CITY OF LOMA LINDA
CITY COUNCIL AGENDA
REGULAR MEETING

Tuesday, December 10, 2024, 7:00 PM
25541 Barton Road
Loma Linda, CA 92354

The Regular Meeting of the Loma Linda City Council is scheduled in the Council Chambers, 25541 Barton Road, Loma Linda, California. *Under Municipal Code Section 2.08.010, study sessions or closed session items may begin at 5:30 pm. or as soon thereafter as possible.* A recess may be called at the discretion of the City Council.

The Agenda and Reports are on file in the City Clerk's Office during normal business hours and are available on the City's website at www.lomlinda-ca.gov. Persons wishing to speak on agenda items, including any closed session items, are asked to submit their names in the Kiosk or through the website. When the item is to be considered, the Mayor will recognize you. Please step to the podium, give your name, and offer your comments. The City Council meetings are recorded to assist in preparing the Minutes.

Under the Americans with Disabilities Act (ADA), if you need special assistance to provide public comment, or for other special assistance; please contact the City Clerk at least 48 hours before the meeting at (909) 799-2819 or at larreola@lomalinda-ca.gov to allow the City time to make reasonable arrangements to provide the accommodations or an alternative.

1. Call to Order

1A. Call to Order

1B. Roll Call

1C. Workshop - Community Room @ 5:30 pm - Audit Committee - Audit Report for Fiscal Year 2023-2024

1D. Invocation and Pledge of Allegiance - Councilmember Rigsby

1E. Items to be Added or Deleted

1F. Oral Reports/Public Participation - Non-Agenda Items (Each Speaker limited to 3 minutes. Pursuant to the Brown Act, no action or discussion can be taken by City Council)

1G. Conflict of Interest Disclosure

2. Scheduled and Related Items

2A. Joint meeting of the City Council and Housing Authority regarding presentation of Annual Comprehensive Financial Report for FY 2023/2024 [Finance]

— Receive and File Annual Comprehensive Financial Report

3. Consent Calendar

3A. Demands Registers - November 12, and December 10, 2024 [Finance]

— Approve the demands for payment

3B. Approval of Minutes November 12, 2024 [City Clerk]

3C. Treasurer's Report - November 2024 [Finance]

— Accept for Filing

3D. Fire Department's Activity Report - November 2024 [Fire]

— Accept for Filing

3E. Request from Two Canyons Conservancy to Waive the Planning Application Fees for the Frink Adobe Historical Preserve Project [Community Development]

— Approve the request to waive the Planning application fees

3F. Council Bill #R-2024-40 - Cal OES Designation of Applicant's Agent Resolution– Hazard Mitigation Grant Program and Pre-Disaster Mitigation Program [Fire]

— Adopt Council Bill #R-2024-40

3G. Authorization to apply for the Emergency Management Performance Grant (EMPG) FY 24-25 [Fire]

— Authorize the Fire Department to apply for and appropriate the revenue from the Grant

3H. Community Development Block Grant (CDBG) Project Prioritization for Fiscal Year 2025-2026 [Public Works]

— Approve the proposed Public Service Projects and Construction Improvement projects for the FY 2025-2026 CDBG Program

3I. Council Bill #R-2024-41 - A Resolution Establishing the New Salary Table for Employees Effective January 1, 2025 [Human Resources]

— Adopt Council Bill #R-2024-41

4. Old Business

4A. Status Update on the Revenue-Generating Ad hoc Committee [Councilmember Spencer-Hwang]

— Report by Councilmember Spencer-Hwang

5. New Business

6. Reports

6A. Reports of Council Members

6B. Reports Of Officers

7. Adjournment

POSTING

I, Lynette Arreola, City Clerk, do hereby certify and declare that, I caused this agenda to be posted at the following three (3) locations, to-wit: 1) Loma Linda Branch Library, 25581 Barton Road, Loma Linda, California; 2) City Council Chambers, 25541 Barton Road, Loma Linda, California; 3) U. S. Post Office Annex, Newport Avenue, Loma Linda, California



Lynette Arreola, City Clerk

City of Loma Linda, California

Date Posted: December 5, 2024

City of Loma Linda

Regular City Council Staff Report

A. Joint meeting of the City Council and Housing Authority regarding presentation of Annual Comprehensive Financial Report for FY 2023/2024 [Finance]

Meeting	Agenda Group
Tuesday, December 10, 2024, 7:00 PM	Scheduled and Related Items Item: 2A.

To	From
City Council	Sonia Fabela, Finance Director

Via
T Jarb Thaipejr, City Manager

Presentation by Rogers, Anderson, Malody & Scott (RAMS) and Finance.

Attachments

Annual Comprehensive Financial Report for Fiscal Year 2023-2024

Report on Internal Controls Over Financial Reporting And On Compliance Fiscal Year 2023-2024

Post-Audit Communication Letter Fiscal Year 2023-2024

Annual Comprehensive Financial Report



Fiscal Year Ended June 30, 2024

CITY OF LOMA LINDA CALIFORNIA
SERVING MAN
INCORPORATED 1970



Art in Public Places



ANNUAL COMPREHENSIVE FINANCIAL REPORT

CITY OF LOMA LINDA, CALIFORNIA

For the Fiscal Year Ended June 30, 2024

Prepared by:

City Manager's Office
Finance Department

25541 Barton Road, Loma Linda, CA 92354
Telephone: (909) 799-2840 – Fax: (909) 799-2893

http://www.lomalinda-ca.gov

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Annual Comprehensive Financial Report
For the Year Ended June 30, 2024

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City of Loma Linda

25541 Barton Road, Loma Linda. California 92354-3160 • (909) 799-2800 • FAX (909) 790-2890

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December 4, 2024

To the Honorable Mayor, Members of the City Council, and Citizens of Loma Linda:

It is with great pleasure that we present to you the City of Loma Linda's audited Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024. The financial statements contained in this report are presented in conformity with generally accepted accounting principles (GAAP) and have been audited in accordance with generally accepted auditing standards (GAAS) and Government Auditing Standards (GAGAS) by an independent certified public accountants firm.

The Annual Comprehensive Financial Report includes the financial activity for all funds of the City, Housing Authority, Public Financing Authority and Fiduciary Funds. The report is organized into three major sections which include the Introductory Section, the Financial Section, and the Statistical Section.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose, which include an array of administrative procedures. These controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, as well as the reliability of financial records for accurate and fair presentation of financial reports. The concept of reasonable assurance recognizes that the cost of specific controls should not exceed the benefits likely to be derived from exercising the controls, and that this evaluation involves estimates and judgments by management. It is believed that the City's internal accounting controls adequately safeguard City assets and provide reasonable assurance of proper recording of financial transactions.

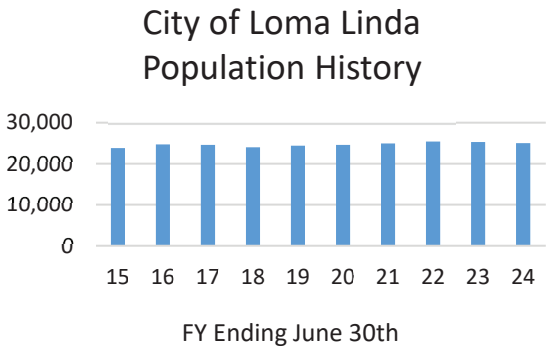
Rogers, Anderson, Malody and Scott, LLP, Certified Public Accountants, have issued an unmodified ("clean") opinion on the City of Loma Linda's financial statements for the year ended June 30, 2024. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

The City of Loma Linda (City), incorporated in September 29, 1970, is located on the south side of Interstate 10, east of the 215 Freeway. Loma Linda is home to the world famous Loma Linda University and Medical Center with over 12,017 employees, the one of the largest employer in San Bernardino County. Loma Linda ("Beautiful Hill"), originally known as "Mound City", has a history of being a health-conscious community, and in 2008 became the first "smoke free" city in San Bernardino County. The Seventh-Day Adventist Church purchased the Loma Linda Resort Hotel from a group of businessmen and physicians from Los Angeles hospitals and converted it into the Loma Linda Sanitarium in 1905. The Sanitarium eventually became a full service medical facility and medical college, the forerunners of the Loma Linda University and Medical Center.

Loma Linda covers an area of 8.95 square miles and has a resident population of 24,965, as certified by the State Department of Finance, as of June 30, 2024. The City has decreased by 263 residents from the previous year. Loma Linda's median income is $70,685, which is 8.7% lower than the average for San Bernardino County.



As presented in the ten year population history chart, Loma Linda's population has plateaued over the past 10 years. The 2020 Census measured the population at 24,791 which is a 6.6% increase from the 2010 Census population of 23,261. In comparison, San Bernardino County grew by 7.2% between the 2010 and 2020 Census. The State Department of Finance has estimated a decline of 263 to the City's population of its current total of 24,965 as of June 30, 2024 compared to the previous year.

The City is governed under charter by a City Council/City Manager plan. The people of Loma Linda elect five Council Members, from which the City Council chooses the Mayor and the Mayor pro tempore. The City Council appoints the City Manager, who is responsible for the daily operations of all City departments and the Council also appoints the City Attorney.

The City's operating departments are Fire Department, Public Works, Community Development, City Clerk, Finance, Information Systems and Administration.

The City of Loma Linda is a full service Municipal Government. Services provided by the City include police (through contract with San Bernardino County Sheriff's) and fire protection; utilities services for water, sewer and refuse (under contract with a private hauler); internet connection services; street and park maintenance; storm and waste water drainage maintenance; planning and zoning management; general administrative services; a senior center and a library branch (staffed by the County of San Bernardino).

Financial administration of the City is the responsibility of the Finance Director/City Treasurer, who supervises the City's fiscal administration, which includes the day-to-day accounting, budgetary and reporting compliance, business licensing, utility billing operations and cash management.

THE REPORTING ENTITY
(Activities included in the report)

The report includes all activities carried out by the City as a legal entity, and also includes the activities of the Loma Linda Successor Agency to the Redevelopment Agency (Successor Agency), the Loma Linda Housing Authority (LLHA) and the Public Financing Authority (PFA), for which the City Council, acting in the capacity of Board to the Successor Agency and both Authorities, is financially accountable as determined under the guidelines of the Governmental Accounting Standards Board (GASB).

ACCOUNTING SYSTEMS AND BUDGETARY CONTROL

The City's fund accounting records are maintained using a modified accrual basis of accounting as explained in the Notes to the Financial Statements, following the accounting practices for governmental units as mandated by the Governmental Accounting Standards Board (GASB).

Basic City operations are accounted for in the City's General Fund, with other activities accounted for in separate funds as required by law or determined by management discretion.

The Government-Wide financial statements (*Statement of Net Position* and *Statement of Activities*) follow the accrual basis of accounting. As required by GASB, an accompanying summary reconciliation schedule is presented following the Governmental fund financial statements. These reconciliation schedules are presented on pages 24 and 27 in the body of the financial statements.

The Finance Director/City Treasurer is charged with the responsibility for the receipt and disbursement of all monies and to maintain control over all expenditures to insure that budget appropriations are not exceeded. The level of budgetary control, that is, the level at which expenditures are not to exceed Council-approved appropriations is established at the department level. Adjustments at the object level within the same fund and major categories of expenditures are permissible at the department level with the department head and Finance Director recommendation and City Manager approval. Adjustments between funds and additional supplemental appropriation funding require City Council approval. An encumbrance (commitment) accounting system is utilized as a technique to enhance budgetary control during the year. All appropriations lapse at year-end and become available for re-appropriation the following year, upon recommendation by the City Manager. Furthermore, the Citizen's Budget Committee plays a major role in the budgetary recommendations to the City Council.

SIGNIFICANT EVENTS AND ACCOMPLISHMENTS

During fiscal year 2023/2024 the City achieved many accomplishments that may not be evident from a review of the financial statements. Some of the more important accomplishments as well as on-going projects are summarized below.

Community Development Department

During the 2023/2024 Fiscal Year, the City's Community Development Department, which is comprised of the Planning and Building and Safety Divisions, has achieved numerous commendable accomplishments. Throughout the fiscal year, Building staff continued to outperform in their responsibilities, including plan checks, permit issuance, and inspections, and ensuring the smooth progression of projects. Similarly, the Planning Division, responsible for land use and zoning activities, experienced substantial growth. They actively assisted residents, developers, and businesses both in-person and online to ensure proposed uses complied with city codes and the General Plan.

In addition to handling a surge in permits, the Community Development Department successfully completed various notable development activities over the past year, including:

- Issuance of building permits for the Courtyard by Marriott Hotel, expected to be completed by end of calendar year 2024.
- Initiation of construction for the 103 detached condominiums project and the 51-lot subdivision, which includes the expansion of the historic Frink Adobe site.
- Approval of a 9-lot subdivision, which will feature one primary residence and an accessory dwelling unit per lot.
- Completion of the Canyon Ranch annexation, including the subdivision of 126 residential lots, now officially within Loma Linda jurisdiction, promising to expand housing opportunities within the community.

The Department also carried out code amendments to prepare for new state housing laws, including a new ordinance for reasonable accommodations and an ordinance to allow housing projects with at least 20% affordable units be streamlined for processing. Additionally, the Housing Element received the coveted state certification, and staff has begun community engagement for the new Environmental Justice Element.

At the beginning of the calendar year, the Community Development Department implemented a new online permitting software system. This forward-thinking move signals a transition away from traditional hard-copy application processing in favor of electronic submittals, streamlining the development process and enhancing efficiency.

Through these ambitious projects and forward-looking goals, the Community Development Department exemplifies their dedication to fostering a vibrant and sustainable city for the benefit of all.

Fire Department

Fire resources were successful in containing the majority of all residential structure fires to the building/residence of origin. Fires in commercial occupancies were also contained as small to medium sized incidents. All vegetation fire incidents in the city boundaries were controlled with the first alarm response resources. Rapid response and aggressive fire attack operations have not only mitigated the loss of personal property of our residents, but also protected vital property and sales tax revenues that the community relies on to fund essential services. A large portion of the department's responses were for emergency medical incidents or traffic collisions to which the department deploys resources with rescue and Advanced Life Support capabilities. While this fire season was significantly less destructive than in years past, Fire again participated in numerous mutual aid incidents for which the City was reimbursed.

Fire completed its vehicle replacement/upgrade with purchase of two command vehicles as well as repair and upgrade projects to facilities at both fire stations.

Community Risk Reduction (CRR), which includes Fire Prevention, Disaster Preparedness, Code Enforcement, Animal Control, and Parking Enforcement, were busy in 2023/2024:

- Fire Prevention Division maintained the fire engineering and permitting elements of significant commercial developments in the City. Additional projects and facilities are in various stages of engineering or construction and will be welcomed additions to the community. The Division also inspected state mandated occupancies throughout the community.

- Disaster Preparedness Division produced a Gap Analysis, and Strategic Plan to help create a framework for future needs of the City. Emergency Management Preparedness Grant (EMPG) training project was awarded to the City. This will help to increase resiliency in the community through equipment purchases and training of City staff.

- Code Enforcement and Animal Control continued to provide services in the community. The team worked in partnership with community members to preserve and enhance our community's safety, appearance, and economic stability.

- Animal licensing compliance continued to increase, animal impounds were maintained at record low levels, and rabies vaccination compliance was improved. The City currently utilizes the City of San Bernardino for shelter services.

- Parking Enforcement maintained accessible public streets and drive aisles for emergency responders, continued to enforce permit parking zones for eligible residents and continued providing officer towed vehicles blocking for Public Works projects on public streets.

Information Systems Department

Information Systems has closed the project regarding the complete overhaul of the city's council chambers. The previous configuration was nearing 15 years old and in desperate need of an update. The project started in the 4th quarter of the 2022-2023 fiscal year and was completed by the 2023- 2024 fiscal year as expected. This update has provided modern recording and streaming functions, video conferencing, a modern voting solution, greater public interaction tools, and more meeting control options to the City Clerk.

The Information Systems department overhauled its Wi-Fi network. This overhaul entailed replacing all previous units with new wireless access points. The new wireless access points have modern security protocols, and will extend the city's wireless internet reliability and stability into the future.

A new data repository was implemented for the city's data protection. This new network attached storage was placed in a secure offsite location within city limits to ensure data continuity in the event of failure of other data repositories or disaster event in the data center.

A switch was implemented for the city's virtual server farm to improve security and performance amongst all city's hosted resources. This switch is a high speed 100gb switch which interconnects city's servers to each other and their resources. This high speed device ensures high functionality and performance for the city's IS resources into the future.

The city implemented an endpoint management and mobile device management software. This software allows better visibility, control, security, and for the city to deploy new devices and software with ease.

The city migrated to a new Security Operation Center (SOC) for cyber security services. This migrated the city from its previous SOC to a new SOC, and that SOC into the city's network for security scanning, monitoring, patching, and remediating. This allows for better coverage and preparation for known and unknown issues, faults, and threats.

The Loma Linda Connected Community Program (LLCCP), includes the deployment of an advanced city-wide fiber optic network as well as modifications to building regulations to ensure that development will be designed to meet the needs of future communication technologies. The city building code requires all new commercial and residential developments (or re-models involving greater than 50% of the structure) to equip the new structures with a fiber-optics interface and copper cabling throughout. The fiber network is being extended into new home construction with additional customers coming online as the network expands. Additional equipment was purchased and implemented to cater to an expanding customer base.

Successor Agency, Oversight Board and Loma Linda Housing Authority:

Successor Agency

On February 1, 2012, the Redevelopment Agency was dissolved per the State of California. On this date all assets, property contracts, and leases of the former redevelopment agency transferred to a Successor Agency. The City of Loma Linda elected to become the Successor Agency for its former redevelopment agency. The Successor Agency created a Redevelopment Obligation

Retirement Fund, which continues to make payments on the approved annual Recognized Enforceable Obligation Schedules (ROPS), maintain reserves, perform required enforceable obligations, enforce all rights for the benefit of taxing agencies and pursue the disposition of property based on the approved Long Range Property Management Plan (LRPMP). The annual ROPS for bi-annual operating periods of June – December and January – June must be approved by the Countywide Oversight Board, and submitted to the Department of Finance (DOF), State Controller's Office (SCO) and County Administration Office (CAO) for final review and approval before funds are disbursed to the Successor Agency. In November 2016, the Successor Agency refinanced three outstanding bond issues totaling $33,710,000 into two bond issues (2016 A Tax Allocation Refunding Bonds and 2016 B Taxable Tax Allocation Refunding Bonds). The refinancing will yield saving of approximately $7,451,850 over the remaining term of the bonds, with final redemption on August 1, 2030.

Countywide Oversight Board

On July 1, 2018, in accordance with Health and Safety Code section 34179(j), the twenty six Redevelopment Agencies (RDA) oversight boards in San Bernardino County consolidated into one Countywide Oversight Board. The Countywide Oversight Board is composed of one member each appointed by the County Board of Supervisors, City Selection Committee, Independent Special District Selection Committee, San Bernardino County Superintendent of Schools, Chancellor of the California Community Colleges, a public member appointed by the County Board of Supervisors and a member of Recognized Employee Organization (Teamsters Local Union No. 1932). The Countywide Oversight Board has fiduciary responsibilities to holders of enforceable obligations and taxing entities that benefit from property tax distributions, and will continue to have a critical role in the RDA dissolution process until all Successor Agencies are formally dissolved.

Loma Linda Housing Authority

As part of the Redevelopment Agency dissolution in February of 2012, in accordance with the laws applicable to the dissolution of redevelopment agencies, and after review and approval by the Oversight Board and the California Department of Finance, the City of Loma Linda designated the Loma Linda Housing Authority as the entity to receive the housing assets of the Redevelopment Agency. Housing assets of the Redevelopment Agency that were transferred include property assets, land, improvements, contracts, loan agreements, leases, rights to enforce agreements, and covenants, among other items.

During fiscal year 2023/2024, the Loma Linda Housing Authority operated programs, including ongoing monitoring and enforcement of affordability covenants, leases, and agreements related to housing matters as previously entered into by the Redevelopment Agency and similar contracts as entered into by the Loma Linda Housing Authority. Units that are monitored for ongoing affordability include 49 single-family ownership units (26 mortgages held by the Loma Linda Housing Authority and 23 down-payment assistance loans) and 238 privately-owned rental units (most of which are operated under ground leases made by the Redevelopment Agency, which the Loma Linda Housing Authority has assumed). The Loma Linda Housing Authority actively manages the loans and/or the properties. One property in the Affordable Housing Program with a mortgage loan by the Loma Linda Housing Authority was sold to an eligible and qualifying family.

Under the Affordable Housing Agreements and its amendments, the Loma Linda Housing Authority is in agreement with:

1) Mary Erickson Community Housing ("MECH"), a non-profit affordable housing developer. MECH continues to monitor the affordability covenants of Loma Sierra Apartments (24 units),

four units on San Mateo Drive and four single-family homes on Juanita Street, which are all subject to long-term affordability covenants;

a) The Solar Voltaic System at Loma Sierra is up and functioning during this period. This provides direct benefit to our Residents and some small benefit to Mary Erickson Community Housing for house lights. Funding was provided through the State SOMAH program to cover the cost.
b) One of the two Residents at San Mateo who had been grandfathered in as a part of our Agreement and was therefore not income restricted has moved. This allows us to place an income qualifying household into that unit.
c) No updates on the Juanita homeowners. Two of the four installed solar through a partnership that we had with GRID Alternatives at no cost to the homebuyers or MECH in 2022.

2) Corporation for Better Housing, a non-profit affordable housing developer. Corporation for Better Housing continues to monitor the affordability covenants of Poplar Street Apartments, 10777 Poplar St. (43 units); Loma Linda Commons Apartments, 10799 Poplar St. (119 units); and Loma Linda Terrace Apartments, 10846 Poplar St. (49 units), which are all subject to long-term affordability covenants.

The City's housing consultant conducted affordability compliance audits for several affordable housing complexes for the 2021 Certificate Year. The audit covered multiple properties, all managed by different organizations. Detailed reports, including summaries, findings, and recommendations, were prepared for each facility and shared with both City staff and property managers.

Economic Development

Under the guidance of the City Manager’s Office and Community Development team, the Economic Development Department has fostered a substantial pipeline of private development projects and new businesses moving into Loma Linda. Approximately 50 use permits were issued last year, along with 37 home occupation permits for residents. This activity indicates strong economic interest and growth in the city.

Staff recently prepared a map for interested developers, highlighting available and vacant sites, as well as sites suitable for redevelopment. In addition, staff is working on business-friendly code amendments to make it easier for businesses to move into town and operate with fewer restrictions. These projects demonstrate Loma Linda’s dedication to enhancing its economic landscape and overall community well-being.

The Department has been leading various initiatives to promote and enhance the city’s appeal to potential investors and residents. Notably, the initiation of a video production project showcases the exceptional attributes of our city. These videos play a pivotal role in attracting investors and fostering economic growth within our community. Staff is also working on a decorative street banner program, funded and spearheaded by an outside company.

Moreover, the department has established the city’s inaugural social media presence. This growing platform serves as a powerful tool to amplify the city’s diverse range of events and success stories, bolstering its overall image and driving further engagement with residents and potential visitors. This forward-thinking approach promises to make a significant impact on our local economy.

Capital Improvement Program (CIP) Projects:

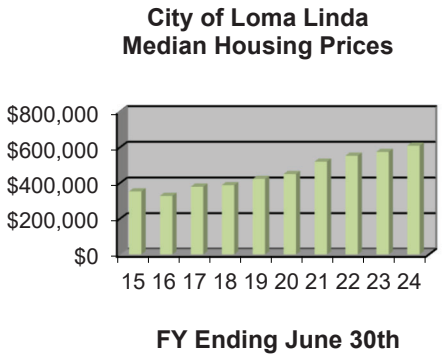
Public Works

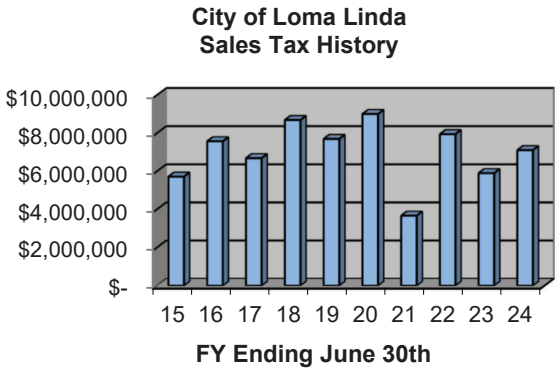
During the 2023/2024 fiscal year, the Public Works Department completed or continued with the following projects: pavement rehabilitation on Miramonte St., Chula Vista St., Lomas Verdes St., Juniper St., Amapolas St., Oak St., Myrtle St., Van Leuven St., Via Capri St., Via Lagos St., Via Rio St., Via Norte St., Via Lido St., Via Oro St., Newport Ave., Mariposa St., Hinckley St., Hudson St., Davis Wy., Kellogg St., Martin St., Emmerson St., Lozano Pl., Largo Ct., Nelson St., Chapman St., Gardner St., Reynolds St., Brentwood Ave., Bancroft St., Brookmere Ave., Butterfield St., Beverly Ct.; Install traffic signal at California St. and Citrus St.; Install 1.6 million gallon water reservoir; Install waterline at Beaumont Ave and Campus St; Replace pressure reducing valve at Mt. View Ave. and Huron St.; Installed generator at City Hall; Repaired sidewalks and ADA access ramps at various locations; and completed various projects for the Art in Public Places.

LOCAL ECONOMY AND PROSPECTS FOR THE FUTURE

Loma Linda is a unique community with strong ties to its religious, educational and healing arts roots. The Loma Linda University Medical Center (LLUMC), the Jerry L. Pettis Memorial Veterans Medical Center (VA Medical Center) and the VA Ambulatory Care Center provide much of the economic base of the community through the employment of a highly trained local labor force. The City has actively sought to expand upon this economic base with medical support services, research facilities, professional offices and lodging accommodations for visitors to the medical centers and community. In addition to increasing commercial and industrial opportunities, Loma Linda is in the process of expanding residential growth to provide an appropriate range of housing opportunities to accommodate the diverse work force needed by the economic base. The vision for the future of Loma Linda is for the City to have a balanced economy that meets the needs of the community and is a great place to live and do business. The goal is to attract high-tech industries to the City and create a diverse mix of high paying job opportunities to maintain the City's high quality standard of living.

In 2024, the median price of a home in Loma Linda was $610,000 an increase of $35,000 or 6.1%, from $575,000 in 2023, according to County data. After several years of fluctuations in home values due to uncertain economic conditions, Loma Linda has seen a steady increase in home prices since 2016 thru 2024. The City of Loma Linda is expected to continue attracting skilled and educated residents that can be provided with local jobs as well as access to surrounding job markets via Internet technology. The LLCCP has established building requirements to enhance technological access as part of each new development project, providing the technological infrastructure for local residents to stay "connected" from home.

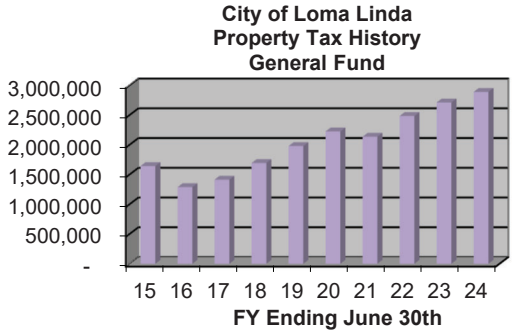




The Sales Tax History chart is a ten year historical presentation of the City's sales tax revenue through fiscal year ending June 30, 2024. In 2024, the City received $7,112,227. This is an increase of 20.4% or $1,206,421 from $5,905,806 in fiscal year 2023. The net sales tax increase is due to slightly higher collections compared to the prior year by $220,000 or 2.4% and a reduction in the sales tax incentive primarily for one of the top producers by $1,008,250.

The City of Loma Linda continues to rely heavily on retail sales to fund its general government services. In order to improve the availability of retail shopping facilities and attract more shoppers to buy locally, the City is continuing to expand its sales tax base through economic development like recent commercial projects that have been added to the community and additional commercial development projects planned over the next few years.

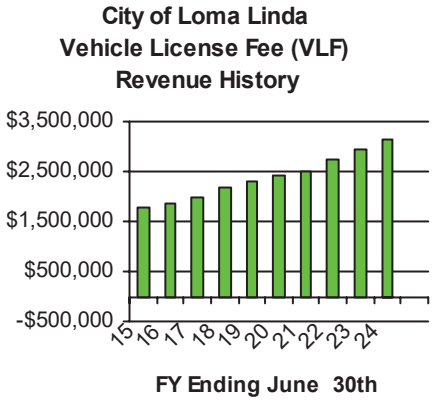
Property taxes are collected by the City and the Successor Agency to the Redevelopment Agency, with the bulk of the property tax collected by the Agency. The chart on the right is a 10-year history of the City's General Fund property tax revenues through fiscal year ending June 30, 2024. In 2016, net property taxes were less due to a reduced amount of Residual Balances ($387,400 less) received through the RDA Successor Agency ROPS disbursement process. On June 30, 2024, property tax revenues were reported at $2,890,058, a net increase of $178,552 or 6.6% from fiscal year 2023. Property tax revenue is reported in the attached Statistical table on pages 141-170.



Median housing prices are just one factor in citywide assessed values. Tax-exempt properties continue to be a significant factor in the overall assessed values for the City and the former Redevelopment Agency, now the Successor Agency, in Loma Linda. As of June 30, 2024, the San Bernardino County's Assessor reported an increase in city wide assessed property values of 7.16%, with Loma Linda showing a 6.65% increase.

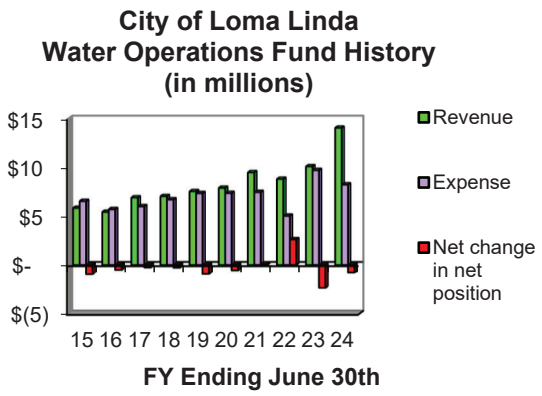
Overall property tax revenues are showing signs of growth as valuations increase and increase in demand for housing within the City is addressed. The sales of existing homes has slowed down and it's evident in the 21.6% decrease in property transfer tax from $72,412 in 2023 to $56,806 in 2024. In the recent years, with a high demand and low inventory the value of existing homes has increased. In order to address increased demands, the City has approved several housing projects that are currently under construction and is reviewing several other projects being proposed for the available undeveloped land within the City's former merged redevelopment project areas. As a taxing entity, the City will receive pass-through taxes and residual balance revenues from the Successor Agency as property values increase and vacant land gets developed.

In fiscal year 2004/2005, as part of the Governor's Budget/Constitutional Protection package, a Vehicle License Fee (VLF) swap was approved. What the swap boils down to is an exchange of the current VLF backfill from the State's general fund for an equivalent amount of property tax revenues in fiscal year 2004/2005. Any future growth in VLF revenue would be calculated in proportion to the growth in gross assessed valuation, including the then merged Redevelopment Agency valuation. As presented in the ten year history chart, VLF had been increasing steadily since fiscal year 2014/2015. In fiscal year 2023/2024, the City collected $3,142,433 in VLF revenue, an increase of $199,276 or 6.8% due to an increase in property values within the City.



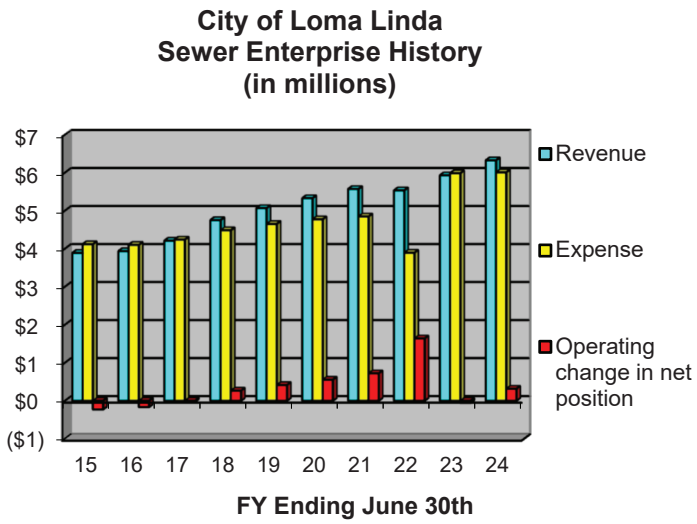
Water Operations

For Water Operations specifically, the Water fund had an operating deficit in the amount of $769,723 this year. Last year the Water fund showed an operating deficit of $2,345,649 for the year. As previously mentioned, expenses decreased from prior year due to decrease in pension-related accounting adjustment. Note that the chart to the right does include any "non-operating" revenues or expenses, such as interest revenue of $291,724, transfers in of $5,989,343, capital contributions of $351,489 interest expense of $120,709 and transfer out of $22,922. Interest expense in the Water Fund has decreased to $120,709 from $130,140 in 2023 which constitutes a 7.8% decrease due to interest amortizing on a lower principal balance. More information on the 2016 Water Revenue Refunding Bonds can be found on page 61 of the notes.



In an effort to reduce operational cost and increase water conservation, the City has completed a multi-year City-wide meter replacement project that will reduce the loss of revenue and make monitoring water usage more efficient. Additionally, the City conducted a five-year rate study to address the ongoing operating needs of the water and sewer systems. Adjusted water rates were implemented on June 1, 2024 and will subsequently increase each January until 2028.

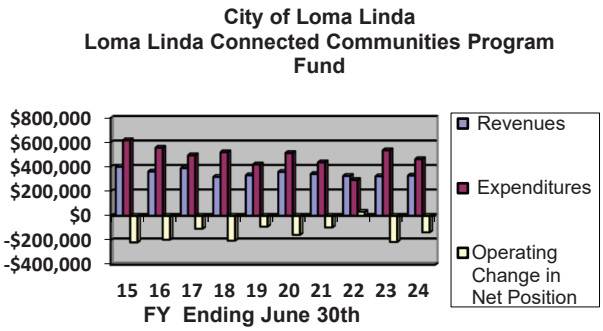
Sewer Operations



For the operating period ending June 30, 2024, the Sewer Fund ended the year with an operating change in net position of $316,622. Sewer revenues increased by $393,548, or 6.6%, and operating expenses increased by $21,192 or 0.40%. Similar to the Water Fund, expenses for the sewer fund decreased due to the decrease in pension-related accounting adjustment. The chart to the left shows the ten-year financial operating history of the Sewer Enterprise Fund. Note that this chart does not include "non-operating" revenues or expenses (i.e., interest revenue or interest expenses, etc.) or contributions and transfers. Increased treatment expenses related to the contractual services agreement with the City of San Bernardino were off-set by rate increases for treatment services provided. Because the Sewer Fund has no bond outstanding debt, interest expense is minimal. As previously mentioned, in conjunction with the water rates, the City had conducted a five-year rate study to address the ongoing operating needs of sewer system. The study determined that current sewer revenues will be sufficient for the next five years and therefore no sewer rate increases were deemed necessary. However, potential rate increases in treatment costs from San Bernardino could occur, which would be a pass-through cost to the City.

Loma Linda Connected Communities Program (LLCCP)

In fiscal year 2003/2004, an Enterprise fund was set up for the purpose of establishing requirements for standardized residential and commercial telecommunications cabling systems. This system provides some Loma Linda residents and businesses the opportunity to have voice, data, multimedia, home automation systems, environmental control, security, audio, television, sensors, alarms, and intercom services. Fiscal Year 2023/2024 was the twentieth full year of operations. For the operating period ending June 30, 2024, LLCCP ended the year with operating revenues of $329,202 compared to $323,032 in 2022/2023. Operating expenses of $463,430 are $72,439 or 13.5% less than expenses for fiscal year 2022/2023. Expenses for the LLCCP fund decreased due to the decrease in pension-related accounting adjustment. The operating deficit in net position for the LLCCP fund was $134,228. Additionally, net non-operating expenses, interest revenue and interest expense, is slightly lower due to higher interest revenue. Interest on outstanding loans to construct the Fiber Optic Network continues to go unpaid and adds to the outstanding loan balance. The chart above shows the ten-year financial operating history of the Loma Linda Connected Communities Program Fund. Note that this chart does not include "non-operating" revenues or expenses (i.e.,



interest revenue or interest expenses, etc.) and transfers.

PENSION FUNDING STATUS

The City provides its full-time and certain part-time employees' retirement and disability benefits through four defined benefit pension plans; Classic Miscellaneous, Public Employees' Pension Reform Act (PEPRA) Miscellaneous, Classic Safety and PEPRA Safety Fire groups. The plans are all part of the California Public Employees' Retirement System (CalPERS). The City makes required employer contributions to the plans based on the amounts determined by CalPERS actuaries. All City employees pay their required employee contribution based on the employees' group/individual retirement plan formulas. For this year, the City made $1,262,594 in employer pension costs and contributions to PERS. The notes to the financial statements are based on the measurement date of the last actuarial valuation which is June 30, 2023, therefore payments made to reduce the UAL are reclassified to Deferred Outflows of Resources in the government-wide statements. In fiscal year 2023/2024, the "City's" share of retirement costs changed for Miscellaneous employees from 10.870% to 12.47%, for Miscellaneous PEPRA from 7.470% to 7.680%, for Safety plan from 21.840% to 24.15% and for Safety PEPRA from 12.780% to 13.54%. The reason for the changes in the City's (employer) share of retirement costs is due to changes in pool asset values, and differences between projected rate of returns and actual returns on pooled assets.

DEBT ADMINISTRATION

As of June 30, 2024, the City had bond debt outstanding in the amount of $4,010,000. In 2016/2017, the City issued the 2016 Water Revenue Refunding bonds in the amount of $5,615,000; combined with the 1978 Water bonds (general obligation) of $10,000. Additional information regarding long-term liabilities is presented in Note 6. Non-City obligations are discussed in Note 7 of the financial statements which are not a legal obligation of the City and therefore not included here.

INDEPENDENT AUDIT

An independent audit of the City's records was performed for the year ended June 30, 2024 by the certified public accounting firm of Rogers, Anderson, Malody and Scott, LLP. The auditor's report on the basic financial statements (government-wide financial statements and the fund financial statements), the notes to the basic financial statements and supplementary information is included in the Financial Section of the ACFR.

In general, the auditors concluded that the basic financial statements and supplementary information referred to above present fairly, in all material respects, the financial position of the City of Loma Linda, the Loma Linda Housing Authority, and the Successor Agency to the Loma Linda Redevelopment Agency, as of June 30, 2024, and the results of its operations and cash flows of its proprietary fund types for the year then ended in accordance with accounting principles generally accepted in the United States of America. The professionalism and knowledge exhibited by Rogers, Anderson, Malody and Scott, LLP during the audit is appreciated.

AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Loma Linda for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023. This was the twentieth consecutive year the City of Loma Linda has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGMENTS

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance Department and other City Departments that provided data for preparation of the Statistical section of the Report. We would like to express our appreciation to members of all departments who assisted and contributed to the preparation of this report.

We would like to extend our appreciation to the Mayor, City Council, and each City Department for their cooperation and support in conducting the fiscal operations of the City.

Respectfully submitted,

T. Jarb Thaipejr
City Manager

Sonia Fabela
Finance Director/Treasurer

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Loma Linda
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morrill

Executive Director/CEO

CITY OF LOMA LINDA

PRINCIPAL OFFICIALS

ELECTED OFFICIALS

Phill Dupper
Mayor

Ron Dailey
Mayor pro tempore

Rhodes Rigsby
Councilmember

Rhonda Spencer-Hwang
Councilmember

Ovidiu Popescu
Councilmember

APPOINTED OFFICIALS

Jarb Thaipejr
City Manager/Public Works Director

Diane E. Robbins
City Attorney

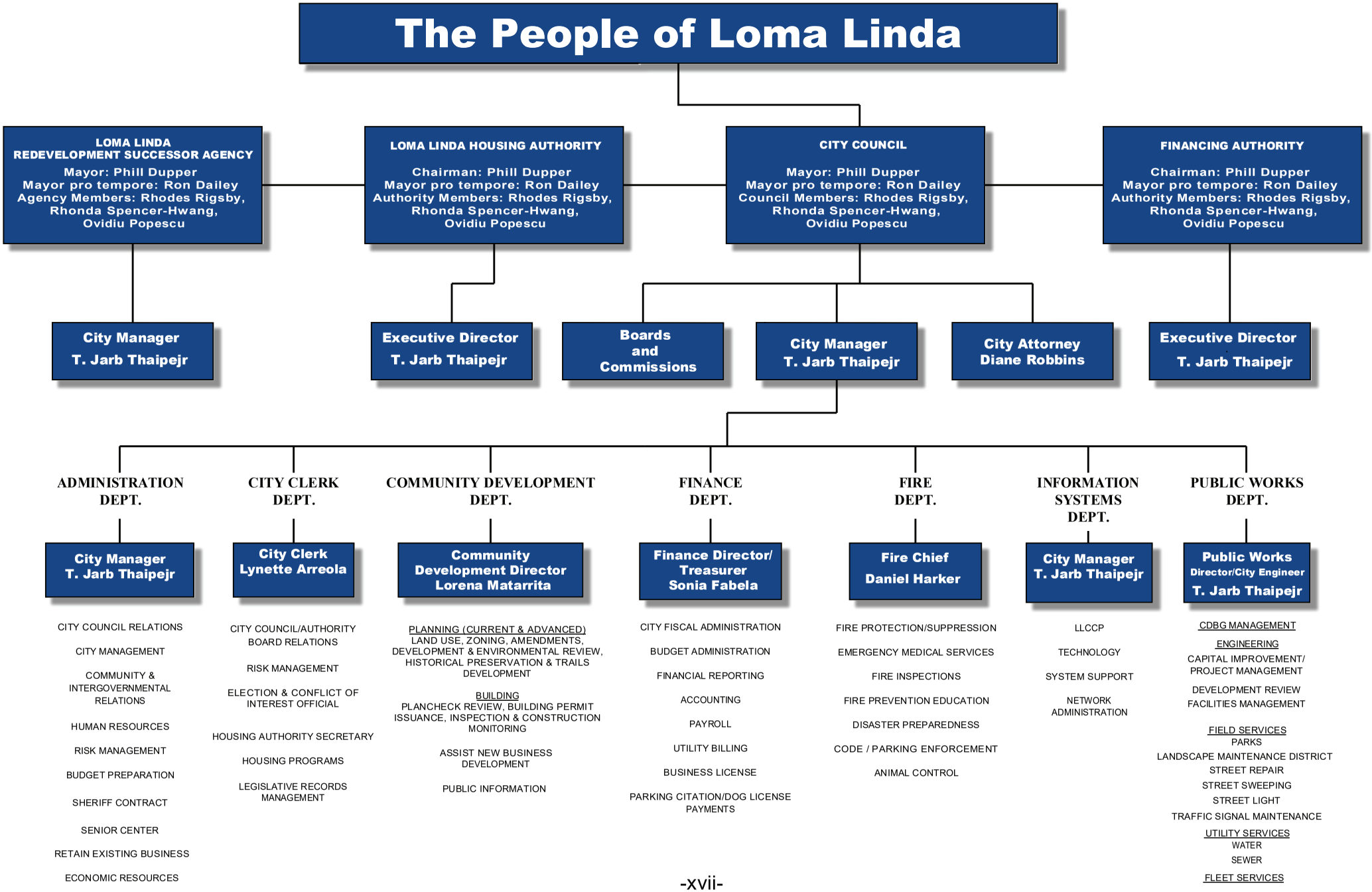
Lynette Arreola ..... City Clerk

Sonia Fabela .....Finance Director/Treasurer

Lorena Mattarita..... Community Development Director

Daniel Harker.....Fire Chief

CITY OF LOMA LINDA
ORGANIZATION CHART



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Terry P. Shea, CPA (Partner Emeritus)

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Independent Auditor's Report

To the Honorable Mayor and Members of the City Council
of the City of Loma Linda
Loma Linda, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Loma Linda, California (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Emphasis of Matter

As discussed in Note 1 to the financial statements, in the year ended June 30, 2024, the City adopted new accounting guidance under Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*. Our opinions are not modified with respect to this matter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, and *Government Auditing Standards,* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
December 4, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City of Loma Linda's financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2024. Please read it in conjunction with the accompanying transmittal letter and the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- In the Government-Wide – Statement of Net Position: The City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by $165,017,785 (net position); of this amount $133,683,950 is from governmental activities and $31,333,835 is from business-type activities, with $20,487,539 positive and $13,857,693 in negative unrestricted net position, respectively.

- In the Government-Wide – Statement of Activities: The City's net position increased 1.18% or $1,919,553 from the $163,098,232 at the beginning of the year to $165,017,785 at the end of the year. The increase is the net result of a positive change of $2,291,121 in governmental activities and a negative change of $371,568 in business-type activities.

- In the Government-Wide – Statement of Activities: During the current year, Governmental activities program revenues decreased by $10,111,934, due to a net decrease in combined operating/capital contributions and grants of $12,543,009, offset by an increase in charges for services of $2,431,075. In the previous fiscal year, the City reported the final allocation of the American Rescue Plan Act (ARPA) federal COVID relief fund of $2,928,307, and received substantial capital asset contributions (donated infrastructure) from developers for the Citrus Trails development. There were no comparable operating or capital contributions during 2024. The increase in charges for services is due to higher developer impact fees from new housing developments, higher overhead from large capital projects, increased building permit, inspection and plan check fees, increased refuse collection, and a decrease in refunds and reimbursements primarily from Mutual Aid due to fewer large fire incident activities in fiscal year 2024. Business-type program revenues decreased by a net of $1,370,986 primarily due to lower capital contributions from donated infrastructure offset by increase in charges for services.

- In the Governmental Fund – Statement of Revenues, Expenditures, and Changes in Fund Balance: During the year, the General Fund reported a positive net change in fund balance of $1,938,696. This resulted from higher revenues over expenditures amounting to $766,264, plus other financing sources of $1,172,432. The increase in revenues is primarily due to lower sales tax incentive, higher charges for services, and higher interest earnings. Spending increased at a slower rate compared to the revenue increase due to no required PERS unfunded accrued liability contribution in 2024 and a decrease in overtime due to fewer large fire incidents after a wet winter in 2023.

- The City's net pension liability increased from $8,525,331 to $10,174,817 as of June 30, 2024, which was a $1,649,486 or 19.3% increase compared to the prior fiscal year. The increase in net pension liability reflects the recognition of actuarial estimated future costs related to pension retirement.

- In the Required Supplementary Information – Budgetary Comparison Schedule: For the General Fund, the actual revenues available for appropriation were higher than the final budget by $695,554 while actual expenditures were $1,358,510 less than the final budget. Actual other financing sources, net, were $399,832 more than the final budget, resulting in a positive $2,453,896 net change in budgetary variance and an actual increase in fund balance of $1,938,696.

- In the 2023/2024 Adopted Budget – the City Council and management annually make great efforts to adopt a balanced budget that preserves General Fund - fund balance. The City Council adopted a General Fund budget projecting a positive change in net position of $146,400. After budget amendments and supplemental appropriations, the final budget projected a negative change of $515,200. Despite the projected negative change in fund balance, the General Fund maintains a solid financial position with $2,000,000 in committed funds (emergency contingency) and $1,250,000 in assigned funds (capital equipment replacement). In the adopted budget for fiscal year 2023/2024, the committed fund balance represents 7.35% of the General Fund annual budget.

USING THIS ANNUAL REPORT

The discussion and analysis is intended to serve as an introduction to the City of Loma Linda's basic financial statements. The basic financial statements consist of three components: 1) *government-wide financial statements*, 2) *fund financial statements*, and 3) *notes* to the financial statements.

The *government-wide statements* provide information about the activities of the City as a whole and present a longer-term view of the City's finances. These statements consist of the *statement of net position* and *statement of activities*.

The *fund financial statements*, which consist of the *governmental funds*, *proprietary funds* and *fiduciary funds*, report the City's operations in more detail than the government-wide statements by providing information about the City's most significant (major) funds. The *governmental fund* statements also tell how City services were financed in the short term as well as what remains for future spending. The *proprietary funds* statements use the same accounting method as the business-type activities, but provide more detail of the activities. The *fiduciary fund* statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside of the government.

Reporting the City as a Whole

The Government-Wide Financial Statements

One of the most important questions asked about the City's finances is, "Is the City as a whole better off or worse off as a result of this year's activities?" The *statement of net position* and the *statement of activities* report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's *net position* and changes in it. The reader can think of the City's net position - the difference between assets, deferred outflows of resources, deferred inflows of resources and liabilities - as one way to measure the City's financial health. Over

time, *increases* or *decreases* in the City's net position is one indicator of whether its *financial health* is improving or deteriorating. However, to assess the *overall health* of the City the reader will need to consider other non-financial factors, such as changes in the City's property tax base and the condition of the City's roads and other infrastructure.

The s*tatement of net position* and the *statement of activities* present information about the following:

- Governmental activities - All of the City's basic services are considered to be governmental activities, including general government, community development, public safety and public works. General revenues, including property taxes, motor vehicle in lieu, sales taxes, and franchise fees, finance 59% of these activities.

- Business-type activities – All Proprietary Funds (enterprise funds), water acquisition, water enterprise, sewer capital, and Loma Linda connected communities program, which receive funding through charges for services and developer contributions.

- Component units - The City's governmental activities include the Public Financing Authority (PFA) and the Loma Linda Housing Authority (LLHA).

Reporting the City's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the City as a whole. Some funds are required to be established by State Law and by bond covenants. However, the City Council establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The City's three kinds of funds – *governmental, proprietary* and *fiduciary* - use different accounting approaches.

Governmental funds - Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted into cash. The governmental fund statements provide a detailed *short-term view* of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental *activities* (reported in the s*tatement of net position* and the s*tatement of activities*) and governmental *funds* in a reconciliation schedule accompanying the fund financial statements.

The City of Loma Linda maintains thirty-one individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the general fund, Loma Linda Housing Authority, regional traffic development impact fund, special projects construction fund; which are considered to be *major* funds. The remaining twenty-seven *nonmajor* funds are combined and presented in the *nonmajor* governmental funds column. The Park Development Fund was presented as a *major* fund in previous years, but identified as a *nonmajor* fund in fiscal year 2024. Individual fund detail for the *nonmajor* funds is presented in the *combining statements* located on pages 100-113 of this report.

Proprietary funds - When the City charges customers for certain services it provides, these services are generally reported in proprietary funds. There are two types of proprietary funds: enterprise fund (*business-type activities*) and internal service funds (internal allocation of costs). Proprietary funds are reported on the full accrual basis of accounting, which is the same method that all activities are reported in the s*tatement of net position* and the *statement of activities*.

The City of Loma Linda maintains four enterprise funds to account for Water (two funds), Sewer and the LLCCP activities. The four funds are considered to be *major* funds and as such detail activity is presented in the *statement of net position, statement of revenues, expenses and changes in net position, and statement of cash flows* on pages 30-33.

Fiduciary Funds - The City is the trustee, or fiduciary, for certain amounts held in custodial funds on behalf of others. The City's fiduciary activities are reported in separate s*tatement of fiduciary net position* and c*hanges in fiduciary net position*. We exclude these activities from the City's other financial statements because the City cannot use these assets to finance its operations. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The statement of fiduciary net position can be found on page 35.

Fiduciary Fund - Private Purpose Trust Fund - The City acting as Successor Agency to the Former Loma Linda Redevelopment Agency (Successor Agency) is the trustee, or fiduciary, for amounts held on behalf of bond holders, enforceable obligations, and taxing entities. The City's fiduciary activities are reported in separate s*tatement of private purpose trust fund net position* and c*hanges in net position*. We exclude these activities from the City's other financial statements because the City cannot use these assets to finance its operations. The City acting as the Successor Agency is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The statement of private purpose trust fund net position can be found on page 36.

Notes to the financial statements – Additional information that is crucial to a full understanding of the figures provided in the government-wide and fund financial statements is provided in the notes to the financial statements. The notes to the financial statements can be found on pages 36-87 of this report.

Required supplementary information - The *budget and budgetary accounting* and *postemployment benefit plans* information can be found on pages 88-95 of this report.

Government-Wide Financial Analysis

Our analysis focuses on the net position (Table 1) and changes in net position (Table 2) of the City's governmental and business-type activities reported in the government-wide statements.

