



**CITY OF LOMA LINDA
CITY COUNCIL, HOUSING AUTHORITY AND SUCCESSOR
AGENCY TO THE LOMA LINDA REDEVELOPMENT AGENCY
REGULAR JOINT MEETING**

Tuesday, December 9, 2025, 7:00 PM
Council Chambers
25541 Barton Road
Loma Linda, CA 92354

The Regular Joint Meeting of the Loma Linda City Council, Housing Authority and Successor Agency 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 available for public review in the City Clerk's Office during regular business hours and can also be accessed on the City's website at www.lomalinda-ca.gov at least 72 hours before the meeting. Individuals wishing to speak on agenda items are encouraged to submit their names using the kiosk at the meeting or through the City's website. Speakers are required to provide their names for the public record. Comments provided during Oral Reports/Public Participation is limited to 3 minutes for each speaker. Please note that the meetings are recorded for public record.

In accordance with the Americans with Disabilities Act (ADA), if an individual requires special assistance to provide public comments or need other accommodations, please contact the City Clerk at least 48 hours before the meeting at (909) 799-2819 or via email at larreola@lomalinda-ca.gov to allow time for the City to make reasonable arrangements to the best of their ability.

1. Call to Order

1.A. Call to Order - PLEASE NOTE that each agenda item will specify the applicable governing body to take action using the corresponding abbreviation:

— City Council [CC], Housing Authority Board [HA], and Successor Agency [SA]

1.B. Roll Call

1.C. Workshop (5:00pm) and Closed Session (5:30pm)

— Workshop: 5:00pm - Administration Conference Room - Audit Committee (Mayor Dupper and Council Member Rigsby) - Audit Report for Fiscal Year 2024-2025

— Closed Session: 5:30pm - 7:00pm or soon thereafter - Conference with Legal Counsel on Potential Litigation - One (1) case - Government Code Section 54956.9(d)(2)

1.D. Invocation and Pledge of Allegiance - Mayor pro tempore Dailey

1.E. Items to be Added or Deleted

1.F. F. 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, Housing Authority or Successor Agency)

2. Presentation(s) - None

3. Public Hearing Items - None

4. Scheduled Agenda Items

4.A. Appointment of two members to the Parks, Recreation and Beautification Committee (Administration) [CC]

— Recommendation: Appoint the final two (2) members to the Committee

4.B. Consider Request to Allow an Applicant to File an Appeal of the Decision of the Planning Commission After Expiration of the Required Appeal Period (Councilmember Popescu) [CC]

— Recommendation: Determine whether to allow an applicant to file an appeal after expiration of the required appeal period

4.C. Presentation of the Annual Comprehensive Financial Report for FY 2024/2025 (Finance) [CC/HA]

— Recommendation: Accept for filing

5. Consent Calendar

5.A. Approve Minutes of November 18, 2025 (City Clerk) [CC/HA/SA]

— Recommendation: Approve the minutes as presented

5.B. Approve the Demands Registers Dated November 25, and December 9, 2025 (Finance) [CC/HA/SA]

— Recommendation: Approve as presented the Demands for payment

5.C. Accept the Treasurer's Report - November 2025 (Finance) [CC]

— Recommendation: Accept the report for filing

5.D. Accept the Fire Department's Activity Report - November 2025 (Fire) [CC]

— Recommendation: Accept the report for filing

5.E. Adopt City Council Bill R-2025-42 - A Resolution Authorizing Submittal of Claim to San Bernardino County Transportation Authority (SBCTA) for Transportation Development Act (TDA) Funds (Public Works) [CC]

— Recommendation: Adopt Council Bill #R-2025-42 as recommended; Resolution Title:

— A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, AUTHORIZING SUBMITTAL OF A CLAIM TO SAN BERNARDINO COUNTY TRANSPORTATION AUTHORITY (SBCTA) FOR TRANSPORTATION DEVELOPMENT ACT (TDA) ARTICLE 3 FUNDS FOR TRANSIT STOP ACCESS CITYWIDE PROJECT

5.F. Approve Memorandum of Understanding (MOU) Extension with San Bernardino County Health Dept. for SB 1383 Edible Food Recovery Enforcement (Public Works) [CC]

— Recommendation: Approve, as recommended, the MOU extension with San Bernardino County Health Department

5.G. Adopt Council Bill #R-2025-43 - Approving an Extension of Adopted Urgency Resolution No. 3277 that Adopts the Fee Study Update Report (November 2025) and Establishes New and Updated Fees for City Services to be effective immediately for an additional 30 days (Community Development) [CC]

— Recommendation: Adopt, as recommended, Council Bill #R-2025-43; Resolution Title:

— AN EXTENSION TO AN URGENCY RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, ADOPTING THE FEE STUDY UPDATE REPORT DATED NOVEMBER 2025, ESTABLISHING NEW AND UPDATED FEES FOR CITY SERVICES, AND REPEALING RESOLUTION NO. 3171. THESE FEES WENT INTO EFFECT IMMEDIATELY.

5.H. Approve Supplemental Appropriations of \$35,000 from Major Street Arterial Subprogram Fund Balance and \$22,400 from Traffic Impact Mitigation Fund Balance and then Approve Notice of Completion for the California Street Widening (Phase 3) for \$1,137,748.33 (CIP 23-118) - Contractor: Marjani Buildings, Inc (Public Works) [CC]

— Recommendation: Approve supplemental appropriations and Notice of Completion as recommended

5.I. Approve Joint City Council, Housing Authority and Successor Agency 2026 Calendar Year Meeting Schedule (City Clerk) [CC/HA/SA]

— Recommendation: Approve the 2026 Joint City Council meeting schedule

6. Old Business

6.A. Adopt Council Bill #O-2025-06 (Second Reading) - An Ordinance Approving the 2025 California Building Codes with Amendments to Chapter 15.08 of the Loma Linda Municipal Code. Only Editorial Changes due to Code Years and Sections that have Moved are Being Amended (Community Development/Building Department) [CC]

— Recommendation: The original staff report remains unchanged, staff received no comments, and has no new updates to present to Council. Adopt, as recommended, Council Bill #O-2025-06, Ordinance Title:

— AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, STATE OF CALIFORNIA, AMENDING CHAPTERS 15.08 OF THE CITY OF LOMA LINDA MUNICIPAL CODE PERTAINING TO BUILDINGS AND CONSTRUCTION BY ADOPTING THE 2025 CALIFORNIA BUILDING CODE INCLUDING THE 2025 CALIFORNIA BUILDING CODE VOLUMES 1 & 2 , 2025 CALIFORNIA EXISTING BUILDING CODE, 2025 CALIFORNIA HISTORICAL CODE, 2025 ENERGY CODE, 2025 ADMINISTRATIVE CODE, 2025 CALIFORNIA REFERENCED STANDARD CODE, 2025 CALIFORNIA RESIDENTIAL CODE, 2025 CALIFORNIA GREEN BUILDING STANDARDS CODE, 2025 CALIFORNIA ELECTRICAL CODE, 2025 CALIFORNIA PLUMBING CODE, 2025 CALIFORNIA MECHANICAL CODE, 2025 CALIFORNIA WILDLAND-URBAN INTERFACE CODE, 2024 INTERNATIONAL PROPERTY MAINTENANCE CODE, 1997 UNIFORM CODE FOR ABATEMENT OF DANGEROUS BUILDINGS

7. New Business

7.A. Consider and Provide Direction to Staff to Proceed on a Proposed City Initiated General Transaction and Use Tax Measure for the June 2, 2026, Primary Election (Administration) [CC]

— Recommendation: Provide direction to staff whether to proceed on placing a Transaction and Use Tax revenue measure on the upcoming June 2, 2026 Primary Election

7.B. Approve a Time Limit on Presentations at City Council Meetings (Administration) [CC/HA/SA]

— Recommendation: Approve a time limit to Presentations

8. Reports

8.A. Reports of Council Members

8.B. Reports of Officers

9. 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

A handwritten signature in cursive script, reading "Lynette Arreola". The ink is dark and the signature is fluid, with a long, sweeping tail on the final letter.

Date Posted: December 4, 2025



Regular City Council, Housing Authority, and Successor Agency Joint Meeting Staff Report

A. Appointment of two members to the Parks, Recreation and Beautification Committee (Administration) [CC]

Meeting	Agenda Group
Tuesday, December 9, 2025, 7:00 PM	Scheduled Agenda Items Item: 4A.
To	From
City Council	T Jarb Thaipejr, City Manager

RECOMMENDATION:

It is recommended that the City Council review the applications and appoint two (2) members to the Parks, Recreation and Beautification Committee

The terms of any member reappointments would extend from the date of expiration.

BACKGROUND:

At the November 18, 2025, Joint City Council meeting, several appointments were made to various committees:

- Members were appointed to the Budget Committee, Historic Commission, Planning Commission, Personnel Board, and the Traffic Advisory Committee.
- The Parks, Recreation and Beautification Committee had four vacancies and received six applications.
- Two (Valerie Gallant and James Earsom) of the four seats were filled at that meeting.
- Further action for the remaining two seats was postponed to December 9, 2025, as one applicant could not stay for the discussion.

Due to privacy considerations, the individuals applying are not recognized as official members of the committee. Their applications were not included in the agenda packet. However, the documents have been made available to the City Council.

ANALYSIS:

None

ENVIRONMENTAL IMPACT:

None

FINANCIAL IMPACT:

None



Regular City Council, Housing Authority, and Successor Agency Joint Meeting Staff Report

B. Consider Request to Allow an Applicant to File an Appeal of the Decision of the Planning Commission After Expiration of the Required Appeal Period (Councilmember Popescu) [CC]

Meeting	Agenda Group
Tuesday, December 9, 2025, 7:00 PM	Scheduled Agenda Items Item: 4B.
To	From
City Council	T Jarb Thaipejr, City Manager
Via	
Lorena Matarrita, Community Development Director	

RECOMMENDATION:

It is recommended that the City Council discuss and determine whether to allow an applicant to file an appeal of the decision of the Planning Commission after expiration of the required appeal period. The Loma Linda Municipal Code (LLMC) does not provide for the filing of late appeals; therefore, staff recommendation would be to deny the request to allow the untimely appeal.

BACKGROUND:

On January 28, 2025, the applicant, Ghani Ayesh, submitted Preliminary Development Review application PDR-2025-0012 proposing a five-unit attached multifamily project on a vacant, land-locked parcel near Park Avenue.

Following internal review by the Administrative Review Committee, the Community Development Department issued a correction letter identifying significant issues that required resolution prior to filing a formal application:

1. Lack of Legal Access – Public Health, Safety, and Welfare Concerns

The Public Works Department determined that the project site does not possess legal access to a public right-of-way, as the applicant proposed to rely solely on an alley for ingress/egress. Alley access alone does not meet City engineering or development standards for residential projects and does not ensure adequate emergency access.

The proposal also lacked a preliminary drainage and grading plan, demonstration of NPDES compliance, stormwater BMP identification, and required improvements for safe pedestrian or vehicular circulation (sidewalks, lighting, curb/gutter, etc.).

2. Fire Department Review

The Fire Department could not support the design due to insufficient fire truck access and turning radius. A Fire Access Plan would be required at time of formal submittal, but the current configuration cannot meet minimum emergency access standards without legal street access and width.

3. Planning Division Review

The Planning Division identified numerous zoning issues that would need to be addressed before the project could proceed. Given the site's lack of legal access, the project as proposed cannot be found consistent with City development standards or with the City's obligation to protect public health, safety, and welfare. The applicant is expected to address the zoning issues.

4. Alternative Access Options Provided to Applicant

In April 2025, staff provided the applicant with three alternatives:

1. Coordinate with the adjacent mobile home park to obtain internal private road access.
2. Coordinate with the multifamily site to the south to secure private access through that development.
3. Explore access from Redlands Boulevard, which would require negotiated access agreements across multiple northern parcels.

5. Planning Commission Appeal and Decision

The applicant filed an appeal to the Planning Commission challenging the City staff's correction letter for his Preliminary Development Review application, asserting that alley access alone was sufficient for the proposed project. On July 7, 2025, the Planning Commission considered the appeal and upheld staff's determination, denying the appeal on the grounds that alley-only access is neither legally permissible nor functionally adequate. The Commission affirmed that the project cannot proceed without establishing legal, code-compliant access to a public right-of-way and directed the applicant to work collaboratively with staff to identify a feasible solution.

6. Missed Appeal Deadline to the City Council

Under LLMC § 17.30.430, the applicant had 10 days from the Planning Commission decision to file a written appeal with the City Clerk and pay the associated fee. The applicant did not file within the required 10-day period.

After missing the deadline, the applicant contacted Council Member Ovie Popescu requesting that the City Council allow him to file a late appeal despite the procedural requirements in the Municipal Code. Council Member Popescu has requested that the City Council consider whether to grant the applicant's request to appeal the decision of the Planning Commission to the City Council even though untimely.

ANALYSIS:

Municipal Code Requirements

LLMC § 17.30.430(A) states:

"Decisions of any reviewing body may be appealed... The applicant, nearby property owners, or any aggrieved person may within ten (10) days after the decision is made file a written letter of appeal with the City Clerk together with the required fee..."

The Code establishes a 10-day appeal window. There is no provision for extensions, waivers, or exceptions. The applicant did not meet the code requirements; therefore, the Planning Commission decision is final unless the City Council chooses to allow the untimely appeal.

Considerations

Allowing the filing of an untimely appeal may raise the following concerns:

1. Equitable Fairness:

Other applicants are held to the same 10-day requirement. Allowing an exception may expose the City to claims of inequitable application of its laws.

2. Due Process:

Appeal deadlines protect all parties, including surrounding property owners, by ensuring predictable finality.

3. Precedent Setting:

Granting a late appeal may create a precedent encouraging future applicants to disregard established timelines.

ENVIRONMENTAL IMPACT:

Not applicable. The action before the Council relates only to procedural appeal rights and is not a project under CEQA.

FINANCIAL IMPACT:

None associated with the discussion of this procedural request.

CONCLUSION:

Council Member Popescu has requested that the City Council consider the applicant's request to allow the filing of a late appeal of both staff's and the Planning Commission's decisions regarding a multifamily project proposed on a land-locked parcel. The Council must determine whether to uphold the requirements of LLMC § 17.30.430 or grant the applicant's request.



Regular City Council, Housing Authority, and Successor Agency Joint Meeting Staff Report

C. Presentation of the Annual Comprehensive Financial Report for FY 2024/2025 (Finance) [CC/HA]

Meeting	Agenda Group
Tuesday, December 9, 2025, 7:00 PM	Scheduled Agenda Items Item: 4C.
To	From
City Council	Sonia Fabela, Finance Director

RECOMMENDATION:

Staff recommends that the City Council consider receiving and filing the Annual Comprehensive Financial Report for Fiscal Year 2024-2025, which includes the Independent Auditor's Report prepared by Rogers, Anderson, Malody & Scott, LLP.

Rogers, Anderson, Malody & Scott, LLP has rendered an unmodified or "clean" opinion on the financial statements. An auditor from Rogers, Anderson, Malody & Scott, LLP will present the Independent Auditor's Report. Finance staff will make a brief presentation of the financial statements.

Attachments

[Annual Comprehensive Financial Report for Fiscal Year 2024-2025.pdf](#)

[Report on Internal Controls Over Financial Reporting and On Compliance Fiscal Year 2024-2025.pdf](#)



Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2025



12" Waterline Installation at Beaumont Avenue



ANNUAL COMPREHENSIVE FINANCIAL REPORT

CITY OF LOMA LINDA, CALIFORNIA

For the Fiscal Year Ended June 30, 2025

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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CITY OF LOMA LINDA
Annual Comprehensive Financial Report
For the Year Ended June 30, 2025

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Annual Comprehensive Financial Report
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City of Loma Linda

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December 3, 2025

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, 2025. 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.

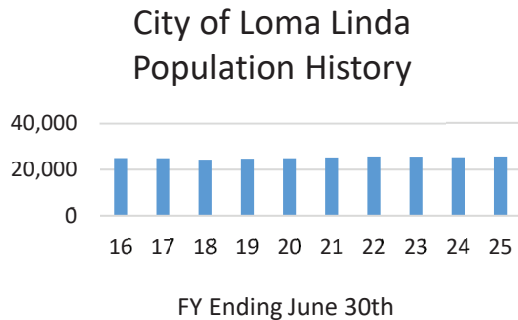
Rogers, Anderson, Malody and Scott, LLP, Certified Public Accountants, have issued an unmodified ("clean") opinion on the City of Loma Linda's financial statements for the year ended June 30, 2025. The independent auditor's report is located at the front of the financial section of this report.

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 12,465 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 25,322, as certified by the State Department of Finance, as of June 30, 2025. The City has increased by 357 residents from the previous year. Loma Linda's median income is \$82,824, which is 0.77% higher 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 was 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 an increase of 357 to the City's population of its current total of 25,322 as of June 30, 2025 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 2024/2025 the City achieved many accomplishments that may not be evident from a review of the financial statements. Key achievements and ongoing efforts are summarized below.

Community Development Department

During the 2024/2025 Fiscal Year, the City's Community Development Department, which includes the Planning and Building & Safety Divisions, had a productive year marked by continued growth in development activity and service delivery. Throughout the year, Building & Safety staff maintained a high level of performance in plan review, permit issuance, and inspections, ensuring projects moved forward efficiently. The Planning Division, responsible for land use and zoning, experienced increased activity and provided direct assistance to residents, businesses, and developers, both in-person and through the City's online platforms, to ensure compliance with the Zoning Code and General Plan.

In addition to managing a significant increase in permits, the Department successfully completed the following notable accomplishments:

- Approved entitlements for a five-story Pediatric Medical Office Building (Loma Linda University Health)
- Facilitated the opening of Courtyard Marriott Hotel
- Approved a wholesale landscape nursery project
- Issued permits to start construction of the 126 homes at Covenant Point
- Issued final occupancy for the Eye Care Center
- Initiated construction of a nine-lot subdivision with Accessory Dwelling Units (ADUs) on Park Avenue
- Hired a Planning Technician to support customer service and application processing
- Updated zoning regulations to comply with new state housing laws, including ordinances for small-lot developments and ADUs

- Launched a new online permitting system to modernize application processing and improve development review efficiency

These efforts reflect the Department's commitment to responsive service delivery, regulatory compliance, and sustainable community growth.

Fire Department

The Fire Department successfully contained the majority of residential structure fires to the building or residence of origin. Commercial occupancy fires were also limited to small- to medium-scale incidents. All vegetation fires within city boundaries were effectively controlled by first-alarm response resources.

Through rapid response and aggressive fire attack operations, the department mitigated property loss for residents and safeguarded critical infrastructure and sales tax revenue that supports essential city services. A significant portion of the department's calls were for emergency medical services and traffic collisions, to which the department deployed rescue units equipped with Advanced Life Support (ALS) capabilities. The department also participated in numerous mutual aid incidents, for which the City received reimbursement.

Community Risk Reduction (CRR) encompasses Fire Prevention, Disaster Preparedness, Code Enforcement, Animal Control, and Parking Enforcement. Each division played an active role in maintaining safety and quality of life for residents throughout the fiscal year:

Fire Prevention

The Fire Prevention Division continued to oversee fire engineering and permitting for major commercial developments. Several additional projects are currently in various stages of engineering and construction and will contribute significantly to the City's future growth. The Division also completed inspections of all state-mandated occupancies.

The City was awarded a \$75,000 grant to develop a Community Wildfire Protection Plan (CWPP), which is scheduled for completion in Fiscal Year 2026/2027.

Disaster Preparedness

The City received an Emergency Management Performance Grant (EMPG) to support training and equipment that will enhance community resiliency. City staff completed Emergency Operations Center (EOC) training as part of this effort.

Code Enforcement & Animal Control

Code Enforcement and Animal Control maintained strong partnerships with community members to preserve and enhance safety, appearance, and economic vitality.

Animal licensing compliance increased, rabies vaccination rates improved, and animal impounds remained at record low levels. The City continued to contract with the City of San Bernardino for shelter services. In addition, the city implemented DocuPet software to modernize the animal licensing process.

Information Systems Department

The City's data center is a hub for Information Systems (IS) employees and Loma Linda Connected Community Program (LLCCP) customers alike; ensuring that the safety of all who enter is top priority. The IS department expanded the data center's lighting to provide visibility in some

of the poorly lit areas of the data center. This increase in visibility has made operating inside the data center easier for staff and customers alike.

The City's virtual server environment consists of 3 hosts. The oldest of the hosts has been in production with the city for over 5 years. This said host has aged past its useful life and was replaced with a current model with higher computing power and energy efficiency.

The IS department completed a city-wide overhaul of the City's previous VoIP phone system to a modernized UcaaS (Unified Communications as a Service) phone system. The new system, Zoom, is a modernized solution that provides multiple forms of communication (video, call, instant messaging, etc.). This new system also provides higher security and controls for the IS staff to protect the city with.

The City's previous digital sign, located at the corner of Barton Road and Loma Linda Drive, served the community for more than a decade. Despite several upgrades over the years, it ultimately reached the end of its service life in 2024. The IS department replaced this sign with a modern solution with cutting edge colors and communication technology. This new sign will serve the city for years to come and has opened opportunities for potential advertising.

The City implemented a new firewall solution across all sites to enhance network security and performance. Built with modern protocols and current security standards, the new system replaces the previous firewall, which had been in production for over five years and had reached the end of its operational lifespan.

The Loma Linda Connected Community Program (LLCCP) involves the implementation of a cutting-edge, city-wide fiber optic network along with updates to local building standards to ensure that future developments are ready for next-generation communication systems. Under the city's building code, all new residential and commercial projects—as well as remodels affecting more than 50% of a structure—must include a fiber-optic interface and internal copper wiring. The fiber network is actively being integrated into new housing developments, with more users gaining access as coverage increases. To support the growing number of users, additional infrastructure and equipment have been installed.

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 2024/2025, 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 (25 mortgages held by the Loma Linda Housing Authority and 12 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. The Loma Linda Housing Authority is working with the sale of property in the Affordable Housing Program by reviewing applications and determining eligible buyers; however, the selection of the buyer is still currently pending.

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), and four units on San Mateo Drive and four single-family homes on Juanita Street, which are all subject to long-term affordability covenants. The properties on Juanita Street are home ownership with affordable covenants. Homeowners were income qualified at the initial occupancy.

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) In regard to the properties on San Mateo, three of the four units have income qualified households. The last resident who was grandfathered in, will be required to move as of March 1, 2026.

c) No updates on the Juanita homeowners. Two of the four units installed solar through a partnership that we had with GRID Alternatives at no cost to the homebuyers or MECH in 2022.

d) Unit G of the Loma Sierra Apartments had remediation and rehabilitation work completed.

e) MECH has begun evaluating property repair/rehabilitation scope items for Loma Sierra. They have secured bids for re-pipe of the building at the time.

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.

10777 Poplar Street Apartments – the Corporation for Better Housing, the Managing General Partner of 10777 Poplar St. exercised their option to purchase the Limited Partner Interest. On May 2025, the City reviewed and approved the transfer/assignment.

Economic Development

Guided by the City Manager's Office and the Community Development team, the Economic Development Department has continued to support and expand Loma Linda's business environment.

Staff have actively engaged with property owners and Loma Linda University to explore development opportunities on vacant and underutilized sites, efforts aimed at supporting long-term economic growth.

This year, the City issued a significant number of Land Use and Home Occupation Permits, reflecting sustained business interest and economic activity. To further support investment, staff updated a citywide development opportunity map identifying vacant, underutilized, and potential redevelopment sites.

Loma Linda's economy remains anchored by its major institutions, including Loma Linda University Medical Center, the Jerry L. Pettis Memorial VA Medical Center, and the VA Ambulatory Care Center. These facilities employ a highly skilled workforce and form the core of the local economy.

To complement this foundation, the City continues to encourage growth in medical support services, research and professional offices, lodging, and a broader mix of commercial and industrial development. These efforts are key to building a balanced, resilient economy that supports a high quality of life.

Additional accomplishments include:

- Produced five promotional videos and launched a decorative street banner campaign highlighting Loma Linda's Blue Zone designation (two additional videos in production).

- Published a marketing feature in Inland Empire Magazine to promote local economic development.
- Expanded the City's first social media presence to showcase events, community milestones, and business success stories.

These initiatives reflect the City's commitment to attracting investment, supporting business retention, and enhancing Loma Linda's economic competitiveness.

Capital Improvement Program (CIP) Projects:

Public Works

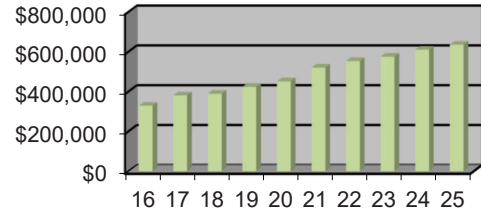
During the 2024/2025 fiscal year, the Public Works Department completed or continued with the following projects: pavement rehabilitation on Redlands Blvd (From Anderson St to Mt View Ave), Richardson St (From Redlands Blvd to Bridge), Gardner St, Pembroke St, Milford Haven Dr, Gwent St, Aberdare St, Picton St, and Whitter Ave (From Lawton Ave to George St), Windsor Dr, Normandy Ln, Camelot Ave, Buckingham Rd, Emerald Dr, Crest Haven Ct, George St (From Bryn Mawr Ave to Whitter Ave), Randolph Ct, Kelsey Ct, St. Albans Ln, King Edwards Dr, Landsdown Rd, Knightsbridge Pl, Nottingham Dr, Royale Dr, Greenwich Rd, Whitter Ave (From George St to Beaumont Ave), Cambridge Rd, Victoria Ln, Crowne Heights Dr, St. Andrews Pl, Westminster Ct, and Beaumont Ave (From Mt View Ave to Bryn Mawr Ave); Began California Street widening, phase 3; Replaced water valves in various locations; Installed new draining ditch at Richardson St; Installed new sewer pump station at Juanita St; Completed the Sewer Master Plan; Installed new generators at 3 water reservoirs; Installed pickle ball courts at Leonard Bailey Park; Repaired sidewalks, ADA access ramps, and bus pads 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.

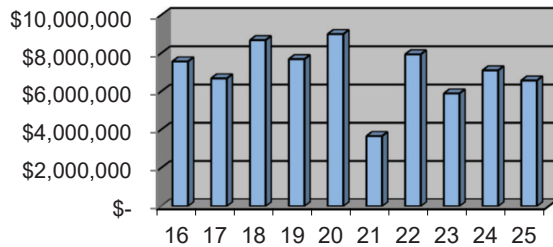
In 2025, the median price of a home in Loma Linda was \$635,000 an increase of \$25,000 or 4.0%, from \$610,000 in 2024, according to County data. After several years of fluctuations in home values due to uncertain economic conditions, Loma Linda has seen a steady increase in home prices since 2016 thru 2025. 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.

**City of Loma Linda
Median Housing Prices**



FY Ending June 30th

**City of Loma Linda
Sales Tax History**



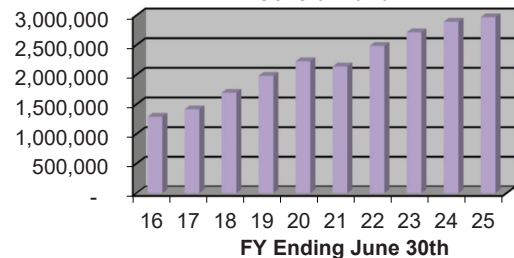
FY Ending June 30th

The Sales Tax History chart is a ten year historical presentation of the City’s sales tax revenue through fiscal year ending June 30, 2025. In 2025, the City received \$6,581,244. This is a decrease of 7.47% or \$530,983 from \$7,112,227 in fiscal year 2024. The net sales tax decrease is due to slightly higher collections compared to the prior year by \$257,000 or 2.7% and an increase in sales tax incentive by \$787,835, thereby reducing the revenue.

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, 2025. 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, 2025, property tax revenues were reported at \$2,966,432, a net increase of \$76,374 or 2.6% from fiscal year 2024. Property tax revenue is reported in the attached Statistical table on pages 147 – 154.

**City of Loma Linda
Property Tax History
General Fund**



FY Ending June 30th

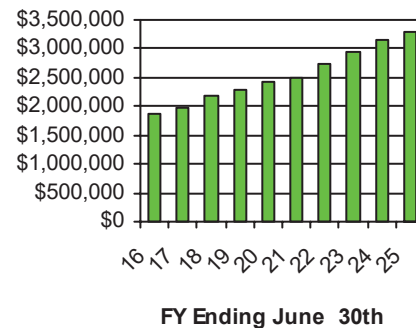
Median housing prices are just one factor in citywide assessed values. Tax-exempt properties continue to be a significant factor in the overall assessed values for the City and the former Redevelopment Agency, now the Successor Agency, in Loma Linda. As of June 30, 2025, the

San Bernardino County's Assessor reported an increase in city wide assessed property values of 4.47%, with Loma Linda showing a 4.36% increase.

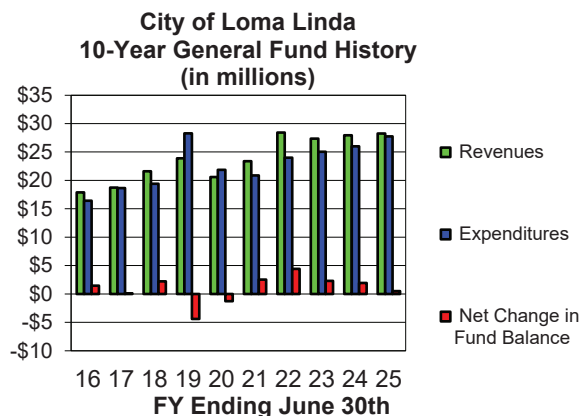
Overall property tax revenues are showing signs of growth as valuations increase and increase in demand for housing within the City is addressed. The sales of existing and new homes have increased and it's evident in the 117.7% increase in property transfer tax from \$56,806 in 2024 to \$123,655 in 2025. 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 2015/2016. In fiscal year 2024/2025, the City collected \$3,313,395 in VLF revenue, an increase of \$170,962 or 5.4% due to an increase in property values within the City.

**City of Loma Linda
Vehicle License Fee (VLF)
Revenue History**



ACTUAL OPERATING RESULTS – GENERAL FUND



The following discussion summarizes the annual operating results of the City's General Fund, for the fiscal year ended June 30, 2025. Further details are presented in the individual financial statements attached to this transmittal letter.

The chart on the left illustrates the ten year history of total revenues, expenditures and net change in fund balance for the General Fund through June 30, 2025. The Net Change in Fund Balance figure in the chart includes operating revenues, operating expenditures, transfers to and from other funds and gain on sale of capital assets.

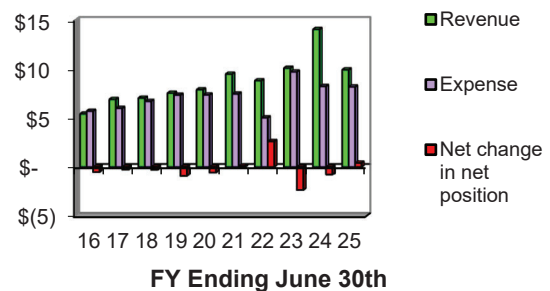
ANNUAL OPERATING RESULTS – ENTERPRISE FUNDS

The City accounts for its Water, Sewer and LLCCP operations on an “enterprise” basis, meaning that the activity is treated more like a commercial business, separate and apart from general City operations. In fiscal year 2024/2025, Enterprise Fund operating revenues for Water, Sewer and LLCCP combined, totaled \$16,767,546, an increase of 16.2% over fiscal year 2023/2024, while operating expenses decreased slightly by \$23,343 over the same period.

Water Operations

For Water Operations specifically, the Water fund had an operating surplus in the amount of \$402,180 this year. Last year the Water fund showed an operating deficit of \$769,723 for the year. Expenses slightly decreased from prior year due to decrease in pension and OPEB-related accounting adjustments. Note that the chart to the right does include any “non-operating” revenues or expenses, such as interest revenue of \$361,525, transfers in of \$686,396, capital contributions of \$360,816 interest expense of \$111,205 and transfer out of \$35,959. Interest expense in the Water Fund has decreased to \$111,205 from \$120,709 in 2024 which constitutes a 7.9% 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.

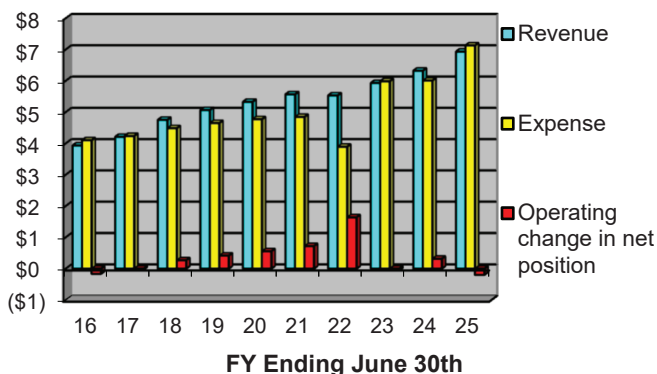
**City of Loma Linda
Water Operations Fund History
(in millions)**



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

**City of Loma Linda
Sewer Enterprise History
(in millions)**

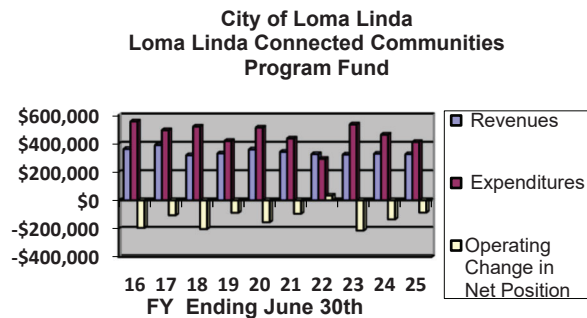


For the operating period ending June 30, 2025, the Sewer Fund ended the year with an operating change in net position of (\$196,167). Sewer revenues increased by \$609,831, or 9.6%, and operating expenses increased by \$1,122,620 or 18.7%. Expenses increased due to higher pass-through sewer treatment expenses (note that this has a corresponding increase in revenues), professional services related to the revision of the Sewer Master Plan, personnel costs, and overhead costs. 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. 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 2024/2025 was the twenty-first full year of operations. For the operating period ending June 30, 2025, LLCCP ended the year with operating revenues of \$325,641 compared to \$329,202 in 2023/2024. Operating expenses of \$411,642 are \$51,788 or 11.2% less than expenses for fiscal year 2023/2024. Expenses for the LLCCP fund decreased due to the decrease in staffing allocation and pension-related accounting adjustment. The operating deficit in net position for the LLCCP fund was \$86,001. 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 provided 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 \$1,460,784 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, 2024, therefore payments made to reduce the UAL are reclassified to Deferred Outflows of Resources in the government-wide statements. In fiscal year 2024/2025, the “City’s” share of retirement costs changed for Miscellaneous employees from 12.47% to 12.52%, for Miscellaneous PEPRA from 7.68% to 7.87%, for Safety plan from 24.15% to 24.33% and for Safety PEPRA from 13.54% to 13.76%. 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, 2025, the City had bond debt outstanding in the amount of \$3,755,000. 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, 2025 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, 2025, 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, 2024. This was the twenty-first 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

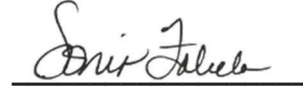
The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance Department and other City Departments that provided data for preparation of the Statistical section of the Report. We would like to express our appreciation to members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



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, 2024

Christopher P. Morill

Executive Director/CEO

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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 FabelaFinance Director/Treasurer

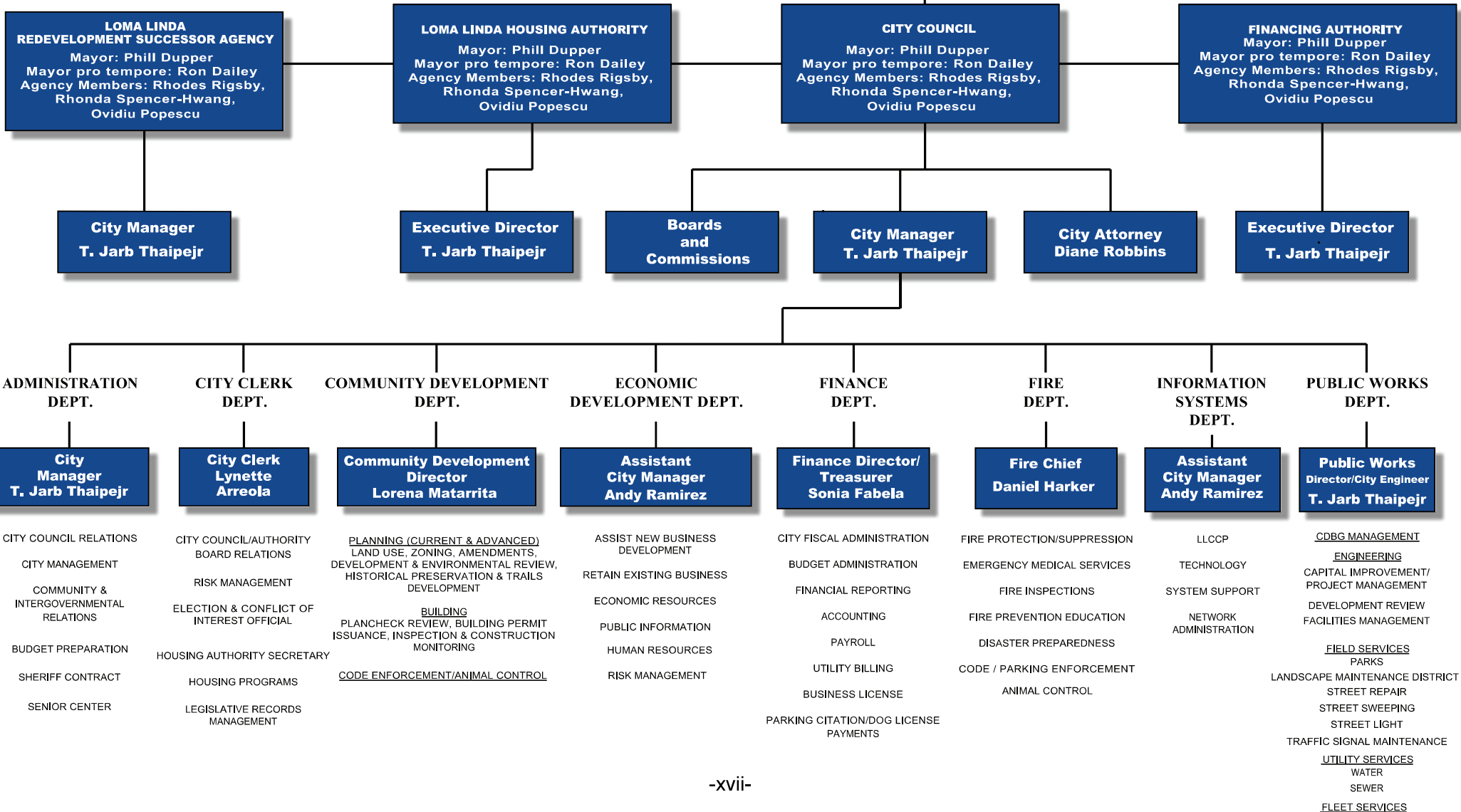
Lorena Matarrita Community Development Director

Daniel Harker.....Fire Chief

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CITY OF LOMA LINDA ORGANIZATION CHART

The People of Loma Linda



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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, 2025, 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, 2025, 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, 2025, the City adopted new accounting guidance under Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences* and Governmental Accounting Standards Board (GASB) Statement No. 102, *Certain Risk Disclosures*. 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 required supplementary 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 3, 2025 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 3, 2025

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, 2025. 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 \$172,228,107 (net position); of this amount \$139,155,518 is from governmental activities and \$33,072,589 is from business-type activities, with \$21,188,650 positive and \$13,346,306 in negative unrestricted net position, respectively.
- In the Government-Wide – Statement of Activities: The City's net position increased 4.4% or \$7,210,322 from the \$165,017,785 at the beginning of the year to \$172,228,107 at the end of the year. The increase is the net result of a positive change of \$5,471,568 in governmental activities and a positive change of \$1,738,754 in business-type activities.
- In the Government-Wide – Statement of Activities: During the current year, Governmental activities program revenues increased by \$3,672,907. This increase was primarily due to a \$2,545,707 increase in charges for services and a \$1,300,665 increase in capital contributions. These increases were partially offset by a \$173,465 decrease in operating contributions and grants. Business-type program revenues increased by a net of \$2,386,766, primarily due to higher water sales resulting from increased demand, as well as higher development impact fees. For detailed explanation of the changes in the Government-Wide Statement of Activities, please refer to pages 9-11.
- 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 \$505,285. This resulted from net proceeds from other financing sources of \$759,353 offsetting a shortfall of \$254,068 where expenditures exceeded revenues. For changes related to Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance, please refer to pages 12-14.
- The City's net pension liability decreased from \$10,174,817 to \$9,484,641 as of June 30, 2025, which was a \$690,176 or 6.8% decrease compared to the prior fiscal year. The changes 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 lower than the final budget by \$312,482 while actual expenditures were \$1,906,714 less than the final budget. Actual other financing sources, net, were \$96,253 more than the final budget, resulting in a positive \$1,690,485 net change in budgetary variance and an actual increase in fund balance of \$505,285.
- In the 2024/2025 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 negative change in net position of \$407,000. After budget amendments and supplemental appropriations, the final budget projected a negative change of \$1,185,200. 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 2024/2025, the committed fund balance represents 6.8% of the General Fund annual budget.

USING THIS ANNUAL REPORT

The discussion and analysis are 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 *statement 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 *statement of net position* and the *statement 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 101-114 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 *statement 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 29-32.

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 *statement of fiduciary net position* and *changes 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 34.

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 *statement of private purpose trust fund net position and changes 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 34.

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 88-96 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, 2025 and 2024.

Table 1
City of Loma Linda's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$ 86,256,102	\$ 80,756,550	\$ 12,621,853	\$ 12,646,419	\$ 98,877,955	\$ 93,402,969
Capital assets	69,009,542	67,374,089	49,648,104	48,798,274	118,657,646	116,172,363
Total Assets	155,265,644	148,130,639	62,269,957	61,444,693	217,535,601	209,575,332
Deferred Outflow of Resources						
Pension & OPEB	3,483,034	5,144,940	1,146,835	1,734,623	4,629,869	6,879,563
Long-term liabilities	9,059,889	9,465,936	26,184,118	26,413,096	35,244,007	35,879,032
Other liabilities	5,313,868	5,196,066	2,685,466	3,685,910	7,999,334	8,881,976
Total Liabilities	14,373,757	14,662,002	28,869,584	30,099,006	43,243,341	44,761,008
Deferred Inflow of Resources						
Pension, OPEB & Leases	5,219,403	4,929,627	1,474,619	1,746,475	6,694,022	6,676,102
Net Position:						
Net Invested in Capital Assets	68,734,265	67,010,163	45,719,555	44,485,017	114,453,820	111,495,180
Restricted	49,232,603	46,186,248	699,340	706,511	49,931,943	46,892,759
Unrestricted	21,188,650	20,487,539	(13,346,306)	(13,857,693)	7,842,344	6,629,846
Total Net Position	\$ 139,155,518	\$ 133,683,950	\$ 33,072,589	\$ 31,333,835	\$ 172,228,107	\$ 165,017,785

During fiscal year 2025, the City's assets and deferred outflows exceeded liabilities and deferred inflows by \$172,228,107 representing a net position increase of \$7,210,322 or 4.4% from \$165,017,785 in 2024. Of the increase, \$5,471,568 is attributable to the increase in governmental activities, and \$1,738,754 to the increase in business-type activities.

For governmental activities, the \$5,471,568 increase in net position is primarily due to a \$1,724,102 increase in investment in capital assets, net of related debt, reflecting continued investment in infrastructure and facilities. Restricted net position increased by \$3,046,355, representing resources subject to externally imposed limitations for specific purposes. Unrestricted net position increased by \$701,111 providing available funding for City's programs and obligations. For business-type activities, the net position increased by \$1,738,754, or 5.5%, primarily due to a \$1,234,538 increase in investment in capital assets, net of related debt. Restricted net position decreased by \$7,171, and the deficit in unrestricted net position improved by \$511,387. It is important to note that majority of this deficit is associated with the Connected Communities Fund. Further detail on prior year comparisons is provided in Table 2.

As shown in Table 2, the change in net position is a positive \$5,471,568 for *governmental activities* and a positive \$1,738,754 for *business-type activities*, with a combined total increase in net position of \$7,210,322 for the fiscal year ending June 30, 2025.

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

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Program Revenues:						
Charges for services	\$ 14,439,570	\$ 11,893,863	\$ 16,234,827	\$ 13,714,899	\$ 30,674,397	\$ 25,608,762
Operating grants and contributions	1,176,888	1,350,353	-	-	1,176,888	1,350,353
Capital grants and contributions	3,862,955	2,562,290	812,296	945,458	4,675,251	3,507,748
General Revenues:						
Taxes	13,207,328	13,566,338	-	-	13,207,328	13,566,338
Motor Vehicle in-lieu, unrestricted	3,313,395	3,142,433	-	-	3,313,395	3,142,433
Investment Revenue	2,963,385	2,841,791	691,762	703,425	3,655,147	3,545,216
Other	233,433	22,114	614,592	803,437	848,025	825,551
Total Revenues	39,196,954	35,379,182	18,353,477	16,167,219	57,550,431	51,546,401
Expenses:						
Governmental Activities:						
General government	3,021,382	2,765,554	-	-	3,021,382	2,765,554
Public safety	19,570,679	19,028,767	-	-	19,570,679	19,028,767
Community development	4,100,181	3,501,151	-	-	4,100,181	3,501,151
Public works	7,072,691	7,820,046	-	-	7,072,691	7,820,046
Interest on long-term debt	9,975	4,546	-	-	9,975	4,546
Business-Type Activities:						
Water acquisition	-	-	325,730	1,268,450	325,730	1,268,450
Water	-	-	8,136,288	8,205,930	8,136,288	8,205,930
Sewer	-	-	7,129,659	6,007,093	7,129,659	6,007,093
LL Connected Communities	-	-	973,524	1,025,311	973,524	1,025,311
Total Expenses	33,774,908	33,120,064	16,565,201	16,506,784	50,340,109	49,626,848
Changes in Net Position before						
Transfers	5,422,046	2,259,118	1,788,276	(339,565)	7,210,322	1,919,553
Transfers	49,522	32,003	(49,522)	(32,003)	-	-
Change in Net Position	5,471,568	2,291,121	1,738,754	(371,568)	7,210,322	1,919,553
Net Position at Beginning of Year	133,683,950	131,392,829	31,333,835	31,705,403	165,017,785	163,098,232
Net Position at End of Year	\$ 139,155,518	\$ 133,683,950	\$ 33,072,589	\$ 31,333,835	\$ 172,228,107	\$ 165,017,785

Total revenues for governmental activities increased by \$3,817,772 from 2024 to 2025. This was due to a net increase in governmental activity program revenue of \$3,672,907 and a net increase in the governmental activity general revenue of \$144,865. Charges for services in Community Development and Public Works program revenues increased by \$777,892 and \$1,382,520, respectively, as a result of construction activity related to three residential developments, a pediatric medical office building and a new hotel in the community. The City collected approximately \$4,500,000 in development impact fees during the fiscal year compared to slightly over \$1,000,000 in the prior year. In Public Safety program, charges for services increased by \$1,202,651 primarily due to increases in emergency strike team response reimbursements resulting from significant fire incidents during the year (note that this has an offsetting increase in personnel overtime expenses). Charges for services in General Government decreased by \$817,356 due lower overhead credits from capital projects during 2025. Operating contributions and grants were less this year due to a decrease in Community Development Block Grant (CDBG) funding following a one-time increase last year due to the allocation of unprogrammed funds to the City. The increase in capital grants and contributions reflects infrastructure donated by developers associated with housing developments and the receipt of a capital contribution grant for life-saving medical devices.

The increase in governmental activity general revenue is due to higher Motor Vehicle in Lieu/Intergovernmental of \$170,962 and investment earnings of \$121,594. These increases were offset by lower general taxes of \$359,010. The decrease in general taxes reflects a mix of increases in: property tax of \$159,739 and business license of \$100,997; offset by decreases in: transient occupancy tax of \$31,060, franchise tax of \$58,195, and sales tax of \$530,983.

- Property Tax revenue increased by \$159,739, or 4.2%, due to higher assessed property values, property reassessments and new housing developments.
- Business license revenue increased by \$100,997, or 28.7%, driven by overall economic growth, the addition of new businesses operating in the City, and enhanced compliance and enforcement efforts.
- Transient occupancy tax decreased by \$31,060, or 4.7%, primarily due to a decline in room rentals.
- Franchise Tax revenue (communications and service utilities) decreased by \$58,195, or 3.5%, primarily due to fluctuation in utility consumption, mostly in gas usage, driven by weather conditions, changes in service demand and cost of utility services. SoCalGas's calendar year 2023 receipts were elevated by unusually high gas prices in early 2023, while calendar year 2024 levels returned to normal.
- Sales Tax revenue decreased by \$530,983, or 7.5%, due to two offsetting factors: sales tax collections were slightly higher than the prior year by \$256,964 or 2.7%, however, the sales tax incentive increased by \$787,835, reducing the net revenue received. In the prior year, sales tax revenue collection was impacted by a delay in the third quarter reporting and a \$371,000 audit adjustment in the fourth quarter for a major sales tax producer which reduced both the reported revenue and the corresponding incentive payment.

Total revenue for business-type activities increased by \$2,186,258 from fiscal year 2024. This was due to a \$2,386,766 increase in program revenues, partially offset by a \$200,508 decrease in general revenue. The increase in program revenues was mainly due to higher water sales resulting from increased demand, as well as higher development impact fees from residential and commercial developments. The decrease in general revenue was due to lower miscellaneous revenue.

Governmental activity program expenses increased by \$654,844 from fiscal year 2024. This net increase is due to several factors. 1) Salaries rose by \$452,552 and benefits by \$274,358 driven by cost-of-living adjustments, the additions of new positions, and contribution towards the pension

plan's unfunded accrued liabilities whereas there was no required contribution in the prior year. Overtime costs increased by \$1,035,763, primarily within the public safety function, due to higher number of significant fire incident activities in 2025 necessitating emergency strike team response. Contractual services increased by \$427,702 largely due to increase in sheriff contract services by \$170,000 and landscape maintenance by \$117,000. Professional services increased by \$153,176 reflecting costs associated with building permit consulting fees and a classification and compensation study. Additionally, insurance costs increased by \$117,243. These increases were partially offset by a \$307,700 reduction in paving maintenance costs and a \$1,348,516 decrease in pension expense adjustments under Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*— note that these GASB 68 adjustments do not impact cash flow or contribution rates.

Business-type activities experienced an overall increase in expenses of \$58,417 compared to fiscal year 2024. This increase was primarily driven by higher costs in the Sewer Fund, which included increased pass-through sewer treatment expenses (note that this has a corresponding increase in revenues) and professional services related to the revision of the Sewer Master Plan. Personnel and benefit costs within the Sewer Fund also increased by \$200,038. These increases were partially offset by a reduction in overhead costs in the Water Acquisition Fund, as costs declined with the 1.6-million-gallon reservoir installation nearing completion. Additionally, all business-type funds benefitted from a \$302,632 decrease in GASB No. 68 pension expense adjustments.