Net Position

Table 1 below shows a condensed Statement of Net Position comparison for the fiscal years ended June 30, 2024 and 2023.

Table 1
City of Loma Linda's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	$ 80,756,550	$ 74,719,687	$ 12,646,419	$ 16,482,502	$ 93,402,969	$ 91,202,189
Capital assets	67,374,089	66,660,265	48,798,274	43,035,350	116,172,363	109,695,615
Total Assets	148,130,639	141,379,952	61,444,693	59,517,852	209,575,332	200,897,804
Deferred Outflow of Resources						
Pension & OPEB	5,144,940	6,668,852	1,734,623	2,513,212	6,879,563	9,182,064
Long-term liabilities	9,465,936	7,729,072	26,413,096	25,937,278	35,879,032	33,666,350
Other liabilities	5,196,066	3,247,153	3,685,910	2,409,230	8,881,976	5,656,383
Total Liabilities	14,662,002	10,976,225	30,099,006	28,346,508	44,761,008	39,322,733
Deferred Inflow of Resources						
Pension, OPEB & Leases	4,929,627	5,679,750	1,746,475	1,979,153	6,676,102	7,658,903
Net Position:						
Net Invested in Capital Assets	67,010,163	66,560,428	44,485,017	38,657,337	111,495,180	105,217,765
Restricted	46,186,248	43,785,591	706,511	691,514	46,892,759	44,477,105
Unrestricted	20,487,539	21,046,810	(13,857,693)	(7,643,448)	6,629,846	13,403,362
Total Net Position	$ 133,683,950	$ 131,392,829	$ 31,333,835	$ 31,705,403	$ 165,017,785	$ 163,098,232

During fiscal year 2024, the net position of government-wide activities increased by $1,919,553 or 1.18% from $163,098,232 in 2023 to $165,017,785 in 2024, where $2,291,121 relates to the increase in governmental activities, and $371,568 to the decrease in business-type activities.

For governmental activities, the net position increase of $2,291,121 is the result of a $6,750,687 increase in total assets, offset by a $3,685,777 increase in total liabilities, contributing to a gain in net position of $3,064,910. This positive impact was further improved by a $750,123 decrease in lease-related, pension & OPEB deferred inflows, and partially offset by a $1,523,912 decrease in pension & OPEB deferred outflows contributing to a net decrease in net position of $773,789. For the business-type activities, the net position decreased by $371,568 or 1.17% due to an increase in total assets and total liabilities for a net positive change of $174,343, improved by a $232,678 decrease in lease-related, pension & OPEB deferred inflows, and offset by a $778,589 decrease in pension & OPEB deferred outflows. Further detail on prior year comparisons is provided in Table 2.

As shown in Table 2, the change in net position is a positive $2,291,121 for *governmental activities* and a negative $371,568 for *business-type activities*, with a combined total increase in net position of $1,919,553 for the fiscal year ending June 30, 2024.

Table 2
City of Loma Linda's Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Program Revenues:						
Charges for services	$ 11,893,863	$ 9,462,788	$ 13,714,899	$ 13,256,508	$ 25,608,762	$ 22,719,296
Operating grants and contributions	1,350,353	3,973,992	-	-	1,350,353	3,973,992
Capital grants and contributions	2,562,290	12,481,660	945,458	2,774,835	3,507,748	15,256,495
General Revenues:						
Taxes	13,566,338	12,055,279	-	-	13,566,338	12,055,279
Motor Vehicle in-lieu, unrestricted	3,142,433	2,943,157	-	-	3,142,433	2,943,157
Investment Revenue	2,841,791	1,463,744	703,425	278,367	3,545,216	1,742,111
Other	22,114	78,144	803,437	590,993	825,551	669,137
Total Revenues	35,379,182	42,458,764	16,167,219	16,900,703	51,546,401	59,359,467
Expenses:						
Governmental Activities:						
General government	2,765,554	3,310,972	-	-	2,765,554	3,310,972
Public safety	19,028,767	20,947,648	-	-	19,028,767	20,947,648
Community development	3,501,151	3,841,626	-	-	3,501,151	3,841,626
Public works	7,820,046	7,867,724	-	-	7,820,046	7,867,724
Interest on long-term debt	4,546	2,995	-	-	4,546	2,995
Business-Type Activities:						
Water acquisition	-	-	1,268,450	177,556	1,268,450	177,556
Water	-	-	8,205,930	9,683,633	8,205,930	9,683,633
Sewer	-	-	6,007,093	5,986,152	6,007,093	5,986,152
LL Connected Communities	-	-	1,025,311	1,097,751	1,025,311	1,097,751
Total Expenses	33,120,064	35,970,965	16,506,784	16,945,092	49,626,848	52,916,057
Changes in Net Position before Transfers	2,259,118	6,487,799	(339,565)	(44,389)	1,919,553	6,443,410
Transfers	32,003	40,370	(32,003)	(40,370)	-	-
Change in Net Position	2,291,121	6,528,169	(371,568)	(84,759)	1,919,553	6,443,410
Net Position at Beginning of Year	131,392,829	124,864,660	31,705,403	31,790,162	163,098,232	156,654,822
Net Position at End of Year	$ 133,683,950	$ 131,392,829	$ 31,333,835	$ 31,705,403	$ 165,017,785	$ 163,098,232

Total revenues for governmental activities decreased by $7,079,582 from 2023 to 2024. This was due to a net decrease in governmental activity program revenue of $10,111,934 and an increase in the governmental activity general revenue of $3,032,352. The change in governmental activity program revenue includes 1) an increase in charges for services of $2,431,075, 2) decrease in operating grants and contributions of $2,623,639, and 3) a decrease in capital grants and contributions of $9,919,370. The increase in charges for services was due to a combination of increased developer impact fees associated with new housing developments, increased overhead charges, offset by a decrease in refunds and reimbursements. The decrease in operating grants and contributions reflects the impact of the final grant allocation from the American Rescue Plan Act of 2021 (ARPA) funding in the amount of $2,928,307 received in 2023. The decrease in capital grants and contributions was primarily

due to a substantial donated infrastructure from developers for the Citrus Trails area in the previous year, with no comparable donation in 2024.

The increase in governmental activity general revenue is due to higher taxes of $1,511,059, Motor Vehicle in Lieu/Intergovernmental of $199,276, and investment revenue of $1,378,047; offset by other general revenues in the amount of $56,030. The increase in governmental activity general taxes was from increases in: 1) sales tax of $1,206,421, 2) property tax of $177,497, 3) transient occupancy tax of $34,594, 4) franchise tax of $119,471, 5) other taxes of $2,832; offset by a decrease in business license tax of $29,756. The net sales tax increase is due to slightly higher collections compared to the prior year by $220,000 or 2.4% and a reduction in the sales tax incentive primarily for one of the top producers by $1,008,250. This was due to a delay in sales tax revenue collection in the third quarter and a $371,000 audit adjustment in the fourth quarter for a major sales tax producer. The increase in investment revenue is due to higher average yields and investment balances.

Total revenue for business-type activities decreased by $733,484 from fiscal year 2023. This was due to a $1,370,986 decrease in program revenue, partially offset by a $637,502 increase in general revenue. The reduction in program revenues was mainly due to larger infrastructure donations from developers in the prior year compared to the current year. The increase in general revenue was due to higher investment revenue resulting from a higher average yield on investment and a larger average deposit balance.

Governmental activity program expenses decreased by $2,850,901 compared to the prior year, mostly due to accounting adjustments from Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. Current year accounting adjustments increased pension expenses by $2,732,532, while prior year adjustments had a larger increase of $6,229,152. Note that these GASB adjustments do not impact cash flow or contribution rates. Business-type activities experienced a decrease in expenses of $438,308 primarily due to these pension expense accounting adjustments. Current year adjustments increased pension expense by $788,803 compared to $2,628,258 in the prior year. These favorable pension expense adjustments were offset by higher operating expenses for the Water Acquisition fund associated with the installation of the 1.6 million gallon reservoir.

Government Activities

Table 3 presents the *total cost* (expenses) of each of the City's major public services in general government, public safety, community development, public works, and interest expense. Also included is each program's *net cost* (total cost less program revenues generated by the activities). The *net cost* shows the financial burden that was placed on the City's taxpayers by each of these functions.

Table 3
City of Loma Linda
Net Cost of Governmental Activities

	Total Cost			Net Cost		
	2024	2023	Change	2024	2023	Change
Functions:						
General government	$ 2,765,554	$ 3,310,972	$ (545,418)	$ (1,035,309)	$ 495,419	$ (1,530,728)
Public safety	19,028,767	20,947,648	(1,918,881)	14,799,899	13,650,716	1,149,183
Community development	3,501,151	3,841,626	(340,475)	1,994,006	(2,463,760)	4,457,766
Public works	7,820,046	7,867,724	(47,678)	1,550,416	(1,632,845)	3,183,261
Interest on long-term debt	4,546	2,995	1,551	4,546	2,995	1,551
Total Governmental Activities	$33,120,064	$ 35,970,965	$ (2,850,901)	$ 17,313,558	$10,052,525	$ 7,261,033

In looking at table 3, you will note the major changes both in total cost and net cost. In 2024, total costs decreased by $2,850,901 as discussed in the previous section.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

At year-end, the City's *governmental funds* reported combined fund balances of $65,656,819, a net increase of $4,976,958 in fund balance; included in this amount are increases in fund balance for General Fund of $1,938,696, an increase in the Housing Authority of $143,139, an increase in the Special Projects Construction Fund of $1,210,161, an increase in the Regional Traffic Development Impact Fund of $884,810, and a increase in the Non Major Governmental Funds of $800,152. Note that the Park Development Fund was presented as a major fund in previous years, but identified as a nonmajor fund in fiscal year 2024. Due to this change, the beginning fund balance for nonmajor funds was restated from $7,465,423 to $5,026,099.

The General Fund had a net increase in fund balance of $1,938,696, resulting from net revenues exceeding expenditures by $766,264, netted with total other financing sources of $1,172,432. Revenue increases were in taxes of $1,513,807, use of money and property of $609,537, charges for services of $557,070, intergovernmental revenue of $148,075, licenses and permits of $115,434 and miscellaneous revenue of $166,572. Tax revenues increased by $1,513,807 due to increases in: sales tax net of abatements by $1,224,655, property tax revenue by $162,945, franchise fees by $119,471, transient occupancy tax by $34,593; offset by decrease in business license tax by $30,690. The net increase in sales tax is due to slightly higher collections compared to the prior year by $220,000 or 2.4%, and a reduction in the sales tax incentive primarily for one of the top producers by $1,008,250. This was due to a delay in sales tax revenue collection in the third quarter and a $371,000 audit adjustment in the fourth quarter for a major sales tax producer. The increase in use of money and property is primarily due to investment revenue resulting from higher interest earnings by $353,320, and favorable mark-to-market value adjustment in the City's investments in the amount of $294,188. Charges for services increased by $557,070 due to higher engineering inspection, plan check and planning fees associated with development-related activities in the City and higher refuse pass-thru fees. Intergovernmental revenue increased by $148,075 mainly due to increase in VLF revenue associated with increase in property values within the City. General Fund expenditures rose by $965,445 compared to the previous year. This increase includes a rise of $271,904 in current expenditures and an increase of $674,804 in capital expenditures. The rise in current expenditures can be attributed to several factors: an additional $495,214 allocated for Public Safety, covering the Sheriff service contract and general services agreements; an increase of $858,366 in salaries and benefits for personnel, including cost-of-living adjustments; offset by a decrease of $659,172 in pension expenditures for the PERS unfunded accrued liability, as no contribution is required in 2024 due to favorable CalPERS investment returns in 2021. Additionally, there was a $586,450 reduction in overtime costs, attributed to fewer fire incidents following a wet winter in 2023, along with increases in professional services and utilities of $53,815 and $64,977, respectively.

Increase in the Regional Traffic Development Impact Fund was attributed to investment earnings and Development Impact fees while there were no expenditures as there were no active projects for this fund during the current year. The increase in the Special Projects Construction Fund is due to less capital expenditures in the current year while revenues from use of money and property was slightly higher from prior year. The increase in Non-Major Funds is due to current year revenues from developer fees and interest earnings exceeded capital expenditures primarily for the Park Development, Fire Facilities and Public Meeting Facilities funds.

The *Proprietary Funds* reported an overall decrease in net position of $371,568. The Water Enterprise and Sewer Capital Funds showed positive changes, while the Water Acquisition and Connected Communities Funds reported negative net changes. The Water Enterprise's net position rose by $5,808,675, despite ongoing operating expenses surpassing operating revenue by $769,723. This was partially balanced by $260,488 in net non-operating revenues and $6,317,910 in transfers and capital contributions. Lower water sales resulting from reduced water demand compared to the prior year further impacted the operating deficit. The transfers in for capital contributions totaling $5,989,343 in the Water Enterprise fund has a corresponding transfers out in the Water Acquisition fund contributing to the Water Acquisition fund's $6,576,618 net position decrease. Rate adjustments have been adopted and efforts to manage overall expenses continue. The Sewer Fund's net position increased by $672,542, with current revenues exceeded operating expenses by $316,622. The Loma Linda Connected Communities Fund reported a negative change in fund balance of $276,167 which reflects the ongoing operational gap between charges for services (revenues), operating expenses and interest expenses. Efforts to reduce operational expenses have been implemented, but annual depreciation expense and non-operational expenses (interest on loans) continue to exceed revenues adding to the negative net position.

General Fund Budgetary Highlights

The actual revenues of the *General Fund* at year-end were $695,554 more than the actual revenues. The positive budget-to-actual expenditure variance of $1,358,510 or 4.99% in appropriations was due to the conservative spending city-wide with saving in personnel cost, contractual agreements, professional services, repairs and maintenance, and materials. Actual revenues were $695,554 or 2.7% higher than anticipated compared to the final budget. This increase was due to several factors: 1) sales tax revenue was lower than budgeted by $438,402, however, this was offset by a reduction in sales tax incentives in the amount of $864,391, resulting in a net favorable variance for tax revenues, 2) charges for services, as well as licenses and permits, had favorable budget variances of $463,294 and $176,759, respectively, due to higher building permit, engineering inspection, plan check and planning fees associated with development-related activities in the City, and 3) use of money and property exceeded the budget by $357,196 due to higher interest revenue and a favorable fair value adjustment of the City's investment in LAIF. These favorable variances were partially offset by shortfalls in fines and forfeitures, and miscellaneous revenue.

Favorable budget amendments and supplemental appropriations were made during the year to diminish budget overruns and to increase appropriations for unanticipated expenditures after adoption of the original budget. The original revenue budget was increased by $1,512,200. While the expenditure appropriations budget was increased in total by $2,135,000, the major increases was for overtime for fire services provided while on Strike Team, refuse contractual agreement, and capital expenditure.

Although the final adopted budget projected a $515,200 negative change in fund balance, favorable results in expenditures of $1,358,510 as discussed above offset by favorable results in revenues of $695,554; and favorable results in other financing sources and uses of $399,832 resulted in the combined favorable results of $2,453,896, as the actual positive net change in fund balance was $1,938,696 for the fiscal year ending June 30, 2024.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Table 4
City of Loma Linda
Capital Assets at Year End
Net of Depreciation and Amortization

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Asset Type:						
Land	$ 15,278,220	$ 15,414,103	$ 1,387,764	$ 1,387,764	$ 16,665,984	$ 16,801,867
Construction in progress	645,741	1,246,766	7,192,051	1,060,281	7,837,792	2,307,047
Structures, machinery & equipment	16,017,445	15,920,695	6,229,383	6,011,895	22,246,828	21,932,590
Infrastructure	34,780,477	33,784,768	33,922,613	34,479,332	68,703,090	68,264,100
Intangible assets	652,206	293,933	66,463	96,078	718,669	390,011
Total	$ 67,374,089	$ 66,660,265	$ 48,798,274	$ 43,035,350	$ 116,172,363	$ 109,695,615

At the end of fiscal year 2024, the City had $116,172,363 invested in a broad range of capital assets, a total increase of $6,476,748 (See Table 4 above). *Governmental activities* include fire and public works equipment, buildings, land, park facilities, and roads. *Business-type* activities include the fiber optic network, sewer transmission system and a water production and distribution system. The total increase in the City of Loma Linda investment in capital assets for fiscal year 2024 was 5.9% (a 1.1% increase in *governmental activities* and 13.4% increase in *business-type activities*). For fiscal year 2024, net increases are the result of new additions in greater amounts than deletions and disposals. The major capital assets added for *governmental activities* and *business-type activities* are highlighted in explanation of Table 5.

Table 5
City of Loma Linda
Schedule of Changes in Capital Assets/Infrastructure

	GovernmentalActivities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Asset Type:						
Land	$ (135,883)	$ 762,707	$ -	$ -	$ (135,883)	$ 762,707
Construction in progress	(601,025)	(1,849,189)	6,131,770	851,546	5,530,745	(997,643)
Structures, machinery and equipment	823,656	5,925,491	634,733	131,262	1,458,389	6,056,753
Infrastructure	2,045,071	8,969,098	703,703	2,774,835	2,748,774	11,743,933
Intangible assets	514,473	261,944	(4,572)	50,993	509,901	312,937
Total Additions	2,646,292	14,070,051	7,465,634	3,808,636	10,111,926	17,878,687
Less: Decreases, depreciation and amortization	(1,932,468)	(2,077,969)	(1,702,710)	(1,800,607)	(3,635,178)	(3,878,576)
Capital Asset Increase/(Decrease)	$ 713,824	$ 11,992,082	$ 5,762,924	$ 2,008,029	$ 6,476,748	$ 14,000,111

As shown in Table 5, above, *capital assets* current year activity increased $713,824 (net of depreciation and amortization) for *governmental activities* and increased $5,762,924 (net of depreciation and amortization) for *business-type activities* for a total increase of $6,476,748. In the *governmental activities* the increase in capital assets can be attributed to the donated infrastructure from developers (streets, traffic signals and lights), installation of traffic signal at California St. and Citrus St., installation of generator at the Civic Center, refurbishment of the 2006 Smeal truck, Council Chamber audio/visual upgrade, vehicle purchases, installation of various art sculptures throughout the City, subscription-based I.T. arrangements, and various other improvements. The increase in business-type activities is primarily attributed to the installation of waterline at Beaumont Avenue and Campus St. and installation of a 1.6 million

gallon water reservoir which was still in progress at year-end. Additional information regarding capital assets activities can be found in Notes 1i and 5 of the financial statements.

Long-Term Debt

Governmental Activities - ***Governmental Activities*** - The City governmental funds have $9,465,936 in outstanding long-term debt as of June 30, 2024; with the majority related to the net pension liability. Table 6 below and Note 8 to the financial statements offer a more detailed view of governmental long-term debt.

Table 6
City of Loma Linda
Long-Term Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
1978 Water Bonds (General Obligation)	$ -	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000
2016 Water Revenue Refunding Bonds			4,000,000	4,245,000	4,000,000	4,245,000
Compensated absences	820,816	818,591	313,973	286,295	1,134,789	1,104,886
Lease payable	58,680	80,393	48,224	65,580	106,904	145,973
Subscription-based IT arrangement payable	305,246	19,444	11,215	20,043	316,461	39,487
Net OPEB liability	188,955	199,214	154,599	162,993	343,554	362,207
Net Pension liability	8,092,239	6,611,430	2,082,578	1,913,901	10,174,817	8,525,331
Add: Unamortized bond premium	-	-	34,550	37,390	34,550	37,390
Total	$ 9,465,936	$ 7,729,072	$ 6,655,139	$ 6,741,202	$ 16,121,075	$ 14,470,274

Business-type Activities - The enterprise funds have $6,655,139 in outstanding long-term debt as of June 30, 2024. The water enterprise fund has bonded debt of $4,010,000 consisting of the 2016 Water Revenue Refunding Bonds originally issued for $5,615,000 with the first payment made on July 1, 2017; and the 1978 Water Bonds (General Obligation) with a current outstanding balance of $10,000. Both bond issues are paid with water operating revenues. In the enterprise funds, net pension liability and net OPEB liability total $2,082,578 and $154,599, respectively. Additional detailed information for business-type long-term debt is shown in Note 6 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

As of September 2024, the Federal Reserve has reduced the federal funds rate target range to 4.75% to 5.00% after implementing 11 interest rate hikes in 2022 and 2023, and holding rates steady for many months thereafter in order to combat the surging inflation. The reduction in interest rate was a move designed to cushion the economy from a further slowdown by encouraging demand and boosting hiring. The central bank noted job gains had slowed while inflation had made further progress of moving towards the Fed's 2% target. Per HDL Company's Sales Tax Trends and Economic Drivers Report, the Fed's action may spur some changes in consumer spending patterns, but overall does not translate into a short-term burst in sales taxes. Interest rates have significantly influenced consumer credit and spending. Although an increase of about $600,000 in California's local one-cent sales and use tax was expected, receipts for the fiscal year remained somewhat unchanged compared to the previous year. Looking ahead, no significant sales tax gains are expected due to the Fed's slow rate reductions.

According to the September 2024 Employment Report released by the Employment Development Department, the unemployment rate for the Inland Empire was 6.0%, which is above the previous year's 5.3% rate. The unemployment rates have dropped to a comparable

pre-pandemic level of 4.0% in June of 2022, however two years later the rate has increased to 6.0% as anticipated due to the contractionary monetary policy stance of the Federal Reserve and the slowdown in the hiring boom in the logistics industry following the pandemic. According to the Inland Empire Economic Partnership, unemployment rate is not necessarily something to worry about as the current rate is considerably lower than the region's average 7.8% since 2010. The real estate market has continued to face challenges due to record-high housing prices, high mortgage interest rates by recent standards, and tight inventory of homes for sale. The median home price in Loma Linda was $610,000 as of June 2024. This amount was 5.7% more than the $575,000 median home price in June 2023.

Prior to the pandemic, Loma Linda had been experiencing the impacts of economic growth. Over the last years, the City has seen new development activity increases and additional projects are being proposed in the coming year. With three major medical facilities within the community, Loma Linda University Medical Center, the Veteran's Administration (VA) Hospital, and the VA Ambulatory Care Center, the City continues to see a need for temporary and permanent housing for patients receiving medical treatment and employees working at these institutions. In 2022, the City saw the completion of its third major hotel and its fourth hotel is expected to be completed by end of calendar year 2024. There are other housing and commercial development projects at various stages of development/construction currently under way. Despite the economic challenges, the City, for fiscal year 2023/2024, maintained economic growth and employment remained stable. Consumer spending shifted to ecommerce, property valuations increased and property sales continued, and ultimately leading to steady flows in City revenues (sales tax, property tax, franchise fees, transient occupancy tax, and business license) as reflected in the governmental activities tax and assessment revenues by source table in the statistical section. The challenges facing the City with the recent growth will be balancing the resources available to meet the increasing demands on city services (fire, police and general community services), the ongoing maintenance of new and existing infrastructure (parks, landscaping, streets, and utility services), rising pension liabilities and contractual service costs that are outside the control of the City. Work continues with staff and designated committees to address the demands for services by implementing new policies, and working on economic development project proposals that will maintain solid economic growth for the community while preserving the necessary level of services. Although the City has seen growth in revenues, it continues to operate at a lean conservative capacity. To protect Loma Linda's future and maintain the current standard of service, the City has explored different approaches to generate revenue, with the goal of securing a stable, reliable source of general-purpose funding. The City is currently in the process of forming a Revenue-Generating Committee, an ad-hoc group comprising community members. This committee will focus on identifying and prioritizing new revenue sources to promote sustainable financial growth and further improve residents' quality of life. The committee will serve for a period of one year.

On July 9, 2024, the City Council adopted the City of Loma Linda Operating and Capital Improvement Program (CIP) Budget for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025. The General Fund operating budget totals $27,121,500 and is funded by operating revenue of $25,812,200 transfers in and other financing sources of $902,300, leaving a reduction to fund balance of $407,000. The fund balance in the General Fund is expected to decrease to $17,854,277 with $14,604,277 in unassigned and $3,250,000 designated (committed or assigned) as budgetary reserves. The City Council and management make great efforts annually to adopt a balanced budget that preserves General Fund - fund balance. Despite the projected reduction, it's important to note that the City maintains a healthy budgetary reserves to ensure financial stability and continues to explore new revenue sources and implement efficiencies. The total City operating budget amounts to $51,917,600, with total estimated resources available for budget purposes of $52,639,600, for fiscal year 2024/2025. The approved CIP budget for fiscal year 2024/2025 totals $4,579.100 with a five-year CIP investment plan estimated at $30,189,100.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. For any questions about this report or additional financial information, please contact the City Manager and/or Finance Director/Treasurer of the City of Loma Linda, located at 25541 Barton Road, Loma Linda, CA 92354, (909) 799-2840, or visit their website at www.lomalinda-ca.gov.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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CITY OF LOMA LINDA
Statement of Net Position
June 30, 2024

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	$ 46,998,024	$ 12,370,767	$ 59,368,791
Receivables:			
Accounts	1,031,262	1,551,321	2,582,583
Taxes	1,550,596	-	1,550,596
Interest	517,633	141,454	659,087
Lease	3,925,486	1,351,041	5,276,527
Contracts and loans	18,068,706	-	18,068,706
Internal balances	4,427,447	(4,427,447)	-
Due from other governments	507,473	74,612	582,085
Inventories	21,480	184,589	206,069
Prepaid items	9,471	5,941	15,412
Loan receivable from the Successor Agency	1,163,277	687,630	1,850,907
Land held for resale	2,535,695	-	2,535,695
Restricted assets:			
Cash and investments with fiscal agents	-	706,511	706,511
Capital assets:			
Non-depreciable	15,923,961	8,579,815	24,503,776
Depreciable and amortizable, net	51,450,128	40,218,459	91,668,587
Total capital assets	67,374,089	48,798,274	116,172,363
Total assets	148,130,639	61,444,693	209,575,332
DEFERRED OUTFLOWS OF RESOURCES			
Pension related items	5,099,793	1,697,687	6,797,480
OPEB related items	45,147	36,936	82,083
Total deferred outflows of resources	5,144,940	1,734,623	6,879,563
LIABILITIES			
Accounts payable	1,943,395	3,121,434	5,064,829
Interest payable	-	61,487	61,487
Accrued liabilities	361,438	108,989	470,427
Due to other governments	1,919	-	1,919
Due to other Agency	1,943,276	-	1,943,276
Deposits payable	535,848	394,000	929,848
Unearned revenue	410,190	-	410,190
Long-term liabilities - due within one year	421,511	374,780	796,291
Long-term liabilities - due in more than one year:			
Advances from the Loma Linda Successor Agency	-	19,757,957	19,757,957
Due in more than one year	763,231	4,043,182	4,806,413
Net pension liability	8,092,239	2,082,578	10,174,817
Net OPEB liability	188,955	154,599	343,554
Total liabilities	14,662,002	30,099,006	44,761,008
DEFERRED INFLOWS OF RESOURCES			
Pension related items	1,218,580	405,660	1,624,240
OPEB related items	93,793	76,738	170,531
Lease related items	3,617,254	1,264,077	4,881,331
Total deferred inflows of resources	4,929,627	1,746,475	6,676,102
NET POSITION			
Net investment in capital assets	67,010,163	44,485,017	111,495,180
Restricted for:			
Public works projects	25,292,070	-	25,292,070
Public safety	1,777,046	-	1,777,046
Community development	18,165,082	-	18,165,082
General government	896,890	-	896,890
Debt service	55,160	706,511	761,671
Unrestricted (deficit)	20,487,539	(13,857,693)	6,629,846
Total Net Position	$ 133,683,950	$ 31,333,835	$ 165,017,785

The accompanying notes are an integral part of these financial statements.

CITY OF LOMA LINDA
Statement of Activities
For the year ended June 30, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Contributions and Grants	Program Revenues: Capital Contributions and Grants	Total
Primary Government:					
Governmental activities:					
General government	$ 2,765,554	$ 3,800,863	$ -	$ -	$ 3,800,863
Public safety	19,028,767	3,981,857	247,011	-	4,228,868
Community development	3,501,151	1,498,296	8,849	-	1,507,145
Public works	7,820,046	2,612,847	1,094,493	2,562,290	6,269,630
Interest on long-term debt	4,546	-	-	-	-
Total governmental activities	33,120,064	11,893,863	1,350,353	2,562,290	15,806,506
Business-type activities:					
Water acquisition	1,268,450	461,280	-	-	461,280
Water enterprise	8,205,930	6,678,997	-	351,489	7,030,486
Sewer capital	6,007,093	6,246,593	-	185,080	6,431,673
Loma Linda Connected Communities	1,025,311	328,029	-	408,889	736,918
Total business-type activities	16,506,784	13,714,899	-	945,458	14,660,357
Total primary government	$ 49,626,848	$ 25,608,762	$ 1,350,353	$ 3,507,748	$ 30,466,863

General revenues:
- Taxes:
  - Property tax, levied for general purpose
  - Sales tax
  - Franchise tax
  - Transient occupancy tax
  - Business license tax
  - Other taxes
- Motor Vehicle in-lieu, unrestricted
- Investment revenue
- Gain (loss) on sale of assets
- Miscellaneous

Transfers in (out)

Total general revenues and transfers

Change in net position

Net position, beginning of year

Net position, end of year

The accompanying notes are an integral part of these financial statements.

CITY OF LOMA LINDA
Statement of Activities (Continued)
For the year ended June 30, 2024

Net (Expense) Revenue and Changes in Net Position Primary Government		
Governmental Activities	Business-type Activities	Total
$ 1,035,309	$ -	$ 1,035,309
(14,799,899)	-	(14,799,899)
(1,994,006)	-	(1,994,006)
(1,550,416)	-	(1,550,416)
(4,546)	-	(4,546)
(17,313,558)	-	(17,313,558)
-	(807,170)	(807,170)
-	(1,175,444)	(1,175,444)
-	424,580	424,580
-	(288,393)	(288,393)
-	(1,846,427)	(1,846,427)
(17,313,558)	(1,846,427)	(19,159,985)
3,764,468	-	3,764,468
7,112,227	-	7,112,227
1,655,214	-	1,655,214
665,720	-	665,720
351,957	-	351,957
16,752	-	16,752
3,142,433	-	3,142,433
2,841,791	703,425	3,545,216
(152,472)	-	(152,472)
174,586	803,437	978,023
32,003	(32,003)	-
19,604,679	1,474,859	21,079,538
2,291,121	(371,568)	1,919,553
131,392,829	31,705,403	163,098,232
$ 133,683,950	$ 31,333,835	$ 165,017,785

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Governmental Fund Financial Statements

General Fund is the City's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund.

Loma Linda Housing Authority – Special Revenue Fund accounts for low/mod housing activities and is funded through re-payments of existing housing loans.

Regional Traffic Development Grant – Special Revenue Fund accounts for the portion of Transportation Projects identified by the San Bernardino County Transportation Association (SBCTA) formerly SANBAG (San Bernardino Associated Governments) that will serve the regional area. SBCTA came up with an allocation of Loma Linda's share.

Special Projects Construction – Capital Projects Fund accounts for special or extraordinary projects, activities and allocations that might be recommended by staff and determined needed by the City Council.

CITY OF LOMA LINDA
Balance Sheet
Governmental Funds
June 30, 2024

	General	Special Revenue Funds: Loma Linda Housing Authority	Special Revenue Funds: Regional Traffic Development Impact
ASSETS			
Cash and investments	$ 23,071,162	$ 1,655,545	$ 12,593,656
Receivables:			
Accounts	950,041	81,160	-
Taxes	1,365,310	-	-
Interest	264,283	18,517	134,875
Contract and loans	9,659	18,039,249	-
Lease	3,925,486	-	-
Due from other funds	51,897	-	-
Due from other governments	258,361	-	-
Inventories	21,480	-	-
Prepaid items	9,471	-	-
Land held for resale	-	2,535,695	-
Advances to other funds	-	-	-
Loan receivable from Successor Agency	-	-	-
Total assets	$ 29,927,150	$ 22,330,166	$ 12,728,531
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts payable	$ 1,862,965	$ 13,296	$ -
Accrued liabilities	361,053	-	-
Due to other funds	14,314	-	-
Due to other governments	1,919	-	-
Due to other Agency	1,943,276	-	-
Deposits payable	514,621	21,227	-
Unearned revenue	12,640	-	-
Advances from other funds	-	-	-
Total liabilities	4,710,788	34,523	-
Deferred inflows of resources			
Leases	3,617,254	-	-
Unavailable revenue	330,802	4,604,884	-
Total Deferred inflows of resources	3,948,056	4,604,884	-
Fund balances (deficit)			
Non spendable:			
Inventories	21,480	-	-
Prepaid items	9,471	-	-
Restricted for:			
Cultural and recreational	-	-	-
State mandated	-	-	-
Public safety	-	-	-
Street improvements	-	-	12,728,531
Storm drains	-	-	-
Municipal facilities	-	-	-
Air quality management	-	-	-
Debt service	-	-	-
Low/mod housing programs	-	17,690,759	-
Committed for:			
Emergency contingency	2,000,000	-	-
Assigned for:			
Refuse services	259,235	-	-
Fire equipment replacement	529,390	-	-
Fire training	34,316	-	-
Capital equipment replacement	1,250,000	-	-
Unassigned	17,164,414	-	-
Total fund balances (deficit)	21,268,306	17,690,759	12,728,531
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 29,927,150	$ 22,330,166	$ 12,728,531

The accompanying notes are an integral part of these financial statements.

CITY OF LOMA LINDA
Balance Sheet
Governmental Funds
June 30, 2024

Capital Projects Funds: Special Projects Construction	Nonmajor Governmental Funds	Total Governmental Funds
$ 1,260,027	$ 8,417,634	$ 46,998,024
-	61	1,031,262
-	185,286	1,550,596
13,731	86,227	517,633
-	19,798	18,068,706
-	-	3,925,486
14,715	-	66,612
-	249,112	507,473
-	-	21,480
-	-	9,471
-	-	2,535,695
6,955,065	-	6,955,065
1,163,277	-	1,163,277
$ 9,406,815	$ 8,958,118	$ 83,350,780
$ -	$ 67,134	$ 1,943,395
-	385	361,438
-	75,416	89,730
-	-	1,919
-	-	1,943,276
-	-	535,848
-	397,550	410,190
-	2,504,500	2,504,500
-	3,044,985	7,790,296
-	-	3,617,254
1,263,843	86,882	6,286,411
1,263,843	86,882	9,903,665
-	-	21,480
-	-	9,471
-	242,428	242,428
-	42,310	42,310
-	1,777,046	1,777,046
8,142,972	3,144,635	24,016,138
-	1,275,932	1,275,932
-	894,907	894,907
-	1,983	1,983
-	55,160	55,160
-	231,895	17,922,654
-	-	2,000,000
-	-	259,235
-	-	529,390
-	-	34,316
-	-	1,250,000
-	(1,840,045)	15,324,369
8,142,972	5,826,251	65,656,819
$ 9,406,815	$ 8,958,118	$ 83,350,780

The accompanying notes are an integral part of these financial statements.

CITY OF LOMA LINDA
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position
June 30, 2024

Fund Balances - Total Governmental Funds	$	65,656,819
Amounts reported for governmental activities in the statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources. Therefore, they are not reported in the governmental funds.		67,374,089
Long-term liabilities are not due and payable in the current period. Therefore, they are not reported in the governmental funds:		
Compensated absences		(820,816)
Net pension liability		(8,092,239)
Net OPEB liability		(188,955)
Lease liability		(58,680)
Subscription liability		(305,246)
Pension and OPEB related deferred outflows and inflows of resources in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.		
Deferred outflows of resources - pension and OPEB related items		5,144,940
Deferred inflows of resources - pension and OPEB related items		(1,312,373)
Revenues are recorded as unavailable revenue in the governmental funds because they do not meet the revenue recognition criteria. However, they are classified as revenues in the Government-Wide Financial Statements.		6,286,411
Net Position of Governmental Activities	$	133,683,950

The accompanying notes are an integral part of these financial statements.

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CITY OF LOMA LINDA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the year ended June 30, 2024

	General	Special Revenue Funds: Housing Authority	Special Revenue Funds: Regional Traffic Development Impact
REVENUES			
Taxes	$ 12,093,895	$ -	$ -
Licenses and permits	638,059	-	-
Intergovernmental	3,181,929	-	-
Charges for services	5,326,294	1,438	-
Use of money and property	1,445,596	202,005	615,649
Fines and forfeitures	1,589	-	-
Miscellaneous	3,944,492	2,520	-
Developer fees	-	-	269,161
Total revenues	26,631,854	205,963	884,810
EXPENDITURES			
Current:			
General government	2,222,341	-	-
Public safety	16,370,178	-	-
Community development	1,915,728	61,034	-
Public works	3,708,334	-	-
Capital outlay	1,611,316	808	-
Debt service:			
Principal retirement	35,152	948	-
Interest and fiscal charges	2,541	34	-
Total expenditures	25,865,590	62,824	-
REVENUES OVER (UNDER) EXPENDITURES	766,264	143,139	884,810
OTHER FINANCING SOURCES (USES)			
Proceeds from disposal of assets	15,625	-	-
Transfers in	913,910	-	-
Transfers out	(120,124)	-	-
Subscription acquisition	363,021	-	-
Total other financing sources (uses)	1,172,432	-	-
Net change in fund balances	1,938,696	143,139	884,810
FUND BALANCE (DEFICIT)			
Fund balance, beginning, as previously reported	19,329,610	17,547,620	11,843,721
Change within financial reporting entity (major to non-major)	-	-	-
Fund balance, beginning, as restated	19,329,610	17,547,620	11,843,721
End of year	$ 21,268,306	$ 17,690,759	$ 12,728,531

The accompanying notes are an integral part of these financial statements.

CITY OF LOMA LINDA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the year ended June 30, 2024

Capital Projects Funds		Nonmajor	Total
Special Projects Construction	(Formerly major) Park Development	Governmental Funds	Governmental Funds
$ -		$ 1,529,527	$ 13,623,422
-		-	638,059
-		2,192,993	5,374,922
-		69,330	5,397,062
1,226,092		393,976	3,883,318
-		43,036	44,625
-		-	3,947,012
-		1,026,751	1,295,912
1,226,092		5,255,613	34,204,332
-		-	2,222,341
-		43,622	16,413,800
-		555,782	2,532,544
7,526		547,773	4,263,633
8,405		2,578,206	4,198,735
-		66,428	102,528
-		1,971	4,546
15,931		3,793,782	29,738,127
1,210,161		1,461,831	4,466,205
-		100,104	115,729
-		120,000	1,033,910
-		(881,783)	(1,001,907)
-		-	363,021
-		(661,679)	510,753
1,210,161		800,152	4,976,958
6,932,811	(2,439,324)	7,465,423	60,679,861
-	2,439,324	(2,439,324)	-
6,932,811	-	5,026,099	60,679,861
$ 8,142,972	$ -	$ 5,826,251	$ 65,656,819

The accompanying notes are an integral part of these financial statements.

CITY OF LOMA LINDA
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Government-Wide Statement of Activities
For the year ended June 30, 2024

Net change in Fund Balance - Total Governmental Funds		$ 4,976,958
Amounts reported for governmental activities in the Statement of Activities were different because:		
Governmental funds report capital outlays as expenditures. However, in the Government-Wide Statement of Activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense.		
Capital outlay, capitalized	3,164,557	
Loss on disposal of capital asset not fully depreciated	(268,201)	
Amortization Expense	(155,848)	
Depreciation Expense	(2,389,705)	350,803
Governmental funds report revenues and expenditures primarily pertaining to long-term liabilities, which are not reported in the statement of activities. At the government-wide level, these activities are reported in the statement of net position. This is the net expenditure reported in the governmental funds, which is not reported in the statement of activities.		
Pension related net adjustments	(2,732,532)	
OPEB related net adjustments	(8,391)	
Lease payments	21,713	
SBITA payments	77,219	(2,641,991)
Long-term compensated absences is reported in the Government-Wide Statement of Activities, but it does not require the use of current financial resources. Therefore, long-term compensated absences is not reported as an expenditure in the governmental funds. The reconciling amount is the change in long-term compensated absences from the prior year.		(2,225)
Certain revenues are recorded as unavailable revenue in the governmental funds because they do not meet the revenue recognition criteria of availability. However, they are included as revenue in the Governmental-Wide Statement of Activities.		(392,424)
Change in Net Position of Governmental Activities		$ 2,291,121

The accompanying notes are an integral part of these financial statements.

Proprietary Fund Financial Statements

Water Acquisition Fund accounts for developer fees collected to pay for the expansion of the water system and for debt service on qualifying projects.

Water Enterprise Fund is used to account for water production, distribution and meters.

Sewer Capital Fund accounts for the operation and maintenance of the City's sewer, storm drain and catch basin systems.

Loma Linda Connected Communities Fund provides Loma Linda residents and businesses with the opportunities for voice, data, video, multimedia, home automation systems, environmental control, security, audio, television, sensors, alarms and intercom services. The program establishes the standardized requirements for residential and commercial telecommunications cabling systems. The initial intent is to connect new development to the system, but the long-term goal is to eventually retrofit and extend these services to the entire community.

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CITY OF LOMA LINDA
Statement of Net Position
Proprietary Funds
June 30, 2024

	Enterprise Funds				
	Water Acquisition	Water Enterprise	Sewer Capital	Loma Linda Connected Communities	Total
ASSETS					
Current assets:					
Cash and cash equivalents	$ 3,501,532	$ 4,939,900	$ 3,680,853	$ 248,482	$ 12,370,767
Receivables:					
Accounts	-	746,964	767,427	36,930	1,551,321
Interest	38,553	58,723	41,659	2,519	141,454
Lease	-	1,351,041	-	-	1,351,041
Inventories	-	184,015	574	-	184,589
Due from other funds	-	23,118	-	-	23,118
Due from other governments	-	37,306	37,306	-	74,612
Prepaid items	-	5,941	-	-	5,941
Total current assets	3,540,085	7,347,008	4,527,819	287,931	15,702,843
Noncurrent assets:					
Advances to other funds	-	652,395	-	-	652,395
Loan receivable from Successor Agency	687,630	-	-	-	687,630
Restricted assets:					
Cash and investments with fiscal agents	-	706,511	-	-	706,511
Capital assets:					
Non-depreciable	-	8,387,493	192,322	-	8,579,815
Depreciable and amortizable, net	-	32,309,782	3,767,993	4,140,684	40,218,459
Total capital assets	-	40,697,275	3,960,315	4,140,684	48,798,274
Total noncurrent assets	687,630	42,056,181	3,960,315	4,140,684	50,844,810
Total assets	4,227,715	49,403,189	8,488,134	4,428,615	66,547,653
DEFERRED OUTFLOWS OF RESOURCES					
Pension related items	-	1,244,970	414,990	37,727	1,697,687
OPEB related items	-	26,964	9,234	738	36,936
Total deferred outflows of resources	-	1,271,934	424,224	38,465	1,734,623
LIABILITIES					
Current liabilities:					
Accounts payable	1,731,072	313,979	1,063,740	12,643	3,121,434
Interest payable - Bonds	-	61,336	151	-	61,487
Accrued liabilities	-	78,316	28,038	2,635	108,989
Deposits payable	-	210,446	171,214	12,340	394,000
Long-term debt - due within one year	-	341,015	32,000	1,765	374,780
Total current liabilities	1,731,072	1,005,092	1,295,143	29,383	4,060,690
Noncurrent liabilities:					
Advances from other funds	4,450,565	-	652,395	-	5,102,960
Advances from Loma Linda Successor Agency	-	-	-	19,757,957	19,757,957
Long-term debt - due in more than one year	-	3,953,660	86,510	3,012	4,043,182
Net pension liability	-	1,527,223	509,075	46,280	2,082,578
Net OPEB liability	-	112,857	38,650	3,092	154,599
Total noncurrent liabilities	4,450,565	5,593,740	1,286,630	19,810,341	31,141,276
Total liabilities	6,181,637	6,598,832	2,581,773	19,839,724	35,201,966
DEFERRED INFLOWS OF RESOURCES					
Pension related items	-	297,483	99,161	9,016	405,660
OPEB related items	-	56,018	19,185	1,535	76,738
Lease	-	1,264,077	-	-	1,264,077
Total deferred inflows of resources	-	1,617,578	118,346	10,551	1,746,475
NET POSITION (DEFICIT)					
Net investment in capital assets	-	36,572,443	3,771,890	4,140,684	44,485,017
Restricted for debt service	-	706,511	-	-	706,511
Unrestricted	(1,953,922)	5,179,759	2,440,349	(19,523,879)	(13,857,693)
Total net position (deficit)	$ (1,953,922)	$ 42,458,713	$ 6,212,239	$ (15,383,195)	$ 31,333,835

The accompanying notes are an integral part of these financial statements.

CITY OF LOMA LINDA
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the year ended June 30, 2024

	Enterprise Funds				
	Water Acquisition	Water Enterprise	Sewer Capital	Loma Linda Connected Communities	Total
OPERATING REVENUES					
Charges for services	$ 461,280	$ 6,678,997	$ 6,246,593	$ 328,029	$ 13,714,899
Miscellaneous	-	636,501	76,290	1,173	713,964
Total operating revenues	461,280	7,315,498	6,322,883	329,202	14,428,863
OPERATING EXPENSES					
Treatment	-	-	4,880,731	-	4,880,731
Cost of sales and services	1,167,885	3,756,873	-	244,854	5,169,612
Administration and general	-	2,203,316	737,863	56,322	2,997,501
Pension adjustment	-	578,524	192,782	17,497	788,803
Depreciation and amortization	-	1,546,508	194,885	144,757	1,886,150
Total operating expenses	1,167,885	8,085,221	6,006,261	463,430	15,722,797
Operating change in net position	(706,605)	(769,723)	316,622	(134,228)	(1,293,934)
NONOPERATING REVENUES (EXPENSES)					
Interest revenue	219,647	291,724	181,001	11,053	703,425
Interest expense	(100,565)	(120,709)	(832)	(561,881)	(783,987)
Lease income	-	89,473	-	-	89,473
Net nonoperating revenues (expenses)	119,082	260,488	180,169	(550,828)	8,911
Change in net position (deficit) before transfers and capital contributions	(587,523)	(509,235)	496,791	(685,056)	(1,285,023)
TRANSFERS AND CAPITAL CONTRIBUTIONS					
Capital contributions	-	351,489	185,080	408,889	945,458
Transfer in	-	5,989,343	-	-	5,989,343
Transfer out	(5,989,095)	(22,922)	(9,329)	-	(6,021,346)
Total transfers and capital contributions	(5,989,095)	6,317,910	175,751	408,889	913,455
Change in net position	(6,576,618)	5,808,675	672,542	(276,167)	(371,568)
NET POSITION (DEFICIT)					
Beginning of year	4,622,696	36,650,038	5,539,697	(15,107,028)	31,705,403
End of year	$ (1,953,922)	$ 42,458,713	$ 6,212,239	$ (15,383,195)	$ 31,333,835

The accompanying notes are an integral part of these financial statements.

CITY OF LOMA LINDA
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2024

	Enterprise Funds				
	Water Acquisition	Water Enterprise	Sewer Capital	Loma Linda Connected Communities	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers and users	$ 461,280	$ 7,449,711	$ 6,288,781	$ 381,159	$ 14,580,931
Cash payments to suppliers for goods and services	(141,974)	(3,677,466)	(4,665,576)	(262,795)	(8,747,811)
Cash payments to employees for services	-	(2,148,055)	(720,415)	(69,505)	(2,937,975)
Net cash provided (used) by operating activities	319,306	1,624,190	902,790	48,859	2,895,145
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Advances from other funds	4,350,000	-	-	-	4,350,000
Proceeds (repayment) of due to/from other funds	-	536,257	(557,797)	(224)	(21,764)
Proceeds from (payments to) other governmental entities	-	97,512	(878)	-	96,634
Transfers in	-	5,989,343	-	-	5,989,343
Transfers out	(5,989,095)	(22,922)	(9,329)	-	(6,021,346)
Net cash provided (used) by noncapital financing activities	(1,639,095)	6,600,190	(568,004)	(224)	4,392,867
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	-	(6,507,678)	(200,158)	-	(6,707,836)
Loss on disposition of intangible right to use assets	-	993	3,227	-	4,220
Proceeds from loan receivable	542,176	-	-	-	542,176
Lease payments	-	(11,129)	(6,227)	-	(17,356)
Subscription payments	-	(3,984)	(4,844)	-	(8,828)
Lease receipts	-	34,968	-	-	34,968
Payments on long-term debt	-	(245,000)	-	-	(245,000)
Interest paid on long-term debt	-	(128,112)	(822)	-	(128,934)
Net cash provided (used) by capital and related financing activities	542,176	(6,859,942)	(208,824)	-	(6,526,590)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	164,276	231,833	130,077	8,032	534,218
Change in fair value of investments	48,608	33,864	37,726	1,962	122,160
Net cash provided by investing activities	212,884	265,697	167,803	9,994	656,378
Net increase (decrease) in cash and equivalents	(564,729)	1,630,135	293,765	58,629	1,417,800
CASH AND CASH EQUIVALENTS					
Beginning of year	4,066,261	4,016,276	3,387,088	189,853	11,659,478
End of year	$ 3,501,532	$ 5,646,411	$ 3,680,853	$ 248,482	$ 13,077,278
Reconciliation to the Statement of Net Position:					
Cash and cash equivalents	$ 3,501,532	$ 4,939,900	$ 3,680,853	$ 248,482	$ 12,370,767
Cash and investments with fiscal agents	-	706,511	-	-	706,511
Total cash and investments	$ 3,501,532	$ 5,646,411	$ 3,680,853	$ 248,482	$ 13,077,278

The accompanying notes are an integral part of these financial statements.

CITY OF LOMA LINDA
Statement of Cash Flows, continued
Proprietary Funds
For the year ended June 30, 2024

	Enterprise Funds				
	Water Acquisition	Water Enterprise	Sewer Capital	Loma Linda Connected Communities	Total
RECONCILIATION OF CHANGE IN OPERATING NET POSITION TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITES					
Operating change in net position	$ (706,605)	$ (769,723)	$ 316,622	$ (134,228)	$ (1,293,934)
Adjustments to reconcile operating change in net position to net cash provided (used) by operating activities:					
Depreciation and amortization	-	1,546,508	194,885	144,757	1,886,150
(Increase) decrease in accounts receivable	-	134,213	(34,102)	51,957	152,068
(Increase) decrease in inventories	-	42,215	-	-	42,215
(Increase) decrease in prepaid items	-	2,990	1,078	-	4,068
(Increase) decrease in deferred outflows of resources - pension and OPEB related	-	466,949	243,856	67,784	778,589
Increase (decrease) in accounts payable	1,025,911	(1,684)	217,582	(17,702)	1,224,107
Increase (decrease) in accrued liabilities	-	15,102	8,019	1,863	24,984
Increase (decrease) in deposits payable	-	35,886	(3,505)	(239)	32,142
Increase (decrease) in net OPEB liability	-	15,061	(8,618)	(14,837)	(8,394)
Increase (decrease) in compensated absences	-	10,771	15,213	1,694	27,678
Increase (decrease) in net pension liability	-	199,210	1,305	(31,838)	168,677
Increase (decrease) in deferred inflows of resources - pension and OPEB related	-	(73,308)	(49,545)	(20,352)	(143,205)
Total adjustments	1,025,911	2,393,913	586,168	183,087	4,189,079
Net cash provided (used) by operating activities	$ 319,306	$ 1,624,190	$ 902,790	$ 48,859	$ 2,895,145
NONCASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital Contributions	$ -	$ 351,489	$ 185,080	$ 408,889	$ 945,458

The accompanying notes are an integral part of these financial statements.

Fiduciary Funds Financial Statements

The Fiduciary Funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs.

Custodial Fund - The Custodial Funds is used to report resources held by the City in a purely custodial capacity, which involves only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments.

Private Purpose Trust Fund - The Private Purpose Trust Fund is used to report resources of other trust arrangements in which principal and income benefit individuals, private organizations, or other governments. The Private Purpose Trust Fund reflects the activities of the Successor Agency to the former Loma Linda Redevelopment Agency.