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		
	2025	2024	Change	2025	2024	Change
Functions:						
General government	\$ 3,021,382	\$ 2,765,554	\$ 255,828	\$ 37,875	\$ (1,035,309)	\$ 1,073,184
Public safety	19,570,679	19,028,767	541,912	13,823,944	14,799,899	(975,955)
Community development	4,100,181	3,501,151	599,030	1,777,904	1,994,006	(216,102)
Public works	7,072,691	7,820,046	(747,355)	(1,354,203)	1,550,416	(2,904,619)
Interest on long-term debt	9,975	4,546	5,429	9,975	4,546	5,429
Total Governmental Activities	<u>\$ 33,774,908</u>	<u>\$ 33,120,064</u>	<u>\$ 654,844</u>	<u>\$ 14,295,495</u>	<u>\$ 17,313,558</u>	<u>\$ (3,018,063)</u>

In looking at table 3, you will note the major changes both in total cost and net cost. In 2025, total costs increased by \$654,844 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 \$71,170,423, a net increase of \$5,513,604 in fund balance; included in this amount are increases in fund balance for General Fund of \$505,285, an increase in the Housing Authority of \$154,141, an increase in the Special Projects Construction Fund of \$1,166,421, an increase in the Regional Traffic Development Impact Fund of \$1,898,134, and an increase in the Non Major Governmental Funds of \$1,789,623.

The General Fund had a net increase in fund balance of \$505,285, resulting from a shortfall of \$254,068 where expenditures exceeding revenues, netted with total other financing sources of \$759,353.

General Fund total revenues increased by \$593,864, or 2.2%, mainly due to a decrease in one category and increases in all other categories, as explained below:

- Tax revenues decreased by \$375,413. This net decrease was the result of increases in property tax revenue, including transfer tax, by \$143,224 and business license tax by \$100,997 which were offset by decreases in Franchise Tax of \$58,195, Transient occupancy tax of \$31,061, and sales tax (net of abatements) of \$530,871. The explanations previously provided at the Government-wide section are consistent with the explanation of the changes at the fund-level.
- Intergovernmental revenue increased by \$153,742. The increase is mainly due to increase in VLF revenues associated with increase in property values within the City.
- Charges for services increased by \$150,678. This increase is primarily due to higher engineering plan check fees associated with development-related activities within the City, as well as increased in refuse pass-thru fees.
- Use of money and property increased by \$76,875. The increase is primarily due to higher investment earnings by \$152,633, partially offset by mark-to-market value adjustment of \$94,003 on the City's investments.
- Miscellaneous revenue increased by a net of \$428,956. This is due to an increase in reimbursements by \$1,227,973 primarily related to mutual aid reimbursements from emergency strike team response resulting from significant fire incidents during the year, partially offset by a decrease of \$874,877 in overhead credits from capital projects.

General Fund expenditures increased by \$1,614,196 compared to the previous year. This net change reflects a rise of \$2,401,634 in current expenditures, partially offset by a decrease of \$863,559 in capital expenditures. Personnel and benefit costs increased by \$719,437, of which \$247,714 was due to a required contribution toward the pension plan's unfunded accrued liability while there was no contribution required in the prior year. The remaining increase in personnel costs were attributed to cost-of-living adjustment, addition of two new positions in fiscal year 2025, partially offset by position vacancies. In addition to the increase in personnel costs, several other factors contributed to the increase in current expenditures. Personnel overtime costs increased by \$1,035,764 attributed to strike team emergency response resulting from more significant fire incidents in 2025. Public Safety contractual agreements increased by \$170,736 covering the sheriff service contract and general services. Additionally, professional services increased by \$138,770 due to higher building permit consulting fees, a compensation and classification study, and recruiting expenses. Additionally, utility expenditures increased by \$54,163.

Increase in the Regional Traffic Development Impact Fund is attributed to investment earnings and Development Impact fees associated with new residential and commercial developments 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 an increase in revenues from use of money and property associated with capital financing activities while there were no expenditures during the current 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, Traffic Impact, Fire Facilities and Public Meeting Facilities funds.

The *Proprietary Funds* reported an overall increase in net position of \$1,738,754. The Water Enterprise, Water Acquisition and Sewer Capital Funds showed positive changes, while the Connected Communities Funds reported a negative net change.

The Water Enterprise's net position rose by \$1,740,626. Operating revenues exceed operating expenses by \$402,180. This was improved by \$327,193 in net non-operating revenues and \$1,011,253 in transfers and capital contributions. Operating revenues increased by \$1,111,765, or 15.2%, resulting from higher water demand compared to the prior year. During fiscal year 2025, the region experienced warmer temperatures resulting in reduced precipitation that contributed to an increase in water consumption. The transfers in for capital contributions totaling \$686,396 in the Water Enterprise fund has a corresponding transfers out in the Water Acquisition fund contributing to the Water Acquisition fund's \$205,490 net position increase. Rate adjustments have been adopted and efforts to manage overall expenses continue.

The Sewer Fund's net position increased by \$420,820. This increase is due to non-operating revenues and operating transfers and contributions of \$616,987 offsetting the operating shortfall of \$196,167. The operating shortfall is due to much higher expenditure growth at 18.7% than the revenue growth of 9.6%. Expenditures increased at a faster pace due to increase in personnel costs, increase in pass-through costs partially offsetting increases in revenue, and increase in professional services related to the update of the City's sewer master plan.

The Loma Linda Connected Communities Fund reported a negative change in fund balance of \$628,182 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 \$505,285 more than the actual expenditures. Appropriations showed a positive budget-to-actual variance of \$1,690,485 due to the combination of conservative spending city-wide, variations in the timing of expenditures, and realignment of departmental priorities. Areas contributing to the favorable variance included lower than anticipated costs in personnel, contractual agreements, professional services, repairs and maintenance, utilities and legal services. Actual revenues were \$312,482, or 1.1%, below the final budget. This shortfall was due to several factors: 1) tax revenues had an unfavorable variance of \$286,718 primarily due to lower collections in: sales tax of \$148,382, franchise fees of 131,181 and transient occupancy tax of \$69,940, partially offset by higher business license revenue of \$72,954, 2) charges for services and intergovernmental revenue had favorable budget variances of \$53,271 and \$27,572, respectively, 3) use of money and property exceeded the budget by \$232,671 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, primarily due to lower overhead credits.

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 \$1,736,000. While the expenditure appropriations budget was increased in total by \$2,523,700, the majority of increases were for overtime for fire services provided while on Strike Team, parks expenditures, and capital expenditure.

Although the final adopted budget projected a \$1,185,200 negative change in fund balance, favorable results in expenditures of \$1,906,714 as discussed above offset by unfavorable results in revenues of \$312,482; and favorable results in other financing sources and uses of \$96,253,

resulted in the combined favorable results of \$1,690,485, as the actual positive net change in fund balance was \$505,285 for the fiscal year ending June 30, 2025.

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	
	2025	2024	2025	2024	2025	2024
Asset Type:						
Land	\$ 15,461,031	\$ 15,278,220	\$ 1,387,764	\$ 1,387,764	\$ 16,848,795	\$ 16,665,984
Construction in progress	466,379	645,741	6,324,432	7,192,051	6,790,811	7,837,792
Structures, machinery & equipment	16,534,191	16,017,445	6,809,562	6,229,383	23,343,753	22,246,828
Infrastructure	36,033,516	34,780,477	35,048,643	33,922,613	71,082,159	68,703,090
Intangible assets	514,425	652,206	77,703	66,463	592,128	718,669
Total	\$ 69,009,542	\$ 67,374,089	\$ 49,648,104	\$ 48,798,274	\$ 118,657,646	\$ 116,172,363

At the end of fiscal year 2025, the City had \$118,657,646 invested in a broad range of capital assets, a total increase of \$2,485,283 (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 2025 was 2.1% (a 2.4% increase in *governmental activities* and 1.7% increase in *business-type activities*). For fiscal year 2025, 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

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Asset Type:						
Land	\$ 182,811	\$ (135,883)	\$ -	\$ -	\$ 182,811	\$ (135,883)
Construction in progress	(179,362)	(601,025)	(867,619)	6,131,770	(1,046,981)	5,530,745
Structures, machinery and equipment	1,736,330	823,656	362,290	634,733	2,098,620	1,458,389
Infrastructure	2,350,661	2,045,071	2,419,720	703,703	4,770,381	2,748,774
Intangible assets	119,888	514,473	47,274	(4,572)	167,162	509,901
Total Additions	4,210,328	2,646,292	1,961,665	7,465,634	6,171,993	10,111,926
Less: Decreases, depreciation and amortization	(2,574,875)	(1,932,468)	(1,111,835)	(1,702,710)	(3,686,710)	(3,635,178)
Capital Asset Increase/(Decrease)	\$ 1,635,453	\$ 713,824	\$ 849,830	\$ 5,762,924	\$ 2,485,283	\$ 6,476,748

As shown in Table 5, above, *capital assets* current year activity increased \$1,635,453 (net of depreciation and amortization) for *governmental activities* and increased \$849,830 (net of depreciation and amortization) for *business-type activities* for a total increase of \$2,485,283. 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 two pickleball courts, purchase of heavy-duty vehicles including a wheel loader, cardiac monitors, air conditioning units, and various other improvements. The increase in business-type activities is primarily attributed to donated infrastructure from developers (sewer main and waterline), purchase of four emergency generators, installation of a new sewer pump station and additional costs to place the 1.6 million gallon water

reservoir into service. Additional information regarding capital assets activities can be found in Notes 1i and 5 of the financial statements.

Long-Term Debt

In June 2012, GASB (Governmental Accounting Standards Board) issued Statement No. 68, requiring public employers that participate in a defined benefit pension plan administered as a trust or equivalent arrangement to record the net pension liability, pension expense, and deferred outflows/deferred inflows of resources related to pensions in their financial statements as part of their financial position. These amounts are presented in the statement of net position on page 18, with detailed information in Note 8 to the financial statements.

Governmental Activities - Governmental Activities - The City governmental funds have \$9,059,889 in outstanding long-term debt as of June 30, 2025; with the majority related to the net pension liability. Tables 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	
	2025	2024	2025	2024	2025	2024
1978 Water Bonds (General Obligation)	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
2016 Water Revenue Refunding Bonds			3,745,000	4,000,000	3,745,000	4,000,000
Compensated absences	972,359	820,816	403,461	313,973	1,375,820	1,134,789
Lease payable	36,388	58,680	30,668	48,224	67,056	106,904
Subscription-based IT arrangement payable	238,889	305,246	35,283	11,215	274,172	316,461
OPEB liability	251,929	188,955	79,556	154,599	331,485	343,554
Net Pension liability	7,560,324	8,092,239	1,924,317	2,082,578	9,484,641	10,174,817
Add: Unamortized bond premium	-	-	31,710	34,550	31,710	34,550
Total	<u>\$ 9,059,889</u>	<u>\$ 9,465,936</u>	<u>\$ 6,259,995</u>	<u>\$ 6,655,139</u>	<u>\$ 15,319,884</u>	<u>\$ 16,121,075</u>

Business-type Activities - The enterprise funds have \$6,259,995 in outstanding long-term debt as of June 30, 2025. The water enterprise fund has bonded debt of \$3,755,000 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 OPEB liability total \$1,924,317 and \$79,556, 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 October 2025, the Federal Reserve lowered the federal funds rate target range at 4.00% to 4.25% following a series of modest rate cuts earlier in the year. This marks a shift from the aggressive rate hikes of 2022 and 2023, which were aimed at bringing down high inflation. With inflation slowly moving closer to the Fed's 2% target and signs of a slowdown in the job market and consumer spending, the central bank is taking a more cautious approach to support economic stability. Federal Reserve officials have emphasized that future decisions about interest rates will depend on how the economy performs, especially in terms of inflation and employment. Per HDL Company's September 2025 update on California's retail economy, the Fed's modest rate cuts may influence consumer behavior over time, but it is not expected to generate a short-term surge in sales tax revenue. Statewide sales tax revenue increased by 0.6% for the fiscal year which closely aligned with projections of flat or slightly negative growth. Looking ahead, while modest statewide growth is projected at 1.4% for fiscal year 2026, significant gains in sales tax revenue are not anticipated in

the near term. External pressures – interest rates, tariffs, global instability – will continue to influence consumer spending, with revenue growth likely to remain subdued for the next couple of years.

According to the August 2025 Employment Report released by the Employment Development Department, the unemployment rate for the Inland Empire was 6.1%, which increased slightly from the previous year's 6.0% rate. This rate is elevated compared to the post-pandemic low of 4.0% in June 2022, and outpaced statewide rate of 4.9%. This uptick is largely attributed to the contractionary monetary policy stance of the Federal Reserve and cooling in the logistics sector's post-pandemic hiring surge. However, the Inland Empire Economic Partnership notes that the current rate remains well below the region's average of 7.8% since 2010, suggesting the labor market is still relatively stable. The real estate market has continued to face challenges as housing prices and mortgage interest rates remain high, and inventory of homes for sale remain tight. The median home price in Loma Linda was \$635,000 as of June 2025. This amount was 4% more than the \$610,000 median home price in June 2024.

Over the last years, the City has seen new development activity increases and additional projects are in progress and 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 2025, the City saw the completion of its fourth major hotel. 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 2024/2025, maintained economic growth and employment remained stable. Property valuations increased and property sales continued, and ultimately leading to steady flows in City revenues with minor fluctuations (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.

On June 24, 2025, the City Council adopted the City of Loma Linda Operating and Capital Improvement Program (CIP) Budget for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026. The General Fund operating budget totals \$29,083,500 and is funded by operating revenue of \$27,692,800 and transfers in of \$932,200, leaving a reduction to fund balance of \$458,500. The fund balance in the General Fund is expected to decrease to \$18,866,273 with \$15,616,273 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 reserve to ensure financial stability and continues to explore new revenue sources and implement efficiencies. The total City operating budget amounts to \$57,054,200, with total estimated resources available for budget purposes of \$57,064,200, for fiscal year 2025/2026. The approved CIP budget for fiscal year 2025/2026 totals \$6,827,000 with a five-year CIP investment plan estimated at \$33,007,000.

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, 2025

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 51,986,411	\$ 13,330,978	\$ 65,317,389
Receivables:			
Accounts	721,782	1,652,521	2,374,303
Taxes	2,427,144	-	2,427,144
Interest	590,628	145,061	735,689
Lease	4,067,967	1,074,034	5,142,001
Contracts and loans	18,219,542	-	18,219,542
Internal balances	4,642,447	(4,642,447)	-
Due from other governments	923,980	31,288	955,268
Inventories	20,499	197,846	218,345
Prepaid items	5,078	7,366	12,444
Loan receivable from the Successor Agency	114,929	125,866	240,795
Land held for resale	2,535,695	-	2,535,695
Restricted assets:			
Cash and investments with fiscal agents	-	699,340	699,340
Capital assets:			
Non-depreciable	15,927,410	7,712,196	23,639,606
Depreciable and amortizable, net	53,082,132	41,935,908	95,018,040
Total capital assets	69,009,542	49,648,104	118,657,646
Total assets	155,265,644	62,269,957	217,535,601
DEFERRED OUTFLOWS OF RESOURCES			
Pension related items	3,418,437	1,126,436	4,544,873
OPEB related items	64,597	20,399	84,996
Total deferred outflows of resources	3,483,034	1,146,835	4,629,869
LIABILITIES			
Accounts payable	2,016,816	1,713,024	3,729,840
Interest payable	-	57,267	57,267
Accrued liabilities	465,813	131,528	597,341
Due to other governments	1,864	-	1,864
Due to other Agency	1,810,845	-	1,810,845
Deposits payable	627,269	386,090	1,013,359
Unearned revenue	391,261	1,841	393,102
Long-term liabilities - due within one year	360,481	395,716	756,197
Long-term liabilities - due in more than one year:			
Advances from the Loma Linda Successor Agency	-	20,319,839	20,319,839
Due in more than one year	887,155	3,860,406	4,747,561
Net pension liability	7,560,324	1,924,317	9,484,641
Net OPEB liability	251,929	79,556	331,485
Total liabilities	14,373,757	28,869,584	43,243,341
DEFERRED INFLOWS OF RESOURCES			
Pension related items	1,453,155	478,841	1,931,996
OPEB related items	111,998	35,367	147,365
Lease related items	3,654,250	960,411	4,614,661
Total deferred inflows of resources	5,219,403	1,474,619	6,694,022
NET POSITION			
Net investment in capital assets	68,734,265	45,719,555	114,453,820
Restricted for:			
Public works projects	28,587,724	-	28,587,724
Public safety	2,045,094	-	2,045,094
Community development	17,394,920	-	17,394,920
General government	1,148,277	-	1,148,277
Debt service	56,588	699,340	755,928
Unrestricted (deficit)	21,188,650	(13,346,306)	7,842,344
Total Net Position	\$ 139,155,518	\$ 33,072,589	\$ 172,228,107

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

CITY OF LOMA LINDA
Statement of Activities
For the year ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Total
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	
Primary Government:					
Governmental activities:					
General government	\$ 3,021,382	\$ 2,983,507	\$ -	\$ -	\$ 2,983,507
Public safety	19,570,679	5,184,508	262,277	299,950	5,746,735
Community development	4,100,181	2,276,188	46,089	-	2,322,277
Public works	7,072,691	3,995,367	868,522	3,563,005	8,426,894
Interest on long-term debt	9,975	-	-	-	-
Total governmental activities	33,774,908	14,439,570	1,176,888	3,862,955	19,479,413
Business-type activities:					
Water acquisition	325,730	1,081,928	-	-	1,081,928
Water enterprise	8,136,288	7,967,939	-	360,816	8,328,755
Sewer capital	7,129,659	6,860,582	-	451,480	7,312,062
Loma Linda Connected Communities	973,524	324,378	-	-	324,378
Total business-type activities	16,565,201	16,234,827	-	812,296	17,047,123
Total primary government	\$ 50,340,109	\$ 30,674,397	\$ 1,176,888	\$ 4,675,251	\$ 36,526,536

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, 2025

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (37,875)	\$ -	\$ (37,875)
(13,823,944)	-	(13,823,944)
(1,777,904)	-	(1,777,904)
1,354,203	-	1,354,203
(9,975)	-	(9,975)
(14,295,495)	-	(14,295,495)
-	756,198	756,198
-	192,467	192,467
-	182,403	182,403
-	(649,146)	(649,146)
-	481,922	481,922
(14,295,495)	481,922	(13,813,573)
3,924,207	-	3,924,207
6,581,244	-	6,581,244
1,597,019	-	1,597,019
634,660	-	634,660
452,954	-	452,954
17,244	-	17,244
3,313,395	-	3,313,395
2,963,385	691,762	3,655,147
-	5,000	5,000
233,433	609,592	843,025
49,522	(49,522)	-
19,767,063	1,256,832	21,023,895
5,471,568	1,738,754	7,210,322
133,683,950	31,333,835	165,017,785
\$ 139,155,518	\$ 33,072,589	\$ 172,228,107

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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, 2025

		Special Revenue Funds	
	General	Loma Linda Housing Authority	Regional Traffic Development Impact
ASSETS			
Cash and investments	\$ 22,760,613	\$ 1,995,108	\$ 14,473,233
Receivables:			
Accounts	615,432	106,270	-
Taxes	2,231,852	-	-
Interest	280,106	23,186	153,432
Contract and loans	9,659	18,190,561	-
Lease	4,067,967	-	-
Due from other funds	60,512	-	-
Due from other governments	480,690	-	-
Inventories	20,499	-	-
Prepaid items	5,078	-	-
Land held for resale	-	2,535,695	-
Advances to other funds	-	-	-
Loan receivable from Successor Agency	-	-	-
Total assets	\$ 30,532,408	\$ 22,850,820	\$ 14,626,665
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 1,796,782	\$ 15,401	\$ -
Accrued liabilities	465,402	-	-
Due to other funds	-	-	-
Due to other governments	1,864	-	-
Due to other Agency	1,810,845	-	-
Deposits payable	608,205	19,064	-
Unearned revenue	-	-	-
Advances from other funds	-	-	-
Total liabilities	4,683,098	34,465	-
Deferred inflows of resources			
Leases	3,654,250	-	-
Unavailable revenue	421,469	4,971,455	-
Total deferred inflows of resources	4,075,719	4,971,455	-
Fund balances (deficit)			
Non spendable:			
Inventories	20,499	-	-
Prepaid items	5,078	-	-
Restricted for:			
Cultural and recreational	-	-	-
State mandated	-	-	-
Public safety	-	-	-
Street improvements	-	-	14,626,665
Storm drains	-	-	-
Municipal facilities	-	-	-
Air quality management	-	-	-
Debt service	-	-	-
Low/mod housing programs	-	16,844,900	-
Mary Erickson Community Housing (MECH)			
Rehabilitation	-	1,000,000	-
Committed for:			
Emergency contingency	2,000,000	-	-
Assigned for:			
Refuse services	264,244	-	-
Fire equipment replacement	683,753	-	-
Fire training	40,181	-	-
Capital equipment replacement	1,250,000	-	-
Unassigned	17,509,836	-	-
Total fund balances (deficit)	21,773,591	17,844,900	14,626,665
Total liabilities, deferred inflows of resources, and fund balances	\$ 30,532,408	\$ 22,850,820	\$ 14,626,665

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

CITY OF LOMA LINDA
Balance Sheet
Governmental Funds
June 30, 2025

Capital Projects Funds Special Projects Construction	Nonmajor Governmental Funds	Total Governmental Funds
\$ 2,429,016	\$ 10,328,441	\$ 51,986,411
-	80	721,782
-	195,292	2,427,144
25,877	108,027	590,628
-	19,322	18,219,542
-	-	4,067,967
-	-	60,512
-	443,290	923,980
-	-	20,499
-	-	5,078
-	-	2,535,695
7,146,947	-	7,146,947
114,929	-	114,929
<u>\$ 9,716,769</u>	<u>\$ 11,094,452</u>	<u>\$ 88,821,114</u>
\$ -	\$ 204,633	\$ 2,016,816
-	411	465,813
-	60,512	60,512
-	-	1,864
-	-	1,810,845
-	-	627,269
-	391,261	391,261
-	2,504,500	2,504,500
<u>-</u>	<u>3,161,317</u>	<u>7,878,880</u>
-	-	3,654,250
407,376	317,261	6,117,561
<u>407,376</u>	<u>317,261</u>	<u>9,771,811</u>
-	-	20,499
-	-	5,078
-	306,586	306,586
-	49,455	49,455
-	2,045,094	2,045,094
9,309,393	3,248,137	27,184,195
-	1,403,529	1,403,529
-	1,142,319	1,142,319
-	5,958	5,958
-	56,588	56,588
-	243,434	17,088,334
-	-	1,000,000
-	-	2,000,000
-	-	264,244
-	-	683,753
-	-	40,181
-	-	1,250,000
-	(885,226)	16,624,610
<u>9,309,393</u>	<u>7,615,874</u>	<u>71,170,423</u>
<u>\$ 9,716,769</u>	<u>\$ 11,094,452</u>	<u>\$ 88,821,114</u>

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

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CITY OF LOMA LINDA

Reconciliation of the Governmental Funds Balance Sheet to Governmental Activities Statement of Net Position June 30, 2025

Fund Balances - Total Governmental Funds	\$ 71,170,423
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.	69,009,542
Long-term liabilities are not due and payable in the current period. Therefore, they are not reported in the governmental funds:	
Compensated absences	(972,359)
Net pension liability	(7,560,324)
Net OPEB liability	(251,929)
Lease liability	(36,388)
Subscription liability	(238,889)
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	3,483,034
Deferred inflows of resources - pension and OPEB related items	(1,565,153)
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.	<u>6,117,561</u>
Net Position of Governmental Activities	<u>\$ 139,155,518</u>

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, 2025

	General	Special Revenue Funds	
		Housing Authority	Regional Traffic Development Impact
REVENUES			
Taxes	\$ 11,718,482	\$ -	\$ -
Licenses and permits	793,402	-	-
Intergovernmental	3,335,671	-	-
Charges for services	5,476,972	1,438	-
Use of money and property	1,522,471	209,954	661,492
Fines and forfeitures	5,272	-	-
Miscellaneous	4,373,448	5,382	-
Developer fees	-	-	1,236,642
Total revenues	27,225,718	216,774	1,898,134
EXPENDITURES			
Current:			
General government	2,439,006	-	-
Public safety	18,108,718	-	-
Community development	2,379,028	60,340	-
Public works	3,691,463	-	-
Capital outlay	747,757	1,803	-
Debt service:			
Principal retirement	110,500	1,278	-
Interest and fiscal charges	3,314	53	-
Total expenditures	27,479,786	63,474	-
REVENUES OVER (UNDER) EXPENDITURES	(254,068)	153,300	1,898,134
OTHER FINANCING SOURCES (USES)			
Proceeds from disposal of assets	150	-	-
Transfers in	942,653	-	-
Transfers out	(258,700)	-	-
Subscription acquisition	75,250	841	-
Total other financing sources (uses)	759,353	841	-
Net change in fund balances	505,285	154,141	1,898,134
FUND BALANCE (DEFICIT)			
Beginning of year	21,268,306	17,690,759	12,728,531
End of year	\$ 21,773,591	\$ 17,844,900	\$ 14,626,665

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, 2025

Capital Projects Funds Special Projects Construction	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 1,429,323	\$ 13,147,805
-	-	793,402
-	1,918,885	5,254,556
-	142,646	5,621,056
1,166,421	456,611	4,016,949
-	46,691	51,963
-	300,019	4,678,849
-	1,974,875	3,211,517
1,166,421	6,269,050	36,776,097
-	682	2,439,688
-	46,644	18,155,362
-	739,202	3,178,570
-	450,739	4,142,202
-	2,548,159	3,297,719
-	55,172	166,950
-	6,608	9,975
-	3,847,206	31,390,466
1,166,421	2,421,844	5,385,631
-	-	150
-	260,578	1,203,231
-	(895,009)	(1,153,709)
-	2,210	78,301
-	(632,221)	127,973
1,166,421	1,789,623	5,513,604
8,142,972	5,826,251	65,656,819
\$ 9,309,393	\$ 7,615,874	\$ 71,170,423

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 Governmental Activities Statement of Activities For the year ended June 30, 2025

Net change in Fund Balance - Total Governmental Funds \$ 5,513,604

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	\$ 4,348,919	
Subscription acquisition	(78,301)	
Loss on disposal of capital asset not fully depreciated	(6,654)	
Amortization Expense	(257,669)	
Depreciation Expense	<u>(2,527,444)</u>	1,478,851

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	(1,384,016)	
OPEB related net adjustments	(61,729)	
Lease payments	22,292	
SBITA payments	144,658	
Subscription acquisition	<u>78,301</u>	(1,200,494)

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.

(151,543)

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.

(168,850)

Change in Net Position of Governmental Activities \$ 5,471,568

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 Fund Net Position
Proprietary Funds
June 30, 2025

	Enterprise Funds				
	Water Acquisition	Water Enterprise	Sewer Capital	Loma Linda Connected Communities	Total
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 3,010,244	\$ 6,806,636	\$ 3,189,702	\$ 324,396	\$ 13,330,978
Receivables:					
Accounts	-	871,864	711,608	69,049	1,652,521
Interest	30,827	75,232	35,523	3,479	145,061
Lease	-	1,074,034	-	-	1,074,034
Inventories	-	197,276	570	-	197,846
Due from other governments	-	15,644	15,644	-	31,288
Prepaid items	-	7,366	-	-	7,366
Total current assets	<u>3,041,071</u>	<u>9,048,052</u>	<u>3,953,047</u>	<u>396,924</u>	<u>16,439,094</u>
Noncurrent assets:					
Advances to other funds	-	152,395	-	-	152,395
Loan receivable from Successor Agency	125,866	-	-	-	125,866
Restricted assets:					
Cash and investments with fiscal agents	-	699,340	-	-	699,340
Capital assets:					
Non-depreciable	-	7,712,196	-	-	7,712,196
Depreciable and amortizable, net	-	33,468,177	4,483,199	3,984,532	41,935,908
Total capital assets	<u>-</u>	<u>41,180,373</u>	<u>4,483,199</u>	<u>3,984,532</u>	<u>49,648,104</u>
Total noncurrent assets	<u>125,866</u>	<u>42,032,108</u>	<u>4,483,199</u>	<u>3,984,532</u>	<u>50,625,705</u>
Total assets	<u>3,166,937</u>	<u>51,080,160</u>	<u>8,436,246</u>	<u>4,381,456</u>	<u>67,064,799</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension related items	-	793,625	307,210	25,601	1,126,436
OPEB related items	-	14,279	5,712	408	20,399
Total deferred outflows of resources	<u>-</u>	<u>807,904</u>	<u>312,922</u>	<u>26,009</u>	<u>1,146,835</u>
LIABILITIES					
Current liabilities:					
Accounts payable	272,922	498,307	921,353	20,442	1,713,024
Interest payable - Bonds	-	56,972	295	-	57,267
Accrued liabilities	-	93,253	35,878	2,397	131,528
Deposits payable	-	202,416	171,214	12,460	386,090
Unearned revenue	-	1,841	-	-	1,841
Long-term debt - due within one year	-	355,451	38,383	1,882	395,716
Total current liabilities	<u>272,922</u>	<u>1,208,240</u>	<u>1,167,123</u>	<u>37,181</u>	<u>2,685,466</u>
Noncurrent liabilities:					
Advances from other funds	4,642,447	-	152,395	-	4,794,842
Advances from Loma Linda Successor Agency	-	-	-	20,319,839	20,319,839
Long-term debt - due in more than one year	-	3,746,494	109,005	4,907	3,860,406
Net pension liability	-	1,355,769	524,814	43,734	1,924,317
Net OPEB liability	-	55,689	22,276	1,591	79,556
Total noncurrent liabilities	<u>4,642,447</u>	<u>5,157,952</u>	<u>808,490</u>	<u>20,370,071</u>	<u>30,978,960</u>
Total liabilities	<u>4,915,369</u>	<u>6,366,192</u>	<u>1,975,613</u>	<u>20,407,252</u>	<u>33,664,426</u>
DEFERRED INFLOWS OF RESOURCES					
Pension related items	-	337,365	130,593	10,883	478,841
OPEB related items	-	24,757	9,903	707	35,367
Lease	-	960,411	-	-	960,411
Total deferred inflows of resources	<u>-</u>	<u>1,322,533</u>	<u>140,496</u>	<u>11,590</u>	<u>1,474,619</u>
NET POSITION (DEFICIT)					
Net investment in capital assets	-	37,282,126	4,452,897	3,984,532	45,719,555
Restricted for debt service	-	699,340	-	-	699,340
Unrestricted	(1,748,432)	6,217,873	2,180,162	(19,995,909)	(13,346,306)
Total net position (deficit)	<u>\$ (1,748,432)</u>	<u>\$ 44,199,339</u>	<u>\$ 6,633,059</u>	<u>\$ (16,011,377)</u>	<u>\$ 33,072,589</u>

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, 2025

	Enterprise Funds				
	Water Acquisition	Water Enterprise	Sewer Capital	Loma Linda Connected Communities	Total
OPERATING REVENUES					
Charges for services	\$ 1,081,928	\$ 7,967,939	\$ 6,860,582	\$ 324,378	\$ 16,234,827
Miscellaneous	-	459,324	72,132	1,263	532,719
Total operating revenues	<u>1,081,928</u>	<u>8,427,263</u>	<u>6,932,714</u>	<u>325,641</u>	<u>16,767,546</u>
OPERATING EXPENSES					
Treatment	-	-	5,825,189	-	5,825,189
Cost of sales and services	133,848	3,805,287	-	171,598	4,110,733
Administration and general	-	2,304,760	937,901	72,445	3,315,106
Pension adjustment	-	319,773	154,951	11,447	486,171
Depreciation and amortization	-	1,595,263	210,840	156,152	1,962,255
Total operating expenses	<u>133,848</u>	<u>8,025,083</u>	<u>7,128,881</u>	<u>411,642</u>	<u>15,699,454</u>
Operating change in net position	<u>948,080</u>	<u>402,180</u>	<u>(196,167)</u>	<u>(86,001)</u>	<u>1,068,092</u>
NONOPERATING REVENUES (EXPENSES)					
Gain on disposal of assets	-	-	-	5,000	5,000
Interest revenue	135,688	361,525	179,848	14,701	691,762
Interest expense	(191,882)	(111,205)	(778)	(561,882)	(865,747)
Lease income	-	76,873	-	-	76,873
Total nonoperating revenues (expenses)	<u>(56,194)</u>	<u>327,193</u>	<u>179,070</u>	<u>(542,181)</u>	<u>(92,112)</u>
Change in net position (deficit) before transfers and capital contributions	<u>891,886</u>	<u>729,373</u>	<u>(17,097)</u>	<u>(628,182)</u>	<u>975,980</u>
TRANSFERS AND CAPITAL CONTRIBUTIONS					
Capital contributions	-	360,816	451,480	-	812,296
Transfer in	-	686,396	-	-	686,396
Transfer out	(686,396)	(35,959)	(13,563)	-	(735,918)
Total transfers and capital contributions	<u>(686,396)</u>	<u>1,011,253</u>	<u>437,917</u>	<u>-</u>	<u>762,774</u>
Change in net position	<u>205,490</u>	<u>1,740,626</u>	<u>420,820</u>	<u>(628,182)</u>	<u>1,738,754</u>
NET POSITION (DEFICIT)					
Beginning of year	<u>(1,953,922)</u>	<u>42,458,713</u>	<u>6,212,239</u>	<u>(15,383,195)</u>	<u>31,333,835</u>
End of year	<u>\$ (1,748,432)</u>	<u>\$ 44,199,339</u>	<u>\$ 6,633,059</u>	<u>\$ (16,011,377)</u>	<u>\$ 33,072,589</u>

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, 2025

	Enterprise Funds				
	Water Acquisition	Water Enterprise	Sewer Capital	Loma Linda Connected Communities	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers and users	\$ 1,081,928	\$ 8,304,204	\$ 6,988,533	\$ 293,522	\$ 16,668,187
Cash payments to suppliers for goods and services	(1,591,998)	(3,643,671)	(5,967,573)	(163,679)	(11,366,921)
Cash payments to employees for services	-	(2,307,037)	(923,251)	(72,670)	(3,302,958)
Net cash provided (used) by operating activities	(510,070)	2,353,496	97,709	57,173	1,998,308
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Proceeds (repayment) of due to/from other funds	-	523,117	(500,000)	-	23,117
Proceeds from other governmental entities	-	21,662	21,662	-	43,324
Transfers in	-	686,396	-	-	686,396
Transfers out	(686,396)	(35,959)	(13,563)	-	(735,918)
Net cash provided (used) by noncapital financing activities	(686,396)	1,195,216	(491,901)	-	16,919
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	-	(1,683,660)	(268,856)	-	(1,952,516)
Proceeds from sale of assets	-	-	-	5,000	5,000
Proceeds from loan receivable	561,764	-	-	-	561,764
Lease payments	-	(11,118)	(6,438)	-	(17,556)
Subscription payments	-	(16,191)	(7,015)	-	(23,206)
Lease receipts	-	50,214	-	-	50,214
Payments on long-term debt	-	(255,000)	-	-	(255,000)
Interest paid on long-term debt	-	(118,408)	(634)	-	(119,042)
Net cash provided (used) by capital and related financing activities	561,764	(2,034,163)	(282,943)	5,000	(1,750,342)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	127,203	319,064	168,913	12,460	627,640
Change in fair value of investments	16,211	25,952	17,071	1,281	60,515
Net cash provided by investing activities	143,414	345,016	185,984	13,741	688,155
Net increase (decrease) in cash and equivalents	(491,288)	1,859,565	(491,151)	75,914	953,040
CASH AND CASH EQUIVALENTS					
Beginning of year	3,501,532	5,646,411	3,680,853	248,482	13,077,278
End of year	\$ 3,010,244	\$ 7,505,976	\$ 3,189,702	\$ 324,396	\$ 14,030,318
Reconciliation to the Statement of Net Position:					
Cash and cash equivalents	\$ 3,010,244	\$ 6,806,636	\$ 3,189,702	\$ 324,396	\$ 13,330,978
Cash and investments with fiscal agents	-	699,340	-	-	699,340
Total cash and investments	\$ 3,010,244	\$ 7,505,976	\$ 3,189,702	\$ 324,396	\$ 14,030,318

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, 2025

	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 ACTIVITIES					
Operating change in net position	\$ 948,080	\$ 402,180	\$ (196,167)	\$ (86,001)	\$ 1,068,092
Adjustments to reconcile operating change in net position to net cash provided (used) by operating activities:					
Depreciation and amortization	-	1,595,263	210,840	156,152	1,962,255
(Increase) decrease in accounts receivable	-	(124,900)	55,819	(32,119)	(101,200)
(Increase) decrease in inventories	-	(13,261)	4	-	(13,257)
(Increase) decrease in prepaid items	-	(1,425)	-	-	(1,425)
(Increase) decrease in deferred outflows of resources - pension and OPEB related	-	464,030	111,302	12,456	587,788
Increase (decrease) in accounts payable	(1,458,150)	184,332	(142,388)	7,799	(1,408,407)
Increase (decrease) in accrued liabilities	-	14,937	7,840	(238)	22,539
Increase (decrease) in deposits payable	-	(8,030)	-	120	(7,910)
Increase (decrease) in due unearned revenue	-	1,841	-	-	1,841
Increase (decrease) in net OPEB liability	-	(57,168)	(16,374)	(1,501)	(75,043)
Increase (decrease) in compensated absences	-	58,532	28,944	2,012	89,488
Increase (decrease) in net pension liability	-	(171,454)	15,739	(2,546)	(158,261)
Increase (decrease) in deferred inflows of resources - pension and OPEB related	-	8,619	22,150	1,039	31,808
Total adjustments	(1,458,150)	1,951,316	293,876	143,174	930,216
Net cash provided (used) by operating activities	\$ (510,070)	\$ 2,353,496	\$ 97,709	\$ 57,173	\$ 1,998,308
NONCASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Subscription acquisition	\$ -	\$ 33,886	\$ 13,388	\$ -	\$ 47,274
Capital Contributions	-	360,816	451,480	-	812,296

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, 2025

	Custodial Fund	Private Purpose Trust Fund
ASSETS		
Cash and investments	\$ 124	\$ 3,942,490
Receivables:		
Interest	-	25,534
Contract and loans	-	79,862
Prepaid items	-	87,497
Advances to the City of Loma Linda	-	20,319,839
Restricted assets:		
Cash and investments with fiscal agents	-	34
Total assets	<u>124</u>	<u>24,455,256</u>
LIABILITIES		
Accounts payable	124	500
Interest payable	-	228,198
Due to other governments	-	82,094
Deposits payable	-	28,686
2016 Tax Allocation Refunding Bonds	-	15,782,167
Loan payable to the City of Loma Linda	-	240,795
Total liabilities	<u>124</u>	<u>16,362,440</u>
DEFERRED INFLOWS OF RESOURCES		
Gain on debt refunding	-	12,379
NET POSITION		
Restricted	-	8,080,437
Total net position	<u>\$ -</u>	<u>\$ 8,080,437</u>

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, 2025

	Custodial Fund	Private Purpose Trust Fund
ADDITIONS		
Property taxes	\$ -	\$ 4,844,166
Use of money and property	-	637,912
Miscellaneous	2,945	-
Total additions	2,945	5,482,078
DEDUCTIONS		
General and administrative	-	160,716
Miscellaneous	2,945	-
Debt service:		
Interest and fiscal charges	-	597,934
Total deductions	2,945	758,650
Change in net position	-	4,723,428
NET POSITION (DEFICIT)		
Beginning of year	-	3,357,009
End of year	\$ -	\$ 8,080,437

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

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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 those 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 one year. 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.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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.

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
Intangible assets	2-5

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, estimated sick leave usage, sick leave hours earned above the maximum at June 30, and one-third of remaining 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.

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, 2024
Measurement Period (MP)	July 1, 2023 to June 30, 2024

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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, 2024
Measurement Period (MP)	July 1, 2023 to June 30, 2024

For OPEB-related liability, the general fund normally liquidates 76 percent and the remaining 24 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 (Lessor)

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 (Lessor), 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. Leases (Lessee)

The City is a lessee for certain noncancellable leases of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset in the proprietary financial statements. The same recognition and measurement principles are applied in the Government-Wide Financial Statements.

At the commencement of the lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term, discounted using the interest rate the lessor charges the City, or, if that rate cannot be readily determined, the City's estimated incremental borrowing rate. The lease asset is initially measured as the sum of the initial measurement of the lease liability, plus any lease payments made to the lessor at or before the commencement of the lease, and certain initial direct costs.

In subsequent periods, the lease liability is reduced by the principal portion of lease payments made and increased by interest accrued on the outstanding liability. The lease asset is amortized over the shorter of the lease term or the useful life of the underlying asset.

V. 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*.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

W. Implementation of New GASB Pronouncements

During the fiscal year ended June 30, 2025, the City implemented two new accounting pronouncements issued by the Governmental Accounting Standards Board (GASB):

- GASB Statement No. 101, *Compensated Absences*. This Statement establishes recognition and measurement guidance for compensated absences such as vacation, sick leave, and similar benefits. Under GASB 101, a liability is recognized when (1) the leave is attributable to services already rendered, (2) the leave accumulates, and (3) it is more likely than not that the leave will be used for time off or paid upon termination or retirement. Upon implementation, the City reviewed all leave types and updated its methodology for measuring compensated absences in accordance with the “more-likely-than-not” threshold. Implementation of this Statement did not have a material impact on the City’s financial position or results of operations as the City’s existing accrual practices were consistent in all material respects with the requirements of GASB 101.
- GASB Statement No. 102, *Certain Risk Disclosures*. This Statement enhances the disclosure requirements related to risks that could significantly affect an entity’s ability to provide services or meet obligations as they come due. Specifically, GASB 102 requires disclosure of certain concentrations, constraints, and vulnerabilities due to dependencies on particular revenue sources, grantors, or other conditions. The City evaluated its exposure to such risks and determined that existing disclosures adequately described relevant concentrations and constraints. Implementation of this Statement did not have a material impact on the City’s financial position or results of operations.

Future Accounting Pronouncements

Below is a summary of the most significant recent pronouncements that may have an effect on the City when implemented:

GASB Statement No. 103 – *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision-making and assessing a government’s accountability. The requirements of this Statement are effective for fiscal year ending June 30, 2026.

GASB Statement No. 104 – *Disclosure of Certain Capital Assets*. The objective of this Statement is to establish disclosure requirements related to a government’s capital assets, including information on major classes of assets, restrictions, and changes in those assets. The Statement is intended to enhance the usefulness and consistency of capital asset information presented in the notes to the financial statements. The requirements of this Statement are effective for fiscal year ending June 30, 2026.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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, 2025:

	Government-Wide Statements		Fiduciary Funds Statements		
	Governmental Activities	Business-Type Activities	Custodial Funds	Private Purpose Trust Fund	Totals
Cash and investments	\$ 51,986,411	\$ 13,330,978	\$ 124	\$ 3,942,490	\$ 69,260,003
Restricted cash and investments	-	699,340	-	34	699,374
Total cash and investments	<u>\$ 51,986,411</u>	<u>\$ 14,030,318</u>	<u>\$ 124</u>	<u>\$ 3,942,524</u>	<u>\$ 69,959,377</u>

The City's cash and investments at June 30, 2025 in more detail were as follows:

Cash and cash equivalents	
Petty cash	\$ 1,850
Demand deposits	1,890,791
Total cash and cash equivalents	<u>1,892,641</u>
Investments	
Local Agency Investment Fund	67,367,362
Total investments	<u>69,260,003</u>
Cash and Investments with Fiscal Agents	<u>699,374</u>
Total cash and investments	<u>\$ 69,959,377</u>

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.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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, 2025, the City was a voluntary participant and had \$67,367,362 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, 2025 included 3.81% of the pooled funds invested in structured notes and asset-backed securities. This is an increase of 0.81% 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.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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.

External Pool:	Invested Maturities in Years	
	Less than 1 Year	
State of California - Local Agency Investment Fund	\$	67,367,362

Credit Risk – As of June 30, 2025, 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, \$699,374 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, 2025.

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, 2025, the City of Loma Linda did not maintain any investments subject to the fair value hierarchy.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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, 2025, was \$4,067,967 and \$3,654,250, respectively. In addition, the City recognized lease revenue of \$234,230 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, 2025, was \$1,074,034 and \$960,411, respectively. In addition, the City recognized lease revenue of \$76,873 during the fiscal year.

B. Contracts and Notes Receivable

Contracts and loans receivable consisted of the following at June 30, 2025:

	Beginning Balance	Additions	Deletions	Ending Balance
Big Bear Valley Water Stock	\$ 1,075	\$ -	\$ -	\$ 1,075
LL Chamber of Commerce Loan	8,584	-	-	8,584
Developers Loans	14,593,088	366,571	-	14,959,659
First Time Homebuyers	3,465,959	-	(215,735)	3,250,224
Total	<u>\$ 18,068,706</u>	<u>\$ 366,571</u>	<u>\$ (215,735)</u>	<u>\$ 18,219,542</u>

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CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

Note 4: INTERFUND TRANSACTIONS

A. Fund Financial Statements

Due To/Due From Other Funds - At June 30, 2025, the City had the following due to/from other funds:

	<u>Due to Other Funds</u>	
	<u>Governmental</u>	
	Nonmajor Governmental Funds	Total
<u>Due From Other Funds</u>		
Governmental Funds:		
General Fund	\$ 60,512	\$ 60,512
Total	<u>\$ 60,512</u>	<u>\$ 60,512</u>

The due from in the General Fund is made up of \$60,512 from the Nonmajor funds for operating contributions have not yet been received from other agencies at June 30.

Advances To/From Other Funds - At June 30, 2025, the City had the following advances to/from other funds:

Advances To Other Funds	Advances From Other Funds			Total
	Governmental Funds	Enterprise Funds		
	Nonmajor Governmental Funds	Water Acquisition	Sewer Capital	
Governmental Funds:				
Special Projects Construction	\$ 2,504,500	\$ 4,642,447	\$ -	\$ 7,146,947
Enterprise Funds:				
Water Enterprise	-	-	152,395	152,395
Total	\$ 2,504,500	\$ 4,642,447	\$ 152,395	\$ 7,299,342

- Advances from the Water Enterprise fund to the Sewer Capital Fund in the amount of \$152,395 was to help cover negative cash.
- In the governmental funds, the advance to the Nonmajor funds 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 \$4,642,447 was to assist with the installation of the 1.6 million gallon water reservoir and waterline distribution at Beaumont and Nevada Street.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

Note 4: INTERFUND TRANSACTIONS

A. Fund Financial Statements, Continued

Transfers – For the year ended June 30, 2025, the City had the following transfers in and out:

<u>Fund receiving transfers</u>	<u>Fund making transfers</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 893,131
	Sewer Fund	13,563
	Water Enterprise	35,959
Nonmajor Governmental Funds	General Fund	258,700
	Nonmajor Governmental Funds	1,878
Water Enterprise	Water Acquisition Fund	<u>686,396</u>
	Total transfers	<u>\$ 1,889,627</u>

Certain nonmajor governmental funds made payments in the amount of \$893,131 to the General Fund for street maintenance and to cover costs. The General Fund transferred \$258,700 to a non-major fund to assist with Landscape Maintenance fund. Transfers of \$686,396 to Water Enterprise from Water Acquisition were noncash transfers of capital assets. The remaining transfers shown above were for the purchases of capital assets.

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CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

Note 5: CAPITAL ASSETS

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

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 15,278,220	\$ 182,811	\$ -	\$ 15,461,031
Construction in progress	645,741	448,380	(627,742)	466,379
Total capital assets, not being depreciated	15,923,961	631,191	(627,742)	15,927,410
Capital assets, being depreciated and amortized:				
Structures and improvements	29,908,195	1,064,622	-	30,972,817
Machinery and equipment	11,878,360	888,600	(216,892)	12,550,068
Infrastructure	66,109,656	2,350,661	-	68,460,317
Intangible assets (perpetual license software)	216,822	28,553	-	245,375
Intangible right to use asset - machinery and equipment	114,582	-	-	114,582
Intangible right to use asset - SBITA	541,802	91,335	-	633,137
Total capital assets, being depreciated and amortized	108,769,417	4,423,771	(216,892)	112,976,296
Less accumulated depreciation/amortization for:				
Structures and improvements	(19,131,906)	(749,279)	-	(19,881,185)
Machinery and equipment	(6,637,204)	(680,543)	210,238	(7,107,509)
Infrastructure	(31,329,179)	(1,097,622)	-	(32,426,801)
Intangible assets (perpetual license software)	(65,047)	(48,123)	-	(113,170)
Intangible right to use asset - machinery and equipment	(60,249)	(22,019)	-	(82,268)
Intangible right to use asset - SBITA	(95,704)	(187,527)	-	(283,231)
Total accumulated depreciation and amortization	(57,319,289)	(2,785,113)	210,238	(59,894,164)
Total capital assets, being depreciated and amortized net	51,450,128	1,638,658	(6,654)	53,082,132
Governmental activities capital assets, net	\$ 67,374,089	\$ 2,269,849	\$ (634,396)	\$ 69,009,542

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

Governmental activities:	Depreciation	Amortization	Total
General government	\$ 192,595	\$ 86,021	\$ 278,616
Public safety	445,664	71,111	516,775
Community development	576,441	91,403	667,844
Public works	1,312,744	9,134	1,321,878
Total	\$ 2,527,444	\$ 257,669	\$ 2,785,113

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CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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	7,192,051	949,889	(1,817,508)	6,324,432
Total capital assets, not being depreciated	8,579,815	949,889	(1,817,508)	7,712,196
Capital assets, being depreciated and amortized:				
Structures and improvements	27,287,036	476,175	-	27,763,211
Machinery and equipment	7,061,415	736,535	(850,420)	6,947,530
Infrastructure	48,864,590	2,419,720	-	51,284,310
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	19,123	47,274	-	66,397
Total capital assets, being depreciated and amortized	83,336,621	3,679,704	(850,420)	86,165,905
Less accumulated depreciation/amortization for:				
Structures and improvements	(22,387,844)	(413,892)	-	(22,801,736)
Machinery and equipment	(5,731,224)	(218,639)	850,420	(5,099,443)
Infrastructure	(14,941,977)	(1,293,690)	-	(16,235,667)
Intangible assets (perpetual license software)	(4,116)	(2,744)	-	(6,860)
Intangible right to use asset - machinery and equipment	(45,747)	(17,389)	-	(63,136)
Intangible right to use asset - SBITA	(7,254)	(15,901)	-	(23,155)
Total accumulated depreciation and amortization	(43,118,162)	(1,962,255)	850,420	(44,229,997)
Total capital assets, being depreciated net	40,218,459	1,717,449	-	41,935,908
Business-type activities capital assets, net	\$ 48,798,274	\$ 2,667,338	\$ (1,817,508)	\$ 49,648,104

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	\$ 1,573,358	\$ 21,905	\$ 1,595,263
Sewer Capital	196,711	14,129	210,840
Loma Linda Connected Communities	156,152	-	156,152
Total	\$ 1,926,221	\$ 36,034	\$ 1,962,255

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CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

Note 6: LONG-TERM LIABILITIES

The following is a summary of long-term debt transactions for the fiscal year ended June 30, 2025:

	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Governmental activities:					
Compensated absences	\$ 820,816	\$ 151,543 *	\$ -	\$ 972,359	\$ 247,936
Lease liability	58,680	-	(22,292)	36,388	23,063
Subscription liability	305,246	78,301	(144,658)	238,889	89,482
Total governmental activities	\$ 1,184,742	\$ 229,844	\$ (166,950)	\$ 1,247,636	\$ 360,481
Business-type activities:					
Revenue Bonds:					
1978 Water Bonds (General Obligation)	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 10,000
2016 Water Revenue Refunding Bonds -					
Direct Borrowing	4,000,000	-	(255,000)	3,745,000	260,000
Unamortized bond premium	34,550	-	(2,840)	31,710	2,840
Compensated absences	313,973	89,488 *	-	403,461	85,294
Lease liability	48,224	-	(17,556)	30,668	18,175
Subscription liability	11,215	47,274	(23,206)	35,283	19,407
Total business-type activities	\$ 4,417,962	\$ 136,762	\$ (298,602)	\$ 4,256,122	\$ 395,716

* The change in compensated absences liability is presented as a net change.

A. Governmental Activities Long-Term Debt

For the governmental activities, 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 implemented the provisions of GASB Statement No. 101, *Compensated Absences*, during the year ended June 30, 2025. This Statement refines the recognition and measurement of compensated absences by incorporating expected usage patterns and payout terms.

For all compensated absences other than sick leave, the liability is recognized at 100 percent of earned hours, as these amounts are expected to be either used or paid out in the future. For sick leave, the City's policy provides for a payout of one-third (1/3) of unused sick leave upon termination. To estimate the sick leave liability as of June 30, 2025, the City applied the last-in, first-out (LIFO) flow assumption methodology prescribed by the Government Finance Officers Association (GFOA) to determine the estimated sick leave usage. The remaining balance, after accounting for expected usage, serves as the basis for applying the one-third payout rate.

As of June 30, 2025, the City's liability for vested and unpaid compensated absences in the governmental activities totaled \$972,359. This amount includes accrued vacation, estimated sick leave usage, one-third of eligible sick leave (plus any hours exceeding the maximum accrual limit), and earned compensatory time. Compensated absences are primarily liquidated by the General Fund. For additional information, see Note 1.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

Note 6: LONG-TERM LIABILITIES, Continued

A. Governmental Activities Long-Term Debt, Continued

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, 2025, the City recognized right to use asset of \$32,314, net of amortization, and lease liability of \$36,388. During the fiscal year, the City recorded \$22,019 in amortization expense.

Estimated future lease liability requirements are as follows:

Governmental Lease Liability			
Year Ending June 30,	Principal	Interest	Total
2026	\$ 23,063	\$ 792	\$ 23,855
2027	11,865	146	12,011
2028	1,460	10	1,470
Total	<u>\$ 36,388</u>	<u>\$ 948</u>	<u>\$ 37,336</u>

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 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, 2025, the City recognized right to use asset of \$349,906, net of amortization, and subscription liability of \$238,889. During the fiscal year, the City recorded \$187,527 in amortization expense.

Estimated future subscription liability requirements are as follows:

Governmental Subscription Liability			
Year Ending June 30,	Principal	Interest	Total
2026	\$ 89,482	\$ 6,654	\$ 96,136
2027	86,733	3,526	90,259
2028	62,674	1,069	63,742
Total	<u>\$ 238,889</u>	<u>\$ 11,249</u>	<u>\$ 250,137</u>

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, 2025 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.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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, 2025 were as follows:

2016 Water Revenue Refunding Bonds			
Year Ending June 30,	Principal	Interest	Total
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	300,000	77,050	377,050
2031-2035	1,625,000	254,913	1,879,913
2036	720,000	32,550	752,550
Total	<u>\$ 3,745,000</u>	<u>\$ 757,713</u>	<u>\$ 4,502,713</u>

Compensated absences

The City implemented the provisions of GASB Statement No. 101, *Compensated Absences*, during the year ended June 30, 2025. This Statement refines the recognition and measurement of compensated absences by incorporating expected usage patterns and payout terms.

For all compensated absences other than sick leave, the liability is recognized at 100 percent of earned hours, as these amounts are expected to be either used or paid out in the future. For sick leave, the City's policy provides for a payout of one-third (1/3) of unused sick leave upon termination. To estimate the sick leave liability as of June 30, 2025, the City applied the last-in, first-out (LIFO) flow assumption methodology prescribed by the Government Finance Officers Association (GFOA) to determine the estimated sick leave usage. The remaining balance, after accounting for expected usage, serves as the basis for applying the one-third payout rate.

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 \$403,461 at June 30, 2025. This amount is made up of accrued vacation, estimated sick leave usage, one third sick pay plus any amount over the maximum sick hours accrued, and any comp time earned. For further explanation see Note 1.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

Note 6: LONG-TERM DEBT, Continued

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

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, 2025, the City recognized right to use asset of \$27,603, net of amortization, and lease liabilities of \$30,668. During the fiscal year, the City recorded \$17,389 of amortization expense.

Estimated future lease liability requirements are as follows:

Business-Type Lease Liability			
Year Ending June 30,	Principal	Interest	Total
2026	\$ 18,175	\$ 711	\$ 18,886
2027	11,251	162	11,413
2028	1,242	10	1,252
Total	<u>\$ 30,668</u>	<u>\$ 883</u>	<u>\$ 31,551</u>

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, 2025, the City recognized right to use asset of \$43,242, net of amortization, and subscription liability of \$35,283. During the fiscal year, the City recorded \$15,901 in amortization expense.

Estimated future subscription liability requirements are as follows:

Business-Type Subscription Liability			
Year Ending June 30,	Principal	Interest	Total
2026	\$ 19,407	\$ 694	\$ 20,101
2027	15,876	102	15,978
Total	<u>\$ 35,283</u>	<u>\$ 796</u>	<u>\$ 36,079</u>

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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, 2025
Series 2008 A	\$ 9,000,000	\$ 925,000
Multifamily Housing Revenue Bonds Loma Linda Commons Project	Original Amount	Outstanding at June 30, 2025
Series 2009 A	\$ 13,275,000	\$ 5,901,044

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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.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

A. General Information about the Pension Plan, Continued

The Plan's provisions and benefits in effect as of June 30, 2025 are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.0 % @ 55	2.0 % @ 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	12.520%	7.870%

	Safety	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
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	24.330%	13.760%

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, 2025, were \$1,460,784.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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, **2024**, using an annual actuarial valuation as of June 30, **2023** rolled forward to June 30, **2024** 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, 2024 measurement period was determined by an actuarial valuation as of June 30, 2023, with update procedures used to roll forward the total pension liability to June 30, 2024. The collective total pension liability was based on the following assumptions:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
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.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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:

<u>Asset Class¹</u>	<u>Assumed Asset Allocation</u>	<u>Real Return^{1,2}</u>
Global Equity - cap weighted	30%	4.54%
Global Equity - non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed securities	5%	0.50%
Investment grade corporation	10%	1.56%
High yield	5%	2.27%
Emerging market debt	5%	2.48%
Private debt	5%	3.21%
Real assets	15%	3.21%
Leverage	-5%	-0.59%

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

² Figures are based on the 2021-22 Asset Liability Management study.

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.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

B. Net Pension Liability, Continued

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	Plan Fiduciary Net Position	Plan Net Pension Liability (Asset)
	(a)	(b)	(c) = (a) - (b)
Balance at: 6/30/2023 (VD)	\$ 82,443,909	\$ 72,269,092	\$ 10,174,817
Balance at: 6/30/2024 (MD)	87,434,765	77,950,124	9,484,641
Net Changes during 2023-24	<u>\$ 4,990,856</u>	<u>\$ 5,681,032</u>	<u>\$ (690,176)</u>

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

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.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

C. Proportionate Share of Net Pension Liability, Continued

The City's proportionate share of the net pension liability for the total Plan as of June 30, **2023** and **2024** was as follows:

Proportion - June 30, 2023	0.081559%
Proportion - June 30, 2024	0.078208%
Change - Increase/(Decrease)	(0.003351%)

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%)
\$ 21,356,668	\$ 9,484,641	\$ (255,756)

Amortization of Deferred Outflows and Deferred Inflows of Resources

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.

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 (EARSLS) of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

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

As of the start of the measurement period (July 1, **2023**), the City's net pension liability was \$10,174,817. For the measurement period ending June 30, 2024 (the measurement date), the City recognized a pension expense of \$3,330,972.

As of June 30, 2025, 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	\$ 238,336	\$ -
Differences Between Expected and Actual Experience	795,244	28,316
Differences Between Projected and Actual Investment Earnings	498,826	-
Differences between Employer's Contributions and Proportionate Share of Contributions	-	1,903,680
Change in Employer's Proportion	1,551,683	-
Pension Contributions Made Subsequent to the Measurement Date	1,460,784	-
	<u>\$ 4,544,873</u>	<u>\$ 1,931,996</u>

The amounts above are net of outflows and inflows recognized in the 2023-24 measurement period expense. Contributions subsequent to the measurement date of \$1,460,784 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
2026	\$ 794,049
2027	734,576
2028	(205,722)
2029	(170,810)
2030	-
Thereafter	-

E. Payable to the Pension Plan

At June 30, 2025, the City reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2025.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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 6/30/2024), 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	<u>101</u>

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, 2024, 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)	2021 CalPERS Active Mortality for Miscellaneous and Schools Employees; 2021 CalPERS Mortality for Active Safety Employees
Pre-Retirement Turnover Healthcare Trend Rate (2)	2021 CalPERS Rates for Miscellaneous Employees; 2021 CalPERS Rates for Sworn Fire Employees

(1) The mortality assumptions are based on the 2021 CalPERS Mortality for Miscellaneous and Schools 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 2021 CalPERS Turnover for 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)

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	49%	7.25%
Fixed Income	23%	4.25%
Treasury Inflation-Protected Securities	5%	3.00%
Real Estate Investment Trusts	20%	7.25%
Commodities	3%	7.25%
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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CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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, 2024 (Valuation Date June 30, 2023)	\$ 1,012,150	\$ 668,596	\$ 343,554
Changes recognized for the measurement period:			
Service cost	29,935	-	29,935
Interest	68,083	73,345	(5,262)
Benefit payments	(36,960)	(36,960)	-
Administrative expenses	-	(218)	218
Employer contributions to trust	-	36,960	(36,960)
Net Changes	61,058	73,127	(12,069)
Balance at June 30, 2025 (Measurement Date June 30, 2024)	\$ 1,073,208	\$ 741,723	\$ 331,485

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, 2024:

	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net OPEB Liability	\$ 490,343	\$ 331,485	\$ 202,092

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, 2024:

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB Liability	\$ 175,225	\$ 331,485	\$ 529,172

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

Note 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB), Continued

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, 2025, the City recognized OPEB expense of \$38,813. As of June 30, 2025, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 40,000	\$ -
Changes of assumptions	33,514	-
Differences between expected and actual experience	-	147,365
Net difference between projected and actual earnings on OPEB plan investments	11,482	-
Total	<u>\$ 84,996</u>	<u>\$ 147,365</u>

Contributions subsequent to the measurement date of June 30, 2024, totaling \$40,000 reported with deferred outflows of resources, will be recognized as a reduction of the net OPEB liability in the upcoming fiscal year.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

Note 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB), Continued

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

Other 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
2026	\$ (17,730)
2027	3,377
2028	(23,267)
2029	(23,890)
2030	(18,248)
Thereafter	(22,611)

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 also have a \$50 million per occurrence limit. The coverage structure is composed of a combination of pooled self-insurance, reinsurance, and excess insurance. Additional information concerning the coverage structure is available on the Authority's 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 2024-25 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.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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 \$103,293,206. 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 2024-25.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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"). It is governed by its Board of Directors. 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.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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 2025, the City of Loma Linda's contribution totaled \$351,484. 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, 2025, the following governmental funds had deficit fund balances:

<u>Funds</u>	<u>Fund Type</u>	<u>Deficit</u>
Nonmajor governmental funds:		
Community Development Block Grant	Special Revenue	\$ (7,676)
Park Development	Capital Projects	(877,550)

Community Development Block Grants – The Community Development Block Grant fund has a deficit of \$7,676 which resulted from grant reimbursement not received prior to the end of the year, therefore declaring it unavailable revenue.

Park Development Fund – The Park Development has an accumulated deficit balance of \$877,550 from the purchase of open space property in the City's South Hills with advances from other funds.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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, 2025 are as follows:

Significant Encumbrances as of June 30, 2025		
Non-major governmental funds	\$	604,442
Water Acquisition		784,645
Water Enterprise		117,488

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, 2025, 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.

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.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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, 2025:

	Beginning			Ending	Due within
TAX ALLOCATION BONDS	Balance	Additions	Deletions	Balance	One Year
2016 Tax Allocation Refunding Bonds Series A	\$ 2,825,000	\$ -	\$ (470,000)	\$ 2,355,000	\$ 350,000
2016 Tax Allocation Refunding Bonds Series B	15,420,000	-	(1,985,000)	13,435,000	2,180,000
Unamortized bond premium	295,894	-	(46,113)	249,781	46,113
Unamortized bond discount	(305,174)	-	47,560	(257,614)	(47,560)
Loan payable to the City of Loma Linda - direct borrowings	1,850,907	29,036	(1,639,148)	240,795	240,795
Total	<u>\$ 20,086,627</u>	<u>\$ 29,036</u>	<u>\$ (4,092,701)</u>	<u>\$ 16,022,962</u>	<u>\$ 2,769,348</u>

The following amount was reported as deferred inflow of resources:

	Beginning			Ending	Due within
Deferred inflows of resources:	Balance	Additions	Deletions	Balance	One Year
Unamortized gain on refunding	\$ 14,665	\$ -	\$ (2,286)	\$ 12,379	\$ -

The bonded debt of the Successor Agency as of June 30, 2025 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.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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, 2025 were as follows:

2016 Successor Agency - Series A

Year Ending June 30,	Principal	Interest	Total
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	420,000	32,500	452,500
2031	440,000	11,000	451,000
Total	<u>\$ 2,355,000</u>	<u>\$ 361,900</u>	<u>\$ 2,716,900</u>

2016 Successor Agency - Series B

Year Ending June 30,	Principal	Interest	Total
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	2,455,000	108,938	2,563,938
2031	1,885,000	32,988	1,917,988
Total	<u>\$ 13,435,000</u>	<u>\$ 1,364,264</u>	<u>\$ 14,799,264</u>

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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, 2025 were as follows:

Loan Payable to the City of Loma Linda			
Year Ending June 30,	Principal	Interest	Total
2026	\$ 240,795	\$ -	\$ 240,795
Total	<u>\$ 240,795</u>	<u>\$ -</u>	<u>\$ 240,795</u>

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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, 2025, the City has accrued a liability due to the Medical Center in the amount of \$1,810,845, for the excess sales tax, which is shown as Due to other Agency in the General Fund.

CITY OF LOMA LINDA
Notes to Basic Financial Statements
For the year ended June 30, 2025

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, 2025, was determined as follows:

	Governmental Activities
Capital assets, net of accumulated depreciation	\$ 69,009,542
Less: Lease liability	(36,388)
Subscription liability	(238,889)
Net investment in capital assets	<u>\$ 68,734,265</u>

	Business-type Activities			Total Enterprise Funds
	Water Enterprise	Sewer Capital	Loma Linda Connected Communities	
Capital assets, net of accumulated depreciation	\$ 41,180,373	\$ 4,483,199	\$ 3,984,532	\$ 49,648,104
Less capital related debt balance:				
Outstanding principal balance of 2016 Water Revenue Refunding Bond	(3,745,000)	-	-	(3,745,000)
Outstanding principal balance of 1978 Water Bonds (General Obligation)	(10,000)	-	-	(10,000)
Outstanding principal balance of non-debt capital related liabilities	(67,942)	(7,946)	-	(75,888)
Outstanding unamortized bond premium balance	(31,710)	-	-	(31,710)
Lease liability	(18,772)	(11,896)	-	(30,668)
Subscription liability	(24,823)	(10,460)	-	(35,283)
Net investment in capital assets	<u>\$ 37,282,126</u>	<u>\$ 4,452,897</u>	<u>\$ 3,984,532</u>	<u>\$ 45,719,555</u>

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

For the year ended June 30, 2025, no nonmajor governmental funds had expenditures in excess of appropriations at the legal level of budgetary control.

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CITY OF LOMA LINDA
Required Supplementary Information
For the year ended June 30, 2025

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
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	\$ 12,129,400	\$ 12,005,200	\$ 11,718,482	\$ (286,718)
Licenses and permits	733,100	819,400	793,402	(25,998)
Intergovernmental	3,353,200	3,282,400	3,335,671	53,271
Charges for services	5,106,800	5,449,400	5,476,972	27,572
Use of money and property	1,083,800	1,289,800	1,522,471	232,671
Fines and forfeitures	3,000	3,700	5,272	1,572
Miscellaneous	3,392,900	4,688,300	4,373,448	(314,852)
Total revenues	25,802,200	27,538,200	27,225,718	(312,482)
EXPENDITURES				
Current:				
General government				
City council	192,200	203,600	187,757	15,843
City clerk	210,200	200,600	159,528	41,072
City manager	771,700	629,900	567,095	62,805
Finance	664,300	687,700	555,117	132,583
Information system	144,100	147,100	113,095	34,005
Senior Center	80,800	110,300	81,327	28,973
General government	747,300	895,200	775,087	120,113
Public safety				
Parking control	253,900	258,700	227,091	31,609
Fire prevention	411,200	449,000	364,822	84,178
Fire and rescue services	8,525,300	10,078,838	9,706,800	372,038
Disaster preparedness	261,500	278,300	238,599	39,701
Police	7,356,600	7,428,400	7,345,888	82,512
Code enforcement	276,100	301,100	225,518	75,582
Community development				
Planning	543,000	537,100	347,438	189,662
Planning - building and safety	556,100	573,200	477,210	95,990
Parks	1,451,800	1,705,700	1,554,380	151,320
Public works				
Traffic safety	260,500	297,200	252,524	44,676
Engineering	302,500	303,900	275,827	28,073
Street maintenance	870,700	848,100	755,590	92,510
Facilities maintenance	472,100	533,200	450,449	82,751
Refuse	1,915,300	1,930,300	1,912,591	17,709
Recycling	48,500	55,800	44,482	11,318
Capital outlay	547,100	816,662	747,757	68,905
Debt service:				
Principal retirement	-	110,500	110,500	-
Interest and fiscal charges	-	6,100	3,314	2,786
Total expenditures	26,862,800	29,386,500	27,479,786	1,906,714
REVENUES OVER (UNDER) EXPENDITURES	(1,060,600)	(1,848,300)	(254,068)	1,594,232
OTHER FINANCING SOURCES (USES)				
Proceeds from disposal of assets	10,000	10,000	150	(9,850)
Transfers in	902,300	911,800	942,653	30,853
Transfers out	(258,700)	(258,700)	(258,700)	-
Subscription acquisition	-	-	75,250	75,250
Total other financing sources (uses)	653,600	663,100	759,353	96,253
Net change in fund balance	(407,000)	(1,185,200)	505,285	1,690,485
FUND BALANCE				
Beginning of year	21,268,306	21,268,306	21,268,306	-
End of year	<u>\$ 20,861,306</u>	<u>\$ 20,083,106</u>	<u>\$ 21,773,591</u>	<u>\$ 1,690,485</u>

CITY OF LOMA LINDA
Required Supplementary Information
For the year ended June 30, 2025

1. BUDGET AND BUDGETARY ACCOUNTING, Continued

D. Budgetary Comparison Schedule, Continued

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

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,400	\$ 1,400	\$ 1,438	\$ 38
Use of money and property	189,500	198,100	209,954	11,854
Miscellaneous	1,800	2,600	5,382	2,782
Total revenues	192,700	202,100	216,774	14,674
EXPENDITURES				
Current:				
Community development	122,900	122,600	60,340	62,260
Capital outlay	52,100	52,100	1,803	50,297
Debt service:				
Principal retirement	-	200	1,278	(1,078)
Interest and fiscal charges	-	100	53	47
Total expenditures	175,000	175,000	63,474	111,526
REVENUES OVER (UNDER) EXPENDITURES	17,700	27,100	153,300	126,200
OTHER FINANCING SOURCES (USES)				
Subscription acquisition	-	-	841	841
Total other financing sources (uses)	-	-	841	841
Net change in fund balance	17,700	27,100	154,141	127,041
FUND BALANCE (DEFICIT)				
Beginning of year	17,690,759	17,690,759	17,690,759	-
End of year	<u>\$ 17,708,459</u>	<u>\$ 17,717,859</u>	<u>\$ 17,844,900</u>	<u>\$ 127,041</u>

CITY OF LOMA LINDA
Required Supplementary Information
For the year ended June 30, 2025

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
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Use of money and property	\$ 406,800	\$ 522,400	\$ 661,492	\$ 139,092
Developer fees	690,100	1,664,500	1,236,642	(427,858)
Total revenues	<u>1,096,900</u>	<u>2,186,900</u>	<u>1,898,134</u>	<u>(288,766)</u>
Net change in fund balance	1,096,900	2,186,900	1,898,134	(288,766)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>12,728,531</u>	<u>12,728,531</u>	<u>12,728,531</u>	<u>-</u>
End of year	<u>\$ 13,825,431</u>	<u>\$ 14,915,431</u>	<u>\$ 14,626,665</u>	<u>\$ (288,766)</u>

CITY OF LOMA LINDA
Required Supplementary Information
For the year ended June 30, 2025

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

Measurement Period	June 30,			
	2017	2018	2019	2020
Total OPEB Liability				
Service Cost	\$ 18,964	\$ 19,486	\$ 20,022	\$ 23,526
Interest on the Total OPEB Liability	56,269	59,253	62,267	58,442
Changes in assumptions	-	-	(23,320)	-
Experience gains/(losses)	-	-	(104,915)	(30,790)
Benefit payments	(31,110)	(35,165)	(13,410)	-
Net change in Total OPEB Liability	44,123	43,574	(59,356)	51,178
Total OPEB Liability - beginning	810,182	854,305	897,879	838,523
Total OPEB Liability - ending (a)	854,305	897,879	838,523	889,701
Plan Fiduciary Net Position				
Employer contributions as benefits payments	120,160	35,165	23,320	-
Investment income	29,955	24,458	28,324	16,215
Investment gains/losses	-	4,140	(4,955)	-
Actual benefit payments from employer	(31,110)	(35,165)	(23,320)	-
Administrative expense	(156)	(651)	(81)	(223)
Employer contributions to trust	-	-	54,000	44,095
Net change in Plan Fiduciary Net Position	118,849	27,947	77,288	60,087
Plan Fiduciary Net Position - beginning	230,870	349,719	377,666	454,954
Plan Fiduciary Net Position - ending (b)	349,719	377,666	454,954	515,041
Net OPEB Liability - ending (a) - (b)	\$ 504,586	\$ 520,213	\$ 383,569	\$ 374,660
Plan fiduciary net position as a percentage of the total OPEB liability	40.94%	42.06%	54.26%	57.89%
Covered-employee payroll	\$ 5,508,005	\$ 5,953,235	\$ 6,292,694	\$ 6,511,763
Net OPEB liability as a percentage of covered-employee payroll	9.16%	8.74%	6.10%	5.75%

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.

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

CITY OF LOMA LINDA
Required Supplementary Information
For the year ended June 30, 2025

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

June 30,			
2021	2022	2023	2024
\$ 24,173	\$ 30,067	\$ 30,894	\$ 29,935
61,981	60,740	64,887	68,083
44,181	-	7,583	-
(88,498)	-	(21,293)	-
(32,698)	(28,032)	(31,536)	(36,960)
9,139	62,775	50,535	61,058
889,701	898,840	961,615	1,012,150
898,840	961,615	1,012,150	1,073,208
-	28,032	31,536	-
141,595	45,350	38,362	73,345
-	(133,218)	-	-
(32,698)	(28,032)	(31,536)	(36,960)
(194)	(166)	(174)	(218)
32,698	31,000	31,000	36,960
141,401	(57,034)	69,188	73,127
515,041	656,442	599,408	668,596
656,442	599,408	668,596	741,723
<u>\$ 242,398</u>	<u>\$ 362,207</u>	<u>\$ 343,554</u>	<u>\$ 331,485</u>
73.03%	62.33%	66.06%	69.11%
\$ 6,551,541	\$ 6,698,124	\$ 6,728,813	\$ 7,525,191
3.70%	5.41%	5.11%	4.41%

CITY OF LOMA LINDA
Required Supplementary Information
For the year ended June 30, 2025

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%
2024-25	37,680	(40,000)	(2,320)	8,004,357	0.50%

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 2021 CalPERS Experiences Study.
Mortality	Mortality assumptions are based on the 2021 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.

CITY OF LOMA LINDA
Required Supplementary Information
For the year ended June 30, 2025

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)
6/30/2015	0.16141%	\$ 11,079,145	\$ 5,387,220	205.66%	78.40%
6/30/2016	0.16353%	14,150,367	5,502,314	257.17%	74.06%
6/30/2017	0.16386%	16,250,803	5,572,009	291.65%	73.31%
6/30/2018	0.16703%	16,095,049	6,017,238	267.48%	75.26%
6/30/2019	0.08302%	8,506,850	6,356,698	133.82%	75.26%
6/30/2020	0.06427%	6,992,959	6,562,966	106.55%	75.10%
6/30/2021	-0.04538%	(2,454,170)	6,602,744	-37.17%	88.29%
6/30/2022	0.07381%	8,525,331	6,762,128	126.07%	76.68%
6/30/2023	0.08156%	10,174,817	6,792,816	149.79%	76.21%
6/30/2024	0.07821%	9,484,641	7,589,835	124.97%	78.08%

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.

CITY OF LOMA LINDA
Required Supplementary Information
For the year ended June 30, 2025

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
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%
2024-25	1,460,784	(1,460,784)	-	8,004,357	18.25%

Notes to Schedule:

Changes in Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool. However, individual employers in the Plan may have provided a benefit improvement to their employees such as Golden Handshakes, service purchases, and other prior service costs. Employers that have done so may need to report this information as a separate liability in their financial statement as CalPERS considers such amounts to be separately financed employer-specific liabilities. These employers should consult with their auditors. Additionally, the figures above do not include any liability impact that occurred after the June 30, 2023, valuation date, unless the liability impact is deemed to be material to the Public Agency Pool.

Change in Assumptions: There were no assumption changes in 2023 or 2024. 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, and 7.65% for measurement dates June 30, 2015, through June 30, 2016.

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SUPPLEMENTARY INFORMATION

**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, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Use of money and property	\$ 1,175,100	\$ 1,139,000	\$ 1,166,421	\$ 27,421
Total revenues	<u>1,175,100</u>	<u>1,139,000</u>	<u>1,166,421</u>	<u>27,421</u>
EXPENDITURES				
Current:				
Public works	3,000	3,000	-	3,000
Capital outlay	<u>15,600</u>	<u>15,600</u>	<u>-</u>	<u>15,600</u>
Total expenditures	<u>18,600</u>	<u>18,600</u>	<u>-</u>	<u>18,600</u>
Net change in fund balance	<u>1,156,500</u>	<u>1,120,400</u>	<u>1,166,421</u>	<u>46,021</u>
FUND BALANCE (DEFICIT)				
Beginning of year	<u>8,142,972</u>	<u>8,142,972</u>	<u>8,142,972</u>	<u>-</u>
End of year	<u>\$ 9,299,472</u>	<u>\$ 9,263,372</u>	<u>\$ 9,309,393</u>	<u>\$ 46,021</u>

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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 2024-2025.*

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 2024-2025.*

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, 2025

	Special Revenue Funds			
	Traffic Safety	Gas Tax	Accessibility Compliance	Measure I
ASSETS				
Cash and investments	\$ -	\$ 200,884	\$ 49,450	\$ 246,764
Receivables:				
Accounts	-	-	80	-
Taxes	-	180,034	-	-
Interest	-	-	-	2,822
Contract and loans	-	-	-	-
Due from other governments	9,595	-	-	167,764
Total assets	\$ 9,595	\$ 380,918	\$ 49,530	\$ 417,350
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 353	\$ -	\$ 75	\$ 16,863
Accrued liabilities	-	-	-	-
Due to other funds	-	59,980	-	-
Unearned revenue	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	353	59,980	75	16,863
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	59,523
FUND BALANCE				
Restricted for:				
Cultural and recreational	-	-	-	-
State mandated	-	-	49,455	-
Public safety	-	-	-	-
Street improvements	9,242	320,938	-	340,964
Storm drains	-	-	-	-
Municipal facilities	-	-	-	-
Air quality management	-	-	-	-
Debt service	-	-	-	-
Low mod housing programs	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficit)	9,242	320,938	49,455	340,964
Total liabilities, deferred inflows of resources and fund balance	\$ 9,595	\$ 380,918	\$ 49,530	\$ 417,350

(Continued)

Special Revenue Funds			
Measure I MSART	Street Lighting District	Landscape Maintenance District	Air Quality Management District
\$ 99,034	\$ 73,858	\$ 241,217	\$ -
-	-	-	-
-	9,213	6,045	-
1,720	1,170	3,309	32
-	-	-	-
241,904	-	-	16,883
<u>\$ 342,658</u>	<u>\$ 84,241</u>	<u>\$ 250,571</u>	<u>\$ 16,915</u>
\$ 73,675	\$ 25,624	\$ 29,353	\$ 2,267
-	411	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>73,675</u>	<u>26,035</u>	<u>29,353</u>	<u>2,267</u>
<u>241,904</u>	<u>-</u>	<u>-</u>	<u>8,690</u>
-	-	-	-
-	-	-	-
-	-	-	-
27,079	58,206	221,218	-
-	-	-	-
-	-	-	-
-	-	-	5,958
-	-	-	-
-	-	-	-
-	-	-	-
<u>27,079</u>	<u>58,206</u>	<u>221,218</u>	<u>5,958</u>
<u>\$ 342,658</u>	<u>\$ 84,241</u>	<u>\$ 250,571</u>	<u>\$ 16,915</u>

CITY OF LOMA LINDA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds			
	Public Improvement Per MOU	Asset Forfeiture	Community Development Block Grant	Grant Fund
ASSETS				
Cash and investments	\$ 71,731	\$ 2	\$ -	\$ 26,206
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Interest	764	-	-	-
Contract and loans	-	-	-	-
Due from other governments	-	-	7,144	-
Total assets	<u>\$ 72,495</u>	<u>\$ 2</u>	<u>\$ 7,144</u>	<u>\$ 26,206</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 7,144	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	-	-	532	-
Unearned revenue	-	-	-	10,093
Advances from other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>7,676</u>	<u>10,093</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	7,144	-
FUND BALANCE				
Restricted for:				
Cultural and recreational	-	-	-	-
State mandated	-	-	-	-
Public safety	-	2	-	16,113
Street improvements	72,495	-	-	-
Storm drains	-	-	-	-
Municipal facilities	-	-	-	-
Air quality management	-	-	-	-
Debt service	-	-	-	-
Low mod housing programs	-	-	-	-
Unassigned	-	-	(7,676)	-
Total fund balances (deficit)	<u>72,495</u>	<u>2</u>	<u>(7,676)</u>	<u>16,113</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 72,495</u>	<u>\$ 2</u>	<u>\$ 7,144</u>	<u>\$ 26,206</u>

(Continued)

Special Revenue Funds			
Citizens Option for Public Safety Fund	Traffic Congestion Relief Grant	Development Agreement Consideration	Total Special Revenue Funds
\$ 377,265	\$ -	\$ 221,751	\$ 1,608,162
-	-	-	80
-	-	-	195,292
4,541	-	2,361	16,719
-	-	19,322	19,322
-	-	-	443,290
<u>\$ 381,806</u>	<u>\$ -</u>	<u>\$ 243,434</u>	<u>\$ 2,282,865</u>
\$ 638	\$ -	\$ -	\$ 155,992
-	-	-	411
-	-	-	60,512
381,168	-	-	391,261
-	-	-	-
<u>381,806</u>	<u>-</u>	<u>-</u>	<u>608,176</u>
-	-	-	317,261
-	-	-	-
-	-	-	49,455
-	-	-	16,115
-	-	-	1,050,142
-	-	-	-
-	-	-	-
-	-	-	5,958
-	-	-	-
-	-	243,434	243,434
-	-	-	(7,676)
<u>-</u>	<u>-</u>	<u>243,434</u>	<u>1,357,428</u>
<u>\$ 381,806</u>	<u>\$ -</u>	<u>\$ 243,434</u>	<u>\$ 2,282,865</u>

CITY OF LOMA LINDA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	Capital Projects Funds			
	Park Development	Storm Drain	Traffic Impact	Fire Facilities
ASSETS				
Cash and investments	\$ 1,611,513	\$ 1,388,941	\$ 1,775,566	\$ 2,007,836
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Interest	15,437	14,588	19,257	21,143
Contract and loans	-	-	-	-
Due from other governments	-	-	-	-
Total assets	<u>\$ 1,626,950</u>	<u>\$ 1,403,529</u>	<u>\$ 1,794,823</u>	<u>\$ 2,028,979</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 46,709	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Advances from other funds	2,504,500	-	-	-
Total liabilities	<u>2,504,500</u>	<u>-</u>	<u>46,709</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
FUND BALANCE				
Restricted for:				
Cultural and recreational	-	-	-	-
State mandated	-	-	-	-
Public safety	-	-	-	2,028,979
Street improvements	-	-	1,748,114	-
Storm drains	-	1,403,529	-	-
Municipal facilities	-	-	-	-
Air quality management	-	-	-	-
Debt service	-	-	-	-
Low mod housing programs	-	-	-	-
Unassigned	(877,550)	-	-	-
Total fund balances (deficit)	<u>(877,550)</u>	<u>1,403,529</u>	<u>1,748,114</u>	<u>2,028,979</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,626,950</u>	<u>\$ 1,403,529</u>	<u>\$ 1,794,823</u>	<u>\$ 2,028,979</u>

(Continued)

Capital Projects Funds						Total Capital Projects Funds
General Facilities	Federal/State Construction	Public Meeting Facilities	Public Library Facilities	Art in Public Places	Capital Project Bond Proceeds	
\$ 11,367	\$ 62,252	\$ 1,119,351	\$ 34,531	\$ 270,766	\$ 382,030	\$ 8,664,153
-	-	-	-	-	-	-
-	-	-	-	-	-	-
91	663	11,510	368	2,853	4,936	90,846
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 11,458</u>	<u>\$ 62,915</u>	<u>\$ 1,130,861</u>	<u>\$ 34,899</u>	<u>\$ 273,619</u>	<u>\$ 386,966</u>	<u>\$ 8,754,999</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,932	\$ -	\$ 48,641
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,504,500
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,932</u>	<u>-</u>	<u>2,553,141</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	34,899	271,687	-	306,586
-	-	-	-	-	-	-
-	-	-	-	-	-	2,028,979
-	62,915	-	-	-	386,966	2,197,995
-	-	-	-	-	-	1,403,529
11,458	-	1,130,861	-	-	-	1,142,319
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>11,458</u>	<u>62,915</u>	<u>1,130,861</u>	<u>34,899</u>	<u>271,687</u>	<u>386,966</u>	<u>(877,550)</u>
<u>11,458</u>	<u>62,915</u>	<u>1,130,861</u>	<u>34,899</u>	<u>271,687</u>	<u>386,966</u>	<u>6,201,858</u>
<u>\$ 11,458</u>	<u>\$ 62,915</u>	<u>\$ 1,130,861</u>	<u>\$ 34,899</u>	<u>\$ 273,619</u>	<u>\$ 386,966</u>	<u>\$ 8,754,999</u>

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CITY OF LOMA LINDA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

(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	\$ 43,370	\$ 56,126	\$ 10,328,441
Receivables:				
Accounts	-	-	-	80
Taxes	-	-	-	195,292
Interest	-	462	462	108,027
Contract and loans	-	-	-	19,322
Due from other governments	-	-	-	443,290
Total assets	\$ 12,756	\$ 43,832	\$ 56,588	\$ 11,094,452
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ 204,633
Accrued liabilities	-	-	-	411
Due to other funds	-	-	-	60,512
Unearned revenue	-	-	-	391,261
Advances from other funds	-	-	-	2,504,500
Total liabilities	-	-	-	3,161,317
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	317,261
FUND BALANCE				
Restricted for:				
Cultural and recreational	-	-	-	306,586
State mandated	-	-	-	49,455
Public safety	-	-	-	2,045,094
Street improvements	-	-	-	3,248,137
Storm drains	-	-	-	1,403,529
Municipal facilities	-	-	-	1,142,319
Air quality management	-	-	-	5,958
Debt service	12,756	43,832	56,588	56,588
Low mod housing programs	-	-	-	243,434
Unassigned	-	-	-	(885,226)
Total fund balances (deficit)	12,756	43,832	56,588	7,615,874
Total liabilities, deferred inflows of resources and fund balance	\$ 12,756	\$ 43,832	\$ 56,588	\$ 11,094,452

CITY OF LOMA LINDA

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Governmental Funds For the year ended June 30, 2025

	Special Revenue Funds			
	Traffic Safety	Gas Tax	Accessibility Compliance	Measure I
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 595,203
Intergovernmental	-	1,387,796	-	-
Charges for services	-	-	7,560	-
Use of money and property	-	-	-	15,684
Fines and forfeitures	46,691	-	-	-
Miscellaneous	-	-	-	-
Developer fees	-	-	-	-
Total revenues	<u>46,691</u>	<u>1,387,796</u>	<u>7,560</u>	<u>610,887</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Community development	-	-	415	-
Public works	-	-	-	-
Capital outlay	-	598,641	-	715,275
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>-</u>	<u>598,641</u>	<u>415</u>	<u>715,275</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>46,691</u>	<u>789,155</u>	<u>7,145</u>	<u>(104,388)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,878	-	-
Transfers out	(41,757)	(706,524)	-	-
Subscription acquisition	-	-	-	-
Total other financing sources (uses)	<u>(41,757)</u>	<u>(704,646)</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	<u>4,934</u>	<u>84,509</u>	<u>7,145</u>	<u>(104,388)</u>
FUND BALANCE (DEFICIT)				
Beginning of year	4,308	236,429	42,310	445,352
End of year	<u>\$ 9,242</u>	<u>\$ 320,938</u>	<u>\$ 49,455</u>	<u>\$ 340,964</u>

(Continued)

Measure I MSART	Special Revenue Funds		
	Street Lighting District	Landscape Maintenance District	Air Quality Management District
\$ -	\$ 366,988	\$ 467,132	\$ -
-	-	-	33,074
-	-	-	-
11,540	3,035	8,294	181
-	-	-	-
-	47	-	-
-	-	-	-
11,540	370,070	475,426	33,255
-	-	-	-
-	-	-	29,280
-	-	638,444	-
-	403,483	-	-
241,904	2,232	2,123	-
-	716	653	-
-	18	17	-
241,904	406,449	641,237	29,280
(230,364)	(36,379)	(165,811)	3,975
-	-	258,700	-
-	-	-	-
-	1,155	1,055	-
-	1,155	259,755	-
(230,364)	(35,224)	93,944	3,975
257,443	93,430	127,274	1,983
\$ 27,079	\$ 58,206	\$ 221,218	\$ 5,958

CITY OF LOMA LINDA

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Governmental Funds For the year ended June 30, 2025

	Special Revenue Funds			
	Public Improvement Per MOU	Asset Forfeiture	Community Development Block Grant	Grant Fund
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	166,708	130,355
Charges for services	-	-	-	-
Use of money and property	3,457	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	299,950
Developer fees	-	-	-	-
Total revenues	<u>3,457</u>	<u>-</u>	<u>166,708</u>	<u>430,305</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Community development	-	-	-	46,970
Public works	-	-	-	-
Capital outlay	-	-	128,722	350,071
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>128,722</u>	<u>397,041</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>3,457</u>	<u>-</u>	<u>37,986</u>	<u>33,264</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Subscription acquisition	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	3,457	-	37,986	33,264
FUND BALANCE (DEFICIT)				
Beginning of year	69,038	2	(45,662)	(17,151)
End of year	<u>\$ 72,495</u>	<u>\$ 2</u>	<u>\$ (7,676)</u>	<u>\$ 16,113</u>

(Continued)

Special Revenue Funds			
Citizens Option for Public Safety Fund	Traffic Congestion Relief Fund	Development Agreement Consideration	Total Special Revenue Funds
\$ -	\$ -	\$ -	\$ 1,429,323
200,952	-	-	1,918,885
-	-	-	7,560
21,638	29	11,517	75,375
-	-	-	46,691
-	-	22	300,019
-	-	-	-
222,590	29	11,539	3,777,853
-	-	-	-
17,364	-	-	46,644
-	-	-	685,829
-	-	-	403,483
-	-	-	2,038,968
53,803	-	-	55,172
6,573	-	-	6,608
77,740	-	-	3,236,704
144,850	29	11,539	541,149
-	-	-	260,578
(144,850)	(1,878)	-	(895,009)
-	-	-	2,210
(144,850)	(1,878)	-	(632,221)
-	(1,849)	11,539	(91,072)
-	1,849	231,895	1,448,500
\$ -	\$ -	\$ 243,434	\$ 1,357,428

CITY OF LOMA LINDA

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Governmental Funds For the year ended June 30, 2025

	Capital Projects Funds			
	Park Development	Storm Drain	Traffic Impact	Fire Facilities
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	135,086	-	-
Use of money and property	55,115	63,701	80,394	92,237
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Developer fees	1,150,090	-	366,530	159,698
Total revenues	1,205,205	198,787	446,924	251,935
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Community development	53,373	-	-	-
Public works	-	11,617	29,907	-
Capital outlay	266,865	59,573	153,364	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	320,238	71,190	183,271	-
REVENUES OVER (UNDER) EXPENDITURES	884,967	127,597	263,653	251,935
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Subscription acquisition	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Change in Fund Balance	884,967	127,597	263,653	251,935
FUND BALANCE (DEFICIT)				
Beginning of year	(1,762,517)	1,275,932	1,484,461	1,777,044
End of year	<u>\$ (877,550)</u>	<u>\$ 1,403,529</u>	<u>\$ 1,748,114</u>	<u>\$ 2,028,979</u>

(Continued)

Capital Projects Funds						Total Capital Projects Funds
General Facilities	Federal/State Construction	Public Meeting Facilities	Public Library Facilities	Art in Public Places	Capital Project Bond Proceeds	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	135,086
147	3,000	49,302	1,664	11,736	21,830	379,126
-	-	-	-	-	-	-
-	-	-	-	-	-	-
26,026	-	186,652	-	85,879	-	1,974,875
26,173	3,000	235,954	1,664	97,615	21,830	2,489,087
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	53,373
-	-	-	-	5,732	-	47,256
-	-	-	-	29,389	-	509,191
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	35,121	-	609,820
26,173	3,000	235,954	1,664	62,494	21,830	1,879,267
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
26,173	3,000	235,954	1,664	62,494	21,830	1,879,267
(14,715)	59,915	894,907	33,235	209,193	365,136	4,322,591
\$ 11,458	\$ 62,915	\$ 1,130,861	\$ 34,899	\$ 271,687	\$ 386,966	\$ 6,201,858

CITY OF LOMA LINDA

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

Nonmajor Governmental Funds

For the year ended June 30, 2025

(Concluded)

	Debt Service Funds		Total Debt Service Funds	Total Nonmajor Governmental Funds
	Water Bond Redemption Fund	Loma Linda Financing Authority		
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 1,429,323
Intergovernmental	-	-	-	1,918,885
Charges for services	-	-	-	142,646
Use of money and property	-	2,110	2,110	456,611
Fines and forfeitures	-	-	-	46,691
Miscellaneous	-	-	-	300,019
Developer fees	-	-	-	1,974,875
Total revenues	-	2,110	2,110	6,269,050
EXPENDITURES				
Current:				
General government	-	682	682	682
Public safety	-	-	-	46,644
Community development	-	-	-	739,202
Public works	-	-	-	450,739
Capital outlay	-	-	-	2,548,159
Debt service:				
Principal retirement	-	-	-	55,172
Interest and fiscal charges	-	-	-	6,608
Total expenditures	-	682	682	3,847,206
REVENUES OVER (UNDER) EXPENDITURES	-	1,428	1,428	2,421,844
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	260,578
Transfers out	-	-	-	(895,009)
Subscription acquisition	-	-	-	2,210
Total other financing sources (uses)	-	-	-	(632,221)
Change in Fund Balance	-	1,428	1,428	1,789,623
FUND BALANCE (DEFICIT)				
Beginning of year	12,756	42,404	55,160	5,826,251
End of year	\$ 12,756	\$ 43,832	\$ 56,588	\$ 7,615,874

**NONMAJOR GOVERNMENTAL BUDGETARY
COMPARISON SCHEDULES**

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CITY OF LOMA LINDA
Budgetary Comparison Schedule
Traffic Safety
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Fines and forfeitures	\$ 55,200	\$ 55,200	\$ 46,691	\$ (8,509)
Total revenues	55,200	55,200	46,691	(8,509)
OTHER FINANCING SOURCES (USES)				
Transfers out	(55,200)	(55,200)	(41,757)	13,443
Total other financing sources (uses)	(55,200)	(55,200)	(41,757)	13,443
Net change in fund balance	-	-	4,934	4,934
FUND BALANCE (DEFICIT)				
Beginning of year	4,308	4,308	4,308	-
End of year	\$ 4,308	\$ 4,308	\$ 9,242	\$ 4,934

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Gas Tax
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 1,345,900	\$ 1,340,300	\$ 1,387,796	\$ 47,496
Total revenues	<u>1,345,900</u>	<u>1,340,300</u>	<u>1,387,796</u>	<u>47,496</u>
EXPENDITURES				
Current:				
Capital outlay	645,600	645,600	598,641	46,959
Total expenditures	<u>645,600</u>	<u>645,600</u>	<u>598,641</u>	<u>46,959</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>700,300</u>	<u>694,700</u>	<u>789,155</u>	<u>94,455</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,900	1,878	(22)
Transfers out	(700,300)	(709,800)	(706,524)	3,276
Total other financing sources (uses)	<u>(700,300)</u>	<u>(707,900)</u>	<u>(704,646)</u>	<u>3,254</u>
Net change in fund balance	-	(13,200)	84,509	97,709
FUND BALANCE (DEFICIT)				
Beginning of year	236,429	236,429	236,429	-
End of year	<u>\$ 236,429</u>	<u>\$ 223,229</u>	<u>\$ 320,938</u>	<u>\$ 97,709</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Accessibility Compliance
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Charges for services	\$ 7,100	\$ 7,100	\$ 7,560	\$ 460
Total revenues	7,100	7,100	7,560	460
EXPENDITURES				
Current:				
Community development	1,000	1,000	415	585
Total expenditures	1,000	1,000	415	585
Net change in fund balance	6,100	6,100	7,145	1,045
FUND BALANCE (DEFICIT)				
Beginning of year	42,310	42,310	42,310	-
End of year	\$ 48,410	\$ 48,410	\$ 49,455	\$ 1,045