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CITY OF LOMA LINDA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2024

	Custodial Fund	Private Purpose Trust Fund
ASSETS		
Cash and investments	$ 124	$ 3,961,165
Receivables:		
Interest	-	26,411
Contract and loans	-	79,862
Prepaid items	-	103,650
Advances to the City of Loma Linda	-	19,757,957
Restricted assets:		
Cash and investments with fiscal agents	-	31
Total assets	124	23,929,076
LIABILITIES		
Accounts payable	124	660
Interest payable	-	257,742
Due to other governments	-	183,687
Deposits payable	-	28,686
2016 Tax Allocation Refunding Bonds	-	18,235,720
Loan payable to the City of Loma Linda	-	1,850,907
Total liabilities	124	20,557,402
DEFERRED INFLOWS OF RESOURCES		
Gain on debt refunding	-	14,665
NET POSITION		
Net position held in trust	-	3,357,009
Total net position	$ -	$ 3,357,009

The accompanying notes are an integral part of these financial statements.

CITY OF LOMA LINDA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2024

	Custodial Fund	Private Purpose Trust Fund
ADDITIONS		
Property taxes	$ -	$ 4,902,315
Use of money and property	-	658,746
Miscellaneous	2,940	-
Total additions	2,940	5,561,061
DEDUCTIONS		
General and administrative	-	199,026
Miscellaneous	2,940	-
Debt service:		
Interest and fiscal charges	-	725,164
Total deductions	2,940	924,190
Change in net position	-	4,636,871
NET POSITION (DEFICIT)		
Beginning of year	-	(1,279,862)
End of year	$ -	$ 3,357,009

The accompanying notes are an integral part of these financial statements.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Loma Linda, California (the City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

The City of Loma Linda, California (the City), was incorporated on September 29, 1970 under the laws of the State of California. The City became a chartered City in 1981. It is governed by an elected five-member City Council. As required by generally accepted accounting principles (GAAP), the accompanying financial statements present the City and its component units. GAAP, defines component units as legally separate entities that meet any one of the following tests:

- The City appoints the voting majority of the board of the component unit and:
  - is able to impose its will on the component unit and/or
  - is in a relationship of financial benefit or burden with the component unit.
- The component unit is fiscally dependent upon the City.
- The financial statements of the City would be misleading if data from the component unit were omitted.

Component units are entities for which the City is considered to be financially accountable, in accordance with generally accepted accounting principles. The City is considered to be financially accountable for an organization if the City appoints a voting majority of that organization's governing body and (1) it is able to impose its will on that organization, or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. The City is also considered to be financially accountable if an organization is fiscally dependent (i.e., it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval from the City). In certain cases, other organizations are included as component units if the nature and significance of their relationship with the City are such that their exclusion would cause the City's financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are, in substance, part of the City's operations, and data from these units are combined with data of the primary government.

Based on the criteria above, the City has two component units, both of which are blended component units. These component units are described as follows:

Loma Linda Public Financing Authority - The Loma Linda Public Financing Authority (Authority) was established on September 10, 2002 pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the California Government Code in order to jointly exercise powers of the Agency and the City and to establish a vehicle to reduce local borrowing costs and promote greater use of existing and new financial instruments.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

A. Reporting Entity, Continued

Loma Linda Housing Authority - The City of Loma Linda Housing Authority (the Housing Authority) was established by the City Council on January 10, 2012, and is responsible for the administration of providing affordable housing in the City. The Housing Authority is governed by a five-member Board of Directors which consists of members of the City Council. The Housing Authority is considered a blended component unit due to the financial benefit or burden relationship the Housing Authority shares with the City as its financial transactions are reported in a Special Revenue Fund.

Since the City Council serves as the governing board for these component units, all of the City's component units are considered to be blended component units. Blended component units, although legally separate entities, are in substance, part of the City's operations and so data from these units are reported with the interfund data of the primary government. These component units do not issue separate component unit financial statements.

B. Basis of Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. City resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The City’s Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental and Business-Type Activities for the City accompanied by a total column. Fiduciary activities of the City are not included in these statements.

The Government-Wide Financial Statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the City’s assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the City are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Government-Wide Financial Statements, continued

Certain eliminations have been made as prescribed by GAAP in regards to interfund activities, payables and receivables including the corresponding deferred revenues. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated. However, transactions between governmental and business-type activities have not been eliminated.

- Due to and from other funds
- Advances to and from other funds
- Transfers in and out

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balance for all major governmental funds and nonmajor funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the Government-Wide financial statements. The City has presented all major funds that met the qualifications for major fund reporting.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balance presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current position. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Governmental Fund Financial Statements, continued

Revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end, except sales tax which is considered available if collected within 90 days) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, taxpayer-assessed tax revenues (transient occupancy taxes, franchise taxes, etc.), certain grant revenues and earnings on investments. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Unearned revenues arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods when both revenue recognition criteria are met or when the government has a legal claim to the resources, the unearned revenue is removed from the balance sheet and revenue is recognized.

Reconciliations of the Fund Financial Statements to the Government-Wide Financial Statements are provided to explain the differences created by the integrated approach of generally accepted accounting principles.

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the unrestricted components of fund balance. Furthermore, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary fund.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. In these funds, receivables have been recorded as revenue and provisions have been made for uncollectible amounts.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Proprietary Fund Financial Statements, continued

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to customers for sales and services. Operating expenses for the proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Fiduciary Fund Financial Statements

Fiduciary Fund Financial Statements include a Statement of Fiduciary Net Position. The City's Fiduciary Funds represent:

Custodial Funds – are custodial in nature and are accounted for using the economic resources measurement focus and the accrual basis of accounting.

Private Purpose Trust Fund – report resources of all other trust arrangements in which principal and income benefit individuals, private organizations, or other governments. Private purpose trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. This fund is used to report the assets, liabilities, and activities of the City of Loma Linda Redevelopment Agency Successor Agency.

Major Funds

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund.

The Loma Linda Housing Authority is responsible for the administration of providing affordable housing in the City.

Regional Traffic Development Special Revenue Fund accounts for the portion of Transportation Projects identified by the San Bernardino County Transportation Authority (SBCTA) former SANBAG (San Bernardino Associated Governments) that will serve the regional area.

The Special Projects Construction Capital Projects Fund accounts for special or extraordinary projects, activities and allocations that might be recommended by staff and determined needed by the City Council.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Major Funds, continued

The City reports the following major proprietary funds:

The Water Acquisition Fund accounts for developer fees collected to pay for the expansion of the water system and for debt service on qualifying projects.

The Water Enterprise Fund is used to account for water production, distribution and meters.

The Sewer Capital Fund accounts for the operation and maintenance of the City's sewer, storm drain and catch basin systems.

The Loma Linda Connected Communities Fund provides Loma Linda residents and businesses with the opportunities for voice, data, video, multimedia, home automation systems, environmental control, security, audio, television, sensors, alarms and intercom services. The program establishes the standardized requirements for residential and commercial telecommunications cabling systems. The initial intent is to connect new developments to the system, but the long-term goal is to eventually retrofit and extend these services to the entire community.

Additionally, the City reports the following fiduciary funds:

Custodial Fund – These funds are used to report resources held by the City in a purely custodial capacity, which involves only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments.

Private Purpose Trust Fund – This fund is used to account for the assets, liabilities, and activities of the Successor Agency to the former City of Loma Linda Redevelopment Agency.

Fiduciary Funds are not included in the City's Government-Wide Financial Statements.

C. Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the City's policy is to apply restricted net position first.

D. Cash, Cash Equivalents and Investments

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

D. Cash, Cash Equivalents and Investments, Continued

All cash and investments of proprietary funds are held in the City's investment pool. Therefore, all cash and investments in the proprietary funds are considered cash and cash equivalents for the purpose of the statement of cash flows as these cash pools have the general characteristics of a demand deposit account. In accordance with GAAP, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Fair value is used as fair value for those securities for which market quotations are readily available.

The City participates in an investment pool managed by the State of California titled *Local Agency Investment Fund* (LAIF) which has invested a portion of the pool funds in structured notes and asset-backed securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these structured notes and asset-backed securities are subject to market risk as to change in interest rates.

In accordance with GAAP, certain disclosure requirements, if applicable, for Deposits and Investment Risks are specified in the following areas:

- Interest Rate Risk
- Credit Risk
  - Overall
  - Custodial Credit Risk
  - Concentrations of Credit Risk
- Foreign Currency Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

E. Receivables

All receivables, leases, contracts, loans and accounts are shown net of an allowance for doubtful accounts. In the proprietary funds, the City accrues for unbilled water and sewer services at year-end.

F. Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

F. Interfund Transactions, Continued

Interfund services provided and used are accounted for as revenue, expenditures or expenses, as appropriate. Transactions that constitute reimbursements to a fund for expenditures/ expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursed fund. All other interfund transactions, except interfund services provided and used, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as transfers.

G. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories in the General Fund consist of expendable supplies held for consumption, whereas in the Enterprise Funds it represents water supplies in the water utility. Inventory costs are recorded as expenditures when used.

The General Fund inventory is accounted for on the consumption method and is equally offset by a reservation of fund balance in the fund-level statements, which indicates that it does not constitute “available spendable resources”.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

H. Restricted Cash and Investments with Fiscal Agents

Certain restricted cash and investments are held by fiscal agents for the redemption of bonded debt and for acquisition and construction of capital projects.

I. Capital Assets

Government-Wide Financial statements - capital assets, which include land, structures and improvements, machinery and equipment, infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and construction in progress are reported in the applicable governmental or business-type activity columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of five years. Such assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed and donated capital assets are valued at acquisition value on the date of acquisition.

For infrastructure systems, the City elected to use the depreciation approach as defined by generally accepted accounting principles for infrastructure reporting.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

I. Capital Assets, Continued

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of the capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Depreciation is recorded on a straight-line basis over estimated useful lives of the assets as follows:

Type of asset	Years
Structures and improvements	15-50
Machinery and equipment	5-20
Infrastructure	20-50

Fund Financial Statements - The fund financial statements do not present capital assets. Consequently, capital assets are presented as reconciling items in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

Intangible right to use assets arising from lease agreements or subscription-based information technology arrangements are recorded at the amount of the initial measurement of the liabilities plus any initial direct costs that are ancillary charges necessary to place the asset into service.

Intangible right to use assets are amortized using the straight-line method over the shorter of the term or the useful life of the underlying asset.

J. Interest Payable

In the Government-Wide Financial Statements, interest payable on long-term debt is recognized as the liability is incurred for all fund types.

K. Unearned Revenues

In the Government-Wide Financial Statements, unearned revenue is recognized for transactions for which revenue has not yet been earned. Typical transactions recorded as unearned revenues in the Government-Wide Financial Statements are prepaid charges for services.

L. Compensated Absences

Vacation pay is payable to employees at the time a vacation is taken or upon termination of employment. Normally an employee cannot accrue more than 26 to 46 days depending on length of employment.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

L. Compensated Absences, Continued

Sick leave is payable when an employee is unable to work because of illness. Upon termination an employee will be paid one-third of unused sick leave up to 344 hours for miscellaneous employees and 516 hours for safety employees. Sick leave hours earned above the maximum are paid out on a one-for-one basis.

All vacation and one-third of sick leave pay is accrued when incurred in the Government-Wide Financial Statements and Proprietary Funds.

M. Long-Term Debt

Government-Wide Financial Statements - Long-term debt and other financial obligations are reported as liabilities in the appropriate funds. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable premium or discount.

Fund Financial Statements - The fund financial statements do not present long-term debt. As such, long-term debt is shown as a reconciling item in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

Governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financial sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Proprietary Fund Financial Statements use the same principles as those used in the Government-Wide Financial Statements.

N. Pension Plans

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

GAAP requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

Valuation Date (VD)	June 30, 2022
Measurement Date (MD)	June 30, 2023
Measurement Period (MP)	July 1, 2022 to June 30, 2023

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

O. Other Postemployment Benefits (OPEB)

For purposes of measuring net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date (VD)	June 30, 2023
Measurement Date (MD)	June 30, 2023
Measurement Period (MP)	July 1, 2022 to June 30, 2023

For OPEB-related liability, the general fund normally liquidates 55 percent and the remaining 45 percent is liquidated by the Proprietary funds.

P. Net Position

In the Government-Wide Financial Statements, Net Position are classified in the following categories:

Net Investment in Capital Assets – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets.

Restricted Net Position – This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments.

Unrestricted Net Position – This amount is all net position that does not meet the definition of "net invested in capital assets" or "restricted net position".

Q. Fund Balance

In the Governmental Fund Financial Statements, fund balances are classified in the following categories:

Nonspendable – Items that cannot be spent because they are not in spendable form, such as prepaid items and inventories, items that are legally or contractually required to be maintained intact, such as principal of an endowment or revolving loan funds.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Q. Fund Balance, Continued

Restricted – Restricted fund balances encompass the portion of net fund resources subject to externally enforceable legal restrictions. This includes externally imposed restrictions by creditors, such as through debt covenants, grantors, contributors, laws or regulations of other governments, as well as restrictions imposed by law through constitutional provisions or enabling legislation.

Committed – Committed fund balances encompass the portion of net fund resources that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council. Those committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action that it employed to previously commit those amounts. If the Council action that limits the use of the funds was separate from the action that initially created the revenues that form the basis for the fund balance, then the resultant fund balance is considered to be committed, not restricted. The City Council considers a resolution to constitute a formal action of the City Council for the purposes of establishing committed fund balance.

The City defines emergency commitment as funds designated for addressing conditions that qualify as an “emergency” under Loma Linda municipal code section 2.28.020. These include actual or threatened disasters or extreme peril to the safety of persons or property- such as fire, flood, storm, epidemic, or other events beyond the city’s control that require external support. The commitment is intended for use during a declared state or federal emergency, or a local emergency as established by resolution.

Assigned – Assigned fund balances encompass the portion of net fund resources reflecting the government’s intended use of resources. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose. The City Council has established a resolution that authorized the City Manager for that purpose.

Unassigned – This category is for any balances that have no restrictions placed upon them. The General Fund is the only fund that could report a positive unassigned fund balance amount. In other governmental funds, it is not appropriate to report a positive unassigned fund balance. However, in governmental funds other than the general fund, if expenditures incurred for a specific purpose exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

When expenditures are incurred for purposes for which all restricted, committed, assigned and unassigned fund balances are available, the City’s policy is to apply in the following order, except for instances wherein an ordinance specifies the fund balance:

- Restricted
- Committed
- Assigned
- Unassigned

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Q. Fund Balance, Continued

A City Council Action is the formal action required by the Government to establish and modify or rescind a fund balance commitment.

R. Property Taxes

Property tax revenue is recognized on the modified accrual basis, that is, in the fiscal year for which the taxes have been levied providing they become available. Available means due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter (not to exceed 60 days) to be used to pay liabilities of the current period. The County of San Bernardino collects property taxes for the City. Tax liens attach annually as of 12:01 A.M. on the first day in January preceding the fiscal year for which the taxes levied. Taxes are levied on both real and personal property, as it exists on that date. The tax levy covers the fiscal period July 1 to June 30. All secured personal property taxes and one-half of the taxes on real property are due November 1; the second installment is due February 1. All taxes are delinquent if unpaid on December 10 and April 10, respectively. Unsecured personal property taxes become due on the first of March each year and are delinquent, if unpaid, on August 31.

S. Use of Estimates

The preparation of the basic financial statements in conformity with GAAP generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

T. Leases

The City is a lessor for certain leases as detailed in Note 3. The City recognizes a lease receivable and a deferred inflow of resources in the financial statements. The same recognition principle is used in the Government-Wide Financial Statements and Fund Financial Statements.

At the commencement of the lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. In subsequent periods, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflows of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines the discount rate it uses to discount the expected lease receipts to present value, lease term and lease receipts.

- The City uses the estimated incremental borrowing rate as the discount rate for leases when an explicit rate is not provided in the lease agreement.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

T. Leases, Continued

- The lease term includes the noncancellable period of the lease plus periods covered by the City and lessee's option to extend the lease if the City is reasonably certain based on all relevant factors that the City and lessee will exercise that option.

The City monitors changes in circumstances that would require a remeasurement of its leases, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

U. Subscriptions

The City participates in subscription-based Information Technology (IT) arrangements for the use of various software. The City recognizes a subscription liability and an intangible right to use assets in the financial statements.

At the commencement of the arrangement, the City initially measures the liability at the present value of payments expected to be paid during the arrangement term. Subsequently, the liability is reduced by the principal portion of payments made. Also refer to Note 1. I. *Capital Assets*.

V. Implementation of New GASB Pronouncement

GASB Statement No. 100 – As of July 1, 2023, the City adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements. See Note 19 for details.

Note 2: CASH AND INVESTMENTS

The City maintains a cash and investment pool, which includes cash balances and authorized investments of all funds. This pooled cash is invested by the City Treasurer to enhance interest earnings. The City has the following cash and investments at June 30, 2024:

	Government-Wide Statements		Fiduciary Funds Statements		
	Governmental Activities	Business-Type Activities	Custodial Funds	Private Purpose Trust Fund	Totals
Cash and investments	$ 46,998,024	$ 12,370,767	$ 124	$ 3,961,165	$ 63,330,080
Restricted cash and investments	-	706,511	-	31	706,542
Total cash and investments	$ 46,998,024	$ 13,077,278	$ 124	$ 3,961,196	$ 64,036,622

The City's cash and investments at June 30, 2024 in more detail were as follows:

Cash and cash equivalents	
Petty cash	$ 1,850
Demand deposits	1,587,533
Total cash and cash equivalents	1,589,383
Investments	
Local Agency Investment Fund	61,740,697
Total cash and investments	63,330,080
Cash and Investments with Fiscal Agents	706,542
Total cash and investments	$ 64,036,622

A. Deposits

The California Government Code (Code) requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

The fair value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits. The City may waive collateral requirements for cash deposits, which are fully insured up to $250,000 by the Federal Deposit Insurance Corporation. The City, however, has not waived the collateralization requirements.

Note 2: CASH AND INVESTMENTS, Continued

B. Investments

Under the provisions of the City's investment policy, and in accordance with the Code, the following investments were authorized:

- Securities of the U.S. Government, or its agencies
- Certificates of Deposits (or Time Deposits)
- State of California Local Agency Investment Fund (LAIF)
- Other investments that are approved through the State of California Government Code

As of June 30, 2024, the City was a voluntary participant and had $61,740,697 invested in LAIF. The City has complied with the provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investments Pools*.

The City's investments with LAIF at June 30, 2024 included 3.00% of the pooled funds invested in structured notes and asset-backed securities. This is an increase of 0.22% from the prior year. These investments included the following:

> *Structured Notes*: Debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.
>
> *Asset-Backed Securities*: Generally, mortgage-backed securities that entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (for example, Collateralized Mortgage Obligations) or credit card receivables.

LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute.

C. Investments Authorized by Debt Agreements

Investment of debt proceeds held by a bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the Code or the City's investment policy.

Note 2: CASH AND INVESTMENTS, Continued

D. Risk Disclosures

Interest Rate Risk – The City's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The City has elected to invest all in LAIF which has a maturity of less than one year.

	Invested Maturities in Years
External Pool:	Less than 1 Year
State of California - Local Agency Investment Fund	$ 61,740,697

Credit Risk – As of June 30, 2024, the City's investments in external investment pools are unrated.

Custodial Credit Risk – For deposits, custodial credit risk is the risk that, in the event of the failure of a deposit financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The City's investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the provision for deposits stated in Note 2A. City's bank participates in the FDIC's temporary Transaction Account Guarantee Program which provides unlimited coverage. Of the City and Successor Agency's investments, $706,542 of securities was held by the counterparty's trust department, the trustee for the bonds, not in the name of the City as of June 30, 2024.

Concentration of Credit Risk – The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the Code. Although the City's policy allows other forms of investments, per City Council direction, the City currently only invests in LAIF.

E. Fair Value Measurements

Generally accepted accounting principles establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of quoted prices (unadjusted) for identical assets and liabilities in active markets that a government can access at the measurement date, Level 2 inputs that are observable for an asset or liability, either directly or indirectly, and Level 3 inputs have the lowest priority and consist of unobservable inputs for an asset or liability. For the fiscal year ended June 30, 2024, the City of Loma Linda did not maintain any investments subject to the fair value hierarchy.

Note 3: RECEIVABLES

A. Leases

Governmental Activities

The City entered into various leases as the lessor. The leases range from 166 to 500 months. The lessees are required to make monthly payments ranging from $2,400 to $10,736. The leases have interest rates ranging from 1% to 4%. The combined value of lease receivable and deferred inflow of resources as of June 30, 2024 was $3,925,486 and $3,617,254, respectively. In addition, the City recognized lease revenue of $225,213 during the fiscal year.

Business-type Activities

The City entered into various leases as the lessor. The leases range from 136 to 311 months. The lessees are required to make monthly payments ranging from $1,980 to $6,829. The leases have interest rates at 4%. The combined value of lease receivable and deferred inflow of resources as of June 30, 2024, was $1,351,041 and $1,264,077, respectively. In addition, the City recognized lease revenue of $89,473 during the fiscal year.

B. Contracts and Notes Receivable

Contracts and loans receivable consisted of the following at June 30, 2024:

	Beginning Balance	Additions	Deletions	Ending Balance
Big Bear Valley Water Stock	$ 1,075	$ -	$ -	$ 1,075
LL Chamber of Commerce Loan	8,584	-	-	8,584
Deferred Housing Plan	464	-	(464)	-
Developers Loans	14,237,195	355,893	-	14,593,088
First Time Homebuyers	3,584,135	137,624	(255,800)	3,465,959
Total	$ 17,831,453	$ 493,517	$ (256,264)	$ 18,068,706

Note 4: INTERFUND TRANSACTIONS

A. Fund Financial Statements

Due To/Due From Other Funds - At June 30, 2024, the City had the following due to/from other funds:

	Due to Other Funds		
	Governmental Funds		
Due From Other Funds	General Fund	Nonmajor Governmental Funds	Total
Governmental Funds:			
General Fund	$ -	$ 51,897	$ 51,897
Special Projects Construction Fund	-	14,715	14,715
Enterprise Funds:			
Water Enterprise	14,314	8,804	23,118
Total	$ 14,314	$ 75,416	$ 89,730

The due from in the General Fund is made up of $51,897 from the Non-major funds to cover grant related expenditures that have not yet been reimbursed by the granting agencies or were not disbursed to the General Fund prior to June 30. The due from the Special Projects Construction fund is to cover capital project costs. The due from the Water Enterprise fund is for end of year utility billings.

Advances To/From Other Funds - At June 30, 2024, the City had the following advances to/from other funds:

	Advances From Other Funds			
	Governmental Funds	Enterprise Funds		
Advances To Other Funds	Nonmajor Governmental Funds	Water Acquisition	Sewer Capital	Total
Governmental Funds:				
Special Projects Construction	$ 2,504,500	$ 4,450,565	$ -	$ 6,955,065
Enterprise Funds:				
Water Enterprise	-	-	652,395	652,395
Total	$ 2,504,500	$ 4,450,565	$ 652,395	$ 7,607,460

Advances from the Water Enterprise fund to the Sewer Capital Fund in the amount of $652,395 was to help cover negative cash. In the governmental funds, the advance to the Park Development fund from the Special Projects Construction fund were to assist with the acquisition of the open space property in the City's South Hills. The advance to the Water Acquisition fund from the Special Projects Construction fund in the amount of $4,450,565, including accrued interest, was to assist with the installation of the 1.6 million gallon water reservoir and waterline distribution at Beaumont and Nevada Street.

Note 4: INTERFUND TRANSACTIONS

A. Fund Financial Statements, Continued

Transfers – For the year ended June 30, 2024, the City had the following transfers in and out:

Fund receiving transfers	Fund making transfers	Amount
General Fund	Nonmajor Governmental Funds	$ 881,783
	Sewer Fund	9,205
	Water Enterprise	22,922
Nonmajor Governmental Funds	General Fund	120,000
Water Enterprise	Water Acquisition Fund	5,989,095
	General Fund	124
	Sewer Fund	124
	Total transfers	$ 7,023,253

Certain nonmajor governmental funds made payments in the amount of $881,783 to the General Fund for street maintenance and to cover costs. The General Fund transferred $120,000 to a non-major fund in the amount of to assist with Landscape Maintenance fund. Transfers of $5,989,343 to Water Enterprise from Water Acquisition were noncash transfers of capital assets. The remaining transfers shown above were for the purchases of capital assets.

Note 5: CAPITAL ASSETS

The following is a summary of capital assets for the governmental activities:

	Beginning Balance	Additions	Adjustments	Deletions	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 15,414,103	$ 120,868	$ -	$ (256,751)	$ 15,278,220
Construction in progress	1,246,766	682,996	-	(1,284,021)	645,741
Total capital assets, not being depreciated	16,660,869	803,864	-	(1,540,772)	15,923,961
Capital assets, being depreciated and amortized:					
Structures and improvements	29,821,709	86,486	-	-	29,908,195
Machinery and equipment	11,141,190	1,362,057	-	(624,887)	11,878,360
Infrastructure	64,064,585	2,045,071	-	-	66,109,656
Intangible assets (perpetual license software)	216,822	-	-	-	216,822
Intangible right to use asset - machinery and equipment	114,582	-	-	-	114,582
Intangible right to use asset - SBITA	27,329	514,473	-	-	541,802
Total capital assets, being depreciated and amortized	105,386,217	4,008,087	-	(624,887)	108,769,417
Less accumulated depreciation/amortization for:					
Structures and improvements	(18,405,231)	(726,675)	-	-	(19,131,906)
Machinery and equipment	(6,636,973)	(613,668)	-	613,437	(6,637,204)
Infrastructure	(30,279,817)	(1,049,362)	-	-	(31,329,179)
Intangible assets (perpetual license software)	(21,683)	(43,364)	-	-	(65,047)
Intangible right to use asset - machinery and equipment	(38,230)	(22,019)	-	-	(60,249)
Intangible right to use asset - SBITA	(4,887)	(90,465)	(352)	-	(95,704)
Total accumulated depreciation and amortization	(55,386,821)	(2,545,553)	(352)	613,437	(57,319,289)
Total capital assets, being depreciated and amortized net	49,999,396	1,462,534	(352)	(11,450)	51,450,128
Governmental activities capital assets, net	$ 66,660,265	$ 2,266,398	$ (352)	$ (1,552,222)	$ 67,374,089

Depreciation and amortization expense was charged to functions of the primary government's governmental activities as follows:

Governmental activities:	Depreciation	Amortization	Total
General government	$ 165,895	$ 64,888	$ 230,783
Public safety	444,387	37,856	482,243
Community development	562,746	46,538	609,284
Public works	1,216,677	6,566	1,223,243
Total	$ 2,389,705	$ 155,848	$ 2,545,553

Note 5: CAPITAL ASSETS, Continued

The following is a summary of capital assets for the business-type activities:

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land and improvements	$ 1,387,764	$ -	$ -	$ 1,387,764
Construction in progress	1,060,281	6,175,901	(44,131)	7,192,051
Total capital assets, not being depreciated	2,448,045	6,175,901	(44,131)	8,579,815
Capital assets, being depreciated and amortized:				
Structures and improvements	26,968,959	326,097	(8,020)	27,287,036
Machinery and equipment	6,744,759	491,724	(175,068)	7,061,415
Infrastructure	48,160,887	703,703	-	48,864,590
Intangible assets (perpetual license software)	13,718	-	-	13,718
Intangible right to use asset - machinery and equipment	90,739	-	-	90,739
Intangible right to use asset - SBITA	23,695	-	(4,572)	19,123
Total capital assets, being depreciated and amortized	82,002,757	1,521,524	(187,660)	83,336,621
Less accumulated depreciation/amortization for:				
Structures and improvements	(21,992,092)	(403,772)	8,020	(22,387,844)
Machinery and equipment	(5,709,731)	(196,561)	175,068	(5,731,224)
Infrastructure	(13,681,555)	(1,260,422)	-	(14,941,977)
Intangible assets (perpetual license software)	(1,372)	(2,744)	-	(4,116)
Intangible right to use asset - machinery and equipment	(28,370)	(17,377)	-	(45,747)
Intangible right to use asset - SBITA	(2,332)	(5,274)	352	(7,254)
Total accumulated depreciation and amortization	(41,415,452)	(1,886,150)	183,440	(43,118,162)
Total capital assets, being depreciated net	40,587,305	(364,626)	(4,220)	40,218,459
Business-type activities capital assets, net	$ 43,035,350	$ 5,811,275	$ (48,351)	$ 48,798,274

Depreciation and amortization expense was charged to functions of the primary government's business-type activities as follows:

Business-type activities:	Depreciation	Amortization	Total
Water Enterprise	$ 1,532,243	$ 14,265	$ 1,546,508
Sewer Capital	183,755	11,130	194,885
Loma Linda Connected Communities	144,757	-	144,757
Total	$ 1,860,755	$ 25,395	$ 1,886,150

Note 6: LONG-TERM LIABILITIES

The following is a summary of long-term debt transactions for the fiscal year ended June 30, 2024:

Governmental activities:	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated absences	$ 818,591	$ 783,785	$ (781,560)	$ 820,816	$ 284,863
Lease liability	80,393	-	(21,713)	58,680	22,293
Subscription liability	19,444	363,021	(77,219)	305,246	114,355
Total governmental activities	$ 918,428	$ 1,146,806	$ (880,492)	$ 1,184,742	$ 421,511

Business-type activities:	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Revenue Bonds:					
1978 Water Bonds (General Obligation)	$ 10,000	$ -	$ -	$ 10,000	$ 10,000
2016 Water Revenue Refunding Bonds - Direct Borrowing	4,245,000	-	(245,000)	4,000,000	255,000
Unamortized bond premium	37,390	-	(2,840)	34,550	2,840
Compensated absences	286,295	281,587	(253,909)	313,973	84,481
Lease liability	65,580	-	(17,356)	48,224	17,557
Subscription liability	20,043	-	(8,828)	11,215	4,902
Total business-type activities	$ 4,664,308	$ 281,587	$ (527,933)	$ 4,417,962	$ 374,780

A. Governmental Activities Long-Term Debt

For the governmental activities, compensated absences, the OPEB liability and the net pension liability (if any) are generally liquidated primarily by the General Fund, with a small portion by the Street Lighting District and Land Maintenance District.

Compensated Absences

The City's liability for vested and unpaid compensated absences in the governmental activities has been accrued and amounted to $820,816. This amount is made up of accrued vacation, one third sick pay plus any amount over the maximum sick hours accrued, and any comp time earned. Compensated absences are primarily liquidated by the General Fund. For further explanation see Note 1.

Lease Liabilities

The City has entered into four agreements to lease certain office equipment. The leases have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The City is required to make annual payments ranging from $2,218 to $28,008 with discount rates ranging from 2.536% to 3.81%. As of June 30, 2024, the City recognized right to use asset of $54,333, net of amortization, and lease liability of $58,680. During the fiscal year, the City recorded $22,019 in amortization expense.

Note 6: LONG-TERM LIABILITIES, Continued

A. Governmental Activities Long-Term Debt, Continued

Estimated future lease liability requirements are as follows:

Governmental Lease Liability

Year Ending June 30,	Principal	Interest	Total
2025	$ 22,293	$ 6,414	$ 28,707
2026	23,037	6,641	29,678
2027	11,839	4,634	16,473
2028	1,511	569	2,080
Total	$ 58,680	$ 18,258	$ 76,938

Subscription liabilities

The City has entered into subscription-based IT agreements for the use of software with subscription terms ranging from two to five years. The subscription liability has been recorded at the present value of payments expected to be paid during the contract term.

The total subscription principal payment includes a reclassification adjustment of $3,945 between governmental activities and business-type activities. This adjustment was necessary due to a change in allocation of a split subscription asset between the two.

The City is required to make annual payments ranging from $1,970 to $42,500 with discount rates ranging from 2.50% to 3.65%. As of June 30, 2024, the City recognized right to use asset of $446,098, net of amortization, and subscription liability of $305,246. During the fiscal year, the City recorded $90,465 in amortization expense.

Estimated future subscription liability requirements are as follows:

Governmental Subscription liability

Year Ending June 30,	Principal	Interest	Total
2025	$ 114,355	$ 8,676	$ 123,031
2026	65,855	5,770	71,625
2027	62,361	3,407	65,768
2028	62,675	1,069	63,744
Total	$ 305,246	$ 18,922	$ 324,168

Note 6: LONG-TERM LIABILITIES, Continued

B. Business-Type Activities Long-Term Debt

1978 Water Bonds (General Obligation) – Original Issue $1,000,000

On February 14, 1978, the City issued $1,000,000 of 1978 Water Bonds (General Obligation). The purpose of the bonds was to finance water system improvements.

The bonds matured from April 1, 1979 to April 1, 2003 in varying amounts. The bonds accrued interest at rates between 4.80% and 6.75%. Interest on the bonds was payable semiannually on each April 1 and October 1. Principal was payable in annual installments commencing April 1, 1979. The revenues of the Water Fund were being used to pay the annual debt service requirements of the bonds. The bonds matured in fiscal year 2003; however, at June 30, 2010, not all bonds have been presented for payment. The amount outstanding as of June 30, 2024 was $10,000. Interest no longer accrues on these bonds.

2016 Water Revenue Refunding Bonds – Original Issue $5,615,000 – Direct Borrowing

On September 14, 2016, the City issued $5,615,000 in Revenue Refunding Bonds, Series 2016 for the purpose of refunding the 1995 Variable Rate Water Revenue Refunding Bonds, of which $5,075,000 was outstanding, and to fund a reserve fund and pay issuance costs for the 2016 bonds. The bonds mature annually each July 1, 2017 through 2036 in amounts ranging from $215,000 to $365,000. The bonds bear variable interest rates ranging from 2.000% to 3.750% and are payable semi-annually each January 1 and July 1, commencing July 1, 2017.

All net revenues of the Water Enterprise fund have been irrevocably pledged to secure the payment of the principal of and interest, and the premium, if any, on the 2016 Bonds in accordance with their terms and provision of the Indenture, and the revenues may not be used for any other purpose while the 2016 Bonds remain outstanding. In the event of default specified in the Indenture occurs and is continuing, the Trustee may, upon being indemnified to its reasonable satisfaction thereof, upon notice in writing to the City, declare the principal of all of the 2016 Bonds then outstanding, and the interest accrued thereon, to be due and payable immediately. Nothing in the Indenture permits or requires the Trustee to accelerate payments due under the Indenture of the City is not in default of its obligation thereunder.

Note 6: LONG-TERM DEBT, Continued

B. Business-Type Activities Long-Term Debt, Continued

The annual requirements to amortize the 2016 Water Revenue Refunding Bonds outstanding at June 30, 2024 were as follows:

2016 Water Revenue Refunding Bonds

Year Ending June 30,	Principal	Interest	Total
2025	$ 255,000	$ 122,163	$ 377,163
2026	260,000	112,600	372,600
2027	270,000	102,850	372,850
2028	280,000	92,725	372,725
2029	290,000	85,025	375,025
2030-2034	1,580,000	300,013	1,880,013
2035-2039	1,065,000	64,500	1,129,500
Total	$ 4,000,000	$ 879,876	$ 4,879,876

Compensated absences

In proprietary funds, the liability for vested and unpaid compensated absences is reported in the fund as the benefits are vested and earned. The compensated absences accrued in the proprietary funds amounted to $313,973 at June 30, 2024. This amount is made up of accrued vacation, one third sick pay plus any amount over the maximum sick hours accrued, and any comp time earned. For further explanation see Note 1.

Lease Liabilities

The City has entered into four agreements to lease certain office equipment. The leases have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The City is required to make annual payments ranging from $2,218 to $28,008, with discount rates ranging from 2.536% to 3.81%. As of June 30, 2024, the City recognized right to use asset of $44,992, net of amortization, and lease liabilities of $48,224. During the fiscal year, the City recorded $17,377 of amortization expense.

Estimated future lease liability requirements are as follows:

Business-Type Lease Liability

Year Ending June 30,	Principal	Interest	Total
2025	$ 17,557	$ 1,334	$ 18,891
2026	18,201	712	18,913
2027	11,274	163	11,437
2028	1,192	10	1,202
Total	$ 48,224	$ 2,219	$ 50,443

Note 6: LONG-TERM DEBT, Continued

B. Business-Type Activities Long-Term Debt, Continued

Subscription liabilities

The City has entered into three subscription-based IT agreements for the use of software with subscription terms ranging from two to five years. The subscription liability has been recorded at the present value of payments expected to be paid during the contract term.

The City is required to make annual payments ranging from $1,207 to $5,509 with discount rates ranging from 2.50% to 2.54%. As of June 30, 2024, the City recognized right to use asset of $11,869, net of amortization, and subscription liability of $11,215. During the fiscal year, the City recorded $5,274 in amortization expense.

Estimated future subscription liability requirements are as follows:

Business-Type Subscription liability

Year Ending June 30,	Principal	Interest	Total
2025	$ 4,902	$ 285	$ 5,187
2026	5,146	161	5,307
2027	1,167	30	1,197
Total	$ 11,215	$ 476	$ 11,691

Note 7: NON-CITY OBLIGATIONS

The following bond issues are not reflected as City long-term debt because these debts are solely payable from and secured by specific revenue sources not related to the City as described in the official statements of the respective issues. Neither the faith and credit nor the taxing power of the City, the Agency, the State of California or any political subdivision thereof, is pledged for payment of these bonds. The City is acting only as an agent.

Multifamily Housing Revenue Bonds Poplar Street Apartments	Original Amount	Outstanding at June 30, 2024
Series 2008 A	$ 9,000,000	$ 945,000

Multifamily Housing Revenue Bonds Loma Linda Commons Project	Original Amount	Outstanding at June 30, 2024
Series 2009 A	$ 13,275,000	$ 6,008,035

Note 8: EMPLOYEE RETIREMENT PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors four rate plans (two miscellaneous and two safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS' website, at www.calpers.ca.gov.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan operates under the provisions of the California Public Employees' Retirement Law (PERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by the CalPERS Board of Administration. The Plan's authority to establish and amend the benefit terms are set by the PERL and PEPRA and may be amended by the California state legislature and in some cases require approval by the CalPERS Board.

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

A. General Information about the Pension Plan, Continued

The Plan's provisions and benefits in effect during the year ended June 30, 2024 are summarized as follows:

	Miscellaneous	
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0 % @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-67	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required employer contribution rates	12.470%	7.680%

	Safety	
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	50 - 57
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.0% to 2.7%
Required employer contribution rates	24.150%	13.540%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. Employer Contributions to the Plan for the fiscal year ended June 30, 2024, were $1,262,594. The actual employer payments of $1,899,052 made to CalPERS by the City during the measurement period ended June 30, 2023, differed from the City's proportionate share of the employer's contributions of $2,942,191 by ($1,043,137), which is being amortized over the expected average remaining service lifetime in the Public Agency Cost-Sharing Multiple Employer Plan.

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

B. Net Pension Liability

The City's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2023, using an annual actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows.

Actuarial Methods and Assumptions Used to Determine Total Pension Asset

The collective total pension liability for the June 30, 2023 measurement period was determined by an actuarial valuation as of June 30, 2022, with update procedures used to roll forward the total pension liability to June 30, 2023. The collective total pension liability was based on the following assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age Actuarial Cost Method
Asset Valuation Method	Fair Value of Assets
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table [(1)]	Derived using CALPERS' membership data for all Funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter.

[(1)] The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

B. Net Pension Liability, Continued

Long-term Expected Rate of Return, continued

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points.

The expected real rates of return by asset class are as follows:

Asset Class[1]	Assumed Asset Allocation	Real Return[1,2]
Global Equity - cap weighted	30.00%	4.54%
Global Equity - non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed securities	5.00%	0.50%
Investment grade corporation	10.00%	1.56%
High yield	5.00%	2.27%
Emerging market debt	5.00%	2.48%
Private debt	5.00%	3.21%
Real assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
	100.0%	

[1] An expected inflation of 2.3% used for this period.

[2] Figures are based on the 2021 Assets Liability Management Study.

Change of Assumptions

There were no assumption changes in 2023. Effective with the June 30, 2021 valuation date (June 30, 2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. In addition, demographic assumptions and the price inflation assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017, through June 30, 2021, 7.65% for measurement dates June 30, 2015 through June 30, 2016, and 7.50% for measurement date June 30, 2014.

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

B. Net Pension Liability, Continued

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

Pension Plan Fiduciary Net Position

Information about the pension plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website, at www.calpers.ca.gov. The plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

C. Proportionate Share of Net Pension Liability

The following table shows the City's proportionate share of the Plan's net pension liability over the measurement period.

	Increase (Decrease)		
	Plan Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Plan Net Pension Liability (Asset) (c) = (a) - (b)
Balance at: 6/30/2022 (VD)	$ 77,057,019	$ 68,531,688	$ 8,525,331
Balance at: 6/30/2023 (MD)	82,443,909	72,269,092	10,174,817
Net Changes during 2022-23	$ 5,386,890	$ 3,737,404	$ 1,649,486

Valuation Date (VD), Measurement Date (MD).

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

C. Proportionate Share of Net Pension Liability, Continued

The City's proportion of the net pension liability was determined by CalPERS using the output from the Actuarial Valuation System and the fiduciary net position, as provided in the CalPERS Public Agency Cost-Sharing Allocation Methodology Report, which is a publicly available report that can be obtained at CalPERS' website, at www.calpers.ca.gov.

The City's proportionate share of the net pension liability for the total Plan as of June 30, 2022 and 2023 was as follows:

Proportion - June 30, 2022	0.073807%
Proportion - June 30, 2023	0.081559%
Change - Increase/(Decrease)	0.007752%

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability for the Plan as of the measurement date, calculated using the discount rate of 6.90 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
$ 21,405,654	$ 10,174,817	$ 962,380

Amortization of Deferred Outflows and Deferred Inflows of Resources

Under GASB 68, gains and losses related to changes in total pension asset and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

C. Proportionate Share of Net Pension Liability, Continued

Amortization of Deferred Outflows and Deferred Inflows of Resources, Continued

The amortization period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on pension plan investments	5 year straight-line amortization
All other amounts	Straight-line amortization over the expected average remaining service lives (EARSL) of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the Public Agency Cost-Sharing Multiple-Employer Plan (PERF C).

The EARSL for PERF C for the measurement period ending June 30, 2023 is 3.8 years, which was obtained by dividing the total service years of 600,538 (the sum of remaining service lifetimes of the active employees) by 160,073 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

D. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

As of the start of the measurement period (July 1, 2022), the City's net pension liability was $8,525,331. For the measurement period ending June 30, 2023 (the measurement date), the City recognized a pension expense of $4,783,929.

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

D. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions, Continued

As of June 30, 2024, the City has deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 603,133	$ -
Differences Between Expected and Actual Experience	643,663	71,539
Differences Between Projected and Actual Investment Earnings	1,508,394	-
Differences between Employer's Contributions and Proportionate Share of Contributions	-	1,552,701
Change in Employer's Proportion	2,779,696	-
Pension Contributions Made Subsequent to the Measurement Date	1,262,594	-
	$ 6,797,480	$ 1,624,240

The amounts above are net of outflows and inflows recognized in the 2022-23 measurement period expense. Contributions subsequent to the measurement date of $1,262,594 reported with deferred outflows of resources will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Fiscal Year Ended June 30:	Deferred Outflows/(Inflows) of Resources
2025	$ 1,737,087
2026	1,083,797
2027	1,047,074
2028	42,688
2029	-
Thereafter	-

E. Payable to the Pension Plan

At June 30, 2024, the City reported a payable of $0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2024.

Note 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description – The City provides other postemployment benefits (OPEB) an agent multiple employee plan, for all of its employee groups through the CalPERS's California Employers' Retiree Benefit Trust (CERBT) trust fund. The plan that covers all general and public safety retirees, spouses and eligible dependents. The Plan provides medical insurance benefits to eligible retirees and their spouses and dependents. The benefit provisions and all other requirements meet the definition of an other post-employment benefit plan (OPEB Plan)

Employees covered – As of June 30, 2023, actuarial valuation (measurement date 6/30/2023), the following current and former employees were covered by the benefit terms under the OPEB Plan.

Active employees	81
Inactive employees or beneficiaries currently receiving benefits	20
Total	**101**

Contributions – The contribution requirements are established and amended by the City. The required contribution is based on projected pay-as-you-go financing requirements. Net OPEB liability is expected to be liquidated by the General Fund and all the enterprise funds in the future periods.

Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2023, based on the following actuarial methods and assumptions.

Actuarial Assumptions:	
Discount Rate	6.75%
Inflation	2.50% per year
Salary Increases	2.75% per year
Investment Rate of Return	6.75% per year
Mortality Rate (1)	2017 CalPERS Active Mortality for Miscellaneous and Schools Employees; 2017 CalPERS Mortality for Active Safety Employees
Pre-Retirement Turnover Healthcare Trend Rate (2)	2017 CalPERS Rates for Miscellaneous Employees; 2017 CalPERS Rates for Sworn Fire Employees

(1) The mortality assumptions are based on the 2017 CalPERS Active Mortality for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.
(2) The turnover assumptions are based on the 2017 CalPERS Rates for Sworn Fire Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Note 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB), Continued

Net OPEB Liability, Continued

The long-term expected rate of return on OPEB plan investments was determined using a building–block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Real Return Years 1-10[1]
Global Equities	59%	7.55%
Fixed Income	25%	4.25%
Treasury Inflation-Protected Securities	5%	3.00%
Real Estate Investment Trusts	8%	7.25%
Commodities	3%	7.55%
Total	100%	

[1] An expected inflation of 2.5% used for this period.

Discount Rate

The discount rate used to measure the total OPEB liability was 6.75% percent. The projection of cash flows used to determine the discount rate assumed that the City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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Note 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB), Continued

Changes in the OPEB Liability

The changes in the net OPEB Liability for the OPEB Plan are as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2023 (Valuation Date June 30, 2022)	$ 961,615	$ 599,408	$ 362,207
Changes recognized for the measurement period:			
Service cost	30,894	-	30,894
Interest	64,887	38,362	26,525
Benefit payments	(31,536)	(31,536)	-
Administrative expenses	-	(174)	174
Employer contributions to trust	-	31,000	(31,000)
Employer contributions as benefits payments	-	31,536	(31,536)
Experience (gains)/losses	(21,293)	-	(21,293)
Changes in assumptions	7,583	-	7,583
Net Changes	50,535	69,188	(18,653)
Balance at June 30, 2024 (Measurement Date June 30, 2023)	$ 1,012,150	$ 668,596	$ 343,554

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the City if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2023:

	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net OPEB Liability	$ 494,388	$ 343,554	$ 220,687

Note 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB), Continued

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for the measurement period ended June 30, 2023:

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB Liability	$ 203,607	$ 343,554	$ 519,848

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2024, the City recognized OPEB expense of $46,793. As of June 30, 2024, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 38,431	$ -
Differences between expected and actual experience	-	170,531
Net difference between projected and actual earnings on OPEB plan investments	43,652	-
Total	$ 82,083	$ 170,531

Note 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB), Continued

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB, Continued

Amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in future OPEB expense as follows:

Fiscal Year Ended June 30:	Deferred Outflows/(Inflows) of Resources
2025	$ (8,655)
2026	(12,085)
2027	9,022
2028	(17,622)
2029	(18,248)
Thereafter	(40,860)

Note 10: LIABILITY, PROPERTY AND WORKERS' COMPENSATION PROTECTION

A. Description of Self-Insurance Pool Pursuant to Joint Powers Agreement

The City of Loma Linda is a member of the California Joint Powers Insurance Authority (Authority). The Authority is composed of 126 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The California JPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

B. Self-Insurance Programs of the Authority

Each member pays an annual contribution at the beginning of the coverage period. The total funding requirement for primary self-insurance programs is based on an actuarial analysis. Costs are allocated to individual agencies based on payroll and claims history, relative to other members of the risk-sharing pool.

Note 10: LIABILITY, PROPERTY AND WORKERS' COMPENSATION PROTECTION, Continued

B. Self-Insurance Programs of the Authority, Continued

Primary Liability Program

Claims are pooled separately between police and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to $100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from $100,000 to $500,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from $500,000 to $50 million are distributed based on the outcome of cost allocation within the first and second loss layers.

The overall coverage limit for each member, including all layers of coverage, is $50 million per occurrence. Subsidence losses have a sub-limit of $50 million per occurrence. The coverage structure includes retained risk that is pooled among members, reinsurance, and excess insurance. More detailed information about the various layers of coverage is available on the following website: https://cjpia.org/coverage/risk-sharing-pools/.

Primary Workers' Compensation

Claims are pooled separately between public safety (police and fire) and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to $75,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from $75,000 to $200,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from $200,000 to statutory limits are distributed based on the outcome of cost allocation within the first and second loss layers.

For 2023-24 the Authority's pooled retention is $1 million per occurrence, with reinsurance to statutory limits under California Workers' Compensation Law. Employer's Liability losses are pooled among members to $1 million. Coverage from $1 million to $5 million is purchased through reinsurance policies, and Employer's Liability losses from $5 million to $10 million are pooled among members.

Note 10: LIABILITY, PROPERTY AND WORKERS' COMPENSATION PROTECTION, Continued

C. Purchased Insurance

Pollution Legal Liability Insurance

The City participates in the pollution legal liability insurance program which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City of Loma Linda. Coverage is on a claims-made basis. There is a $250,000 deductible. The Authority has an aggregate limit of $20 million.

Property Insurance

The City of Loma Linda participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. City of Loma Linda property is currently insured according to a schedule of covered property submitted by the City of Loma Linda to the Authority. City of Loma Linda property currently has all-risk property insurance protection in the amount of $64,852,219. There is a $10,000 deductible per occurrence except for non-emergency vehicle insurance which has a $2,500 deductible.

Crime Insurance

The City purchases crime insurance coverage in the amount of $1,000,000 with a $2,500 deductible. The fidelity coverage is provided through the Authority.

Special Event Tenant User Liability Insurance

The City of Loma Linda further protects against liability damages by requiring tenant users of certain property to purchase low-cost tenant user liability insurance for certain activities on City owned property. The insurance premium is paid by the tenant user and is paid to the City of Loma Linda according to a schedule. The City of Loma Linda then pays for the insurance. The insurance is facilitated by the Authority.

D. Adequacy of Protection

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2023-24.

Note 11: JOINTLY GOVERNED ORGANIZATIONS

A. San Bernardino International Airport Authority

The City is a member of the San Bernardino International Airport Authority (SBIAA), a joint powers authority of the County of San Bernardino and the Cities of Colton, Highland, Loma Linda and San Bernardino. The SBIAA was formed May 12, 1992 created by and through State Legislation to serve as the owner, developer, and operator of the aeronautical portion of the former Norton Air Force Base, now known as the San Bernardino International Airport. The SBIAA oversees a U.S. Department of Transportation, Federal Aviation Administration (FAA) Part-139 Certified Public Airport.

The governing board consists of two elected officials from the City of San Bernardino and one elected official from each of the County of San Bernardino and the Cities of Colton, Highland and Loma Linda. Each member has one vote.

The City has no significant equity interest in the San Bernardino International Airport Authority, and accordingly neither assets nor liabilities have been recorded in the City's basic financial statements.

A copy of the financial statements of the San Bernardino International Airport Authority can be obtained by contacting the SBIAA directly at 1601 E. Third Street, Suite 100, San Bernardino, California 92408, (909) 382-4100.

B. Inland Valley Development Agency

The City is a member of the Inland Valley Development Agency (IVDA), a joint powers authority (JPA) comprised of the County of San Bernardino and the cities of Colton, Loma Linda and San Bernardino.

The member agencies have the following number of board members:

City of San Bernardino	3
County of San Bernardino	2
City of Colton	2
City of Loma Linda	2

Each board member has one vote.

Formed in 1990, the Inland Valley Development Agency (IVDA) is a special military base reuse Joint Powers Authority (JPA) created by and through specific State of California Legislation (AB 419) pursuant to Public Law 100-526 under BRAC-I (the "Deference Authorization Amendments and Based Closure and Realignment Act"). As of June 30, 2024, The City has no significant equity interest in the IVDA, and accordingly, neither assets nor liabilities have been recorded in the City's basic financial statements.

A copy of the financial statements of the IVDA can be obtained by contacting the IVDA directly at 1601 E. Third Street, Suite 100, San Bernardino, California, 92408.