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Measure I
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 658,600	\$ 658,600	\$ 595,203	\$ (63,397)
Use of money and property	4,300	15,300	15,684	384
Total revenues	<u>662,900</u>	<u>673,900</u>	<u>610,887</u>	<u>(63,013)</u>
EXPENDITURES				
Capital outlay	<u>742,800</u>	<u>750,800</u>	<u>715,275</u>	<u>35,525</u>
Total expenditures	<u>742,800</u>	<u>750,800</u>	<u>715,275</u>	<u>35,525</u>
Net change in fund balance	(79,900)	(76,900)	(104,388)	(27,488)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>445,352</u>	<u>445,352</u>	<u>445,352</u>	<u>-</u>
End of year	<u>\$ 365,452</u>	<u>\$ 368,452</u>	<u>\$ 340,964</u>	<u>\$ (27,488)</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Measure I MSART
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 207,000	\$ 207,000	\$ -	\$ (207,000)
Use of money and property	5,500	10,500	11,540	1,040
Total revenues	<u>212,500</u>	<u>217,500</u>	<u>11,540</u>	<u>(205,960)</u>
EXPENDITURES				
Capital outlay	<u>501,900</u>	<u>587,600</u>	<u>241,904</u>	<u>345,696</u>
Total expenditures	<u>501,900</u>	<u>587,600</u>	<u>241,904</u>	<u>345,696</u>
Net change in fund balance	(289,400)	(370,100)	(230,364)	139,736
FUND BALANCE (DEFICIT)				
Beginning of year	<u>257,443</u>	<u>257,443</u>	<u>257,443</u>	<u>-</u>
End of year	<u>\$ (31,957)</u>	<u>\$ (112,657)</u>	<u>\$ 27,079</u>	<u>\$ 139,736</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Street Lighting District
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	\$ 371,400	\$ 372,300	\$ 366,988	\$ (5,312)
Use of money and property	2,200	1,200	3,035	1,835
Miscellaneous	100	100	47	(53)
Total revenues	373,700	373,600	370,070	(3,530)
EXPENDITURES				
Current:				
Public works	455,600	455,900	403,483	52,417
Capital outlay	2,300	2,200	2,232	(32)
Debt service:				
Principal retirement	-	800	716	84
Interest and fiscal charges	-	200	18	182
Total expenditures	457,900	459,100	406,449	52,651
REVENUES OVER (UNDER) EXPENDITURES	(84,200)	(85,500)	(36,379)	49,121
OTHER FINANCING SOURCES (USES)				
Subscription acquisition	-	-	1,155	1,155
Total other financing sources (uses)	-	-	1,155	1,155
Net change in fund balance	(84,200)	(85,500)	(35,224)	50,276
FUND BALANCE (DEFICIT)				
Beginning of year	93,430	93,430	93,430	-
End of year	<u>\$ 9,230</u>	<u>\$ 7,930</u>	<u>\$ 58,206</u>	<u>\$ 50,276</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Landscape Maintenance District
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 457,500	\$ 458,200	\$ 467,132	\$ 8,932
Use of money and property	2,400	1,900	8,294	6,394
Miscellaneous	100	100	-	(100)
Total revenues	<u>460,000</u>	<u>460,200</u>	<u>475,426</u>	<u>15,226</u>
EXPENDITURES				
Current:				
Community development	828,700	766,700	638,444	128,256
Capital outlay	2,100	2,000	2,123	(123)
Debt service:				
Principal retirement	-	800	653	147
Interest and fiscal charges	-	200	17	183
Total expenditures	<u>830,800</u>	<u>769,700</u>	<u>641,237</u>	<u>128,463</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(370,800)</u>	<u>(309,500)</u>	<u>(165,811)</u>	<u>143,689</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	258,700	258,700	258,700	-
Subscription acquisition	-	-	1,055	1,055
Total other financing sources (uses)	<u>258,700</u>	<u>258,700</u>	<u>259,755</u>	<u>1,055</u>
Net change in fund balance	<u>(112,100)</u>	<u>(50,800)</u>	<u>93,944</u>	<u>144,744</u>
FUND BALANCE (DEFICIT)				
Beginning of year	<u>127,274</u>	<u>127,274</u>	<u>127,274</u>	<u>-</u>
End of year	<u>\$ 15,174</u>	<u>\$ 76,474</u>	<u>\$ 221,218</u>	<u>\$ 144,744</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Air Quality Management District
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 32,500	\$ 32,500	\$ 33,074	\$ 574
Use of money and property	200	200	181	(19)
Total revenues	<u>32,700</u>	<u>32,700</u>	<u>33,255</u>	<u>555</u>
EXPENDITURES				
Current:				
Public safety	<u>29,200</u>	<u>29,200</u>	<u>29,280</u>	<u>(80)</u>
Total expenditures	<u>29,200</u>	<u>29,200</u>	<u>29,280</u>	<u>(80)</u>
Net change in fund balance	3,500	3,500	3,975	475
FUND BALANCE (DEFICIT)				
Beginning of year	<u>1,983</u>	<u>1,983</u>	<u>1,983</u>	<u>-</u>
End of year	<u>\$ 5,483</u>	<u>\$ 5,483</u>	<u>\$ 5,958</u>	<u>\$ 475</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Public Improvements Per MOU
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Use of money and property	\$ 2,300	\$ 2,800	\$ 3,457	\$ 657
Total revenues	2,300	2,800	3,457	657
Net change in fund balance	2,300	2,800	3,457	657
FUND BALANCE (DEFICIT)				
Beginning of year	69,038	69,038	69,038	-
End of year	<u>\$ 71,338</u>	<u>\$ 71,838</u>	<u>\$ 72,495</u>	<u>\$ 657</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Community Development Block Grant
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 131,000	\$ 176,200	\$ 166,708	\$ (9,492)
Use of money and property	200	200	-	(200)
Total revenues	131,200	176,400	166,708	(9,692)
EXPENDITURES				
Capital outlay	131,000	131,000	128,722	2,278
Total expenditures	131,000	131,000	128,722	2,278
Net change in fund balance	200	45,400	37,986	(7,414)
FUND BALANCE (DEFICIT)				
Beginning of year	(45,662)	(45,662)	(45,662)	-
End of year	<u>\$ (45,462)</u>	<u>\$ (262)</u>	<u>\$ (7,676)</u>	<u>\$ (7,414)</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Grant Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 118,800	\$ 118,900	\$ 130,355	\$ 11,455
Miscellaneous	300,000	300,000	299,950	(50)
Total revenues	<u>418,800</u>	<u>418,900</u>	<u>430,305</u>	<u>11,405</u>
EXPENDITURES				
Current:				
Community development	68,700	68,700	46,970	21,730
Capital outlay	350,100	350,100	350,071	29
Total expenditures	<u>418,800</u>	<u>418,800</u>	<u>397,041</u>	<u>21,759</u>
Net change in fund balance	-	100	33,264	33,164
FUND BALANCE (DEFICIT)				
Beginning of year	(17,151)	(17,151)	(17,151)	-
End of year	<u>\$ (17,151)</u>	<u>\$ (17,051)</u>	<u>\$ 16,113</u>	<u>\$ 33,164</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Citizens Option for Public Safety
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Intergovernmental	\$ 186,200	\$ 186,200	\$ 200,952	\$ 14,752
Use of money and property	6,000	18,200	21,638	3,438
Total revenues	<u>192,200</u>	<u>204,400</u>	<u>222,590</u>	<u>18,190</u>
EXPENDITURES				
Current:				
Public safety	86,600	26,100	17,364	8,736
Debt service:				
Principal retirement	-	53,900	53,803	97
Interest and fiscal charges	-	6,600	6,573	27
Total expenditures	<u>86,600</u>	<u>86,600</u>	<u>77,740</u>	<u>8,860</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>105,600</u>	<u>117,800</u>	<u>144,850</u>	<u>27,050</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(146,800)	(146,800)	(144,850)	1,950
Total other financing sources (uses)	<u>(146,800)</u>	<u>(146,800)</u>	<u>(144,850)</u>	<u>1,950</u>
Net change in fund balance	<u>(41,200)</u>	<u>(29,000)</u>	<u>-</u>	<u>29,000</u>
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	-	-
End of year	<u>\$ (41,200)</u>	<u>\$ (29,000)</u>	<u>\$ -</u>	<u>\$ 29,000</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Traffic Congestion Relief Grant
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Use of money and property	\$ 100	\$ 100	\$ 29	\$ (71)
Total revenues	100	100	29	(71)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(1,900)	(1,878)	22
Total other financing sources (uses)	-	(1,900)	(1,878)	22
Net change in fund balance	100	(1,800)	(1,849)	(49)
FUND BALANCE (DEFICIT)				
Beginning of year	1,849	1,849	1,849	-
End of year	<u>\$ 1,949</u>	<u>\$ 49</u>	<u>\$ -</u>	<u>\$ (49)</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Development Agreement Consideration
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Use of money and property	\$ 7,900	\$ 9,600	\$ 11,517	\$ 1,917
Miscellaneous	-	-	22	22
Total revenues	<u>7,900</u>	<u>9,600</u>	<u>11,539</u>	<u>1,939</u>
FUND BALANCE (DEFICIT)				
Beginning of year	<u>231,895</u>	<u>231,895</u>	<u>231,895</u>	<u>-</u>
End of year	<u>\$ 239,795</u>	<u>\$ 241,495</u>	<u>\$ 243,434</u>	<u>\$ 1,939</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Park Development Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Use of money and property	\$ 4,600	\$ 41,200	\$ 55,115	\$ 13,915
Developer fees	1,423,300	2,072,500	1,150,090	(922,410)
Total revenues	<u>1,427,900</u>	<u>2,113,700</u>	<u>1,205,205</u>	<u>(908,495)</u>
EXPENDITURES				
Current:				
Community development	40,000	58,000	53,373	4,627
Capital outlay	200,000	290,000	266,865	23,135
Total expenditures	<u>240,000</u>	<u>348,000</u>	<u>320,238</u>	<u>27,762</u>
Net change in fund balance	1,187,900	1,765,700	884,967	(880,733)
FUND BALANCE (DEFICIT)				
Beginning of year	(1,762,517)	(1,762,517)	(1,762,517)	-
End of year	<u>\$ (574,617)</u>	<u>\$ 3,183</u>	<u>\$ (877,550)</u>	<u>\$ (880,733)</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Storm Drain
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Charges for services	\$ 150,000	\$ 230,200	\$ 135,086	\$ (95,114)
Use of money and property	39,800	50,700	63,701	13,001
Total revenues	<u>189,800</u>	<u>280,900</u>	<u>198,787</u>	<u>(82,113)</u>
EXPENDITURES				
Current:				
Public works	10,400	12,300	11,617	683
Capital outlay	63,000	63,000	59,573	3,427
Total expenditures	<u>73,400</u>	<u>75,300</u>	<u>71,190</u>	<u>4,110</u>
Net change in fund balance	116,400	205,600	127,597	(78,003)
FUND BALANCE (DEFICIT)				
Beginning of year	1,275,932	1,275,932	1,275,932	-
End of year	<u>\$ 1,392,332</u>	<u>\$ 1,481,532</u>	<u>\$ 1,403,529</u>	<u>\$ (78,003)</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Traffic Impact
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Use of money and property	\$ 44,800	\$ 61,700	\$ 80,394	\$ 18,694
Developer fees	204,600	493,400	366,530	(126,870)
Total revenues	<u>249,400</u>	<u>555,100</u>	<u>446,924</u>	<u>(108,176)</u>
EXPENDITURES				
Current:				
Public works	62,000	72,700	29,907	42,793
Capital outlay	318,200	372,600	153,364	219,236
Total expenditures	<u>380,200</u>	<u>445,300</u>	<u>183,271</u>	<u>262,029</u>
Net change in fund balance	<u>(130,800)</u>	<u>109,800</u>	<u>263,653</u>	<u>153,853</u>
FUND BALANCE (DEFICIT)				
Beginning of year	<u>1,484,461</u>	<u>1,484,461</u>	<u>1,484,461</u>	<u>-</u>
End of year	<u>\$ 1,353,661</u>	<u>\$ 1,594,261</u>	<u>\$ 1,748,114</u>	<u>\$ 153,853</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Fire Facilities
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Use of money and property	\$ 56,100	\$ 73,400	\$ 92,237	\$ 18,837
Developer fees	248,500	365,900	159,698	(206,202)
Total revenues	304,600	439,300	251,935	(187,365)
Net change in fund balance	304,600	439,300	251,935	(187,365)
FUND BALANCE (DEFICIT)				
Beginning of year	1,777,044	1,777,044	1,777,044	-
End of year	<u>\$ 2,081,644</u>	<u>\$ 2,216,344</u>	<u>\$ 2,028,979</u>	<u>\$ (187,365)</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
General Facilities
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Use of money and property	\$ 3,000	\$ 100	\$ 147	\$ 47
Developer fees	30,300	45,800	26,026	(19,774)
Total revenues	33,300	45,900	26,173	(19,727)
EXPENDITURES				
Current:				
Public works	3,900	3,900	-	3,900
Capital outlay	20,000	20,000	-	20,000
Total expenditures	23,900	23,900	-	23,900
Net change in fund balance	9,400	22,000	26,173	4,173
FUND BALANCE (DEFICIT)				
Beginning of year	(14,715)	(14,715)	(14,715)	-
End of year	<u>\$ (5,315)</u>	<u>\$ 7,285</u>	<u>\$ 11,458</u>	<u>\$ 4,173</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Federal/State Construction
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Use of money and property	\$ 2,000	\$ 2,400	\$ 3,000	\$ 600
Total revenues	2,000	2,400	3,000	600
Net change in fund balance	2,000	2,400	3,000	600
FUND BALANCE (DEFICIT)				
Beginning of year	59,915	59,915	59,915	-
End of year	\$ 61,915	\$ 62,315	\$ 62,915	\$ 600

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Public Meeting Facilities
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Use of money and property	\$ 24,800	\$ 38,900	\$ 49,302	\$ 10,402
Developer fees	275,600	387,700	186,652	(201,048)
Total revenues	<u>300,400</u>	<u>426,600</u>	<u>235,954</u>	<u>(190,646)</u>
Net change in fund balance	300,400	426,600	235,954	(190,646)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>894,907</u>	<u>894,907</u>	<u>894,907</u>	<u>-</u>
End of year	<u>\$ 1,195,307</u>	<u>\$ 1,321,507</u>	<u>\$ 1,130,861</u>	<u>\$ (190,646)</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Public Library Facilities
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Use of money and property	\$ 1,100	\$ 1,300	\$ 1,664	\$ 364
Total revenues	1,100	1,300	1,664	364
Net change in fund balance	1,100	1,300	1,664	364
FUND BALANCE (DEFICIT)				
Beginning of year	33,235	33,235	33,235	-
End of year	\$ 34,335	\$ 34,535	\$ 34,899	\$ 364

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Art in Public Places
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Use of money and property	\$ 5,800	\$ 9,200	\$ 11,736	\$ 2,536
Developer fees	107,900	148,200	85,879	(62,321)
Total revenues	113,700	157,400	97,615	(59,785)
EXPENDITURES				
Current:				
Public works	9,800	9,800	5,732	4,068
Capital outlay	50,000	50,000	29,389	20,611
Total expenditures	59,800	59,800	35,121	24,679
Net change in fund balance	53,900	97,600	62,494	(35,106)
FUND BALANCE (DEFICIT)				
Beginning of year	209,193	209,193	209,193	-
End of year	<u>\$ 263,093</u>	<u>\$ 306,793</u>	<u>\$ 271,687</u>	<u>\$ (35,106)</u>

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Capital Projects Bond Proceeds
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Use of money and property	\$ 20,000	\$ 17,800	\$ 21,830	\$ 4,030
Total revenues	20,000	17,800	21,830	4,030
EXPENDITURES				
Current:				
Public works	3,900	3,900	-	3,900
Capital outlay	20,000	20,000	-	20,000
Total expenditures	23,900	23,900	-	23,900
Net change in fund balance	(3,900)	(6,100)	21,830	27,930
FUND BALANCE (DEFICIT)				
Beginning of year	365,136	365,136	365,136	-
End of year	\$ 361,236	\$ 359,036	\$ 386,966	\$ 27,930

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Loma Linda Financing Authority
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Use of money and property	\$ 1,400	\$ 1,700	\$ 2,110	\$ 410
Total revenues	1,400	1,700	2,110	410
EXPENDITURES				
Current:				
General government	400	400	682	(282)
Total expenditures	400	400	682	(282)
Net change in fund balance	1,000	1,300	1,428	128
FUND BALANCE (DEFICIT)				
Beginning of year	42,404	42,404	42,404	-
End of year	<u>\$ 43,404</u>	<u>\$ 43,704</u>	<u>\$ 43,832</u>	<u>\$ 128</u>

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STATISTICAL SECTION

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STATISTICAL SECTION

This part of the City of Loma Linda's Annual Comprehensive Financial Report (ACFR) 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.

Contents	Page
<i>Financial Trends</i>	141
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	153
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	
<i>Debt Capacity</i>	164
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.	
<i>Demographic and Economic Information</i>	171
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	
<i>Operating Information</i>	175
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	2016	2017	2018	2019
Governmental activities				
Net investment in capital assets	\$ 54,701,694	\$ 54,669,551	\$ 53,645,346	\$ 53,363,136
Restricted	41,158,883	34,485,340	40,009,123	40,255,257
Unrestricted	10,216,095	15,833,197	11,961,248	13,949,530
Total governmental activities net position	<u>\$ 106,076,672</u>	<u>\$ 104,988,088</u>	<u>\$ 105,615,717</u>	<u>\$ 107,567,923</u>
Business-type activities				
Net investment in capital assets	\$ 36,315,946	\$ 35,575,964	\$ 35,053,848	\$ 35,191,938
Restricted	41,054	760,313	684,561	396,401
Unrestricted	(6,145,456)	(7,140,329)	(7,304,285)	(8,176,541)
Total business-type activities net position	<u>\$ 30,211,544</u>	<u>\$ 29,195,948</u>	<u>\$ 28,434,124</u>	<u>\$ 27,411,798</u>
Primary government				
Net investment in capital assets	\$ 91,017,640	\$ 90,245,515	\$ 88,699,194	\$ 88,555,074
Restricted	41,199,937	35,245,653	40,693,684	40,651,658
Unrestricted	4,070,639	8,692,868	4,656,963	5,772,989
Total primary government net position	<u>\$ 136,288,216</u>	<u>\$ 134,184,036</u>	<u>\$ 134,049,841</u>	<u>\$ 134,979,721</u>

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)

2020	2021	2022	2023	2024	2025
\$ 52,098,547	\$ 52,880,007	\$ 54,585,683	\$ 66,560,428	\$ 67,010,163	\$ 68,734,265
41,042,155	43,777,701	43,645,029	43,785,591	46,186,248	49,232,603
16,553,951	13,952,683	26,633,948	21,046,810	20,487,539	21,188,650
<u>\$ 109,694,653</u>	<u>\$ 110,610,391</u>	<u>\$ 124,864,660</u>	<u>\$ 131,392,829</u>	<u>\$ 133,683,950</u>	<u>\$ 139,155,518</u>
\$ 35,564,416	\$ 36,344,853	\$ 36,429,645	\$ 38,657,337	\$ 44,485,017	\$ 45,719,555
681,788	682,253	685,433	691,514	706,511	699,340
(8,564,601)	(8,688,855)	(5,324,916)	(7,643,448)	(13,857,693)	(13,346,306)
<u>\$ 27,681,603</u>	<u>\$ 28,338,251</u>	<u>\$ 31,790,162</u>	<u>\$ 31,705,403</u>	<u>\$ 31,333,835</u>	<u>\$ 33,072,589</u>
\$ 87,662,963	\$ 89,224,860	\$ 91,015,328	\$ 105,217,765	\$ 111,495,180	\$ 114,453,820
41,723,943	44,459,954	44,330,462	44,477,105	46,892,759	49,931,943
7,989,350	5,263,828	21,309,032	13,403,362	6,629,846	7,842,344
<u>\$ 137,376,256</u>	<u>\$ 138,948,642</u>	<u>\$ 156,654,822</u>	<u>\$ 163,098,232</u>	<u>\$ 165,017,785</u>	<u>\$ 172,228,107</u>

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

Fiscal Year	2016	2017	2018	2019
Expenses				
Governmental activities:				
General government	\$ 3,671,993	\$ 4,183,558	\$ 3,446,226	\$ 6,425,416
Public safety	9,304,542	11,026,804	12,531,692	13,454,286
Community development	1,841,405	2,390,338	2,530,022	2,309,000
Public works	4,676,124	4,411,533	6,231,901	7,202,335
Interest on long-term debt	(12,257)	6,053	-	7,778
Total governmental activities expenses	<u>19,481,807</u>	<u>22,018,286</u>	<u>24,739,841</u>	<u>29,398,815</u>
Business-type activities:				
Water acquisition	47,594	231,003	142,488	651,998
Water enterprise	5,697,329	5,956,326	6,581,432	7,334,056
Sewer capital	4,100,045	4,237,844	4,484,711	4,655,471
Loma Linda Connected Communities	1,118,342	1,056,877	1,082,358	981,077
Total business-type activities expenses	<u>10,963,310</u>	<u>11,482,050</u>	<u>12,290,989</u>	<u>13,622,602</u>
Total primary government expenses	<u>\$ 30,445,117</u>	<u>\$ 33,500,336</u>	<u>\$ 37,030,830</u>	<u>\$ 43,021,417</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General Government	\$ 1,914,239	\$ 2,411,391	\$ 2,601,912	\$ 3,237,396
Public Safety	982,772	2,072,189	2,542,110	2,701,403
Community development	7,689,602	703,820	1,311,497	3,102,051
Public works	1,329,226	1,318,224	1,561,965	1,820,291
Operating contributions and grants	675,510	918,093	772,551	2,552,498
Capital contributions and grants	1,321,811	349,723	151,081	1,308,805
Total governmental activities program revenues	<u>13,913,160</u>	<u>7,773,440</u>	<u>8,941,116</u>	<u>14,722,444</u>
Business-type activities:				
Charges for services:				
Water acquisition	506,018	124,489	392,278	643,278
Water enterprise	4,570,660	4,910,137	5,620,078	5,745,814
Sewer capital	3,853,476	4,187,465	4,675,647	5,021,365
Loma Linda Connected Communities	362,285	389,793	317,575	326,992
Capital Grants and Contributions	-	-	-	-
Total business-type activities program revenues	<u>9,292,439</u>	<u>9,611,884</u>	<u>11,005,578</u>	<u>11,737,449</u>
Total primary government revenues	<u>\$ 23,205,599</u>	<u>\$ 17,385,324</u>	<u>\$ 19,946,694</u>	<u>\$ 26,459,893</u>
Net (expense)/revenue				
Governmental activities	\$ (5,568,647)	\$ (14,244,846)	\$ (15,798,725)	\$ (14,676,371)
Business-type activities	(1,670,871)	(1,870,166)	(1,285,411)	(1,885,153)
Total primary government net (expense)/revenue	<u>\$ (7,239,518)</u>	<u>\$ (16,115,012)</u>	<u>\$ (17,084,136)</u>	<u>\$ (16,561,524)</u>

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)

2020	2021	2022	2023	2024	2025
\$ 4,655,547	\$ 2,432,363	\$ 2,068,926	\$ 3,310,972	\$ 2,765,554	\$ 3,021,382
13,132,883	15,816,365	10,634,051	20,947,648	19,028,767	19,570,679
3,646,694	3,405,290	2,264,274	3,841,626	3,501,151	4,100,181
7,191,106	6,691,119	4,811,300	7,867,724	7,820,046	7,072,691
3,148	1,606	2,643	2,995	4,546	9,975
28,629,378	28,346,743	19,781,194	35,970,965	33,120,064	33,774,908
163,718	34,407	271,277	177,556	1,268,450	325,730
7,321,257	7,451,276	4,974,785	9,683,633	8,205,930	8,136,288
4,780,642	4,848,037	3,894,446	5,986,152	6,007,093	7,129,659
1,075,479	998,596	834,694	1,097,751	1,025,311	973,524
13,341,096	13,332,316	9,975,202	16,945,092	16,506,784	16,565,201
\$ 41,970,474	\$ 41,679,059	\$ 29,756,396	\$ 52,916,057	\$ 49,626,848	\$ 50,340,109
\$ 2,947,216	\$ 3,309,689	\$ 2,924,322	\$ 2,815,553	\$ 3,800,863	\$ 2,983,507
2,326,787	3,572,136	4,423,248	4,124,985	3,981,857	5,184,508
3,465,549	7,298,611	1,310,861	519,865	1,498,296	2,276,188
1,782,676	3,049,457	2,065,657	2,002,385	2,612,847	3,995,367
664,307	-	3,913,570	3,973,992	1,350,353	1,176,888
1,510,791	-	2,213,685	12,481,660	2,562,290	3,862,955
12,697,326	17,229,893	16,851,343	25,918,440	15,806,506	19,479,413
1,141,226	521,151	283,721	273,729	461,280	1,081,928
6,076,134	6,908,052	7,001,145	6,764,478	6,678,997	7,967,939
5,327,464	5,565,852	5,531,874	5,895,903	6,246,593	6,860,582
359,079	342,360	326,196	322,398	328,029	324,378
-	-	-	2,774,835	945,458	812,296
12,903,903	13,337,415	13,142,936	16,031,343	14,660,357	17,047,123
\$ 25,601,229	\$ 30,567,308	\$ 29,994,279	\$ 41,949,783	\$ 30,466,863	\$ 36,526,536
\$ (15,932,052)	\$ (11,116,850)	\$ (2,929,851)	\$ (10,052,525)	\$ (17,313,558)	\$ (14,295,495)
(437,193)	5,099	3,167,734	(913,749)	(1,846,427)	481,922
\$ (16,369,245)	\$ (11,111,751)	\$ 237,883	\$ (10,966,274)	\$ (19,159,985)	\$ (13,813,573)

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

Fiscal Year	2016	2017	2018	2019
General Revenues and Other Changes in Net Position				
Government activities:				
Taxes				
Property taxes	\$ 2,119,528	\$ 2,193,323	\$ 2,489,895	\$ 2,787,070
Sales taxes	7,575,743	6,692,095	8,692,611	7,700,848
Franchise tax	852,859	886,502	960,660	961,693
Other taxes	1,065,353	1,116,979	882,677	1,003,817
Motor vehicle in lieu, unrestricted	-	-	-	2,293,699
Intergovernmental	1,258,590	1,987,145	2,197,430	-
Transfers	-	(290,619)	(84,916)	4,799
Total taxes and transfers	<u>12,872,073</u>	<u>12,585,425</u>	<u>15,138,357</u>	<u>14,751,926</u>
Investment income	610,671	487,762	970,488	1,290,647
Miscellaneous	26,759	8,523	210,983	555,160
Gain (Loss) on sale of capital assets	-	74,552	426,863	30,844
Total governmental activities	<u>13,509,503</u>	<u>13,156,262</u>	<u>16,746,691</u>	<u>16,628,577</u>
Business-type activities:				
Investment income	128,012	86,522	167,515	271,702
Miscellaneous	680,341	477,429	458,106	595,149
Transfers	-	290,619	84,916	(4,799)
Gain (Loss) on sale of capital assets	-	-	20,062	775
Total business-type activities	<u>808,353</u>	<u>854,570</u>	<u>730,599</u>	<u>862,827</u>
Total primary government	<u>\$ 14,317,856</u>	<u>\$ 14,010,832</u>	<u>\$ 17,477,290</u>	<u>\$ 17,491,404</u>
Extraordinary Item				
Governmental activities	\$ 21,314,886	\$ -	\$ -	\$ -
Business-type activities	7,531,946	-	-	-
Total primary government	<u>\$ 28,846,832</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in Net Position				
Governmental activities	\$ 29,255,742	\$ (1,088,584)	\$ 947,966	\$ 1,952,206
Business-type activities	6,669,428	(1,015,596)	(554,812)	(1,022,326)
Total primary government	<u>\$ 35,925,170</u>	<u>\$ (2,104,180)</u>	<u>\$ 393,154</u>	<u>\$ 929,880</u>

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)

2020	2021	2022	2023	2024	2025
\$ 3,086,116	\$ 3,043,003	\$ 3,390,738	\$ 3,586,971	\$ 3,764,468	\$ 3,924,207
9,008,051	3,673,588	7,951,156	5,905,806	7,112,227	6,581,244
990,531	1,060,786	1,346,875	1,535,743	1,655,214	1,597,019
850,823	922,825	951,306	1,026,759	1,034,429	1,104,858
2,433,722	2,504,220	2,745,301	2,943,157	3,142,433	3,313,395
-	-	-	-	-	-
9,305	(83,538)	167,951	40,370	32,003	49,522
16,378,548	11,120,884	16,553,327	15,038,806	16,740,774	16,570,245
1,472,804	(388,070)	204,757	1,463,744	2,841,791	2,963,385
196,705	1,274,064	53,959	68,694	174,586	233,433
10,725	25,710	(27,923)	9,450	(152,472)	-
18,058,782	12,032,588	16,784,120	16,580,694	19,604,679	19,767,063
208,279	62,642	(64,894)	278,367	703,425	691,762
508,024	501,164	517,022	588,493	803,437	609,592
(9,305)	83,538	(167,951)	(40,370)	(32,003)	(49,522)
-	4,205	-	2,500	-	5,000
706,998	651,549	284,177	828,990	1,474,859	1,256,832
\$ 18,765,780	\$ 12,684,137	\$ 17,068,297	\$ 17,409,684	\$ 21,079,538	\$ 21,023,895
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,126,730	\$ 915,738	\$ 13,854,269	\$ 6,528,169	\$ 2,291,121	\$ 5,471,568
269,805	656,648	3,451,911	(84,759)	(371,568)	1,738,754
\$ 2,396,535	\$ 1,572,386	\$ 17,306,180	\$ 6,443,410	\$ 1,919,553	\$ 7,210,322

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
2016	\$ 7,967,387	\$ 3,155,172	\$ 852,859	\$ 98,258	\$ 271,443
2017	7,105,414	3,390,512	886,501	39,340	347,981
2018	7,969,204	3,866,981	960,660	70,346	464,980
2019	8,389,129	1,978,818	961,693	65,828	670,867
2020	5,681,899	2,224,740	990,532	112,203	530,943
2021	7,034,866	2,135,818	1,060,786	145,433	622,280
2022	7,951,156	2,483,539	1,346,875	125,626	608,867
2023	5,906,330	2,711,506	1,535,743	72,412	631,126
2024	7,169,311	2,890,058	1,655,214	56,805	665,720
2025	6,521,721	2,966,432	1,597,019	123,655	634,660

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

* Includes Vehicle License Fee-In Excess and VLF-Property Tax In Lieu

Source: City of Loma Linda Finance Department.

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

Business License	Misc. Taxes	Assessments	Total
\$ 385,533	\$ 26,316	\$ 732,970	\$ 13,489,938
345,257	21,463	739,575	12,876,043
406,853	23,755	737,087	14,499,866
321,975	2,293,698 *	753,400	15,435,408
308,457	2,433,722 *	760,596	13,043,092
235,034	2,504,220 *	773,788	14,512,225
328,797	13,642	781,573	13,640,075
382,648	13,920	803,053	12,056,738
351,957	16,752	817,605	13,623,422
452,954	17,244	834,120	13,147,805

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

Fiscal year	2016	2017	2018	2019
General Fund				
Non Spendable:				
Inventories	\$ 12,299	\$ 10,933	\$ 14,944	\$ 9,298
Prepaid items	619,657	19,063	3,261	1,577
Restricted for:				
State Mandated	-	-	5,848	6,399
Committed for:				
Emergency contingency	5,500,000	5,500,000	5,500,000	2,000,000
Assigned for:				
Refuse services	97,690	91,540	99,033	103,035
Fire equipment replacement	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
Unfunded liabilities	-	-	2,000,000	-
Unassigned	5,868,335	5,836,876	6,664,717	7,720,336
Total general fund	<u>\$ 13,452,125</u>	<u>\$ 12,797,224</u>	<u>\$ 15,762,579</u>	<u>\$ 11,363,238</u>
All other governmental funds				
Non Spendable:				
Prepaid items	\$ 1,259	\$ 1,036	\$ 20	\$ -
Restricted for:				
Cultural and recreational	345,310	370,928	375,309	447,552
State mandated	-	-	-	-
Public safety	672,745	701,990	735,937	818,020
Street improvements	15,919,327	14,596,849	19,814,982	19,684,580
Storm drains	792,052	801,366	847,125	797,517
Municipal facilities	204,971	133,774	165,984	378,816
Air quality management	63,454	47,451	27,763	25,952
Debt service	136,148	137,112	139,030	142,206
Low/mod hosing programs	17,933,640	17,695,044	17,903,020	17,960,614
Mary Erickson Community Housing (MECH)				
Rehabilitation	-	-	-	-
Unassigned	(2,635,280)	(2,935,592)	(3,534,374)	(2,186,552)
Total all other governmental funds	<u>\$ 33,433,626</u>	<u>\$ 31,549,958</u>	<u>\$ 36,474,796</u>	<u>\$ 38,068,705</u>

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	2025
\$ 20,290	\$ 18,268	\$ 30,427	\$ 24,688	\$ 21,480	\$ 20,499
2,816	1,763	8,537	17,781	9,471	5,078
-	-	-	-	-	-
2,000,000	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	264,244
282,099	365,170	470,908	514,929	529,390	683,753
			32,714	34,316	40,181
422,673	424,303	124,738	-	-	-
1,250,000	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	17,509,836
<u>\$ 10,083,862</u>	<u>\$ 12,604,849</u>	<u>\$ 17,012,269</u>	<u>\$ 19,329,610</u>	<u>\$ 21,268,306</u>	<u>\$ 21,773,591</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
362,529	326,905	282,110	229,384	242,428	306,586
18,952	24,550	30,542	36,690	42,310	49,455
1,046,468	1,572,294	1,591,101	1,632,568	1,777,046	2,045,094
20,182,145	22,567,239	21,857,232	22,070,796	24,016,138	27,184,195
900,539	1,113,026	1,132,285	1,167,905	1,275,932	1,403,529
767,588	1,022,630	1,062,504	848,927	894,907	1,142,319
32,944	27,245	12,194	14,814	1,983	5,958
144,929	53,256	52,583	53,068	55,160	56,588
17,605,013	17,151,467	17,655,020	17,768,129	17,922,654	17,088,334
-	-	-	-	-	1,000,000
(2,754,783)	(1,853,102)	(2,233,176)	(2,472,030)	(1,840,045)	(885,226)
<u>\$ 38,306,324</u>	<u>\$ 42,005,510</u>	<u>\$ 41,442,395</u>	<u>\$ 41,350,251</u>	<u>\$ 44,388,513</u>	<u>\$ 49,396,832</u>

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

Fiscal Year	2016	2017	2018	2019
Revenues				
Taxes	\$ 13,489,938	\$ 12,876,043	\$ 14,499,866	\$ 15,435,408
Licenses and permits	478,522	398,756	463,878	495,979
Intergovernmental revenues	1,516,208	994,225	888,521	3,669,009
Charges for services	1,848,851	3,153,168	3,563,490	4,053,022
Use of money and property	508,805	757,656	2,820,221	2,412,446
Fines, forfeitures, and penalties	142,437	129,123	115,205	472,114
Miscellaneous	2,625,326	2,353,757	2,848,072	3,681,395
Developer fees	7,092,505	188,523	735,690	2,182,962
Total Revenues	<u>27,702,592</u>	<u>20,851,251</u>	<u>25,934,943</u>	<u>32,402,335</u>
Expenditures				
General government	3,057,584	3,831,946	2,870,793	6,595,193
Public safety	9,522,944	11,005,886	12,153,050	17,476,968
Community development	1,725,470	2,279,446	2,372,587	2,411,105
Public works	2,789,413	2,659,712	2,821,934	3,233,008
Capital outlay	1,033,346	2,606,365	3,410,812	5,486,524
Debt service				
Principal retirement	31,853	33,165	34,532	35,955
Interest and fiscal charges	28,855	7,419	6,053	4,630
Total Expenditures	<u>18,189,465</u>	<u>22,423,939</u>	<u>23,669,761</u>	<u>35,243,383</u>
Excess of revenues over (under) expenditures	<u>9,513,127</u>	<u>(1,572,688)</u>	<u>2,265,182</u>	<u>(2,841,048)</u>
Other Financing Sources (Uses)				
Lease acquisition	-	-	-	-
Gain on disposal of assets	56,415	74,552	567,549	30,844
Subscription acquisition	-	-	-	-
Transfers in	829,833	834,210	743,146	771,153
Transfers out	(829,833)	(1,124,829)	(828,062)	(766,354)
Total Other Financing Sources (Uses)	<u>56,415</u>	<u>(216,067)</u>	<u>482,633</u>	<u>35,643</u>
Net Change in Fund Balances Before Extraordinary Item	9,569,542	(1,788,755)	2,747,815	(2,805,405)
Extraordinary Item*	7,568,512	-	-	-
Net Change in Fund Balances	<u>\$ 17,138,054</u>	<u>\$ (1,788,755)</u>	<u>\$ 2,747,815</u>	<u>\$ (2,805,405)</u>
Debt Service as a percentage of non-capital expenditures	0.4%	0.2%	0.2%	0.1%

*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)

2020	2021	2022	2023	2024	2025
\$ 13,043,092	\$ 14,512,225	\$ 13,635,005	\$ 12,056,738	\$ 13,623,422	\$ 13,147,805
858,993	639,968	674,337	522,625	638,059	793,402
1,632,833	2,644,460	8,443,940	8,968,712	5,374,922	5,254,556
4,006,691	4,067,319	4,701,339	4,790,465	5,397,062	5,621,056
2,322,671	1,744,388	1,297,574	2,549,996	3,883,318	4,016,949
79,897	58,347	77,790	62,577	44,625	51,963
2,869,489	3,903,673	3,640,957	3,781,453	3,947,012	4,678,849
2,476,701	6,288,823	995,616	273,942	1,295,912	3,211,517
27,290,367	33,859,203	33,466,558	33,006,508	34,204,332	36,776,097
3,778,105	2,289,017	3,093,515	2,235,610	2,222,341	2,439,688
13,294,924	14,090,224	15,429,737	16,534,477	16,413,800	18,155,362
3,173,643	3,032,467	2,824,271	2,721,090	2,532,544	3,178,570
3,386,611	3,700,043	3,713,343	3,990,992	4,263,633	4,142,202
4,678,287	4,428,866	5,334,219	5,363,304	4,198,735	3,297,719
37,436	38,979	14,289	24,691	102,528	166,950
3,148	1,606	2,643	2,995	4,546	9,975
28,352,154	27,581,202	30,412,017	30,873,159	29,738,127	31,390,466
(1,061,787)	6,278,001	3,054,541	2,133,349	4,466,205	5,385,631
-	-	96,789	17,793	-	-
10,725	25,710	125,024	9,450	115,729	150
-	-	-	24,235	363,021	78,301
771,715	1,106,744	4,005,222	3,897,366	1,033,910	1,203,231
(762,410)	(1,190,282)	(3,837,271)	(3,856,996)	(1,001,907)	(1,153,709)
20,030	(57,828)	389,764	91,848	510,753	127,973
(1,041,757)	6,220,173	3,444,305	2,225,197	4,976,958	5,513,604
-	-	-	-	-	-
\$ (1,041,757)	\$ 6,220,173	\$ 3,444,305	\$ 2,225,197	\$ 4,976,958	\$ 5,513,604
0.2%	0.2%	0.1%	0.1%	0.4%	0.6%

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
2016	\$ 7,575,743	\$ 3,155,172	\$ 852,858	\$ 98,258	\$ 271,443
2017	6,692,094	3,390,512	886,501	39,340	347,981
2018	7,283,292	3,866,981	960,660	70,346	464,980
2019	7,972,459	1,978,818	961,693	65,828	670,867
2020	5,192,468	2,224,740	990,532	112,203	530,943
2021	6,472,814	2,135,818	1,060,786	145,433	622,280
2022	7,295,422	2,483,539	1,346,875	125,626	608,867
2023	5,232,734	2,711,506	1,535,743	72,412	631,126
2024	6,457,390	2,890,058	1,655,214	56,805	665,720
2025	5,926,518	2,966,433	1,597,019	123,655	634,660

* 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
General Fund Tax Revenues by Source
Last Ten (10) Fiscal Years
(modified accrual basis of accounting) (continued)

<u>Business License</u>		<u>Misc. Taxes</u>		<u>Total</u>	
\$	385,533	\$	26,316	\$	12,365,323
	345,257		21,463		11,723,148
	406,853		23,755		13,076,867
	321,975		2,293,698 *		14,265,338
	308,457		2,433,722 *		11,793,065
	235,034		2,504,220 *		13,176,385
	381,338		13,642		12,255,309
	379,901		13,920		10,577,342
	351,957		16,751		12,093,895
	452,954		17,243		11,718,482

CITY OF LOMA LINDA
Top 25 Sales Tax Producers
As of June 30, 2025, and Nine Years Ago

For Fiscal year 2024-2025	
<u>Business Name</u>	<u>Business Category</u>
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 Co	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
McDonald's	Quick-Service Restaurants
Mountain View Shell	Service Stations
One More Bite Restaurant	Casual Dining
Quaid Harley Davidson	Boats/Motorcycles
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=94.05%

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, 2025, and Nine Years Ago

For Fiscal Year 2015-16	
<u>Business Name</u>	<u>Business Category</u>
Anixter	Electrical Equipment
Arco AM PM	Services Stations
Bear Oil Union 76	Services Stations
Chervon	Services Stations
Clarks Nutritional Center	Food Stores Non-Grocery
Enterprise Rent A Car	Transportation/Rentals
Hometown Buffet	Casual Dining
Honda Lease Trust	Auto Lease
Hyundai Inland Empire	New Motor Vehicle Dealers
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 Childres Hospital	Medical/Biotech
Loma Linda University Medical Center	Medical/Biotech
Mansfield Oil	Petroleum Prod/Equipemnt
McDonald's	Quick Services Restaurants
Mountain View Shell	Services Stations
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=92.50%

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, 2025

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Food Stores	\$ 17,040	\$ 17,761	\$ 18,016	\$ 17,835	\$ 17,672
Eating and Drinking Places	27,887	27,559	29,054	28,868	29,513
Auto Dealers and Supplies	112,499	122,391	132,069	135,623	123,557
Other Retail Stores	72,844	68,605	71,709	76,991	73,048
All Other Outlets	400,130	394,144	433,870	611,789	678,554
Total	\$ 630,400	\$ 630,460	\$ 684,718	\$ 871,106	\$ 922,344

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.

CITY OF LOMA LINDA
Taxable Sales by Category
Last Ten Calendar Years (in thousands of dollars) (continued)
As of June 30, 2025

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 20,833	\$ 19,919	\$ 19,946	\$ 20,129	\$ 20,830
24,916	30,278	31,610	36,616	38,928
112,882	130,380	141,841	133,331	133,860
59,736	78,615	92,251	39,069	34,312
596,536	769,285	830,982	757,756	792,636
\$ 814,903	\$ 1,028,477	\$ 1,116,630	\$ 986,901	\$ 1,020,566

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		Personal Property	Estimated Actual Taxable Value
	Residential Property	Commercial Property		
2016	\$ 2,284,323,332	\$ 301,381,457	\$ 201,361,852	\$ 2,787,066,641
2017	2,524,081,086	315,569,495	185,755,818	3,025,406,399
2018	2,508,932,634	472,423,651	175,451,570	3,156,807,855
2019	2,589,707,118	532,970,508	179,267,027	3,301,944,653
2020	3,425,695,384	562,919,839	165,495,439	4,154,110,662
2021	3,287,130,835	575,033,799	160,597,887	4,022,762,521
2022	3,443,419,657	539,261,065	165,130,534	4,147,811,256
2023	4,217,100,516	559,836,160	206,591,370	4,983,528,046
2024	4,502,279,175	590,964,202	229,485,314	5,322,728,691
2025	4,603,265,921	606,672,394	225,739,380	5,435,677,695

Source: City of Loma Linda Finance Department

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

Less: Tax Exempt Real Property	Total Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
\$ 992,101,567	\$ 1,794,965,074	0.11792	100%
1,125,518,308	1,899,888,091	0.11792	100%
1,045,584,674	2,111,223,181	0.11792	100%
1,089,669,098	2,212,275,555	0.11805	100%
1,813,629,588	2,340,481,074	0.11805	100%
1,595,301,621	2,427,460,900	0.11804	100%
1,514,541,858	2,633,269,398	0.11599	100%
2,155,738,473	2,827,789,573	0.11638	100%
2,306,789,091	3,015,939,600	0.11605	100%
2,288,383,410	3,147,294,285	0.11604	100%

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			Water	Total Tax Rate	Total Direct Rate ¹
		Colton Unified	Redlands Unified	San Bernardino Community College			
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
2025	1.0000	0.05930	0.02770	0.03700	0.11000	1.23400	0.11604

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, 2025, and Nine Years Ago

Taxpayer	2025			2016		
	Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value	Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value
Wi Loma Linda LLC	\$ 147,683,116	1	4.69%			
Loma Linda University/Medical Center ¹	66,454,124	2	2.11%	\$ 13,769,730	7	0.77%
Timber Hills Associates LP2	62,827,795	3	2.00%	44,464,524	1	2.48%
Sierra Vista Apartments SPE	39,403,428	4	1.25%	42,488,407	2	2.37%
Loma Linda Heritage Associates	32,487,161	5	1.03%	18,592,000	6	1%
Oasis Townhomes LLC	30,130,430	6	0.96%	27,571,564	3	1.54%
WOHL Westport LLC	21,557,696	7	0.68%	25,571,425	4	1.42%
Luxliving LLC	19,247,400	8	0.61%			
Spreen Investment Company 1 LLC	18,708,457	9	0.59%			
OHI Asset California Redlands LLC	15,800,799	10	0.50%			
DRC Industrial CBC				21,701,154	5	1.21%
Chancellor Properties LLC				12,478,455	8	0.70%
Monterey Pines LLC				10,829,779	9	0.60%
Spreen Investment Company II				10,675,973	10	0.59%
	<u>\$ 454,300,406</u>		<u>14.43%</u>	<u>\$ 228,143,011</u>		<u>12.72%</u>

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
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%	12,300	1,479,112	98.9%
2025	1,555,253	1,524,463	98.0%	-	1,524,463	98.0%

Source: San Bernardino County Auditor-Controller Property Tax Division

Note:

¹Collection 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				
Fiscal Year	Capital Leases	Lease Liability	Subscription Liability	Revenue Bonds
2016	\$ 180,072	\$ -	\$ -	\$ -
2017	146,907	-	-	-
2018	112,375	-	-	-
2019	76,420	-	-	-
2020	38,984	-	-	-
2021	-	-	-	-
2022	-	82,500	-	-
2023	-	80,393	19,444	-
2024	-	58,680	305,246	-
2025	-	36,388	238,889	-

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 Outstanding Debt By Type
Last Ten (10) Fiscal Years (continued)

Business-Type Activities							
General Obligation Bonds	Lease Liability	Subscription Liability	Water Bonds	Total Primary Government	Percentage of Personal Income	Per Capita ¹	
\$ 10,000	\$ -	\$ -	\$ 5,075,000	\$ 5,265,072	0.71%	214	
10,000	-	-	5,669,428	5,826,335	0.81%	238	
10,000	-	-	5,421,588	5,543,963	0.80%	232	
10,000	-	-	5,203,748	5,290,168	0.76%	217	
10,000	-	-	4,980,908	5,029,892	1%	205	
10,000	-	-	4,753,069	4,763,069	1%	191	
10,000	67,447	-	4,520,229	4,680,176	1%	179	
10,000	65,580	20,043	4,282,390	4,477,850	1%	177	
10,000	48,224	11,215	4,034,550	4,467,915	1%	179	
10,000	30,668	35,283	3,776,710	4,127,938	1%	179	

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
2016	\$ 10,000	\$ 10,000	\$ -	0.000%	0%
2017	10,000	10,000	-	0.000%	0%
2018	10,000	10,000	-	0.000%	0%
2019	10,000	10,000	-	0.000%	0%
2020	10,000	10,000	-	0.000%	0%
2021	10,000	10,000	-	0.000%	0%
2022	10,000	10,000	-	0.000%	0%
2023	10,000	10,000	-	0.000%	0%
2024	10,000	10,000	-	0.000%	0%
2025	10,000	10,000	-	0.000%	0%

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

* FY 2016-2024 data have been updated to reflect corrected calculation.

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, 2025

2024-2025 Assessed Valuation \$ 3,147,294,285

	Total Debt 6/30/25	Percent Applicable (1)	Debt 6/30/25
DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:			
San Bernardino Valley Joint Community College District	\$ 880,363,439	2.894%	\$ 25,477,718
Colton Joint Unified School District	202,937,994	0.620%	1,258,216
Colton Joint Unified School District Community Facilities District No.2	2,765,000	26.397%	729,877
Redlands Unified School District	142,943,512	12.239%	17,494,856
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			<u>\$ 44,960,667</u>
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:			
San Bernardino County General Fund Obligations	\$ 100,765,000	0.921%	\$ 928,046
San Bernardino County Flood Control District General Fund Obligations	37,295,000	0.921%	343,487
Colton Joint Unified School District Certificates of Participation	5,437,904	0.620%	33,715
Redlands Unified School District Certificates of Participation	21,210,000	12.239%	2,595,892
City of Loma Linda Lease Liability	-	0.000%	36,388
City of Loma Linda Subscription Liability	-	0.000%	238,889
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT			<u>\$ 4,176,417</u>
OVERLAPPING TAX INCREMENT DEBT:	\$ 219,530,000	3.290-100 %	\$ 22,493,046
TOTAL DIRECT DEBT			275,277
TOTAL OVERLAPPING OBLIGATION DEBT			<u>71,354,853</u>
COMBINED TOTAL DEBT			<u>\$ 71,630,130 (2)</u>

(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).....	1.43%
Total Direct Debt.....	0.01%
Combined Total Debt (excluding tax increment).....	2.28%

Ratios to Redevelopment Incremental Valuation (\$1,802,895,055):

Total Overlapping Tax Increment Debt.....	1.19%
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Source: California Municipal Statistics and City of Loma Linda Finance Department

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Debt Limit	\$ 67,899,250	\$ 71,833,863	\$ 79,766,211	\$ 83,537,933	\$ 88,334,356
Total net debt applicable to limit	<u>80,940,806</u>	<u>79,042,798</u>	<u>76,408,050</u>	<u>70,956,788</u>	<u>75,904,018</u>
Legal debt margin	<u>\$ (13,041,556)</u>	<u>\$ (7,208,935)</u>	<u>\$ 3,358,161</u>	<u>\$ 12,581,145</u>	<u>\$ 20,517,226</u>
Total net debt applicable to the limit as a percentage of debt limit	119.21%	110.04%	95.79%	84.94%	77.60%

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 (continued)

<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
\$ 91,585,287	\$ 99,308,410	\$ 106,597,250	\$ 113,644,689	\$ 118,569,968
<u>71,068,061</u>	<u>67,167,503</u>	<u>61,944,041</u>	<u>65,320,951</u>	<u>71,354,853</u>
<u>\$ 20,517,226</u>	<u>\$ 32,140,907</u>	<u>\$ 44,653,209</u>	<u>\$ 48,323,738</u>	<u>\$ 47,215,115</u>
67.64%	67.64%	58.11%	57.48%	60.18%
Net Assessed Value				\$ 3,147,294,285
Plus Exempt Property				<u>14,571,527</u>
Total Assessed Value				<u>\$ 3,161,865,812</u>
Debt Limit: 3.75 percent of Total Assessed Value				\$ 118,569,968
Less: Debt applicable to Limitation:				
Total net debt applicable to limitation				<u>71,630,130</u>
Legal Debt Margin				<u>\$ 46,939,838</u>

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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	
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	7,696,695	5,983,111 **	1,713,584	376,350	455%	
2025	8,865,661	6,146,006 **	2,719,655	377,163	721%	

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
2016	24,649	\$ 738,747,000	\$ 29,970	1,289
2017	24,528	721,317,000	29,407	1,246
2018	23,946	690,762,000	28,162	1,247
2019	24,335	698,833,000	28,717	1,246
2020	24,535	680,521,000	27,736	1,239
2021	24,895	684,049,000	27,477	1,272
2022	25,349	740,821,000	29,224	1,294
2023	25,228	838,550,000	33,238	1,309
2024	24,695	941,588,000	37,716	1,312
2025	25,322	1,078,618,000	42,596	1,286

Sources: ¹ State of California, Department of Finance

² Data provided by HdL Companies

Per Capita personal income is calculated by
³ 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
Demographic and Economic Statistics
Last Ten (10) Fiscal Years (continued)

Bryn Mawr Elementary Enrollment ⁵	Mission Elementary Enrollment ⁵	Redlands School District Enrollment ⁵	Unemployment Rate (percentage) ⁶
658	561	21,264	3.7%
691	551	21,395	3.2
665	561	21,261	2.9
675	579	21,240	2.4
684	550	21,062	2.4
636	581	20,352	7.1
612	560	20,162	8.0
624	587	20,019	2.9
630	573	19,920	3.5
622	594	19,572	3.8

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

Employer	2025			2016		
	Employees	Rank	Percentage of total City Employment	Employees	Rank	Percentage of total City Employment
Loma Linda University Medical Center	9,670	1	45.75%	8,291	1	44.07%
Jerry L. Pettis VA Med. Ctr.*	3,914	2	18.52%	3,108	3	16.52%
Loma Linda University	2,795	3	13.22%	3,401	2	18.08%
University Health Care	1,403	4	6.64%	1,222	4	6.50%
Total	<u>17,782</u>		<u>84.13%</u>	<u>16,022</u>		<u>85.17%</u>

* Veterans Affairs Personnel Department - Data as of Fiscal Year (FY) 2024; Data for FY 2025 not available

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	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
General government	32.5	33	34.5	35.5	34.5	36.5	39	38	39	41
Public safety										
* Sheriff										
Officers	15.26	19.02	19.36	19.36	19.36	19.36	20.74	20.74	20.74	20.74
Civilians	5.81	7.1	7.1	7.1	7.2	7.2	7.6	7.64	7.64	7.64
Fire										
Firefighters and officers	26	26	24	28	28	28	27	27	27	24
Civilians	5	5	4	4	3	3	5	5	5	5
Highways and streets										
Maintenance	4	4	3	6	5	5	3	3	3	3
LL Connected Communities	2	2	2	2	2	2	2	1	1	1
Sewer	2	2	2	2	2	2	2	2	2	2
Water	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>9</u>	<u>11</u>	<u>12</u>	<u>13</u>
Total:	<u>103.6</u>	<u>109.12</u>	<u>106.96</u>	<u>114.96</u>	<u>112.1</u>	<u>114.1</u>	<u>115.34</u>	<u>115.38</u>	<u>117.38</u>	<u>117.38</u>

Note: Data includes filled positions as of June 30, 2025.

* 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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Sheriff										
Calls for service	42,044	27,588	26,662	26,580	28,845	29,274	26,768	26,924	22,587	26,643
Citations issued by Deputies	1,161	2,373	2,068	1,061	1,548	760	1,257	*	*	772
Physical arrests	828	863	729	878	638	641	536	526	363	557
Fire										
Total number of calls answered	4,404	5,343	4,996	4,654	4,371	4,576	5,276	5,336	5,177	5,561
% of calls for medical aid	57	54	60	60	61	62	58	63	69	70
Highways and streets										
Street resurfacing (miles)	3.7	1.6	6.1	3.7	4.9	2.5	9.0	6.6	7.1	5.0
Potholes repaired	15	21	59	19	30	25	19	50	50	38
Water										
New connections	8	5	23	43	52	90	47	9	10	102
Water main breaks	14	10	19	6	23	6	9	23	33	15
Average daily consumption (acre foot)	11.10	11.18	12.70	11.81	11.87	13.78	13.24	11.95	11.97	13.03
Wastewater										
Average daily sewage treatment (million gallons)	3.5	3.0	4.0	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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public safety										
* Sheriff										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	11.77	11.00	11.00	11.00	11.00	11.00	12.00	12.00	12.00	12.00
Fire Stations	2	2	2	2	2	2	2	2	2	2
Vehicles	15	17	17	15	16	18	17	18	21	22
Highways and streets										
Streets (miles)	64.64	65.00	65.70	66.23	68.86	70.71	70.10	70.10	71.25	71.54
Streetlights	1,241	1,286	1,294	1,260	1,383	1,394	1,394	1,394	1,428	1,455
Culture and recreation										
Parks	13	13	13	13	13	13	13	15	15	15
Park acreage	90.3	90.33	90.33	90.33	90.33	90.33	90.33	106.42	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)	77.20	111.45	112.98	112.98	118.37	92.74	92.74	91.67	91.67	92.60
Fire hydrants	939	950	991	995	1,002	1,048	1,080	946	964	979
Maximum daily capacity (gallons per minute)	13,800	13,200	13,320	13,320	13,200	13,200	12,955	9,633	9,500	9,500
Sewer										
Sanitary sewers (miles)	61.30	65.00	66.43	66.43	70.33	70.33	74.80	72.30	72.46	74.12
Storm sewers (miles)**	15.61	15.61	16.47	17.11	17.16	17.16	17.90	17.97	17.97	18.00

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

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

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Pickle Ball Courts at Bailey Park



Finance Department
25541 Barton Road
Loma Linda, CA 92354

**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, 2025, 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 3, 2025.

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 3, 2025



**Regular City Council, Housing Authority, and Successor
Agency Joint Meeting Staff Report**

A. Approve Minutes of November 18, 2025 (City Clerk) [CC/HA/SA]

Meeting	Agenda Group
Tuesday, December 9, 2025, 7:00 PM	Consent Calendar Item: 5A.
From	
Lynette Arreola, City Clerk	

RECOMMENDATION:

Approve minutes as presented.

Attachments

[Minutes of Nov. 18 2025.pdf](#)

ADJOURNED CITY COUNCIL, HOUSING AUTHORITY AND SUCCESSOR AGENCY JOINT MEETING MINUTES

25541 Barton Road, Loma Linda, CA 92354

November 18, 2025, 7:07 PM - November 18, 2025, 10:18 PM

Roll Call: *(The following members were in attendance)*

- **Phillip Dupper**, Mayor/Chairman
- **Ronald Dailey**, Mayor pro tempore/Vice Chairman
- **Ovidiu Popescu**, Councilmember/Boardmember - participated via teleconference
- **Rhodes Rigbsy**, Councilmember/Boardmember
- **Rhonda Spencer-Hwang**, Councilmember/Boardmember

1. Call to Order

1.A. Call to Order - PLEASE NOTE that each agenda item will specify the applicable governing body to take action using the corresponding abbreviation:

The meeting was called to order at 7:07pm.

1.B. Roll Call

All City Councilmember present with Councilmember Popescu participating via teleconferencing.

Staff present: T. Jarb Thaipejr, City Manager/HA Executive Director ; Diane Robbins, City Attorney/HA General Counsel; Lynette Arreola, City Clerk/HA Secretary; Sonia Fabela, Finance Director; Dan Harker, Fire Chief; Lorena Matarrita, Community Development Director; Hugh Campa, Information Systems Specialist; and Lt. David Frayeh, San Bernardino County Sheriff's Department

1.C. Closed Session - None

None.

1.D. Invocation and Pledge of Allegiance - Councilmember Spencer-Hwang

The Invocation and Pledge of Allegiance were led by Councilmember Spencer.

1.E. Items to be Added or Deleted

No items were added or deleted.

1.F. 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, Housing Authority or Successor Agency)

Fred Ramos thanked City Staff for their work coordinating the Veterans Memorial Dedication Ceremony on November 11, 2025, at Bryn Mawr Veterans Memorial Park and shared historical insights about veterans from the Bryn Mawr area. Council Members acknowledged and thanked Mr. Ramos for his contributions to the community.

Kapree, 24666 University Avenue, noted the pedestrian hazards with vehicular traffic at the crosswalk at University & Campus St. and the fire lane curbs that require repainting.

Andrea De Leon, thanked all attendees for attending the Leadership Summit. She also thanked City Staff members involved in organizing the Leadership Summit and the contributions from businesses in making the Summit a success. Council Members thanked all involved and acknowledged it was an informative session.

Emilie Duisberg inquired about the closure of the two pedestrian bridges that crossed over the SB County Flood Control Channel and the maintenance in those area. It was explained the purpose of the closures, and City Manager Thaipr stated he would work with the SB County Flood Control on the maintenance.

Ghani Ayesh requested for City Council to allow him to submit an appeal of his project since he missed the deadline. It was explained to Mr. Ayesh that the discussion of his request would be scheduled at an upcoming meeting.

2. Presentation(s)

2.A. Check Presentation to the IERCD Grant Recipients [CC]:

Lucia Ceja and Melanie Garcia, Inland Empire Resource Conservation District (IERCD), presented a Powerpoint Presentation discussing the background of their organization, how IERCD are governed and who they serve in the community. They discussed their grant programs from the Sustainable Agriculture Department and Forestry Department. They acknowledged that the City of Loma Linda was a recipient of Forest Fire Community Capacity for Community Wildfire Protection Plan in the amount of \$75,000 and Loma Linda Community was a recipient of the Loma Linda Intergenerational Garden Program in the amount of \$26,792.31.

Amy Jones, Community Garden, shared information and garden partnership with the Growing Hope Project, Sheryl Anderson, Co-Founder and CEO. She discussed the Intergenerational Garden Program grant, noting the Primary Focus will be on economic stability, supporting heart health, and promoting emotional and social well-being. The target population will be on senior citizens and students. She acknowledged key individuals, presenting a plaque to Nate Boucher for support of the garden program and assisting in the grant writing. Certificates of Recognition were presented to IERCD from Assemblymember Garcia and Senator Ochoa Bogh, and to the Loma Linda Fire Department from Supervisor Baca, Jr. and Assemblymember Garcia. Councilmember Spencer recognized Tom Ingalls, Nate Boucher, and Amy Jones for their contributions.

3. Public Hearing Items

3.A. Public Hearing - Council Bill #O-2025-06 - Introduce on First Reading and Set Second Reading to December 9, 2025, an Ordinance Adopting the 2025 California Building Codes with Amendments to Chapter 15.08 of the Loma Linda Municipal Code for the following Codes: 2025 California Building Code, Volumes 1 and 2; 2025 California Historical Code; 2025 California Energy Code; 2025 Administrative Code; 2025 California Referenced Standards Code; 2025 California Residential Code; 2025 California Green Building Standards Code; 2025 California Mechanical Code; 2025 California Electrical Code; 2025 California Plumbing Code; 2024 International Property Maintenance Code; and 1997 Uniform Code for Abatement of Dangerous Buildings (Community Development/Building Department) [CC]

Public Hearing was opened at 8:04 PM and closed at 8:04 PM

Patrick Johnson, Acting Building Official, presented the first reading of the 2025 California Building Codes as they pertain to the Building and Safety Division, noting that every three years jurisdictions are mandated to update their building codes and make necessary amendments. He noted that all the current changes are editorial.

The public hearing was opened and closed with no participation.

Brief discussion on the amendments, noting that there are updates with EV charging stations on the commercial side.

Motion by Ronald Dailey, seconded Rhodes Rigsby, passing by a vote of 5-0-0-0, to introduce Council Bill #Council Bill #O-2025-06 on first reading and set the second reading to December 9, 2025, waiving the reading in its entirety, and read by title only AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, STATE OF CALIFORNIA, AMENDING CHAPTERS 15.08 OF THE CITY OF LOMA LINDA MUNICIPAL CODE PERTAINING TO BUILDINGS AND CONSTRUCTION BY ADOPTING THE 2025 CALIFORNIA BUILDING CODE INCLUDING THE 2025 CALIFORNIA BUILDING CODE VOLUMNES 1 & 2 , 2025 CALIFORNIA EXISTING BUILDING CODE, 2025 CALIFORNIA HISTORICAL CODE, 2025 ENERGY CODE, 2025 ADMINISTRATIVE CODE, 2025 CALIFORNIA REFERRANCED STANDARD CODE, 2025 CALIFORNIA RESIDENTIAL CODE, 2025 CALIFORNIA GREEN BUILDING

STANDARDS CODE, 2025 CALIFORNIA ELECTRICAL CODE, 2025 CALIFORNIA PLUMBING CODE, 2025 CALIFORNIA MECHANICAL CODE, 2025 CALIFORNIA WILDLAND-URBAN INTERFACE CODE, 2024 INTERNATIONAL PROPERTY MAINTENANCE CODE, 1997 UNIFORM CODE FOR ABATEMENT OF DANGEROUS BUILDINGS

3.B. Public Hearing - Adopt Council Bills - 1) A Resolution approving the City of Loma Linda Fee Study Update establishing new and revised fees for City services; and 2) An Urgency Resolution authorizing the Fees to Take Effect Immediately Upon Adoption. (Administration) [CC]- 8:09 PM

Public Hearing was opened at 8:31 PM and closed at 8:31 PM

City Manager introduced Eric Johnson, Revenue & Cost Specialists, who will present the item and who has worked with the City to prepare the User Fee Study which is due every three years.

Community Director Mataritta explained that the City has significant development projects in the next 60 days, and the increased user fees are necessary to process the requests effectively.

Eric Johnson, President of Revenue & Cost Specialists, provided a company background and the working relationship with the City of Loma Linda. He explained the process and steps taken to prepare the User Fee Study. He noted that they have to identify all overhead costs associated with various permits and services, ensuring that the City is recovering the cost for their services. He stated that they made adjustments removing and adding services fees. He noted that it is crucial that the fees are legally defensible and do not exceed the cost reasonably borne. He explained that he met and worked with all City staff to assess and establish services and time allocations. The assessments are used to determine the applicable fees. He explained each service has a report detailing the current and proposed new fees along with justifications,

Councilmember Popescu departed the meeting at 8:20pm.

Councilmember Spencer inquired about the implementation of fees to property owners for maintaining unoccupied retail spaces over a specified period. In response, Mr. Johnson stated that to develop this fee, the City would have to develop a code because it doesn't currently exist. The Mayor proposed that the staff explore the feasibility of creating a code and then report their findings back to the Council.

The public hearing was open and closed with no public participation.

Motion by Rhodes Rigsby, seconded Rhonda Spencer-Hwang, passing by a vote of 4-0-0-1, Absent was Ovidiu Popescu

to Adopt, as recommended, Council Bill #R-2025-35, waiving the reading in its entirety, and read by title only A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, TO ADOPT THE FEE STUDY UPDATE REPORT DATED NOVEMBER 2025, ESTABLISHING NEW AND UPDATED FEES FOR CITY SERVICES, AND REPEALING RESOLUTION NO. 3170; and to Adopt, as recommended, Council Bill #R-2025-40, waiving the reading in its entirety, and read by title only AN URGENCY RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, TO ADOPT THE FEE STUDY UPDATE REPORT DATED NOVEMBER 2025, ESTABLISHING NEW AND UPDATED FEES FOR CITY SERVICES, AND REPEALING RESOLUTION NO. 3171. THESE FEES SHALL BECOME EFFECTIVE IMMEDIATELY.

4. Scheduled Agenda Items

4.A. Supporting Submittal of Grant Application for Installation of Splash Pad at Citrus Trails Park (Public Works) [CC]

Field Superintendent John Trujillo stated that the City researched the installation of splash pad at Citrus Park, visited other cities' splash pads and grant opportunities. During his research, he visited other splash pads at other cities. An RFP was prepared resulting in three design proposals for a splash pad, noting that a restroom and shower is required by code. He discussed the Operations and Maintenance Plan covers daily operations and responsibilities, with maintenance being seasonal. Water management necessitates an additional certified staff member. The estimated annual cost for operations is approximately \$43,000, and construction costs range from \$756,500 to \$918,000. The City seeks approval to apply for two grants: the California State Park grant and the Extreme Heat Community Resilience grant, to fund the construction.

Councilmember Spencer conducted research on the operations and interest for a splash pad. She pointed other cities who already have splash pads where Loma Linda is behind the time. She researched the hourly rates for a seasonal position, which she believes is affordable. She conducted a survey of over 100 moms and majority support splash pads. She stated that they can't deny their residents of activities.

Mayor Dupper has expressed concern that many park users come from neighboring cities. He worries that the splash pads might attract visitors from outside the city's limits. He is considering this issue from a different perspective, focusing on the safety and security implications related to increased traffic. Additionally, he is concerned about transient individuals utilizing the facility. He noted that by giving approval to submit the grant applications, there is an implicit commitment to undertake the construction. He expressed concern with the manner in which it was presented and the costs to manage the operations with the current budget of the City.

Discussion ensued on liability issues. Councilmember Spencer has researched the Liability Insurance that is approximately \$1,000 - \$5,000/year dependant on various factors. City Attorney stated that there is always a potential for liability.

Motion by Rhonda Spencer-Hwang, seconded Rhodes Rigsby, passing by a vote of 3-1-0-0-1, Opposed by Phillip Dupper Absent was Ovidiu Popescu to Approve the submittal of grant application for installation of splash pad at Citrus Trail Park as recommended and authorize the City Manager, or his designee, to execute all grant documents necessary and associated with said grant.

5. Consent Calendar

Mayor pro tempore Dailey pulled for discussion agenda items 5D; 5G; and 5I.

- Item 5D - inquired about the medical aide responses from the Fire Department Activity Report. Chief Harker responded to his questions.
- Item 5G - inquired about the purpose of the Consultant Contract. It was explained that the contract pertains to the LLCCP program with its primary purpose is to conduct a study and seek possible measures to reduce the debt. It was noted that the funds were borrowed from the Successor Agency for this program; however, the program has not generated revenue and the debt continues to increase. The consultant will conduct a study and provide recommendations to the City.
- Item 5I - inquired to the changes with the position. After investigating the options to fill the position, Fire Marshall Ingalls explained that contracting the position would be cost neutral, and the contractor is currently providing good service.

Motion by Rhodes Rigsby, seconded Rhonda Spencer-Hwang, passing by a vote of 4-0-0-0-1, Absent was Ovidiu Popescu the Consent Calendar as recommended.

5.A. Approve Minutes of October 14, 2025 (City Clerk) [CC/HA]

Approved minutes of October 14, 2025, as presented.

5.B. Approve the Demands Registers Dated October 28, and November 11, 2025 (Finance) [CC/HA/SA]

Approved by City Council the Demands Registers dated October 28, 2025, with commercial demands totaling \$1,747,184.91, and Payroll dated October 9, 2025, totaling \$476,447.82; and the Demands Register dated November 11, 2025, with commercial demands totaling \$1,941,146.85, and Payroll dated October 23, 2025, totaling \$447,706.61.

Approved by the Housing Authority Board the Demands Registers dated October 28, 2025, with commercial demands totaling \$5,916.66; and the Demands Register dated November 11, 2025, with commercial demands totaling \$5,945.21.

Approved by the Successor Agency the Demands Registers dated October 28, 2025, with commercial demands totaling \$1,045.00; and the Demands Register dated November 11, 2025, with commercial demands totaling \$1,995.00.

5.C. Accept the Treasurer's Report - October 2025 (Finance) [CC]

Accepted the October 2025 report for filing.

5.D. Accept the Fire Department's Activity Report - October 2025 (Fire) [CC]

Accepted the October 2025 report for filing.

5.E. Appropriate \$131,000 from Bond Proceeds then Award Contract to Copp Contracting Inc. for Mission Road Street Improvements for \$115,329.08 (CIP 23-119) (Public Works) [CC]

Approved, as recommended, the appropriation from Bond Proceeds and awarded contract to Copp Contracting, Inc. For \$115,329.08.

5.F. Award Contract to Morrow Trenchless LLC for Sewer Pipe Improvement on Rincon St. by Pipe Bursting Method and Sewer Pipe Joint Repair on Business Center Dr. for \$268,580 (CIP 25-516) (Public Works) [CC]

Awarded, as recommended, the contract to Morrow Trenchless, LLC For \$268,580.00.

5.G. Approve Agreement with The Broadband Group for Municipal Broadband Consulting Services for \$36,780 with a 10% contingency. (LLCCP) [CC]

Approve, as recommended, the agreement with the Broadband Group for \$36,780.00.

5.H. Adopt Council Bill #R-2025-39 - A Resolution Approving the Recognized Obligation Payment Schedule (ROPS) and Administrative Budget for the period of July 1, 2026, through June 30, 2027 (Finance) [SA]- 9:06 PM

Adopted, as recommended, Council Bill #R-2025-39,

RESOLUTION NO. 3278

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SUCCESSOR AGENCY TO THE LOMA LINDA REDEVELOPMENT AGENCY APPROVING THE RECOGNIZED OBLIGATION PAYMENT SCHEDULE 26-27 A & B AND THE ADMINISTRATIVE BUDGET FOR THE PERIOD OF JULY 2026 THROUGH JUNE 2027 AND APPROVING CERTAIN RELATED ACTIONS

5.I. Adopt Council Bill #R-2025-41 - A Resolution to Approve to Permanently Contract Code Enforcement Services, Eliminate the Code Compliance Officer Position, and Update the Salary Schedule to reflect the changes (Administration) [CC]

Adopted, as recommended, Council Bill #R-2025-41

RESOLUTION NO 3279

A RESOLUTION OF THE LOMA LINDA CITY COUNCIL, ELIMINATING THE CODE COMPLIANCE OFFICER POSITION AND APPROVING AN UPDATED SALARY SCHEDULE

5.J. Declare as Surplus and Authorize Disposal of Various Technology Devices and Associated Equipment (Information Systems) [CC]

Declared surplus list and authorized appropriate disposal of devices and equipment.

5.K. Notice of Completion for Pavement Rehabilitation by Application of Bio-Based Pavement Preservation Product at Anderson St. and Barton Rd. for Fiscal Year 2025-26 for \$233,312 (CIP 25-128) - Contractor: to Mike Roquet Construction Inc. (Public Works) [CC]

Accept the project as substantially complete and authorized the City Clerk to file the Notice of Completion.

6. Old Business

6.A. Adopt Council Bills for the California Fire and California Wildland-Urban Interface Codes (Fire) [CC]

Fire Marshall Ingalls noted that this is the second reading for adoption of the Ordinance. He noted that there were no changes to the Ordinances, received no public comments and recommended adoption.

Motion by Rhodes Rigsby, seconded Rhonda Spencer-Hwang, passing by a vote of 4-0-0-1, Absent was Ovidiu Popescu

To Adopt, as recommended, Council Bill #R-2025-04 - ORDINANCE 787 - AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA ADOPTING AND AMENDING THE 2025 EDITION OF THE CALIFORNIA FIRE CODE, ADOPTING AND AMENDING THE 2024 EDITION OF THE INTERNATIONAL FIRE CODE AND REPEALING CHAPTER 15.28 OF THE MUNICIPAL CODE; and to Adopt, as recommended, Council Bill #R-2025-05 - ORDINANCE 788 - AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA ADOPTING AND AMENDING THE 2025 EDITION OF THE CALIFORNIA WILDLAND-URBAN INTERFACE CODE

6.B. Approve Supplemental Appropriation and Approval of Amendment No. 37 to Contract No. 94-523 (Schedule "A") for Law Enforcement Services with the County of San Bernardino for FY 2025–2026 (City Manager) [CC]

Mayor Dupper recused himself from the discussion and action on this item due to a stated conflict of interest.

City Manager Thaipr presented the report, noted the adjustments resulting from the Sheriff's Employees' Benefit Association (SEBA) Memorandum of Understanding (MOU) increases; and approve a supplemental appropriation of \$467,200 to fully fund the FY 2025–2026 Sheriff's Law Enforcement Services contract.

Discussion ensued on the amendments to the contract and contract services. Council express interest on reports of law enforcement response times.

Motion by Rhodes Rigsby, seconded Rhonda Spencer-Hwang, passing by a vote of 3-0-0-1-1, Recused by Phillip Dupper Absent was Ovidiu Popescu

to Approve Amendment No. 37 to Contract Agreement No. 94-523, Schedule "A," with the County of San Bernardino for law enforcement services for Fiscal Year 2025–2026, reflecting adjustments resulting from the Sheriff's Employees' Benefit Association (SEBA) Memorandum of Understanding (MOU) increases; and to Approve a supplemental appropriation of \$467,200 to fully fund the FY 2025–2026 Sheriff's Law Enforcement Services contract; and Authorize the City Manager to execute two (2) original wet-signed copies.

6.C. Follow-up Report on the City's Repair Work at 25625 State Street (Public Works) [CC]

City Manager Thaipr stated that City went out and made the repair in front of the property at 25624 State Street. The City determined there was no water leak. He noted that the City trimmed the trees in the neighborhood and recommended that the tree in question that is in good health does not require removal.

Chris Jueden-Pytel, 25624 State St., stated there was a leak was fixed near the meter, and roots bent a valve. He said there's also a leaky sprinkler on the property that he said was unrelated. Upon his investigation, he found a gas line under the tree roots and asked for the tree's removal due to safety concerns.

Discussion ensued pertaining to the material of the gas line as well as setting a precedent of removing a tree for a potential hazard.

Mayor Dupper thanked the homeowner for their efforts. He noted the City Council directed city staff to make the repairs. The result of the repair wasn't as expected. With many homes and trees in the City, he is uncomfortable removing trees based on possibilities.

Mrs. Jueden stated the City is prioritizing tree preservation over possible resident hazards. Mayor pro tempore Dailey noted that the Council previously supported the issue and directed the City to make the repair. However, he noted making decisions based on low probabilities can be problematic.

The City Council accepted the report for filing; no formal action taken.

6.D. Authorize City Manager to Negotiate Leasing of Heritage Park Complex to Inland Temporary Homes (Administration) [CC]

City Manager Thaipejr stated that the City has leased various portions of Heritage Park, 25964 Mission Road, to Inland Temporary Homes (ITH). He noted that ITH proposed a rehabilitation and maintenance project of the property site with the request to extend the lease period to facilitate this project. He is returning this project request to City Council with a recommendation for approval.

During the discussion, the Council expressed concerns, including the length of the lease period and the absence of a business plan detailing how the rehabilitation will be funded. There was also concern about the project's timeline. Following the discussion, it was advised that Inland Temporary Homes return to the City Council with a comprehensive business plan for this rehabilitation project at the January 2026 meeting.

7. New Business

7.A. Appoint Commission/Committee/Board Members (Administration) [CC]

City Manager Thaipejr recommended the following appointments:

- Budget Committee (1 seat) - Jay Gallant
- Historic Commission (3 seats) - William Coffman, Cindee Nelson and Fred Ramos
- Planning Commission (2 seats) - Jay Nelson and John Nichols
- Personnel Board (1 seat) - Milford Harrison
- Traffic Advisory Committee (3 seats) - Milford Harrison, Michael Stewart, Art Walls
- Parks, Recreation and Beautification Committee (4 seats) - Valerie Gallant, James Earsom. He stated City Council select and or speak to the applicants to select the last two members.

Councilmember Spencer stated that one of the applicants who applied for the Parks Committee had to leave the meeting. She wanted to give her an opportunity to speak to the Council.

City Council agreed that the current members are doing a phenomenal job and agreed with the recommendations by staff.

It was the Consensus to appoint Jay Gallant to the Budget Committee (1 seat); William Coffman, Cindee Nelson and Fred Ramos to the Historic Commission (3 seats); Jay Nelson and John Nichols to the Planning Commission (2 seats); Milford Harrison to the Personnel Board (1 seat); Milford Harrison, Michael Stewart, Art Walls to the Traffic Advisory Committee (3 seats); and Valerie Gallant, James Earsom to the Parks, Recreation and Beautification Committee (4 seats). For the final two seats of the Parks Committee, City Council is recommending to reschedule those appointments to the December 9, 2025, meeting. The item will be placed at the beginning of the agenda.

8. Reports

8.A. Reports of Council Members

No reports.

8.B. Reports Of Officers

Community Development Director Matarrita reminded the Council of the Christmas Tree Lighting Event on December 1, 2025.

Fire Chief Harker informed the Council of the Fire Department's Parade of Lights scheduled December 15-17, 2025, beginning at 5:00pm each evening.

9. Adjournment

The meeting adjourned at 10:20pm.



**Regular City Council, Housing Authority, and Successor
Agency Joint Meeting Staff Report**

B. Approve the Demands Registers Dated November 25, and December 9, 2025 (Finance) [CC/HA/SA]

Meeting	Agenda Group
Tuesday, December 9, 2025, 7:00 PM	Consent Calendar Item: 5B.
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

[DR CC 11-25-2025.pdf](#)

[DR CC 12-09-25.pdf](#)

[DR HA 11-25-2025.pdf](#)

[DR HA 12-09-25.pdf](#)

[DR SA 11-25-2025.pdf](#)

[DR SA 12-09-25.pdf](#)



CITY OF LOMA LINDA
VOUCHER LIST
11/25/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710839	11/6/2025	7083	SELF INSURED SERVICES COMPANY	B0KLWN		Dental Insurance Premium-November 2025	4,534.90
710839 Total							4,534.90
710840	11/6/2025	1154	VISION SERVICE PLAN - CA	12121787/0001 Nov 25		Vision Insurance Premium Buy Up Plan-November 2025	990.11
				12121787/002-Nov 202		Vision Insurance Premium Base Plan-November 2025	71.75
710840 Total							1,061.86
710841	11/12/2025	316	EMPLOYMENT DEVELOPMENT DEPT	L1771931696		G Ramire Benefit Charges 7/1-9/30/25	6,300.00
710841 Total							6,300.00
710842	11/12/2025	1245	SO CALIF EDISON	700458638878 Oct 25		Electricity Cost 9/26-10/26/25	2,719.84
				700605303585 Oct 25		Electricity Cost 10/1-10/29/25	206.09
				700917144542 Oct 25		Electricity Cost 10/01-10/29/25	33.97
				700919931169 Oct 25		Electricity Cost 9/30-10/28/25	312.49
				700394531780 Oct -25		Electricity Cost 9/09-10/28/25	3,314.51
				700920432640 Oct 25		Electricity Cost 9/02-10/02/25	1,942.48
				700396836845 Oct-25		Electricity Cost 9/2-10/06/25	73,094.58
				700919995433 Oct-25		Electricity Cost 9/29-10/27/25	1,755.30
710842 Total							83,379.26
710843	11/12/2025	3294	US POSTAL SERVICE	REQUEST #47718562		POSTAGE FOR METER ACCOUNT #47718562	1,000.00
710843 Total							1,000.00
710844	11/18/2025	1245	SO CALIF EDISON	700010613157 Oct 25		Electricity Cost 10/02-10/30/25	69.37
				700411454240 Oct 25		Electricity Cost 10/2-10/30/25	1,037.58
				700620519956 Oct 25		Electricity Cost 10/2-10/30/25	2,087.77
				700010396020 Oct 25		Electricity Cost 10/02-10/30/25	162.37
				700371011405 Oct 25		Electricity Cost 10/2-10/30/25	2,619.19
				700350988278 Oct 25		Electricity Cost 10/01-10/31/25	7,576.30
				700920551363 Oct 25		Electricity Cost 10/1-10/31/25	59.17
				700920555710 Oct 25		Electricity Cost 10/1-10/31/25	106.15
				700123951189 Oct 25		Electricity Cost 10/6-11/03/25	567.72
				700044797169 Oct 25		Electricity Cost 10/7-11/04/25	18,257.35
710844 Total							32,542.97
710845	11/18/2025	1261	THE GAS COMPANY	14642464003 Oct 25		Gas Cost 10/1-10/31/25	59.96
				10232459007 Oct 25		Gas Cost 10/2-11/03/25	24.44
710845 Total							84.40



CITY OF LOMA LINDA

VOUCHER LIST

11/25/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710846	11/18/2025	26	VERIZON WIRELESS	6127209568 Oct 25		Phone Cost 9/29-10/28/25	98.01
				6127209567 Oct 25		City Wide Cell Phone Services 9/29-10/25/25	3,249.92
710846 Total							3,347.93
710847	11/20/2025	7725	PESACH LUBINSKY	993764691		REFUND ACH PAYMENT ERROR	1,963.03
710847 Total							1,963.03
710848	11/20/2025	1245	SO CALIF EDISON	700162747250 Oct 25		Electricity Cost 10/6-11/03/25	842.69
710848 Total							842.69
710849	11/20/2025	1261	THE GAS COMPANY	06872460008 Oct 25		Gas Cost 10/2-11/03/25	102.44
710849 Total							102.44
710850	11/20/2025	3628	U.S. BANK CORPORATE PYMNT SYS	10222025MAtchison		EMS tablet cases and keyboards for apparatus	349.08
				10222025NAlvizar		Mobile app subcription, Canva monthly fee	694.96
				10222025 Choward		Rhonda Spencer name plates	57.55
				10222025 DHarker		Lodging & fuel for Dillon Fire	218.38
				10222025 BBolger		Balloons/snacks for Founder's Day & Oncall carwash	86.10
				10222025 HReed		Report cover, filter, batteries, & hotel deposit	483.98
				10222025 JTrujillo		Snacks for JPIA training	84.04
				10222025 EHerrera		3-Hour Course for D3	299.99
				10222025BCorreia		Vet srvs, Carwash, Training, & NACA renewal	308.67
				10222025TIngalls		Fire & Bldg code books, invs course & registration	795.67
				10222025 JLoeffert		Platters for SC, Scribe, & E - Waste Lunch	462.54
				10222025MCross		Station household supplies	1,121.30
				10222025MBuelna		Stella dog treats/supplements	79.42
				10222025FPerez		Water filter system replacement FS252	60.00
				10222025KCrelious		Apparatus & facility equipment	111.66
				10222025 KMacGavin		Fin Comps, F252 Color Copier, IS Acc, PW Batts	3,889.03
				10222025 VPuentes		Brake pads, keys, laptop desk, glasses, & chock	1,044.08
				10222025 JRodriguez		Phone charger for on-call truck	24.77
				10222025 LMatarrita		FoundersDay_Treats/Bag/acc, APA25 Hotel_Vndr Lnch	2,260.27
				10222025 MCruz		Chlorine tablets & Batteries	1,003.26
				10222025 JPearsall		Food for conference & hotel	369.94
				10222025BNielsen		Pet insurance for Stella station dog	80.25
				10222025NBoucher		Pet food and STA252 household supplies	690.57



CITY OF LOMA LINDA

VOUCHER LIST

11/25/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710850	45981	3628	U.S. BANK CORPORATE PYMNT SYS	102225LArreola 10222025 SFabela		Car Wash/Parking Fee GFOA City Membership & CMRTA Conference	92.00 1,250.00
710850 Total							15,917.51
710851	11/25/2025	4229	A & I REPROGRAPHICS	RC00087499	1260001	Salute banners	578.55
710851 Total							578.55
710852	11/25/2025	22	ADVANCE REFRIGERATION & ICE SYSTEMS, INC.	56667 56666	1260409 1260410	Street Bay ice machine maintenance Water Bay ice machine maintenance	1,022.97 1,134.49
710852 Total							2,157.46
710853	11/25/2025	1730	AFLAC	972948		AFLAC Insurance Premium-November 2025	1,685.77
710853 Total							1,685.77
710854	11/25/2025	4554	ALTERNATIVE HOSE, INC.	6129365 6128642 6128641 6131330	1260008 1260008 1260008 1260008	Clear hose for valve truck Water hose Socket & tape Fire hose & camlock	125.53 197.84 17.03 161.61
710854 Total							502.01
710855	11/25/2025	7665	AP ELECTRICAL SERVICES	2024340 2024341	1260466 1260467	LED lighting conversion in Library Provide/Install time clock system for exhaust fans	4,576.50 1,600.00
710855 Total							6,176.50
710856	11/25/2025	16	AWWA	SO271207	1260429	AWWA Annual Membership 2025-26	2,712.00
710856 Total							2,712.00
710857	11/25/2025	7668	BASE HILL, INC.	26458	1260408	Soap and paper towel dispensers	930.00
710857 Total							930.00
710858	11/25/2025	1400	BOOT BARN 4 SAN BERNARDINO	INV00534865 INV00534863	1260014 1260014	Uniform pants for C Flores Uniform Boots & Uniform Pants J Lopez	68.50 347.44
710858 Total							415.94
710859	11/25/2025	4397	C.P. PRODUCTS INC.	AR006888 AR006880 AR007008	1260018 1260018 1260018	Waterhog squares Toilet bowl, bathroom tissue, brush, handle, etc Scouring & glass cleaner	92.46 950.37 87.01
710859 Total							1,129.84
710860	11/25/2025	7123	CHARTER COMMUNICATIONS HOLDINGS, LLC	231334701110125 188776701110725		2nd Fiber Line Acct#231334701_10.1_10.31 City Hall Spectrum/Ch BusTV Premier 11/10-12/09/25	3,584.49 55.79
710860 Total							3,640.28



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VOUCHER LIST

11/25/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710861	11/25/2025	7460	CINTAS CORPORATION NO. 3	4249017713	1260158	HazMat fleet uniforms 11/6/25	59.27
710861 Total							59.27
710862	11/25/2025	840	CITY OF SAN BERNARDINO	90878-00 Oct 2025 132-00 Oct 2025	1260020 1260471	1516 Gould St 10/2/25 - 11/3/25 Water Purchases 1415 Richardson Oct 2025	53.08 143,482.01
710862 Total							143,535.09
710863	11/25/2025	841	CITY OF SAN BERNARDINO	2026-00000010 2026-00000015 2026-00000020	1260160 1260160 1260160	Capital improvement billing July - Sept 2025 Staffing salary & benefits billing Q1 Jul-Sep 2025 Animal Shelter Housing 2Q Oct-Dec	2,276.00 3,269.60 2,276.00
710863 Total							7,821.60
710864	11/25/2025	203	CLINICAL LABORATORY OF	2501717-LOM01 2501859-LOM01	1260022 1260022	Test water at well sites. 10/12/25 Test water at well 11/12	520.50 788.50
710864 Total							1,309.00
710865	11/25/2025	7667	CMAX COMMERCIAL MAINTENANCE, INC.	167744	1260178	Street Sweeping Srvs Nov	11,961.75
710865 Total							11,961.75
710866	11/25/2025	7027	COLANTUONO, HIGHSMITH & WHATLEY, PC	67717	1260023	HR legal fees October 2025	1,417.50
710866 Total							1,417.50
710867	11/25/2025	2309	CONSOLIDATED ELECTRIC DIST-SB	6903-1062123 6903-1062122 6903-1062246	1260024 1260024 1260024	Knife sharpener & pocket knife Street light photo cells Mighty post	80.22 144.72 140.29
710867 Total							365.23
710868	11/25/2025	5762	CORE & MAIN LP	Y008583 X239904 Y093004 X869033 Y053685	1260027 1250737 1260027 1260027 1260027	Copper wiring Meter bolts, gaskets, & tools Rubber water washers Clamps Poly Meter Washers	1,589.93 8,322.77 (188.57) 773.65 253.22
710868 Total							10,751.00
710869	11/25/2025	236	COSTCO WHOLESALE	478 7 9 11 478 9 45 128	1260025 1260025	Coffee & utensils for the yard Gatorade & water	238.31 142.73
710869 Total							381.04



CITY OF LOMA LINDA
VOUCHER LIST
11/25/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710870	11/25/2025	1173	COUNTY OF SAN BERNARDINO	31448	1260335	ITD Radio Access & Maintenance 09/2025	2,905.21
710870 Total							2,905.21
710871	11/25/2025	7591	CRICKET SCADA LLC	1741	1260028	AVEVA Renewal & WIN-911 license	1,552.50
				1739	1260028	Analog installation & labor	810.00
710871 Total							2,362.50
710872	11/25/2025	254	DAART ENGINEERING CO, INC.	38322	1260404	Repairs to comply with Title 19 & NFPA 25	1,300.00
710872 Total							1,300.00
710873	11/25/2025	7290	DANNY ELLIS	0001283702	1260030	Padlocks	106.55
710873 Total							106.55
710874	11/25/2025	7366	DENNIS GRUBB & ASSOCIATES	00236503	1260370	Procedure manual consultant progress billing	135.00
				00236531	1260341	Animal control on-call services Oct 2025	5,250.00
710874 Total							5,385.00
710875	11/25/2025	5593	DINOSAUR TIRE & ROAD SRVS, INC.	138852	1260139	Tire installation & services	3,109.73
710875 Total							3,109.73
710876	11/25/2025	1257	DOUG MARTIN CONTRACTING CO, INC.	2661	1260301	Pavement Rehab by Slurry Seal CIP 25-126	206,388.35
710876 Total							206,388.35
710877	11/25/2025	2179	ENGINEERING RESOURCES OF	61956	1230692	Contract for Inspections & Project Mgt CIP20-656	1,400.00
710877 Total							1,400.00
710878	11/25/2025	325	EWING IRRIGATION PRODUCTS	28197875	1260124	3 Unions	128.94
710878 Total							128.94
710879	11/25/2025	1521	FACILITIES PROTECTION SYSTEMS	94108	1260207	PM Agreement at Corp Yard 10/27/25	450.00
				94112	1260203	Maint Agreement Renewal @ 11097 Mesquite	450.00
				94109	1260203	Maint Agreement Renewal @ 1119 Earp Dr	450.00
				94111	1260209	PM Agreement 25964 Mission Rd/Wet Risers	600.00
				94089	1260203	Maint Agreement Renewal @ 26057 Lawrence	450.00
				94105	1260203	Maint Agreement Renewal @ 11763 Mesquite	450.00
				94092	1260203	Maint Agreement Renewal @ 25960 Glen Summer	450.00
				94030	1260380	Fire alarm system repair for data center	3,760.00
				94078	1260180	PM Agreement Halon at City Buildings	3,400.00



CITY OF LOMA LINDA

VOUCHER LIST

11/25/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710879	11/25/2025	1521	FACILITIES PROTECTION SYSTEMS	94074	1260217	Maintenance Agreement for 10520 Ohio St. FD #2	450.00
				94075	1260208	PM Fire Alarm System Civic Center FACP Semi- Ann	650.00
				94077	1260205	PM Agreement for Library Semi- Ann Inspection	500.00
710879 Total							12,060.00
710880	11/25/2025	331	FAIRVIEW FORD SALES, INC.	218355	1260034	Multi-function switch	74.43
710880 Total							74.43
710881	11/25/2025	7585	FERNANDO RUELAS	1415A	1260013	Rebuild repair	1,750.00
710881 Total							1,750.00
710882	11/25/2025	3197	KALMIKOV ENTERPRISES, INC	0102W21199	1260036	Ignition system dignose MT251 2020 Spartan LTC	388.94
				0102W20908	1260036	Cab door hinge repair 252R 2006 Spartan Smeal	346.76
				0102W20862	1260036	Various repairs for ME252 2017 Spartan Smeal	5,865.67
				0102W21465	1260036	Ignition switch repair MT251 2020 Spartan LTC Quin	617.40
				0102W21413	1260036	Various repairs ME252 2017 Spartan Smeal	5,113.65
710882 Total							12,332.42
710883	11/25/2025	5256	FLYERS ENERGY, LLC	25-511206	1260038	Fire Dept. Fuel Delivery 11/5/2025	1,791.67
				25-511204	1260038	Fuel delivery for PW 11/5/25	5,884.82
				25-511205	1260038	Fuel delivery for PW delivery	1,338.07
710883 Total							9,014.56
710884	11/25/2025	6227	GANDDINI GROUP	19854-1	1260340	Traffic Study 25927_Transprt Impact Analysis	12,250.00
710884 Total							12,250.00
710885	11/25/2025	7578	GEOCON WEST, INC.	725100132	1250550	Materials Testing CA St Widening, phase3 CIP23-118	1,852.50
710885 Total							1,852.50
710886	11/25/2025	7649	GO CAR WASH MANAGEMENT CORP	INV3455	1260163	Carwash monthly memberships 10-2025	132.00
710886 Total							132.00
710887	11/25/2025	7192	GOVERNMENTJOBS.COM, INC.	INV-147367	1260458	Insight subscription 12/28/25 - 12/27/26	5,140.60
710887 Total							5,140.60
710888	11/25/2025	2484	HAAKER EQUIPMENT CO	INV21039	1260042	Rakes 1"" x 25' LDR 3000	585.65
710888 Total							585.65



CITY OF LOMA LINDA

VOUCHER LIST

11/25/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710889	11/25/2025	3400	INFOSEND, INC.	297794	1260322	09/2025 & 10/2025 Utility bill printing & mailing	4,600.38
710889 Total							4,600.38
710890	11/25/2025	5144	JAMES D. HUSS JR.	25129	1260090	Weed abatement for APN 028-420-247	210.00
				25128	1260090	Weed abatement for APN 028-320-146	420.00
				25126	1260090	Weed abatement @ APN 029212154	770.00
				25125 LLCITY	1260090	Weed abatement at BB Fields	1,035.00
				25134 LLFIRE	1260090	Weed abatement for APN 028426105	275.00
				25135 LLFIRE	1260090	Weed abatement for APN 029322150	485.00
710890 Total							3,195.00
710891	11/25/2025	6255	JENNINGS, MATTHEW	2026-26-1st Install	1260446	PropTaxes for Southhills area/1st Installment	2,851.13
710891 Total							2,851.13
710892	11/25/2025	4890	JOLYNN LINDE	23	1260448	Clean-up @ 25193 Prospect for the V-Ditch	5,400.00
710892 Total							5,400.00
710893	11/25/2025	2023	JOSEPH E BONADIMAN & ASSOCIATE	5247 A	1260227	Final Civil Eng. Svc- Citrus Storm Drain CIP25-414	3,270.00
710893 Total							3,270.00
710894	11/25/2025	2986	KATHY CAMPS	25266	1260095	Helmet name vinyl decals (2) employees	88.87
710894 Total							88.87
710895	11/25/2025	557	LIFE ASSIST, INC.	2017876	1260056	Emergency medical supplies and equipment.	1,020.26
710895 Total							1,020.26
710896	11/25/2025	7688	LL HOSPITALITY, LLC	2025 Q3		2025 Q3 TOT Hotel Incentive Program - Courtyard	28,077.21
710896 Total							28,077.21
710897	11/25/2025	570	LOMA LINDA FIREFIGHTERS ASSN	1236	1260470	(1) New employee uniform items	111.00
				1237	1260470	(1) New employee uniform items	111.00
710897 Total							222.00
710898	11/25/2025	2045	LOMA LINDA HEATING & AIR CONDITIONING, INC.	20011804	1260220	Fall maint. of HVAC Svc Fire Station 2	79.12
710898 Total							79.12
710899	11/25/2025	1733	LOWE'S COMPANIES, INC.	94159	1260129	Electrical Conduit Fittings	237.08
				72662 11-7-2025	1260129	Striping spray paint	20.62
				70318 11-6-2025	1260129	Spray paint and cleaning items	92.45



CITY OF LOMA LINDA

VOUCHER LIST

11/25/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710899	11/25/2025	1733	LOWE'S COMPANIES, INC.	95555	1260129	Electric Conduit Fittings	238.88
				981603	1260129	PVC Pipes, adapters, & primers	84.00
				83890	1260129	Conduit & rigid thread	57.06
				79499	1260129	Outside lights for Veteran Park	242.43
				92256	1260129	Paint supplies	178.89
				96848	1260129	Parks restroom supplies	140.16
				99340	1260129	Improvement supplies and materials.	234.64
				85136	1260129	Oil mix	33.13
				94739	1260129	LED bulbs	56.80
				94729	1260129	Red iron fence for Citrus Trails art	695.95
710899 Total							2,312.09
710900	11/25/2025	3855	LYNN A. HIRTZ	323463	1260469	Trimmer, filters, oil mix, etc.	999.96
710900 Total							999.96
710901	11/25/2025	2875	LYNN MERRILL & ASSOCIATES, INC.	FY 26-4	1260293	FY 2026 Consulting fees for NPDES	198.46
710901 Total							198.46
710902	11/25/2025	7669	MANHATTAN TELECOMMUNICATIONS CORPORATION LLC	0100536236-434-8		Phone Cost November 2025	1,148.77
710902 Total							1,148.77
710903	11/25/2025	3694	MARC A. CRUZ	10292025 REIMB		Reimbursement for M Cruz	271.40
710903 Total							271.40
710904	11/25/2025	7602	MARJANI BUILDERS, INC.	8R1	1250538	California St Widening, Phase III (CIP 23-118)	50,991.25
710904 Total							50,991.25
710905	11/25/2025	2917	NEW IMAGE COMMERCIAL FLOORING	15504	1260462	Labor for Civic Center Lobby Carpet Repairs	464.00
710905 Total							464.00
710906	11/25/2025	7193	O'REILLY AUTO ENTERPRISES, LLC	6160-290098	1260140	Wiper blades	31.01
710906 Total							31.01
710907	11/25/2025	7176	ODP BUSINESS SOLUTIONS, LLC	447286347001	1260061	Calendars & sheet protectors	55.89
710907 Total							55.89
710908	11/25/2025	7282	ORKIN SERVICES OF CALIFORNIA, INC.	284268057	1260191	Pest control services for 25964 Mission 10/28	178.00
				284267013	1260196	Pest control for Civic Center & Library 10/2	178.00
				284267265	1260194	Pest control svcs for Sr Center 10/2/25	80.00
				285827584	1260115	Pest control Svc STA252 srv date 11/11/2025	154.00
710908 Total							590.00



CITY OF LOMA LINDA

VOUCHER LIST

11/25/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710909	11/25/2025	7444	PACKET FUSION, INC.	PB17405	1260472	Zoom One Bus Plus w Phone_9.30.25_9.29.26_2of3	17,756.90
710909 Total							17,756.90
710910	11/25/2025	731	PATTON SALES CORPORATION	5128156	1260464	3"" Round tube for Lawton gate & Paint markers	97.41
710910 Total							97.41
710911	11/25/2025	6153	QUADIENT LEASING USA, INC.	Q2084210	1260319	2025-2026 lease N23011855 postage machine	584.14
710911 Total							584.14
710912	11/25/2025	5772	QUINN COMPANY	PCA00522487	1260067	Main element & oil filter	111.30
710912 Total							111.30
710913	11/25/2025	2703	REDLANDS PRINT SHOP	67259	1260473	Business Cards for GIS Administrator	85.34
710913 Total							85.34
710914	11/25/2025	266	ROBBINS & HOLDAWAY	October 2025 Inv	1260074	Oct Legal services.	6,625.00
710914 Total							6,625.00
710915	11/25/2025	4999	ROGERS, ANDERSON, MALODY & SCOTT, LLP	79107	1260154	Audit Services - City FY25 thru Oct 2025	28,300.00
710915 Total							28,300.00
710916	11/25/2025	6083	SAGEMONT-RICHARDSON, LLC	2025 Q3		2025 Q3 TOT Hotel Incentive Program - Towneplace	20,426.67
710916 Total							20,426.67
710917	11/25/2025	7350	SH-RICHARDSON II, LLC	2025 Q3		2025 Q3 TOT Hotel Incentive Program - Candlewood	26,194.08
710917 Total							26,194.08
710918	11/25/2025	7047	SHI INTERNATIONAL CORP	B20461369	1260422	OMNIA Partners IT Solutions_Products and Services	1,523.16
				B20466541	1260422	OMNIA Partners IT Solutions_Products and Services	11,652.70
710918 Total							13,175.86
710919	11/25/2025	894	SIERRA PACIFIC ELECTRICAL CONTRACTING, INC.	31673	1260325	Install City provided street light pole	1,800.00
710919 Total							1,800.00
710920	11/25/2025	451	SITEONE LANDSCAPE SUPPLY, LLC	160298566-001	1260132	PVC Caps	1.62
				160593451-001	1260132	Node & Rain bird	159.71
				160359317-001	1260132	Rain bird, battery, shovel	101.54
				160331458-001	1260132	PVC Socket	5.19
				160119213-001	1260132	PVC Plug & cap	16.16
710920 Total							284.22



CITY OF LOMA LINDA

VOUCHER LIST

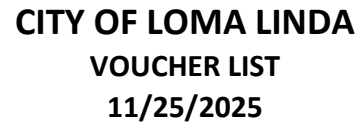
11/25/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710921	11/25/2025	5849	ST FRANCIS ELECTRIC, LLC	220353119	1260189	Misc Traffic Repairs @ Mt View & Business 10/31/25	3,281.53
				220353117	1260190	Annual Traffic Signal Maint. Oct 2025	1,800.40
				220353118	1260189	Misc Traffic Signal Repairs Oct 2025	2,307.62
710921 Total							7,389.55
710922	11/25/2025	1356	STAPLES BUSINESS ADVANTAGE	6045930710	1260081	Copy paper	136.22
				6047030193	1260081	Phone case	34.56
				6045930711	1260081	Office supplies for Fire & HR	114.27
710922 Total							285.05
710923	11/25/2025	7437	STEVEN MCDONNOLD	REIMB 10/26		Reimb for S McDonnold Pants	38.03
710923 Total							38.03
710924	11/25/2025	6003	VEOLIA WTS SERVICES USA, INC.	903506558	1260223	Deionized water & tank exchange fees STA251	554.05
				903523380	1260223	Deionized wtr reg rental qrt fee STA251	165.05
				903523379	1260223	Deionized wtr tank reg fees11/2025 STA251	91.70
710924 Total							810.80
710925	11/25/2025	7413	SYNOPTTEK, LLC	1271300		Synoptek SOC/ITaaS FY25/26_NOV 25	14,808.29
710925 Total							14,808.29
710926	11/25/2025	2127	T. JARB THAIPEJR	10232025 REIMB		Lunch w CM from Redlands, Colton, & GT	75.23
710926 Total							75.23
710927	11/25/2025	6269	TESS ELECTRIC INC.	1707	1260135	PLC Input cards	2,093.00
710927 Total							2,093.00
710928	11/25/2025	237	THE COUNSELING TEAM, INC.	INV107067	1260284	Employee support services Nov 2025	800.00
710928 Total							800.00
710929	11/25/2025	2594	THOMAS INGALLS	TIngalls-BAM511class		Tuition reimbursement for BAM511 Marketing class	675.00
710929 Total							675.00
710930	11/25/2025	1414	UNION PACIFIC RAILROAD COMPANY	343586615	1260476	Annual Lease for berm and sound barrier wall	2,600.00
710930 Total							2,600.00
710931	11/25/2025	4030	US TRONICS	M-12267OC25	1260318	Satellite phone service Oct 2025	212.43
710931 Total							212.43
710932	11/25/2025	1885	VISTA PAINT CORPORATION	2025-161845-00	1260136	Traffic paint	634.88
710932 Total							634.88



CITY OF LOMA LINDA
VOUCHER LIST
11/25/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710933	11/25/2025	1977	VULCAN MATERIALS	5054133	1260088	Agg & Asphalt	154.86
710933 Total							154.86
710934	11/25/2025	6166	WARANGTAD PASURAPAK	20250211	1260468	Design, survey, & installation for Art work	1,800.00
				20250911	1260440	Commissioned - Painted murals at Digneo Park	9,700.00
				20251311	1260440	Commissioned - Painted murals at Digneo Park	2,300.00
710934 Total							13,800.00
710935	11/25/2025	7613	WATERWORKFORCE, INC	1463	1260358	D4 Treatment Plant Operator Svcs Oct 2025	5,000.00
710935 Total							5,000.00
Grand Total							\$ 897,570.10



Phillip Dupper, Mayor



CITY OF LOMA LINDA
VOUCHER LIST
12/09/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710936	11/25/2025	3833	ATKINSON, ANDESLON, LOYA, RUUD, & ROMO	760846	1260011	HR Legal fees for Aug 2025	3,976.89
710936 Total							3,976.89
710937	11/25/2025	5144	JAMES D. HUSS JR.	25133 LLFIRE	1260090	Weed abatement for APN 029302121	315.00
				25132 LLFIRE	1260090	Weed abatement for APN 029302120	210.00
710937 Total							525.00
710938	11/25/2025	7083	SELF INSURED SERVICES COMPANY	17801 LIFE		Life Insurance Premium-November 2025	611.44
710938 Total							611.44
710939	11/25/2025	7083	SELF INSURED SERVICES COMPANY	B0KXM3		Dental Insurance Premium-December 2025	4,344.80
710939 Total							4,344.80
710940	11/25/2025	1245	SO CALIF EDISON	700228421001 Oct 25		Electricity Cost 10/13-11/11/25	218.34
				700919909648 Oct 25		Electricity Cost 10/13-11/11/25	454.81
				700921912191 Oct 25		Electricity Cost 10/13-11/11/25	431.83
				700920012106 Oct 25		Electricity Cost 10/13-11/11/25	34.79
				700919913385 Oct 25		Electricity Cost 10/13-11/11/25	108.05
710940 Total							1,247.82
710941	11/25/2025	1261	THE GAS COMPANY	10022459001 Oct 25		Gas Cost 10/02-11/03/25	232.45
710941 Total							232.45
710942	12/2/2025	4197	C.A.P.F.	ID0341733		Long Term Disability-December 2025	796.50
710942 Total							796.50
710943	12/2/2025	7123	CHARTER COMMUNICATIONS HOLDINGS, LLC	188772001101425	1260113	Srvc STA252 Acct 188772001 10/14-11/13/2025	34.72
				188776801101425	1260113	Srvc STA251 Acct 188776801 10/18-11/17/25	139.99
710943 Total							174.71
710944	12/2/2025	7163	OSCAR AGUIRRE	5387	1260486	Concrete for install of donated art structure	1,486.95
710944 Total							1,486.95
710945	12/2/2025	7083	SELF INSURED SERVICES COMPANY	17838		Life and Disability Insurance Premium-Nov 2025	4,373.71
710945 Total							4,373.71
710946	12/2/2025	1245	SO CALIF EDISON	700920661497 Oct 25		Electricity Cost 10/02-10/30/25	4,400.57
710946 Total							4,400.57