Note 12: JOINT VENTURES

The City is a member of the CONFIRE Joint Powers Authority, a regional fire agency of the Cities of Redlands, Colton, Rialto, Rancho Cucamonga, Loma Linda, Victorville and the Apple Valley Fire Protection District, Chino Valley and the San Bernardino County Fire District. The CONFIRE JPA was formed August 20, 1990 for the purpose of providing hardware, software, services and other items necessary and appropriate for the establishment, operation, and maintenance of a joint centralized public safety communications system and a cooperative program of fire related functions for the mutual benefit of the members of the CONFIRE JPA, to provide such services on a contract basis to other governmental units, and to provide a forum for discussion, study, development, and implementation of recommendations of mutual interest regarding public safety communications and related matters within member agencies.

The activities of the CONFIRE JPA are financed by a cost-sharing formula, which requires prorating among the participating members based on the demand percentage on the system by the members to be determined by the CONFIRE JPA Board of Director's Administrative Committee and approved by their Board of Directors. In fiscal year 2024, the City of Loma Linda's contribution totaled $372,214. The City has no other significant equity interest in CONFIRE JPA, and accordingly neither assets nor liabilities of CONFIRE JPA have been recorded in the City's basic financial statements.

A copy of the financial statements of the CONFIRE JPA can be obtained by contacting the authority directly at 1743 W. Miro Way, Rialto, CA 92376-8630, (909) 356-2375.

Note 13: DEFICIT FUND BALANCES

At June 30, 2024, the following governmental funds had deficit fund balances:

Funds	Fund Type	Deficit
Nonmajor governmental funds:		
Community Development Block Grant	Special Revenue	$ (45,662)
Grant Fund	Special Revenue	(17,151)
Park Development	Capital Projects	(1,762,517)
General Facilities	Capital Projects	(14,715)

Community Development Block Grants – The Community Development Block Grant fund has a deficit of $45,662 which resulted from grant reimbursement not received prior to the end of the year, therefore declaring it unavailable revenue.

Grant Fund – The Grant fund has a deficit balance of $17,151 which resulted from grant reimbursement prior to the end of the year, therefore declaring it unavailable revenue and grants received in advance that resulted in unearned revenue.

Note 13: DEFICIT FUND BALANCES, Continued

Park Development – The Park Development has an accumulated deficit balance of $1,762,517 as a result from the purchase of open space property in the City's South Hills with advances from other funds.

General Facilities Fund – The General Facilities Fund has a deficit balance of $14,715 which resulted from having the General Fund cover negative cash.

Note 14: ENCUMBRANCES

Encumbrances are estimations of costs related to unperformed contracts for goods and services. These commitments are recorded for budgetary control purposes in the General, Special Revenue, Capital Projects and Debt Service funds. They represent the estimated amount of the expenditure ultimately to result if unperformed contracts in process at year-end are completed. They do not constitute expenditures or estimated liabilities for the current year. Encumbrances outstanding as of June 30, 2024 are as follows:

Significant Encumbrances as of June 30, 2024		
General Fund	$	306,633
Water Acquisition		1,221,620
Water Enterprise		225,014

Note 15: COMMITMENTS AND CONTINGENCIES

Commitments

The City is presently involved in certain matters of litigation that have arisen in the normal course of conducting City business. City management believes, based upon consultation with the City Attorney, that these cases, in the aggregate, are not expected to result in a material adverse financial impact on the City. Additionally, City management believes that the City's insurance programs are sufficient to cover any potential losses should an unfavorable outcome materialize. As of June 30, 2024, in the opinion of City management, there were no additional outstanding matters that would have a significant effect on the financial position of the funds of the City.

Note 15: COMMITMENTS AND CONTINGENCIES, Continued

Federal and State Grant Programs

The City participates in Federal and State grant programs. These programs are audited by the City's independent accountants in accordance with the provisions of the Uniform Guidance, and applicable State requirements. No cost disallowance is expected as a result of these audits; however, these programs are subject to further examination by the grantors. Expenditures which may be disallowed by the granting agencies cannot be determined at this time; however, the City management expects such amounts, if any, to be immaterial.

Note 16: SUCCESSOR AGENCY

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X26 (Bill) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Loma Linda that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit. The Bill provided that upon dissolution of a redevelopment agency, either the City or another unit of local government will agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. On January 10, 2012 the City Council of the City of Loma Linda elected to become the Successor Agency for the former Redevelopment Agency (RDA) in accordance with the Bill as part of City Resolution No. 2722. The activities of the Successor Agency are reported under a Private Purpose Trust Fund on the Fiduciary Funds Financial Statements of the City.

Successor agencies are only allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

The bill directs the State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill. Management believed, in consultation with legal counsel, that the obligations of the former RDA due to the City were valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The City's position on this issue was not a position of settled law and there was considerable legal uncertainty regarding this issue. In July of 2015, the City and the State reached a settlement agreement that recognized the action on May 8, 2012, of the Oversight Board for the Successor Agency to the Loma Linda Redevelopment Agency approving the re-entry of the 2011 Loan Agreement with certain modifications, including a reduction in the interest rate, revised payment schedule, and 15-year term.

In 2016, the Successor Agency received approval of its Long Range Property Management Plan, and upon reaching a settlement agreement with the State was issued a Finding of Completion.

Note 16: SUCCESSOR AGENCY, Continued

Successor Agency Long-Term Debt

The following is a summary of the bonded debt activity of the Successor Agency as of June 30, 2024:

TAX ALLOCATION BONDS	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
2016 Tax Allocation Refunding Bonds Series A	$ 3,280,000	$ -	$ (455,000)	$ 2,825,000	$ 470,000
2016 Tax Allocation Refunding Bonds Series B	17,350,000	-	(1,930,000)	15,420,000	1,985,000
Unamortized bond premium	342,007	-	(46,113)	295,894	46,113
Unamortized bond discount	(352,734)	-	47,560	(305,174)	(47,560)
Loan payable to the City of Loma Linda - direct borrowings	3,404,324	85,731	(1,639,148)	1,850,907	1,616,998
Total	$ 24,023,597	$ 85,731	$ (4,022,701)	$ 20,086,627	$ 4,070,551

The following amount was reported as deferred inflow of resources:

	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Deferred inflows of resources:					
Unamortized gain on refunding	$ 16,950	$ -	$ (2,285)	$ 14,665	$ -

The bonded debt of the Successor Agency as of June 30, 2024 is as follows:

2016 Tax Allocation Refunding Bonds, Series A & B – Original Issue $33,710,000-Direct Borrowing

On November 10, 2016, the City issued $33,710,000 in Tax Allocation Refunding Bonds, Series A and B, for the purpose of refunding the 2003 Tax Allocation Refunding Bonds, 2005 A & B Taxable Tax Allocation Bonds and 2008 Taxable Housing Tax Allocation Bonds. The bonds mature annually each August 1, 2017, through 2030 in amounts ranging from $350,000 to $2,455,000. The bonds bear variable interest rates ranging from 1.500% to 5.000% and are payable semi-annually each February 1 and August 1, commencing February 1, 2017.

The current refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $31,996. The difference is reported in the accompanying Statement of Fiduciary Net Position as a deferred gain on refunding and is being amortized as a component of interest expense through August 1, 2030, using the straight line method of amortization. The City in effect reduced its aggregate debt service cash flow by $7,451,843 over the next 20 years. This resulted in an economic gain (difference between the present values of the debt service payments on the old debt and new debt) of $6,159,460.

Note 16: SUCCESSOR AGENCY, Continued

Successor Agency Long-Term Debt, Continued

The 2016 Bonds, and any additional Parity Debt, will be payable from Pledged Tax Revenues of the Successor Agency, and the pledge of Pledged Tax Revenues to the payment of the principal of and interest on the 2016 Bonds will, as applicable, be on a basis subordinate to payments required under Tax Sharing Agreements the payment for which have not been subordinated to the Bonds and the senior Statutory Pass-Through Amounts. If an event of default has occurred and is continuing, the Trustee, may and, if requested in writing by the Owners of a majority in aggregate principal amount of the Bonds then Outstanding the Trustee shall declare the principal of the Bonds, together with the accrued interest thereon, to be due and payable immediately. Upon declaration of acceleration by Trustee, all sums in the funds and accounts established and held by the Trustee shall be applied in the following order: first to the payment of the fees, cost and expenses associated with the declaration of such event and second to the payment of the whole amount then owing and unpaid upon the Bonds for principal and interest.

The annual requirements for the 2016 Tax Allocation Refunding Bonds, Series A and B outstanding at June 30, 2024 were as follows:

2016 Successor Agency - Series A

Year Ending June 30,	Principal	Interest	Total
2025	$ 470,000	$ 120,000	$ 590,000
2026	350,000	103,600	453,600
2027	365,000	89,300	454,300
2028	380,000	72,500	452,500
2029	400,000	53,000	453,000
2030-2031	860,000	43,500	903,500
Total	$ 2,825,000	$ 481,900	$ 3,306,900

2016 Successor Agency - Series B

Year Ending June 30,	Principal	Interest	Total
2025	$ 1,985,000	$ 463,128	$ 2,448,128
2026	2,180,000	407,100	2,587,100
2027	2,240,000	346,326	2,586,326
2028	2,295,000	275,363	2,570,363
2029	2,380,000	193,550	2,573,550
2030-2031	4,340,000	141,926	4,481,926
Total	$ 15,420,000	$ 1,827,392	$ 17,247,392

Note 16: SUCCESSOR AGENCY, Continued

Successor Agency Long-Term Debt, Continued

Loan Payable to the City of Loma Linda – Direct Borrowing

On March 8, 2011, the City of Loma Linda (the City) entered into a cooperation agreement with the Redevelopment Agency of the City of Loma Linda (RDA), which set forth certain pre-existing indebtedness of the RDA to the City and provided a repayment schedule for such debts ("2011 Loan Agreement"). Between March and June 2011, the RDA remitted to the City payments totaling $2,273,000 pursuant to the 2011 Loan Agreement.

On May 8, 2012, the Oversight Board for the Successor Agency of the RDA approved the reentry of a modified version of the 2011 Loan Agreement.

On January 15, 2013, the Successor Agency submitted to the California Department of Finance (Finance) the Other Funds and Accounts Due Diligence Review (OFA DDR). Finance determined that the $2,273,000 loan repayment was not made pursuant to an enforceable obligation and determined the funds were available to be returned to the taxing entities. On July 31, 2013, the City legally challenged Finance's determination.

On July 31, 2015, the City of Loma Linda and the State of California signed a settlement agreement. The agreement recognized the 2011 re-entered agreement with an outstanding balance of $21,175,012, as of June 1, 2012, and accrued interest as enforcement obligations within the meaning of the Dissolution Law. Under the terms of the agreement, Finance shall recognize payments under the re-entered agreement including repayment of past due balances of $5,759,804, as of July 31, 2015, and approve payments via the ROPS process. Additionally, the settlement agreement addressed the $2,273,000 loan repayment previously deemed unauthorized by both Finance and the State Controller's Office (SCO). Finance agreed to issue a revised OFA DDR determination letter reducing the OFA balance available for distribution to affected taxing entities by the loan repayment amount and the SCO agreed to issue a revised Asset Transfer Review Report authorizing the City to retain the loan repayment.

In August 2015, the Successor Agency, upon reaching a settlement agreement with the State, was issued a finding of completion. By December of the same year, the Successor Agency and the State's Department of Finance approved the Long Range Property Management Plan. On September 12, 2017, the Oversight Board and City Council approved the sale of a property listed in the Long Range Property Management Plan. The property was sold in December 2020. There are no additional properties.

The annual requirements for the loan payable – direct borrowing outstanding at June 30, 2024 were as follows:

Loan Payable to the City of Loma Linda

Year Ending June 30,	Principal	Interest	Total
2025	$ 1,616,998	$ 22,150	$ 1,639,148
2026	233,909	4,093	238,002
Total	$ 1,850,907	$ 26,243	$ 1,877,150

Note 17: TAX ABATEMENTS

The City of Loma Linda (City) entered into an agreement with Loma Linda University Adventist Health Sciences Center dba Loma Linda University Health, hereinafter called "Medical Center". On June 21, 2016 the City approved Precise Plan of Design No. 15-128 for the construction of a new hospital building, with conditions of approval requiring that the Medical Center enter into a staffing support agreement to mitigate the additional needs for police and fire services created by the construction of the new hospital; and whereas, the Medical Center requires law enforcement and fire suppression services on an ongoing basis to encourage a safe environment for employees, patients and visitors. The City has the ability to provide such law enforcement services required by the Medical Center through the City's contract with the San Bernardino County Sheriff's Department and the City has the ability to provide such fire suppression services as required by the Medical Center through the City's Fire Department.

This agreement is binding and in effect upon full execution and delivery by the City and Medical Center. The initial term of this agreement was for a five-year term commencing July 1, 2016 "Commencement Date" for law enforcement services, and January 1, 2017, for fire suppression services. Both agreements for law enforcement services and fire suppression services were amended effective as of July 1, 2020, under similar terms and conditions as the original agreements.

The City's obligation is to provide the Medical Center with law enforcement services, including enhanced staffing through the City's contract with the San Bernardino County Sheriff's Department and provide the Medical Center with fire suppression services through the Loma Linda Fire Department, by enhancing current Fire Department staffing as reasonably appropriate to provide necessary fire suppression services. The City shall be responsible for all necessary equipment purchases.

The Medical Center's obligation is to support the law enforcement services in the City by paying a mitigation fee equal to the amount actually charged to the City by the San Bernardino County Sheriff's Department for such services. The mitigation fee shall be payable to the City on the first day of each month. Any changes in related expenses outlined in agreement will be billed quarterly.

The City shall credit the Medical Center for the mitigation fee to the extent the increase in the City's portion of sales taxes generated by the Loma Linda Mercantile for the prior fiscal year exceeds $850,000, but not to exceed the actual cost incurred by the City for the agreed upon services. Such credits may be adjusted for any changes to the allocation of sales taxes.

As of June 30, 2024, the City has accrued a liability due to the Medical Center in the amount of $1,943,276, for the excess sales tax, which is shown as Due to other Agency on the General Fund.

Note 18: NET POSITION

Net Investment in Capital Assets

Net position for governmental activities and business-type activities is classified as 1) net investments in capital assets, 2) restricted, or 3) unrestricted. Net position that was classified as net investment in capital assets as of June 30, 2024, was determined as follows:

	Governmental Activities
Capital assets, net of accumulated depreciation	$ 67,374,089
Less: Lease liability	(58,680)
Subscription liability	(305,246)
Net investment in capital assets	$ 67,010,163

	Business-type Activities			
	Water Enterprise	Sewer Capital	Loma Linda Connected Communities	Total Enterprise Funds
Capital assets, net of accumulated depreciation	$ 40,697,275	$ 3,960,315	$ 4,140,684	$ 48,798,274
Less capital related debt balance:				
Outstanding principal balance of 2016 Water Revenue Refunding Bond	(4,000,000)	-	-	(4,000,000)
Outstanding principal balance of 1978 Water Bonds (General Obligation)	(10,000)	-	-	(10,000)
Outstanding principal balance of non-debt capital related liabilities	(43,266)	(166,002)	-	(209,268)
Outstanding unamortized bond premium balance	(34,550)	-	-	(34,550)
Lease liability	(29,889)	(18,335)	-	(48,224)
Subscription liability	(7,127)	(4,088)	-	(11,215)
Net investment in capital assets	$ 36,572,443	$ 3,771,890	$ 4,140,684	$ 44,485,017

Note 19: PRIOR PERIOD RESTATEMENT

As a result of the implementation of GASB 100, as described in Note 1, the City is required to restate its June 30, 2023, governmental funds' fund balance, as well as governmental activities' net position. The Park Improvements Fund was previously reported as a major fund and qualified as nonmajor for the year ending June 30, 2024. This qualifies as a change to or within the financial reporting entity under the guidance of GASB 100. The reclassification of these funds did not result in any changes to the government-wide financial statements' net position. Changes in fund balance as of June 30, 2023, were as follows:

	Balance Sheet Governmental Funds	Balance Sheet Nonmajor Governmental Funds
	Park Development	Park Development
Fund Balance, beginning of year, as previously reported	$ (2,439,324)	$ -
Change from major to nonmajor fund	2,439,324	(2,439,324)
Fund Balance, beginning of year, as restated	$ -	$ (2,439,324)

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REQUIRED SUPPLEMENTARY INFORMATION

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1. BUDGET AND BUDGETARY ACCOUNTING

A. General Budget Policies

The City Council approves each year's budget submitted by the City Manager prior to the beginning of the new fiscal year. Public hearings are conducted prior to its adoption by the Council. Supplemental appropriations, where required during the period, are also approved by the Council. Intradepartmental budget changes are approved by the City Manager. In most cases, expenditures may not exceed appropriations at the department level. At fiscal year-end, all operating budget appropriations lapse.

B. Basis of Accounting

Budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets were legally adopted for all governmental funds with the exception of the Traffic Congestion Relief Grant Fund, Asset Forfeiture Fund, and the Water Bond Redemption Fund.

C. Budgets

Excess of expenditures over appropriations are as follows:

Fund	Appropriated	Expended	Excess
General Fund:			
Community development - Planning - building and safety	$ 348,500	$ 395,013	$ (46,513)
Public works - refuse	1,848,800	1,880,581	(31,781)
Special Projects Construction:			
Public works	7,300	7,526	(226)

1. BUDGET AND BUDGETARY ACCOUNTING, Continued

D. Budgetary Comparison Schedule

The following is the budgetary comparison schedule for the General Fund.

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 11,074,000	$ 11,757,800	$ 12,093,895	$ 336,095
Licenses and permits	703,100	461,300	638,059	176,759
Intergovernmental	3,099,900	3,110,900	3,181,929	71,029
Charges for services	4,651,500	4,863,000	5,326,294	463,294
Use of money and property	816,100	1,088,400	1,445,596	357,196
Fines and forfeitures	5,800	3,000	1,589	(1,411)
Miscellaneous	4,073,700	4,651,900	3,944,492	(707,408)
Total revenues	24,424,100	25,936,300	26,631,854	695,554
EXPENDITURES				
Current:				
General government				
City council	193,900	195,500	192,361	3,139
City clerk	248,500	218,700	150,769	67,931
City manager	429,200	461,800	380,680	81,120
Finance	637,800	564,700	471,027	93,673
Information system	237,800	191,200	146,237	44,963
Senior Center	81,400	85,000	57,269	27,731
General government	814,300	931,300	823,998	107,302
Public safety				
Parking control	240,900	240,900	214,916	25,984
Fire prevention	400,800	423,500	358,946	64,554
Fire and rescue services	7,605,000	8,435,683	8,203,760	231,923
Disaster preparedness	209,400	254,200	208,472	45,728
Police	7,150,900	7,176,400	7,175,826	574
Code enforcement	265,200	257,700	208,258	49,442
Community development				
Planning	480,000	525,900	372,914	152,986
Planning - building and safety	361,400	348,500	395,013	(46,513)
Parks	1,287,000	1,245,200	1,147,801	97,399
Public works				
Traffic safety	237,200	269,900	219,810	50,090
Engineering	330,100	301,000	266,763	34,237
Street maintenance	893,900	903,400	822,064	81,336
Facilities maintenance	535,200	514,100	467,269	46,831
Refuse	1,530,000	1,848,800	1,880,581	(31,781)
Recycling	66,100	73,700	51,847	21,853
Capital outlay	853,100	1,713,517	1,611,316	102,201
Debt service:				
Principal retirement	-	37,700	35,152	2,548
Interest and fiscal charges	-	5,800	2,541	3,259
Total expenditures	25,089,100	27,224,100	25,865,590	1,358,510
REVENUES OVER (UNDER) EXPENDITURES	(665,000)	(1,287,800)	766,264	2,054,064
OTHER FINANCING SOURCES (USES)				
Proceeds from disposal of assets	10,000	10,000	15,625	5,625
Transfers in	921,400	882,600	913,910	31,310
Transfers out	(120,000)	(120,000)	(120,124)	(124)
Subscription acquisition	-	-	363,021	363,021
Total other financing sources (uses)	811,400	772,600	1,172,432	399,832
Net change in fund balance	146,400	(515,200)	1,938,696	2,453,896
FUND BALANCE				
Beginning of year	19,329,610	19,329,610	19,329,610	-
End of year	$ 19,476,010	$ 18,814,410	$ 21,268,306	$ 2,453,896

1. BUDGET AND BUDGETARY ACCOUNTING, Continued

D. Budgetary Comparison Schedule, Continued

The following is the budgetary comparison schedule for the Housing Authority Fund.

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Charges for services	$ 1,400	$ 1,400	$ 1,438	$ 38
Use of money and property	160,300	189,500	202,005	12,505
Miscellaneous	1,800	1,800	2,520	720
Total revenues	163,500	192,700	205,963	13,263
EXPENDITURES				
Current:				
Community development	121,400	120,000	61,034	58,966
Capital outlay	51,000	51,400	808	50,592
Debt service:				
Principal retirement	-	1,100	948	152
Interest and fiscal charges	-	300	34	266
Total expenditures	172,400	172,800	62,824	109,976
Net change in fund balance	(8,900)	19,900	143,139	123,239
FUND BALANCE (DEFICIT)				
Beginning of year	17,547,620	17,547,620	17,547,620	-
End of year	$ 17,538,720	$ 17,567,520	$ 17,690,759	$ 123,239

1. BUDGET AND BUDGETARY ACCOUNTING, Continued

D. Budgetary Comparison Schedule, Continued

The following is the budgetary comparison schedule for the Regional Traffic Development Impact Fund.

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 229,300	$ 406,800	$ 615,649	$ 208,849
Developer fees	504,600	69,100	269,161	200,061
Total revenues	733,900	475,900	884,810	408,910
Net change in fund balance	733,900	475,900	884,810	408,910
FUND BALANCE (DEFICIT)				
Beginning of year	11,843,721	11,843,721	11,843,721	-
End of year	$ 12,577,621	$ 12,319,621	$ 12,728,531	$ 408,910

2. SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS – LAST TEN YEARS*

Measurement Period	2017	2018	2019	2020	2021	2022	2023
Total OPEB Liability							
Service Cost	$ 18,964	$ 19,486	$ 20,022	$ 23,526	$ 24,173	$ 30,067	$ 30,894
Interest on the Total OPEB Liability	56,269	59,253	62,267	58,442	61,981	60,740	64,887
Changes in assumptions	-	-	(23,320)	-	44,181	-	7,583
Experience gains/(losses)	-	-	(104,915)	(30,790)	(88,498)	-	(21,293)
Benefit payments	(31,110)	(35,165)	(13,410)	-	(32,698)	(28,032)	(31,536)
Net change in Total OPEB Liability	44,123	43,574	(59,356)	51,178	9,139	62,775	50,535
Total OPEB Liability - beginning	810,182	854,305	897,879	838,523	889,701	898,840	961,615
Total OPEB Liability - ending (a)	854,305	897,879	838,523	889,701	898,840	961,615	1,012,150
Plan Fiduciary Net Position							
Employer contributions as benefits payments	120,160	35,165	23,320	-	-	28,032	31,536
Investment income	29,955	24,458	28,324	16,215	141,595	45,350	38,362
Investment gains/losses	-	4,140	(4,955)	-	-	(133,218)	-
Actual benefit payments from employer	(31,110)	(35,165)	(23,320)	-	(32,698)	(28,032)	(31,536)
Administrative expense	(156)	(651)	(81)	(223)	(194)	(166)	(174)
Employer contributions to trust	-	-	54,000	44,095	32,698	31,000	31,000
Net change in Plan Fiduciary Net Position	118,849	27,947	77,288	60,087	141,401	(57,034)	69,188
Plan Fiduciary Net Position - beginning	230,870	349,719	377,666	454,954	515,041	656,442	599,408
Plan Fiduciary Net Position - ending (b)	349,719	377,666	454,954	515,041	656,442	599,408	668,596
Net OPEB Liability - ending (a) - (b)	$ 504,586	$ 520,213	$ 383,569	$ 374,660	$ 242,398	$ 362,207	$ 343,554
Plan fiduciary net position as a percentage of the total OPEB liability	40.94%	42.06%	54.26%	57.89%	73.03%	62.33%	66.06%
Covered-employee payroll	$ 5,508,005	$ 5,953,235	$ 6,292,694	$ 6,511,763	$ 6,551,541	$ 6,698,124	$ 6,728,813
Net OPEB liability as a percentage of covered-employee payroll	9.16%	8.74%	6.10%	5.75%	3.70%	5.41%	5.11%

Notes to schedule:
Contributions are fixed and not based on a measure of pay, therefore covered-employee payroll is used in this schedule.

*Historical information is required only for measurement period for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

3. SCHEDULE OF OPEB PLAN CONTRIBUTIONS – LAST TEN YEARS*

Fiscal Year	Statutorily required contributions	Contributions in relation to the statutorily required contributions	Contribution Deficiency (Excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2017-18	$ -	$ -	$ -	$ 5,953,235	0.00%
2018-19	30,680	(54,000)	(23,320)	6,292,694	0.86%
2019-20	29,700	(44,095)	(14,395)	6,511,763	0.68%
2020-21	32,698	-	32,698	6,551,541	0.00%
2021-22	30,024	(31,000)	(976)	6,698,125	0.46%
2022-23	28,608	(31,000)	(2,392)	6,728,813	0.46%
2023-24	37,680	-	37,680	7,525,191	0.00%

Notes to schedule:
Valuation Date: Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported. Contributions are fixed and not based on a measure of pay, therefore covered-employee payroll is used in this schedule.

Methods and assumptions used to determine contributions:

Actuarial Cost Method	Entry Age Normal
Inflation	2.5% per annum
Salary Increases	2.75% per year, since benefits are not related to pay, this is used only to allocate the cost of benefits between service years
Investment Rate of Return	6.75%, net of OPEB plan investments expense, including inflation.
Retirement Age	Retirement rates developed in the 2017 CalPERS Experiences Study.
Mortality	Mortality assumptions are based on the 2017 CalPERS Active Mortality for Miscellaneous and Safety Employees tables created by CalPERS.

*Historically information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

*Fiscal Year 2017-18 was the first year of implementation.

4. SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF THE PLAN'S NET PENSION LIABILITY AND RELATED RATIOS AS OF THE MEASUREMENT DATE LAST 10 YEARS

Measurement Date	Employer's Proportion of the Collective Net Pension Liability (Asset)[1]	Employer's Proportion Share of the Collective Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Collective Net Pension Liability (Asset) as a Percentage of Covered Payroll	Pension's Plans Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
6/30/2014	0.17451%	$ 10,859,039	$ 5,271,125	206.01%	78.28%
6/30/2015	0.16141%	11,079,145	5,387,220	205.66%	78.45%
6/30/2016	0.16353%	14,150,367	5,502,314	257.17%	73.82%
6/30/2017	0.16386%	16,250,803	5,572,009	291.65%	72.89%
6/30/2018	0.16703%	16,095,049	6,017,238	267.48%	74.82%
6/30/2019	0.08302%	8,506,850	6,356,698	133.82%	87.62%
6/30/2020	0.06427%	6,992,959	6,562,966	106.55%	89.97%
6/30/2021	-0.04538%	(2,454,170)	6,602,744	-37.17%	103.40%
6/30/2022	0.07381%	8,525,331	6,762,128	126.07%	88.94%
6/30/2023	0.08156%	10,174,817	6,792,816	149.79%	87.66%

[1] Proportion of the net pension liability represents the plan's proportion of PERF C, which includes both the Miscellaneous and Safety Risk Pools excluding the 1959 Survivors Risk Pool.

5. SCHEDULE OF PENSION PLAN CONTRIBUTIONS LAST 10 YEARS

Fiscal Year	Actuarially Determined Contributions	Contribution in Relation to the actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2014-15	$ 1,047,183	$ (1,047,183)	$ -	$ 5,387,220	18.22%
2015-16	1,232,549	(1,232,549)	-	5,502,314	22.88%
2016-17	1,374,037	(1,374,037)	-	5,572,009	24.97%
2017-18	1,526,424	(1,526,424)	-	6,017,238	25.37%
2018-19	1,779,590	(10,279,590)	(8,500,000)	6,356,698	28.00%
2019-20	1,711,873	(4,556,920)	(2,845,047)	6,562,966	26.08%
2020-21	1,659,841	(1,659,841)	-	6,602,744	25.14%
2021-22	1,790,643	(3,090,643)	(1,300,000)	6,762,128	26.48%
2022-23	1,899,052	(1,899,052)	-	6,792,816	27.96%
2023-24	1,262,594	(1,262,594)	-	7,589,835	16.64%

Notes to Schedule:

Changes in Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool. Additionally, the figures above do not include any liability impact that may have resulted from Golden Handshakes that occurred after the June 30, 2021 valuation date, unless the liability impact is deemed to be material to the Public Agency Pool.

Changes in Assumptions: Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. There were no assumption changes for 2021. For 2020, the Plan adopted a new amortization policy effective with the 2019 actuarial valuation. The new amortization policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a five-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy also does not utilize a five-year ramp-down on investment gains/losses. These changes apply only to new UAL bases established on or after June 30, 2019. There were no changes in assumptions in 2019. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate in 2019. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes in the discount rate. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

SUPPLEMENTARY INFORMATION

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MAJOR GOVERNMENTAL FUNDS BUDGETARY COMPARISON SCHEDULES

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CITY OF LOMA LINDA
Special Projects Construction Capital Projects Fund
Major Governmental Fund Budgetary Comparison Schedule
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 1,133,600	$ 1,175,100	$ 1,226,092	$ 50,992
Total revenues	1,133,600	1,175,100	1,226,092	50,992
EXPENDITURES				
Current:				
Public works	7,300	7,300	7,526	(226)
Capital outlay	37,400	37,400	8,405	28,995
Total expenditures	44,700	44,700	15,931	28,769
Net change in fund balance	1,088,900	1,130,400	1,210,161	79,761
FUND BALANCE (DEFICIT)				
Beginning of year	6,932,811	6,932,811	6,932,811	-
End of year	$ 8,021,711	$ 8,063,211	$ 8,142,972	$ 79,761

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NONMAJOR GOVERNMENTAL FUNDS COMBINING SCHEDULES

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Nonmajor Governmental Funds

Special Revenue Funds

The *Special Revenue Funds* account for the proceeds of specific revenue sources that are legally restricted for expenditures related to specific purposes.

Traffic Safety Fund – This fund is to account for monies received from parking control violation fines.

Gas Tax Fund – This fund is to account for monies received and expended from the state and county gas allocation.

Accessibility Compliance Fund – This fund is used to collect and track a set fee included in each business license to be used for increased certified access specialist training and certification within the City and to facilitate compliance with construction-related accessibility requirements. The fee was established by the state in the California Government Code 4467.

Measure I Fund – This fund is to account for monies received from the County of one-half of one percent of retail transactions and use tax.

Measure I MSART Fund – This fund is to track projects that fall under the Measure I Valley Major Arterial Street Program – Arterial Sub-Program. The funding is distributed by San Bernardino County Transportation Authority (SBCTA) when they do a Capital Project Needs Analysis (CPNA) and it is to be used on major street and arterial projects identified in the five year plan and that will serve the regional area.

Street Lighting District Fund – This fund is to account for monies received from property assessments restricted to fund district street lighting activities.

Landscape Maintenance District Fund – This fund is to account for monies received from property assessments restricted to fund district landscaping activities.

Air Quality Management District Fund – This fund is to account for monies received from AB2766 license fees.

Public Improvement Per MOU Fund – This fund is to manage the Stewart Street Pedestrian Bridge project. The funding will be received from Loma Linda University.

Asset Forfeiture Fund – This fund is to account for assets seized by law enforcement.
**Note: this fund had no legally adopted budget in FY 2023-2024.*

Community Development Block Grant Fund – This fund is to account for Federal grants received from the Department of Housing and Urban Development and expended in community development.

Grant Fund – This fund is to account for miscellaneous grants provided by Federal, State and County agencies such as the Code Enforcement Grant Program to purchase capital items related to Code Enforcement and California Healthy Cities to promote health and physical activity for Loma Linda residents.

Nonmajor Governmental Funds

Special Revenue Funds, Continued

Citizens Option for Public Safety Fund – This fund is to account for AB3229 Public Safety Grant revenue received from the State and expended for front-line law enforcement.

Traffic Congestion Relief Grant Fund – This fund is to account for allocation from the state for street or road maintenance or reconstruction. The City is required to maintain existing commitment of general funds for street or roadwork in order to remain eligible for allocation of the specified funds.

Development Agreement Consideration Fund – This fund is to account for the monies received from developers to produce, improve, or preserve affordable housing within Redevelopment Project Areas that meet the needs to those whose income is 80% of the county median or below.

Capital Projects Funds

The *Capital Projects Funds* account for financial resources to be used for the acquisition or construction of major capital facilities by the City except for those financed by Proprietary Funds. The Capital Projects Funds account for the following projects:

Park Development Fund – This fund is to account for developer fees collected and expended for future park development and acquisition.

Storm Drain Fund – This fund is to account for developer fees collected and expended for improving and expanding the storm drain system city-wide.

Traffic Impact Fund – This fund is to account for developer fees collected and expended for major traffic control devices necessitated by development.

Fire Facilities Fund – This fund is to account for developer fees collected and expended for major fire facilities and equipment necessitated by development.

General Facilities Fund – This fund is to account for developer fees collected and expended for major general facilities necessitated by development.

Federal/State Construction Fund – This fund is to account for miscellaneous grants provided by Federal, State and County agencies and expended for various street, park and recreation purposes.

Public Meeting Facilities Fund – This fund is to account for developer fees collected and expended for public meeting facilities as necessitated by development.

Public Library Facilities Fund – This fund is to account for developer fees collected and expended for public library facilities as necessitated by development.

Nonmajor Governmental Funds

Capital Projects Funds, Continued

Art in Public Places Fund – This fund is to account for developer fees collected and expended for art in public places as necessitated by development.

Capital Projects Bond Proceeds Fund – This fund is used to track proceeds from bonds originally issued by the former Redevelopment agency and transferred to the City upon dissolution and after approval was received by the state Department of Finance for the construction of public works projects originally identified in the bond issuance.

Debt Service Funds

The *Debt Service Funds* account for the accumulation of resources and the payment of general long-term debt principal and interest of the City's related entities in the following funds:

Water Bond Redemption Fund – This fund is to account for the contribution from the Water Operations Fund and Water Acquisition Fund for the payment of principal and interest on Water Enterprise general obligation bonds issued to complete water system capital projects.

**Note: this fund had no legally adopted budget in FY 2023-2024.*

Loma Linda Financing Authority Fund – This fund is used to jointly exercise powers of the City and Redevelopment Agency and to establish a vehicle to reduce local borrowing costs and promote greater use of existing and new financial instruments.

CITY OF LOMA LINDA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds			
	Traffic Safety	Gas Tax	Accessibility Compliance	Measure I
ASSETS				
Cash and investments	$ -	$ 63,113	$ 42,341	$ 285,395
Receivables:				
Accounts	-	-	61	-
Taxes	-	173,316	-	-
Interest	-	-	-	2,467
Contract and loans	-	-	-	-
Due from other governments	4,740	-	-	157,490
Total assets	$ 4,740	$ 236,429	$ 42,402	$ 445,352
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ 432	$ -	$ 92	$ -
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	432	-	92	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
FUND BALANCE				
Restricted for:				
Cultural and recreational	-	-	-	-
State mandated	-	-	42,310	-
Public safety	-	-	-	-
Street improvements	4,308	236,429	-	445,352
Storm drains	-	-	-	-
Municipal facilities	-	-	-	-
Air quality management	-	-	-	-
Debt service	-	-	-	-
Low mod housing programs	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficit)	4,308	236,429	42,310	445,352
Total liabilities, deferred inflows of resources and fund balance	$ 4,740	$ 236,429	$ 42,402	$ 445,352

Special Revenue Funds			
Measure I MSART	Street Lighting District	Landscape Maintenance District	Air Quality Management District
$ 254,689	$ 107,008	$ 155,136	$ 4,998
-	-	-	-
-	8,211	3,759	-
2,754	1,445	2,119	32
-	-	-	-
-	-	-	8,488
$ 257,443	$ 116,664	$ 161,014	$ 13,518
$ -	$ 22,849	$ 24,935	$ 3,047
-	385	-	-
-	-	8,805	-
-	-	-	-
-	-	-	-
-	23,234	33,740	3,047
-	-	-	8,488
-	-	-	-
-	-	-	-
-	-	-	-
257,443	93,430	127,274	-
-	-	-	-
-	-	-	-
-	-	-	1,983
-	-	-	-
-	-	-	-
-	-	-	-
257,443	93,430	127,274	1,983
$ 257,443	$ 116,664	$ 161,014	$ 13,518

CITY OF LOMA LINDA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds			
	Public Improvement Per MOU	Asset Forfeiture	Community Development Block Grant	Grant Fund
ASSETS				
Cash and investments	$ 68,299	$ 2	$ -	$ -
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Interest	739	-	-	-
Contract and loans	-	-	-	-
Due from other governments	-	-	45,130	33,264
Total assets	$ 69,038	$ 2	$ 45,130	$ 33,264
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ -	$ -	$ -	$ 824
Accrued liabilities	-	-	-	-
Due to other funds	-	-	45,662	6,234
Unearned revenue	-	-	-	10,093
Advances from other funds	-	-	-	-
Total liabilities	-	-	45,662	17,151
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	45,130	33,264
FUND BALANCE				
Restricted for:				
Cultural and recreational	-	-	-	-
State mandated	-	-	-	-
Public safety	-	2	-	-
Street improvements	69,038	-	-	-
Storm drains	-	-	-	-
Municipal facilities	-	-	-	-
Air quality management	-	-	-	-
Debt service	-	-	-	-
Low mod housing programs	-	-	-	-
Unassigned	-	-	(45,662)	(17,151)
Total fund balances (deficit)	69,038	2	(45,662)	(17,151)
Total liabilities, deferred inflows of resources and fund balance	$ 69,038	$ 2	$ 45,130	$ 33,264

Special Revenue Funds			
Citizens Option for Public Safety Fund	Traffic Congestion Relief Grant	Development Agreement Consideration	Total Special Revenue Funds
$ 382,747	$ 1,829	$ 209,829	$ 1,575,386
-	-	-	61
-	-	-	185,286
4,710	20	2,268	16,554
-	-	19,798	19,798
-	-	-	249,112
$ 387,457	$ 1,849	$ 231,895	$ 2,046,197
$ -	$ -	$ -	$ 52,179
-	-	-	385
-	-	-	60,701
387,457	-	-	397,550
-	-	-	-
387,457	-	-	510,815
-	-	-	86,882
-	-	-	-
-	-	-	42,310
-	-	-	2
-	1,849	-	1,235,123
-	-	-	-
-	-	-	-
-	-	-	1,983
-	-	-	-
-	-	231,895	231,895
-	-	-	(62,813)
-	1,849	231,895	1,448,500
$ 387,457	$ 1,849	$ 231,895	$ 2,046,197

CITY OF LOMA LINDA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Capital Projects Funds			
	(Formerly major) Park Development	Storm Drain	Traffic Impact	Fire Facilities
ASSETS				
Cash and investments	$ 751,874	$ 1,262,606	$ 1,468,964	$ 1,758,344
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Interest	4,973	13,326	15,497	18,700
Contract and loans	-	-	-	-
Due from other governments	-	-	-	-
Total assets	$ 756,847	$ 1,275,932	$ 1,484,461	$ 1,777,044
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ 14,864	$ -	$ -	$ -
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Advances from other funds	2,504,500	-	-	-
Total liabilities	2,519,364	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
FUND BALANCE				
Restricted for:				
Cultural and recreational	-	-	-	-
State mandated	-	-	-	-
Public safety	-	-	-	1,777,044
Street improvements	-	-	1,484,461	-
Storm drains	-	1,275,932	-	-
Municipal facilities	-	-	-	-
Air quality management	-	-	-	-
Debt service	-	-	-	-
Low mod housing programs	-	-	-	-
Unassigned	(1,762,517)	-	-	-
Total fund balances (deficit)	(1,762,517)	1,275,932	1,484,461	1,777,044
Total liabilities, deferred inflows of resources and fund balance	$ 756,847	$ 1,275,932	$ 1,484,461	$ 1,777,044

Capital Projects Funds						Total
General Facilities	Federal/State Construction	Public Meeting Facilities	Public Library Facilities	Art in Public Places	Capital Project Bond Proceeds	Capital Projects Funds
$ -	$ 59,274	$ 886,055	$ 32,879	$ 207,322	$ 360,224	$ 6,035,668
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	641	8,852	356	1,962	4,912	64,246
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ -	$ 59,915	$ 894,907	$ 33,235	$ 209,284	$ 365,136	$ 6,099,914
$ -	$ -	$ -	$ -	$ 91	$ -	$ 91
-	-	-	-	-	-	-
14,715	-	-	-	-	-	14,715
-	-	-	-	-	-	-
-	-	-	-	-	-	-
14,715	-	-	-	91	-	14,806
-	-	-	-	-	-	-
-	-	-	33,235	209,193	-	242,428
-	-	-	-	-	-	-
-	-	-	-	-	-	1,777,044
-	59,915	-	-	-	365,136	1,909,512
-	-	-	-	-	-	1,275,932
-	-	894,907	-	-	-	894,907
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(14,715)	-	-	-	-	-	(14,715)
(14,715)	59,915	894,907	33,235	209,193	365,136	6,085,108
$ -	$ 59,915	$ 894,907	$ 33,235	$ 209,284	$ 365,136	$ 6,099,914

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CITY OF LOMA LINDA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024 (Concluded)

	Debt Service Funds		Total Debt Service Funds	Total Nonmajor Governmental Funds
	Water Bond Redemption Fund	Loma Linda Financing Authority		
ASSETS				
Cash and investments	$ 12,756	$ 41,950	$ 54,706	$ 8,417,634
Receivables:				
Accounts	-	-	-	61
Taxes	-	-	-	185,286
Interest	-	454	454	86,227
Contract and loans	-	-	-	19,798
Due from other governments	-	-	-	249,112
Total assets	$ 12,756	$ 42,404	$ 55,160	$ 8,958,118
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ -	$ -	$ -	$ 67,134
Accrued liabilities	-	-	-	385
Due to other funds	-	-	-	75,416
Unearned revenue	-	-	-	397,550
Advances from other funds	-	-	-	2,504,500
Total liabilities	-	-	-	3,044,985
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	86,882
FUND BALANCE				
Restricted for:				
Cultural and recreational	-	-	-	242,428
State mandated	-	-	-	42,310
Public safety	-	-	-	1,777,046
Street improvements	-	-	-	3,144,635
Storm drains	-	-	-	1,275,932
Municipal facilities	-	-	-	894,907
Air quality management	-	-	-	1,983
Debt service	12,756	42,404	55,160	55,160
Low mod housing programs	-	-	-	231,895
Unassigned	-	-	-	(1,840,045)
Total fund balances (deficit)	12,756	42,404	55,160	5,826,251
Total liabilities, deferred inflows of resources and fund balance	$ 12,756	$ 42,404	$ 55,160	$ 8,958,118

CITY OF LOMA LINDA
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the year ended June 30, 2024

	Special Revenue Funds			
	Traffic Safety	Gas Tax	Accessibility Compliance	Measure I
REVENUES				
Taxes	$ -	$ -	$ -	$ 711,923
Intergovernmental	-	1,346,909	-	-
Charges for services	-	-	6,281	-
Use of money and property	-	-	-	9,115
Fines and forfeitures	43,036	-	-	-
Developer fees	-	-	-	-
Total revenues	43,036	1,346,909	6,281	721,038
EXPENDITURES				
Current:				
Public safety	-	-	-	-
Community development	-	-	661	-
Public works	-	-	-	-
Capital outlay	-	627,000	-	613,480
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	627,000	661	613,480
REVENUES OVER (UNDER) EXPENDITURES	43,036	719,909	5,620	107,558
OTHER FINANCING SOURCES (USES)				
Proceeds from disposal of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(48,121)	(695,874)	-	-
Total other financing sources (uses)	(48,121)	(695,874)	-	-
Net change in fund balances	(5,085)	24,035	5,620	107,558
FUND BALANCE (DEFICIT)				
Fund balance, beginning, as previously reported	9,393	212,394	36,690	337,794
Change within financial reporting entity (major to non-major)	-	-	-	-
Fund balance, beginning, as restated	9,393	212,394	36,690	337,794
End of year	$ 4,308	$ 236,429	$ 42,310	$ 445,352

Special Revenue Funds			
Measure I MSART	Street Lighting District	Landscape Maintenance District	Air Quality Management District
$ -	$ 365,250	$ 452,354	$ -
216,773	-	-	25,447
-	-	-	-
10,495	4,753	4,473	406
-	-	-	-
-	-	-	-
227,268	370,003	456,827	25,853
-	-	-	38,684
-	-	532,644	-
-	387,757	-	-
191,509	1,036	946	-
-	259	237	-
-	28	25	-
191,509	389,080	533,852	38,684
35,759	(19,077)	(77,025)	(12,831)
-	-	-	-
-	-	120,000	-
-	-	-	-
-	-	120,000	-
35,759	(19,077)	42,975	(12,831)
221,684	112,507	84,299	14,814
-	-	-	-
221,684	112,507	84,299	14,814
$ 257,443	$ 93,430	$ 127,274	$ 1,983

CITY OF LOMA LINDA
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the year ended June 30, 2024

	Special Revenue Funds			
	Public Improvement Per MOU	Asset Forfeiture	Community Development Block Grant	Grant Fund
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	364,684	-
Charges for services	-	-	-	-
Use of money and property	3,407	-	-	-
Fines and forfeitures	-	-	-	-
Developer fees	-	-	-	-
Total revenues	3,407	-	364,684	-
EXPENDITURES				
Current:				
Public safety	-	-	-	-
Community development	-	-	-	15,226
Public works	-	-	-	-
Capital outlay	-	-	329,016	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	-	329,016	15,226
REVENUES OVER (UNDER) EXPENDITURES	3,407	-	35,668	(15,226)
OTHER FINANCING SOURCES (USES)				
Proceeds from disposal of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	(1,584)
Total other financing sources (uses)	-	-	-	(1,584)
Net change in fund balances	3,407	-	35,668	(16,810)
FUND BALANCE (DEFICIT)				
Fund balance, beginning, as previously reported	65,631	2	(81,330)	(341)
Change within financial reporting entity (major to non-major)	-	-	-	-
Fund balance, beginning, as restated	65,631	2	(81,330)	(341)
End of year	$ 69,038	$ 2	$ (45,662)	$ (17,151)

Special Revenue Funds			
Citizens Option for Public Safety Fund	Traffic Congestion Relief Fund	Development Agreement Consideration	Total Special Revenue Funds
$ -	$ -	$ -	$ 1,529,527
239,180	-	-	2,192,993
-	-	-	6,281
26,633	91	11,386	70,759
-	-	-	43,036
-	-	-	-
265,813	91	11,386	3,842,596
4,938	-	-	43,622
-	-	-	548,531
-	-	-	387,757
48,827	-	-	1,811,814
65,932	-	-	66,428
1,918	-	-	1,971
121,615	-	-	2,860,123
144,198	91	11,386	982,473
-	-	-	-
-	-	-	120,000
(136,204)	-	-	(881,783)
(136,204)	-	-	(761,783)
7,994	91	11,386	220,690
(7,994)	1,758	220,509	1,227,810
-	-	-	-
(7,994)	1,758	220,509	1,227,810
$ -	$ 1,849	$ 231,895	$ 1,448,500

CITY OF LOMA LINDA
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the year ended June 30, 2024

	Capital Projects Funds			
	(Formerly major) Park Development	Storm Drain	Traffic Impact	Fire Facilities
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for services	-	63,049	-	-
Use of money and property	13,853	60,400	69,958	84,868
Fines and forfeitures	-	-	-	-
Developer fees	606,352	-	153,662	59,610
Total revenues	620,205	123,449	223,620	144,478
EXPENDITURES				
Current:				
Public safety	-	-	-	-
Community development	7,251	-	-	-
Public works	-	2,517	23,949	-
Capital outlay	36,251	12,905	122,816	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	43,502	15,422	146,765	-
REVENUES OVER (UNDER) EXPENDITURES	576,703	108,027	76,855	144,478
OTHER FINANCING SOURCES (USES)				
Proceeds from disposal of assets	100,104	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	100,104	-	-	-
Net change in fund balances	676,807	108,027	76,855	144,478
FUND BALANCE (DEFICIT)				
Fund balance, beginning, as previously reported	-	1,167,905	1,407,606	1,632,566
Change within financial reporting entity (major to non-major)	(2,439,324)	-	-	-
Fund balance, beginning, as restated	(2,439,324)	1,167,905	1,407,606	1,632,566
End of year	$ (1,762,517)	$ 1,275,932	$ 1,484,461	$ 1,777,044

Capital Projects Funds						Total
General Facilities	Federal/State Construction	Public Meeting Facilities	Public Library Facilities	Art in Public Places	Capital Project Bond Proceeds	Capital Projects Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	63,049
5,827	2,956	37,644	1,640	9,168	34,811	307,272
-	-	-	-	-	-	-
12,667	-	137,439	-	57,021	-	420,399
18,494	2,956	175,083	1,640	66,189	34,811	790,720
-	-	-	-	-	-	-
-	-	-	-	-	-	-
41,245	-	-	-	8,941	83,364	160,016
121,067	-	-	-	45,844	427,509	730,141
-	-	-	-	-	-	-
-	-	-	-	-	-	-
162,312	-	-	-	54,785	510,873	890,157
(143,818)	2,956	175,083	1,640	11,404	(476,062)	(99,437)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(143,818)	2,956	175,083	1,640	11,404	(476,062)	(99,437)
129,103	56,959	719,824	31,595	197,789	841,198	6,184,545
-	-	-	-	-	-	-
129,103	56,959	719,824	31,595	197,789	841,198	6,184,545
$ (14,715)	$ 59,915	$ 894,907	$ 33,235	$ 209,193	$ 365,136	$ 6,085,108

CITY OF LOMA LINDA
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the year ended June 30, 2024 (Concluded)

	Debt Service Funds		Total Debt Service Funds	Total Nonmajor Governmental Funds
	Water Bond Redemption Fund	Loma Linda Financing Authority		
REVENUES				
Taxes	$ -	$ -	$ -	$ 1,529,527
Intergovernmental	-	-	-	2,192,993
Charges for services	-	-	-	69,330
Use of money and property	-	2,092	2,092	393,976
Fines and forfeitures	-	-	-	43,036
Developer fees	-	-	-	1,026,751
Total revenues	-	2,092	2,092	5,255,613
EXPENDITURES				
Current:				
Public safety	-	-	-	43,622
Community development	-	-	-	555,782
Public works	-	-	-	547,773
Capital outlay	-	-	-	2,578,206
Debt service:				
Principal retirement	-	-	-	66,428
Interest and fiscal charges	-	-	-	1,971
Total expenditures	-	-	-	3,793,782
REVENUES OVER (UNDER) EXPENDITURES	-	2,092	2,092	1,461,831
OTHER FINANCING SOURCES (USES)				
Proceeds from disposal of assets	-	-	-	100,104
Transfers in	-	-	-	120,000
Transfers out	-	-	-	(881,783)
Total other financing sources (uses)	-	-	-	(661,679)
Net change in fund balances	-	2,092	2,092	800,152
FUND BALANCE (DEFICIT)				
Fund balance, beginning, as previously reported	12,756	40,312	53,068	7,465,423
Change within financial reporting entity (major to non-major)	-	-	-	(2,439,324)
Fund balance, beginning, as restated	12,756	40,312	53,068	5,026,099
End of year	$ 12,756	$ 42,404	$ 55,160	$ 5,826,251

NONMAJOR GOVERNMENTAL BUDGETARY COMPARISON SCHEDULES

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CITY OF LOMA LINDA
Budgetary Comparison Schedule
Traffic Safety
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Fines and forfeitures	$ 55,200	$ 55,200	$ 43,036	$ (12,164)
Total revenues	55,200	55,200	43,036	(12,164)
REVENUES OVER (UNDER) EXPENDITURES	55,200	55,200	43,036	(12,164)
OTHER FINANCING SOURCES (USES)				
Transfers out	(55,200)	(55,200)	(48,121)	7,079
Total other financing sources (uses)	(55,200)	(55,200)	(48,121)	7,079
Net change in fund balance	-	-	(5,085)	(5,085)
FUND BALANCE (DEFICIT)				
Beginning of year	9,393	9,393	9,393	-
End of year	$ 9,393	$ 9,393	$ 4,308	$ (5,085)

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Gas Tax
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 1,354,700	$ 1,293,200	$ 1,346,909	$ 53,709
Total revenues	1,354,700	1,293,200	1,346,909	53,709
EXPENDITURES				
Capital outlay	627,000	627,000	627,000	-
Total expenditures	627,000	627,000	627,000	-
REVENUES OVER (UNDER) EXPENDITURES	727,700	666,200	719,909	53,709
OTHER FINANCING SOURCES (USES)				
Transfers out	(728,000)	(728,000)	(695,874)	32,126
Total other financing sources (uses)	(728,000)	(728,000)	(695,874)	32,126
Net change in fund balance	(300)	(61,800)	24,035	85,835
FUND BALANCE (DEFICIT)				
Beginning of year	212,394	212,394	212,394	-
End of year	$ 212,094	$ 150,594	$ 236,429	$ 85,835

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Accessibility Compliance
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Charges for services	$ 8,000	$ 7,100	$ 6,281	$ (819)
Total revenues	8,000	7,100	6,281	(819)
EXPENDITURES				
Current:				
Community development	-	-	661	(661)
Total expenditures	-	-	661	(661)
Net change in fund balance	8,000	7,100	5,620	(1,480)
FUND BALANCE (DEFICIT)				
Beginning of year	36,690	36,690	36,690	-
End of year	$ 44,690	$ 43,790	$ 42,310	$ (1,480)

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Measure I
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 642,900	$ 669,200	$ 711,923	$ 42,723
Use of money and property	8,100	4,300	9,115	4,815
Total revenues	651,000	673,500	721,038	47,538
EXPENDITURES				
Capital outlay	643,000	690,000	613,480	76,520
Total expenditures	643,000	690,000	613,480	76,520
Net change in fund balance	8,000	(16,500)	107,558	124,058
FUND BALANCE (DEFICIT)				
Beginning of year	337,794	337,794	337,794	-
End of year	$ 345,794	$ 321,294	$ 445,352	$ 124,058

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Measure I MSART
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 207,000	$ 207,000	$ 216,773	$ 9,773
Use of money and property	2,800	5,500	10,495	4,995
Total revenues	209,800	212,500	227,268	14,768
EXPENDITURES				
Capital outlay	207,000	219,300	191,509	27,791
Total expenditures	207,000	219,300	191,509	27,791
Net change in fund balance	2,800	(6,800)	35,759	42,559
FUND BALANCE (DEFICIT)				
Beginning of year	221,684	221,684	221,684	-
End of year	$ 224,484	$ 214,884	$ 257,443	$ 42,559

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Street Lighting District
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 371,400	$ 371,400	$ 365,250	$ (6,150)
Use of money and property	1,800	2,200	4,753	2,553
Miscellaneous	100	100	-	(100)
Total revenues	373,300	373,700	370,003	(3,697)
EXPENDITURES				
Current:				
Public works	410,300	460,900	387,757	73,143
Capital outlay	1,100	1,600	1,036	564
Debt service:				
Principal retirement	-	400	259	141
Interest and fiscal charges	-	200	28	172
Total expenditures	411,400	463,100	389,080	74,020
Net change in fund balance	(38,100)	(89,400)	(19,077)	70,323
FUND BALANCE (DEFICIT)				
Beginning of year	112,507	112,507	112,507	-
End of year	$ 74,407	$ 23,107	$ 93,430	$ 70,323

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Landscape Maintenance District
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 447,800	$ 457,500	$ 452,354	$ (5,146)
Use of money and property	1,200	2,400	4,473	2,073
Miscellaneous	100	100	-	(100)
Total revenues	449,100	460,000	456,827	(3,173)
EXPENDITURES				
Current:				
Community development	628,600	672,100	532,644	139,456
Capital outlay	1,000	1,400	946	454
Debt service:				
Principal retirement	-	400	237	163
Interest and fiscal charges	-	200	25	175
Total expenditures	629,600	674,100	533,852	140,248
REVENUES OVER (UNDER) EXPENDITURES	(180,500)	(214,100)	(77,025)	137,075
OTHER FINANCING SOURCES (USES)				
Transfers in	120,000	120,000	120,000	-
Total other financing sources (uses)	120,000	120,000	120,000	-
Net change in fund balance	(60,500)	(94,100)	42,975	137,075
FUND BALANCE (DEFICIT)				
Beginning of year	84,299	84,299	84,299	-
End of year	$ 23,799	$ (9,801)	$ 127,274	$ 137,075

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Air Quality Management District
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 32,500	$ 32,500	$ 25,447	$ (7,053)
Use of money and property	200	200	406	206
Total revenues	32,700	32,700	25,853	(6,847)
EXPENDITURES				
Current:				
Public safety	38,600	38,600	38,684	(84)
Total expenditures	38,600	38,600	38,684	(84)
Net change in fund balance	(5,900)	(5,900)	(12,831)	(6,931)
FUND BALANCE (DEFICIT)				
Beginning of year	14,814	14,814	14,814	-
End of year	$ 8,914	$ 8,914	$ 1,983	$ (6,931)

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Public Improvements Per MOU
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 1,300	$ 2,300	$ 3,407	$ 1,107
Total revenues	1,300	2,300	3,407	1,107
Net change in fund balance	1,300	2,300	3,407	1,107
FUND BALANCE (DEFICIT)				
Beginning of year	65,631	65,631	65,631	-
End of year	$ 66,931	$ 67,931	$ 69,038	$ 1,107

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Community Development Block Grant
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 273,000	$ 335,200	$ 364,684	$ 29,484
Use of money and property	200	200	-	(200)
Total revenues	273,200	335,400	364,684	29,284
EXPENDITURES				
Capital outlay	240,000	330,000	329,016	984
Total expenditures	240,000	330,000	329,016	984
Net change in fund balance	33,200	5,400	35,668	30,268
FUND BALANCE (DEFICIT)				
Beginning of year	(81,330)	(81,330)	(81,330)	-
End of year	$ (48,130)	$ (75,930)	$ (45,662)	$ 30,268

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Grant Fund
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 65,400	$ 115,522	$ -	$ (115,522)
Total revenues	65,400	115,522	-	(115,522)
EXPENDITURES				
Current:				
Community development	53,900	53,900	15,226	38,674
Capital outlay	-	50,122	-	50,122
Total expenditures	53,900	104,022	15,226	88,796
REVENUES OVER (UNDER) EXPENDITURES	11,500	11,500	(15,226)	(26,726)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(1,584)	(1,584)
Total other financing sources (uses)	-	-	(1,584)	(1,584)
Net change in fund balance	11,500	11,500	(16,810)	(28,310)
FUND BALANCE (DEFICIT)				
Beginning of year	(341)	(341)	(341)	-
End of year	$ 11,159	$ 11,159	$ (17,151)	$ (28,310)

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Citizens Option for Public Safety
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 185,500	$ 252,900	$ 239,180	$ (13,720)
Use of money and property	10,100	19,100	26,633	7,533
Total revenues	195,600	272,000	265,813	(6,187)
EXPENDITURES				
Current:				
Public safety	47,300	16,600	4,938	11,662
Capital outlay	-	55,000	48,827	6,173
Debt service:				
Principal retirement	-	66,100	65,932	168
Interest and fiscal charges	-	2,000	1,918	82
Total expenditures	47,300	139,700	121,615	18,085
REVENUES OVER (UNDER) EXPENDITURES	148,300	132,300	144,198	11,898
OTHER FINANCING SOURCES (USES)				
Transfers out	(138,200)	(138,200)	(136,204)	1,996
Total other financing sources (uses)	(138,200)	(138,200)	(136,204)	1,996
Net change in fund balance	10,100	(5,900)	7,994	13,894
FUND BALANCE (DEFICIT)				
Beginning of year	(7,994)	(7,994)	(7,994)	-
End of year	$ 2,106	$ (13,894)	$ -	$ 13,894

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Traffic Congestion Relief Grant
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 100	$ 100	$ 91	$ (9)
Total revenues	100	100	91	(9)
Net change in fund balance	100	100	91	(9)
FUND BALANCE (DEFICIT)				
Beginning of year	1,758	1,758	1,758	-
End of year	$ 1,858	$ 1,858	$ 1,849	$ (9)

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Development Agreement Consideration
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 4,800	$ 7,900	$ 11,386	$ 3,486
Total revenues	4,800	7,900	11,386	3,486
Net change in fund balance	4,800	7,900	11,386	3,486
FUND BALANCE (DEFICIT)				
Beginning of year	220,509	220,509	220,509	-
End of year	$ 225,309	$ 228,409	$ 231,895	$ 3,486

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Park Development Fund
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 15,500	$ 4,600	$ 13,853	$ 9,253
Developer fees	1,133,700	122,900	606,352	483,452
Total revenues	1,149,200	127,500	620,205	492,705
EXPENDITURES				
Current:				
Community development	95,900	95,900	7,251	88,649
Capital outlay	479,400	479,400	36,251	443,149
Total expenditures	575,300	575,300	43,502	531,798
REVENUES OVER (UNDER) EXPENDITURES	573,900	(447,800)	576,703	1,024,503
OTHER FINANCING SOURCES (USES)				
Proceeds from disposal of assets	-	-	100,104	100,104
Total other financing sources (uses)	-	-	100,104	100,104
Net change in fund balance	573,900	(447,800)	676,807	1,124,607
FUND BALANCE (DEFICIT)				
Beginning of year	(2,439,324)	(2,439,324)	(2,439,324)	-
End of year	$ (1,865,424)	$ (2,887,124)	$ (1,762,517)	$ 1,124,607

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Storm Drain
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Charges for services	$ 95,800	$ 13,800	$ 63,049	$ 49,249
Use of money and property	22,600	39,800	60,400	20,600
Total revenues	118,400	53,600	123,449	69,849
EXPENDITURES				
Current:				
Public works	-	2,900	2,517	383
Capital outlay	-	15,000	12,905	2,095
Total expenditures	-	17,900	15,422	2,478
Net change in fund balance	118,400	35,700	108,027	72,327
FUND BALANCE (DEFICIT)				
Beginning of year	1,167,905	1,167,905	1,167,905	-
End of year	$ 1,286,305	$ 1,203,605	$ 1,275,932	$ 72,327

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Traffic Impact
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 30,800	$ 44,800	$ 69,958	$ 25,158
Developer fees	210,800	98,800	153,662	54,862
Total revenues	241,600	143,600	223,620	80,020
EXPENDITURES				
Current:				
Public works	25,700	27,200	23,949	3,251
Capital outlay	132,000	139,700	122,816	16,884
Total expenditures	157,700	166,900	146,765	20,135
Net change in fund balance	83,900	(23,300)	76,855	100,155
FUND BALANCE (DEFICIT)				
Beginning of year	1,407,606	1,407,606	1,407,606	-
End of year	$ 1,491,506	$ 1,384,306	$ 1,484,461	$ 100,155

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Fire Facilities
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 31,600	$ 56,100	$ 84,868	$ 28,768
Developer fees	47,200	13,900	59,610	45,710
Total revenues	78,800	70,000	144,478	74,478
Net change in fund balance	78,800	70,000	144,478	74,478
FUND BALANCE (DEFICIT)				
Beginning of year	1,632,566	1,632,566	1,632,566	-
End of year	$ 1,711,366	$ 1,702,566	$ 1,777,044	$ 74,478

CITY OF LOMA LINDA
Budgetary Comparison Schedule
General Facilities
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 6,300	$ 3,000	$ 5,827	$ 2,827
Developer fees	30,700	3,000	12,667	9,667
Total revenues	37,000	6,000	18,494	12,494
EXPENDITURES				
Current:				
Public works	321,000	42,600	41,245	1,355
Capital outlay	175,300	218,600	121,067	97,533
Total expenditures	496,300	261,200	162,312	98,888
Net change in fund balance	(459,300)	(255,200)	(143,818)	111,382
FUND BALANCE (DEFICIT)				
Beginning of year	129,103	129,103	129,103	-
End of year	$ (330,197)	$ (126,097)	$ (14,715)	$ 111,382

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Federal/State Construction
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 1,300	$ 2,000	$ 2,956	$ 956
Total revenues	1,300	2,000	2,956	956
Net change in fund balance	1,300	2,000	2,956	956
FUND BALANCE (DEFICIT)				
Beginning of year	56,959	56,959	56,959	-
End of year	$ 58,259	$ 58,959	$ 59,915	$ 956

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Public Meeting Facilities
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 13,900	$ 24,800	$ 37,644	$ 12,844
Developer fees	260,000	25,800	137,439	111,639
Total revenues	273,900	50,600	175,083	124,483
Net change in fund balance	273,900	50,600	175,083	124,483
FUND BALANCE (DEFICIT)				
Beginning of year	719,824	719,824	719,824	-
End of year	$ 993,724	$ 770,424	$ 894,907	$ 124,483

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Public Library Facilities
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 600	$ 1,100	$ 1,640	$ 540
Total revenues	600	1,100	1,640	540
Net change in fund balance	600	1,100	1,640	540
FUND BALANCE (DEFICIT)				
Beginning of year	31,595	31,595	31,595	-
End of year	$ 32,195	$ 32,695	$ 33,235	$ 540

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Art in Public Places
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 4,500	$ 5,800	$ 9,168	$ 3,368
Developer fees	43,500	7,700	57,021	49,321
Total revenues	48,000	13,500	66,189	52,689
EXPENDITURES				
Current:				
Public works	9,800	9,800	8,941	859
Capital outlay	50,000	50,000	45,844	4,156
Total expenditures	59,800	59,800	54,785	5,015
Net change in fund balance	(11,800)	(46,300)	11,404	57,704
FUND BALANCE (DEFICIT)				
Beginning of year	197,789	197,789	197,789	-
End of year	$ 185,989	$ 151,489	$ 209,193	$ 57,704

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Capital Projects Bond Proceeds
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 22,800	$ 20,000	$ 34,811	$ 14,811
Total revenues	22,800	20,000	34,811	14,811
EXPENDITURES				
Current:				
Public works	19,500	117,000	83,364	33,636
Capital outlay	600,000	600,000	427,509	172,491
Total expenditures	619,500	717,000	510,873	206,127
Net change in fund balance	(596,700)	(697,000)	(476,062)	220,938
FUND BALANCE (DEFICIT)				
Beginning of year	841,198	841,198	841,198	-
End of year	$ 244,498	$ 144,198	$ 365,136	$ 220,938

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Loma Linda Financing Authority
For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 800	$ 1,400	$ 2,092	$ 692
Total revenues	800	1,400	2,092	692
EXPENDITURES				
Current:				
General government	400	400	-	400
Total expenditures	400	400	-	400
Net change in fund balance	400	1,000	2,092	1,092
FUND BALANCE (DEFICIT)				
Beginning of year	40,312	40,312	40,312	-
End of year	$ 40,712	$ 41,312	$ 42,404	$ 1,092

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STATISTICAL SECTION

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STATISTICAL SECTION

This part of the City of Loma Linda's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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Financial Trends 140

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity 151

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

Debt Capacity 159

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information 165

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information 168

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

CITY OF LOMA LINDA
Net Position by Component
Last Ten (10) Fiscal Years
(accrual basis of accounting)

Fiscal Year	2015	2016	2017	2018
Governmental activities				
Net investment in capital assets	$ 55,885,140	$ 54,701,694	$ 54,669,551	$ 53,645,346
Restricted	27,181,403	41,158,883	34,485,340	40,009,123
Unrestricted	(6,245,613)	10,216,095	15,833,197	11,961,248
Total governmental activities net position	$ 76,820,930	$ 106,076,672	$ 104,988,088	$ 105,615,717
Business-type activities				
Net investment in capital assets	$ 37,347,912	$ 36,315,946	$ 35,575,964	$ 35,053,848
Restricted	40,840	41,054	760,313	684,561
Unrestricted	(13,846,636)	(6,145,456)	(7,140,329)	(7,304,285)
Total business-type activities net position	$ 23,542,116	$ 30,211,544	$ 29,195,948	$ 28,434,124
Primary government				
Net investment in capital assets	$ 93,233,052	$ 91,017,640	$ 90,245,515	$ 88,699,194
Restricted	27,222,243	41,199,937	35,245,653	40,693,684
Unrestricted	(20,092,249)	4,070,639	8,692,868	4,656,963
Total primary government net position	$ 100,363,046	$ 136,288,216	$ 134,184,036	$ 134,049,841

Source: City of Loma Linda Finance Department

CITY OF LOMA LINDA
Net Position by Component, Continued
Last Ten (10) Fiscal Years
(accrual basis of accounting)

2019	2020	2021	2022	2023	2024
$ 53,363,136	$ 52,098,547	$ 52,880,007	$ 54,585,683	$ 66,560,428	$ 67,010,163
40,255,257	41,042,155	43,777,701	43,645,029	43,785,591	46,186,248
13,949,530	16,553,951	13,952,683	26,633,948	21,046,810	20,487,539
$ 107,567,923	$ 109,694,653	$ 110,610,391	$ 124,864,660	$ 131,392,829	$ 133,683,950
$ 35,191,938	$ 35,564,416	$ 36,344,853	$ 36,429,645	$ 38,657,337	$ 44,485,017
396,401	681,788	682,253	685,433	691,514	706,511
(8,176,541)	(8,564,601)	(8,688,855)	(5,324,916)	(7,643,448)	(13,857,693)
$ 27,411,798	$ 27,681,603	$ 28,338,251	$ 31,790,162	$ 31,705,403	$ 31,333,835
$ 88,555,074	$ 87,662,963	$ 89,224,860	$ 91,015,328	$ 105,217,765	$ 111,495,180
40,651,658	41,723,943	44,459,954	44,330,462	44,477,105	46,892,759
5,772,989	7,989,350	5,263,828	21,309,032	13,403,362	6,629,846
$ 134,979,721	$ 137,376,256	$ 138,948,642	$ 156,654,822	$ 163,098,232	$ 165,017,785

CITY OF LOMA LINDA
Changes in Net Position
Last Ten (10) Fiscal Years
(accrual basis of accounting)

Fiscal Year	2015	2016	2017	2018
Expenses				
Governmental activities:				
General government	$ 3,387,169	$ 3,671,993	$ 4,183,558	$ 3,446,226
Public safety	8,772,658	9,304,542	11,026,804	12,531,692
Community development	2,278,470	1,841,405	2,390,338	2,530,022
Public works	3,948,235	4,676,124	4,411,533	6,231,901
Interest on long-term debt	128,956	(12,257)	6,053	-
Total governmental activities expenses	18,515,488	19,481,807	22,018,286	24,739,841
Business-type activities:				
Water acquisition	32,458	47,594	231,003	142,488
Water enterprise	6,529,987	5,697,329	5,956,326	6,581,432
Sewer capital	4,128,121	4,100,045	4,237,844	4,484,711
Loma Linda Connected Communities	1,183,177	1,118,342	1,056,877	1,082,358
Total business-type activities expenses	11,873,743	10,963,310	11,482,050	12,290,989
Total primary government expenses	$ 30,389,231	$ 30,445,117	$ 33,500,336	$ 37,030,830
Program Revenues				
Governmental activities:				
Charges for services:				
General Government	$ 2,230,122	$ 1,914,239	$ 2,411,391	$ 2,601,912
Public Safety	576,908	982,772	2,072,189	2,542,110
Community development	1,247,138	7,689,602	703,820	1,311,497
Public works	1,523,530	1,329,226	1,318,224	1,561,965
Operating contributions and grants	227,592	675,510	918,093	772,551
Capital contributions and grants	1,276,451	1,321,811	349,723	151,081
Total governmental activities program revenues	7,081,741	13,913,160	7,773,440	8,941,116
Business-type activities:				
Charges for services:				
Water acquisition	249,351	506,018	124,489	392,278
Water enterprise	4,970,004	4,570,660	4,910,137	5,620,078
Sewer capital	3,843,936	3,853,476	4,187,465	4,675,647
Loma Linda Connected Communities	399,978	362,285	389,793	317,575
Capital Grants and Contributions	-	-	-	-
Total business-type activities program revenues	9,463,269	9,292,439	9,611,884	11,005,578
Total primary government revenues	$ 16,545,010	$ 23,205,599	$ 17,385,324	$ 19,946,694
Net (expense)/revenue				
Governmental activities	$ (11,433,747)	$ (5,568,647)	$ (14,244,846)	$ (15,798,725)
Business-type activities	(2,410,474)	(1,670,871)	(1,870,166)	(1,285,411)
Total primary government net (expense)/revenue	$ (13,844,221)	$ (7,239,518)	$ (16,115,012)	$ (17,084,136)

Source: City of Loma Linda Finance Department

CITY OF LOMA LINDA
Changes in Net Position, Continued
Last Ten (10) Fiscal Years
(accrual basis of accounting)

2019	2020	2021	2022	2023	2024
$ 6,425,416	$ 4,655,547	$ 2,432,363	$ 2,068,926	$ 3,310,972	$ 2,765,554
13,454,286	13,132,883	15,816,365	10,634,051	20,947,648	19,028,767
2,309,000	3,646,694	3,405,290	2,264,274	3,841,626	3,501,151
7,202,335	7,191,106	6,691,119	4,811,300	7,867,724	7,820,046
7,778	3,148	1,606	2,643	2,995	4,546
29,398,815	28,629,378	28,346,743	19,781,194	35,970,965	33,120,064
651,998	163,718	34,407	271,277	177,556	1,268,450
7,334,056	7,321,257	7,451,276	4,974,785	9,683,633	8,205,930
4,655,471	4,780,642	4,848,037	3,894,446	5,986,152	6,007,093
981,077	1,075,479	998,596	834,694	1,097,751	1,025,311
13,622,602	13,341,096	13,332,316	9,975,202	16,945,092	16,506,784
$ 43,021,417	$ 41,970,474	$ 41,679,059	$ 29,756,396	$ 52,916,057	$ 49,626,848
$ 3,237,396	$ 2,947,216	$ 3,309,689	$ 2,924,322	$ 2,815,553	$ 3,800,863
2,701,403	2,326,787	3,572,136	4,423,248	4,124,985	3,981,857
3,102,051	3,465,549	7,298,611	1,310,861	519,865	1,498,296
1,820,291	1,782,676	3,049,457	2,065,657	2,002,385	2,612,847
2,552,498	664,307	-	3,913,570	3,973,992	1,350,353
1,308,805	1,510,791	-	2,213,685	12,481,660	2,562,290
14,722,444	12,697,326	17,229,893	16,851,343	25,918,440	15,806,506
643,278	1,141,226	521,151	283,721	273,729	461,280
5,745,814	6,076,134	6,908,052	7,001,145	6,764,478	6,678,997
5,021,365	5,327,464	5,565,852	5,531,874	5,895,903	6,246,593
326,992	359,079	342,360	326,196	322,398	328,029
-	-	-	-	2,774,835	945,458
11,737,449	12,903,903	13,337,415	13,142,936	16,031,343	14,660,357
$ 26,459,893	$ 25,601,229	$ 30,567,308	$ 29,994,279	$ 41,949,783	$ 30,466,863
$ (14,676,371)	$ (15,932,052)	$ (11,116,850)	$ (2,929,851)	$ (10,052,525)	$ (17,313,558)
(1,885,153)	(437,193)	5,099	3,167,734	(913,749)	(1,846,427)
$ (16,561,524)	$ (16,369,245)	$ (11,111,751)	$ 237,883	$ (10,966,274)	$ (19,159,985)

CITY OF LOMA LINDA
Changes in Net Position
Last Ten (10) Fiscal Years
(accrual basis of accounting) (Continued)

Fiscal Year	2015	2016	2017	2018
General Revenues and Other Changes in Net Position				
Government activities:				
Taxes				
Property taxes	$ 2,424,066	$ 2,119,528	$ 2,193,323	$ 2,489,895
Sales taxes	5,721,938	7,575,743	6,692,095	8,692,611
Franchise tax	848,712	852,859	886,502	960,660
Other taxes	831,258	1,065,353	1,116,979	882,677
Motor vehicle in lieu, unrestricted	-	-	-	-
Intergovernmental	2,205,319	1,258,590	1,987,145	2,197,430
Transfers	-	-	(290,619)	(84,916)
Total taxes and transfers	12,031,293	12,872,073	12,585,425	15,138,357
Investment income	503,598	610,671	487,762	970,488
Miscellaneous	36,389	26,759	8,523	210,983
Gain (Loss) on sale of capital assets	-	-	74,552	426,863
Total governmental activities	12,571,280	13,509,503	13,156,262	16,746,691
Business-type activities:				
Investment income	7,932	128,012	86,522	167,515
Miscellaneous	650,590	680,341	477,429	458,106
Transfers	-	-	290,619	84,916
Gain (Loss) on sale of capital assets	-	-		20,062
Total business-type activities	658,522	808,353	854,570	730,599
Total primary government	$ 13,229,802	$ 14,317,856	$ 14,010,832	$ 17,477,290
Extraordinary Item				
Governmental activities	$ -	$ 21,314,886	$ -	$ -
Business-type activities	-	7,531,946	-	-
Total primary government	$ -	$ 28,846,832	$ -	$ -
Change in Net Position				
Governmental activities	$ 1,137,533	$ 29,255,742	$ (1,088,584)	$ 947,966
Business-type activities	(1,751,952)	6,669,428	(1,015,596)	(554,812)
Total primary government	$ (614,419)	$ 35,925,170	$ (2,104,180)	$ 393,154

Source: City of Loma Linda Finance Department

CITY OF LOMA LINDA
Changes in Net Position
Last Ten (10) Fiscal Years
(accrual basis of accounting) (Continued)

2019	2020	2021	2022	2023	2024
$ 2,787,070	$ 3,086,116	$ 3,043,003	$ 3,390,738	$ 3,586,971	$ 3,764,468
7,700,848	9,008,051	3,673,588	7,951,156	5,905,806	7,112,227
961,693	990,531	1,060,786	1,346,875	1,535,743	1,655,214
1,003,817	850,823	922,825	951,306	1,026,759	1,034,429
2,293,699	2,433,722	2,504,220	2,745,301	2,943,157	3,142,433
-	-	-	-	-	-
4,799	9,305	(83,538)	167,951	40,370	32,003
14,751,926	16,378,548	11,120,884	16,553,327	15,038,806	16,740,774
1,290,647	1,472,804	(388,070)	204,757	1,463,744	2,841,791
555,160	196,705	1,274,064	53,959	68,694	174,586
30,844	10,725	25,710	(27,923)	9,450	(152,472)
16,628,577	18,058,782	12,032,588	16,784,120	16,580,694	19,604,679
271,702	208,279	62,642	(64,894)	278,367	703,425
595,149	508,024	501,164	517,022	588,493	803,437
(4,799)	(9,305)	83,538	(167,951)	(40,370)	(32,003)
775	-	4,205	-	2,500	-
862,827	706,998	651,549	284,177	828,990	1,474,859
$ 17,491,404	$ 18,765,780	$ 12,684,137	$ 17,068,297	$ 17,409,684	$ 21,079,538
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -
$ 1,952,206	$ 2,126,730	$ 915,738	$ 13,854,269	$ 6,528,169	$ 2,291,121
(1,022,326)	269,805	656,648	3,451,911	(84,759)	(371,568)
$ 929,880	$ 2,396,535	$ 1,572,386	$ 17,306,180	$ 6,443,410	$ 1,919,553

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CITY OF LOMA LINDA
Governmental Activities Tax and Assessments Revenues by Source
Last Ten (10) Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Sales & Use Tax	Property Taxes	Franchise Fees	Transfer Tax	Transient Tax	Business License	Misc. Taxes	Assessments	Total
2015	$ 6,097,691	$ 3,432,704	$ 848,712	$ 47,546	$ 49,442	$ 390,291	$ 25,449	$ 732,770	$ 11,624,605
2016	7,967,387	3,155,172	852,859	98,258	271,443	385,533	26,316	732,970	13,489,938
2017	7,105,414	3,390,512	886,501	39,340	347,981	345,257	21,463	739,575	12,876,043
2018	7,969,204	3,866,981	960,660	70,346	464,980	406,853	23,755	737,087	14,499,866
2019	8,389,129	1,978,818	961,693	65,828	670,867	321,975	2,293,698 *	753,400	15,435,408
2020	5,681,899	2,224,740	990,532	112,203	530,943	308,457	2,433,722 *	760,596	13,043,092
2021	7,034,866	2,135,818	1,060,786	145,433	622,280	235,034	2,504,220 *	773,788	14,512,225
2022	7,951,156	2,483,539	1,346,875	125,626	608,867	328,797	13,642 *	781,573	13,640,075
2023	5,906,330	2,711,506	1,535,743	72,412	631,126	382,648	13,920 *	803,053	12,056,738
2024	7,169,311	2,890,058	1,655,214	56,805	665,720	351,957	16,752	817,605	13,623,422

Includes General, Special Revenue, Debt Service and Capital Projects Funds.

* Includes Vehicle License Fee-In Excess and VLF Property Tax in Lieu. Vehicle License Fee-In Excess was reclassified as intergovernmental revenue beginning in fiscal year 2022.

Source: City of Loma Linda Finance Department

CITY OF LOMA LINDA
Fund Balances of Governmental Funds
Last Ten (10) Fiscal Years
(modified accrual basis of accounting)

Fiscal year	2015	2016	2017	2018	2019
General Fund					
Non Spendable:					
Inventories	$ 18,966	$ 12,299	$ 10,933	$ 14,944	$ 9,298
Prepaid items	8,569	619,657	19,063	3,261	1,577
Restricted for:					
State Mandated	-	-	-	5,848	6,399
General government	18,872	-	-	-	-
Committted for:					
Emergency contingency	3,500,000	5,500,000	5,500,000	5,500,000	2,000,000
Assigned for:					
Refuse services	95,832	97,690	91,540	99,033	103,035
Fire equipment replacement	270,040	104,144	88,812	224,776	272,593
Fire training					
Sewer loan	-	-	-	-	-
Capital equipment replacement	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Unfunded liabilities	-	-	-	2,000,000	-
Unassigned	6,827,235	5,868,335	5,836,876	6,664,717	7,720,336
Total general fund	$ 11,989,514	$ 13,452,125	$ 12,797,224	$ 15,762,579	$ 11,363,238
All other governmental funds					
Non Spendable:					
Prepaid items	$ 40,672	$ 1,259	$ 1,036	$ 20	$ -
Restricted for:					
Cultural and recreational	332,436	345,310	370,928	375,309	447,552
State mandated	-	-	-	-	-
Public safety	452,514	672,745	701,990	735,937	818,020
Street improvements	4,295,300	15,919,327	14,596,849	19,814,982	19,684,580
Storm drains	771,018	792,052	801,366	847,125	797,517
Municipal facilities	195,306	204,971	133,774	165,984	378,816
Air quality management	86,456	63,454	47,451	27,763	25,952
Debt service	137,614	136,148	137,112	139,030	142,206
Low/mod hosing programs	17,810,779	17,933,640	17,695,044	17,903,020	17,960,614
Unassigned	(6,363,912)	(2,635,280)	(2,935,592)	(3,534,374)	(2,186,552)
Total all other governmental funds	$ 17,758,183	$ 33,433,626	$ 31,549,958	$ 36,474,796	$ 38,068,705

Source: City of Loma Linda Finance Department

CITY OF LOMA LINDA
Fund Balances of Governmental Funds
Last Ten (10) Fiscal Years
(modified accrual basis of accounting)

2020	2021	2022	2023	2024
$ 20,290	$ 18,268	$ 30,427	$ 24,688	$ 21,480
2,816	1,763	8,537	17,781	9,471
-	-	-	-	-
-	-	-	-	-
2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
135,495	167,204	210,124	276,796	259,235
282,099	365,170	470,908	514,929	529,390
			32,714	34,316
422,673	424,303	124,738	-	-
1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
-	-	-	-	-
5,970,489	8,378,141	12,917,535	15,212,702	17,164,414
$ 10,083,862	$ 12,604,849	$ 17,012,269	$ 19,329,610	$ 21,268,306
$ -	$ -	$ -	$ -	$ -
362,529	326,905	282,110	229,384	242,428
18,952	24,550	30,542	36,690	42,310
1,046,468	1,572,294	1,591,101	1,632,568	1,777,046
20,182,145	22,567,239	21,857,232	22,070,796	24,016,138
900,539	1,113,026	1,132,285	1,167,905	1,275,932
767,588	1,022,630	1,062,504	848,927	894,907
32,944	27,245	12,194	14,814	1,983
144,929	53,256	52,583	53,068	55,160
17,605,013	17,151,467	17,655,020	17,768,129	17,922,654
(2,754,783)	(1,853,102)	(2,233,176)	(2,472,030)	(1,840,045)
$ 38,306,324	$ 42,005,510	$ 41,442,395	$ 41,350,251	$ 44,388,513

CITY OF LOMA LINDA
Changes in Fund Balances of Governmental Funds
Last Ten (10) Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	2015	2016	2017	2018
Revenues				
Taxes	$ 11,624,605	$ 13,489,938	$ 12,876,043	$ 14,499,866
Licenses and permits	629,954	478,522	398,756	463,878
Intergovernmental revenues	961,314	1,516,208	994,225	888,521
Charges for services	1,789,325	1,848,851	3,153,168	3,563,490
Use of money and property	451,109	508,805	757,656	2,820,221
Fines, forfeitures, and penalties	154,642	142,437	129,123	115,205
Miscellaneous	2,811,345	2,625,326	2,353,757	2,848,072
Developer fees	518,956	7,092,505	188,523	735,690
Total Revenues	18,941,250	27,702,592	20,851,251	25,934,943
Expenditures				
General government	2,816,532	3,057,584	3,831,946	2,870,793
Public safety	8,494,523	9,522,944	11,005,886	12,153,050
Community development	1,997,868	1,725,470	2,279,446	2,372,587
Public works	2,235,090	2,789,413	2,659,712	2,821,934
Capital outlay	3,024,351	1,033,346	2,606,365	3,410,812
Debt service				
Principal retirement	1,905,590	31,853	33,165	34,532
Interest and fiscal charges	132,266	28,855	7,419	6,053
Total Expenditures	20,606,220	18,189,465	22,423,939	23,669,761
Excess of revenues over (under) expenditures	(1,664,970)	9,513,127	(1,572,688)	2,265,182
Other Financing Sources (Uses)				
Lease acquisition	-	-	-	-
Gain on disposal of assets	20,000	56,415	74,552	567,549
Loss of disposal of assets	(114,031)	-	-	-
Subscription acquisition	-	-	-	-
Transfers in	2,218,439	829,833	834,210	743,146
Transfers out	(2,218,439)	(829,833)	(1,124,829)	(828,062)
Total Other Financing Sources (Uses)	(94,031)	56,415	(216,067)	482,633
Net Change in Fund Balances Before Extraordinary Item	(1,759,001)	9,569,542	(1,788,755)	2,747,815
Extraordinary Item*	-	7,568,512	-	-
Net Change in Fund Balances	$ (1,759,001)	$ 17,138,054	$ (1,788,755)	$ 2,747,815
Debt Service as a percentage of non-capital expenditures	11.4%	0.4%	0.2%	0.2%

*Extraordinary item did not apply to prior years.
Source: City of Loma Linda Finance Department

CITY OF LOMA LINDA
Changes in Fund Balances of Governmental Funds
Last Ten (10) Fiscal Years
(modified accrual basis of accounting)

2019	2020	2021	2022	2023	2024
$ 15,435,408	$ 13,043,092	$ 14,512,225	$ 13,635,005	$ 12,056,738	$ 13,623,422
495,979	858,993	639,968	674,337	522,625	638,059
3,669,009	1,632,833	2,644,460	8,443,940	8,968,712	5,374,922
4,053,022	4,006,691	4,067,319	4,701,339	4,790,465	5,397,062
2,412,446	2,322,671	1,744,388	1,297,574	2,549,996	3,883,318
472,114	79,897	58,347	77,790	62,577	44,625
3,681,395	2,869,489	3,903,673	3,640,957	3,781,453	3,947,012
2,182,962	2,476,701	6,288,823	995,616	273,942	1,295,912
32,402,335	27,290,367	33,859,203	33,466,558	33,006,508	34,204,332
6,595,193	3,778,105	2,289,017	3,093,515	2,235,610	2,222,341
17,476,968	13,294,924	14,090,224	15,429,737	16,534,477	16,413,800
2,411,105	3,173,643	3,032,467	2,824,271	2,721,090	2,532,544
3,233,008	3,386,611	3,700,043	3,713,343	3,990,992	4,263,633
5,486,524	4,678,287	4,428,866	5,334,219	5,363,304	4,198,735
35,955	37,436	38,979	14,289	24,691	102,528
4,630	3,148	1,606	2,643	2,995	4,546
35,243,383	28,352,154	27,581,202	30,412,017	30,873,159	29,738,127
(2,841,048)	(1,061,787)	6,278,001	3,054,541	2,133,349	4,466,205
-	-	-	96,789	17,793	-
30,844	10,725	25,710	125,024	9,450	115,729
-	-	-	-	-	-
-	-	-	-	24,235	363,021
771,153	771,715	1,106,744	4,005,222	3,897,366	1,033,910
(766,354)	(762,410)	(1,190,282)	(3,837,271)	(3,856,996)	(1,001,907)
35,643	20,030	(57,828)	389,764	91,848	510,753
(2,805,405)	(1,041,757)	6,220,173	3,444,305	2,225,197	4,976,958
-	-	-	-	-	-
$ (2,805,405)	$ (1,041,757)	$ 6,220,173	$ 3,444,305	$ 2,225,197	$ 4,976,958
0.1%	0.2%	0.2%	0.1%	0.1%	0.4%

CITY OF LOMA LINDA
General Fund Tax Revenues by Source
Last Ten (10) Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Sales & Use Tax	Property Taxes	Franchise Fees	Transfer Tax	Transient Tax	Business License	Misc. Taxes	Total
2015	$ 5,721,938	$ 3,432,704	$ 848,712	$ 47,546	$ 49,442	$ 390,291	$ 25,450	$ 10,516,083
2016	7,575,743	3,155,172	852,858	98,258	271,443	385,533	26,316	12,365,323
2017	6,692,094	3,390,512	886,501	39,340	347,981	345,257	21,463	11,723,148
2018	7,283,292	3,866,981	960,660	70,346	464,980	406,853	23,755	13,076,867
2019	7,972,459	1,978,818	961,693	65,828	670,867	321,975	2,293,698 *	14,265,338
2020	5,192,468	2,224,740	990,532	112,203	530,943	308,457	2,433,722 *	11,793,065
2021	6,472,814	2,135,818	1,060,786	145,433	622,280	235,034	2,504,220 *	13,176,385
2022	7,295,422	2,483,539	1,346,875	125,626	608,867	381,338	13,642	12,255,309
2023	5,232,734	2,711,506	1,535,743	72,412	631,126	379,901	13,920	10,577,342
2024	6,457,390	2,890,058	1,655,214	56,805	665,720	351,957	16,751	12,093,895

* Amount includes Motor vehicle in-lieu revenue. Motor vehicle in-lieu revenue was reclassified as intergovernmental revenues beginning in fiscal year 2022.

Source: City of Loma Linda Finance Department

CITY OF LOMA LINDA
Top 25 Sales Tax Producers
As of June 30, 2024, and Ten Years Ago

	For Fiscal Year 2014-15
Business Name	**Business Category**
Anixter	Electrical Equipment
Arco AM PM	Services Stations
Bakers Burgers	Quick Services Restaurants
Bear Oil Union 76	Services Stations
Chevron	Services Stations
Clarks Nutritional Center	Food Stores Non-Grocery
Farmers Boys	Fast-Casual Restaurants
Hometown Buffet	Casual Dining
Honda Lease Trust	Auto Lease
Hyundai Inland Empire	
Hyundai Lease Tilting Trust	Auto Lease
KD Sales Plumbing Supplies	Plumbing/Electrical Supplies
Loma Linda Foundation	Government/Social Org.
Loma Linda Mercantile	Medical/Biotech
Loma Linda Optical Department	Government/Social Org.
Loma Linda University Bookstore	Stationary/Book stores
Loma Linda University Medical Center	Medical/Biotech
Mansfield Oil	Petroleum Prod/Equipment
McDonald's	Quick Services Restaurants
Party Rentals	Specialty Stores
Quaid Harley Davidson	Boats/Motorcycles
Rite Aid	Drug Store
Spreen Honda	New Motor Vehicle Dealers
Stater Bros	Grocery Stores
Walmart Neighborhood Market	Grocery Stores

Percent of Fiscal Year Total Paid by Top 25 Accounts=92.88%

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HDL Companies

CITY OF LOMA LINDA
Top 25 Sales Tax Producers
As of June 30, 2024 **(Continued)**

For Fiscal year 2023-2024

Business Name	Business Category
ABI Document Support Services	Business Services
Arco AM PM	Service Stations
Baker Distributing Company	Plumbing/Electrical Supplies
Bear Oil Union 76	Service Stations
Chevron	Service Stations
Clarks Nutritional Center	Food Store Non-Grocery
Daikin Comfort Technologies Distribution	Light Industrial/Printers
Direct Auto Group	Used Automotive Dealers
Dollar Tree	Variety Stores
Farmers Boys	Fast-Casual Restaurants
Hirsch Pipe & Supply	Plumbing/Electrical Supplies
Honda Lease Trust	Auto Lease
Hyundai Inland Empire	New Motor Vehicle Dealers
Hyundai Lease Titling Trust	Auto Lease
Loma Linda Mercantile	Medical/Biotech
Loma Linda University Medical Center	Medical/Biotech
Mansfield Oil	Petroleum Prod/Equipment
McDonalds	
Mountain View Shell	Service Stations
Quaid Harley Davidson	Boats/Motorcycles
Rite Aid	Drug Stores
Spreen Honda	New Motor Vehicle Dealers
Spreen Mazda	New Motor Vehicle Dealers
Stater Bros	Grocery Stores
Walmart Neighborhood Market	Grocery Stores

Percent of Fiscal Year Total Paid by Top 25 Accounts=93.96%

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HDL Companies

CITY OF LOMA LINDA
Taxable Sales by Category
Last Ten Calendar Years (in thousands of dollars)
As of June 30, 2024

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Food Stores	$ 14,974	$ 17,040	$ 17,761	$ 18,016	$ 17,835	$ 17,672	$ 20,833	$ 19,919	$ 19,946	$ 20,129
Eating and Drinking Places	23,684	27,887	27,559	29,054	28,868	29,513	24,916	30,278	31,610	36,616
Auto Dealers and Supplies	101,129	112,499	122,391	132,069	135,623	123,557	112,882	130,380	141,841	133,331
Other Retail Stores	68,307	72,844	68,605	71,709	76,991	73,048	59,736	78,615	92,251	39,069
All Other Outlets	354,140	400,130	394,144	433,870	611,789	678,554	596,536	769,285	830,982	757,756
Total	$ 562,234	$ 630,400	$ 630,460	$ 684,718	$ 871,106	$ 922,344	$ 814,903	$1,028,477	$ 1,116,630	$ 986,901

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HDL Companies

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's revenue. Data for calendar year 2024 not yet available.

CITY OF LOMA LINDA
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten (10) Calendar Years

Calendar Year Ended December 31	Real Property Residential Property	Real Property Commercial Property	Personal Property	Estimated Actual Taxable Value	Less: Tax Exempt Real Property	Total Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
2014	$ 2,252,005,169	$ 285,082,390	$ 214,346,968	$ 2,751,434,527	$ 1,031,386,807	$ 1,720,047,720	0.11792	100%
2015	2,284,323,332	301,381,457	201,361,852	2,787,066,641	992,101,567	1,794,965,074	0.11792	100%
2016	2,524,081,086	315,569,495	185,755,818	3,025,406,399	1,125,518,308	1,899,888,091	0.11792	100%
2017	2,508,932,634	472,423,651	175,451,570	3,156,807,855	1,045,584,674	2,111,223,181	0.11792	100%
2018	2,589,707,118	532,970,508	179,267,027	3,301,944,653	1,089,669,098	2,212,275,555	0.11805	100%
2019	3,425,695,384	562,919,839	165,495,439	4,154,110,662	1,813,629,588	2,340,481,074	0.11805	100%
2020	3,287,130,835	575,033,799	160,597,887	4,022,762,521	1,595,301,621	2,427,460,900	0.11804	100%
2021	3,443,419,657	539,261,065	165,130,534	4,147,811,256	1,514,541,585	2,633,269,671	0.11599	100%
2022	4,217,100,516	559,836,160	206,591,370	4,983,528,046	2,155,738,473	2,827,789,573	0.11638	100%
2023	4,502,279,175	590,964,202	229,485,314	5,322,728,691	2,306,789,091	3,015,939,600	0.11605	100%

Source: City of Loma Linda Finance Department

CITY OF LOMA LINDA
Direct and Overlapping Property Tax Rates
(Rate per $100 of Taxable Value)
Last Ten (10) Fiscal Years

Fiscal Year	Basic Levy	Schools: Colton Unified	Schools: Redlands Unified	Schools: San Bernardino Community College	Water	Total Tax Rate	Total Direct Rate [1]
2015	1.0000	0.09730	0.05940	0.03930	0.16250	1.35850	0.11792
2016	1.0000	0.11690	0.05670	0.04030	0.16250	1.37640	0.11792
2017	1.0000	0.14540	0.05240	0.03500	0.16250	1.39530	0.11792
2018	1.0000	0.09390	0.04940	0.03760	0.15250	1.33340	0.11792
2019	1.0000	0.11160	0.03240	0.04070	0.15250	1.33720	0.11805
2020	1.0000	0.10160	0.03390	0.05620	0.14250	1.33420	0.11805
2021	1.0000	0.10310	0.03600	0.06510	0.14250	1.34670	0.11804
2022	1.0000	0.10810	0.06620	0.05340	0.13000	1.35770	0.11599
2023	1.0000	0.06560	0.02790	0.04500	0.13000	1.26850	0.11638
2024	1.0000	0.06870	0.03160	0.04520	0.12000	1.26550	0.11605

Sources: HdL Coren & Cone, San Bernardino County Assessor combined tax rolls.

Note: In 1978 California voters passed Proposition 13 which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

[1] Total Direct Rate is the weighted average of all individual direct rates.

CITY OF LOMA LINDA
Principal Property Taxpayers
As of June 30, 2024, and Ten Years Ago

	2024			2015		
Taxpayer	Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value	Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value
Wi Loma Linda LLC	$ 144,787,368	1	4.80%			
Timber Hills Associates LP	61,583,858	2	2.04%	$ 41,893,310	2	2.44%
Loma Linda University/Medical Center1	60,995,155	3	2.02%	51,535,109	1	3.00%
Sierra Vista Apartments SPE	38,630,812	4	1.28%			
Loma Linda Heritage Associates	31,850,158	5	1.06%	27,031,475	4	2%
Oasis Townhomes LLC	29,539,636	6	0.98%	25,070,517	5	1.46%
WOHL Westport LLC	21,134,995	7	0.70%			
Luxliving LLC	18,870,000	8	0.63%			
Spreen Investment Company 1 LLC	17,227,942	9	0.57%			
Blossom Grove California LLC	15,490,980	10	0.51%			
Chancellor Properties LLC2				12,309,568	7	0.72%
General American Life Insurance Company				38,259,392	3	2.22%
Granite Lakes Apartments LP				16,000,000	6	0.93%
Spreen Investment Company II				10,563,302	9	0.61%
Monterey Pines LLC				10,604,024	8	0.62%
Loma of California Health Center LLC				10,211,917	10	0.59%
	$ 440,110,904		14.5900%	$ 243,478,614		14.16%

Note: The amounts shown above includes assessed value data for both the City and the Redevelopment Agency.

[1] Loma Linda University is a learning institution; therefore, a large portion of their property is exempt.

[2] Pending Appeals on Parcels

Source: The HdL Companies, San Bernardino County Assessor Combined Tax Rolls.

CITY OF LOMA LINDA
Property Tax Levies and Collections
Last Ten (10) Fiscal Years

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years [1]	Total Collections to Date	
		Current Tax Collections	Percent of Current Taxes Collected		Amount	Percentage of Levy
2015	$ 1,038,813	$ 1,012,206	97.4%	$ 37,627	$ 1,049,833	101.1%
2016	1,082,685	1,054,765	97.4%	23,844	1,078,609	99.6%
2017	1,139,995	1,114,742	97.8%	34,711	1,149,453	100.8%
2018	1,176,099	1,155,795	98.3%	29,809	1,185,604	100.8%
2019	1,244,859	1,218,949	97.9%	8,227	1,227,176	98.6%
2020	1,274,242	1,246,785	97.8%	38,029	1,284,814	97.8%
2021	1,241,788	1,301,268	104.8%	63,527	1,364,795	104.8%
2022	1,371,196	1,353,754	98.7%	51,536	1,405,290	98.7%
2023	1,434,030	1,403,586	97.9%	14,658	1,418,244	98.9%
2024	1,495,856	1,466,812	98.1%	-	1,466,812	98.1%

Source: San Bernardino County Auditor-Controller Property Tax Division

Note:
[1]Collection in subsequent years may include delinquent tax payments from multiple prior years which are not identified separately by the County of San Bernardino. Limitations exist within the County's tax system which impede the ability to identify prior tax year delinquent payments by assessment year.

CITY OF LOMA LINDA
Ratios of Outstanding Debt By Type
Last Ten (10) Fiscal Years

	Governmental Activities				Business-Type Activities						
Fiscal Year	Capital Leases	Lease Liability	Subscription Liability	Revenue Bonds	General Obligation Bonds	Lease Liability	Subscription Liability	Water Bonds	Total Primary Government	Percentage of Personal Income	Per Capita[1]
2015	$ 211,922	$ -	$ -	$ 2,052	10,000	$ -	$ -	$ 5,490,000	$ 5,713,974	0.80%	241
2016	180,072	-	-	-	10,000	-	-	5,075,000	5,265,072	0.71%	214
2017	146,907	-	-	-	10,000	-	-	5,669,428	5,826,335	0.81%	238
2018	112,375	-	-	-	10,000	-	-	5,421,588	5,543,963	0.80%	232
2019	76,420	-	-	-	10,000	-	-	5,203,748	5,290,168	0.76%	217
2020	38,984	-	-	-	10,000	-	-	4,980,908	5,029,892	1%	205
2021	-	-	-	-	10,000	-	-	4,753,069	4,763,069	1%	191
2022	-	82,500	-	-	10,000	67,447	-	4,520,229	4,680,176	1%	179
2023	-	80,393	19,444	-	10,000	65,580	20,043	4,282,390	4,477,850	1%	177
2024	-	58,680	305,246	-	10,000	48,224	11,215	4,034,550	4,467,915	1%	179

Note:
Details regarding the government's outstanding debt can be found in the notes to the financial statements.

[1] See the Schedule of Demographic and Economic Statistics for personal income and population.

Source: City of Loma Linda Finance Department

CITY OF LOMA LINDA
Ratios of General Bonded Debt Outstanding
Last Ten (10) Fiscal Years

Fiscal Year	General Obligation Bonds	Less: amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property[1]	Per Capita[2]
2015	$ 10,000	$ -	$ 10,000	0.000%	42%
2016	10,000	-	10,000	0.000%	41%
2017	10,000	-	10,000	0.000%	41%
2018	10,000	-	10,000	0.000%	42%
2019	10,000	-	10,000	0.000%	41%
2020	10,000	-	10,000	0.000%	41%
2021	10,000	-	10,000	0.000%	41%
2022	10,000	-	10,000	0.000%	39%
2023	10,000	-	10,000	0.000%	40%
2024	10,000	-	10,000	0.000%	40%

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.
[1] See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for the property value data.

[2] Population data can be found in the schedule of Demographic and Economic Statistics.

Source: City of Loma Linda Finance Department

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CITY OF LOMA LINDA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2024

2023-2024 Assessed Valuation $ 3,015,939,600

DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:	Total Debt 6/30/24	Percent Applicable (1)	Debt 6/30/24
San Bernardino Valley Joint Community College District	$ 905,105,266	2.979%	$ 26,963,086
Colton Joint Unified School District	211,632,220	0.666%	1,409,471
Colton Joint Unified School District Community Facilities District No.2	2,975,000	26.425%	786,144
Redlands Unified School District	48,943,512	12.527%	6,131,154
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			$ 35,289,855
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:			
San Bernardino County General Fund Obligations	$ 131,565,000	0.947%	$ 1,245,921
San Bernardino County Flood Control District General Fund Obligations	37,295,000	0.947%	353,184
Colton Joint Unified School District Certificates of Participation	5,715,443	0.666%	38,065
Redlands Unified School District Certificates of Participation	21,210,000	12.527%	2,656,977
City of Loma Linda Lease Liability	-	0.000%	58,680
City of Loma Linda Subscription Liability	-	0.000%	305,246
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT			$ 4,658,073
OVERLAPPING TAX INCREMENT DEBT:	$ 227,810,000	3.575-100 %	$ 25,736,949
TOTAL DIRECT DEBT			363,925
TOTAL OVERLAPPING OBLIGATION DEBT			65,320,951
COMBINED TOTAL DEBT			$ 65,684,876 (2)

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations. Qualified Zone Academy Bonds are included based on principal due at maturity.