CITY OF LOMA LINDA

VOUCHER LIST

12/09/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710947	12/2/2025	1261	THE GAS COMPANY	194068673666 Oct 25		Gas Cost 10/09-11/10/25	90.65
710947 Total							90.65
710948	12/2/2025	3294	US POSTAL SERVICE	112525		Postage for account #47718562	1,000.00
710948 Total							1,000.00
710949	12/3/2025	7123	CHARTER COMMUNICATIONS HOLDINGS, LLC	188772001111425	1260113	Srvc STA252 Acct 188772001 11/14-12/13/25	34.72
				188776801111425	1260113	Srvc STA251 Acct 188776801 11/18-12/17/25	139.99
710949 Total							174.71
710950	12/3/2025	4787	SALVADOR M. SORIANO	12062025		Donation for DJ Services for SC Dance on 12/6/25	100.00
710950 Total							100.00
710951	12/9/2025	4229	A & I REPROGRAPHICS	CN00044206	1260001	Plans & specs for CIP 25-130	296.02
710951 Total							296.02
710952	12/9/2025	22	ADVANCE REFRIGERATION & ICE SYSTEMS, INC.	56689	1260402	Senior Center ice machine maintenance	854.41
710952 Total							854.41
710953	12/9/2025	29	AGUA MANSA PROPERTIES, INC.	74221	1260006	Concrete recycling	320.00
				74276	1260006	Concrete for PW 11/26	320.00
				74265	1260006	Concrete for PW Dept	320.00
710953 Total							960.00
710954	12/9/2025	7449	ALEXANDER FOWLER	ReimbTrvlExpFowler25		Trvl exp reimb for Investigator course 11/2025	657.45
710954 Total							657.45
710955	12/9/2025	7665	AP ELECTRICAL SERVICES	2024352	1260490	Troubleshoot lighting at Corp Yard Nov 2025	2,625.00
710955 Total							2,625.00
710956	12/9/2025	7458	ASCENT AVIATION GROUP INC	M332482	1260102	Support & cellular svc- Corp Yard Fuel Link Dec	183.18
				M332483	1260110	STA251 Fuel system LNK data	137.38
710956 Total							320.56
710957	12/9/2025	3833	ATKINSON, ANDESLOH, LOYA, RUUD, & ROMO	768065	1260011	HR Legal fees for October 2025	3,545.06
710957 Total							3,545.06



CITY OF LOMA LINDA

VOUCHER LIST

12/09/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710958	12/9/2025	7668	BASE HILL, INC.	26557	1260183	Community Room Cleaning November 2025	2,750.00
				26556	1260175	Janitorial Svcs for City bldgs & Cole House Nov	11,418.07
710958 Total							14,168.07
710959	12/9/2025	1400	BOOT BARN 4 SAN BERNARDINO	INV00546012	1260014	Uniform Boots/Pants for C. Flores	176.07
				INV00546017	1260014	Uniform Boots/Pants for R Munoz 12/1/25	244.65
				INV00546021	1260014	Uniform Boots/Pants for E Herrera 12/1/25	265.87
				INV00546024	1260014	Uniform Boots/Pants for J Gurierrez	165.38
				INV00546023	1260014	Uniform Boots/Pants for M Gonzalez	161.49
				INV00546022	1260014	Uniform Boots/Pants for A Figuera	68.50
				INV00546011	1260014	Uniform Boots/Pants for J De La Cruz Dec	200.63
				INV00546009	1260014	Uniform Boots/Pants for M Cruz	216.29
				INV00546044	1260014	Uniform Boots & Uniform Pants E Aguilar 12/1	183.98
710959 Total							1,682.86
710960	12/9/2025	7729	BREMBILLA, PIERGIORGIO	993764224		Refund overpayment 10712 1/2 POPLAR	10.49
710960 Total							10.49
710961	12/9/2025	5174	BRENT BILLINGSLEY	1558	1260012	Bucket of Accu-tab tablets	5,511.99
710961 Total							5,511.99
710962	12/9/2025	110	BURTRONICS BUSINESS SYSTEM	AR123368		Zahada Toner	242.44
				AR124092	1260015	Base Rate Charge 11/1_11.30	131.99
710962 Total							374.43
710963	12/9/2025	7460	CINTAS CORPORATION NO. 3	4249751295	1260158	HazMat uniforms & shop towel rentals 11/13	59.27
				4251270043	1260158	HazMat uniforms & shop towel rentals 11/26	59.27
				4250574181	1260158	HazMat uniforms & shop towel rentals 11/20	59.27
710963 Total							177.81
710964	12/9/2025	841	CITY OF SAN BERNARDINO	2026-00000004	1250430	Staff salary & benefit billing Q4 April-June 2025	5,875.29
710964 Total							5,875.29
710965	12/9/2025	7069	CMRTA	4234		CMRTA Membership Renewal 2026	150.00
710965 Total							150.00
710966	12/9/2025	7731	COMPLETE REAL ESTATE	342292000		Refund overpayment closed account 11525 WELEBIR	51.80
710966 Total							51.80
710967	12/9/2025	761	COSTCO MEMBERSHIP	000111796941371 2026	1260478	Costco Annual Membership 2026	195.00
710967 Total							195.00



CITY OF LOMA LINDA

VOUCHER LIST

12/09/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710968	12/9/2025	236	COSTCO WHOLESALE	478 6 195 51	1260025	Flowers & supplies for Xmas Tree Lighting	159.91
710968 Total							159.91
710969	12/9/2025	1173	COUNTY OF SAN BERNARDINO	31553	1260335	ITD Radio Access & Maintenance 10/2025	2,905.21
710969 Total							2,905.21
710970	12/9/2025	5673	CR&R	OCT 2025		Refuse payments collected Oct 2025	159,713.83
710970 Total							159,713.83
710971	12/9/2025	7591	CRICKET SCADA LLC	1734	1260493	AVEVA Renewals thru 1/31/27	4,094.00
				1733	1260493	AVEVA Renewals thru 2/2/27	1,552.50
710971 Total							5,646.50
710972	12/9/2025	1279	DAILY JOURNAL CORPORATION	B3988831	1260029	Notice inviting bids for CIP 25-130	423.46
710972 Total							423.46
710973	12/9/2025	7290	DANNY ELLIS	0001283846	1260030	Key for CY & facilities	20.39
710973 Total							20.39
710974	12/9/2025	7366	DENNIS GRUBB & ASSOCIATES	002-35635	1260118	Fire Prevention Plan Check Srvcs Nov 2025	5,565.40
				00236532	1260346	Code Enforcement srvcs as needed Oct 2025	5,580.00
710974 Total							11,145.40
710975	12/9/2025	7733	DEPREZ AND SON, INC	993764656		Refund overpayment closed account 11168 SAN LUCAS	89.14
710975 Total							89.14
710976	12/9/2025	7517	DILLON R. MYERS	PumpmechanicsDmyers		Fire pump mechanics academy tuition reimb	875.56
710976 Total							875.56
710977	12/9/2025	5256	FLYERS ENERGY, LLC	25-522615	1260038	Fire Dept. Fuel Delivery 11/18/2025	2,453.22
				25-521121	1260038	Fuel diesel delivery for PW dept	2,357.83
				25-527278	1260038	Fuel delivery for PW 11/26/25	1,400.38
710977 Total							6,211.43
710978	12/9/2025	7726	GT IMPRINTS, LLC	108742	1260480	PW Uniform Purchases	2,136.95
710978 Total							2,136.95



CITY OF LOMA LINDA
VOUCHER LIST
12/09/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710979	12/9/2025	5458	HIRSCH PIPE & SUPPLY	1547222	1260044	Water prod dept tools	323.71
710979 Total							323.71
710980	12/9/2025	435	HOME DEPOT CREDIT SERVICES	272957	1260045	Pain thinner & pack light	345.65
				9022145	1260045	LED bulbs	143.33
				9743348	1260045	Park restrooms paint supplies	299.30
				8013671	1260045	Christmas Decor for Civic Center	245.21
710980 Total							1,033.49
710981	12/9/2025	3400	INFOSEND, INC.	299034	1260364	Print/Mail October 2025 E-Waste Event Flyer	1,231.09
710981 Total							1,231.09
710982	12/9/2025	1728	INLAND LIGHTING SUPPLIES, INC.	301015	1260048	Light fixture bulbs	145.46
710982 Total							145.46
710983	12/9/2025	4896	INTERFACE SECURITY SYSTEMS, LLC	21011145	1260224	Alarm @ Sr Center & Heritage Park Dec 2025 - Feb	460.62
710983 Total							460.62
710984	12/9/2025	5144	JAMES D. HUSS JR.	25131 LLFIRE	1260090	Weed abatement for APN 028440138	210.00
710984 Total							210.00
710985	12/9/2025	4890	JOLYNN LINDE	22	1260177	Misc Landscape @ lateral line repairs @ Area #59	1,400.00
				24	1260176	Landscape Maintenance in the LMD Area Dec 2025	23,577.00
				25	1260492	Palm tree & shrub removal adj 25168 Starr St	800.00
710985 Total							25,777.00
710986	12/9/2025	7616	LENNAR HOMES	LENNAR OVERPAYMENTS		Refund overpayments, closed accounts	132.11
710986 Total							132.11
710987	12/9/2025	7616	LENNAR HOMES	1000000321,318,316		Refund over payments closed accounts	116.52
710987 Total							116.52
710988	12/9/2025	557	LIFE ASSIST, INC.	2018691	1260056	Emergency medical supplies and equipment.	36.58
				2021695	1260056	Emergency medical supplies and equipment.	4,362.80
710988 Total							4,399.38



CITY OF LOMA LINDA

VOUCHER LIST

12/09/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710989	12/9/2025	2045	LOMA LINDA HEATING & AIR CONDITIONING, INC.	20067747	1260057	Labor for HVAC 11/21	180.00
				20117655	1260057	Airflow improvement of HVAC	618.40
				20065559	1260453	Uninstall faulty/loud EMC HVAC blower motor EOC	6,775.00
710989 Total							7,573.40
710990	12/9/2025	1733	LOWE'S COMPANIES, INC.	96505	1260129	Concrete pellet	243.03
				96224	1260129	Tape, glue, & super glue	34.65
				78593	1260129	Couplings for pipe/posts	32.34
				96503	1260129	Knee pads	41.30
				80287	1260129	Drive bits & washers	13.66
				98752	1260488	Electrical fittings & wire	1,183.52
				85744	1260129	Sleeve anchors & electrical connectors	47.34
				982068-PUIFJF	1260129	washer, nuts and bolt	5.71
				071073100000CM-1MW17	1260129	Credit for Inv #73726 (was paid twice)	(123.87)
				984665-PXVGBS	1260129	5-Pack tape & cords	52.58
				91589 11-28-25	1260129	Light bulbs	103.16
				94607 11-29-25	1260129	Credit for light bulbs	(66.03)
				94659 11/29/25	1260129	Tool hanger	10.83
				99035 12-1-25	1260129	Light hanging kit	6.18
710990 Total							1,584.40
710991	12/9/2025	7607	MAINSTREET COMMUNICATION, INC.	417829	1260066	Business card & envelope printing	1,287.34
				418350	1260066	City Council Bus Cards, CD Tech Bus Cards	497.60
710991 Total							1,784.94
710992	12/9/2025	2099	MCCROMETER, INC.	8010156	1260214	Sewer Flow Meter Monitoring Srv Nov 2025	1,170.00
710992 Total							1,170.00
710993	12/9/2025	4919	MELANIE DORAN TRAXLER	PO. 1260306 Inv. 2	1260306	On Call_Groves -Badmt Crt & PDR P23-141 Uni Vlge	400.00
				PO. 1260306 Inv. 3	1260306	The Groves, PDR-P23-141 (UVill). Sp. Pln G Prelim	520.00
710993 Total							920.00
710994	12/9/2025	2476	MIGUEL BUELNA	ICEMAcertBuelna12-25		ICEMA Re-certification reimbursement	162.00
710994 Total							162.00
710995	12/9/2025	3470	MISSION LANE MAINTENCE CORP	INV-8399	1260197	City's share-Annual Maint Mission Lane Dec 2025	1,595.00
710995 Total							1,595.00



CITY OF LOMA LINDA

VOUCHER LIST

12/09/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
710996	12/9/2025	7176	ODP BUSINESS SOLUTIONS, LLC	444616106001 444605188001	1260061 1260061	Desk pad calendar Calendars	20.46 208.40
710996 Total							228.86
710997	12/9/2025	7282	ORKIN SERVICES OF CALIFORNIA, INC.	285826722 285826717 285826958 285827237 285827728 285828582	1260196 1260195 1260194 1260193 1260191 1260115	Pest control svc Civic Center & Library November Pest control services for the CY November Pest control svcs for Sr Center November Pest control svcs for 10466 Richardson Nov Pest control services for 25964 Mission Nov Pest control Svc Station 251 srv date 11/12/2025	178.00 106.00 80.00 73.00 178.00 184.00
710997 Total							799.00
710998	12/9/2025	7732	PAUL RUSNAK	993751458		Refund overpayment closed account 25072 REDLANDS	172.03
710998 Total							172.03
710999	12/9/2025	7287	PAYMENTUS CORPORATION	INV-15-170941	1260321	OCT 2025 IVR Payment Processing	1,365.47
710999 Total							1,365.47
711000	12/9/2025	1592	PHOENIX GROUP INFORMATION SYST	102025143 102025903 1020251143	1260117 1260116 1260112	Delinquent parking recovery prgm Oct 2025 Parking Permit Management Oct 2025 Code & Animal Admin Cite collection Oct 2025	1,869.99 1,093.25 288.11
711000 Total							3,251.35
711001	12/9/2025	7306	ROADPOST USA INC	BU01848875	1260144	Iridium Satellite Service 11/25/25-12/24/25	746.75
711001 Total							746.75
711002	12/9/2025	7440	ROADSAFE TRAFFIC SYSTEMS, INC.	257766	1260075	Permit parking , play , & atv signs	1,045.59
711002 Total							1,045.59
711003	12/9/2025	266	ROBBINS & HOLDAWAY	00-7200-48962	1260074	Oct Legal Svcs - Special Counsel Svcs.	1,230.00
711003 Total							1,230.00
711004	12/9/2025	857	S.B. CO OFC AUDITOR/CONTR	09/2025 10/2025 11/2025		Parking citations collected Sept 2025 Parking citations collected Oct 2025 Parking citations collected Nov 2025	515.00 187.00 350.00
711004 Total							1,052.00
711005	12/9/2025	876	SAN BERNARDINO MUNICIPAL WATER	OCT 2025		SB Sewer payments collected Oct 2025	310,885.65
711005 Total							310,885.65
711006	12/9/2025	3698	SCOTT ZEHM	11192025	1260179	City Hall Fountain Maintenance Svc Nov 2025	150.00
711006 Total							150.00



CITY OF LOMA LINDA

VOUCHER LIST

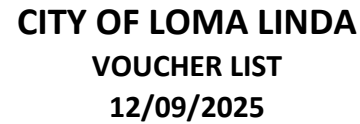
12/09/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
711007	12/9/2025	7047	SHI INTERNATIONAL CORP	B20518814_City Wide	1260422	AXIS, Camera Wall Mount Bracket Hardware	310.79
711007 Total							310.79
711008	12/9/2025	6137	SILVERSTRAND TECHNOLOGIES, INC.	172404	1260104	RTP & Corp Yard Security Alarm Monitoring Dec 2025	49.98
711008 Total							49.98
711009	12/9/2025	451	SITEONE LANDSCAPE SUPPLY, LLC	160899239-001	1260132	Reaching tool	38.52
711009 Total							38.52
711010	12/9/2025	5455	SOFTWARE ONE, INC.	US-PSI-1616008	1260417	Win 10 Extended Security 2025/p/Dev	455.59
711010 Total							455.59
711011	12/9/2025	1356	STAPLES BUSINESS ADVANTAGE	6044501689	1260081	Tissues, post its, Ziploc Bags	93.14
				6047570065	1260081	Left handed mouse	51.41
711011 Total							144.55
711012	12/9/2025	1989	SWRCB FEES	SW-0323377	1260477	SWRCB ANNUAL PERMIT/FAC #836M1000274	10,920.00
				WD-0310622	1260489	ANNUAL SWRCB PERMIT FAC ID# 8362917001, RTP	20,907.00
711012 Total							31,827.00
711013	12/9/2025	7199	THE LLOYD PEST CONTROL CO, INC.	9044750	1260213	Gopher control svcs for BB Fields Nov 25	300.00
				9043945	1260213	Gopher control svcs for Hulda Crooks Nov 25	326.00
				9051485	1260213	Gopher control svcs for Bailey Pk Nov 25	216.00
				9050466	1260213	Gopher control svcs for Elmer Digneo Nov 25	200.00
				9044751	1260213	Gopher control svcs for Bryn Mawr Nov 2025	200.00
				9014178	1260212	Gopher control services for Civic Center Oct 2025	300.00
				9050465	1260212	Gopher control services for Civic Center Nov 25	300.00
711013 Total							1,842.00
711014	12/9/2025	7242	TIMOTHY NEUMANN	2578	1260485	Repair 1-1/2" Supply Valve for CL2 Skid System	705.32
711014 Total							705.32
711015	12/9/2025	2180	TKE ENGINEERING, INC.	2025-5078	1260450	Professional Services - LLCCP	950.00
711015 Total							950.00
711016	12/9/2025	7730	TR DERN	993766133		Refund overpayment closed account 11224 BELLAIRE	11.58
711016 Total							11.58



CITY OF LOMA LINDA
VOUCHER LIST
12/09/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
711017	12/9/2025	1854	UNDERGROUND SERVICE ALERT OF	25-261641	1260164	Dig Alert State Regulatory Fee Nov 2025	36.65
				1120250167	1260192	Dig Alert Tickets Nov 2025	86.00
711017 Total							122.65
711018	12/9/2025	5725	VICTOR GOMEZ	11192025 REIMB		Reimb for uniform allowance boot purchase	144.94
711018 Total							144.94
711019	12/9/2025	7328	WILLIAM R. STACY	StacyRopeRescue11/25		Tuition reimb Rope rescue awareness operations	950.00
				tacticalropesWSTACY		Tuition reimb for Tactical rope rescue training	900.00
711019 Total							1,850.00
Grand Total							\$ 658,318.96



Phillip Dupper, Mayor



CITY OF LOMA LINDA
VOUCHER LIST
HOUSING AUTHORITY
11/25/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
3090	11/18/2025	5932	STATE FARM INSURANCE SUPPORT CENTER	71-ET-R654-6 205-26	1260419	HA Insurance Renewal 25478 Sonora Lp	1,972.50
3090 Total							1,972.50
3091	11/25/2025	7123	CHARTER COMMUNICATIONS HOLDINGS, LLC	231334701110125 HA		2nd Fiber Line Acct#231334701_10.1_10.31 HA	3.01
3091 Total							3.01
3092	11/25/2025	5144	JAMES D. HUSS JR.	25127	1260090	Weed abatement. APN 283-121-68/10848 Poplar	710.00
3092 Total							710.00
3093	11/25/2025	7444	PACKET FUSION, INC.	PB17405 HA	1260472	Zoom One Bus Plus w Phone_9.30.25_9.29.26 HA	150.42
3093 Total							150.42
3094	11/25/2025	266	ROBBINS & HOLDAWAY	October 2025 HA Inv	1260074	Oct Legal services - Housing Authority.	720.00
3094 Total							720.00
3095	11/25/2025	4999	ROGERS, ANDERSON, MALODY & SCOTT, LLP	79107HA	1260149	Audit Services - Housing Authority FY25 thru Oct25	3,600.00
3095 Total							3,600.00
3096	11/25/2025	5443	SBC TAX COLLECTOR	2025-26 Prop Tax-1st	1260461	HA Property Taxes 2025-2026- 1st Installation	33,544.61
3096 Total							33,544.61
3097	11/25/2025	7047	SHI INTERNATIONAL CORP	B20461369 HA	1260422	OMNIA Partners IT Solutions_Products and Services	12.90
				B20466541 HA	1260422	OMNIA Partners IT Solutions_Products and Services	98.71
3097 Total							111.61
3098	11/25/2025	7413	SYNOPTTEK, LLC	1271300 HA		Synoptek SOC/ITaaS FY25/26_NOV 25 HA	125.44
3098 Total							125.44
3099	11/25/2025	6052	UNIVERSITY HOMES, INC.	P76125613PA-Nov2025	1260087	HOA Nov Pmt M Defelice	322.66
3099 Total							322.66
Grand Total							\$ 41,260.25



CITY OF LOMA LINDA
VOUCHER LIST
HOUSING AUTHORITY
11/25/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
Total Checks (Total from previous page):							\$41,260.25
Grand Total=							<u>\$41,260.25</u>

CLAIMS VOUCHER APPROVAL

I have reviewed the above listing of payments on check nos. 3090 through 3099 for a total disbursement of \$41,260.25 and to the best of my knowledge, based on the information provided, they are correct and are recommended for payment.

Sonia Fabela

Sonia Fabela, Finance Director

Recommend that City Council approve for payment.

T. Jarb Thaipejr, City Manager

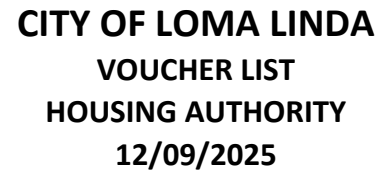
Approved by the City Council at their meeting held on December 9, 2025 and the City Treasurer is hereby directed to pay except as noted.

Phillip Dupper, Mayor



CITY OF LOMA LINDA
VOUCHER LIST
HOUSING AUTHORITY
12/09/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
3100	12/9/2025	110	BURTRONICS BUSINESS SYSTEM	AR124092 HA	1260015	Base Rate Charge 11.1_11.30 HA	1.12
3100 Total							1.12
3101	12/9/2025	7047	SHI INTERNATIONAL CORP	B20518814 HA	1260422	AXIS-Camera Mount Bracket:Hardware	2.63
3101 Total							2.63
3102	12/9/2025	5455	SOFTWARE ONE, INC.	US-PSI-1616008 HA	1260417	Win 10 Extended Security 2025/p/Dev HA	3.86
3102 Total							3.86
3103	12/9/2025	2180	TKE ENGINEERING, INC.	2025-5073	1260443	Consulting Services - Housing Authority	1,620.00
3103 Total							1,620.00
Grand Total							\$ 1,627.61



Total Checks (Total from previous page):		\$1,627.61
Grand Total=		<u>\$1,627.61</u>

1 of 1



CITY OF LOMA LINDA
VOUCHER LIST
SUCCESSOR AGENCY
11/25/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
1570	11/25/2025	4999	ROGERS, ANDERSON, MALODY & SCOTT, LLP	79107SA	1260150	Audit Services - Successor Agency FY25 Thru OCT25	3,600.00
1570 Total							3,600.00
Grand Total							\$ 3,600.00



CITY OF LOMA LINDA
VOUCHER LIST
SUCCESSOR AGENCY
11/25/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
Total Checks (Total from previous page):							\$3,600.00
Grand Total=							<u>\$3,600.00</u>

CLAIMS VOUCHER APPROVAL

I have reviewed the above listing of payments on wire nos. 1570 for a total disbursement of \$3,600.00 and to the best of my knowledge, based on the information provided, they are correct and are recommended for payment.

Sonia Fabela
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 9, 2025 and the City Treasurer is hereby directed to pay except as noted.

Phillip Dupper, Mayor



CITY OF LOMA LINDA
VOUCHER LIST
SUCCESSOR AGENCY
12/09/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	Amount
1571	12/9/2025	2180	TKE ENGINEERING, INC.	2025-5077	1260444	Consulting Services - SA ROPS & PPA	475.00
1571 Total							475.00
Grand Total							\$ 475.00



CITY OF LOMA LINDA
VOUCHER LIST
SUCCESSOR AGENCY
12/09/2025

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
Total Checks (Total from previous page):							\$475.00
Grand Total=							<u>\$475.00</u>

CLAIMS VOUCHER APPROVAL

I have reviewed the above listing of payments on wire nos. 1571 for a total disbursement of \$475.00 and to the best of my knowledge, based on the information provided, they are correct and are recommended for payment.

Sonia Fabela
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 9, 2025 and the City Treasurer is hereby directed to pay except as noted.

Phillip Dupper, Mayor



**Regular City Council, Housing Authority, and Successor
Agency Joint Meeting Staff Report**

C. Accept the Treasurer's Report - November 2025 (Finance) [CC]

Meeting	Agenda Group
Tuesday, December 9, 2025, 7:00 PM	Consent Calendar Item: 5C.
To	From
City Council	Sonia Fabela, Finance Director

RECOMMENDATION:

It is recommended that the City Council receive the report for filing.

Attachments

[NOV 2025 TREAS REPORT.pdf](#)

**CITY OF LOMA LINDA
COMPOSITION OF CASH
NOVEMBER 2025**

DEMAND DEPOSIT ACCOUNTS

CITY - BANK OF AMERICA - MAIN CHECKING ACCOUNT	\$ 1,719,808.00
Outstanding Checks as of month-end	<u>(715,204.34)</u>
CITY - MAIN CHECKING ACCOUNT AVAILABLE BALANCE	\$ 1,004,603.66
BANK OF AMERICA - PAYROLL	\$ 27,103.47
HOUSING AUTHORITY - BANK OF AMERICA - CHECKING ACCOUNT	235,173.18
Outstanding Checks as of month-end	<u>(38,577.75)</u>
HOUSING AUTHORITY - CHECKING ACCOUNT AVAILABLE BALANCE	\$ 196,595.43
SUCCESSOR AGENCY - BANK OF AMERICA - CHECKING ACCOUNT	30,522.07
Outstanding Checks as of month-end	<u>(3,600.00)</u>
SUCCESSOR AGENCY - CHECKING ACCOUNT AVAILABLE BALANCE	\$ 26,922.07

DEMAND DEPOSIT ACCOUNTS - TOTAL	\$ 1,255,224.63
--	------------------------

INVESTMENTS

YIELD

LOCAL AGENCY INVESTMENT FUND (LAIF)		
CITY	4.096%	\$ 60,747,002.74
CITY - Former RDA Bond Proceeds	4.096%	366,592.01
CITY -Total		61,113,594.75
SUCCESSOR RDA	4.096%	815,029.18
HOUSING AUTHORITY	4.096%	1,886,026.05

INVESTMENTS TOTALS	\$ 63,814,649.98
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OTHER CASH

IMPREST ACCOUNT	\$ 500.00
CASH ON HAND	<u>1,350.00</u>

OTHER CASH TOTAL	\$ 1,850.00
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CASH AND INVESTMENTS - GRAND TOTAL	65,071,724.61
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PREVIOUS MONTH	<u>64,568,851.23</u>
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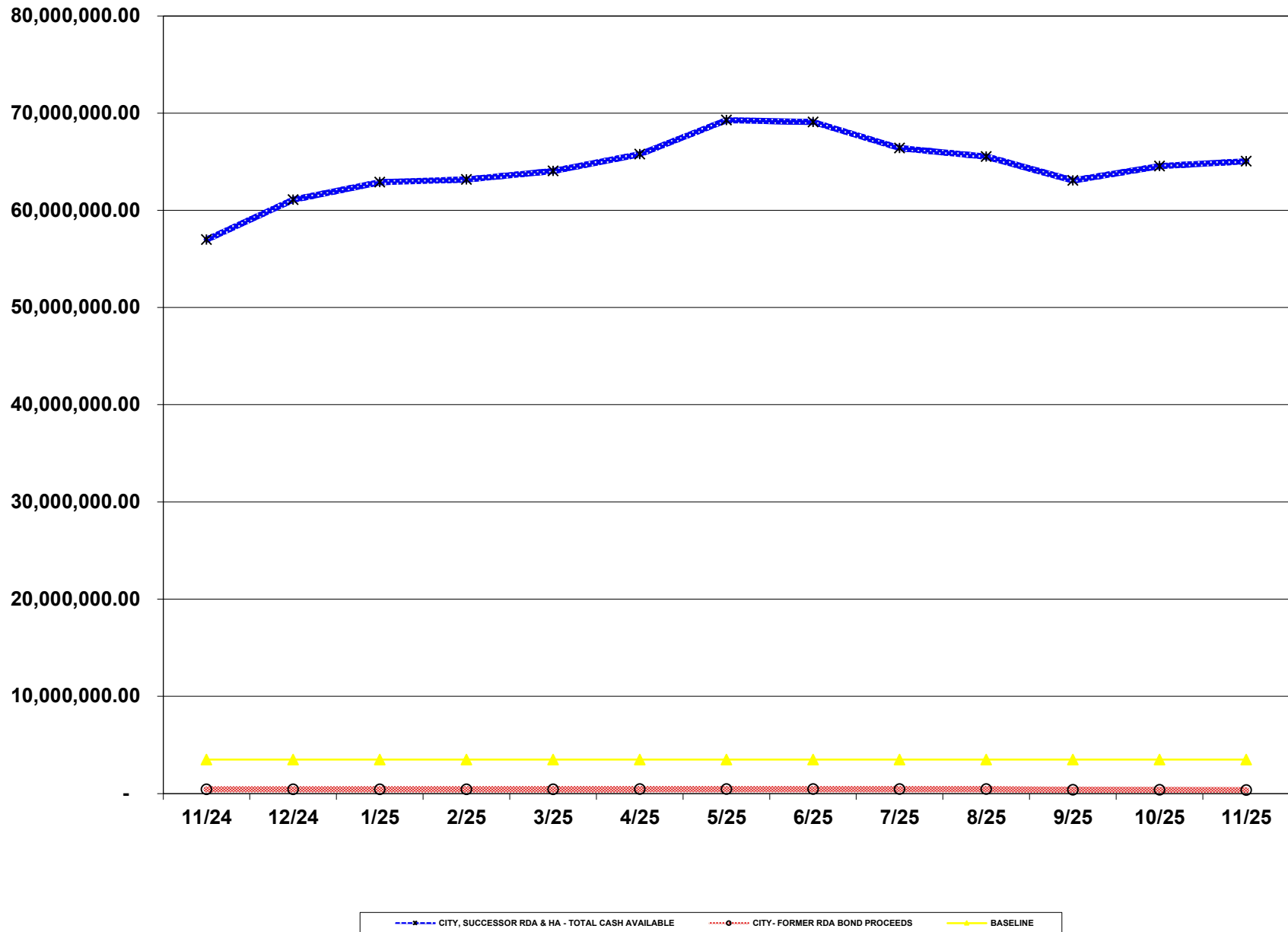
CHANGE +/-	<u>\$ 502,873.38</u>
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All investments are in accordance with the City Investment Policy, and as such, sufficient funds are available to meet the cash flow requirements of Loma Linda, including the next thirty days' obligations.

Sonia Fabela

Treasurer

CITY OF LOMA LINDA
MONTHLY TREASURER'S REPORT 11/2024-11/2025





**Regular City Council, Housing Authority, and Successor
Agency Joint Meeting Staff Report**

D. Accept the Fire Department's Activity Report - November 2025 (Fire) [CC]

Meeting	Agenda Group
Tuesday, December 9, 2025, 7:00 PM	Consent Calendar Item: 5D.
From	Via
Nataly Alvizar, Executive Aide	Dan Harker, Fire Chief

RECOMMENDATION:

It is recommended that the City Council receive the report for filing.

Attachments

[November 2025 Fire Activity Report.pdf](#)

SUBJECT: November 2025 Fire Department Activity Report

Operations Division:

The Fire Department's Operations Division responded to 419 incidents in November 2025. There were 26 calls/incidents given or received in Mutual/Automatic Aid. The alarm types are broken down as follows:

Fire & Rescue	Month		YTD	
Medical Aid (MA)	293	69.9%	3413	67.30%
Traffic Collision (TC)	8	1.9%	104	2.20%
MA + TC	301	71.8%	3517	69.50%
Hazardous Conditions	5	2.40%	27	0.70%
Hazardous Material	0	0.40%	7	0.40%
Public Assistance	14	6.90%	233	5.50%
Rescue	1	0.90%	13	0.60%
Structure Fire	1	2.10%	43	1.00%
Cooking	1	0.00%	13	0.10%
Vegetation Fire	0	0.40%	14	0.70%
Vehicle Fire	0	0.00%	9	0.10%
Refuse Fire	3	1.10%	53	1.40%
All Fires	5	3.60%	132	3.30%
Good Intent/Dispatched & Cancelled Enroute	37	8.8%	404	8.2%
Fire Alarm Activation*	30	7.2%	258	5.2%

*Note: Includes accidental activation, burnt food, system malfunction, malicious, etc.



**Regular City Council, Housing Authority, and Successor
Agency Joint Meeting Staff Report**

E. Adopt City Council Bill R-2025-42 - A Resolution Authorizing Submittal of Claim to San Bernardino County Transportation Authority (SBCTA) for Transportation Development Act (TDA) Funds (Public Works) [CC]

Meeting	Agenda Group
Tuesday, December 9, 2025, 7:00 PM	Consent Calendar Item: 5E.
To	From
City Council	Jeff Peterson, Associate Engineer
Via	
T Jarb Thaipejr, City Manager	

RECOMMENDATION:

It is recommended that City Council adopt Council Bill #R-2025-42, authorizing filing of the Transportation Development Act (TDA), Article 3, Claim form and submitting reimbursement requests throughout the duration of the project. Resolution Title:

- A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, AUTHORIZING SUBMITTAL OF A CLAIM TO SAN BERNARINO COUNTY TRANSPORATION AUTHORITY (SBCTA) FOR TRANSPORTATION DEVELOPMENT ACT (TDA) ARTICLE 3 FUNDS FOR TRANSIT STOP ACCESS CITYWIDE PROJECT

BACKGROUND:

In November 2025 the City was notified of a TDA, Article 3, Transit Stop Access Program Accessibility Improvement Grant award of \$42,120. San Bernardino County Transportation Authority (SBCTA) identified the transit stops that qualified for the grant funding. The project includes six (6) bus stops within the city.

ANALYSIS:

The City has been notified that within six (6) months of funding award notification and before May 5, 2026, the City must submit a one-time claim form and Authorizing Resolution. The attached Council Bill is that resolution utilizing SBCTA model.

ENVIRONMENTAL IMPACT:

N/A

FINANCIAL IMPACT:

No financial impact at this time, however, when construction is awarded funding was available in expenditure Account No. 37-5360-8500, TDA Article 3 Fund.

Attachments

[TDA Article 3 Resolution 2025.pdf](#)

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, AUTHORIZING SUBMITTAL OF A CLAIM TO SAN BERNARDINO COUNTY TRANSPORTATION AUTHORITY (SBCTA) FOR TRANSPORTATION DEVELOPMENT ACT (TDA) ARTICLE 3 FUNDS FOR TRANSIT STOP ACCESS CITYWIDE PROJECT

WHEREAS, the Mills-Alquist-Deddeh Act (SB 325) was enacted by the California Legislature to improve existing public transportation services and encourage regional transportation coordination. Known as the Transportation Development Act (TDA) of 1971, this law provides funding to be allocated to transit and non-transit related purposes that comply with regional transportation plans; and

WHEREAS, TDA provides two funding sources, the Local Transportation Fund (LTF) and State Transit Assistance fund (STA); and

WHEREAS, LTF is derived from a ¼ cent of the general sales tax collected statewide and apportioned by population to areas within the county; and

WHEREAS, STA is derived from the statewide sales tax on diesel fuel, plus an additional vehicle registration fee authorized under Senate Bill 1, referred to as the State of Good Repair, and both are apportioned by the State Controller's Office 50% by population and 50% by transit operator revenues; and

WHEREAS, the San Bernardino County Transportation Authority (SBCTA) authorizes funding for a wide variety of transportation programs in San Bernardino County, including planning and program activities, pedestrian and bicycle facilities, community transit services, public transportation, and bus and rail projects to local transportation agencies through annual apportionment and allocation processes, and approves payments periodically throughout the year; and

WHEREAS, SBCTA awarded the City of Loma Linda TDA Article 3 grant funds in the amount of \$42,120 for development of the Citywide Transit Stop Access Project within the City of Loma Linda jurisdiction through a competitive "Call for Projects"; and

WHEREAS, TDA Article 3 grant funds are provided on a reimbursement basis; and

WHEREAS, SBCTA requires City of Loma Linda to submit a claim and request(s) for reimbursement; and

WHEREAS, submittal of the claim for TDA Article 3 funds must be first authorized by the City of Loma Linda City Council; and

WHEREAS, the Citywide Transit Stop Access Project award is over \$200,000, and is eligible for progress reimbursement, or under, and eligible for reimbursement at project completion; and

WHEREAS, SBCTA requires the designation of individuals authorized to certify Project completion; and

WHEREAS, the City Manager, or his designee, is authorized to certify project completion; and

NOW, THEREFORE, BE IT RESOLVED that the City Council of Loma Linda authorizes submittal of a claim for TDA Article 3 funds for the Citywide Transit Stop Access Project in the amount of \$42,120.

PASSED, APPROVED AND ADOPTED this 9th day of December 2025.

Ayes:

Noes:

Absent:

Abstain:

Phill Dupper, Mayor

ATTEST:

Lynette Arreola, City Clerk

STATE OF CALIFORNIA)

COUNTY OF SAN BERNARDINO)

JURISDICTION)

I, Lynette Arreola, City Clerk of the City of Loma Linda, California, do hereby certify Resolution No. ~~####-###~~ was duly and regularly adopted by the City Council of the City of Loma Linda, California, at a regular meeting thereof held on the 9th day of December, 2025, by the following vote

AYES:

NOES:

ABSTAIN:

ABSENT:

Dated this number day of month, year

Lynette Arreola
City Clerk



City of Loma Linda Regular City Council, Housing Authority, and Successor Agency Joint Meeting Staff Report

Approve Memorandum of Understanding (MOU) Extension with San Bernardino County Health Dept. for SB 1383 Edible Food Recovery Enforcement (Public Works) [CC]

Meeting	Agenda Group	
Tuesday, December 9, 2025, 7:00 PM	Consent Calendar	Item: 5F.
To	From	
City Council	Julia Loeffert, Executive Assistant	
Via		
T Jarb Thaipejr, City Manager		

RECOMMENDATION:

It is recommended that the City Council approve a Memorandum of Understanding extension with San Bernardino County Public Health Environmental Health Services for SB 1383 Edible Food Recovery Inspection and Enforcement.

BACKGROUND:

San Bernardino County Public Health Environmental Health Services currently inspects commercial edible food generators, i.e. restaurants and grocery stores. Staff has reached out to discover that County staff is open to including our SB 1383 edible food recovery inspection and enforcement State-mandated requirements with their existing inspection programs. This will include inspections, data gathering, and maintenance, education and outreach as well as possible enforcement actions.

ANALYSIS:

A typical Memorandum of Understanding has been drafted and reviewed by both the City and County, and found to be acceptable. Fees will be generated and collected by the County in accordance with the existing fee structure for the same work within the County. Any additional city-requested work item will be paid for by the City on an individual hourly fee basis as prescribed in the County Fee Ordinance for such category of services.

ENVIRONMENTAL IMPACT:

N/A

FINANCIAL IMPACT:

N/A

Attachments

[MOU-2025 Food Recovery - \(11-25-25\).pdf](#)

MEMORANDUM OF UNDERSTANDING

Between
San Bernardino County Department of Public Health
Environmental Health Services
And
City of Loma Linda
For
Environmental Health Services

December 09, 2025

This Memorandum of Understanding (MOU) is made and entered into by and between San Bernardino County Department of Public Health, Environmental Health Services Division ("County") and the City of Loma Linda ("City").

This MOU addresses the procedures to be followed by the County and the City for the provision of environmental health services in the City's incorporated areas.

IT IS HEREBY AGREED AS FOLLOWS:

WHEREAS, County desires to provide environmental health services in the areas designated below; and

WHEREAS, City desires the provision of environmental health services in the areas designated below; and

WHEREAS, County is qualified to provide the environmental health services designated below; and

WHEREAS, City desires that such services be provided by the County, and the County agrees to perform these services as set forth below;

NOW THEREFORE, County and City mutually agree to the following items and conditions:

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III.	CITY RESPONSIBILITIES	4
IV.	MUTUAL RESPONSIBILITIES	4
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ATTACHMENT

ATTACHMENT A – Schedule of Services

I. DEFINITIONS

- A. **COMMERCIAL EDIBLE FOOD GENERATOR:** Includes a Tier One or a Tier Two Commercial Edible Food Generator as defined in Section 33.1503 of San Bernardino County Code of Ordinances (“Code”) or as otherwise defined in 14 CCR Section 18982(a)(73) and (a)(74). For the purposes of this definition, Food Recovery Organizations and Food Recovery Services are not Commercial Edible Food Generators pursuant to 14 CCR Section 18982(a)(7).
- B. **EDIBLE FOOD:** Food intended for human consumption and collected or received from a Tier One or Tier Two Commercial Edible Food Generator. For the purposes of the Code or as otherwise defined in 14 CCR Section 18982(a)(18), “Edible Food” is not solid waste if it is recovered and not discarded. Nothing in the Code, or in 14 CCR, Division 7, Chapter 12 requires or authorizes the recovery of food that does not meet the food safety requirements of the California Retail Food Code.
- C. **EDIBLE FOOD RECOVERY:** Actions to collect, receive, and/or redistribute Edible Food for human consumption from Commercial Edible Food Generators that otherwise would be disposed.
- D. **ENFORCEMENT ACTION:** An action of the County or its Enforcement Officers to address non-compliance with the Code including, but not limited to, issuing administrative citations, fines, penalties, or using other remedies.
- E. **FOOD DISTRIBUTOR:** A company that distributes food to entities including, but not limited to, supermarkets and grocery stores.
- F. **FOOD FACILITY:** Has the same meaning as in Section 113789 of the Health and Safety Code.
- G. **FOOD RECOVERY:** Actions to collect and distribute food for human consumption that otherwise would be disposed, or as otherwise defined in 14 CCR Section 18982(a)(24).
- H. **FOOD RECOVERY ORGANIZATION:** An entity that engages in the collection or receipt of Edible Food from Commercial Edible Food Generators and distributes that Edible Food to the public for Food Recovery either directly or through other entities, including, but not limited to:
1. A food bank as defined in Section 113783 of the Health and Safety Code;
 - (a) A nonprofit charitable organization as defined in Section 113841 of the Health and Safety Code, and
 - (b) A nonprofit charitable temporary food facility as defined in Section 113842 of the Health and Safety Code.
 2. A Food Recovery Organization is not a Commercial Edible Food Generator for the purposes of the Code and implementation of 14 CCR, Division 7, Chapter 12 pursuant to 14 CCR Section 18982(a)(7).
- I. **FOOD RECOVERY SERVICE:** A person or entity that collects and transports Edible Food from a Commercial Edible Food Generator to a Food Recovery Organization or other entities for Food Recovery. A Food Recovery Service is not a Commercial Edible Food Generator for the purposes of the Code and implementation of 14 CCR, Division 7, Chapter 12 pursuant to 14 CCR Section 18982(a)(7).
- J. **INSPECTION:** For the purposes of Edible Food Recovery, actions to review contracts and other records related to the recovery of Edible Food that may occur off-site via email and other forms of electronic communication, as well as the on-site review of an entity’s records and collection,

handling, and other procedures for the recovery of Edible Food to determine if the entity is complying with the requirements of the Code.

II. COUNTY RESPONSIBILITIES

- A. The County will provide to the City those specific services selected from this list and as set forth in San Bernardino County Code of Ordinances Title 3, Division 3, Chapter 15, as provided in the Schedule of Services (Attachment A).
1. Identify, confirm, and notify entities that meet the definitions of Commercial Edible Food Generators, Food Recovery Organizations, or Food Recovery Services, as agreed by the City
 2. Conduct inspections of Commercial Edible Food Generators to monitor compliance with SB 1383 requirements and gather data for the City's reporting purposes during inspections.
 3. Conduct inspections of Food Recovery Organizations and Food Recovery Services to monitor compliance with SB 1383 requirements and gather data to determine the capacity to accept edible food donations during inspections.
 4. Maintain up-to-date information available to the City regarding Food Recovery Organizations, Food Recovery Services, and Commercial Edible Food Generators within its the City upon request.
 5. Conduct education and outreach to the City, Commercial Edible Food Generators, Food Recovery Organizations and Food Recovery Services regarding the requirements set forth in the SB 1383 regulations.
 6. Conduct enforcement action to address non-compliance including, but not limited to, issuing administrative citations, notice of violation, fines, penalties, or using other remedies.
- B. During the term of this MOU, the County Enforcement Officers and their deputies shall exercise the same powers and duties, including methods of enforcement, within the jurisdiction of the City as are conferred upon such officers by law as County officers. The County officers and their deputies shall enforce all provisions of the County Code relating to those services provided.
- C. For purposes of this MOU, the jurisdiction of the City encompasses only the incorporated areas of the City.

III. CITY RESPONSIBILITIES

- A. The City will compensate the County as provided in Fiscal Provisions (Section V).
- B. If the City does not agree with the County's identification of an entity as a Commercial Edible Food Generator, Food Recovery Organization, or Food Recovery Service, the City will notify the County in writing
- C. Upon discovery, the City will notify the County of any Commercial Edible Food Generators, Food Recovery Organizations, and Food Recovery Services not previously identified by the County including, but not limited to, large events, large venues, state agencies, and non-local entities.
- D. The City will increase edible food capacity if inspection data provided by the County indicates insufficient capacity available to commercial edible food generators within the City.

- E. Regarding matters related to compliance with SB 1383 regulations, the City will act as primary point-of-contact with California Department of Resources Recycling and Recovery (CalRecycle).

IV. MUTUAL RESPONSIBILITIES

- A. In the performance of this MOU, County, its agents and employees, shall act in an independent capacity and not as officers, employees, or agents of this City.

- B. Indemnification

1. The City agrees to indemnify, defend, and hold harmless the County and its officers, employees, agents, and volunteers from any and all claims, actions, losses, damages, and/or liability arising out of its negligent acts or omissions in performing its obligations under this MOU.
2. The County agrees to indemnify, defend, and hold harmless the City, its officers, agents, and volunteers from any and all claims, actions or losses, damages and/or liability resulting from the County's negligent acts or omissions in performing its obligations under this MOU.
3. In the event the County and City are found to be comparatively at fault for any claim, action, loss, or damage which results from their respective obligations under this MOU, the County and City shall each indemnify the other to the extent of its comparative fault or negligence.

- C. Insurance

1. County and City are authorized self-insured public entities for purposes of Professional Liability, General Liability, Automobile Liability, and Worker's Compensation and warrant that through their respective programs of self-insurance, they have adequate coverage or resources to protect against liabilities arising out of the performance of the terms and conditions of this MOU.
2. The City shall require the carriers of required coverages to waive all rights of subrogation against the County, its officers, employees, agents, volunteers, contractors, and subcontractors. All general or auto liability insurance coverage provided shall not prohibit the City or the City's employees or agents from waiving the right of subrogation prior to a loss or claim. The City hereby waives all rights of subrogation against the County.
3. Any and all deductibles or self-insured retentions in excess of \$10,000 shall be declared to, and approved by, each party's Risk Management.

V. FISCAL PROVISIONS

- A. City and County agree that all fees and revenue, including citation penalties and late fees, collected by the County for services performed hereunder, including the issuance of permits, the conducting of inspections and so forth, shall be retained by the County as payment for the services provided to City under the terms of this MOU. Fees shall be charged in accordance with the County Fee Ordinance, which may be amended from time to time. The current County Fee Ordinance shall be provided to City.
- B. Any additional services requested by City to be performed by County shall be performed at an additional cost and in a manner mutually agreed upon by the City and County prior to the rendering of services. City shall reimburse County for additional services at the hourly rate prescribed in the County Fee Ordinance for such category of services.

VI. TERM

This MOU shall be effective upon execution by all parties and terminate on December 31, 2030.

VII. EARLY TERMINATION

This MOU may be terminated without cause by either party by serving a written notice to the other party thirty (30) days in advance of termination. The Director of Public Health is authorized to exercise the County's rights with respect to any termination of this MOU.

VIII. GENERAL PROVISIONS

- A. When notices are required to be given pursuant to this MOU, the notices shall be in writing and mailed to the following respective addresses listed below.

City: City of Loma Linda
 25541 Barton Road
 Loma Linda, CA, 92354

County: San Bernardino County
 Environmental Health Services
 385 N. Arrowhead Avenue 2nd
 floor San Bernardino, CA
 92415-0160

- B. Any alternations, variations, modifications, or waivers of provisions of the MOU, unless specifically allowed in the MOU, shall be valid only when they have been reduced to writing, duly signed and approved by the Authorized Representatives of both parties as an amendment to this MOU. No oral understanding or MOU not incorporated herein shall be binding on any of the parties hereto.

IX. CONCLUSION

- A. This MOU, consisting of seven (7) pages and Attachment A, is the full and complete document describing services to be rendered by County to City, including all covenants, conditions, and benefits.
- B. The signatures of the parties affixed to this MOU affirm that they are duly authorized to commit and bind their respective institutions to the terms and conditions set forth in this document.
- C. This MOU may be executed in any number of counterparts, each of which so executed shall be deemed to be an original, and such counterparts shall together constitute one and the same MOU. The parties shall be entitled to sign and transmit an electronic signature of this MOU (whether by facsimile, PDF or other email transmission), which signature shall be binding on the party whose name is contained therein. Each party providing an electronic signature agrees to promptly execute and deliver to the other party an original signed contract upon request.

SAN BERNARDINO COUNTY

►

Department of Public Health Director

Dated: _____

City of Loma Linda

(Print or type name of corporation, company, contractor, etc.)

By ►

(Authorized signature - sign in blue ink)

Name **Phillip Dupper**

(Print or type name of person signing contract)

Title **Mayor**

(Print or Type)

Dated: **12/09/2025**

Address **25541 Barton Road**
Loma Linda, CA 92354

FOR COUNTY USE ONLY

Approved as to Legal Form

►

Adam Ebright, Deputy County Counsel

Date _____

►

Date _____

►

Date _____

Attachment A: Schedule of Services

The County agrees to perform these services as set forth below

1. Conduct education and outreach to City, Commercial Edible Food Generators, Food Recovery Organizations and Food Recovery Services regarding the requirements set forth by SB 1383, now the Code.
2. Conduct inspections of Commercial Edible Food Generators to monitor compliance with the Code and SB 1383 requirements and to gather data for the City's reporting purposes during inspections.
 - a. Verify Commercial Edible Food Generators, Food Recovery Organizations and Food Recovery Services arrange and maintain contracts or written agreements outlining terms for edible food donation and acceptance.
 - b. Verify Commercial Edible Food Generators, Food Recovery Organizations, and Food Recovery Services keep required records including a list of food recovery partners, the name and contact information of food recovery partners, types of foods that will be collected or self-hauled, the quantity of food per month, in pounds, that will be collected or self-hauled, and the established frequency.
 - c. Verify Commercial Edible Food Generators have established an employee edible food recovery training program and maintain records of employee training.
 - d. Verify that Edible Food capable of being recovered by a Food Recovery Organization or Food Recovery Service is not intentionally spoiled.
3. Obtain data from Food Recovery Organizations and Food Recovery Services during inspections to determine the capacity to accept edible food donations, including:
 - a. Names, telephone numbers, and types of Food Recovery Organizations and Food Recovery Services within the City.
 - b. Quantity, in pounds, of Edible Foods recovered from Commercial Edible Food Generators.
4. Maintain up-to-date information available to the City regarding Food Recovery Organizations, Food Recovery Services and Commercial Edible Food Generators within the City.
5. Conduct enforcement action to address non-compliance including, but not limited to, issuing Administrative Citations, Notices of Violation, fines, penalties, or other remedies available to the County.