Ratios to 2023-24 Assessed Valuation:	
Total Overlapping Debt (excluding tax increment).....	1.17%
Total Direct Debt.....	0.01%
Combined Total Debt (excluding tax increment).....	2.18%

Ratios to Redevelopment Incremental Valuation ($1,802,895,055):	
Total Overlapping Tax Increment Debt.....	1.43%

Source: California Municipal Statistics and City of Loma Linda Finance Department

CITY OF LOMA LINDA
Computation of Legal Debt Margin
Last Ten (10) Fiscal Years

	2015	2016	2017	2018	2019
Debt Limit	$ 67,899,250	$ 71,833,863	$ 79,766,211	$ 83,537,933	$ 88,334,356
Total net debt applicable to limit	80,940,806	79,042,798	76,408,050	70,956,788	75,904,018
Legal debt margin	$ (13,041,556)	$ (7,208,935)	$ 3,358,161	$ 12,581,145	$ 12,430,338
Total net debt applicable to the limit as a percentage of debt limit	119.21%	110.04%	95.79%	84.94%	85.93%

Source: California Municipal Statistics, San Bernardino County Auditor-Controller Property Tax Division

Note:
California Government Code, Section 43605 sets the debt limit at 15%. The code section was enacted when assessed values were based on 25% of full market value. This has since changed to 100% of full market value. Thus, the limit shown is 3.75% (one-fourth the limit of 15%).

CITY OF LOMA LINDA
Computation of Legal Debt Margin
Last Ten (10) Fiscal Years

2020	2021	2022	2023	2024
$ 91,585,287	$ 99,308,410	$ 99,308,410	$ 106,597,250	$ 113,644,689
71,068,061	67,167,503	67,167,503	61,944,041	65,320,951
$ 20,517,226	$ 32,140,907	$ 32,140,907	$ 44,653,209	$ 48,323,738
77.60%	67.64%	67.64%	58.11%	57.48%

Net Assessed Value	$ 3,015,939,600
Plus Exempt Property	14,585,438
Total Assessed Value	$ 3,030,525,038
Debt Limit: 3.75 percent of Total Assessed Value	$ 113,644,689
Less: Debt applicable to Limitation:	
Total net debt applicable to limitation	65,684,876
Legal Debt Margin	$ 47,959,813

CITY OF LOMA LINDA
Pledged Revenue Coverage
Last Ten (10) Fiscal Years

	Water Revenue Bonds				
Fiscal Year	Gross Revenues	Operating Expenses Less Depreciation	Net Revenue Available for Debt Service	Debt Service Requirements	Coverage
2015	$ 5,577,533	$ 5,106,716	$ 470,817	$ 399,439	118%
2016	5,174,327	4,292,900	881,427	423,447	208%
2017	5,375,596	4,383,707	991,889	-	0%
2018	6,184,047	5,018,743	1,165,304	376,856	309%
2019	6,335,700	5,756,149	579,551	375,493	154%
2020	6,632,982	5,709,549	923,433	376,194	245%
2021	7,422,603	5,811,082	1,611,521	375,969	429%
2022	7,517,291	3,334,796	4,182,495	375,625	1113%
2023	8,241,665	6,232,101 **	2,009,564	375,162	536%
2024	13,686,038	5,983,111 **	7,702,927	376,350	2047%

Note:
Details regarding the city's outstanding debt can be found in the notes to the financial statements.
Operating expenses do not include interest or depreciation.

Bond was refinanced in FY 2017, no principal payment due until 7/1/2017

** Excludes GASB No. 68 actuarial pension non-cash adjustment.

Source: City of Loma Linda Finance Department

CITY OF LOMA LINDA
Demographic and Economic Statistics
Last Ten (10) Fiscal Years

Fiscal Year	Population [1]	Personal Income [2]	Per Capita Personal Income [3]	Loma Linda Academy (Private) Enrollment [4]	Bryn Mawr Elementary Enrollment [5]	Mission Elementary Enrollment [5]	Redlands School District Enrollment [5]	Unemployment Rate (percentage) [6]
2015	23,751	$ 717,247,000	$ 30,406	1,255	681	538	21,326	4.6%
2016	24,649	738,747,000	29,970	1,289	658	561	21,264	3.7
2017	24,528	721,317,000	29,407	1,246	691	551	21,395	3.2
2018	23,946	690,762,000	28,162	1,247	665	561	21,261	2.9
2019	24,335	698,833,000	28,717	1,246	675	579	21,240	2.4
2020	24,535	680,521,000	27,736	1,239	684	550	21,062	2.4
2021	24,895	684,049,000	27,477	1,272	636	581	20,352	7.1
2022	25,349	740,821,000	29,224	1,294	612	560	20,162	8.0
2023	25,228	838,550,000	33,238	1,309	624	587	20,019	2.9
2024	24,695	941,588,000	37,716	1,312	630	573	19,920	3.5

Sources:
[1] State of California, Department of Finance
[2] Data provided by HdL Companies
[3] Per Capita personal income is calculated by dividing personal income by population
[4] Loma Linda Academy's registrar's office
[5] California Department of Education
[6] California Employment Development Department

CITY OF LOMA LINDA
Principal Employers
Current Fiscal Year and Ten Years Ago

	2024			2015		
Employer	Employees	Rank	Percentage of total City Employment	Employees	Rank	Percentage of total City Employment
Loma Linda University Medical Center	9,254	1	43.10%	8,075	1	45.31%
Jerry L. Pettis VA Med. Ctr. (as of 2023)	3,914	2	18.23%	3,148	3	18.46%
Loma Linda University	2,763	3	12.87%	3,290	2	17.60%
University Health Care	1,401	4	6.52%	1,603	4	8.99%
Total	17,332		80.72%	16,116		90.36%

Veterans Affairs Personnel Department

Total number of jobs within City limits provided by Employment Development Department, Labor Market Information Division

Source: City of Loma Linda Finance Department

CITY OF LOMA LINDA
Full-Time Equivalent City Government Employees by Function
Last Ten (10) Fiscal Years

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government	31.5	32.5	33	34.5	35.5	34.5	36.5	39	38	39
Public safety										
* Sheriff										
Officers	12.77	15.26	19.02	19.36	19.36	19.36	19.36	20.74	20.74	20.74
Civilians	5.03	5.81	7.1	7.1	7.1	7.2	7.2	7.6	7.64	7.64
Fire										
Firefighters and officers	23	26	26	24	28	28	28	27	27	27
Civilians	5	5	5	4	4	3	3	5	5	5
Highways and streets										
Maintenance	4	4	4	3	6	5	5	3	3	3
LL Connected Communities	2.5	2	2	2	2	2	2	2	1	1
Sewer	2	2	2	2	2	2	2	2	2	2
Water	11	11	11	11	11	11	11	9	11	12
Total:	96.8	103.6	109.12	106.96	114.96	112.1	114.1	115.34	115.38	117.38

* Sheriff services are contracted through the County of San Bernardino Sheriff's Dept.

Source: City of Loma Linda Human Resources

CITY OF LOMA LINDA
Operating Indicators by Function
Last Ten (10) Fiscal Years

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Sheriff										
Calls for service	22,759	42,044	27,588	26,662	26,580	28,845	29,274	26,768	26,924	22,587
Citations issued by Deputies	1,034	1,161	2,373	2,068	1,061	1,548	760	1,257	*	*
Physical arrests	669	828	863	729	878	638	641	536	526	363
Fire										
Total number of calls answered	4,005	4,404	5,343	4,996	4,654	4,371	4,576	5,276	5,336	5,177
% of calls for medical aid	64	57	54	60	60	61	62	58	63	69
Highways and streets										
Street resurfacing (miles)	1.2	3.7	1.6	6.1	3.7	4.9	2.5	9.0	6.6	7.1
Potholes repaired	18	15	21	59	19	30	25	19	50	50
Water										
New connections	-	8	5	23	43	52	90	47	9	10
Water main breaks	8	14	10	19	6	23	6	9	23	33
Average daily consumption (acre foot)	13.00	11.10	11.18	12.70	11.81	11.87	13.78	13.24	11.95	11.97
Wastewater										
Average daily sewage treatment (million gallons)	4.0	3.5	3.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0

Note: Sheriff services are contracted through the County of San Bernardino Sheriff's Dept.
Potholes repaired are reported in tons prior to 2009.
Sewer treatment is contracted through the City of San Bernardino
* Data not available from the County of San Bernardino Sheriff's Department.

Sources: City of Loma Linda Public Works and Fire Departments, and San Bernardino

CITY OF LOMA LINDA
Capital Assets Statistics by Function
Last Ten (10) Fiscal Years

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public safety										
* Sheriff										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	11.77	11.77	11.00	11.00	11.00	11.00	11.00	12.00	12.00	12.00
Fire Stations	2	2	2	2	2	2	2	2	2	2
Vehicles	15	15	17	17	15	16	18	17	18	21
Highways and streets										
Streets (miles)	64.64	64.64	65.00	65.70	66.23	68.86	70.71	70.10	70.10	71.25
Streetlights**	1,239	1,241	1,286	1,294	1,260	1,383	1,394	1,394	1,394	1,428
Culture and recreation										
Parks	13	13	13	13	13	13	13	13	15	15
Park acreage	90.33	90.3	90.33	90.33	90.33	90.33	90.33	90.33	106.42	106.42
Tennis courts	4	4	4	4	4	4	4	4	4	4
Senior center	1	1	1	1	1	1	1	1	1	1
Water										
Water mains (miles)	77.00	77.20	111.45	112.98	112.98	118.37	92.74	92.74	91.67	91.67
Fire hydrants	917	939	950	991	995	1,002	1,048	1,080	946	964
Maximum daily capacity (gallons per minute)	12,220	13,800	13,200	13,320	13,320	13,200	13,200	12,955	9,633	9,500
Sewer										
Sanitary sewers (miles)	67.50	61.30	65.00	66.43	66.43	70.33	70.33	74.80	72.30	72.46
Storm sewers (miles)**	15.61	15.61	15.61	16.47	17.11	17.16	17.16	17.90	17.97	17.97

* Sheriff services are contracted through the County of San Bernardino Sheriff's Dept.

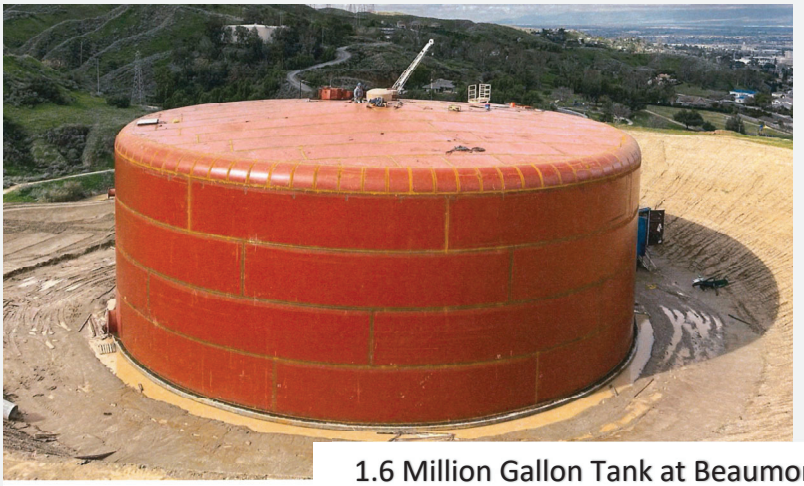
** Counts for the previous years were updated to reflect corrected counts.

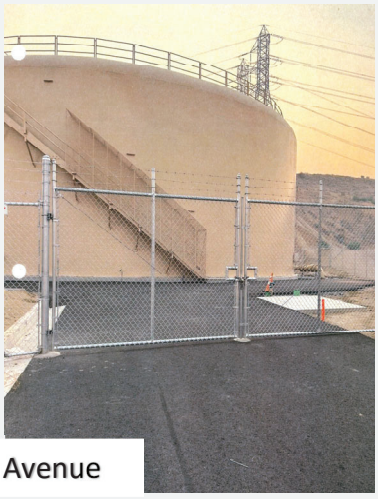
Sources: City of Loma Linda Public Works and Fire Departments, San Bernardino County Sheriff's Department

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1.6 Million Gallon Tank at Beaumont Avenue





Pavement Rehabilitation

Finance Department
25541 Barton Road
Loma Linda, CA 92354

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the Honorable City Council
City of Loma Linda

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*, the financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the City of Loma Linda (the entity) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements, and have issued our report thereon dated December 4, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the entity's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the entity's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
December 4, 2024

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December 4, 2024

To the Honorable City Council
City of Loma Linda
Loma Linda, California

We have audited the financial statements of the City of Loma Linda (the entity) as of and for the year ended June 30, 2024, and have issued our report thereon dated December 4, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 3, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the entity solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

We have evaluated whether certain nonattest services performed by our firm during the audit have created a significant threat to our independence in relation to the entity. We have identified a threat to our independence (preparation of the entity's financial statements, creating a self-review threat) that if not reduced to an acceptable level, would impair our independence. In order to reduce the threat to an acceptable level, we have applied the following safeguard:

> Prior to the issuance of the entity's financial statements, another partner or manager, independent of the engagement, will review the financial statements.

Significant Risks Identified

We have identified the possibility of the following significant risks:

Management's override of internal controls over financial reporting – Management override of internal controls is the intervention by management in handling financial information and making decisions contrary to internal control policy.

Revenue recognition – Revenue recognition is a generally accepted accounting principle that refers to the conditions under which an entity can recognize a transaction as revenue. Auditing standards indicate that recognizing revenue is a presumed fraud risk and usually classified as a significant risk in most audits.

These significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although identified as significant risks, we noted no matters of management override of controls or deviations from generally accepted accounting principles which caused us to modify our audit procedures or any related matters which are required to be communicated to those charged with governance due to these identified risks.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the entity is included in Note 1 to the financial statements. The City adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*, during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the net pension liability and related deferred inflows and outflows of resources are based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the statements taken as a whole.

Management's estimate of the liability for other post-employment benefits (OPEB) and related deferred inflows and outflows of resources are based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users.

The most sensitive disclosures affecting the entity's financial statements relate to:

The disclosure of net pension liability and related deferred inflows and outflows of resources in the basic financial statements is based on actuarial assumptions. Actual future liabilities may vary from disclosed estimates.

The disclosure of the other post-employment benefits (OPEB) and related deferred inflows and outflows of resources in the basic financial statements identifies the annual OPEB cost and the funded status of the actuarial accrued liability. The information disclosed is based on actuarial assumptions which could differ from actual costs.

The disclosure of leases receivable, deferred inflows of resources related to leases, lease amortization, leases liabilities, right-to-use assets, and asset amortization in the basic financial statements is based on certain terms and assumptions in the lease agreements which could differ from actual amounts.

The disclosure of subscription liabilities, right-to-use assets, and asset amortization in the basic financial statements is based on certain terms and assumptions in the subscription agreements which could differ from actual amounts.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements noted.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion unit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the entity's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 4, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the entity, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the entity's auditors.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the entity's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have:

> Read the transmittal letter and statistical section (or "other information") and considered whether a material inconsistency existed between the other the information and the basic financial statements, or the other information otherwise appears to be materially misstated. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the City Council and management of the entity and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California.
December 4, 2024

City of Loma Linda

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Sister Cities: Manipal, Karnataka, India – Libertador San Martin, Argentina • www.lomalinda-ca.gov

December 4, 2024

Rogers, Anderson, Malody and Scott, LLP

This representation letter is provided in connection with your audit of the basic financial statements of the City of Loma Linda (the entity) as of June 30, 2024, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 4, 2024:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 3, 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, if any, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments,* GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus as amended*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- We have evaluated all of our lease and subscription agreements and have given you our assessment as to whether each agreement is subject to GASB Statement No. 87, *Leases* and GASB Statement No. 96*, Subscription Based Information Technology Arrangements.*
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to preparation of the financial statements, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained internal controls, a process to monitor the system of internal controls.

Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
    - A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;
    - A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
- All information provided in electronic form are true representations of the original documents.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- We have no knowledge of any fraud or suspected fraud that affects the City and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the City's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communication from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The entity has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the City will make a payment on any guarantee.

- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-December 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Use of a Specialist

- We agree with the findings of specialists in evaluating the entity's net pension and net other post-employment benefit liabilities and related deferred amounts and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
- We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances

Cybersecurity

- There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to the supplementary information (SI) accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the SI in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).
- We believe the SI, including its form and content, is fairly presented.
- The methods of measurement or presentation have not changed from those used in the prior period.
- We believe the significant assumptions or interpretations underlying the measurement or presentation of the SI, and the basis for our assumptions and interpretations, are reasonable and appropriate.
- We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the City of the supplementary information and the auditor's report thereon.

Required Supplementary Information

With respect to the required supplementary information (RSI) accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the RSI in accordance with accounting principles general accepted for government in the United States of America (U.S. GAAP).
- We believe the RSI, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).
- The methods of measurement or presentation have not changed from those used in the prior period.
- With respect to the Successor Agency to the Redevelopment Agency of the City of Loma Linda, as of June 30, 2024:
  - We have disclosed to you all of the known matters related to the Successor Agency and statutory compliance requirements with the California Health and Safety Code.
  - There have been several communications from regulatory agencies, internal auditors, and/or other independent practitioners or consultants relating to the Successor Agency and the California Health and Safety Code, including communications received between June 30, 2024 and the date of this letter shown above, which all have been disclosed to you to the best of our knowledge.
  - We have made available to you all information that we believe is relevant to the Redevelopment Agency of the City of Loma Linda dissolution in accordance with the California Health and Safety Code, the State Controller's Office and the Department of Finance.
  - We have evaluated the City's ability to continue as a going concern and have included appropriate disclosures, as necessary, in the financial statements.

Accounting Estimates and Related Disclosures

- The significant judgments made in making the accounting estimates have taken into account all relevant information of which we are aware.
- We have consistently and appropriately selected and applied methods, assumptions, and data when making accounting estimates.
- The assumptions we used in making and disclosing accounting estimates appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity, when relevant to the accounting estimates and disclosures.
- The disclosures related to accounting estimates, including those disclosures describing estimation uncertainty, are complete and are reasonable in the context of the applicable financial reporting framework.
- We have obtained and applied appropriate specialized skills and expertise in making accounting estimates.
- We are not aware of any events subsequent to the date of the financial statements that require adjustment to our accounting estimates and related disclosures included in the financial statements.

T. Jarb Thaipejr, City Manager

Sonia Fabela, Finance Director

City of Loma Linda

Regular City Council Staff Report

A. Demands Registers - November 12, and December 10, 2024 [Finance]

Meeting	Agenda Group
Tuesday, December 10, 2024, 7:00 PM	Consent Calendar Item: 3A.

To	From
City Council	Sonia Fabela, Finance Director

RECOMMENDATION:

It is recommended that the City Council approve the attached list of demands for payment.

Attachments

CC Demands Register - 11-12-2024.pdf
CC Demands Register 12-10-2024.pdf

CITY OF LOMA LINDA
VOUCHER LIST
11/12/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
408410	10/31/2024	7027	COLANTUONO, HIGHSMITH & WHATLEY, PC	61597	1250065	July HR legal fees - Special Counsel Srvs	$2,813.00
				61843		August legal fees - Special Counsel Srvs.	$1,093.50
				62342		Sept legal fees Special Counsel Services	$2,754.00
						408410 Total	**$6,660.50**
408411	10/31/2024	7053	MARLIN BUSINESS BANK	21504581	1250262	Printer lease agreement FY 24/25 Oct	$3,245.85
						408411 Total	**$3,245.85**
408412	10/31/2024	7392	NICOLE CAMPBELL	REIMB10312024APACONF		APA Conference 2024_9.28-10.1.24_N.Campbell	$549.80
						408412 Total	**$549.80**
708393	10/17/2024	7123	CHARTER COMMUNICATIONS	231334701100124		2nd Fiber Line Acct#231334701 09/01-09/30	$3,584.49
						708393 Total	**$3,584.49**
708394	10/17/2024	5502	FRONTIER COMMUNICATIONS	9094785042 Oct 24		Phone costs Cole House Fire Alarm 10/4-11/3/2024	$184.18
						708394 Total	**$184.18**
708395	10/17/2024	5502	FRONTIER COMMUNICATIONS	9097964692 Oct 24		Phone costs Corp Yard Intrusion 10/4-11/3/2024	$118.85
						708395 Total	**$118.85**
708396	10/17/2024	5375	LEVEL 3 COMMUNICATIONS, LLC	708194905	1250161	VoiP services Acct# 27247 10/1-10/31/24	$441.19
						708396 Total	**$441.19**
708397	10/22/2024	5311	CHRISTOPHER DEJONG	ReimbFuelCDejong	1240388	Strike Team travel expense fuel reimbursement	$252.30
						708397 Total	**$252.30**
708398	10/22/2024	5502	FRONTIER COMMUNICATIONS	9097997651 Oct 24		Phone costs 10/1-10/31/2024	$54.43
						708398 Total	**$54.43**
708399	10/22/2024	5502	FRONTIER COMMUNICATIONS	9097990759 Oct 24		Phone costs Fire Station#252 10/1-10/31/24	$58.95
						708399 Total	**$58.95**
708400	10/22/2024	5502	FRONTIER COMMUNICATIONS	9097998064 Oct 24		Phone costs 10/10-11/09/2024	$60.78
						708400 Total	**$60.78**

CITY OF LOMA LINDA
VOUCHER LIST
11/12/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
708401	10/22/2024	1261	THE GAS COMPANY	19406867366 Sep 24		Gas costs 9/10-10/9/2024	$14.30
				14642464003 Sep 24		Gas costs 8/29-10/1/2024	$47.57
						708401 Total	**$61.87**
708402	10/22/2024	6006	CALIFORNIA DEPT OF TAX AND	057-425486 09/2024		Diesel Fuel Tax Due Period end date 9-30-2024	$16.00
						708402 Total	**$16.00**
708403	10/24/2024	7123	CHARTER COMMUNICATIONS	188772001101424	1250168	Srvc STA252 Acct 188772001 10/14-11/13/2024	$34.95
						708403 Total	**$34.95**
708404	10/24/2024	7123	CHARTER COMMUNICATIONS	188776801101424	1250168	Srvc STA251 Acct 188776801 10/18-11/17/2024	$138.52
						708404 Total	**$138.52**
708405	10/24/2024	5229	NICHOLAS HERNANDEZ	LineIncidentNHernand		Reimbursement - Incident logistics for Line Fire	$958.87
						708405 Total	**$958.87**
708406	10/24/2024	3881	SB CO PROFESSIONAL	SB Co FF Dues Oct 24		SB Co FF Dues Oct 2024	$1,840.30
						708406 Total	**$1,840.30**
708407	10/24/2024	1154	VISION SERVICE PLAN - CA	12121787/0001Nov 24		Vision Buy Up Premium Nov 24	$830.66
				12121787/0002 Nov 24		Vision Base Plan Nov 24	$100.10
						708407 Total	**$930.76**
708408	10/29/2024	4919	MELANIE DORAN TRAXLER	7	1230417	Planning services, review PA 3-3 (PDR-2024-0005)	$3,450.00
						708408 Total	**$3,450.00**
708409	10/29/2024	2127	T. JARB THAIPEJR	JPIA Risk Mgt Oct'24		JPIA Risk Mgt Conf Lodging Thaipejr	$748.08
				League Conf Oct 2024		Parking fee reimbursement Thaipejr League of CA	$30.00
						708409 Total	**$778.08**
708410	11/5/2024	5502	FRONTIER COMMUNICATIONS	9097963838 Nov 24		Phone costs 10/22-11/21/2024	$178.79
						708410 Total	**$178.79**

CITY OF LOMA LINDA
VOUCHER LIST
11/12/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
708411	11/5/2024	5502	FRONTIER COMMUNICATIONS	9097997257 Nov 24		Phone costs Corp Yard Fire Alarm 10/19-11/18/24	$60.78
						708411 Total	**$60.78**
708412	11/5/2024	7083	SELF INSURED SERVICES	B0G336 Nov 24		Dental Insurance Premium Nov 2024	$3,962.80
						708412 Total	**$3,962.80**
708413	11/5/2024	1245	SO CALIF EDISON	700917144542 Sep 24		Electricity costs 9/12-9/30/2024	$18.53
				700458638878 Oct 24		Electricity costs 9/26-10/24/2024	$2,697.75
				700920551363 Sep 24		Electricity costs 9/11-9/30/2024	$37.60
				700920555710 Sep 24		Electricity costs 9/11-9/30/2024	$67.50
				700920661497 Sep 24		Electricity costs 9/13-10/10/2024	$2,700.45
				700228421001 Aug/Sep		Electricity costs 8/13-9/30/2024	$310.85
						708413 Total	**$5,832.68**
708414	11/12/2024	1730	AFLAC	715540		AFLAC Insurance Premium-October 2024	$1,548.39
						708414 Total	**$1,548.39**
708415	11/12/2024	29	AGUA MANSA PROPERTIES, INC.	61135	1250048	Concrete 10/14	$320.00
				61666		Concrete 10/29	$320.00
				61739		A/C & Concrete for corp yard	$320.00
				61698		Concrete for yard	$320.00
				61142		Concrete for the yard	$320.00
						708415 Total	**$1,920.00**
708416	11/12/2024	7458	ASCENT AVIATION GROUP INC	M315106	1250266	STA251 Fuel system LNK data	$137.38
						708416 Total	**$137.38**
708417	11/12/2024	3833	ATKINSON, ANDELSON, LOYA,	727667	1250053	HR legal fees for September 2024	$4,783.81
						708417 Total	**$4,783.81**

CITY OF LOMA LINDA
VOUCHER LIST
11/12/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
708418	11/12/2024	1400	BOOT BARN 4 SAN BERNARDINO	INV00414775	1250056	Uniform boots and uniform pant for PW Dept Oct	$380.62
				CRE00012577		Credit for J. Gutierrez purchase	-$68.51
						708418 Total	**$312.11**
708419	11/12/2024	5589	BORDEN EXCAVATING, INC.	23-02-08	1230688	Construction of 1.6 MG Reservoir CIP 20-656	$540,635.06
						708419 Total	**$540,635.06**
708420	11/12/2024	5390	CALIFORNIA HIGHWAY	1024138	1250009	Maint southside I-10 Fwy ramp @ Mt View Ave Oct 24	$750.00
			ADOPTION CO	1024137		Maint southside I-10 Fwy ramp @ Mt View Ave Oct	$350.00
						708420 Total	**$1,100.00**
708421	11/12/2024	7569	CELINE A GABRIELLA	22103		UB 993767047 26250 CAMBRIA	$20.36
						708421 Total	**$20.36**
708422	11/12/2024	7460	CINTAS CORPORATION NO. 3	4208661772	1250206	HazMat compliant uniform & shop towel rental 10/17	$46.75
				4209391660		HazMat compliant uniforms & shop towel rentals	$46.75
						708422 Total	**$93.50**
708423	11/12/2024	4918	COMCATE SOFTWARE, INC.	8406	1250167	Animal Control database & fee tracking agrmt 24-25	$4,484.94
						708423 Total	**$4,484.94**
708424	11/12/2024	2309	CONSOLIDATED ELECTRIC DIST-SB	6903-1054547	1250066	Light bulbs for Chamber of Commerce	$328.54
				6903-1054865		Lights for Senior Center Entry Exterior	$140.29
						708424 Total	**$468.83**
708425	11/12/2024	5762	CORE & MAIN LP	V603708	1250069	PVC Fittings for Sewer Lift Station	$73.55
				V867028		Bolt & gasket	$41.63
				V877312		Parts for Wellsite Projects	$879.39
						708425 Total	**$994.57**
708426	11/12/2024	1173	COUNTY OF SAN BERNARDINO	30196	1250355	ITD Radio Access & Maintenance July-Sept 2024	$7,862.16
						708426 Total	**$7,862.16**

CITY OF LOMA LINDA
VOUCHER LIST
11/12/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
708427	11/12/2024	7290	DANNY ELLIS	0001276608	1250073	Elmer Digneo Pk Restroom	$137.03
						708427 Total	**$137.03**
708428	11/12/2024	7399	DCS TESTING & EQUIPMENT INC	20548	1250379	Fire hose & ground ladder testing	$3,542.50
						708428 Total	**$3,542.50**
708429	11/12/2024	7366	DENNIS GRUBB & ASSOCIATES	002-32375	1250203	Fire Prevention Plan Check Srvcs 10/2024	$1,260.00
						708429 Total	**$1,260.00**
708430	11/12/2024	1765	DLT SOLUTIONS, LLC	SI672561	1250330	AutoCAD/Architect, Engineering Annual Subscription	$722.22
						708430 Total	**$722.22**
708431	11/12/2024	1256	ELROD FENCE CO., INC.	20498	1250076	Fence Repair @ Digneo Park	$1,643.00
						708431 Total	**$1,643.00**
708432	11/12/2024	2179	ENGINEERING RESOURCES OF	60809	1230692	Contract for Inspections & Project Mgt CIP20-656	$2,555.00
						708432 Total	**$2,555.00**
708433	11/12/2024	1302	ESRI, INC.	94822386	1250366	ESRI Training Pass per Day 24-25	$4,800.00
						708433 Total	**$4,800.00**
708434	11/12/2024	325	EWING IRRIGATION PRODUCTS	23705079	1250078	Sprinkler Valve wire for 600K Res.	$771.23
				23687382		Irrigation Clamp Meter for 2 Wire System	$276.16
						708434 Total	**$1,047.39**
708435	11/12/2024	331	FAIRVIEW FORD SALES, INC.	130616	1250080	Multi-function switch	$76.40
				128835		Transfilter, fluid, gasket, plugs, oil & filter	$387.18
				130617		Water, thermostat, & anti-freeze	$211.11
						708435 Total	**$674.69**
708436	11/12/2024	7563	FLAVIA JORGE	22039		UB 363750400 11522 WHITTIER	$170.00
						708436 Total	**$170.00**

CITY OF LOMA LINDA
VOUCHER LIST
11/12/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
708437	11/12/2024	5256	FLYERS ENERGY, LLC	24-211932	1250084	Fire dept. fuel delivery 10-23-2024	$1,996.38
				24-211930		Fuel Delivery for PW Dept	$1,984.88
				24-211931		Diesel delivery for PW Dept 10/23/24	$2,106.18
						708437 Total	**$6,087.44**
708438	11/12/2024	7567	FREELAND REALTY	22099		UB 993767800 26091 GARDNER	$61.62
						708438 Total	**$61.62**
708439	11/12/2024	7325	GCI CONSTRUCTION, INC	1300	1250213	Install Pre-packed Sewer Pump Station CIP 21-511	$10,450.00
						708439 Total	**$10,450.00**
708440	11/12/2024	7568	GOODMAN, RANDALL	22100		UB 993764656 11168 SAN LUCAS	$75.78
						708440 Total	**$75.78**
708441	11/12/2024	5244	HHS CONSTRUCTION, INC.	2418540	1250377	LLCCP Master Fiber Audit	$10,000.00
						708441 Total	**$10,000.00**
708442	11/12/2024	7240	HPS WEST, INC	0003210-IN	1250347	Allegro Pits, Modules & Pins	$876.80
				0003211-IN	1250361	1"" Water Meters	$47,681.19
						708442 Total	**$48,557.99**
708443	11/12/2024	3400	INFOSEND, INC.	272884	1250267	Print/Mail Oct 2024 E-Waste Event Flyer	$1,155.77
						708443 Total	**$1,155.77**
708444	11/12/2024	7545	INLAND EMPIRE PLUMBING INC	INV1336	1250369	Emergency water leak repair at Heritage Park	$675.41
						708444 Total	**$675.41**
708445	11/12/2024	1728	INLAND LIGHTING SUPPLIES, INC.	290953	1250097	Senior Center Lighting	$45.68
						708445 Total	**$45.68**
708446	11/12/2024	491	J & R CONCRETE PRODUCTS	83519	1250349	Concrete box covers	$484.88
						708446 Total	**$484.88**
708447	11/12/2024	7538	J. OROZCO ENTERPRISES, INC.	28418	1250289	Landscape Maintenance in the LMD Area Oct	$26,880.77
						708447 Total	**$26,880.77**

CITY OF LOMA LINDA
VOUCHER LIST
11/12/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
708448	11/12/2024	5144	JAMES D. HUSS JR.	24020	1250154	Weed abatement for APN: 028-420-247	$315.00
				24063		Weed abatement for APN 029-212-154	$580.00
						708448 Total	**$895.00**
708449	11/12/2024	2008	JEFFREY G. GILLETTE	JGillette-LineFire		Line Fire Incident logistics CA-BDF-012520	$1,306.77
						708449 Total	**$1,306.77**
708450	11/12/2024	6019	JORGE PEREZ	JPerez-DiamondCoFire		Logistics for Diamond Complex Fire OR-UPF-240303	$3,228.65
						708450 Total	**$3,228.65**
708451	11/12/2024	2830	JOSHUA CARTEE	JCartee-BridgeIncide		Fuel purchase during Bridge Incident	$180.67
						708451 Total	**$180.67**
708452	11/12/2024	7210	JOSHUA CUNNINGHAM	FirelinemedicS-223		Tuition rmb for Fireline Medic J.Cunningham	$300.00
						708452 Total	**$300.00**
708453	11/12/2024	6071	KELLERMEYER BERGENSONS	INVS042940	1250196	Janitorial Svcs for City bldgs & Cole House Nov	$8,430.37
			SERVICE	INV90003676490	1250197	Community Room Cleaning for Oct	$1,350.00
						708453 Total	**$9,780.37**
708454	11/12/2024	7565	KHAMIS, DIB	22097		UB 993766267 26331 MARGARITA	$42.08
						708454 Total	**$42.08**
708455	11/12/2024	1492	KIRK MAYO	T3 Mayo		Water Treatment T3 Cert K. Mayo	$90.00
						708455 Total	**$90.00**
708456	11/12/2024	5375	LEVEL 3 COMMUNICATIONS, LLC	708691482	1250219	Bandwidth Service 10/17-11/16/24 #260960	$4,784.87
						708456 Total	**$4,784.87**

CITY OF LOMA LINDA
VOUCHER LIST
11/12/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
708457	11/12/2024	7417	LIEBERT CASSIDY WHITMORE	277585	1250105	Personnel Attorney for Sept	$315.00
						708457 Total	**$315.00**
708458	11/12/2024	557	LIFE ASSIST, INC.	1519187	1250106	Emergency medical supplies and equipment.	$619.83
						708458 Total	**$619.83**
708459	11/12/2024	2045	LOMA LINDA HEATING & AIR CONDITIONING, INC.	14491543	1250107	HVAC service for thermostat	$1,076.19
						708459 Total	**$1,076.19**
708460	11/12/2024	1733	LOWE'S COMPANIES, INC.	77396	1250110	Display board for Art Work per Jarb	$37.38
				92784		Tools for Facilities	$17.52
				78387 10-15-24		Station cleaning supplies	$51.77
				95169		Lights for the Civic Center	$25.81
				96424		Primer for park restrooms & survey tape for trees	$63.12
				80385		Torch, water, outdoor box, & extension cords	$168.55
				80397		Propane for torch set	$73.93
				82853		Cable ties & hooks	$39.52
				78197		Sewer lift station for Electrical Box	$13.27
				85301		Batteries for Electronic Lock	$18.57
				72428 10/25/2024		Small tools- screws	$24.62
				83535 10-30-2024		Air filters & light bulbs STA252	$48.49
				992105		Clamp meter Credit	-$206.59
						708460 Total	**$375.96**
708461	11/12/2024	7570	LUKE H IWATA DDS INC	BL3317 Refund		BL3317 Refund, business closed 9/2024.	$355.80
						708461 Total	**$355.80**
708462	11/12/2024	3855	LYNN A. HIRTZ	303369	1250072	Parts to repair red toro mower & other misc parts	$697.41
						708462 Total	**$697.41**
708463	11/12/2024	1566	MALLORY SAFETY & SUPPLY, LLC	6013611	1250339	Two tone green vests (56 each) per quote #3633508	$38.88
						708463 Total	**$38.88**

CITY OF LOMA LINDA
VOUCHER LIST
11/12/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
708464	11/12/2024	5918	MATTHEW RYAN	St&ICEMA10/24MRyan		State & ICEMA certs reimbursement	$320.00
						708464 Total	**$320.00**
708465	11/12/2024	5804	MCC PIPELINE, INC.	224-40-1	1250293	Water Valve Replacement Citywide CIP 24-670	$177,780.60
				224-40-2		Water Valve Replacement Citywide CIP 24-670	$44,339.15
						708465 Total	**$222,119.75**
708466	11/12/2024	2099	MCCROMETER, INC.	8005428	1250044	Sewer Flow Meter Monitoring Srv Contract Oct 2024	$1,170.00
						708466 Total	**$1,170.00**
708467	11/12/2024	4703	MUNICIPAL EMERGENCY SVCS, INC.	IN2138275	1250380	Turnout coat and pants for D. Myers	$4,512.80
						708467 Total	**$4,512.80**
708468	11/12/2024	7088	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA,	84580868	1250116	Employee Physical for J. Cardoza	$45.00
				84723373		Employee Physicals for R. Jansen & O. Vallejo	$125.00
				84798748		Employee Physicals for R. Jansen	$35.00
						708468 Total	**$205.00**
708469	11/12/2024	7176	ODP BUSINESS SOLUTIONS, LLC	390614162001	1250117	Copy paper, document holders	$98.58
				392720355001		Planner, calendar, & deskpad	$82.88
						708469 Total	**$181.46**
708470	11/12/2024	7282	ORKIN SERVICES OF CALIFORNIA, INC.	266808564	1250165	Ear wig abatement service for STA251	$135.00
				266445179	1250166	Pest control Svc STA251 date of srv 10/17/2024	$169.99
				266444063		Pest control Svc STA252 Date of srv 10/17/2024	$139.99
						708470 Total	**$444.98**
708471	11/12/2024	7287	PAYMENTUS CORPORATION	INV-15-154430	1250312	2024-2025 IVR Payment processing 09/2024	$892.60
						708471 Total	**$892.60**

CITY OF LOMA LINDA
VOUCHER LIST
11/12/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
708472	11/12/2024	1592	PHOENIX GROUP INFORMATION SYST	092024143	1250308	Delinquent parking ticket prgm 09/2024	$1,162.43
				0920241143	1250307	Code & Animal Admin Cite collection 09/2024	$117.52
				092024903	1250306	Parking Permit Management 09/2024	$2,031.00
						708472 Total	**$3,310.95**
708473	11/12/2024	5772	QUINN COMPANY	WOA00058942	1250316	420F Backhoe Diesel Engine Fluid Injector Repair	$2,139.67
				G4261301	1240360	Bucket-GP 2.7 YD for new loader	$9,104.23
						708473 Total	**$11,243.90**
708474	11/12/2024	5772	QUINN COMPANY	PCA00459365	1250125	Clam shell hydraulic hose on new loader	$112.79
						708474 Total	**$112.79**
708475	11/12/2024	7450	R & J CONSTRUCTION LLC	270	1250329	Paint Finance Dept. & Comm. Dev. Conf. Room	$7,650.00
						708475 Total	**$7,650.00**
708476	11/12/2024	7546	RALPH ANDERSEN & ASSOCIATES	INV-04931	1250326	Contract for Assistant City Manager Recruitment	$7,500.00
						708476 Total	**$7,500.00**
708477	11/12/2024	5911	RDO EQUIPMENT CO	P8638735	1250128	V-Belt	$298.35
				P8576335		V-Belt, wheel, axle, bolt, & lock nut	$397.12
				P8638935		Credit for V-Belt	-$207.61
						708477 Total	**$487.86**
708478	11/12/2024	7306	ROADPOST USA INC	RU08373917	1250171	Iridium Satellite Service 10/25-11/24/2024	$669.50
						708478 Total	**$669.50**
708479	11/12/2024	7440	ROADSAFE TRAFFIC SYSTEMS, INC.	220234	1250363	72 Hour Parking Signs	$311.00
				220236	1250132	""School Bus Stop"" Sign	$65.25
						708479 Total	**$376.25**
708480	11/12/2024	266	ROBBINS & HOLDAWAY	00-1006-47212	1250131	Sept Legal Srvs - LL Gen City Matters	$2,272.50
				00-1006-01-47213		Sept Legal services CC Mtg Gen Matters	$1,080.00
				00-1006-03-47215		Sept Legal services - Personnel	$2,070.00
				00-1006-04-47216		Sept Legal services - Public Safety.	$225.00
				00-1006-06-47218		Sept Legal services - Finance.	$202.50

CITY OF LOMA LINDA
VOUCHER LIST
11/12/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION		AMOUNT
				00-1006-11-47219		Sept Legal services - Claims		$765.00
				00-1006-12-47220		Sept Legal services Misc		$1,035.00
				00-1006-13-47221		Sept Legal services - Public Works		$360.00
				00-1006-02-47214		Sept Legal services - Community Dev		$990.00
							708480 Total	**$9,000.00**
708481	11/12/2024	7452	ROLAND BLACKISTON	WildlandBootsRBlacki		Wildland boot reimbursement		$150.00
				KnowyourApprtsBlacki		Tuition rrmb for Know your apparatus course		$650.00
				DriverOp1B-Blackisto		Tuition rmb for Driver Operator 1B course		$572.00
							708481 Total	**$1,372.00**
708482	11/12/2024	6225	S & H CIVILWORKS	1007	1250214	ADA Ramp & sidewalk installation CIP 24-122		$162,410.81
							708482 Total	**$162,410.81**
708483	11/12/2024	857	S.B. CO OFC AUDITOR/CONTR	AUG 2024		Aug 2024 parking citation collections		$296.00
				SEPT 2024		Sept 2024 parking citation collections		$132.00
				JULY 2024		July 2024 parking citation collections		$590.00
							708483 Total	**$1,018.00**
708484	11/12/2024	320	SAN BERNARDINO CO FIRE DEPT	IN0187516	1250378	Hazardous Material CUPA Permit STA251		$692.00
							708484 Total	**$692.00**
708485	11/12/2024	1379	SAN BERNARDINO COUNTY	109318	1250134	Assessor parcel map revisions for October 2024		$6.00
							708485 Total	**$6.00**
708486	11/12/2024	3163	SBCTA	0827NOV24	1250374	Use Fee for Water System Improvement Mt View Jul		$2,900.89
							708486 Total	**$2,900.89**

CITY OF LOMA LINDA
VOUCHER LIST
11/12/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
708487	11/12/2024	7127	SCA OF CA, LLC	158754PS	1250200	Street Sweeping Srvs Oct 2024	$6,094.08
				158854PS		Street Sweeping for Water Hydrant Clean Up Oct	$30.00
						708487 Total	**$6,124.08**
708488	11/12/2024	3698	SCOTT ZEHM	10162024	1250007	City Hall Fountain Maintenance Svc October	$150.00
						708488 Total	**$150.00**
708489	11/12/2024	6137	SILVERSTRAND TECHNOLOGIES, INC.	168112	1250023	RTP & Corp Yard Security Alarm Monitoring	$49.98
						708489 Total	**$49.98**
708490	11/12/2024	451	SITEONE LANDSCAPE SUPPLY, LLC	146727770-001	1250138	Reaching Tool	$115.55
				147431729-001		Valve box, valve, & PVC	$665.06
				147672651-001		PVC, Valves, & Tubing	$98.92
						708490 Total	**$1,036.01**
708491	11/12/2024	865	SN BERNARDINO CO SHERIFF	25842	1250209	Sheriff Services-Nov. 2024	$588,967.00
						708491 Total	**$588,967.00**
708492	11/12/2024	1356	STAPLES BUSINESS ADVANTAGE	6011842545	1250139	CD Post-it, Planner, Creamer & Hanging Folders	$259.39
				6014668309		Post its, calculator ribbon, forks	$108.16
						708492 Total	**$447.44**
708493	11/12/2024	1451	STATE OF CALIFORNIA DEPT OF	766153	1250370	Background check for prospective new hires Sep	$64.00
						708493 Total	**$64.00**
708494	11/12/2024	5561	STATEWIDE TRAFFIC SAFETY &	13012632	1250140	Traffic cones	$761.24
						708494 Total	**$1,042.03**
708495	11/12/2024	5561	STATEWIDE TRAFFIC SAFETY & SIGNS	13012596	1250140	No Parking & Var. Traffic Signs	$515.86
						708495 Total	**$515.86**

CITY OF LOMA LINDA
VOUCHER LIST
11/12/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
708496	11/12/2024	7413	SYNOPTEK, LLC	1254007	1250335	Server management software VMware 24-25	$4,759.68
				1253869	1250184	Security Operations Center (SOC) 2024-2025 Oct	$9,470.58
						708496 Total	**$14,230.26**
708497	11/12/2024	237	THE COUNSELING TEAM, INC.	INV102200	1250170	Behavior health & wellness srvc 11/2024	$800.00
						708497 Total	**$800.00**
708498	11/12/2024	7199	THE LLOYD PEST CONTROL CO, INC.	8620371	1250028	Gopher control services for Civic Center Oct 2024	$300.00
				8620329	1250198	Gopher control svcs for Elmer Digneo Pk Oct	$200.00
				8614052		Gopher control svcs for Hulda Crooks Pk Oct	$300.00
				8613724		Gopher control svcs for Bryn Mawr Pk Oct	$200.00
				8613426		Gopher control svcs for BB Fields Oct	$300.00
						708498 Total	**$1,500.00**
708499	11/12/2024	4936	TRAFFIC MANAGEMENT, INC.	06-111262	1250148	Traffic Safety Signs	$2,126.07
						708499 Total	**$2,126.07**
708500	11/12/2024	1854	UNDERGROUND SERVICE ALERT	24-251263	1250001	Dig Alert State Regulatory Fee for October	$32.27
						708500 Total	**$142.17**
708501	11/12/2024	1977	VULCAN MATERIALS	2020257	1250152	Asphalt & Aggregate	$315.92
				2041665		A/C Patches Distro	$263.05
				2120763		Aggregate & Asphalt 10/30	$737.77
				2073500		Agg & Asphalt for yard	$518.27
				2078252		Agg & Asphalt for yard	$570.13
						708501 Total	**$2,405.14**
708502	11/12/2024	5500	WEST COAST ARBORISTS, INC.	221013	1250341	Tree trimming/tree removal @ Mission Rd Median	$21,105.00
				221007		Tree trimming/tree removal @ Nelson & Lawton	$2,950.00
						708502 Total	**$24,055.00**
708503	11/12/2024	1917	WILBUR E & JUNE PURVIS	14760	1250156	1 Gal Bar Oil for Chain Saws	$72.73
						708503 Total	**$72.73**

CITY OF LOMA LINDA
VOUCHER LIST
11/12/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
708504	11/12/2024	7566	YU, JEANNIE	22098		UB 993767768 11159 FLORENCE	$12.18
						708504 Total	**$12.18**
						Grand Total	**$1,825,268.97**

CITY OF LOMA LINDA
VOUCHER LIST
11/12/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
944976	10/1/2024	454	MissionSquare	2024093000944976		457 Plan Contributions-09/08 through 09/21/2024	$22,388.35
256428	10/15/2024	454	MissionSquare	2024101500256428		457 Plan Contributions-09/22 through 10/05/2024	$26,329.63
51140	10/24/2024	454	MissionSquare	2024102300051140		457 Plan Contributions-10/06 through 10/19/2024	$22,308.94
102746580	10/3/2024	771	PERS	1002746580/81/82/83		Retirement Contributions-08/25 through 09/07/2024	$72,412.77
102756481	10/18/2024	771	PERS	1002756481/82/83/84		Retirement Contributions-09/08 through 09/21/2024	$72,405.02
102756337	10/16/2024	771	PERS	1002756337/38		Retirement Contributions-09/01 through 09/30/2024	$999.50
102746244	10/9/2024	773	PERS	1002746244		Health Insurance Premium-October 2024	$77,897.87

Total Wires	$294,742.08
Total Checks (Total from previous page):	$1,825,268.97
Grand Total =	$2,120,011.05

PAYROLL: 10/24/2024 $ 440,935.38
PAYROLL: 11/07/2024 $ 413,535.94

CLAIMS VOUCHER APPROVAL

I have reviewed the above listing of payments on check 408410 through 408412 and 708393 through 708504 and wire nos. 944976, 256428, 51140, 102746580, 102756481, 102756337 & 102746244 for a total disbursement of $2,120,011.05 and to the best of my knowledge, based on the information provided, they are correct and are recommended for payment.

Sonia Fabela, Finance Director

Recommend that City Council approve for payment.

T. Jarb Thaipejr, City Manager

Approved by the City Council at their meeting held on November 12, 2024 and the City Treasurer is to pay except as noted.