Regular City Council, Housing Authority, and Successor Agency Joint Meeting Staff Report

G. Adopt Council Bill #R-2025-43 - Approving an Extension of Adopted Urgency Resolution No. 3277 that Adopts the Fee Study Update Report (November 2025) and Establishes New and Updated Fees for City Services to be effective immediately for an additional 30 days (Community Development) [CC]

Meeting	Agenda Group
Tuesday, December 9, 2025, 7:00 PM	Consent Calendar Item: 5G.
To	From
City Council	T Jarb Thaipejr, City Manager
Via	
Lorena Matarrita, Community Development Director	

RECOMMENDATION

It is recommended that City Council adopt Council Bill #R-2025-43 – The extension of Urgency Resolution No. 3277, adopting the Fee Study Update report dated November 2025, establishing new and updated fees for city services, and repealing resolution No. 3171. These fees were effective immediately and will continue to be effective for another 30 days until the required 60-day waiting period is complete. Resolution Title:

- AN EXTENSION TO AN URGENCY RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, ADOPTING THE FEE STUDY UPDATE REPORT DATED NOVEMBER 2025, ESTABLISHING NEW AND UPDATED FEES FOR CITY SERVICES, AND REPEALING RESOLUTION NO. 3171. THESE FEES WENT INTO EFFECT IMMEDIATELY.

BACKGROUND AND SUMMARY

On November 18, 2025, the City Council adopted Resolution No. 3276 and Urgency Resolution No. 3277 for the Fee Study Update Report (November 2025) and established new and updated fees for City services.

Typically, there is a mandatory 60-day waiting period before the fees go into effect, unless an urgency resolution, valid for 30 days, is adopted making certain findings regarding the urgency being claimed. The resolution must be re-adopted at the end of the first period (and possibly at the end of the second period, depending on City Council meeting dates) to cover the next 30 days and, therefore, the entire 60-day waiting period. Fees adopted by an urgency resolution go into effect immediately.

Resolution No. 3277 was an urgency measure that was adopted in order to allow the user fees to go into effect immediately and for 30 days. This Staff Report and extension of urgency resolution will allow an additional 30 days for the fees to remain in effect, therefore completing the entire 60-day waiting period.

The findings have been included in the attached resolution.

FINANCIAL IMPACT

Adoption of the Fee Study Update and recommended fee schedule potentially could provide the necessary funding to cover most service costs by user payer which comes out to approximately \$314,400 in additional new revenue. Projected revenue will be adjusted during the mid-year review for the 2025-2026 fiscal year and in the following budget years.

Attachments

[Attachment A - Resolution Extend Urgency Fee Study Update 2025.pdf](#)

[Fee Study - Adopted Nov 18 2025.pdf](#)

RESOLUTION NO.

AN EXTENSION OF AN ADOPTED URGENCY RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, ADOPTING THE FEE STUDY UPDATE REPORT DATED NOVEMBER 2025, ESTABLISHING NEW AND UPDATED FEES FOR CITY SERVICES, AND REPEALING RESOLUTION NO. 3171. THESE FEES WENT INTO EFFECT IMMEDIATELY.

This Resolution extends and amends the Urgency Resolution No. 3277 adopted on November 18, 2025, that adopted the Fee Study Update Report and established new and update fees for City Services.

WHEREAS, pursuant to the provisions of the California Constitution and the laws of the State of California, the City is authorized to adopt and impose user and regulatory fees and charges for the services it provides; and

WHEREAS, Article XIII B of the State Constitution addresses all city revenues and states that fee services cannot exceed the costs reasonably borne by the City providing the service; and

WHEREAS, pursuant to Government Code Section No. 66016, the specific fees to be charged for services must be adopted by the City Council by ordinance or resolution, after providing notice and holding a public hearing; and

WHEREAS, the last Fee Study was adopted on May 9, 2023 by urgency resolution, with the fees taking effect immediately; and

WHEREAS, since that time, costs for providing City services have increased significantly, resulting in under-recovery of expenses for application review services, and several new permits and services have been established; and

WHEREAS, it is therefore necessary to amend and update the City's fee schedule to ensure that charges more accurately reflect the actual cost of providing such services; and

WHEREAS, the City has conducted an extensive and exhaustive analysis of its services, the costs of providing those services, the beneficiaries of those services, and the revenues produced by those paying fees and charges for certain services; and

WHEREAS, the recommended fees are outlined in the Fee Study Update for the City of Loma Linda, dated November 2025, and set forth in Exhibit A; and

WHEREAS, pursuant to California Government Code Section 6062a, a general explanation of the proposed schedule of fees and charges was published in a local newspaper on November 6, 2025, as required by law; and public notices were duly posted at three locations throughout the City on November 6, 2025; and a written copy of the notice was also provided on November 4, 2025, at least fourteen (14) days prior to the public hearing, to all individuals who had submitted written requests for such notice; and

WHEREAS, notice of public hearing has been provided, oral and written presentation made and received, and the required public hearing held on November 18, 2025, and

WHEREAS, all requirements of California Government Code Section 66000 et seq. are hereby found to have been complied with; and

WHEREAS, the ordinance or resolution shall be effective no sooner than 60 days following the final action on the adoption of the increase in the fees and charges unless an urgency measure is considered for adoption by City Council pursuant to Government Code Section 66017; and

WHEREAS, pursuant to California Government Code Section 66017(b), the legislative body of a local agency may adopt an urgency measure as an interim authorization for an increase in a fee or charge, to protect the public health, welfare and safety; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LOMA LINDA DOES RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. Adoption of Study. The City Council hereby approves and adopts the Fee Study Update for the City of Loma Linda, dated November 2025, that was prepared by Revenue and Cost Specialists, LLC; it shall serve as the basis for calculating and collecting the user fees and established charges for city services. The fees and charges are set forth in Exhibit A, attached hereto and incorporated herein by reference.

SECTION 2. Urgency Findings. The Urgency Resolution is adopted as an urgency measure pursuant to Government Code Section 66017(b) and is justified based upon the recitals herein, all evidence in the record, and on the following findings:

- a. The City Council finds and determines that Fee Study Update is consistent with City ordinances, Government Code Section No. 66000 et. seq., and the California Constitution. The Study defines each fee and demonstrates a reasonable relationship between the cost and fee of services that the City provides; and
- b. Many of the City's existing fees have not been updated for several years. During that time, costs have increased significantly, resulting in under-recovery of expenses for many application review services. In addition, new fees for recently established permits and services are necessary to ensure cost recovery and fiscal sustainability.
- c. Based on the staff report accompanying this resolution, which is incorporated as part of this resolution, the fees established and revised by this resolution do not exceed the estimated reasonable cost of providing the services for which the fee is charged and in fact, in many cases they are less than the actual cost of services.
- d. There is a current and immediate threat to the public health, welfare and safety in that the City will be receiving applications for significant development projects in the next 60 days and the increased user fees are necessary to process the requests effectively. Without the new fees effective during the interim period, the entity or person filing a city application or requesting a specific city service would avoid the responsibility to pay their fair share of costs necessary to process their requests. In addition, without the new fees, the City's ability to process those applications and fund implementation of the General Plan would be compromised.

- e. These threats to public health, safety and welfare justify adoption of this resolution as an urgency measure to be effective immediately upon adoption by a four-fifths vote of the City Council.

SECTION 3. Rescission of prior user fees. The adoption of this resolution shall have the effect of rescinding and repealing all previous resolutions establishing applicable user fees for City services in the City.

SECTION 4. Environmental Exemption. The approval of the Fee Study Update, dated November 2025, and the adoption of the updated fee schedules specified in this resolution, was reviewed in accordance with the criteria contained in the California Environmental Quality Act (CEQA) and the State CEQA Guidelines. The Fee Study Update does not constitute a “project” pursuant to CEQA Guidelines Section No. 15378 (b)(4) which applies to proposals that create a government funding mechanism or other fiscal activity and do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

SECTION 5. Severability. If any action, subsection, sentence, clause or phrase of this resolution or the imposition of a user fee for any service described in the Study or the application thereof to any person or circumstance shall be held invalid or unconstitutional by a court of competent jurisdiction, such invalidity shall not affect the validity of the remaining portions of this resolution and other fees levied by this resolution that can be given effect without the invalid provisions or application of fees.

SECTION 6. Effective Date. This urgency resolution was adopted by the necessary four-fifths (4/5) vote of the City Council pursuant to Government Code Section 66017 and shall become effective immediately upon its adoption and shall be effective for 30 days unless extended by the City Council for an additional 30 days.

SECTION 7. Certification. The City Clerk shall certify as to the passage and adoption of this resolution and shall cause the same to be posted at the designated locations in the City.

PASSED, APPROVED, AND ADOPTED this 9th day of December 2025 by the attached certified vote:

Phillip Dupper, Mayor

ATTEST:

Lynette Arreola, City Clerk

Exhibit A: Fee Study Update

CERTIFIED VOTE

I, Lynette Arreola, City Clerk of the City of Loma Linda, State of California, do hereby certify that the foregoing Resolution No. XXXX was duly adopted by the City Council at a meeting thereof held on the 9th day of December 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF I have hereto set my hand or affixed the Seal of the City of Loma Linda this 9th day of December 2025.

Lynette Arreola, City Clerk
City of Loma Linda

**Fee Study Update
for the
City of Loma Linda**

NOVEMBER 2025

ADOPTED

**November 18, 2025, by City Council
Document Exhibit to
Resolution Nos. 3276 and 3277**



Revenue & Cost Specialists

**1519 East Chapman Ave, Suite C
Fullerton, CA 92831**

www.revenuecost.com
(714) 992-9020

RESOLUTION NO. 3276

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, TO ADOPT THE FEE STUDY UPDATE REPORT DATED NOVEMBER 2025, ESTABLISHING NEW AND UPDATED FEES FOR CITY SERVICES, AND REPEALING RESOLUTION NO. 3170

WHEREAS, pursuant to the provisions of the California Constitution and the laws of the State of California, the City is authorized to adopt and impose user and regulatory fees and charges for the services it provides; and

WHEREAS, Article XIIB of the State Constitution addresses all city revenues and states that fee services cannot exceed the costs reasonably borne by the City providing the service; and

WHEREAS, pursuant to Government Code Section No. 66016, the specific fees to be charged for services must be adopted by the City Council by ordinance or resolution, after providing notice and holding a public hearing; and

WHEREAS, the last Fee Study was adopted on May 9, 2023, by urgency resolution, with the fees taking effect immediately; and

WHEREAS, since that time, costs for providing City services have increased significantly, resulting in under-recovery of expenses for application review services, and several new permits and services have been established; and

WHEREAS, it is therefore necessary to amend and update the City's fee schedule to ensure that charges more accurately reflect the actual cost of providing such services; and

WHEREAS, the City has conducted an extensive and exhaustive analysis of its services, the costs of providing those services, the beneficiaries of those services, and the revenues produced by those paying fees and charges for certain services; and

WHEREAS, the recommended fees are outlined in the Fee Study Update for the City of Loma Linda, dated November 2025, and set forth in Exhibit A; and

WHEREAS, pursuant to California Government Code Section 6062a, a general explanation of the proposed schedule of fees and charges was published in a local newspaper on November 6, 2025, as required by law; and public notices were duly posted at three locations throughout the City on November 6, 2025; and a written copy of the notice was also provided on November 4, 2025, at least fourteen (14) days prior to the public hearing, to all individuals who had submitted written requests for such notice; and

WHEREAS, notice of public hearing has been provided, oral and written presentation made and received, and the required public hearing held on November 18, 2025; and

WHEREAS, all requirements of California Government Code Section 66000 et seq. are hereby found to have been complied with; and

WHEREAS, the ordinance or resolution shall be effective no sooner than 60 days following the final action on the adoption of the increase in the fees and charges unless an urgency measure is considered for adoption by City Council pursuant to Government Code Section 66017; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LOMA LINDA DOES RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. Findings. The City Council finds and determines that Fee Study Update and the proposed fees therein are consistent with City ordinances, Government Code Section No. 66000 et. seq., and the California Constitution. The Study determined that the fees therein do not exceed the estimated reasonable cost of providing the service for which the fee is charged. The City Council further finds and determines that the fees are reasonable, fair, and equitable in nature and proportionately representative of the costs incurred by the City in providing the service.

SECTION 2. Approval of the Fee Study Update and adoption of the proposed fees. The City Council hereby approves and adopts the Fee Study Update, prepared by Revenue and Cost Specialists, LLC, dated November 2025. It shall serve as the basis for various City services and user fees.

SECTION 3. Rescission of prior user fees. The adoption of this resolution shall have the effect of rescinding and repealing all previous resolutions establishing applicable user fees for City services in the City.

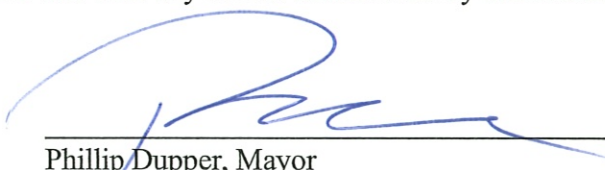
SECTION 4. Environmental Exemption. The approval of the Study and the adoption of the updated fee schedule specified in this Resolution, was reviewed in accordance with the criteria contained in the California Environmental Quality Act (CEQA) and the State CEQA Guidelines. The Fee Study Update does not constitute a "project" pursuant to CEQA Guidelines Section No. 15378 (b)(4) which applies to proposals that create a government funding mechanism or other fiscal activity and do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

SECTION 5. Severability. If any action, subsection, sentence, clause or phrase of this resolution or the imposition of a user fee for any service described in the Study or the application thereof to any person or circumstance shall be held invalid or unconstitutional by a court of competent jurisdiction, such invalidity shall not affect the validity of the remaining portions of this resolution and other fees levied by this resolution that can be given effect without the invalid provisions or application of fees.

SECTION 6. Effective Date. This resolution shall become effective 60 days after its adoption.

SECTION 7. Certification. The City Clerk shall certify as to the passage and adoption of this resolution and shall cause the same to be posted at the designated locations in the City.

PASSED, APPROVED, AND ADOPTED this 18th day of November 2025 by the attached certified vote:


Phillip Dupper, Mayor

ATTEST:

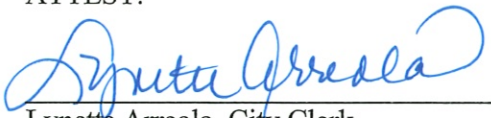

Lynette Arreola, City Clerk

EXHIBIT A: User Fee Study

CERTIFIED VOTE

I, Lynette Arreola, City Clerk of the City of Loma Linda, State of California, do hereby certify that the foregoing Resolution No. 3276 was duly adopted by the City Council at a meeting thereof held on the 18th day of November 2025, by the following vote:

AYES: Dailey, Dupper, Rigsby, Spencer

NOES: None

ABSENT: Popescu

ABSTAIN: None

IN WITNESS WHEREOF I have hereto set my hand or affixed the Seal of the City of Loma Linda this 18th day of November 2025.



Lynette Arreola, City Clerk
City of Loma Linda

RESOLUTION NO. 3277

AN URGENCY RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, TO ADOPT THE FEE STUDY UPDATE REPORT DATED NOVEMBER 2025, ESTABLISHING NEW AND UPDATED FEES FOR CITY SERVICES, AND REPEALING RESOLUTION NO. 3171. THESE FEES SHALL BECOME EFFECTIVE IMMEDIATELY.

WHEREAS, pursuant to the provisions of the California Constitution and the laws of the State of California, the City is authorized to adopt and impose user and regulatory fees and charges for the services it provides; and

WHEREAS, Article XIII B of the State Constitution addresses all city revenues and states that fee services cannot exceed the costs reasonably borne by the City providing the service; and

WHEREAS, pursuant to Government Code Section No. 66016, the specific fees to be charged for services must be adopted by the City Council by ordinance or resolution, after providing notice and holding a public hearing; and

WHEREAS, the last Fee Study was adopted on May 9, 2023 by urgency resolution, with the fees taking effect immediately; and

WHEREAS, since that time, costs for providing City services have increased significantly, resulting in under-recovery of expenses for application review services, and several new permits and services have been established; and

WHEREAS, it is therefore necessary to amend and update the City's fee schedule to ensure that charges more accurately reflect the actual cost of providing such services; and

WHEREAS, the City has conducted an extensive and exhaustive analysis of its services, the costs of providing those services, the beneficiaries of those services, and the revenues produced by those paying fees and charges for certain services; and

WHEREAS, the recommended fees are outlined in the Fee Study Update for the City of Loma Linda, dated November 2025, and set forth in Exhibit A; and

WHEREAS, pursuant to California Government Code Section 6062a, a general explanation of the proposed schedule of fees and charges was published in a local newspaper on November 6, 2025, as required by law; and public notices were duly posted at three locations throughout the City on November 6, 2025; and a written copy of the notice was also provided on November 4, 2025, at least fourteen (14) days prior to the public hearing, to all individuals who had submitted written requests for such notice; and

WHEREAS, notice of public hearing has been provided, oral and written presentation made and received, and the required public hearing held on November 18, 2025, and

WHEREAS, all requirements of California Government Code Section 66000 et seq. are hereby found to have been complied with; and

WHEREAS, the ordinance or resolution shall be effective no sooner than 60 days following the final action on the adoption of the increase in the fees and charges unless an urgency measure is considered for adoption by City Council pursuant to Government Code Section 66017; and

WHEREAS, pursuant to California Government Code Section 66017(b), the legislative body of a local agency may adopt an urgency measure as an interim authorization for an increase in a fee or charge, to protect the public health, welfare and safety; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LOMA LINDA DOES RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. Adoption of Study. The City Council hereby approves and adopts the Fee Study Update for the City of Loma Linda, dated November 2025, that was prepared by Revenue and Cost Specialists, LLC; it shall serve as the basis for calculating and collecting the user fees and established charges for city services. The fees and charges are set forth in Exhibit A, attached hereto and incorporated herein by reference.

SECTION 2. Urgency Findings. The Urgency Resolution is adopted as an urgency measure pursuant to Government Code Section 66017(b) and is justified based upon the recitals herein, all evidence in the record, and on the following findings:

- a. The City Council finds and determines that Fee Study Update is consistent with City ordinances, Government Code Section No. 66000 et. seq., and the California Constitution. The Study defines each fee and demonstrates a reasonable relationship between the cost and fee of services that the City provides; and
- b. Many of the City's existing fees have not been updated for several years. During that time, costs have increased significantly, resulting in under-recovery of expenses for many application review services. In addition, new fees for recently established permits and services are necessary to ensure cost recovery and fiscal sustainability.
- c. Based on the staff report accompanying this resolution, which is incorporated as part of this resolution, the fees established and revised by this resolution do not exceed the estimated reasonable cost of providing the services for which the fee is charged and in fact, in many cases they are less than the actual cost of services.
- d. There is a current and immediate threat to the public health, welfare and safety in that the City will be receiving applications for significant development projects in the next 60 days and the increased user fees are necessary to process the requests effectively. Without the new fees effective during the interim period, the entity or person filing a city application or requesting a specific city service would avoid the responsibility to pay their fair share of costs necessary to process their requests. In addition, without the new fees, the City's ability to process those applications and fund implementation of the General Plan would be compromised.

- e. These threats to public health, safety and welfare justify adoption of this resolution as an urgency measure to be effective immediately upon adoption by a four-fifths vote of the City Council.

SECTION 3. Rescission of prior user fees. The adoption of this resolution shall have the effect of rescinding and repealing all previous resolutions establishing applicable user fees for City services in the City.

SECTION 4. Environmental Exemption. The approval of the Fee Study Update, dated November 2025, and the adoption of the updated fee schedules specified in this resolution, was reviewed in accordance with the criteria contained in the California Environmental Quality Act (CEQA) and the State CEQA Guidelines. The Fee Study Update does not constitute a "project" pursuant to CEQA Guidelines Section No. 15378 (b)(4) which applies to proposals that create a government funding mechanism or other fiscal activity and do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

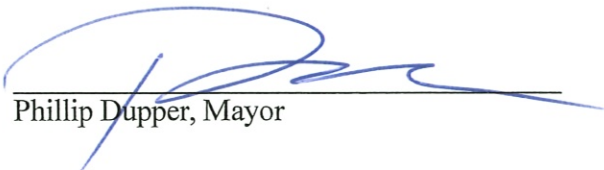
SECTION 5. Severability. If any action, subsection, sentence, clause or phrase of this resolution or the imposition of a user fee for any service described in the Study or the application thereof to any person or circumstance shall be held invalid or unconstitutional by a court of competent jurisdiction, such invalidity shall not affect the validity of the remaining portions of this resolution and other fees levied by this resolution that can be given effect without the invalid provisions or application of fees.

SECTION 6. Effective Date. This urgency resolution was adopted by the necessary four-fifths (4/5) vote of the City Council pursuant to Government Code Section 66017 and shall become effective immediately upon its adoption and shall be effective for 30 days unless extended by the City Council for an additional 30 days.

SECTION 7. Certification. The City Clerk shall certify as to the passage and adoption of this resolution and shall cause the same to be posted at the designated locations in the City.

PASSED, APPROVED, AND ADOPTED this 18th day of November 2025 by the attached certified vote:

ATTEST:


Phillip Dupper, Mayor

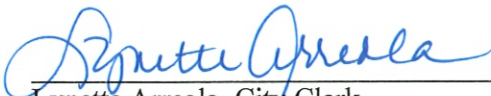

Lynette Arreola, City Clerk

Exhibit A: Fee Study Update

CERTIFIED VOTE

I, Lynette Arreola, City Clerk of the City of Loma Linda, State of California, do hereby certify that the foregoing Resolution No. 3277 was duly adopted by the City Council at a meeting thereof held on the 18th day of November 2025, by the following vote:

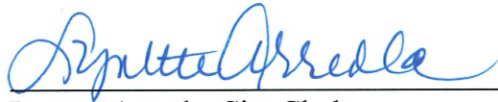
AYES: Dailey, Dupper, Rigsby, Spencer

NOES: None

ABSENT: Popescu

ABSTAIN: None

IN WITNESS WHEREOF I have hereto set my hand or affixed the Seal of the City of Loma Linda this 18th day of November 2025.



Lynette Arreola, City Clerk
City of Loma Linda



November 3, 2025

Mr. Jarb Thaipejr, City Manager
City of Loma Linda
25541 Barton Road
Loma Linda, CA 92354

Dear Mr. Thaipejr,

This Report is submitted pursuant to our contract with the City to perform a revenue and cost analysis and to develop a cost distribution and cost control system for the City for its services.

The motivation for this study is the need of both the City Council and City staff to maintain City's services at a level commensurate with the standards previously set by the City Council, and to maintain effective policy and management control of City services.

This Report provides currently useful information about the City's status on recovery of costs for all City services. In addition, it will assist in projecting and determining the future level and equity of these City services.

RCS wishes to thank all City department heads and staff for their assistance and cooperation extended to us during the accomplishment of our work, without whose aid this Report could not have been produced. The response, awareness and information gathered and supplied by numerous City employees make this Report the sound one we believe it to be.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Eric S. Johnson', with a stylized, flowing script.

Eric S. Johnson
President

EXECUTIVE SUMMARY

By acceptance of the Revenue & Cost Specialists (RCS) proposal, the City of Loma Linda decided to subject its fee-based services to detailed analysis dedicated toward seeking alternate, and more equitable, ways to finance City services provided to the community. Due to the various demands made of the City, it is essential that the City Council and management have complete information upon which to assess fees charged to the public for services provided. Schedule 1 at the end of this Executive Summary lists each service reviewed in this study. It indicates that the City could realize approximately \$314,100 in additional new revenue if the recommendations provided here are adopted and implemented.

Organization of Report. This Executive Summary explains RCS's philosophy concerning fee-based services and cost analysis with a discussion of Costs Generally Defined. The report then lists the Types of Costs included in our analysis and our General Recommendations.

COSTS GENERALLY DEFINED

The basic costs of operating any business are direct labor and employee benefits, direct materials, and overhead costs.

Determination of Costs. After the passage of Proposition 13, the California Taxpayers Association, the California Chamber of Commerce, the National Tax Limitation Committee and the California Association of Realtors put Proposition 4 before the voters. It was adopted by 74.3% of the voters of California on November 6, 1979, and became effective on July 1, 1980, retroactive to Fiscal Year 1978-79.

This proposition, which became Article XIII B of the State Constitution, addressed all city revenues and established a limit on the growth of tax revenues. Also, because of Proposition 4, fee services cannot exceed the "costs reasonably borne" by the City in providing the service. If the fee exceeds the cost, the excess fee is defined as a special tax, which Proposition 13 requires to be approved by two-thirds of the voters.

This report evaluates all recommended fees in accordance with Proposition 26 (California Constitution Article XIII C Section 1). Since each fee identified in this report meets one or more of the Proposition 26 exceptions to the definition of "tax," the City Council is authorized to approve the fees as recommended without seeking voter approval of a tax. The relevant Proposition 26 exceptions include recommended City fees that incorporate:

- The City's costs of providing a specific benefit to the payor
- The City's costs of providing a service or product to the payor

City of Loma Linda Fee Study Update

- The City's costs of regulation, such as licensing, permitting, investigating, inspecting, auditing, or enforcement.
- The value of City land authorized by the City for use by the payor
- A fine or penalty for a violation of law.

Principle Involved. A basic principle involved in this Report is the recognition of those full business costs as they are as defined by the authors of the Constitutional amendment, NOT just those costs which 1) the City might recognize and decide to budget; or 2) which it might decide to use in some other cost analysis methodology; or 3) that other jurisdictions not so complying might use; or 4) that some accounting or other consulting firm might decide it should use, based on some external, non-California legal requirements.

These cost elements have been determined in accordance with State law summarized above and applied to each and every fee-financed or fee-financeable service provided by the City. Thus a logical, legal, and Constitutionally-mandated cost-consciousness can now be applied to City operations.

TYPES OF COSTS

The following costs, identified above as part of "costs reasonably borne" by the Authors of Proposition 4, make up the cost detail found on the right-hand page in Appendix B for each service center.

Salaries and Wages

City government is in fact a service industry, and therefore, it is natural that salaries make up the largest single element of cost for most services.

Interview Process. In order to allocate the salaries, interviews were held, documents sought and researched, and reports and accounting records examined by RCS. The result was, in most cases, a percentage or hours distribution of individual employee personal services costs.

One hundred percent of the time of all City employees was distributed, including time spent on service not funded by fee revenue. In other words, everyone had to be someplace, all of their time. No judgments were made about what personnel should or might be doing. Their time was distributed to those service centers where the time was expended.

Employee Fringe Benefits

Since fractional time -- to as low as three minutes per unit of service or one-twentieth of a percent of the annual time of an employee has been allocated to service centers, fringe benefit costs also must be fractionalized to carefully and accurately distribute those ancillary personnel

City of Loma Linda Fee Study Update

costs.

The City finances numerous benefits for its employees, thereby incurring measurable costs for these items such as Retirement and Medical Benefits.

All of these costs are current operating expenses, and the amounts were isolated. Actual costs were determined and reduced to a percentage of salary for each of the positions.

Available Work-Hours. After the individual elements of cost for positions was compiled, the total cost for each position was divided by the number of available work-hours. Available work hours were calculated as the total possible work-hours in a year, 2,080, less the following away-from-work benefit hours:

- Holidays
- Vacations
- Sick Leave – 50% Usage
- Morning/Afternoon Breaks
- Start Up/Down Time

Using this approach the average number of available work-hours used was calculated as 1,619 hours per year for 40 hour a week positions and 2,456 hours per year for Fire shift positions.

Maintenance and Operation Costs

All maintenance and operation costs, including non-personnel expenses such as professional services, insurance, operating supplies etc., were derived from the 25-26 Council-approved budget and allocated via percentages or through actual allocation to each of the service centers identified in a department or division.

General and Departmental Overhead Costs

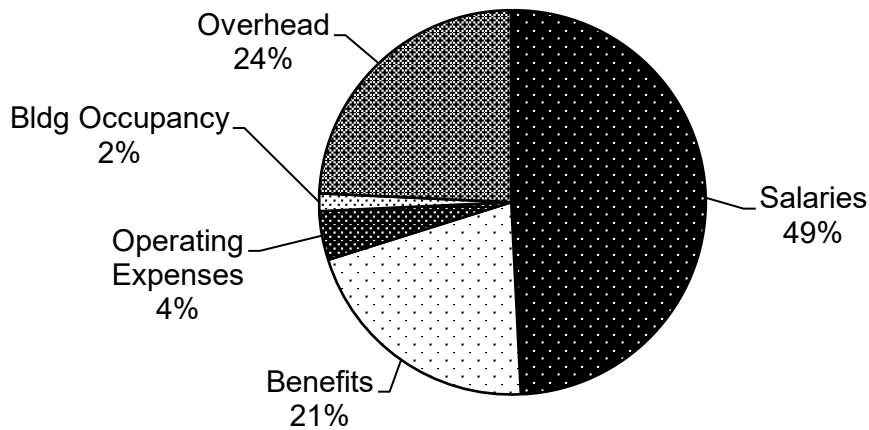
Overhead costs provide the vital glue that holds an organization together operationally and provide important coordinating capabilities. They also provide the day-to-day support services and facilities required for the organization to function effectively. RCS calculated overhead rates for General City and Departmental overhead costs.

Full Cost Distribution. The purpose of deriving overhead costs to apportion these amounts to direct service program costs. By adopting this method the City will be aware of its true costs and be able to emulate business methods. Article XIII B's (Proposition 4 of 1979) authors intended this, defining as part of "costs reasonably borne" a calculated "reasonable allocation for overhead and administration."

Fully Allocated Hourly Rates

All of the above items make up the fully allocated hourly rate which is calculated for each position in the City. The makeup of each component of the City-wide average fully allocated hourly rate is detailed in the chart below.

Fully Allocated Hourly Rate Components



Calculation of Revenues. Many of the revenues included in this Report are calculated based on the current fee and the number of projected units of service. This may be different than the current budgeted revenues due to changes to projected volume, which comes from looking at historic volume and estimates of current year levels.

City of Loma Linda Fee Study Update

GENERAL RECOMMENDATIONS

Adoption of Modifications to Current Fee Structure

It is recommended that the City Council adjust the fee schedule for the enumerated City services presented in Appendix A of this Report. Continued use of the "full business costing" concept will create consistency in the establishment of fees, and allow for timely adjustment to reflect changes in the cost of providing services. In addition, Recreation and Community Resources fees should be set by the market on an annual basis and should therefore not be included in the list of services that are increased annually by inflation.

Review of Suggested Recovery Rates

The City Council should review each service and the suggested recovery rate to determine how much of each service should be recovered through fees, and how much should be subsidized through the City's tax dollars. This review is very important because it gives City staff direction as to what the Council wants to subsidize and what it does not.

Consumer Price Index changes. In the years in between Fee Study Updates, the City should consider increasing the fees by an inflationary factor, such as the Consumer Price Index. This allows for small incremental increases to the fees so that there are not large changes when a Study is performed.

CONCLUSION

If all the recommendations and suggestions made in this Report are adopted, the City's financial picture would be improved. Also, far more equity between taxpayers and fee-payers, as well as fairness between property-related and non-property-related services could be secured, assisting in the City's continued financial stability into the future. The following Schedule 1 portrays the various services assessed during our analysis.

Appendix A – Summary of Current and Proposed Fees

Appendix A includes a summary of the current City fees matched up with the proposed fees for each service presented.

City of Loma Linda Fee Study Update

Appendix B - Detailed Worksheets

The substance of RCS's work effort on this project is primarily comprised of two different worksheets shown in the detail of this report (see Appendix B). The first, "Revenue and Cost Summary Worksheet" is on the left hand side. These worksheets include a description of the service, the current fee structure, the recommended recovery rate, and other pertinent information. Also included are the revenue and cost comparisons and suggestions for fee modifications.

Presented on the facing page, titled "Cost Detail Worksheet", is the worksheet which details the costs involved with each service. This page identifies those employees providing the service, the time spent, and their related costs.

Appendix C – Detail of Parking and Municipal Code Violations

The details of the current and proposed fines for Parking and Municipal Code Violations are included in Appendix C.

CITY OF LOMA LINDA
SUMMARY OF REVENUES, COSTS, AND SUBSIDIES
FISCAL YEAR 2025-2026

REF # (1)	SERVICE (2)	TOTAL FEE REVENUE (3)	TOTAL SERVICE COST (4)	TOTAL PROFIT/ (SUBSIDY) (5)	PCT. RECOVERY FROM FEES		POSSIBLE NEW REVENUE (8)	
					ACTUAL (6)	SUGGEST (7)		
S-001	BUILDING PLAN CHECK & INSPECTION	\$444,000	\$555,897	(\$111,897)	79.9%	100.0%	\$111,900	
S-001A	SIGN PERMIT - BUILDING	\$3,400	\$4,204	(\$804)	80.9%	100.0%	\$800	
S-001B	POOL PERMIT	\$11,490	\$14,209	(\$2,719)	80.9%	100.0%	\$2,700	
S-001C	RE-ROOF PERMIT	\$8,100	\$10,089	(\$1,989)	80.3%	100.0%	\$2,000	
S-001D	HVAC CHANGEOUT PERMIT	\$4,200	\$5,045	(\$845)	83.3%	100.0%	\$800	
S-001E	WATER HEATER PERMIT	\$2,800	\$3,363	(\$563)	83.3%	100.0%	\$600	
S-001F	SOLAR PHOTOVOLTAIC PERMIT	\$21,350	\$26,736	(\$5,386)	79.9%	100.0%	\$5,400	
S-002A	FIRE SPRINKLER PLAN CHECK/INSPECT	\$61,650	\$89,032	(\$27,382)	69.2%	100.0%	\$27,400	
S-002B	FIRE ALARM SYSTEM PLAN CHECK/INSP	\$42,540	\$59,868	(\$17,328)	71.1%	100.0%	\$17,300	
S-002C	FIXED FIRE PROTECT SYSTEM PC/INSP	\$0	\$0	\$0	0.0%	100.0%	\$0	(c)
S-002D	SOLAR SYSTEM FIRE PLAN CHECK/INSP	\$4,570	\$6,217	(\$1,647)	73.5%	100.0%	\$1,600	
S-002E	HYDRANT FLOW FIELD TEST	\$0	\$0	\$0	0.0%	100.0%	\$0	(c)
S-002F	UNDERGROUND PIPING PLAN CHECK/INSP	\$4,170	\$5,595	(\$1,425)	74.5%	100.0%	\$1,400	
S-002G	FIRE PUMP PLAN CHECK/INSPECTION	\$1,140	\$1,503	(\$363)	75.9%	100.0%	\$0	(a)
S-002H	STANDPIPE SYSTEM PLAN CHECK/INSPECT	\$705	\$947	(\$242)	74.5%	100.0%	\$0	(a)
S-003	FIRE PLAN CHECK REVISION	\$525	\$696	(\$171)	75.4%	100.0%	\$0	(a)
S-003A	ADDITIONAL FIRE PLAN CHECK/INSPECT	\$630	\$847	(\$217)	74.4%	100.0%	\$0	(a)
S-004	FIRE PLANNING/BUILDING PLAN REVIEW	\$68,990	\$105,915	(\$36,925)	65.1%	100.0%	\$36,900	
S-005	PLANNING VARIANCE REVIEW	\$5,800	\$5,714	\$86	101.5%	100.0%	\$0	(a)
S-006	APPEAL PROCESSING	\$4,655	\$9,471	(\$4,816)	49.2%	50.0%	\$100	
S-007	TIME EXTENSION REVIEW	\$11,050	\$10,892	\$158	101.5%	100.0%	(\$200)	
S-008	SPECIFIC PLAN REVIEW	\$43,000	\$45,349	(\$2,349)	94.8%	100.0%	\$0	(c)
S-008A	SPECIFIC PLAN AMENDMENT	\$7,980	\$7,878	\$102	101.3%	100.0%	\$0	(a)
S-009	CATEGORICAL EXEMPTION	\$0	\$0	\$0	0.0%	100.0%	\$0	(c)
S-009A	INITIAL STUDY REVIEW	\$6,225	\$5,910	\$315	105.3%	100.0%	\$0	(a)
S-009B	ENVIRONMENTAL IMPACT REPORT REVIEW	\$31,000	\$32,355	(\$1,355)	95.8%	100.0%	\$1,400	(b)
S-010	ZONE MAP CHANGE REVIEW	\$7,620	\$7,756	(\$136)	98.3%	100.0%	\$0	(a)
S-011	GENERAL PLAN AMENDMENT REVIEW	\$17,725	\$17,601	\$124	100.7%	100.0%	\$0	(a)
S-012	DEVELOPMENT AGREEMENT	\$6,600	\$7,120	(\$520)	92.7%	100.0%	\$0	(b)

CITY OF LOMA LINDA
SUMMARY OF REVENUES, COSTS, AND SUBSIDIES
FISCAL YEAR 2025-2026

REF # (1)	SERVICE (2)	TOTAL FEE REVENUE (3)	TOTAL SERVICE COST (4)	TOTAL PROFIT/ (SUBSIDY) (5)	PCT. RECOVERY FROM FEES		POSSIBLE NEW REVENUE (8)	
					ACTUAL (6)	SUGGEST (7)		
S-013	CONDITIONAL USE PERMIT	\$22,825	\$24,252	(\$1,427)	94.1%	100.0%	\$1,400	
S-013A	PRECISE PLAN OF DESIGN - MAJOR	\$38,015	\$32,602	\$5,413	116.6%	100.0%	(\$5,400)	
S-013B	CONDITION COMPL. REV/MITIG MONITOR	\$1,915	\$1,809	\$106	105.9%	100.0%	\$0	(a)
S-013C	CERTIFICATE OF APPROPRIATENESS	\$360	\$647	(\$287)	55.6%	100.0%	\$0	(a)
S-014	REVIEW OF MINOR VARIANCE	\$1,065	\$1,692	(\$627)	62.9%	50.0%	\$0	(a)
S-014A	MINOR MODIF. TO APPROVED PLAN	\$4,900	\$4,784	\$116	102.4%	100.0%	(\$100)	
S-015	PRELIMINARY DEVELOPMENT REVIEW	\$18,180	\$20,288	(\$2,108)	89.6%	100.0%	\$2,100	
S-016	CODE AMENDMENT REVIEW	\$7,170	\$6,663	\$507	107.6%	100.0%	\$0	(a)
S-017	REVIEW OF ANNEXATION REQUEST	\$32,900	\$34,219	(\$1,319)	96.2%	100.0%	\$0	(b)
S-018	REVIEW OF HOME OCCUPATION REQUEST	\$7,480	\$5,777	\$1,703	129.5%	100.0%	(\$1,700)	
S-018A	CERTIFICATE OF COMPLIANCE	\$1,030	\$1,164	(\$134)	88.5%	100.0%	\$0	(a)
S-019	LOT LINE ADJUSTMENT REQUEST	\$2,235	\$2,494	(\$259)	89.6%	100.0%	\$0	(a)
S-019A	SB9 LOT SPLIT MAP REVIEW	\$5,440	\$6,042	(\$602)	90.0%	100.0%	\$0	(a)
S-020	ZONING VERIFICATION LETTER	\$1,230	\$1,169	\$61	105.2%	100.0%	(\$100)	
S-020A	DIRECTOR'S DETERMINATION	\$890	\$501	\$389	177.6%	100.0%	\$0	(a)
S-020B	FENCE/WALL REVIEW	\$4,140	\$2,886	\$1,254	143.5%	100.0%	(\$1,300)	
S-021	PATIO/SMALL STRUCTURE REVIEW	\$9,000	\$6,273	\$2,727	143.5%	100.0%	(\$2,700)	
S-021A	LAND USE PERMIT	\$30,600	\$30,769	(\$169)	99.5%	100.0%	\$200	
S-021B	MASSAGE TECHNICIAN PERMIT	\$20	\$61	(\$41)	32.8%	100.0%	\$0	(a)
S-021C	MASSAGE BUSINESS PERMIT	\$1,590	\$1,231	\$359	129.2%	100.0%	\$0	(a)
S-022	SIGN PERMIT DESIGN REVIEW	\$5,550	\$5,534	\$16	100.3%	100.0%	\$0	
S-022A	MASTER SIGN PROGRAM REVIEW	\$10,690	\$7,630	\$3,060	140.1%	100.0%	(\$3,100)	
S-022B	TEMPORARY SIGN PERMIT	\$180	\$188	(\$8)	95.7%	100.0%	\$0	
S-023A	TENTATIVE PARCEL MAP REVIEW	\$8,660	\$7,384	\$1,276	117.3%	100.0%	\$0	(a)
S-024	TENTATIVE TRACT MAP REVIEW	\$20,444	\$18,813	\$1,631	108.7%	100.0%	\$0	(a)
S-024A	AMENDMENT TO APPROVED PLANS	\$12,220	\$10,988	\$1,232	111.2%	100.0%	\$0	(a)
S-024B	RE-ADDRESS PROCESSING	\$255	\$363	(\$108)	70.3%	100.0%	\$0	(a)
S-025	FINAL SUBDIVISION MAP CHECK	\$32,780	\$35,857	(\$3,077)	91.4%	100.0%	\$0	(a)
S-026	SUBDIVISION IMPROVEMENT PLAN CHECK	\$73,050	\$208,940	(\$135,890)	35.0%	100.0%	\$10,900	

CITY OF LOMA LINDA
SUMMARY OF REVENUES, COSTS, AND SUBSIDIES
FISCAL YEAR 2025-2026

REF # (1)	SERVICE (2)	TOTAL FEE REVENUE (3)	TOTAL SERVICE COST (4)	TOTAL PROFIT/ (SUBSIDY) (5)	PCT. RECOVERY FROM FEES		POSSIBLE NEW REVENUE (8)	
					ACTUAL (6)	SUGGEST (7)		
S-026A	STORMWATER POLLUTION PROTECT PLAN	\$2,085	\$3,000	(\$915)	69.5%	100.0%	\$900	
S-026B	WATER QUALITY MANAGEMENT PLAN	\$2,085	\$3,000	(\$915)	69.5%	100.0%	\$900	
S-027	IMPROVEMENT INSPECTION	\$72,800	\$130,244	(\$57,444)	55.9%	100.0%	\$10,900	
S-029	STREET VACATION REVIEW	\$7,000	\$7,651	(\$651)	91.5%	100.0%	\$0	(b)
S-030	REVIEW OF UTILITY REIMBURSEMENT AGM	\$2,165	\$3,312	(\$1,147)	65.4%	100.0%	\$0	(a)
S-031	PRECISE PLAN OF DESIGN - MINOR	\$15,890	\$14,980	\$910	106.1%	100.0%	(\$900)	
S-031A	ACCESSORY DWELLING UNIT REVIEW	\$46,600	\$35,196	\$11,404	132.4%	100.0%	(\$11,400)	
S-031B	NEW SINGLE FAMILY RESIDENCE	\$2,270	\$1,870	\$400	121.4%	100.0%	\$0	(a)
S-031C	MINOR USE PERMIT	\$2,935	\$2,303	\$632	127.4%	100.0%	\$0	(a)
S-031D	DENSITY BONUS	\$2,935	\$2,724	\$211	107.8%	100.0%	\$0	(a)
S-031E	SIDEWALK VENDOR PERMIT	\$0	\$148	(\$148)	0.0%	100.0%	\$0	(a)
S-031F	TEMPORARY USE PERMIT	\$0	\$1,485	(\$1,485)	0.0%	100.0%	\$0	(a)
S-031G	SHORT TERM RENTAL PERMIT	\$0	\$20,260	(\$20,260)	0.0%	100.0%	\$20,300	
S-031H	FILM PERMIT	\$0	\$315	(\$315)	0.0%	50.0%	\$200	
S-032	NPDES BUSINESS REVIEW/INSPECTION	\$17,000	\$22,235	(\$5,235)	76.5%	100.0%	\$5,200	
S-032A	CROSS CONNECTION INSPECTION	\$26,965	\$20,091	\$6,874	134.2%	100.0%	(\$6,900)	
S-032B	RIGHT-OF-WAY CONSTRUCTION PERMIT	\$12,675	\$104,660	(\$91,985)	12.1%	100.0%	\$0	
S-033	PLANNING BUILDING PLAN REVIEW	\$2,250	\$1,780	\$470	126.4%	100.0%	(\$500)	
S-033A	SPECIAL STUDY REVIEW	\$0	\$0	\$0	0.0%	100.0%	\$0	(b)
S-033B	MISCELLANEOUS PLANNING SERVICES	\$150	\$155	(\$5)	96.8%	100.0%	\$0	(b)
S-033C	PLANNING LEGAL/CONSULTING SERVICES	\$0	\$0	\$0	0.0%	100.0%	\$0	(b)
S-034	GENERAL PLAN UPDATE	\$46,500	\$50,000	(\$3,500)	93.0%	66.0%	(\$13,500)	
SUBTOTAL - DEVELOPMENT SERVICES		\$1,439,034	\$1,946,638	(\$507,604)	73.9%		\$215,500	
S-035	PARKING ENFORCEMENT	\$37,200	\$293,110	(\$255,910)	12.7%	100.0%	\$0	
S-035A	RESIDENTIAL PARKING PERMIT	\$0	\$20,050	(\$20,050)	0.0%	100.0%	\$0	
S-035B	PARKING BOOT INSTALLATION/REMOVAL	\$27	\$30	(\$3)	90.0%	100.0%	\$0	(a)
S-035C	VERIFICATION OF VEHICLE REG. TAGS	\$225	\$232	(\$7)	97.0%	100.0%	\$0	

CITY OF LOMA LINDA
SUMMARY OF REVENUES, COSTS, AND SUBSIDIES
FISCAL YEAR 2025-2026

REF # (1)	SERVICE (2)	TOTAL FEE REVENUE (3)	TOTAL SERVICE COST (4)	TOTAL PROFIT/ (SUBSIDY) (5)	PCT. RECOVERY FROM FEES		POSSIBLE NEW REVENUE (8)
					ACTUAL (6)	SUGGEST (7)	
S-035D	VEHICLE SCOFFLAW TOW	\$1,020	\$1,092	(\$72)	93.4%	100.0%	\$100
S-035E	SHERIFF FALSE ALARM RESPONSE	\$0	\$751	(\$751)	0.0%	100.0%	\$0
S-037	FIRE PREVENTION INSPECTION	\$64,305	\$94,973	(\$30,668)	67.7%	100.0%	\$30,700
S-039	WEED ABATEMENT	\$2,600	\$36,424	(\$33,824)	7.1%	100.0%	\$0
S-039A	PUBLIC NUISANCE ABATEMENT	\$0	\$79,794	(\$79,794)	0.0%	100.0%	\$0
S-039B	ABANDONED VEHICLE ABATEMENT	\$0	\$8,311	(\$8,311)	0.0%	100.0%	\$0
S-039C	VEHICLE TOW COST RECOVERY	\$21,060	\$22,379	(\$1,319)	94.1%	100.0%	\$1,300
S-040	ENGINE COMPANY INSPECTION	\$77,917	\$175,597	(\$97,680)	44.4%	50.0%	\$9,900
S-040B	APARTMENT INSPECTION PROGRAM	\$0	\$108,184	(\$108,184)	0.0%	100.0%	\$0
S-041	SPECIAL EVENT PERMIT	\$0	\$1,951	(\$1,951)	0.0%	0.0%	\$0
S-041A	FIRE SPECIAL EVENT INSPECTIONS	\$1,260	\$1,809	(\$549)	69.7%	100.0%	\$500
S-041B	FIRE CODE PERMIT	\$24,600	\$36,180	(\$11,580)	68.0%	100.0%	\$11,600
S-041C	HAZARDOUS MATERIALS DISCLOSURE	\$2,490	\$3,135	(\$645)	79.4%	100.0%	\$600
S-041D	FIRE CODE PERMIT - NEW	\$1,025	\$1,481	(\$456)	69.2%	100.0%	\$500
S-041E	BURN PERMIT	\$100	\$151	(\$51)	66.2%	100.0%	\$100
S-041F	SPECIAL SYSTEM PLAN CHECK/INSPECT	\$600	\$736	(\$136)	81.5%	100.0%	\$0
S-042	FIRE FALSE ALARM RESPONSE	\$0	\$71,834	(\$71,834)	0.0%	100.0%	\$0
S-042A	MEDICAL AID RESPONSE	\$121,400	\$7,552,496	(\$7,431,096)	1.6%	5.0%	\$0
S-043	SPECIAL EVENT SERVICES	\$0	\$47,185	(\$47,185)	0.0%	100.0%	\$0
S-043B	PARK USE PERMIT	\$0	\$296	(\$296)	0.0%	100.0%	\$300
S-044	TRAFFIC ACCIDENT REPORT SALES	\$9	\$465	(\$456)	1.9%	5.0%	\$0
S-045	FIRE INCIDENT REPORT SALES	\$6	\$310	(\$304)	1.9%	5.0%	\$0
S-050	ANIMAL CONTROL SERVICES	\$26,000	\$313,770	(\$287,770)	8.3%	10.0%	\$0
SUBTOTAL - PUBLIC SAFETY		\$381,844	\$8,872,726	(\$8,490,882)	4.3%		\$55,600
S-054A	COLLECTION TRANSMITTAL CHARGE	\$5,668	\$6,830	(\$1,162)	83.0%	100.0%	\$1,200
S-060C	WATER METER INSTALL	\$1,860	\$2,181	(\$321)	85.3%	100.0%	\$300
S-060D	WATER LATERAL INSTALL	\$7,960	\$7,760	\$200	102.6%	100.0%	(\$200)

CITY OF LOMA LINDA
SUMMARY OF REVENUES, COSTS, AND SUBSIDIES
FISCAL YEAR 2025-2026

REF # (1)	SERVICE (2)	TOTAL FEE REVENUE (3)	TOTAL SERVICE COST (4)	TOTAL PROFIT/ (SUBSIDY) (5)	PCT. RECOVERY FROM FEES		POSSIBLE NEW REVENUE (8)
					ACTUAL (6)	SUGGEST (7)	
S-060E	WATER METER TEST REQUEST	\$4,380	\$5,253	(\$873)	83.4%	100.0%	\$900
S-061	SEWAGE SPILL ON PUBLIC R-O-W	\$0	\$88	(\$88)	0.0%	100.0%	\$100

SUBTOTAL - UTILITY & MAINTENANCE \$19,868 \$22,112 (\$2,244) 89.9% \$2,300

S-061C	DELINQUENT WATER TURN OFF/ON	\$7,125	\$29,323	(\$22,198)	24.3%	100.0%	\$22,200	
S-061D	NEW UTILITY ACCOUNT SET-UP	\$24,975	\$26,762	(\$1,787)	93.3%	100.0%	\$1,800	
S-062	NSF CHECK COLLECTION	\$1,045	\$1,484	(\$439)	70.4%	100.0%	\$400	
S-063	BID PLANS/SPECS MAILING	\$1,450	\$1,305	\$145	111.1%	100.0%	(\$100)	
S-064	CHECK REPLACEMENT	\$700	\$1,024	(\$324)	68.4%	100.0%	\$300	
S-066	NEW BUSINESS REGISTRATION APPLIC.	\$34,435	\$24,361	\$10,074	141.4%	100.0%	(\$10,100)	
S-066A	BUSINESS REGISTRATION RENEWALS	\$72,870	\$92,319	(\$19,449)	78.9%	100.0%	\$19,400	
S-068	DOCUMENT COPYING	\$42	\$272	(\$230)	15.4%	100.0%	\$200	(d)
S-068A	ELECTRONIC FILE COPY	\$6	\$5	\$1	120.0%	100.0%	\$0	(d)
S-068B	NOTARY SERVICES	\$15	\$80	(\$65)	18.8%	20.0%	\$0	(d)
S-069	SUBORDINATION AGREEMENT	\$5,075	\$6,139	(\$1,064)	82.7%	100.0%	\$1,100	
S-069A	AFFORD. HOUSING DEMAND/RECONVEYANCE	\$400	\$476	(\$76)	84.0%	100.0%	\$100	
S-070	NETWORK INFRASTRUCTURE CERT.	\$266	\$390	(\$124)	68.2%	100.0%	\$100	
S-070A	NETWORK INFRASTRUCTURE PLAN REVIEW	\$0	\$360	(\$360)	0.0%	100.0%	\$400	
S-071	FACILITY RENTAL	\$9,500	\$14,299	(\$4,799)	66.4%	100.0%	\$4,800	
S-072	GIS DIGITAL DATA/PRINTOUT	\$440	\$581	(\$141)	75.7%	100.0%	\$100	

SUBTOTAL - ADMINISTRATION \$158,344 \$199,180 (\$40,836) 79.5% \$40,700

(a) Insufficient data to determine financial impact

(b) Deposit based service/fee

(c) Deletion of service/fee

(d) Fee restricted by Law

CITY OF LOMA LINDA
SUMMARY OF REVENUES, COSTS, AND SUBSIDIES
FISCAL YEAR 2025-2026

REF # (1)	SERVICE (2)	TOTAL FEE REVENUE (3)	TOTAL SERVICE COST (4)	TOTAL PROFIT/ (SUBSIDY) (5)	PCT. RECOVERY FROM FEES		POSSIBLE NEW REVENUE (8)
					ACTUAL (6)	SUGGEST (7)	

SERVICE	TOTAL FEE REVENUE	TOTAL SERVICE COST	TOTAL PROFIT/ (SUBSIDY)	PCT. RECOVERY FROM FEES		POSSIBLE NEW REVENUE
				ACTUAL	SUGGEST	
COMMUNITY DEVELOPMENT	\$1,439,034	\$1,946,638	(\$507,604)	73.9%	VAR.	\$215,500
PUBLIC SAFETY	\$381,844	\$8,872,726	(\$8,490,882)	4.3%	VAR.	\$55,600
UTILITY & MAINTENANCE	\$19,868	\$22,112	(\$2,244)	89.9%	VAR.	\$2,300
ADMINISTRATION	\$158,344	\$199,180	(\$40,836)	79.5%	VAR.	\$40,700
	\$1,999,090	\$11,040,656	(\$9,041,566)	18.1%		\$314,100

APPENDIX A

SUMMARY
OF
CURRENT FEES
AND
PROPOSED FEES

**CITY OF LOMA LINDA
FEE COMPARISON REPORT
FY 2025-26**

REF #: S-001

TITLE: BUILDING PLAN CHECK & INSPECTION

CURRENT FEE

UBC Table 1-A and selected Uniform Administrative Code Tables
(Contractor receives 65% of the fee and the City receives 35% of
the fee)

RECOMMENDED FEE

Increase current fees by 25%

REF #: S-001A

TITLE: SIGN PERMIT - BUILDING

CURRENT FEE

\$170 per permit

RECOMMENDED FEE

\$210 per permit

REF #: S-001B

TITLE: POOL PERMIT

CURRENT FEE

Above Ground Spa - \$135
In Ground Pool - \$340
In Ground Spa - \$340

RECOMMENDED FEE

Above Ground Spa - \$170
In Ground Pool - \$420
In Ground Spa - \$420

REF #: S-001C

TITLE: RE-ROOF PERMIT

CURRENT FEE

\$135 per permit

RECOMMENDED FEE

\$170 per permit

REF #: S-001D

TITLE: HVAC CHANGEOUT PERMIT

CURRENT FEE

\$70 per permit

RECOMMENDED FEE

\$85 per permit

REF #: S-001E

TITLE: WATER HEATER PERMIT

CURRENT FEE

\$70 per permit

RECOMMENDED FEE

\$85 per permit

**CITY OF LOMA LINDA
FEE COMPARISON REPORT
FY 2025-26**

REF #: S-001F

TITLE: SOLAR PHOTOVOLTAIC PERMIT

CURRENT FEE

Residential - \$215 plus \$15 per kilowatt for each kilowatt above 15kW
Commercial:
\$500 for up to 50kW
plus \$3.50 per kilowatt for each kilowatt between 51kW and 250kW
plus \$2.50 per kilowatt for each kilowatt above 250kW

The Fire Department Solar System fees are in addition to these Building fees.