Phillip Dupper, Mayor

CITY OF LOMA LINDA
VOUCHER LIST
12/10/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION		AMOUNT
708601	11/26/2024	7123	CHARTER COMMUNICATIONS	188776801111424	1250168	Srvc STA251 Acct 188776801 11/18-12/17/24		$138.52
							708601 Total	**$138.52**
708602	11/26/2024	7123	CHARTER COMMUNICATIONS HOLDINGS, LLC	188772001111424	1250168	Srvc STA251 Acct 188772001 11/14-12/13/24		$34.95
							708602 Total	**$34.95**
708603	11/26/2024	7562	MNS ENGINEERS, INC.	87629	1250429	Small Lot Sub. (ADU) Ord. and Rezone of City Lot		$5,345.00
							708603 Total	**$5,345.00**
708604	11/26/2024	7562	MNS ENGINEERS, INC.	87508	1250429	Small Lot Sub. (ADU) Ord. and Rezone of City Lot		$4,230.00
				87944		Small Lot Subdiv Ordinance & Rezoning City Lot		$2,730.00
							708604 Total	**$6,960.00**
708605	11/26/2024	5353	ROMO PLANNING GROUP	2024-01	1250428	Consulting Services-LL Pediatric Bldg July-Aug		$5,197.50
				2024-02		Consulting Services-LL Pediatric Bldg Sept 2024		$13,707.00
				2024-03		Consulting Services-LL Pediatric Bldg Oct. 2024		$23,917.00
							708605 Total	**$42,821.50**
708606	11/26/2024	3294	US POSTAL SERVICE	11212024		Postage for postage machine		$1,000.00
							708606 Total	**$1,000.00**
708607	11/27/2024	7543	RHONDA SPENCER-HWANG	11-20-24Reimb-RSH		Reim of Expenses from LOCC Oct 16-18 2024		$1,079.18
							708607 Total	**$1,079.18**
708608	12/3/2024	1521	FACILITIES PROTECTION SYSTEMS	87523	1250043	Senior Center Kitchen Hydro testing		$2,452.00
							708608 Total	**$2,452.00**
708609	12/3/2024	5502	FRONTIER COMMUNICATIONS	9097997257 Dec 24		Phone costs Corp Yard Fire Alarm 11/19-12/18/24		$60.78
							708609 Total	**$60.78**
708610	12/3/2024	7083	SELF INSURED SERVICES COMPANY	B0G6M3		Dental Premium Dec 24 Coverage		$4,103.00
							708610 Total	**$4,103.00**
708611	12/3/2024	1154	VISION SERVICE PLAN - CA	12121787/0002 Dec 24		Vision Base Plan December 2024		$100.10
				12121787/0001 Dec 24		Vision Buy Up Plan December 2024		$884.50
							708611 Total	**$984.60**

CITY OF LOMA LINDA
VOUCHER LIST
12/10/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
708612	12/10/2024	4229	A & I REPROGRAPHICS	CN00043058	1250046	Plans/Specs for CIP 23-118	$334.52
						708612 Total	**$334.52**
708613	12/10/2024	29	AGUA MANSA PROPERTIES, INC.	62276	1250048	Concrete for yard	$320.00
				62394		Concrete Recycling 11/25/24	$320.00
						708613 Total	**$640.00**
708614	12/10/2024	2653	ALLIANT INSURANCE SVCS, INC.	2881906	1250408	LifeBalance Access-2025	$1,032.00
						708614 Total	**$1,032.00**
708615	12/10/2024	4554	ALTERNATIVE HOSE, INC.	6099555	1250050	Hose assembly, socket, & plug	$42.13
						708615 Total	**$42.13**
708616	12/10/2024	45	AMERIGAS - BLOOMINGTON 1120	3170754624	1250442	40.8 units of Propane for Heritage Park/Cole House	$232.80
						708616 Total	**$232.80**
708617	12/10/2024	7458	ASCENT AVIATION GROUP INC	M315105	1250261	Support and cell service - Corp Yard Fuel Link Oct	$183.18
				M316409	1250266	STA251 Fuel system LNK data Fire Dept	$137.38
				M316408	1250261	Support and cellular svc - Corp Yard Fuel Link Nov	$183.18
						708617 Total	**$503.74**
708618	12/10/2024	3833	ATKINSON, ANDELSON, LOYA, RUUD, & ROMO	730777	1250053	HR legal fees for Oct 2024	$773.85
						708618 Total	**$773.85**
708619	12/10/2024	1400	BOOT BARN 4 SAN BERNARDINO	INV00425451	1250056	Uniform boots/pants for PW	$582.31
						708619 Total	**$582.31**
708620	12/10/2024	110	BURTRONICS BUSINESS SYSTEM	AR119299	1250057	CN10872-01 charge for the 11/13-12/12/24	$61.55
				AR119219		Rate charge for 11/1/2024 to 11/30/2024	$164.06
						708620 Total	**$225.61**
708621	12/10/2024	4071	CALIFORNIA BUILDING STANDARDS	3qtr2024 BldStandard		Building Standards 3rd Qtr 2024	$723.60
						708621 Total	**$723.60**
708622	12/10/2024	5390	CALIFORNIA HIGHWAY ADOPTION CO	1124138	1250009	Maint of southside I-10 Fwy ramp @ Mt View Nov	$350.00
				1124139		Maint of southside I-10 Fwy ramp @ Mt View Nov	$750.00
						708622 Total	**$1,100.00**
708623	12/10/2024	7540	CARL WARREN & COMPANY LLC	CWC-2048916	1250388	Subrogation Recovery	$415.08

CITY OF LOMA LINDA
VOUCHER LIST
12/10/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
						708623 Total	**$415.08**
708624	12/10/2024	4397	CHEMPAK	AR000553	1250060	Jump debris dust pans, handle & brooms	$294.70
						708624 Total	**$294.70**
708625	12/10/2024	7460	CINTAS CORPORATION NO. 3	4212315578	1250206	HazMat compliant uniform/shop towel rental 11/21	$46.75
						708625 Total	**$46.75**
708626	12/10/2024	25	CINTAS CORPORATION NO 2	5241532202	1250061	First Aid supplies.	$430.60
						708626 Total	**$430.60**
708627	12/10/2024	203	CLINICAL LABORATORY OF	2401739-LOM01	1250064	Water testing at Well Site	$12,515.75
						708627 Total	**$12,515.75**
708628	12/10/2024	7069	CMRTA	3795		CMRTA Membership Renewal 2025	$150.00
						708628 Total	**$150.00**
708629	12/10/2024	5762	CORE & MAIN LP	W045859	1250069	Copper tubing	$1,546.43
				W086557		PVC fitting	$34.69
						708629 Total	**$1,581.12**
708630	12/10/2024	5425	CORRPRO COMPANIES, INC.	772611	1250417	Annual cathodic protection inspections and service	$3,000.00
						708630 Total	**$3,000.00**
708631	12/10/2024	761	COSTCO MEMBERSHIP	000111796941371 2025	1250445	2025 Membership Renewal	$195.00
						708631 Total	**$195.00**
708632	12/10/2024	1279	DAILY JOURNAL CORPORATION	B3871824	1250071	Notice inviting bids for CIP 23-118	$420.92
						708632 Total	**$420.92**
708633	12/10/2024	7290	DANNY ELLIS	0001277093	1250073	Duplicate key	$9.79
						708633 Total	**$9.79**
708634	12/10/2024	7305	DOMINIC GOMEZ	234864		H20 Treat. & Distrib. Exam Prep, Grade 2 D Gomez	$349.99
						708634 Total	**$349.99**
708635	12/10/2024	1256	ELROD FENCE CO., INC.	20610	1250076	Materials and labor for chain temp fence	$3,446.00
						708635 Total	**$3,446.00**
708636	12/10/2024	325	EWING IRRIGATION PRODUCTS	24247989	1250446	Pesticide for parks	$2,116.91
						708636 Total	**$2,116.91**
708637	12/10/2024	1521	FACILITIES PROTECTION SYSTEMS	89102	1250012	Maint Agreement Renewal 11119 Earp	$425.00
				89106		Maint Agreement Renewal 26057 Lawrence	$425.00
				89105		Maint Agreement Renewal 25960 Glen Summer Dr	$425.00
				89104		Maint Agreement Renewal 11763 Bryn Mawr	$425.00

CITY OF LOMA LINDA
VOUCHER LIST
12/10/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
				89103		Maint Agreement Renewal 11097 Mesquite Ave	$425.00
				89096	1250014	Maint Agreement for Senior Center Semi-Ann	$1,200.00
				89097	1250013	PM Agreement for Library Semi-Ann	$450.00
				89095	1250016	PM Agreement at Corp Yard Semi-Ann	$400.00
				89112	1250015	PM Fire Alarm System for Civic Center Semi-Ann	$550.00
				89094	1250027	PM Agreement 25964 Mission Rd/Wet Risers Semi-Ann	$550.00
				89098RE	1250011	PM Agreement Halon at City Buildings Semi-Ann	$3,300.00
				89093	1250041	Maintenance Agreement for 10520 Ohio St.	$435.00
						708637 Total	**$9,010.00**
708638	12/10/2024	331	FAIRVIEW FORD SALES, INC.	136449	1250080	Fuel door housing	$42.56
				142568		Heater/Coolant Hose & Coolant	$148.29
						708638 Total	**$190.85**
708639	12/10/2024	5256	FLYERS ENERGY, LLC	24-232066	1250084	Fire Dept. Fuel delivery 11/20/2024.	$2,282.25
				24-232064		Fuel for PW 11/20	$2,427.25
				24-232065		Fuel delivery for PW Dept 11/20	$1,975.46
						708639 Total	**$6,684.96**
708640	12/10/2024	2484	HAAKER EQUIPMENT CO	C1AJYE	1250092	Rake & 6 foot pot, Fiber	$748.20
				C1AKF7	1250447	Hose reel for vactor truck	$1,656.89
						708640 Total	**$2,405.09**
708641	12/10/2024	5458	HIRSCH PIPE & SUPPLY	9890374	1250094	4 X 20 PVC Pipe	$172.38
						708641 Total	**$172.38**
708642	12/10/2024	7545	INLAND EMPIRE PLUMBING INC	INV1351	1250437	STA251 Faucet replacemnt & wtr filter installation	$775.43
				INV1352	1250440	Backflow Repair @ Heritage Park	$435.65
						708642 Total	**$1,211.08**
708643	12/10/2024	7538	J. OROZCO ENTERPRISES, INC.	28478	1250289	Landscape Maintenance LMD Nov	$26,880.77
				28476	1250317	Misc Landscape repairs in LMD area Nov 2024	$1,583.00
						708643 Total	**$28,463.77**
708644	12/10/2024	7486	JACOB GREEN & ASSOCIATES, INC.	2751	1250427	Emerg. mgmt Training 10/31/2024	$19,400.00
						708644 Total	**$19,400.00**
708645	12/10/2024	5144	JAMES D. HUSS JR.	24072	1250154	Weed abatement fr APN 028403220 completed 11/19/24	$210.00

CITY OF LOMA LINDA
VOUCHER LIST
12/10/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION		AMOUNT
				24070		Weed abatement for APN 028-438-401		$560.00
							708645 Total	**$770.00**
708646	12/10/2024	6071	KELLERMEYER BERGENSONS SERVICE	INVS044479	1250196	Janitorial Svcs for City bldgs & Cole House Dec		$8,430.37
							708646 Total	**$8,430.37**
708647	12/10/2024	7417	LIEBERT CASSIDY WHITMORE	279760	1250105	Personnel Attorney Fees for Oct		$540.00
							708647 Total	**$540.00**
708648	12/10/2024	1733	LOWE'S COMPANIES, INC.	71239	1250110	Saw, fogger, foam ear, & broom		$108.72
				71128		Paint buckets, primer, wash brush, & buckets		$175.05
				89219		Ladder, PVC, paint, tape, thinner, brushes, etc.		$423.35
				86028		Bolts for sign		$3.46
				74107		Patching asphalt		$180.35
				74680		Plastic boots		$57.49
				74111		Brush		$8.77
				87156		Outdoor timer for community garden		$25.81
				88535		Restroom signs for Bailey Pk		$26.82
				73970		Key ID Tag, Carabiner, Padlocks		$46.28
				76575		Outdoor outlet & extension cord		$25.69
							708648 Total	**$1,081.79**
708649	12/10/2024	3855	LYNN A. HIRTZ	305014	1250072	Filters, spark plug, primer, screws, washer, etc.		$118.72
				305015		Filters, fuel tank, spark plug, etc.		$90.67
				300148		Harness, pruner, filter, spark plug, & fuel filter		$421.64
				305016		Echo hedgetrimmer		$320.55
				300147		Electric hedge trimmer & power blower		$795.17
							708649 Total	**$1,746.75**
708650	12/10/2024	5804	MCC PIPELINE, INC.	2916-0028		Refund hydrant meter deposit 09/09/24 2916-0028		$600.00
							708650 Total	**$600.00**
708651	12/10/2024	2099	MCCROMETER, INC.	8005824	1250044	Sewer Flow Meter Monitoring Srv Nov 2024		$1,170.00
							708651 Total	**$1,170.00**
708652	12/10/2024	2876	MOORE, IACOFANO, GOLTSMAN, INC.	0089012	1250433	LL Housing Related Trck, Project 013922 11/2024		$3,140.22
				0088569		LL Housing Related Trck, Project 013922 9/2024		$5,582.50
				0088709		LL Housing Relatd Trck, Projct 013922 10/2024		$3,607.28
							708652 Total	**$12,330.00**

CITY OF LOMA LINDA
VOUCHER LIST
12/10/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION		AMOUNT
708653	12/10/2024	5866	NEW IMAGE INTERIOR FLOORING	1096	1250373	Rubber base toe kick in STA251 kitchen		$850.00
							708653 Total	**$850.00**
708654	12/10/2024	7176	ODP BUSINESS SOLUTIONS, LLC	390876091001	1250117	Planners		$286.40
				391141646001		Office supplies for supply room		$193.64
				394098172001		Office supplies for Public Works		$301.11
							708654 Total	**$781.15**
708655	12/10/2024	7163	OSCAR AGUIRRE	5195	1250426	8 Yards of concrete		$1,670.13
							708655 Total	**$1.670.13**
708656	12/10/2024	7287	PAYMENTUS CORPORATION	INV-15-155709	1250312	2024-2025 IVR Payment processing 10/2024		$1,312.41
							708656 Total	**$1,312.41**
708657	12/10/2024	1592	PHOENIX GROUP INFORMATION SYST	102024903	1250306	Parking Permit Management 10/2024		$1,167.00
				102024143	1250308	Delinquent parking ticket prgm 10/2024		$2,463.42
				1020241143	1250307	Code & Animal Admini Citation collection 10/2024		$615.68
							708657 Total	**$4,246.10**
708658	12/10/2024	5772	QUINN COMPANY	G38968012	1240280	New Caterpillar Inc 926M Wheel Loader		$276,005.60
							708658 Total	**$276,005.60**
708659	12/10/2024	7306	ROADPOST USA INC	RU08375664	1250171	Iridium Satellite Service 11/25-12/24/2024		$669.50
							708659 Total	**$669.50**
708660	12/10/2024	3698	SCOTT ZEHM	11202024	1250007	City Hall Fountain Maintenance Svc Nov 2024		$150.00
							708660 Total	**$150.00**
708661	12/10/2024	6137	SILVERSTRAND TECHNOLOGIES, INC.	169729	1250023	RTP & Corp Yard Security Alarm Monitoring Dec		$49.98
							708661 Total	**$49.98**
708662	12/10/2024	451	SITEONE LANDSCAPE SUPPLY, LLC	148248693-001	1250138	Supplies for Redlands Blvd		$36.37
				148290664-001		Valve boxes for Edison easment		$203.86
				148475161-001		Dripline for Community Garden		$132.59
				148475525-001		Connector for Community Garden		$15.05
				148246893-001		Irrigation parts for Redlands Blvd		$36.37
				148278234-001		Water & Shovel		$60.53
							708662 Total	**$484.77**
708663	12/10/2024	1356	STAPLES BUSINESS ADVANTAGE	6016667168	1250139	Batteries, Post-it, legal folders		$82.97
				6016667167		Office supplies for supply room		$88.67
							708663 Total	**$171.64**

CITY OF LOMA LINDA
VOUCHER LIST
12/10/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
708664	12/10/2024	2751	SUNDOWN WINDOW TINTING	C81266	1250404	Facia for windows in Finance Department	$382.62
						708664 Total	**$382.62**
708665	12/10/2024	1989	SWRCB FEES	SW-0301532	1250444	SWRCB ANNUAL PERMIT/FAC #836M1000274	$10,920.00
						708665 Total	**$10,920.00**
708666	12/10/2024	6269	TESS ELECTRIC INC.	1531	1250145	Replace R5 power supply & motor starter	$1,987.66
				1533		Troubleshoot drive at R5	$660.00
				1534		FOLLOW-UP SERVICE CALL AT R5	$1,320.00
						708666 Total	**$3,967.66**
708667	12/10/2024	7199	THE LLOYD PEST CONTROL CO, INC.	8657258	1250028	Gopher control services for Civic Center Nov	$300.00
				8649631	1250198	Gopher control svcs for BB Fields Nov	$300.00
				8649630		Gopher control svcs for Hulda Crooks Pk Nov.	$300.00
				8657257		Gopher control svcs for Bailey Pk Nov	$200.00
				8657259		Gopher control svcs for Elmer Digneo Pk Nov	$200.00
				8650810		Gopher control svcs for Bryn Mawr Nov	$200.00
						708667 Total	**$1,500.00**
708668	12/10/2024	1804	THE SUN	900370663 11-13-24	1250441	26 week newspaper subscription #900370663	$550.84
						708668 Total	**$550.84**
708669	12/10/2024	6147	TOMAS LEONHARDT	Reimb-Run#24-257737		Reimbursement for overpayment for run # 24-257737	$50.00
						708669 Total	**$50.00**
708670	12/10/2024	304	TYLER TECHNOLOGIES, INC.	045 489642	1250436	Tyler#5189-Main ComDev Suite&GIS 12/1/24-11/30/25	$11,356.80
						708670 Total	**$11,356.80**
708671	12/10/2024	1854	UNDERGROUND SERVICE ALERT OF	1120240157	1250010	Dig Alert Tickets Nov 2024	$96.95
				24-251633	1250001	Dig Alert State Regulatory Fee November 2024	$32.27
						708671 Total	**$129.22**
708672	12/10/2024	1977	VULCAN MATERIALS	2185163	1250152	1 Bucket of tack	$87.00
				2185331		7 Tons of asphalt	$720.62
				2258999		Base	$111.55
				2290544		Fill sand	$2,178.39
						708672 Total	**$3,097.56**

CITY OF LOMA LINDA
VOUCHER LIST
12/10/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
708673	12/10/2024	5500	WEST COAST ARBORISTS, INC.	221994	1250341	Tree trimming/tree removal for Lawton Ave	$7,410.00
				222002		Loop streets pruning	$8,190.00
				221993		Bryn Mawr Ave Pruning	$3,465.00
						708673 Total	**$19,065.00**
708674	12/10/2024	7561	WESTERN STATE DESIGN, INC.	0609601-IN	1250431	Troubleshoot & repair STA251 commercial washer	$711.27
						708674 Total	**$711.27**
708675	12/10/2024	1917	WILBUR E & JUNE PURVIS	14808	1250156	Sharpening chains	$60.00
				15400		Rope, dust covers, & labor cost	$44.69
				14895		New cover, nut, & washer	$27.43
				15575		Spray & oil	$79.74
				15641		Labor for sharpening chains	$54.00
						708675 Total	**$265.86**
						Grand Total	**$528,737.85**

CITY OF LOMA LINDA
VOUCHER LIST
12/10/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
677133	11/25/2024	454	MissionSquare	2024112500677133		457 Plan Contributions-11/03 through 11/16/2024	$21,647.52

Total Wires	$21,647.52
Total Checks (Total from previous page):	$528,737.85
Grand Total =	$550,385.37

PAYROLL: 12/05/2024 $397,817.76

CLAIMS VOUCHER APPROVAL

I have reviewed the above listing of payments on check 708601 through 708675 and wire nos. 677133 for a total disbursement of $550,385.37 and to the best of my knowledge, based on the information provided, they are correct and are recommended for payment.

Sonia Fabela, Finance Director

Recommend that City Council approve for payment.

T. Jarb Thaipejr, City Manager

Approved by the City Council at their meeting held on December 10, 2024 and the City Treasurer is to pay except as noted.

Phillip Dupper, Mayor

City of Loma Linda

Regular City Council Staff Report

Approval of Minutes November 12, 2024 [City Clerk]

Meeting	Agenda Group
Tuesday, December 10, 2024, 7:00 PM	Consent Calendar Item: 3B.

To	From
City Council	Lynette Arreola, City Clerk

Approval of Minutes for Regular City Council held on November 12, 2024.

Attachments

Regular City Council-11-12-2024-minutesDraft.pdf

Minutes for the Regular City Council

25541 Barton Road, Loma Linda, CA 92354

November 12, 2024, 7:03 PM - November 12, 2024, 8:11 PM

Roll Call: *(The following members were in attendance)*

- **Phillip Dupper,** Mayor
- **Ronald Dailey,** Mayor pro tempore
- **Ovidiu Popescu,** Councilmember
- **Rhodes Rigsby,** Councilmember
- **Rhonda Spencer-Hwang,** Councilmember

1. Call to Order

1A. Call to Order- 7:03 PM

1B. Roll Call- 7:03 PM

City Council all present; Staff Present: T. Jarb Thaipejr, City Manager; Diane Robbins, City Attorney; Lynette Arreola, City Clerk; Sonia Fabela, Finance Director; Dan Harker, Fire Chief; Lorena Matarrita, Community Development Director; Andrew Sanchez. Customer Support Technician; and Lt. Kaysie Smith, San Bernardino County Sheriff's Department

1C. Closed Session/Workshop- 7:03 PM

No items scheduled.

1D. Invocation and Pledge of Allegiance - Mayor pro tempore Dailey- 7:03 PM

The Invocation and Pledge of Allegiance was led by Councilmember Popescu. Mayor pro tempore Dailey entered the Council Chambers at 7:05 pm.

1E. Items to be Added or Deleted- 7:06 PM

No items were added or deleted.

1F. Oral Reports/Public Participation - Non-Agenda Items (Each Speaker limited to 3 minutes. Pursuant to the Brown Act, no action or discussion can be taken by City Council)- 7:06 PM

No public participation upon invitation by the Mayor.

1G. Conflict of Interest Disclosure- 7:06 PM

No items of conflict were noted.

2. Scheduled and Related Items

2A. Public Hearing - Council Bill #R-2024-36 - Ordering Annexations 78 (Gold Crest - Tract 20417) & 79 (Sierra Crest - Tract 20442) into the Landscape Maintenance District No. 1- 7:06 PM

The City Manager presented the report, stating staff recommended approval of the project as recommended. He noted that assessment ballots to annex into the Landscape Maintenance District were mailed and received.

The City Clerk opened the two ballots received, one for each Annexation. For Annexation 78, she noted the ballot vote was in favor of annexing into Landscape Maintenance District No. 1; and for Annexation 79, she noted the ballot vote was in favor of annexing into Landscape Maintenance District No. 1.

Motion by Phillip Dupper, seconded Rhodes Rigsby, and passing by a vote of 5-0-0-0-0
to Adopt Council Bill #R-2024-36 - Resolution No. 3234 - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA CONFIRMING THE ANNEXATION OF ANNEXATION NO. 78 (GOLD CREST – TRACT 20417) AND ANNEXATION NO. 79 (SIERRA CREST – TRACT 20442) (ANNEXATION TERRITORIES) INTO LOMA LINDA LANDSCAPE MAINTENANCE DISTRICT NO. 1, THE DIAGRAM AND ASSESSMENTS RELATED THERETO, OVERRULING ALL PROTESTS CONCERNING THE ASSESSMENTS AND ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS BEGINNING IN FTHE ISCAL YEAR 2025/2026 (IF NOT MAINTAINED BY HOMEOWNER'S ASSOCIATION)

2B. Community Garden Operations and Needs Analysis Report [Amy Jones]- 7:15 PM

Amy Jones introduced her garden expert, Jane, and presented a PowerPoint presentation included with the agenda packet. The presentation exhibited photos of the garden, its gardeners, volunteers, activities, and support provided by the City. She explained that she reopened the community garden approximately six and a half years ago. After gaining an understanding of the community's needs, she modified the format from individual plots to a shared community space where she developed various garden sections. She discussed a few of its benefits such as food production, flower gardens, and community building. She displayed an aerial photo comparing the garden's appearance at its reopening to its current state highlighting its progress. She discussed the various programs and activities, the partnerships with community-based organizations, and the volunteer support. She also discussed the challenges including thefts, operation expenses, and labor demands. She suggested community event ideas and extended an invitation to the Council.

A discussion followed regarding the garden's budget and expenses. Finance Director Fabela commended Amy for the incredible work she and her team have accomplished. In response to budget questions, she explained the City's fiscal year budget process, adding that donations, expenses, supplies, equipment, City labor hours, and water and electrical costs should be tracked and reported to the City for audit purposes. She explained that all those costs are factored into the garden's overall budget. Ms. Jones agreed to work with the City.

Councilmembers appreciated the efforts and hard work of Amy and her team in the growth of the garden. It was noted that the City is also facing budget challenges. The Mayor thanked Amy and Jane for their comprehensive presentation.

3. Consent Calendar

Motion by Rhodes Rigsby, seconded Ovidiu Popescu, and passing by a vote of 5-0-0-0-0
to Approve the Consent Calendar as submitted.

3A. Demands Registers - November 12, 2024 [Finance]- 7:58 PM

Approved the Demands Registers dated:

- November 12, 2024, with commercial demands totaling $2,120,011.05 and Payroll dated October 24, 2024, totaling $440,935.38 and Payroll dated November 7, 2024, totaling $413,535.94.

3B. Approval of Minutes of October 22, 2024 [City Clerk]- 7:58 PM

Approved the minutes of October 22, 2024, as submitted.

3C. Treasurer's Report - October 2024 [Finance]- 7:58 PM

Accept the October Treasurer's Report for filing.

3D. Fire Department's Activity Report - October 2024 [Fire]- 7:58 PM

Accept the October Fire Department's Activity Report for filing.

3E. Agreement for Professional Services with CSG Consultants [Community Development]- 7:58 PM

Approved Agreement with CSG Consultants as recommended.

3F. Agreement for Professional Services with Moore Iacofano Goltsman, Inc. (MIG) [Community Development]- 7:58 PM

Approved agreement with Moore Iacofano Goltsman, Inc. (MIG) as recommended.

3G. Supplemental Appropriation Funding of $59,000 and Award Contract for Council Chamber AC Unit (2) Replacement [Public Works]- 7:58 PM

Approved the supplemental appropriation of $59,000, awarded the contract to Loma Linda Heat & Air Conditioning, Inc.. for $48,946.17, and authorized a contingency allocation of $10,000.

3H. Council Bill # R-2024-37 - Approve Final Tract Map No. 20403 (Canyon Ranch, North) [Public Works]- 7:58 PM

Adopted Council Bill #R-2024-37 - Resolution No. 3235

RESOLUTION NO 3235

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, APPROVING FINAL TRACT MAP 20403 (SOUTH OF BARTON ROAD AND WEST OF SAN TIMOTEO CANYON ROAD)

3I. Council Bill #R-2024-38 - Approve Final Tract Map No. 20404 (Canyon Ranch, South) [Public Works]- 7:58 PM

Adopted Council Bill #R-2024-38 - Resolution No. 3236

RESOLUTION NO 3236

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, APPROVING FINAL TRACT MAP 20404 (NORTH OF BEAUMONT AVENUE AND WEST OF NEVADA STREET)

3J. Notice of Completion of the Installation of Water Valves at Various Locations (CIP 24-670) - Contractor: MCC Pipeline, Inc. [Public Works]- 7:58 PM

Accepted as complete and authorized recordation of Notice of Completion documents.

4. Old Business

4A. Council Bill No. O-2024-06 (Second Reading) an ordinance of the City of Loma Linda to establish a Small Home Lot Development - 10 Residential Units Maximum Chapter in Title 17 (Zoning) of the Loma Linda Municipal Code (Master Development Application No. 2024-0027/Development Code Amendment No. 2024-0006) [Community Development]- 7:59 PM

Community Development Director Matarrita noted no document changes or public comments received for the second reading of the ordinance and recommended the adoption of Council Bill #O-2024-06.

Motion by Ovidiu Popescu, seconded Rhodes Rigsby, and passing by a vote of 5-0-0-0-0
to Waive the full reading of the Ordinance, but read by title only and Adopt Council Bill #O-2024-06 - Ordinance No. 782 - AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, AMENDING THE MUNICIPAL CODE TO ESTABLISH A SMALL HOME LOT DEVELOPMENT-10 RESIDENTIAL UNITS MAXIMUM CHAPTER IN TITLE 17 (ZONING) OF THE LOMA LINDA MUNICIPAL

4B. Council Bill No. O-2024-07 (Second Reading) an ordinance of the City Council of the City of Loma Linda amending in part, Title 17 (Zoning), Chapter 17.110 (Accessory Dwelling Units and Junior Accessory Dwelling Units) of the Loma Linda Municipal Code (Master Development Application No. 2024-0026/Development Code Amendment No. 2024-0005) [Community Development]- 8:01 PM

Community Development Director Matarrita noted no document changes or public comments received for the second reading of the ordinance and recommended the adoption of Council Bill #O-2024-07.

Motion by Rhodes Rigsby, seconded Rhonda Spencer-Hwang, and passing by a vote of 5-0-0-0-0
to Waive the full reading of the Ordinance, but read by title only and Adopt Council Bill #O-2024-07 - Ordinance No. 783 - AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, AMENDING IN PART, TITLE 17 (ZONING), CHAPTER 17.110 (ACCESSORY DWELLING UNITS AND JUNIOR ACCESSORY DWELLING UNITS) OF THE LOMA LINDA MUNICIPAL CODE

5. New Business

No items scheduled.

6. Reports

6A. Reports of Council Members- 8:03 PM

Mayor Dupper noted a complaint he received from a resident who was disputing some very high-intensity lighting from his neighbors that shines into his property.

Mayor Pro Tempore Dailey commended the City for the repaving on Redlands Boulevard, noting that the streets in the City are in better condition than some neighboring cities. He inquired about the building located at the northwest corner of Richardson and Redlands Blvd. Community Development Director Matarrita explained that the property owner is gradually completing construction.

Councilmember Spencer-Hwang was asked by residents if overgrown vegetation on the south side of the wash can be maintained. City Manager Thaiperj stated that the City will maintain it if it is in the city's right-of-way.

6B. Reports Of Officers- 8:09 PM

City Manager Thaipejr noted that he would be on vacation from November 15 to December 2 and that Chief Harker would be the Acting City Manager. He announced the Christmas Tree Lighting is December 2; the Lopers Holiday Classic is Dec. 8 and the Fire Department's Parade of Lights will be on three dates in December.

7. Adjournment

The meeting adjourned at 8:09 pm.

City of Loma Linda

Regular City Council Staff Report

C. Treasurer's Report - November 2024 [Finance]

Meeting	Agenda Group
Tuesday, December 10, 2024, 7:00 PM	Consent Calendar Item: 3C.

To	From
City Council	Sonia Fabela, Finance Director

RECOMMENDATION:

It is recommended that the City Council receive the report for filing.

Attachments

Treasurers Report November 2024.pdf

CITY OF LOMA LINDA

COMPOSITION OF CASH

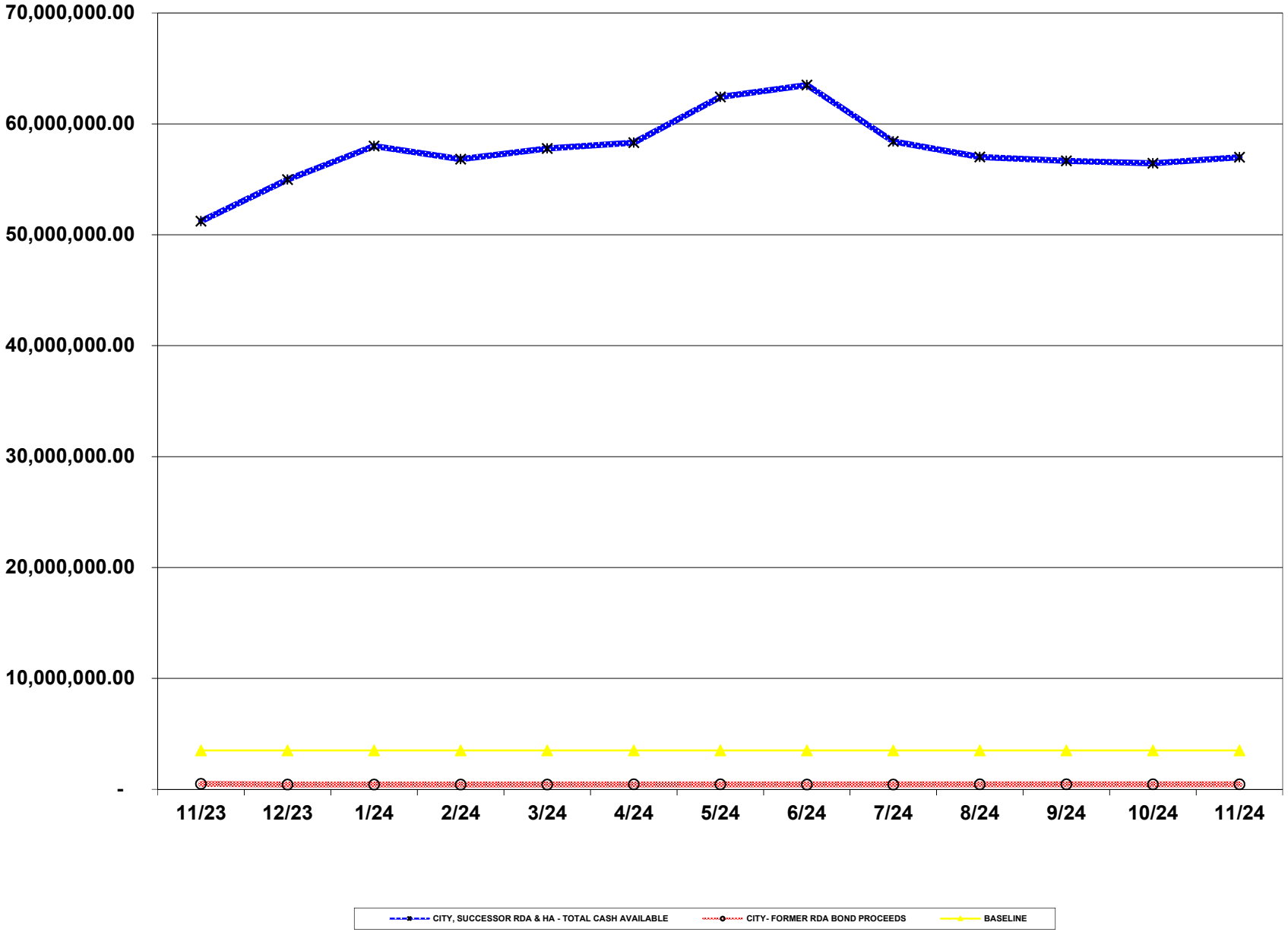
November 2024

DEMAND DEPOSIT ACCOUNTS					
CITY - BANK OF AMERICA - MAIN CHECKING ACCOUNT					$ 1,795,585.50
Outstanding Checks as of month-end					(830,325.79)
CITY - MAIN CHECKING ACCOUNT AVAILABLE BALANCE					**$ 965,259.71**
BANK OF AMERICA - PAYROLL					**$ 21,629.51**
HOUSING AUTHORITY - BANK OF AMERICA - CHECKING ACCOUNT					397,553.17
Outstanding Checks as of month-end					(38,405.12)
HOUSING AUTHORITY - CHECKING ACCOUNT AVAILABLE BALANCE					**$ 359,148.05**
SUCCESSOR AGENCY - BANK OF AMERICA - CHECKING ACCOUNT					18,795.10
Outstanding Checks as of month-end					-
SUCCESSOR AGENCY - CHECKING ACCOUNT AVAILABLE BALANCE					**$ 18,795.10**
DEMAND DEPOSIT ACCOUNTS - TOTAL					**$ 1,364,832.37**
INVESTMENTS	**YIELD**				
LOCAL AGENCY INVESTMENT FUND (LAIF)					
CITY	4.477%	$ 53,562,642.90			
CITY - Former RDA Bond Proceeds	4.477%	438,669.68			
CITY -Total			54,001,312.58		
SUCCESSOR RDA	4.477%		222,949.28		
HOUSING AUTHORITY	4.477%		1,410,499.31		
INVESTMENTS TOTALS					**$ 55,634,761.17**
OTHER CASH					
IMPREST ACCOUNT			$ 500.00		
CASH ON HAND			1,350.00		
OTHER CASH TOTAL					**$ 1,850.00**
CASH AND INVESTMENTS - GRAND TOTAL					**57,001,443.54**
PREVIOUS MONTH					56,450,269.86
CHANGE +/(-)					$ 551,173.68

All investments are in accordance with the City Investment Policy, and as such, sufficient funds are available to meet the cash flow requirements of Loma Linda, including the next thirty days' obligations.

Treasurer

CITY OF LOMA LINDA
MONTHLY TREASURER'S REPORT 11/23-11/24



City of Loma Linda

Regular City Council Staff Report

D. Fire Department's Activity Report - November 2024 [Fire]

Meeting	Agenda Group
Tuesday, December 10, 2024, 7:00 PM	Consent Calendar Item: 3D.

To	From
City Council	Nataly Alvizar, Executive Aide

RECOMMENDATION:

It is recommended that the City Council receive the report for filing.

Attachments

November 2024 Fire Activity Report.pdf

SUBJECT: November 2024 Fire Department Activity Report

Operations Division:

The Fire Department's Operations Division responded to 480 incidents in November 2024. There were 39 calls/incidents given or received in Mutual/Automatic Aid. The alarm types are broken down as follows:

Fire & Rescue	Month		YTD	
Medical Aid (MA)	317	66.0%	3239	67.4%
Traffic Collision (TC)	10	2.1%	136	2.8%
MA + TC	***327***	**68.1%**	***3375***	***70.3%***
Hazardous Conditions	*2*	2.40%	39	0.70%
Hazardous Material	1	0.40%	11	0.40%
Public Assistance	19	6.90%	229	5.50%
Rescue	2	0.90%	15	0.60%
Structure Fire	1	2.10%	28	1.00%
Cooking	2	0.00%	6	0.10%
Vegetation Fire	7	0.40%	41	0.70%
Vehicle Fire	0	0.00%	12	0.10%
Refuse Fire	8	1.10%	82	1.40%
All Fires	**18**	**3.60%**	169	***3.30%***
Good Intent/Dispatched & Cancelled Enroute	51	10.6%	415	8.6%
Fire Alarm Activation*	21	4.4%	206	4.3%

*Note: Includes accidental activation, burnt food, system malfunction, malicious, etc.

City of Loma Linda

Regular City Council Staff Report

E. Request from Two Canyons Conservancy to Waive the Planning Application Fees for the Frink Adobe Historical Preserve Project [Community Development]

Meeting	Agenda Group
Tuesday, December 10, 2024, 7:00 PM	Consent Calendar Item: 3E.

From	Via
Lorena Matarrita, Community Development Director	T Jarb Thaipejr, City Manager

RECOMMENDATION

Approve the Two Canyons Conservancy request to waive planning application fees for the Minor Precise Plan of Design Application and Certificate of Appropriateness, totaling $2,630.

BACKGROUND

Two Canyons Conservancy (TCC), a 501(c)(3) non-profit organization, is collaborating with Lennar Homes to secure ownership of the historic Frink Adobe site at 26248 Mission Road. TCC plans to rehabilitate the 1860s-era Frink Adobe residence and transform the surrounding property into a public historic preserve. This project will include:

- Restoring the historic Frink Adobe residence.
- Relocating elements of the old barn/shed to the subject lot.
- Providing limited parking, including space for vehicles and a school bus.
- Preserving and expanding the historic Frink orange trees.
- Adding historically appropriate landscaping to enhance the site.

Upon completion, the site will be accessible to the public, with a focus on educating local schoolchildren about the Frink family's history, the pre-contact Native American era, and the historic Zanja ditch that once crossed the property. Additional improvements include a detached restroom facility and repurposing the old barn/shed for private storage use.

ANALYSIS/DISCUSSION

The Frink Adobe will remain a historic residence but will be repurposed as a public preserve rather than a private dwelling. In addition to restoring the Adobe, the proposal includes a public parking area, a new garden, the repurposing of the old barn/shed for accessory storage, and the addition of a detached restroom facility for visitors.

In accordance with Chapter 17.30 of the Loma Linda Municipal Code, minor aesthetic, land use, or traffic-impacting projects, including large accessory structures, require submission of a Minor Precise Plan of Design (PPD) application. The Minor PPD ensures the project complies with applicable design standards, guidelines, and ordinances, and aligns with the general plan. Minor PPD applications are reviewed by the Community Development Director, without formal discretionary review. However, due to the site's location in the Mission Historic District, the proposal will also be reviewed by the Historical Commission and requires a Certificate of Appropriateness, in line with district guidelines.

TCC's plans are consistent with the approved Management and Maintenance Plan for the Frink Adobe, ensuring preservation standards are met.

The total application fees of $2,630 consist of:

- $2,270 for the Minor Precise Plan of Design
- $360 for the Certificate of Appropriateness

TCC has requested a waiver of these fees, which would reduce the administrative costs associated with the planning application. Building review, permits, and inspection fees will still apply. To clarify, the fee waiver would not be considered a financial contribution to the project, the rehabilitation efforts, or the non-profit organization.

GENERAL PLAN AND CODE CONSISTENCY

The fee waiver request aligns with the City's objectives for fostering partnerships with local non-profits to enhance community vitality and quality of life. Specifically, this project supports the following:

- The Groves at Loma Linda Specific Plan (Planning Area 3-6): Community Benefiting Improvement project conditional of approval.
- General Plan Policy 9.7.5: Preserve and protect the City's historic structures and neighborhoods.
- General Plan Policy 2.2.7.4: Preserve reminders of Loma Linda's history and provide opportunities for historical preservation and passive recreation.

While there are no explicit criteria for fee waivers, the Council has historically supported similar requests for non-profits, particularly for special event permits. Staff recommends continuing to evaluate future waiver requests on a case-by-case basis.

ENVIRONMENTAL IMPACT

Not applicable.

FINANCIAL IMPACT

The total planning application fee of $2,630 covers the director-level review for the Minor Precise Plan of Design and the Historical Commission's review for the Certificate of Appropriateness (requiring Council ratification). The City's general fund would absorb the cost of staff time for processing these applications if the waiver is approved.

ATTACHMENT

A. Request Letter for Fee Waiver

Attachments

Attachment A - Request Letter for Fee Waiver.pdf

TWO CANYONS
Conservancy

Two Canyons Conservancy
1711 Rolling Hills Rd
Sacramento, CA 95864

petedangermond@gmail.com; 916 606-1200

December 3, 2024

City of Loma Linda
Community Development Department
25541 Barton Road,
Loma Linda, CA 92354

Subject: Fee Waiver Request for the Proposed Frink Adobe Historic Preservation Project

To Whom It May Concern:

This letter provides a brief summary of the proposed Frink Adobe Historic Preservation project, located at 26248 Mission Road, and includes a request for the waiver of a planning-related application fees.

The Two Canyons Conservancy (TCC) is a registered 501(c)(3) nonprofit organization dedicated to the preservation and restoration of the California-registered historic Frink Adobe. Our goal is to transform the surrounding property into a public historic park/preserve that will serve as a community resource. This project aligns with the City of Loma Linda's Community Benefiting Improvement site conditions as outlined in the Groves at Loma Linda Specific Plan for Planning Area 3-6. Additionally, it advances General Plan policies such as Guiding Policy 9.7.5, which emphasizes the need to "preserve and protect the City's historic structures and neighborhoods," and Policy 2.2.7.4, which calls to "preserve existing reminders of Loma Linda's history... and provide historical preservation organizations and passive recreation in a historic setting."

As part of this initiative, we will restore the historic Frink Adobe (circa 1860s), relocate elements of its original shed, provide limited parking for both vehicles and a school bus, and preserve and expand the historic Frink orange trees. Landscaping will be added in a historically accurate manner to further enhance the site. Upon completion, the site will be open to the public, with a focus on local schoolchildren. These students will have the opportunity to learn about the history of the Frink family, the pre-contact Native American era, and the historic Zanja ditch that once flowed through the property.

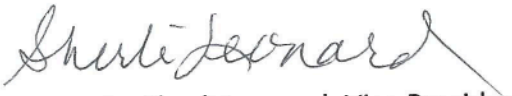
TCC is not an endowed organization and so we have had to rely entirely on fundraising efforts to support this and our other projects which is very challenging in these times. Therefore, in light of the public benefit this project will provide, we respectfully request the waiver of planning-related application and permit fees for the Frink Adobe Historic Park project.

[redacted]

We are grateful for the opportunity to collaborate with city staff on this exciting and important project, which we believe will become a significant asset to the City of Loma Linda and its historic Mission District. Thank you for your consideration.

Sincerely,

Pete Dangermond
President, Two Canyons Conservancy



Signature by Sherli Leonard, Vice President, Board of Directors,
Two Canyons Conservancy, on behalf of Pete Dangermond

City of Loma Linda

Regular City Council Staff Report

F. Council Bill #R-2024-40 - Cal OES Designation of Applicant's Agent Resolution– Hazard Mitigation Grant Program and Pre-Disaster Mitigation Program [Fire]

Meeting	Agenda Group
Tuesday, December 10, 2024, 7:00 PM	Consent Calendar Item: 3F.

To	From
City Council	Nataly Alvizar, Executive Aide

Via
Dan Harker, Fire Chief

RECOMMENDATION:

It is recommended that the City Council adopt Council Bill #R-2024-40 designating the applicant's agents for non-state agencies.

BACKGROUND:

When a State or Federal Declaration of Disaster is made, that act can sometimes open the doors to Disaster related Hazard Mitigation, Pre-Disaster Mitigation, and/or Recovery funding. If the City of Lorna Linda has damages or costs associated with responding to an incident that has been recognized as a declared disaster, we can apply for funding to help recover or be reimbursed for expenses. The City of Lorna Linda may also apply for Hazard Mitigation and Pre-Disaster Mitigation grant funding.

The process of petitioning for this funding requires an action by an authorized body or agent of the City of Loma Linda.

ANALYSIS:

On October 10, 2017, in response to the California Wildfires, a Presidential declaration of a major disaster for the State of California was declared under authority of the Robert T. Stafford Disaster Relief and Emergency Assistance Act. This declaration, FEMA-4344-DR, allows for federal disaster assistance, including assistance under the Hazard Mitigation Grant Program throughout the state.

Adoption of this resolution succeeds Loma Linda Resolution 3032, dated August 13, 2019, which formally designated the City Manager, Assistant City Manager, and Fire Chief as authorized agents to execute a disaster funding application.

Additionally, adoption of this resolution will again formally designate the City Manager, Assistant City Manager, or Fire Chief as authorized agents to execute Disaster Funding applications for the FEMA-4344-DR and future incidents. This would allow the City to be able to act quickly when disaster funding sources become available. Designations established by this resolution are good for three (3) years, but can be changed by the City Council at any time.

FINANCIAL IMPACT:

Adoption of this resolution will allow the designate authorized agents to apply for and manage the documentation associated with receiving any federal or state disaster assistance funding.

Attachments

Cal OES Form 130 - 12-10-24.pdf

STATE OF CALIFORNIA
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
DESIGNATION OF APPLICANT'S AGENT RESOLUTION
NON-STATE AGENCIES
OES-FPD-130 (Rev. 10-2022)

RECOVERY DIRECTORATE
FINANCIAL PROCESSING DIVISION

Cal OES ID No: _____

DESIGNATION OF APPLICANT'S AGENT RESOLUTION FOR NON-STATE AGENCIES

BE IT RESOLVED BY THE City Council (Governing Body) OF THE City of Loma Linda (Name of Applicant)

THAT City Manger (Title of Authorized Agent), OR

Assistant City Manager (Title of Authorized Agent), OR

Fire Chief (Title of Authorized Agent)

is hereby authorized to execute for and on behalf of the City of Loma Linda (Name of Applicant), a public entity established under the laws of the State of California, this application and to file it with the California Governor's Office of Emergency Services for the purpose of obtaining federal financial assistance for any existing or future grant program, including, but not limited to any of the following:

- **Federally declared Disaster (DR), Fire Mitigation Assistance Grant (FMAG), California State Only Disaster (CDAA), Immediate Services Program (ISP), Hazard Mitigation Grant Program (HMGP), Building Resilient Infrastructure and Communities (BRIC), Legislative Pre-Disaster Mitigation Program (LPDM),** under
- Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.
- **Flood Mitigation Assistance Program (FMA)**, under Section 1366 of the National Flood Insurance Act of 1968.
- **National Earthquake Hazards Reduction Program (NEHRP)** 42 U.S. Code 7704 (b) ((2) (A) (ix) and 42 U.S. Code 7704 (b) (2) (B) National Earthquake Hazards Reduction Program, and also The Consolidated Appropriations Act, 2018, Div. F, Department of Homeland Security Appropriations Act, 2018, Pub. L. No. 115-141
- **California Early Earthquake Warning (CEEW)** under CA Gov Code – Gov, Title 2, Div. 1, Chapter 7, Article 5, Sections 8587.8, 8587.11, 8587.12

That the City of Loma Linda (Name of Applicant), a public entity established under the laws of the State of California, hereby authorizes its agent(s) to provide to the Governor's Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.

DESIGNATION OF APPLICANT'S AGENT RESOLUTION NON-STATE AGENCIES

OES-FPD-130 (Rev. 10-2022)

Please check the appropriate box below

[x] This is a universal resolution and is effective for all open and future disasters/grants declared up to three (3) years following the date of approval.

[ ] This is a disaster/grant specific resolution and is effective for only disaster/grant number(s):_____

Passed and approved this 10 day of December, 20 24

Phill Dupper, Mayor
(Name and Title of Governing Body Representative)

Ron Daily, Mayor Pro Tempore
(Name and Title of Governing Body Representative)

TBD - Councilmember
(Name and Title of Governing Body Representative)

CERTIFICATION

I, Lynette Arreola (Name), duly appointed and City Clerk (Title) of City of Loma Linda (Name of Applicant), do hereby certify that the above is a true and correct copy of a resolution passed and approved by the City Council (Governing Body) of the City of Loma Linda (Name of Applicant) on the 10th day of December, 20 24.

_____ City Clerk

(Signature) (Title)

Cal OES Form 130 Instructions

A Designation of Applicant's Agent Resolution for Non-State Agencies is required of all Applicants to be eligible to receive funding. A new resolution must be submitted if a previously submitted resolution is older than three (3) years from the last date of approval, is invalid, or has not been submitted.

When completing the Cal OES Form 130, Applicants should fill in the blanks on pages 1 and 2. The blanks are to be filled in as follows:

Resolution Section:

Governing Body: This is the group responsible for appointing and approving the Authorized Agents.

Examples include: Board of Directors, City Council, Board of Supervisors, Board of Education, etc.

Name of Applicant: The public entity established under the laws of the State of California.

Examples include: School District, Office of Education, City, County or Non-profit agency that has applied for the grant, such as: City of San Diego, Sacramento County, Burbank Unified School District, Napa County Office of Education, University Southern California.

Authorized Agent: These are the individuals that are authorized by the Governing Body to engage with the Federal Emergency Management Agency and the California Governor's Office of Emergency Services regarding grants for which they have applied. There are two ways of completing this section:

1. Titles Only: The titles of the Authorized Agents should be entered here, not their names. This allows the document to remain valid if an Authorized Agent leaves the position and is replaced by another individual. If "Titles Only" is the chosen method, this document must be accompanied by either a cover letter naming the Authorized Agents by name and title, or the Cal OES AA Names document. The supporting document can be completed by any authorized person within the Agency (e.g., administrative assistant, the Authorized Agent, secretary to the Director). It does not require the Governing Body's signature.

2. Names and Titles: If the Governing Body so chooses, the names **and** titles of the Authorized Agents would be listed. A new Cal OES Form 130 will be required if any of the Authorized Agents are replaced, leave the position listed on the document, or their title changes.

Checking Universal or Disaster-Specific Box: A Universal resolution is effective for all past disasters and for those declared up to three (3) years following the date of approval. Upon expiration it is no longer effective for new disasters, but it remains in effect for disasters declared prior to expiration. It remains effective until the disaster goes through closeout unless it is superseded by a newer resolution.

Governing Body Representative: These are the names and titles of the approving Board Members.

Examples include: Chairman of the Board, Director, Superintendent, etc. The names and titles **cannot** be one of the designated Authorized Agents. A minimum of three (3) approving board members must be listed. If less than three are present, meeting minutes must be attached in order to verify a quorum was met.

Certification Section:

Name and Title: This is the individual in attendance who recorded the creation and approval of this resolution.

Examples include: City Clerk, Secretary to the Board of Directors, County Clerk, etc. This person **cannot** be one of the designated Authorized Agents or Approving Board Member. If a person holds two positions (such as City Manager and Secretary to the Board) and the City Manager is to be listed as an Authorized Agent, then that person could sign the document as Secretary to the Board (not City Manager) to eliminate "Self-Certification."

City of Loma Linda

Regular City Council Staff Report

G. Authorization to apply for the Emergency Management Performance Grant (EMPG) FY 24-25 [Fire]

Meeting	Agenda Group
Tuesday, December 10, 2024, 7:00 PM	Consent Calendar Item: 3G.

To	From
City Council	Dan Harker, Fire Chief

Via
Tom Ingalls, Fire Marshal

RECOMMENDATION:

It is recommended that the City Council authorize the Fire Department to apply for and the 2024 Emergency Management Performance Grant (EMPG) and to authorize the City Manager to execute related documents. It is also recommended that the City Manager be able to accept additional grant funding should it become available.

BACKGROUND:

On an annual basis, the Emergency Management Performance Grant (EMPG) funds are distributed through the State's Office of Emergency Service regions and awarded to jurisdictions within the Operational Areas. If approved the anticipated amount will be approximately $14,188.00.

ANALYSIS:

EMPG funds will be utilized to hire a consultant and provide an Emergency Operations Center (EOC) table top exercise and an EOC functional exercise. These exercises will help better prepare City staff to respond, and work within the EOC and utilize the City's Emergency

ENVIRONMENTAL IMPACT:

N/A

FINANCIAL IMPACT:

The grant proceeds will decrease the financial impact on the City by offsetting the total maximum cost of the consultant's fees by $14,188.00. The EMPG grant is a matching grant, City will be responsible for matching the amount used for EMPG funds. T

City of Loma Linda

Regular City Council Staff Report

H. Community Development Block Grant (CDBG) Project Prioritization for Fiscal Year 2025-2026 [Public Works]

Meeting	Agenda Group
Tuesday, December 10, 2024, 7:00 PM	Consent Calendar Item: 3H.

From
T Jarb Thaipejr, City Manager

RECOMMENDATION:

It is recommended that the City Council approve the proposed Public Service Projects and Construction Improvement projects and fund allocations for the FY 2025-2026 CDBG program as follows:

Public Service Projects:

Girls on the Run Inland Empire	$ 9,768
San Bernardino County Library	$ 10,000
Public Service Activities Total	$ 19,768

City Projects:

Replace Access Ramps and Sidewalks Citywide	$ 112,018
FY 2024-2025 Allocation Total	**$ 131,786**

BACKGROUND:

The County of San Bernardino, which administers the local CDBG Program, calculated the estimated allocation. The calculation includes the Census poverty and overcrowded housing counts in addition to the population estimates. The County has submitted a list of public service projects (see attached), which identify benefits to the City. The City has been tasked with much of the administrative duties previously handled by the County. Public service projects must be adequately funded to provide a new service or a quantifiable increase in the present level of service. A maximum of 15% of the total allocation is available for public service projects.

ANALYSIS:

Public Service Projects

Two (2) public service project proposal were screened by the San Bernardino County Economic Development Agency and forwarded to the City for consideration. The San Bernardino County Library, Loma Linda Branch, will be one of the recommended beneficiaries of this grant. The other is a new applicant, Girls on the Run, which proposes to provide improved physical activity, healthy behaviors, boost confidence and build positive connections by creating a 5K run event specifically for low- to moderate-income households with girls 8-14 years old.

Construction Improvement Projects

Citywide access ramps and sidewalks replacement is proposed as the public construction improvement projects.

ENVIRONMENTAL IMPACT:

N/A

FINANCIAL IMPACT:

N/A

Attachments

Loma Linda Eligible Applications 2025.pdf

San Bernardino County
Department of Community Development and Housing
2025-26 CDBG Project Proposals

Location	Applicant	Application #	Project Title	Amount Requested	Comments	Eligible: Yes/NO
Loma Linda	T. Jarb Thaipejr, City Manager City of Loma Linda 25541 Barston Road Loma Linda, CA 92354 jthaipejr@lomalinda-ca.gov 909-799-2811	LOMA25CN-006	Loma Linda: ADA Sidewalk Improvements and ADA Ramps	$120,000.00	Construction Project - ADA improvements. Activities under this project are limited to the removal of material and architectural barriers that restrict the mobility and accessibility of elderly or severely disabled persons to public facilities and improvements. Federal Labor Standards and Section 3 requirements apply, which could increase construction costs by as much as 20%. City General Fund ($20,000) will be used to pay for Architectural and Engineering services. Disability Characteristics estimate number is 1,122 - Source: U.S. Census Bureau 2000 - HUD Exchange CDBG Disability Data by Census Tract and Block Group.	Yes
Loma Linda	Molly Widdicombe, Council Director Girls on the Run Inland Empire P.O. Box 21044 Riverside, CA 92516 mollywiddicombe@girlson the run.org (951) 394-3141	LOMA25PS-043	Loma Linda: Girls on the Run	$10,000.00	Public Service - Girls on the Run, under contract with the City of Loma Linda, will provide a 8-10 week program for approximately 40 girls ages 8-14 from low-to moderate-income households to empower themselves, improve physical activity, adopt healthy behaviors, boost their confidence, and develop positive connections by creating a 5K run event. This will include recruit and train at least 4 local coaches using the organization's National Coach Training, which prepares coaches to build positive relationships, create inclusive and trauma sensitive environments, and deliver the curriculum effectively. Staff will provide ongoing support to ensure a positive experience for all. Public Services are limited to low-and moderate-income persons and requires documentation of at least 51% of the persons served are from are low- to moderate-income households. Since this is a new request for CDBG funding, if Girls on the Run - Loma Linda has other funding sources currently identified to fund the program, a quantifiable increase in the level of service or a new additional service is required in order to be eligible for CDBG funding. CDBG funds cannot replace another funding source. If the program is new and has no other sources currently identified to date then an increase in services is not required.	Yes

San Bernardino County
Department of Community Development and Housing
2025-26 CDBG Project Proposals

Loma Linda	Melanie Orosco, County Librarian 268 W. Hospitality Lane, 3rd Floor San Bernardino, CA 92415 melanie.orosco@lib.sbcounty.gov 909-387-2220	LOMA25PS-049	Loma Linda: Adult Literacy Program	$10,000.00	Public Service. Services are limited to low- and moderate-income clients and requires documentation of at least 51% of the clients are low- to moderate-income. Client eligibility (for all clients including illiterate adults) must be evidenced by documentation and data concerning beneficiary family size and income. CDBG funds will be used to pay for personnel services. Should the program receive an increase in funding allocation from the previous year a quantifiable increase in the level of service or a new additional service is required in order to continue to be eligible for CDBG funding. This activity was funded in previous years (less than 12 months) and is a continuing activity. Services are provided by San Bernardino County Library Department staff and volunteers. Service Location: 25581 Barton Road, Loma Linda, CA 92354.	Yes

City of Loma Linda

Regular City Council Staff Report

I. Council Bill #R-2024-41 - A Resolution Establishing the New Salary Table for Employees Effective January 1, 2025 [Human Resources]

Meeting	Agenda Group
Tuesday, December 10, 2024, 7:00 PM	Consent Calendar Item: 3I.

To	From
City Council	Jennifer Pearsall, Human Resources/Risk Management Analyst

Via
T Jarb Thaipejr, City Manager

RECOMMENDATION:

It is recommended that the City Council approve Council Bill #R-2024-41, adopting and establishing the new salary table for employees effective January 1, 2025.

BACKGROUND:

California Code of Regulations, Title 2, Section 570.5 requires governing bodies of local agencies contracting with CalPERS to approve and adopt a publicly available pay schedule at a public meeting.

The Department of Finance calculates the average U.S. CPI-W for the 12-month period from July 1, 2023, to June 30, 2024, increased by 3.18 percent compared to the 12-month period from July 1, 2022, to June 30, 2023. As a result, pursuant to section 1182.12(c), Finance has determined that the minimum wage shall increase by 3.18 percent to $16.50 per hour and shall be implemented for all employers on January 1, 2025.

ANALYSIS:

Effective January 1, 2025, California's minimum wage will increase, as mandated by state law. This change will affect all employers, requiring an adjustment in compensation for eligible employees. Staff will need to ensure compliance with the new wage requirements, and any necessary budget adjustments should be considered to accommodate the increase in labor expenses.

ENVIRONMENTAL IMPACT:

N/A

FINANCIAL IMPACT:

The upcoming State of California mandated minimum wage increase will impact two (2) employees in the Student Intern classification. Part-time employees are limited to working no more than one thousand (1,000) hours per fiscal year. The salary increase for the affected employees is estimated to be an additional $500.00 for the remainder of the 2024-2025 fiscal year.

Attachments

RESOLUTION Minimum Wage 2025 (1).pdf

Resolution Exhibit A - Pay Scale by Classification.pdf

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, ESTABLISHING THE NEW SALARY TABLE FOR EMPLOYEES EFFECTIVE JANUARY 1, 2025.

WHEREAS, the City of Loma Linda ("City") contracts with the California Public Employees' Retirement System ("CalPERS") to provide retirement benefits for its employees; and

WHEREAS, California Code of Regulations, Title 2, Section 570.5 requires governing bodies of local agencies contracting with CalPERS to approve and adopt a publicly available pay schedule in accordance with public meeting laws; and

WHEREAS, the pay schedule must identify each position by title, the individual pay rate amount or ranges for that position, and the time base upon which the amounts are based; and

WHEREAS, the City of Loma Linda desires to establish a new salary table for employees, due to the State of California mandated minimum wage increase, effective January 1, 2025; and

NOW THEREFORE, BE THE LOMA LINDA CITY COUNCIL DOES HEREBY FIND, DETERMINE, AND RESOLVE AS FOLLOWS:

Section 1: This Resolution shall take the place of all existing Resolutions or orders of the City Council as they relate to the subject matter contained herein. However, in no event shall this Resolution rescind, supersede, alter or in any way, regarding subject matter that is not contained in this Resolution. In the event that any provision of this Resolution is in conflict with an employment contract of an unrepresented and/or unaffiliated City employee, the applicable employment contract shall supersede and govern the City's policies and practices with regard to that particular employee.

Section 2: The pay schedule for all employees of the City, which shall be effective January 1, 2025, is hereby updated in the Salary Table, attached hereto as Exhibit A.

Section 3: The pay schedule contained in the Salary Table in Exhibit A is hereby adopted and will be made available for public viewing via the City website for no less than five (5) years.

PASSED AND ADOPTED by the City Council of Loma Linda, California this 10th day of December 2024 with the attached certified vote:

_____
Phillip Dupper, Mayor

ATTEST:

_____
Lynette Arreola, City Clerk

CERTIFICATION

I, Lynette Arreola, City Clerk of the City of Loma Linda, State of California, do hereby certify that the foregoing Resolution No. XX was duly adopted by the City Council at a meeting thereof held on the 10th day of December, 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF I have hereto set my hand and affixed the Seal of the City of Loma Linda this 10th day of December 2024.

Lynette Arreola, City Clerk
City of Loma Linda

CITY OF LOMA LINDA
Pay Schedule By Classification
Fiscal Year 2024/2025
Effective January 1, 2025

TITLE	UNIT	PAY TYPE	GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
ACCOUNTANT	TEAM A	Annual	21	71,199.0022	74,758.9561	78,496.9088	82,421.7499	86,542.8363	90,869.9814	93,141.7345	95,470.2811
		Monthly		5,933.2502	6,229.9130	6,541.4091	6,868.4792	7,211.9030	7,572.4985	7,761.8112	7,955.8568
		Bi-weekly		2,738.4232	2,875.3445	3,019.1119	3,170.0673	3,328.5706	3,494.9993	3,582.3744	3,671.9339
		Hourly		34.2303	35.9418	37.7389	39.6258	41.6071	43.6875	44.7797	45.8992
ACCOUNTING MANAGER	UMCE	Annual	24	89,690.2274	94,174.7338	98,883.4694	103,827.6386	109,019.0216	114,469.9748	117,331.7245	120,265.0149
		Monthly		7,474.1856	7,847.8945	8,240.2891	8,652.3032	9,084.9185	9,539.1646	9,777.6437	10,022.0846
		Bi-weekly		3,449.6241	3,622.1051	3,803.2104	3,993.3707	4,193.0393	4,402.6913	4,512.7586	4,625.5775
		Hourly		43.1203	45.2763	47.5401	49.9171	52.4130	55.0336	56.4095	57.8197
ACCOUNTING SPECIALIST	TEAM A	Annual	17	52,333.3917	54,950.0575	57,697.5571	60,582.4328	63,611.5528	66,792.1332	68,461.9354	70,173.4797
		Monthly		4,361.1160	4,579.1715	4,808.1298	5,048.5361	5,300.9627	5,566.0111	5,705.1613	5,847.7900
		Bi-weekly		2,012.8228	2,113.4638	2,219.1368	2,330.0936	2,446.5982	2,568.9282	2,633.1514	2,698.9800
		Hourly		25.1603	26.4183	27.7392	29.1262	30.5825	32.1116	32.9144	33.7372
ACCOUNT CLERK	TEAM A	Annual	14	41,543.9421	43,621.1343	45,802.1872	48,092.2955	50,496.9146	53,021.7609	54,347.3025	55,705.9899
		Monthly		3,461.9952	3,635.0945	3,816.8489	4,007.6913	4,208.0762	4,418.4801	4,528.9419	4,642.1658
		Bi-weekly		1,597.8439	1,677.7359	1,761.6226	1,849.7037	1,942.1890	2,039.2985	2,090.2809	2,142.5381
		Hourly		19.9730	20.9717	22.0203	23.1213	24.2774	25.4912	26.1285	26.7817
ACCOUNTING TECHNICIAN II	TEAM A	Annual	16	48,456.8458	50,879.6897	53,423.6737	56,094.8617	58,899.6004	61,844.5843	63,390.7035	64,975.4675
		Monthly		4,038.0705	4,239.9741	4,451.9728	4,674.5718	4,908.3000	5,153.7154	5,282.5586	5,414.6223
		Bi-weekly		1,863.7248	1,956.9111	2,054.7567	2,157.4947	2,265.3692	2,378.6379	2,438.1040	2,499.0564
		Hourly		23.2966	24.4614	25.6845	26.9687	28.3171	29.7330	30.4763	31.2382
ADMINISTRATIVE SPECIALIST I	TEAM A	Annual	13	38,466.6139	40,389.9440	42,409.4407	44,529.9181	46,756.4189	49,094.2355	50,321.5893	51,579.6328
		Monthly		3,205.5512	3,365.8287	3,534.1201	3,710.8265	3,896.3682	4,091.1863	4,193.4658	4,298.3027
		Bi-weekly		1,479.4851	1,553.4594	1,631.1323	1,712.6892	1,798.3238	1,888.2398	1,935.4457	1,983.8320
		Hourly		18.4936	19.4182	20.3892	21.4086	22.4790	23.6030	24.1931	24.7979
ADMINISTRATIVE SPECIALIST II	TEAM A	Annual	14	41,543.9421	43,621.1343	45,802.1872	48,092.2955	50,496.9146	53,021.7609	54,347.3025	55,705.9899
		Monthly		3,461.9952	3,635.0945	3,816.8489	4,007.6913	4,208.0762	4,418.4801	4,528.9419	4,642.1658
		Bi-weekly		1,597.8439	1,677.7359	1,761.6226	1,849.7037	1,942.1890	2,039.2985	2,090.2809	2,142.5381
		Hourly		19.9730	20.9717	22.0203	23.1213	24.2774	25.4912	26.1285	26.7817

Exhibit A

CITY OF LOMA LINDA
Pay Schedule By Classification
Fiscal Year 2024/2025
Effective January 1, 2025

Revised: December 4, 2024

TITLE	UNIT	PAY TYPE	GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
ADMINISTRATIVE SPECIALIST III	TEAM A	Annual	17	52,333.3917	54,950.0575	57,697.5571	60,582.4328	63,611.5528	66,792.1332	68,461.9354	70,173.4797
		Monthly		4,361.1160	4,579.1715	4,808.1298	5,048.5361	5,300.9627	5,566.0111	5,705.1613	5,847.7900
		Bi-weekly		2,012.8228	2,113.4638	2,219.1368	2,330.0936	2,446.5982	2,568.9282	2,633.1514	2,698.9800
		Hourly		25.1603	26.4183	27.7392	29.1262	30.5825	32.1116	32.9144	33.7372
ASSISTANT CITY MANAGER	UMCE	Annual	32	166,010.3542	174,310.8746	183,026.4140	192,177.7402	201,786.6315	211,875.9642	217,172.8598	222,602.1867
		Monthly		13,834.1962	14,525.9062	15,252.2012	16,014.8117	16,815.5526	17,656.3303	18,097.7383	18,550.1822
		Bi-weekly		6,385.0136	6,704.2644	7,039.4775	7,391.4515	7,761.0243	8,149.0755	8,352.8023	8,561.6226
		Hourly		79.8127	83.8033	87.9935	92.3931	97.0128	101.8634	104.4100	107.0203
ASSISTANT PLANNER	UMCE	Annual	20	65,925.0045	69,221.2585	72,682.3182	76,316.4319	80,132.2502	84,138.8584	86,242.3282	88,398.3859
		Monthly		5,493.7504	5,768.4382	6,056.8598	6,359.7027	6,677.6875	7,011.5715	7,186.8607	7,366.5322
		Bi-weekly		2,535.5771	2,662.3561	2,795.4738	2,935.2474	3,082.0096	3,236.1099	3,317.0126	3,399.9379
		Hourly		31.6947	33.2795	34.9434	36.6906	38.5251	40.4514	41.4627	42.4992
ASSISTANT PUBLIC WORKS DIRECTOR/ CITY ENGINEER	UMCE	Annual	28	122,022.5613	128,123.6845	134,529.8693	141,256.3627	148,319.1836	155,735.1438	159,628.5235	163,619.2325
		Monthly		10,168.5468	10,676.9737	11,210.8224	11,771.3636	12,359.9320	12,977.9287	13,302.3770	13,634.9360
		Bi-weekly		4,693.1754	4,927.8340	5,174.2257	5,432.9370	5,704.5840	5,989.8132	6,139.5586	6,293.0474
		Hourly		58.6647	61.5979	64.6778	67.9117	71.3073	74.8727	76.7445	78.6631
ASSOCIATE ENGINEER	UMCE	Annual	26	104,614.6847	109,845.4189	115,337.6904	121,104.5727	127,159.8024	133,517.7898	136,855.7316	140,277.1249
		Monthly		8,717.8904	9,153.7849	9,611.4742	10,092.0477	10,596.6502	11,126.4825	11,404.6443	11,689.7604
		Bi-weekly		4,023.6417	4,224.8238	4,436.0650	4,657.8682	4,890.7616	5,135.2996	5,263.6820	5,395.2740
		Hourly		50.2955	52.8103	55.4508	58.2234	61.1345	64.1912	65.7960	67.4409
ASSOCIATE PLANNER	UMCE	Annual	21	71,199.0022	74,758.9561	78,496.9088	82,421.7499	86,542.8363	90,869.9814	93,141.7345	95,470.2811
		Monthly		5,933.2502	6,229.9130	6,541.4091	6,868.4792	7,211.9030	7,572.4985	7,761.8112	7,955.8568
		Bi-weekly		2,738.4232	2,875.3445	3,019.1119	3,170.0673	3,328.5706	3,494.9993	3,582.3744	3,671.9339
		Hourly		34.2303	35.9418	37.7389	39.6258	41.6071	43.6875	44.7797	45.8992
CITY CLERK	UMCE	Annual	25	96,865.4508	101,708.7260	106,794.1618	112,133.8753	117,740.5707	123,627.6041	126,718.2994	129,886.2517
		Monthly		8,072.1209	8,475.7272	8,899.5135	9,344.4896	9,811.7142	10,302.3003	10,559.8583	10,823.8543
		Bi-weekly		3,725.5943	3,911.8741	4,107.4678	4,312.8414	4,528.4835	4,754.9079	4,873.7807	4,995.6251
		Hourly		46.5699	48.8984	51.3433	53.9105	56.6060	59.4363	60.9223	62.4453

Exhibit A

CITY OF LOMA LINDA
Pay Schedule By Classification
Fiscal Year 2024/2025
Effective January 1, 2025

Revised: December 4, 2024

TITLE	UNIT	PAY TYPE	GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
CITY MANAGER	UMCE	Annual		273,768.5117							
		Monthly		22,814.0426							
		Bi-weekly		10,529.5581							
		Hourly		131.6195							
COUNCIL MEMBER	ELECTED OFFICIAL	Annual		12,800.7600							
		Monthly		1,066.7300							
CODE COMPLIANCE/ANIMAL CONTROL OFFICER	TEAM A	Annual	18	56,520.0635	59,346.0699	62,313.3756	65,429.0444	68,700.4988	72,135.5199	73,938.9055	75,787.3803
		Monthly		4,710.0053	4,945.5058	5,192.7813	5,452.4204	5,725.0416	6,011.2933	6,161.5755	6,315.6150
		Bi-weekly		2,173.8486	2,282.5412	2,396.6683	2,516.5017	2,642.3269	2,774.4431	2,843.8041	2,914.8992
		Hourly		27.1731	28.5318	29.9584	31.4563	33.0291	34.6805	35.5476	36.4362
COMMUNICATIONS INFRASTRUCTURE INSPECTOR	UMCE	Annual	23	83,046.5116	87,198.8421	91,558.7853	96,136.7197	100,943.5562	105,990.7384	108,640.5066	111,356.5230
		Monthly		6,920.5426	7,266.5702	7,629.8988	8,011.3933	8,411.9630	8,832.5615	9,053.3755	9,279.7103
		Bi-weekly		3,194.0966	3,353.8016	3,521.4917	3,697.5661	3,882.4445	4,076.5669	4,178.4810	4,282.9432
		Hourly		39.9262	41.9225	44.0186	46.2196	48.5306	50.9571	52.2310	53.5368
COMMUNITY DEVELOPMENT DIRECTOR	UMCE	Annual	30	142,327.1158	149,443.4699	156,915.6478	164,761.4285	172,999.5043	181,649.4800	186,190.7149	190,845.4825
		Monthly		11,860.5930	12,453.6225	13,076.3040	13,730.1190	14,416.6254	15,137.4567	15,515.8929	15,903.7902
		Bi-weekly		5,474.1198	5,747.8258	6,035.2172	6,336.9780	6,653.8271	6,986.5185	7,161.1813	7,340.2109
		Hourly		68.4265	71.8478	75.4402	79.2122	83.1728	87.3315	89.5148	91.7526
CUSTOMER SERVICE/ METER TECH	TEAM PW	Annual	18	56,520.0635	59,346.0699	62,313.3756	65,429.0444	68,700.4988	72,135.5199	73,938.9055	75,787.3803
		Monthly		4,710.0053	4,945.5058	5,192.7813	5,452.4204	5,725.0416	6,011.2933	6,161.5755	6,315.6150
		Bi-weekly		2,173.8486	2,282.5412	2,396.6683	2,516.5017	2,642.3269	2,774.4431	2,843.8041	2,914.8992
		Hourly		27.1731	28.5318	29.9584	31.4563	33.0291	34.6805	35.5476	36.4362

Exhibit A

CITY OF LOMA LINDA
Pay Schedule By Classification
Fiscal Year 2024/2025
Effective January 1, 2025

Revised: December 4, 2024

TITLE	UNIT	PAY TYPE	GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
CUSTOMER SUPPORT TECHNICIAN	TEAM A	Annual	16	48,456.8458	50,879.6897	53,423.6737	56,094.8617	58,899.6004	61,844.5843	63,390.7035	64,975.4675
		Monthly		4,038.0705	4,239.9741	4,451.9728	4,674.5718	4,908.3000	5,153.7154	5,282.5586	5,414.6223
		Bi-weekly		1,863.7248	1,956.9111	2,054.7567	2,157.4947	2,265.3692	2,378.6379	2,438.1040	2,499.0564
		Hourly		23.2966	24.4614	25.6845	26.9687	28.3171	29.7330	30.4763	31.2382
DISTRIBUTION SUPERINTENDENT	UMCE	Annual	25	96,865.4508	101,708.7260	106,794.1618	112,133.8753	117,740.5707	123,627.6041	126,718.2994	129,886.2517
		Monthly		8,072.1209	8,475.7272	8,899.5135	9,344.4896	9,811.7142	10,302.3003	10,559.8583	10,823.8543
		Bi-weekly		3,725.5943	3,911.8741	4,107.4678	4,312.8414	4,528.4835	4,754.9079	4,873.7807	4,995.6251
		Hourly		46.5699	48.8984	51.3433	53.9105	56.6060	59.4363	60.9223	62.4453
ENGINEERING TECHNICIAN/GIS ANALYST	TEAM A	Annual	19	61,041.6716	64,093.7547	67,298.4391	70,663.3649	74,196.5304	77,906.3580	79,854.0205	81,850.3694
		Monthly		5,086.8060	5,341.1462	5,608.2033	5,888.6137	6,183.0442	6,492.1965	6,654.5017	6,820.8641
		Bi-weekly		2,347.7566	2,465.1444	2,588.4015	2,717.8217	2,853.7127	2,996.3984	3,071.3085	3,148.0911
		Hourly		29.3470	30.8143	32.3550	33.9728	35.6714	37.4550	38.3914	39.3511
EXECUTIVE AIDE	UMCE	Annual	19	61,041.6716	64,093.7547	67,298.4391	70,663.3649	74,196.5304	77,906.3580	79,854.0205	81,850.3694
		Monthly		5,086.8060	5,341.1462	5,608.2033	5,888.6137	6,183.0442	6,492.1965	6,654.5017	6,820.8641
		Bi-weekly		2,347.7566	2,465.1444	2,588.4015	2,717.8217	2,853.7127	2,996.3984	3,071.3085	3,148.0911
		Hourly		29.3470	30.8143	32.3550	33.9728	35.6714	37.4550	38.3914	39.3511
EXECUTIVE ASSISTANT	UMCE	Annual	20	65,925.0045	69,221.2585	72,682.3182	76,316.4319	80,132.2502	84,138.8584	86,242.3282	88,398.3859
		Monthly		5,493.7504	5,768.4382	6,056.8598	6,359.7027	6,677.6875	7,011.5715	7,186.8607	7,366.5322
		Bi-weekly		2,535.5771	2,662.3561	2,795.4738	2,935.2474	3,082.0096	3,236.1099	3,317.0126	3,399.9379
		Hourly		31.6947	33.2795	34.9434	36.6906	38.5251	40.4514	41.4627	42.4992
FACILITY MAINTENANCE COORDINATOR	TEAM PW	Annual	19	61,041.6716	64,093.7547	67,298.4391	70,663.3649	74,196.5304	77,906.3580	79,854.0205	81,850.3694
		Monthly		5,086.8060	5,341.1462	5,608.2033	5,888.6137	6,183.0442	6,492.1965	6,654.5017	6,820.8641
		Bi-weekly		2,347.7566	2,465.1444	2,588.4015	2,717.8217	2,853.7127	2,996.3984	3,071.3085	3,148.0911
		Hourly		29.3470	30.8143	32.3550	33.9728	35.6714	37.4550	38.3914	39.3511
FIELD MAINTENANCE TECHNICIAN I	TEAM PW	Annual	15	44,867.4532	47,110.8299	49,466.3713	51,939.6948	54,536.6795	57,263.5092	58,695.0958	60,162.4691
		Monthly		3,738.9544	3,925.9025	4,122.1976	4,328.3079	4,544.7233	4,771.9591	4,891.2580	5,013.5391
		Bi-weekly		1,725.6713	1,811.9550	1,902.5527	1,997.6806	2,097.5646	2,202.4427	2,257.5037	2,313.9411
		Hourly		21.5709	22.6494	23.7819	24.9710	26.2196	27.5305	28.2188	28.9243

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FIELD MAINTENANCE TECHNICIAN II	TEAM PW	Annual	18	56,520.0635	59,346.0699	62,313.3756	65,429.0444	68,700.4988	72,135.5199	73,938.9055	75,787.3803
		Monthly		4,710.0053	4,945.5058	5,192.7813	5,452.4204	5,725.0416	6,011.2933	6,161.5755	6,315.6150
		Bi-weekly		2,173.8486	2,282.5412	2,396.6683	2,516.5017	2,642.3269	2,774.4431	2,843.8041	2,914.8992
		Hourly		27.1731	28.5318	29.9584	31.4563	33.0291	34.6805	35.5476	36.4362
FIELD MAINTENANCE TECHNICIAN III	TEAM PW	Annual	19	61,041.6716	64,093.7547	67,298.4391	70,663.3649	74,196.5304	77,906.3580	79,854.0205	81,850.3694
		Monthly		5,086.8060	5,341.1462	5,608.2033	5,888.6137	6,183.0442	6,492.1965	6,654.5017	6,820.8641
		Bi-weekly		2,347.7566	2,465.1444	2,588.4015	2,717.8217	2,853.7127	2,996.3984	3,071.3085	3,148.0911
		Hourly		29.3470	30.8143	32.3550	33.9728	35.6714	37.4550	38.3914	39.3511
FIELD SERVICES SUPERINTENDENT	UMCE	Annual	25	96,865.4508	101,708.7260	106,794.1618	112,133.8753	117,740.5707	123,627.6041	126,718.2994	129,886.2517
		Monthly		8,072.1209	8,475.7272	8,899.5135	9,344.4896	9,811.7142	10,302.3003	10,559.8583	10,823.8543
		Bi-weekly		3,725.5943	3,911.8741	4,107.4678	4,312.8414	4,528.4835	4,754.9079	4,873.7807	4,995.6251
		Hourly		46.5699	48.8984	51.3433	53.9105	56.6060	59.4363	60.9223	62.4453
FINANCE DIRECTOR	UMCE	Annual	30	142,327.1158	149,443.4699	156,915.6478	164,761.4285	172,999.5043	181,649.4800	186,190.7149	190,845.4825
		Monthly		11,860.5930	12,453.6225	13,076.3040	13,730.1190	14,416.6254	15,137.4567	15,515.8929	15,903.7902
		Bi-weekly		5,474.1198	5,747.8258	6,035.2172	6,336.9780	6,653.8271	6,986.5185	7,161.1813	7,340.2109
		Hourly		68.4265	71.8478	75.4402	79.2122	83.1728	87.3315	89.5148	91.7526
FIRE BATTALION CHIEF	USFMC	Annual	FIRE 14	136,834.4856	143,676.2072	150,860.0159	158,403.0173	166,323.1643	170,481.2437	174,743.2707	179,111.8536
		Monthly		11,402.8738	11,973.0173	12,571.6680	13,200.2514	13,860.2637	14,206.7703	14,561.9392	14,925.9878
		Bi-weekly		5,262.8648	5,526.0080	5,802.3083	6,092.4237	6,397.0448	6,556.9709	6,720.8950	6,888.9174
		40-hour		65.7858	69.0751	72.5289	76.1553	79.9631	81.9621	84.0112	86.1115
		56-hour		46.9899	49.3394	51.8063	54.3966	57.1165	58.5444	60.0080	61.5082
FIRE CAPTAIN	LLPF	Annual	FIRE 8	102,108.0088	107,213.4082	112,574.0743	118,202.7763	124,112.9141	127,215.7375	130,396.1331	133,656.0353
		Monthly		8,509.0007	8,934.4507	9,381.1729	9,850.2314	10,342.7428	10,601.3115	10,866.3444	11,138.0029
		Bi-weekly		3,927.2311	4,123.5926	4,329.7721	4,546.2606	4,773.5736	4,892.9130	5,015.2359	5,140.6167
		40-hour		49.0904	51.5449	54.1222	56.8283	59.6697	61.1614	62.6904	64.2577
		56-hour		35.0646	36.8178	38.6587	40.5916	42.6212	43.6867	44.7789	45.8984

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FIRE CHIEF	USFMC	Annual	33	179,291.1782	188,255.7355	197,668.5228	207,551.9489	217,929.5420	228,826.0148	234,546.6668	240,410.3351
		Monthly		14,940.9315	15,687.9780	16,472.3769	17,295.9957	18,160.7952	19,068.8346	19,545.5556	20,034.1946
		Bi-weekly		6,895.8145	7,240.6052	7,602.6355	7,982.7673	8,381.9055	8,801.0006	9,021.0256	9,246.5513
		Hourly		86.1977	90.5076	95.0329	99.7846	104.7738	110.0125	112.7628	115.5819
FIRE DIVISION CHIEF	USFMC	Annual	FIRE 14	136,834.4856	143,676.2072	150,860.0159	158,403.0173	166,323.1643	170,481.2437	174,743.2707	179,111.8536
		Monthly		11,402.8738	11,973.0173	12,571.6680	13,200.2514	13,860.2637	14,206.7703	14,561.9392	14,925.9878
		Bi-weekly		5,262.8648	5,526.0080	5,802.3083	6,092.4237	6,397.0448	6,556.9709	6,720.8950	6,888.9174
		40-hour		65.7858	69.0751	72.5289	76.1553	79.9631	81.9621	84.0112	86.1115
		56-hour		46.9899	49.3394	51.8063	54.3966	57.1165	58.5444	60.0080	61.5082
FIRE ENGINEER	LLPF	Annual	FIRE 6	92,614.9759	97,245.7263	102,108.0088	107,213.4082	112,574.0743	115,388.4307	118,273.1434	121,229.9728
		Monthly		7,717.9147	8,103.8105	8,509.0007	8,934.4507	9,381.1729	9,615.7026	9,856.0953	10,102.4977
		Bi-weekly		3,562.1145	3,740.2202	3,927.2311	4,123.5926	4,329.7721	4,438.0166	4,548.9671	4,662.6913
		40-hour		44.5264	46.7528	49.0904	51.5449	54.1222	55.4752	56.8621	58.2836
		56-hour		31.8046	33.3948	35.0646	36.8178	38.6587	39.6251	40.6158	41.6312
FIRE MARSHAL I	USFMC	Annual	FIRE 8	102,108.0088	107,213.4082	112,574.0743	118,202.7763	124,112.9141	127,215.7375	130,396.1331	133,656.0353
		Monthly		8,509.0007	8,934.4507	9,381.1729	9,850.2314	10,342.7428	10,601.3115	10,866.3444	11,138.0029
		Bi-weekly		3,927.2311	4,123.5926	4,329.7721	4,546.2606	4,773.5736	4,892.9130	5,015.2359	5,140.6167
		40-hour		49.0904	51.5449	54.1222	56.8283	59.6697	61.1614	62.6904	64.2577
		56-hour		35.0646	36.8178	38.6587	40.5916	42.6212	43.6867	44.7789	45.8984
FIRE MARSHAL II	USFMC	Annual	FIRE 14	136,834.4856	143,676.2072	150,860.0159	158,403.0173	166,323.1643	170,481.2437	174,743.2707	179,111.8536
		Monthly		11,402.8738	11,973.0173	12,571.6680	13,200.2514	13,860.2637	14,206.7703	14,561.9392	14,925.9878
		Bi-weekly		5,262.8648	5,526.0080	5,802.3083	6,092.4237	6,397.0448	6,556.9709	6,720.8950	6,888.9174
		40-hour		65.7858	69.0751	72.5289	76.1553	79.9631	81.9621	84.0112	86.1115
		56-hour		46.9899	49.3394	51.8063	54.3966	57.1165	58.5444	60.0080	61.5082
FIREFIGHTER/PARAMEDIC	LLPF	Annual	FIRE 4	84,004.5144	88,204.7379	92,614.9759	97,245.7263	102,108.0088	104,660.7085	107,277.2222	109,959.1581
		Monthly		7,000.3762	7,350.3948	7,717.9147	8,103.8105	8,509.0007	8,721.7257	8,939.7685	9,163.2632
		Bi-weekly		3,230.9429	3,392.4899	3,562.1145	3,740.2202	3,927.2311	4,025.4119	4,126.0470	4,229.1984
		40-hour		40.3868	42.4061	44.5264	46.7528	49.0904	50.3176	51.5756	52.8650
		56-hour		28.8477	30.2901	31.8046	33.3948	35.0646	35.9412	36.8397	37.7607

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FIREFIGHTER-EMT	LLPF	Annual	FIRE 1	72,566.2561	76,194.5638	80,004.2963	84,004.5144	88,204.7379	90,409.8515	92,670.0959	94,986.8512
		Monthly		6,047.1880	6,349.5470	6,667.0247	7,000.3762	7,350.3948	7,534.1543	7,722.5080	7,915.5709
		Bi-weekly		2,791.0099	2,930.5601	3,077.0883	3,230.9429	3,392.4899	3,477.3020	3,564.2345	3,653.3404
		40-hour		34.8876	36.6320	38.4636	40.3868	42.4061	43.4663	44.5529	45.6668
		56-hour		24.9197	26.1657	27.4740	28.8477	30.2901	31.0473	31.8235	32.6191
FIRE PREVENTION INSPECTOR	TEAM A	Annual	21	71,199.0022	74,758.9561	78,496.9088	82,421.7499	86,542.8363	90,869.9814	93,141.7345	95,470.2811
		Monthly		5,933.2502	6,229.9130	6,541.4091	6,868.4792	7,211.9030	7,572.4985	7,761.8112	7,955.8568
		Bi-weekly		2,738.4232	2,875.3445	3,019.1119	3,170.0673	3,328.5706	3,494.9993	3,582.3744	3,671.9339
		Hourly		34.2303	35.9418	37.7389	39.6258	41.6071	43.6875	44.7797	45.8992
HUMAN RESOURCES - RISK MANAGEMENT ANALYST	UMCE	Annual	21	71,199.0022	74,758.9561	78,496.9088	82,421.7499	86,542.8363	90,869.9814	93,141.7345	95,470.2811
		Monthly		5,933.2502	6,229.9130	6,541.4091	6,868.4792	7,211.9030	7,572.4985	7,761.8112	7,955.8568
		Bi-weekly		2,738.4232	2,875.3445	3,019.1119	3,170.0673	3,328.5706	3,494.9993	3,582.3744	3,671.9339
		Hourly		34.2303	35.9418	37.7389	39.6258	41.6071	43.6875	44.7797	45.8992
INFORMATION SYSTEMS ANALYST I	UMCE	Annual	20	65,925.0045	69,221.2585	72,682.3182	76,316.4319	80,132.2502	84,138.8584	86,242.3282	88,398.3859
		Monthly		5,493.7504	5,768.4382	6,056.8598	6,359.7027	6,677.6875	7,011.5715	7,186.8607	7,366.5322
		Bi-weekly		2,535.5771	2,662.3561	2,795.4738	2,935.2474	3,082.0096	3,236.1099	3,317.0126	3,399.9379
		Hourly		31.6947	33.2795	34.9434	36.6906	38.5251	40.4514	41.4627	42.4992
INFORMATION SYSTEMS ANALYST II	UMCE	Annual	21	71,199.0022	74,758.9561	78,496.9088	82,421.7499	86,542.8363	90,869.9814	93,141.7345	95,470.2811
		Monthly		5,933.2502	6,229.9130	6,541.4091	6,868.4792	7,211.9030	7,572.4985	7,761.8112	7,955.8568
		Bi-weekly		2,738.4232	2,875.3445	3,019.1119	3,170.0673	3,328.5706	3,494.9993	3,582.3744	3,671.9339
		Hourly		34.2303	35.9418	37.7389	39.6258	41.6071	43.6875	44.7797	45.8992
INFORMATION SYSTEMS ANALYST III	UMCE	Annual	22	76,894.9198	80,739.6674	84,776.6502	89,015.4860	93,466.2598	98,139.5782	100,593.0685	103,107.8949
		Monthly		6,407.9100	6,728.3056	7,064.7209	7,417.9572	7,788.8550	8,178.2982	8,382.7557	8,592.3246
		Bi-weekly		2,957.4969	3,105.3718	3,260.6404	3,423.6725	3,594.8561	3,774.5992	3,868.9642	3,965.6883
		Hourly		36.9687	38.8171	40.7580	42.7959	44.9357	47.1825	48.3621	49.5711

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INFORMATION SYSTEMS ANALYST IV	UMCE	Annual	25	96,865.4508	101,708.7260	106,794.1618	112,133.8753	117,740.5707	123,627.6041	126,718.2994	129,886.2517
		Monthly		8,072.1209	8,475.7272	8,899.5135	9,344.4896	9,811.7142	10,302.3003	10,559.8583	10,823.8543
		Bi-weekly		3,725.5943	3,911.8741	4,107.4678	4,312.8414	4,528.4835	4,754.9079	4,873.7807	4,995.6251
		Hourly		46.5699	48.8984	51.3433	53.9105	56.6060	59.4363	60.9223	62.4453
INFORMATION SYSTEMS MANAGER	UMCE	Annual	25	96,865.4508	101,708.7260	106,794.1618	112,133.8753	117,740.5707	123,627.6041	126,718.2994	129,886.2517
		Monthly		8,072.1209	8,475.7272	8,899.5135	9,344.4896	9,811.7142	10,302.3003	10,559.8583	10,823.8543
		Bi-weekly		3,725.5943	3,911.8741	4,107.4678	4,312.8414	4,528.4835	4,754.9079	4,873.7807	4,995.6251
		Hourly		46.5699	48.8984	51.3433	53.9105	56.6060	59.4363	60.9223	62.4453
LEAD MECHANIC/FLEET SVCS COORDINATOR	TEAM PW	Annual	19	61,041.6716	64,093.7547	67,298.4391	70,663.3649	74,196.5304	77,906.3580	79,854.0205	81,850.3694
		Monthly		5,086.8060	5,341.1462	5,608.2033	5,888.6137	6,183.0442	6,492.1965	6,654.5017	6,820.8641
		Bi-weekly		2,347.7566	2,465.1444	2,588.4015	2,717.8217	2,853.7127	2,996.3984	3,071.3085	3,148.0911
		Hourly		29.3470	30.8143	32.3550	33.9728	35.6714	37.4550	38.3914	39.3511
PARKING CONTROL OFFICER-SPECIAL EVENTS COORDINATOR	TEAM A	Annual	16	48,456.8458	50,879.6897	53,423.6737	56,094.8617	58,899.6004	61,844.5843	63,390.7035	64,975.4675
		Monthly		4,038.0705	4,239.9741	4,451.9728	4,674.5718	4,908.3000	5,153.7154	5,282.5586	5,414.6223
		Bi-weekly		1,863.7248	1,956.9111	2,054.7567	2,157.4947	2,265.3692	2,378.6379	2,438.1040	2,499.0564
		Hourly		23.2966	24.4614	25.6845	26.9687	28.3171	29.7330	30.4763	31.2382
PARKING ENFORCEMENT/ANIMAL CONTROL OFFICER	TEAM A	Annual	18	56,520.0635	59,346.0699	62,313.3756	65,429.0444	68,700.4988	72,135.5199	73,938.9055	75,787.3803
		Monthly		4,710.0053	4,945.5058	5,192.7813	5,452.4204	5,725.0416	6,011.2933	6,161.5755	6,315.6150
		Bi-weekly		2,173.8486	2,282.5412	2,396.6683	2,516.5017	2,642.3269	2,774.4431	2,843.8041	2,914.8992
		Hourly		27.1731	28.5318	29.9584	31.4563	33.0291	34.6805	35.5476	36.4362
PLANNING TECHNICIAN	UMCE	Annual	19	61,041.6716	64,093.7547	67,298.4391	70,663.3649	74,196.5304	77,906.3580	79,854.0205	81,850.3694
		Monthly		5,086.8060	5,341.1462	5,608.2033	5,888.6137	6,183.0442	6,492.1965	6,654.5017	6,820.8641
		Bi-weekly		2,347.7566	2,465.1444	2,588.4015	2,717.8217	2,853.7127	2,996.3984	3,071.3085	3,148.0911
		Hourly		29.3470	30.8143	32.3550	33.9728	35.6714	37.4550	38.3914	39.3511

Exhibit A

CITY OF LOMA LINDA
Pay Schedule By Classification
Fiscal Year 2024/2025
Effective January 1, 2025

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TITLE	UNIT	PAY TYPE	GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
PUBLIC WORKS DIRECTOR/CITY ENGINEER	UMCE	Annual	31	153,713.2889	161,398.9588	169,468.9035	177,942.3476	186,839.4611	196,181.4358	201,085.9712	206,113.1245
		Monthly		12,809.4407	13,449.9132	14,122.4086	14,828.5290	15,569.9551	16,348.4530	16,757.1643	17,176.0937
		Bi-weekly		5,912.0496	6,207.6523	6,518.0347	6,843.9364	7,186.1331	7,545.4398	7,734.0758	7,927.4279
		Hourly		73.9006	77.5957	81.4754	85.5492	89.8267	94.3180	96.6759	99.0928
SENIOR ACCOUNTANT/FINANCIAL ANALYST	UMCE	Annual	23	83,046.5116	87,198.8421	91,558.7853	96,136.7197	100,943.5562	105,990.7384	108,640.5066	111,356.5230
		Monthly		6,920.5426	7,266.5702	7,629.8988	8,011.3933	8,411.9630	8,832.5615	9,053.3755	9,279.7103
		Bi-weekly		3,194.0966	3,353.8016	3,521.4917	3,697.5661	3,882.4445	4,076.5669	4,178.4810	4,282.9432
		Hourly		39.9262	41.9225	44.0186	46.2196	48.5306	50.9571	52.2310	53.5368
SENIOR CENTER MANAGER	UMCE	Annual	21	71,199.0022	74,758.9561	78,496.9088	82,421.7499	86,542.8363	90,869.9814	93,141.7345	95,470.2811
		Monthly		5,933.2502	6,229.9130	6,541.4091	6,868.4792	7,211.9030	7,572.4985	7,761.8112	7,955.8568
		Bi-weekly		2,738.4232	2,875.3445	3,019.1119	3,170.0673	3,328.5706	3,494.9993	3,582.3744	3,671.9339
		Hourly		34.2303	35.9418	37.7389	39.6258	41.6071	43.6875	44.7797	45.8992
SENIOR CODE ENFORCEMENT OFFICER	UMCE	Annual	20	65,925.0045	69,221.2585	72,682.3182	76,316.4319	80,132.2502	84,138.8584	86,242.3282	88,398.3859
		Monthly		5,493.7504	5,768.4382	6,056.8598	6,359.7027	6,677.6875	7,011.5715	7,186.8607	7,366.5322
		Bi-weekly		2,535.5771	2,662.3561	2,795.4738	2,935.2474	3,082.0096	3,236.1099	3,317.0126	3,399.9379
		Hourly		31.6947	33.2795	34.9434	36.6906	38.5251	40.4514	41.4627	42.4992
SENIOR PLANNER	UMCE	Annual	25	96,865.4508	101,708.7260	106,794.1618	112,133.8753	117,740.5707	123,627.6041	126,718.2994	129,886.2517
		Monthly		8,072.1209	8,475.7272	8,899.5135	9,344.4896	9,811.7142	10,302.3003	10,559.8583	10,823.8543
		Bi-weekly		3,725.5943	3,911.8741	4,107.4678	4,312.8414	4,528.4835	4,754.9079	4,873.7807	4,995.6251
		Hourly		46.5699	48.8984	51.3433	53.9105	56.6060	59.4363	60.9223	62.4453
STORMWATER INSPECTOR	UMCE	Annual	18	56,520.0635	59,346.0699	62,313.3756	65,429.0444	68,700.4988	72,135.5199	73,938.9055	75,787.3803
		Monthly		4,710.0053	4,945.5058	5,192.7813	5,452.4204	5,725.0416	6,011.2933	6,161.5755	6,315.6150
		Bi-weekly		2,173.8486	2,282.5412	2,396.6683	2,516.5017	2,642.3269	2,774.4431	2,843.8041	2,914.8992
		Hourly		27.1731	28.5318	29.9584	31.4563	33.0291	34.6805	35.5476	36.4362
STUDENT INTERN	PT	Annual	1	34,320.0000							
		Monthly		2,860.0000							
		Bi-weekly		1,320.0000							
		Hourly		16.5000							

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SUPERVISING ACCOUNTING TECHNICIAN	UMCE	Annual	19	61,041.6716	64,093.7547	67,298.4391	70,663.3649	74,196.5304	77,906.3580	79,854.0205	81,850.3694
		Monthly		5,086.8060	5,341.1462	5,608.2033	5,888.6137	6,183.0442	6,492.1965	6,654.5017	6,820.8641
		Bi-weekly		2,347.7566	2,465.1444	2,588.4015	2,717.8217	2,853.7127	2,996.3984	3,071.3085	3,148.0911
		Hourly		29.3470	30.8143	32.3550	33.9728	35.6714	37.4550	38.3914	39.3511
TREATMENT PLANT OPERATOR I	TEAM PW	Annual	17	52,333.3917	54,950.0575	57,697.5571	60,582.4328	63,611.5528	66,792.1332	68,461.9354	70,173.4797
		Monthly		4,361.1160	4,579.1715	4,808.1298	5,048.5361	5,300.9627	5,566.0111	5,705.1613	5,847.7900
		Bi-weekly		2,012.8228	2,113.4638	2,219.1368	2,330.0936	2,446.5982	2,568.9282	2,633.1514	2,698.9800
		Hourly		25.1603	26.4183	27.7392	29.1262	30.5825	32.1116	32.9144	33.7372
TREATMENT PLANT OPERATOR II	TEAM PW	Annual	19	61,041.6716	64,093.7547	67,298.4391	70,663.3649	74,196.5304	77,906.3580	79,854.0205	81,850.3694
		Monthly		5,086.8060	5,341.1462	5,608.2033	5,888.6137	6,183.0442	6,492.1965	6,654.5017	6,820.8641
		Bi-weekly		2,347.7566	2,465.1444	2,588.4015	2,717.8217	2,853.7127	2,996.3984	3,071.3085	3,148.0911
		Hourly		29.3470	30.8143	32.3550	33.9728	35.6714	37.4550	38.3914	39.3511
TREATMENT PLANT OPERATOR III	TEAM PW	Annual	20	65,925.0045	69,221.2585	72,682.3182	76,316.4319	80,132.2502	84,138.8584	86,242.3282	88,398.3859
		Monthly		5,493.7504	5,768.4382	6,056.8598	6,359.7027	6,677.6875	7,011.5715	7,186.8607	7,366.5322
		Bi-weekly		2,535.5771	2,662.3561	2,795.4738	2,935.2474	3,082.0096	3,236.1099	3,317.0126	3,399.9379
		Hourly		31.6947	33.2795	34.9434	36.6906	38.5251	40.4514	41.4627	42.4992
TREATMENT SUPERINTENDENT	UMCE	Annual	25	96,865.4508	101,708.7260	106,794.1618	112,133.8753	117,740.5707	123,627.6041	126,718.2994	129,886.2517
		Monthly		8,072.1209	8,475.7272	8,899.5135	9,344.4896	9,811.7142	10,302.3003	10,559.8583	10,823.8543
		Bi-weekly		3,725.5943	3,911.8741	4,107.4678	4,312.8414	4,528.4835	4,754.9079	4,873.7807	4,995.6251
		Hourly		46.5699	48.8984	51.3433	53.9105	56.6060	59.4363	60.9223	62.4453
UTILITIES AIDE	TEAM PW	Annual	15	44,867.4532	47,110.8299	49,466.3713	51,939.6948	54,536.6795	57,263.5092	58,695.0958	60,162.4691
		Monthly		3,738.9544	3,925.9025	4,122.1976	4,328.3079	4,544.7233	4,771.9591	4,891.2580	5,013.5391
		Bi-weekly		1,725.6713	1,811.9550	1,902.5527	1,997.6806	2,097.5646	2,202.4427	2,257.5037	2,313.9411
		Hourly		21.5709	22.6494	23.7819	24.9710	26.2196	27.5305	28.2188	28.9243

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UTILITIES MAINTENANCE TECHNICIAN I	TEAM PW	Annual	16	48,456.8458	50,879.6897	53,423.6737	56,094.8617	58,899.6004	61,844.5843	63,390.7035	64,975.4675
		Monthly		4,038.0705	4,239.9741	4,451.9728	4,674.5718	4,908.3000	5,153.7154	5,282.5586	5,414.6223
		Bi-weekly		1,863.7248	1,956.9111	2,054.7567	2,157.4947	2,265.3692	2,378.6379	2,438.1040	2,499.0564
		Hourly		23.2966	24.4614	25.6845	26.9687	28.3171	29.7330	30.4763	31.2382
UTILITIES MAINTENANCE TECHNICIAN II	TEAM PW	Annual	19	61,041.6716	64,093.7547	67,298.4391	70,663.3649	74,196.5304	77,906.3580	79,854.0205	81,850.3694
		Monthly		5,086.8060	5,341.1462	5,608.2033	5,888.6137	6,183.0442	6,492.1965	6,654.5017	6,820.8641
		Bi-weekly		2,347.7566	2,465.1444	2,588.4015	2,717.8217	2,853.7127	2,996.3984	3,071.3085	3,148.0911
		Hourly		29.3470	30.8143	32.3550	33.9728	35.6714	37.4550	38.3914	39.3511
UTILITIES MAINTENANCE TECHNICIAN III	TEAM PW	Annual	20	65,925.0045	69,221.2585	72,682.3182	76,316.4319	80,132.2502	84,138.8584	86,242.3282	88,398.3859
		Monthly		5,493.7504	5,768.4382	6,056.8598	6,359.7027	6,677.6875	7,011.5715	7,186.8607	7,366.5322
		Bi-weekly		2,535.5771	2,662.3561	2,795.4738	2,935.2474	3,082.0096	3,236.1099	3,317.0126	3,399.9379
		Hourly		31.6947	33.2795	34.9434	36.6906	38.5251	40.4514	41.4627	42.4992
UTILITIES PLANT MAINTENANCE MECHANIC	TEAM PW	Annual	20	65,925.0045	69,221.2585	72,682.3182	76,316.4319	80,132.2502	84,138.8584	86,242.3282	88,398.3859
		Monthly		5,493.7504	5,768.4382	6,056.8598	6,359.7027	6,677.6875	7,011.5715	7,186.8607	7,366.5322
		Bi-weekly		2,535.5771	2,662.3561	2,795.4738	2,935.2474	3,082.0096	3,236.1099	3,317.0126	3,399.9379
		Hourly		31.6947	33.2795	34.9434	36.6906	38.5251	40.4514	41.4627	42.4992

UNIT LEGEND

Teamsters - Administrative (TEAM A)
Teamsters - Public Works (TEAM PW)
Loma Linda Professional Firefighters (LLPFF)
Unrepresented Safety Fire Management/Confidential Employees (USFMCE)
Unrepresented Miscellaneous Management/Confidential Employees (UMCE)

City of Loma Linda

Regular City Council Staff Report

A. Status Update on the Revenue-Generating Ad hoc Committee [Councilmember Spencer-Hwang]

Meeting	Agenda Group
Tuesday, December 10, 2024, 7:00 PM	Old Business Item: 4A.

To	From
City Council	Lynette Arreola, City Clerk

Report from Councilmember Rhonda Spencer-Hwang.