RECOMMENDED FEE

Residential - \$275 plus \$15 per kilowatt for each kilowatt above 15kW
Commercial:
\$545 for up to 50kW
plus \$3.50 per kilowatt for each kilowatt between 51kW and 250kW
plus \$2.50 per kilowatt for each kilowatt above 250kW

The Fire Department Solar System fees are in addition to the Commercial Building fees.

REF #: S-002A

TITLE: FIRE SPRINKLER PLAN CHECK/INSPECT

CURRENT FEE

New SFR - \$975
New Comm/MFR 1-50 heads - \$1,405 per building
New Comm/MFR 51-150 heads - \$1,710 per building plus \$150 each add'l 50 heads plus \$195 per each add'l riser
New Tract PC - \$745 per model plus \$100 per layout
New Tract Inspect (Per Unit): 0-2,000 SF - \$130 \$2,000+ SF - \$205
Exist SFR - \$780
Exist Comm/MFR 1-50 heads - \$1,210 per building
Exist Comm/MFR 51-150 heads - \$1,360 per building plus \$100 each add'l 50 heads plus \$195 per each add'l riser

RECOMMENDED FEE

New SFR - \$1,265
New Comm/MFR 1-50 heads - \$1,885 per building
New Comm/MFR 51-150 heads - \$2,325 per building plus \$220 each add'l 50 heads plus \$230 per each add'l riser
New Tract PC - \$925 per model plus \$145 per layout
New Tract Inspect (Per Unit): 0-2,000 SF - \$190 \$2,000+ SF - \$300
Exist SFR - \$1,050
Exist Comm/MFR 1-50 heads - \$1,670 per building
Exist Comm/MFR 51-150 heads - \$1,890 per building plus \$150 each add'l 50 heads plus \$230 per each add'l riser

REF #: S-002B

TITLE: FIRE ALARM SYSTEM PLAN CHECK/INSP

CURRENT FEE

1-10 devices - \$965 per building
11-50 devices - \$1,245 per building
51-100 devices - \$1,750 per building
101-150 devices - \$4,185 per building
Each additional 50 devices over 150 devices - \$560 per building

RECOMMENDED FEE

1-10 devices - \$1,325 per building
11-50 devices - \$1,730 per building
51-100 devices - \$2,460 per building
101-150 devices - \$5,990 per building
Each additional 50 devices over 150 devices - \$810 per building
Each additional floor above the second floor - \$130

REF #: S-002C

TITLE: FIXED FIRE PROTECT SYSTEM PC/INSP

CURRENT FEE

Commercial Hood - \$980
Halon Alternative - \$755
FM 200 System - \$755

RECOMMENDED FEE

This fee should be removed from the fee schedule.

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REF #: S-002D

TITLE: SOLAR SYSTEM FIRE PLAN CHECK/INSP

CURRENT FEE

Single Family Residential - \$205 per system
Multi-Family/Commercial/Industrial:
0-25,000 Sq Ft - \$990
25,001+ Sq Ft - \$1,600

RECOMMENDED FEE

Multi-Family/Commercial/Industrial:
0-25,000 Sq Ft - \$1,335
25,001+ Sq Ft - \$2,215

REF #: S-002E

TITLE: HYDRANT FLOW FIELD TEST

CURRENT FEE

\$610 per test

RECOMMENDED FEE

This fee should be removed from the fee schedule.

REF #: S-002F

TITLE: UNDERGROUND PIPING PLAN CHECK/INSP

CURRENT FEE

\$1,390 per system

RECOMMENDED FEE

\$1,865 per system

REF #: S-002G

TITLE: FIRE PUMP PLAN CHECK/INSPECTION

CURRENT FEE

\$1,140 per system

RECOMMENDED FEE

\$1,505 per system

REF #: S-002H

TITLE: STANDPIPE SYSTEM PLAN CHECK/INSPECT

CURRENT FEE

\$705 per system per building

RECOMMENDED FEE

\$945 per system per building

REF #: S-003

TITLE: FIRE PLAN CHECK REVISION

CURRENT FEE

\$305 per review plus \$220 per building

RECOMMENDED FEE

\$435 per review plus \$260 per building

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REF #: S-003A

TITLE: ADDITIONAL FIRE PLAN CHECK/INSPECT

CURRENT FEE

\$305 per review plus \$220 per building
\$105 per inspection

RECOMMENDED FEE

\$435 per review plus \$260 per building
\$150 per inspection

REF #: S-004

TITLE: FIRE PLANNING/BUILDING PLAN REVIEW

CURRENT FEE

Fire & Life Safety Staff Plan Review and Inspection - 20% of Building fee with a \$105 minimum

Plus Contract fees:

Architectural - TI - \$375
Architectural - New - \$580
Architectural - New > 4 Story or R-1/R-2 with more than 50 units - \$710
Development Review - \$375

RECOMMENDED FEE

Fire & Life Safety Staff Plan Review and Inspection - 20% of Building fee with a \$150 minimum

Plus Contract fees:

Architectural - TI - \$440
Architectural - New - \$705
Architectural - New > 4 Story or R-1/R-2 with more than 50 units - \$805
Development Review - \$430
Fire Department Access - \$430
Fuel Modification: Tract/Commercial - \$780 SFR - \$470

REF #: S-005

TITLE: PLANNING VARIANCE REVIEW

CURRENT FEE

Stand-Alone - \$5,800 per application
With Another Application - \$2,900 per application (50% Cost Recovery)

Owner-Occupied Single Family Residence - \$750

RECOMMENDED FEE

Stand-Alone - \$5,715 per application

With Another Application - \$2,855 per application (50% Cost Recovery)

Owner-Occupied Single Family Residence - \$750

REF #: S-006

TITLE: APPEAL PROCESSING

CURRENT FEE

50% Cost Recovery:

\$2,385 per application - Appeal to Planning Commission
\$2,270 per application - Appeal to City Council

Owner-Occupied Single Family Residence - \$495 per application

RECOMMENDED FEE

50% Cost Recovery:

\$2,365 per application - Appeal to Planning Commission
\$2,365 per application - Appeal to City Council

Owner-Occupied Single Family Residence - \$470 per application

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REF #: S-007

TITLE: TIME EXTENSION REVIEW

CURRENT FEE

\$4,940 per application - Subdivision
\$4,405 per application - Other
\$1,705 per application - Administrative

RECOMMENDED FEE

\$4,875 per application - Subdivision
\$4,200 per application - Other
\$1,820 per application - Administrative

REF #: S-008

TITLE: SPECIFIC PLAN REVIEW

CURRENT FEE

\$25,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.

RECOMMENDED FEE

\$25,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.

REF #: S-008A

TITLE: SPECIFIC PLAN AMENDMENT

CURRENT FEE

\$7,980 per application

RECOMMENDED FEE

\$7,880 per application

REF #: S-009

TITLE: CATEGORICAL EXEMPTION

CURRENT FEE

\$1,195 per application plus any outside agency fees

RECOMMENDED FEE

This fee should be removed from the fee schedule as the costs are now included in other applications fees.

REF #: S-009A

TITLE: INITIAL STUDY REVIEW

CURRENT FEE

\$5,865 per application plus \$360 per technical study

Any outside work to be passed through to the applicant.

RECOMMENDED FEE

\$5,600 per application plus \$310 per technical study

Any outside work to be passed through to the applicant.

REF #: S-009B

TITLE: ENVIRONMENTAL IMPACT REPORT REVIEW

CURRENT FEE

\$25,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.

RECOMMENDED FEE

\$25,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.

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REF #: S-010

TITLE: ZONE MAP CHANGE REVIEW

CURRENT FEE

\$7,620 per application

RECOMMENDED FEE

\$7,755 per application

REF #: S-011

TITLE: GENERAL PLAN AMENDMENT REVIEW

CURRENT FEE

Text - \$9,935 per application
Map - \$7,790 per application

Any outside work to be passed through to the applicant

RECOMMENDED FEE

Text - \$9,940 per application
Map - \$7,660 per application

Any outside work to be passed through to the applicant

REF #: S-012

TITLE: DEVELOPMENT AGREEMENT

CURRENT FEE

\$25,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.

RECOMMENDED FEE

\$25,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.

REF #: S-013

TITLE: CONDITIONAL USE PERMIT

CURRENT FEE

\$5,530 - New up to 4 units Multi-Family Residential
\$5,530 - New <20,000 Sq Ft
\$6,410 - New >20,000 Sq Ft
\$5,355 - Existing Non-Residential

RECOMMENDED FEE

\$5,835 - New up to 4 units Multi-Family Residential
\$5,835 - New <20,000 Sq Ft
\$6,780 - New >20,000 Sq Ft
\$5,800 - Existing Non-Residential

With Another Application - 50% of the fees above

REF #: S-013A

TITLE: PRECISE PLAN OF DESIGN - MAJOR

CURRENT FEE

\$9,275 - New up to 4 units Multi-Family Residential
\$9,275 - New <20,000 Sq Ft
\$10,705 - New >20,000 Sq Ft
\$8,760 - Existing Non-Residential

RECOMMENDED FEE

\$7,715 - New up to 4 units Multi-Family Residential
\$8,365 - New <20,000 Sq Ft
\$9,160 - New >20,000 Sq Ft
\$7,360 - Existing Non-Residential

REF #: S-013B

TITLE: CONDITION COMPL. REV/MITIG MONITOR

CURRENT FEE

\$1,915 per project

RECOMMENDED FEE

\$1,810 per project

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REF #: S-013C

TITLE: CERTIFICATE OF APPROPRIATENESS

CURRENT FEE

\$360 per application

RECOMMENDED FEE

\$645 per application

REF #: S-014

TITLE: REVIEW OF MINOR VARIANCE

CURRENT FEE

Owner-Occupied Single Family Residence - \$250
Other - \$1,065 per application

RECOMMENDED FEE

Owner-Occupied Single Family Residence - \$250
Other - \$845 per application

REF #: S-014A

TITLE: MINOR MODIF. TO APPROVED PLAN

CURRENT FEE

\$490 per application

RECOMMENDED FEE

\$480 per application

REF #: S-015

TITLE: PRELIMINARY DEVELOPMENT REVIEW

CURRENT FEE

\$3,030 per application (limited to two meetings) with 50% of the fee to be credited against future fees if the project is actually submitted.

RECOMMENDED FEE

\$3,380 per application (limited to two meetings) with 50% of the fee to be credited against future fees if the project is actually submitted.

REF #: S-016

TITLE: CODE AMENDMENT REVIEW

CURRENT FEE

\$7,170 per application

RECOMMENDED FEE

\$6,665 per application

REF #: S-017

TITLE: REVIEW OF ANNEXATION REQUEST

CURRENT FEE

\$25,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.

RECOMMENDED FEE

\$25,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.

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REF #: S-018		TITLE: REVIEW OF HOME OCCUPATION REQUEST	
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>	
\$220 per application		\$170 per application	
REF #: S-018A		TITLE: CERTIFICATE OF COMPLIANCE	
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>	
\$1,030 per application		\$1,165 per application	
REF #: S-019		TITLE: LOT LINE ADJUSTMENT REQUEST	
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>	
\$2,235 per application		\$2,495 per application	
REF #: S-019A		TITLE: SB9 LOT SPLIT MAP REVIEW	
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>	
\$5,440 per application		\$6,040 per application	
REF #: S-020		TITLE: ZONING VERIFICATION LETTER	
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>	
\$615 per letter		\$585 per letter	
REF #: S-020A		TITLE: DIRECTOR'S DETERMINATION	
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>	
\$890 per application		\$500 per application	
Plus deposit determined by staff for any time over 4 hours at the fully allocated hourly rates.		Plus deposit determined by staff for any time over 2 hours at the fully allocated hourly rates.	

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REF #: S-020B

TITLE: FENCE/WALL REVIEW

CURRENT FEE

\$180 per application

RECOMMENDED FEE

\$125 per application

REF #: S-021

TITLE: PATIO/SMALL STRUCTURE REVIEW

CURRENT FEE

\$180 per application

RECOMMENDED FEE

\$125 per application

REF #: S-021A

TITLE: LAND USE PERMIT

CURRENT FEE

Change of Tenant/Owner - \$135 per application
Change of Land Use - \$335 per application
Backflow - \$115 per application

RECOMMENDED FEE

Change of Tenant/Owner - \$150 per application
Change of Land Use - \$280 per application
Backflow - \$125 per application

REF #: S-021B

TITLE: MASSAGE TECHNICIAN PERMIT

CURRENT FEE

\$20 per application

RECOMMENDED FEE

\$60 per application

REF #: S-021C

TITLE: MASSAGE BUSINESS PERMIT

CURRENT FEE

\$795 per application

RECOMMENDED FEE

New - \$875 per application
Renewal - \$355 per renewal

REF #: S-022

TITLE: SIGN PERMIT DESIGN REVIEW

CURRENT FEE

\$555 per application

RECOMMENDED FEE

\$555 per application

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REF #: S-022A

TITLE: MASTER SIGN PROGRAM REVIEW

CURRENT FEE

\$5,345 per application

RECOMMENDED FEE

\$3,815 per application

REF #: S-022B

TITLE: TEMPORARY SIGN PERMIT

CURRENT FEE

\$180 per application

RECOMMENDED FEE

\$190 per application

REF #: S-023A

TITLE: TENTATIVE PARCEL MAP REVIEW

CURRENT FEE

\$8,480 per application plus \$18 per lot for every lot over 9 lots

RECOMMENDED FEE

\$7,075 per application plus \$31 per lot for every lot over 4 lots

REF #: S-024

TITLE: TENTATIVE TRACT MAP REVIEW

CURRENT FEE

\$10,195 per application plus \$18 per lot

RECOMMENDED FEE

Administrative - \$8,630 per application plus \$15 per lot
Discretionary - \$9,280 per application plus \$15 per lot

REF #: S-024A

TITLE: AMENDMENT TO APPROVED PLANS

CURRENT FEE

Requiring Planning Commission Review Only - \$5,220 per application

Requiring Planning Commission and City Council Review - \$7,000 per application

RECOMMENDED FEE

Requiring Planning Commission Review Only - \$5,015 per application

Requiring Planning Commission and City Council Review - \$5,970 per application

REF #: S-024B

TITLE: RE-ADDRESS PROCESSING

CURRENT FEE

\$255 per address

RECOMMENDED FEE

\$365 per address

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REF #: S-025

TITLE: FINAL SUBDIVISION MAP CHECK

CURRENT FEE

1-50 lots - \$7,790
51-100 lots - \$10,990
100+ lots - \$15,000 deposit

RECOMMENDED FEE

5-50 lots - \$8,555
51-100 lots - \$11,930
100+ lots - \$15,000 deposit

REF #: S-026

TITLE: SUBDIVISION IMPROVEMENT PLAN CHECK

CURRENT FEE

\$0 - \$5,000 - \$575
\$5,001 - \$10,000 - \$865
\$10,001 - \$25,000 - 7% of construction costs
\$25,001 - \$75,000 - \$1,750 + 5.75% of estimate over \$25,000
\$75,001 - \$125,000 - \$4,625 + 4.75% of estimate over \$75,000
\$125,001 - \$200,000 - \$7,000 + 3.8% of estimate over \$125,000
\$200,000+ - \$9,850 + 2.90% of estimate over \$200,000

RECOMMENDED FEE

\$0 - \$5,000 - \$660
\$5,001 - \$10,000 - \$995
\$10,001 - \$25,000 - 8% of construction costs
\$25,001 - \$75,000 - \$2,000 + 6.60% of estimate over \$25,000
\$75,001 - \$125,000 - \$5,300 + 5.45% of estimate over \$75,000
\$125,001 - \$200,000 - \$8,025 + 4.35% of estimate over \$125,000
\$200,000+ - \$11,290 + 3.35% of estimate over \$200,000

REF #: S-026A

TITLE: STORMWATER POLLUTION PROTECT PLAN

CURRENT FEE

\$695 per plan

RECOMMENDED FEE

\$1,000 per plan

REF #: S-026B

TITLE: WATER QUALITY MANAGEMENT PLAN

CURRENT FEE

\$695 per plan

RECOMMENDED FEE

\$1,000 per plan

REF #: S-027

TITLE: IMPROVEMENT INSPECTION

CURRENT FEE

\$50 minimum based on construction valuation of:

\$0-\$25,000 - 5% of construction costs
\$25,000-\$75,000 - 4.5% of construction costs
\$75,000+ - 4% of construction costs

RECOMMENDED FEE

\$50 minimum based on construction valuation of:

\$0-\$25,000 - 5.75% of construction costs
\$25,000-\$75,000 - 5.15% of construction costs
\$75,000+ - 4.60% of construction costs

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REF #: S-029

TITLE: STREET VACATION REVIEW

CURRENT FEE

\$5,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.

RECOMMENDED FEE

\$7,500 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.

REF #: S-030

TITLE: REVIEW OF UTILITY REIMBURSEMENT AGM

CURRENT FEE

\$2,165 per application

RECOMMENDED FEE

\$3,310 per application

REF #: S-031

TITLE: PRECISE PLAN OF DESIGN - MINOR

CURRENT FEE

\$2,270 per application

RECOMMENDED FEE

\$2,140 per application

REF #: S-031A

TITLE: ACCESSORY DWELLING UNIT REVIEW

CURRENT FEE

New - \$1,200 per application
Conversion - \$530 per application

RECOMMENDED FEE

New - \$805 per application
Conversion - \$555 per application

REF #: S-031B

TITLE: NEW SINGLE FAMILY RESIDENCE

CURRENT FEE

\$2,270 per application

RECOMMENDED FEE

\$1,870 per application

REF #: S-031C

TITLE: MINOR USE PERMIT

CURRENT FEE

\$2,935 per application

RECOMMENDED FEE

\$2,305 per application

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REF #: S-031D		TITLE: DENSITY BONUS
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>
\$2,935 per application		\$2,725 per application
REF #: S-031E		TITLE: SIDEWALK VENDOR PERMIT
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>
None		\$150 per application
REF #: S-031F		TITLE: TEMPORARY USE PERMIT
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>
None		\$1,485 per application
REF #: S-031G		TITLE: SHORT TERM RENTAL PERMIT
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>
None		New - \$540 per application Renewal - \$235 per application
REF #: S-031H		TITLE: FILM PERMIT
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>
None		New - \$150 per application Amendment - \$75 per application Sidewalk Use - \$75 per day Street Use - \$175 per day City Facility Use - \$300 per day City Staff/Monitor Use - Fully Allocated Hourly Rates for all staff involved or outside consultant cost
REF #: S-032		TITLE: NPDES BUSINESS REVIEW/INSPECTION
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>
\$340 per business		\$445 per business

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REF #: S-032A

TITLE: CROSS CONNECTION INSPECTION

CURRENT FEE

New Business:
Existing Device - \$100
New Device - \$145
Annual Review - \$50 per device

RECOMMENDED FEE

New Business:
Existing Device - \$80
New Device - \$115
Annual Review - \$40 per device

REF #: S-032B

TITLE: RIGHT-OF-WAY CONSTRUCTION PERMIT

CURRENT FEE

Curb and gutter - \$91
Crossgutter - \$32.50
Sidewalk/driveway/alley approach, wheelchair ramp - \$65
Sewer Connection to Main - \$273
Street Cut - \$65 plus \$1.30 per sq ft

RECOMMENDED FEE

Curb and gutter - \$91
Crossgutter - \$32.50
Sidewalk/driveway/alley approach, wheelchair ramp - \$65
Sewer Connection to Main - \$445
Street Cut - \$65 plus \$1.30 per sq ft

REF #: S-033

TITLE: PLANNING BUILDING PLAN REVIEW

CURRENT FEE

Minor - \$135 per plan
Major - \$360 per plan

RECOMMENDED FEE

Minor - \$115 per plan
Major - \$155 per plan

REF #: S-033A

TITLE: SPECIAL STUDY REVIEW

CURRENT FEE

Deposit determined by staff with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.

RECOMMENDED FEE

Deposit determined by staff with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.

REF #: S-033B

TITLE: MISCELLANEOUS PLANNING SERVICES

CURRENT FEE

None

RECOMMENDED FEE

Deposit determined by staff with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.

REF #: S-033C

TITLE: PLANNING LEGAL/CONSULTING SERVICES

CURRENT FEE

None

RECOMMENDED FEE

Deposit determined by staff with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.

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REF #: S-034

TITLE: GENERAL PLAN UPDATE

CURRENT FEE

10% surcharge on all Building Department Permits

RECOMMENDED FEE

10% surcharge on all Building Department Permits

REF #: S-035

TITLE: PARKING ENFORCEMENT

CURRENT FEE

Parking fines vary from \$40 to \$250

\$12.50 of each fine is remitted to the State.

RECOMMENDED FEE

See Appendix C of this Report for detail

REF #: S-035A

TITLE: RESIDENTIAL PARKING PERMIT

CURRENT FEE

No fee for registered vehicle at residential address per operational guidelines.

One guest permit at no cost.

\$5 per permit for replacement and additional permits per operational guidelines.

RECOMMENDED FEE

No fee for registered vehicle at residential address per operational guidelines.

One guest permit at no cost.

\$8 per permit for replacement and additional permits per operational guidelines.

REF #: S-035B

TITLE: PARKING BOOT INSTALLATION/REMOVAL

CURRENT FEE

\$27 per vehicle

RECOMMENDED FEE

\$30 per vehicle

REF #: S-035C

TITLE: VERIFICATION OF VEHICLE REG. TAGS

CURRENT FEE

\$15 per vehicle

RECOMMENDED FEE

\$15 per vehicle

REF #: S-035D

TITLE: VEHICLE SCOFFLAW TOW

CURRENT FEE

\$85 per vehicle

RECOMMENDED FEE

\$90 per vehicle

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REF #: S-035E

TITLE: SHERIFF FALSE ALARM RESPONSE

CURRENT FEE

None

RECOMMENDED FEE

First 3 responses in a calendar year
4th response - \$150
5th response - \$300
6th and subsequent responses - \$450

REF #: S-037

TITLE: FIRE PREVENTION INSPECTION

CURRENT FEE

A, E, I Occupancies - \$305 per inspection
R-Small Occupancies - \$155 per inspection
R-Large Occupancies - \$205 per inspection
State Permitted Tents - \$205 per inspection
Large Tents - \$410 per inspection
Public Government Buildings - \$615 per inspection

Other - \$105 per hour (1 hour minimum)

RECOMMENDED FEE

A, E, I, C, L Occupancies - \$450 per inspection
R-Small Occupancies - \$225 per inspection
R-Large Occupancies - \$300 per inspection
State Permitted Tents - \$300 per inspection
Large Tents - \$605 per inspection
Public Government Buildings - \$905 per inspection

Other - \$150 per hour (1 hour minimum)

REF #: S-039

TITLE: WEED ABATEMENT

CURRENT FEE

Abatement cost plus 70% (\$100 minimum)

RECOMMENDED FEE

Abatement cost plus 70% (\$100 minimum)

REF #: S-039A

TITLE: PUBLIC NUISANCE ABATEMENT

CURRENT FEE

Abatement Cost plus 70% (\$100 minimum)

RECOMMENDED FEE

Abatement Cost plus 70% (\$100 minimum)

REF #: S-039B

TITLE: ABANDONED VEHICLE ABATEMENT

CURRENT FEE

Abatement Cost plus 70% (\$100 minimum)

RECOMMENDED FEE

Abatement Cost plus 70% (\$100 minimum)

REF #: S-039C

TITLE: VEHICLE TOW COST RECOVERY

CURRENT FEE

\$195 per vehicle

RECOMMENDED FEE

\$205 per vehicle

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REF #: S-040

TITLE: ENGINE COMPANY INSPECTION

CURRENT FEE

For 50% Cost Recovery:

Small Office/Mercantile/Manufacturing - \$100 (6,000 sq ft or less)
Large Office/Mercantile/Manufacturing - \$195 (over 6,000 sq ft)
Apartments:
 4-30 units - \$100
 31-60 units - \$148
 61-100 units - \$195
 100+ units - \$380

RECOMMENDED FEE

For 50% Cost Recovery:

Small Office/Mercantile/Manufacturing - \$115 (6,000 sq ft or less)
Large Office/Mercantile/Manufacturing - \$215 (over 6,000 sq ft)
Apartments:
 3-30 units - \$115
 31-60 units - \$165
 61-100 units - \$215
 100+ units - \$420

REF #: S-040B

TITLE: APARTMENT INSPECTION PROGRAM

CURRENT FEE

\$105 per unit

RECOMMENDED FEE

\$105 per unit

REF #: S-041

TITLE: SPECIAL EVENT PERMIT

CURRENT FEE

None

RECOMMENDED FEE

No fee is recommended per City Council policy.

REF #: S-041A

TITLE: FIRE SPECIAL EVENT INSPECTIONS

CURRENT FEE

\$105 per hour (1 hour minimum)

RECOMMENDED FEE

\$150 per hour (1 hour minimum)

REF #: S-041B

TITLE: FIRE CODE PERMIT

CURRENT FEE

\$205 per permit

RECOMMENDED FEE

\$300 per permit

REF #: S-041C

TITLE: HAZARDOUS MATERIALS DISCLOSURE

CURRENT FEE

\$1,245 per review

RECOMMENDED FEE

\$1,570 per review

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REF #: S-041D

TITLE: FIRE CODE PERMIT - NEW

CURRENT FEE

\$205 per permit

RECOMMENDED FEE

\$295 per permit

REF #: S-041E

TITLE: BURN PERMIT

CURRENT FEE

\$50 per permit

RECOMMENDED FEE

\$75 per permit

REF #: S-041F

TITLE: SPECIAL SYSTEM PLAN CHECK/INSPECT

CURRENT FEE

Plan Review - \$380 per review
Inspection - \$220 per inspection

RECOMMENDED FEE

Plan Review - \$450 per review
Inspection - \$285 per inspection

Plus the fully allocated hourly rate for all personnel or outside costs
for any needed additional work.

Plus the fully allocated hourly rate for all personnel or outside costs
for any needed additional work.

REF #: S-042

TITLE: FIRE FALSE ALARM RESPONSE

CURRENT FEE

1st 3 responses in a six month calendar period - Free
4th response - \$185 per piece of apparatus
5th response - \$370 per piece of apparatus
6th response and subsequent responses - \$555 per piece of
apparatus

RECOMMENDED FEE

1st 3 responses in a six month calendar period - Free
4th response - \$195 per piece of apparatus
5th response - \$390 per piece of apparatus
6th response and subsequent responses - \$585 per piece of
apparatus

REF #: S-042A

TITLE: MEDICAL AID RESPONSE

CURRENT FEE

Subscription:
Resident - \$60 per year per household
Business (up to 99 employees) - \$60 per year per each increment
of 5 employees
Large Business (100+ employees) - \$60 per year per each
increment of 10 employees
Non-Subscriber Response:
Resident - \$375
Non-Resident - \$500

RECOMMENDED FEE

Subscription:
Resident - \$60 per year per household
Business (up to 99 employees) - \$60 per year per each increment
of 5 employees
Large Business (100+ employees) - \$60 per year per each
increment of 10 employees
Non-Subscriber Response:
Resident - \$375
Non-Resident - \$500

**CITY OF LOMA LINDA
FEE COMPARISON REPORT
FY 2025-26**

REF #: S-043

TITLE: SPECIAL EVENT SERVICES

CURRENT FEE

RECOMMENDED FEE

Actual Cost of all personnel used at the fully allocated hourly rates. Actual Cost of all personnel used at the fully allocated hourly rates.

REF #: S-043B

TITLE: PARK USE PERMIT

CURRENT FEE

RECOMMENDED FEE

One Day Use - No Fee
Extended Use - \$245 per year

Picnic Shelter Use - \$250 per day
Extended Ballfield Use - \$250 per year

Electricity - \$96 per use
Baseball Lights Admin Fee - \$25 per use
Baseball Lights - \$5-\$9 per hour
Key - \$100 plus \$25 per each Additional Key

Electricity - \$100 per use
Baseball Lights Admin Fee - \$25 per use
Baseball Lights - \$5-\$9 per hour
Key - \$100 plus \$25 per each Additional Key

REF #: S-044

TITLE: TRAFFIC ACCIDENT REPORT SALES

CURRENT FEE

RECOMMENDED FEE

\$0.25 per copy

\$0.25 per copy

REF #: S-045

TITLE: FIRE INCIDENT REPORT SALES

CURRENT FEE

RECOMMENDED FEE

\$0.25 per copy

\$0.25 per copy

REF #: S-050

TITLE: ANIMAL CONTROL SERVICES

CURRENT FEE

RECOMMENDED FEE

Charge the fees charged by the City of San Bernardino

Charge the fees charged by the City of San Bernardino

VA Hospital Response - \$350 per response

VA Hospital Response - \$390 per response

REF #: S-054A

TITLE: COLLECTION TRANSMITTAL CHARGE

CURRENT FEE

RECOMMENDED FEE

\$26 per account

\$30 per account

**CITY OF LOMA LINDA
FEE COMPARISON REPORT
FY 2025-26**

REF #: S-060C

TITLE: WATER METER INSTALL

CURRENT FEE

5/8" - 1" - \$90 plus material cost
1 1/2" - 2" - \$320 plus material cost
3+" - actual staff cost at fully allocated hourly rates plus material cost

RECOMMENDED FEE

5/8" - 1" - \$110 plus material cost
1 1/2" - 2" - \$360 plus material cost
3+" - actual staff cost at fully allocated hourly rates plus material cost

REF #: S-060D

TITLE: WATER LATERAL INSTALL

CURRENT FEE

1" - 2" - \$1,990 plus material cost
3+" - actual staff cost at fully allocated hourly rates plus material cost

RECOMMENDED FEE

1" - 2" - \$1,935 plus material cost
3+" - actual staff cost at fully allocated hourly rates plus material cost

REF #: S-060E

TITLE: WATER METER TEST REQUEST

CURRENT FEE

\$365 per meter, to be refunded if the meter is running fast.

RECOMMENDED FEE

\$435 per meter, to be refunded if the meter is running fast.

REF #: S-061

TITLE: SEWAGE SPILL ON PUBLIC R-O-W

CURRENT FEE

Charge the fully allocated hourly rates for all responding personnel.

RECOMMENDED FEE

Charge the fully allocated hourly rates for all responding personnel.

REF #: S-061C

TITLE: DELINQUENT WATER TURN OFF/ON

CURRENT FEE

Delinquent Account - \$75 at time of service turn-on
After Hours Charge - \$40 over and above other fees

RECOMMENDED FEE

Delinquent Account - \$90 at time of service turn-on
After Hours Charge - \$40 over and above other fees

REF #: S-061D

TITLE: NEW UTILITY ACCOUNT SET-UP

CURRENT FEE

Read Only - \$45 per account
Turn-on Required - \$45 per account
\$100 per residential unit prepayment against future utility bills

RECOMMENDED FEE

Read Only - \$50 per account
Turn-on Required - \$50 per account
\$100 per residential unit prepayment against future utility bills

**CITY OF LOMA LINDA
FEE COMPARISON REPORT
FY 2025-26**

REF #: S-062		TITLE: NSF CHECK COLLECTION	
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>	
\$55 per NSF check		\$65 per NSF check	
REF #: S-063		TITLE: BID PLANS/SPECS MAILING	
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>	
\$25 per request		\$25 per request	
REF #: S-064		TITLE: CHECK REPLACEMENT	
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>	
Vendor - \$50 per check		Vendor - \$75 per check	
Payroll - \$50 per check		Payroll - \$65 per check	
REF #: S-066		TITLE: NEW BUSINESS REGISTRATION APPLIC.	
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>	
\$125 per business inside the City		\$110 per business inside the City	
\$85 per business outside the City		\$55 per business outside the City	
REF #: S-066A		TITLE: BUSINESS REGISTRATION RENEWALS	
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>	
\$42 per renewal		\$53 per renewal	
REF #: S-068		TITLE: DOCUMENT COPYING	
<u>CURRENT FEE</u>		<u>RECOMMENDED FEE</u>	
\$0.25 per copy		\$0.25 per copy	

**CITY OF LOMA LINDA
FEE COMPARISON REPORT
FY 2025-26**

REF #: S-068A

TITLE: ELECTRONIC FILE COPY

CURRENT FEE

\$6 per device

RECOMMENDED FEE

\$6 per device

REF #: S-068B

TITLE: NOTARY SERVICES

CURRENT FEE

\$15 per signature (This fee is limited by State law)

RECOMMENDED FEE

\$15 per signature (This fee is limited by State law)

REF #: S-069

TITLE: SUBORDINATION AGREEMENT

CURRENT FEE

\$145 per agreement

RECOMMENDED FEE

\$175 per agreement

REF #: S-069A

TITLE: AFFORD. HOUSING DEMAND/RECONVEYANCE

CURRENT FEE

\$80 per application

RECOMMENDED FEE

\$95 per application

REF #: S-070

TITLE: NETWORK INFRASTRUCTURE CERT.

CURRENT FEE

\$245 per unit plus \$21 per data jack

RECOMMENDED FEE

\$360 per unit plus \$30 per data jack

REF #: S-070A

TITLE: NETWORK INFRASTRUCTURE PLAN REVIEW

CURRENT FEE

None

RECOMMENDED FEE

\$360 per plan

**CITY OF LOMA LINDA
FEE COMPARISON REPORT
FY 2025-26**

REF #: S-071

TITLE: FACILITY RENTAL

CURRENT FEE

Class I - City Conducted Meetings - No Charge
Class II - Resident - \$150/2 hour minimum plus \$30 for each additional hour
Class III - City Council/City Employee - \$150/2 hour minimum plus \$30 for each additional hour
Class IV - Non-Resident - \$175/2 hour minimum plus \$30 for each additional hour
Class V - Special Arrangements - No Charge

RECOMMENDED FEE

Class I - City Conducted Meetings - No Charge
Class II - Resident - \$300/2 hour minimum plus \$50 for each additional hour
Class III - City Council/City Employee - \$300/2 hour minimum plus \$50 for each additional hour
Class IV - Non-Resident - \$350/2 hour minimum plus \$75 for each additional hour
Class V - Special Arrangements - No Charge

REF #: S-072

TITLE: GIS DIGITAL DATA/PRINTOUT

CURRENT FEE

Data Export Creation - \$110 per hour, 1 hour minimum
Printouts:
8.5 x 11 - \$10.63 8.5 x 14 - \$10.78 11 x 17 - \$11.25
22 x 34 (STD) - \$27.50 22 x 34 (gloss) - \$32
36 x 48 (STD) - \$35 36 x 48 (gloss) - \$44
Special Sizes:
STD - \$3.75
Gloss - \$6.00

RECOMMENDED FEE

Data Export Creation - \$145 per hour, 1 hour minimum
Printouts:
8.5 x 11 - \$10.63 8.5 x 14 - \$10.78 11 x 17 - \$11.25
22 x 34 (STD) - \$27.50 22 x 34 (gloss) - \$32
36 x 48 (STD) - \$35 36 x 48 (gloss) - \$44
Special Sizes:
STD - \$3.75
Gloss - \$6.00

APPENDIX B

REVENUE AND COST SUMMARY WORKSHEETS Matched With COST DETAIL WORKSHEETS

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE BUILDING PLAN CHECK & INSPECTION		REFERENCE NO. S-001	
PRIMARY DEPARTMENT BUILDING & SAFETY	UNIT OF SERVICE PERMIT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Checking plans of proposed construction, and inspecting that construction, to assure compliance with applicable City codes.			
CURRENT FEE STRUCTURE UBC Table 1-A and selected Uniform Administrative Code Tables (Contractor receives 65% of the fee and the City receives 35% of the fee)			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$762.89	TOTAL REVENUE:	\$444,000
UNIT COST:	\$955.15	TOTAL COST:	\$555,897
UNIT PROFIT (SUBSIDY):	\$(192.26)	TOTAL PROFIT (SUBSIDY):	\$(111,897)
TOTAL UNITS:	582	PCT. COST RECOVERY:	79.87%
SUGGESTED FEE FOR COST RECOVERY OF: 100% Increase current fees by 25%			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE BUILDING PLAN CHECK & INSPECTION				REFERENCE NO. S-001		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 582		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
BUILDING & SAFETY	ADMIN SPECIALIST II	50%	1.39	\$77.29	582	\$44,983
BUILDING & SAFETY	COMM DEV DIRECTOR	20%	0.56	\$117.44	582	\$68,350
BUILDING & SAFETY		Software	0.00	\$51.55	582	\$30,002
BUILDING & SAFETY		Contr/Prof Services	0.00	\$708.87	582	\$412,562
		TYPE SUBTOTAL	1.95	\$955.15		\$555,897
TOTALS			1.95	\$955.15		\$555,897

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE SIGN PERMIT - BUILDING		REFERENCE NO. S-001A	
PRIMARY DEPARTMENT BUILDING & SAFETY	UNIT OF SERVICE PERMIT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Checking plans of proposed signs and inspecting those signs to assure compliance with City codes.			
CURRENT FEE STRUCTURE \$170 per permit			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$170.00	TOTAL REVENUE:	\$3,400
UNIT COST:	\$210.20	TOTAL COST:	\$4,204
UNIT PROFIT (SUBSIDY):	\$(40.20)	TOTAL PROFIT (SUBSIDY):	\$(804)
TOTAL UNITS:	20	PCT. COST RECOVERY:	80.88%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$210 per permit			

CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26

SERVICE SIGN PERMIT - BUILDING				REFERENCE NO. S-001A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 20		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
BUILDING & SAFETY	CONTRACT BUILDING INSPECT		1.25	\$210.19	20	\$4,204
		TYPE SUBTOTAL	1.25	\$210.19		\$4,204
TOTALS			1.25	\$210.20		\$4,204

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE POOL PERMIT		REFERENCE NO. S-001B	
PRIMARY DEPARTMENT BUILDING & SAFETY	UNIT OF SERVICE PERMIT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Checking plans of proposed pools and spas and inspecting those pools and spas to assure compliance with City codes.			
CURRENT FEE STRUCTURE Above Ground Spa - \$135 In Ground Pool - \$340 In Ground Spa - \$340			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$328.29		TOTAL REVENUE: \$11,490	
UNIT COST: \$405.97		TOTAL COST: \$14,209	
UNIT PROFIT (SUBSIDY): \$(77.68)		TOTAL PROFIT (SUBSIDY): \$(2,719)	
TOTAL UNITS: 35		PCT. COST RECOVERY: 80.86%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% Above Ground Spa - \$170 In Ground Pool - \$420 In Ground Spa - \$420			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE POOL PERMIT				REFERENCE NO. S-001B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 35		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
BUILDING & SAFETY	CONTRACT BUILDING INSPECT	Above Ground Spa	1.00	\$168.15	2	\$336
		TYPE SUBTOTAL	1.00	\$168.15		\$336
BUILDING & SAFETY	CONTRACT BUILDING INSPECT	In Ground Pool	2.50	\$420.38	18	\$7,567
		TYPE SUBTOTAL	2.50	\$420.38		\$7,567
BUILDING & SAFETY	CONTRACT BUILDING INSPECT	In Ground Spa	2.50	\$420.38	15	\$6,306
		TYPE SUBTOTAL	2.50	\$420.38		\$6,306
TOTALS			6.00	\$405.97		\$14,209

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE RE-ROOF PERMIT		REFERENCE NO. S-001C	
PRIMARY DEPARTMENT BUILDING & SAFETY	UNIT OF SERVICE PERMIT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Checking plans of proposed re-roofing and inspecting those re-roofings to assure compliance with City codes.			
CURRENT FEE STRUCTURE \$135 per permit			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$135.00	TOTAL REVENUE:	\$8,100
UNIT COST:	\$168.15	TOTAL COST:	\$10,089
UNIT PROFIT (SUBSIDY):	\$(33.15)	TOTAL PROFIT (SUBSIDY):	\$(1,989)
TOTAL UNITS:	60	PCT. COST RECOVERY:	80.29%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$170 per permit			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE RE-ROOF PERMIT				REFERENCE NO. S-001C		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 60		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
BUILDING & SAFETY	CONTRACT BUILDING INSPECT		1.00	\$168.15	60	\$10,089
		TYPE SUBTOTAL	1.00	\$168.15		\$10,089
		TOTALS	1.00	\$168.15		\$10,089

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE HVAC CHANGEOUT PERMIT		REFERENCE NO. S-001D	
PRIMARY DEPARTMENT BUILDING & SAFETY	UNIT OF SERVICE PERMIT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Checking plans of proposed Heating, Ventilation, Air Conditioning Changeouts and inspecting those projects to assure compliance with City codes.			
CURRENT FEE STRUCTURE \$70 per permit			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$70.00		TOTAL REVENUE: \$4,200	
UNIT COST: \$84.08		TOTAL COST: \$5,045	
UNIT PROFIT (SUBSIDY): <u>\$(14.08)</u>		TOTAL PROFIT (SUBSIDY): <u>\$(845)</u>	
TOTAL UNITS: 60		PCT. COST RECOVERY: 83.25%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$85 per permit			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE HVAC CHANGEOUT PERMIT				REFERENCE NO. S-001D		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 60		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
BUILDING & SAFETY	CONTRACT BUILDING INSPECT		0.50	\$84.08	60	\$5,045
		TYPE SUBTOTAL	0.50	\$84.08		\$5,045
		TOTALS	0.50	\$84.08		\$5,045

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE WATER HEATER PERMIT		REFERENCE NO. S-001E	
PRIMARY DEPARTMENT BUILDING & SAFETY	UNIT OF SERVICE PERMIT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Checking plans of a new or replacement water heater and inspection to assure compliance with City codes.			
CURRENT FEE STRUCTURE \$70 per permit			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$70.00		TOTAL REVENUE: \$2,800	
UNIT COST: \$84.08		TOTAL COST: \$3,363	
UNIT PROFIT (SUBSIDY): \$(14.08)		TOTAL PROFIT (SUBSIDY): \$(563)	
TOTAL UNITS: 40		PCT. COST RECOVERY: 83.26%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$85 per permit			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE WATER HEATER PERMIT				REFERENCE NO. S-001E		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 40		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
BUILDING & SAFETY	CONTRACT BUILDING INSPECT		0.50	\$84.08	40	\$3,363
		TYPE SUBTOTAL	0.50	\$84.08		\$3,363
		TOTALS	0.50	\$84.08		\$3,363

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE SOLAR PHOTOVOLTAIC PERMIT		REFERENCE NO. S-001F	
PRIMARY DEPARTMENT BUILDING & SAFETY	UNIT OF SERVICE PERMIT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Checking plans of a solar photovoltaic system and inspection to assure compliance with City codes.			
CURRENT FEE STRUCTURE Residential - \$215 plus \$15 per kilowatt for each kilowatt above 15kW Commercial: \$500 for up to 50kW plus \$3.50 per kilowatt for each kilowatt between 51kW and 250kW plus \$2.50 per kilowatt for each kilowatt above 250kW The Fire Department Solar System fees are in addition to these Building fees.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$227.13		TOTAL REVENUE: \$21,350	
UNIT COST: \$284.43		TOTAL COST: \$26,736	
UNIT PROFIT (SUBSIDY): \$(57.30)		TOTAL PROFIT (SUBSIDY): \$(5,386)	
TOTAL UNITS: 94		PCT. COST RECOVERY: 79.85%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% Residential - \$275 plus \$15 per kilowatt for each kilowatt above 15kW Commercial: \$545 for up to 50kW plus \$3.50 per kilowatt for each kilowatt between 51kW and 250kW plus \$2.50 per kilowatt for each kilowatt above 250kW The Fire Department Solar System fees are in addition to the Commercial Building fees.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE SOLAR PHOTOVOLTAIC PERMIT				REFERENCE NO. S-001F		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 94		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
BUILDING & SAFETY	CONTRACT BUILDING INSPECT	Residential	0.50	\$84.08	90	\$7,567
BUILDING & SAFETY	CONTRACT PLAN CHECKER	Residential	1.00	\$188.74	90	\$16,987
		TYPE SUBTOTAL	1.50	\$272.82		\$24,554
BUILDING & SAFETY	CONTRACT BUILDING INSPECT	Commercial	1.00	\$168.15	4	\$673
BUILDING & SAFETY	CONTRACT PLAN CHECKER	Commercial	2.00	\$377.48	4	\$1,510
		TYPE SUBTOTAL	3.00	\$545.63		\$2,183
TOTALS			4.50	\$284.43		\$26,736

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE FIRE SPRINKLER PLAN CHECK/INSPECT		REFERENCE NO. S-002A	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE PLAN	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of the plans for a fire sprinkler system of proposed construction, and inspecting that construction, to assure compliance with applicable City codes.			
CURRENT FEE STRUCTURE New SFR - \$975 New Comm/MFR 1-50 heads - \$1,405 per building New Comm/MFR 51-150 heads - \$1,710 per building plus \$150 each add'l 50 heads plus \$195 per each add'l riser New Tract PC - \$745 per model plus \$100 per layout New Tract Inspect (Per Unit): 0-2,000 SF - \$130 \$2,000+ SF - \$205 Exist SFR - \$780 Exist Comm/MFR 1-50 heads - \$1,210 per building Exist Comm/MFR 51-150 heads - \$1,360 per building plus \$100 each add'l 50 heads plus \$195 per each add'l riser			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$262.34		TOTAL REVENUE: \$61,650	
UNIT COST: \$378.86		TOTAL COST: \$89,032	
UNIT PROFIT (SUBSIDY): \$(116.52)		TOTAL PROFIT (SUBSIDY): \$(27,382)	
TOTAL UNITS: 235		PCT. COST RECOVERY: 69.24%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% New SFR - \$1,265 New Comm/MFR 1-50 heads - \$1,885 per building New Comm/MFR 51-150 heads - \$2,325 per building plus \$220 each add'l 50 heads plus \$230 per each add'l riser New Tract PC - \$925 per model plus \$145 per layout New Tract Inspect (Per Unit): 0-2,000 SF - \$190 \$2,000+ SF - \$300 Exist SFR - \$1,050 Exist Comm/MFR 1-50 heads - \$1,670 per building Exist Comm/MFR 51-150 heads - \$1,890 per building plus \$150 each add'l 50 heads plus \$230 per each add'l riser			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FIRE SPRINKLER PLAN CHECK/INSPECT				REFERENCE NO. S-002A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 235		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE MARSHAL II	New SFR Admin	1.25	\$363.63	2	\$727
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	New SFR	2.25	\$339.19	2	\$678
FIRE PREVENTION		New SFR PC	0.00	\$560.00	2	\$1,120
		TYPE SUBTOTAL	3.50	\$1,262.82		\$2,526
FIRE PREVENTION	FIRE MARSHAL II	New 1-50 Heads	3.00	\$872.70	3	\$2,618
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	New 1-50 Heads	3.00	\$452.25	3	\$1,357
FIRE PREVENTION		New 1-50 PC	0.00	\$560.00	3	\$1,680
		TYPE SUBTOTAL	6.00	\$1,884.95		\$5,655
FIRE PREVENTION	FIRE MARSHAL II	New 51-150 Heads	4.00	\$1,163.60	2	\$2,327
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	New 51-150 Heads	4.00	\$603.00	2	\$1,206
FIRE PREVENTION		New 51-150 PC	0.00	\$560.00	2	\$1,120
		TYPE SUBTOTAL	8.00	\$2,326.60		\$4,653
FIRE PREVENTION	FIRE MARSHAL II	New Add'l 50 Heads	0.50	\$145.45	2	\$291
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	New Add'l 50 Heads	0.50	\$75.38	2	\$151
		TYPE SUBTOTAL	1.00	\$220.83		\$442
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Add'l Riser Inspect	0.25	\$37.69	2	\$75
FIRE PREVENTION		Add'l Riser PC	0.00	\$190.00	2	\$380
		TYPE SUBTOTAL	0.25	\$227.69		\$455
FIRE PREVENTION	FIRE MARSHAL II	Tract Model Admin	1.25	\$363.63	6	\$2,182
FIRE PREVENTION	FIRE MARSHAL II	Tract Per Layout Adm	0.50	\$145.45	100	\$14,545
FIRE PREVENTION		Tract Model PC	0.00	\$560.00	6	\$3,360
		TYPE SUBTOTAL	1.75	\$1,069.08		\$20,087
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Tract Product 0-2k	1.25	\$188.44	1	\$188
		TYPE SUBTOTAL	1.25	\$188.44		\$188

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The costs shown on the facing page are
a continued listing of costs listed on
the page immediately preceding.

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FIRE SPRINKLER PLAN CHECK/INSPECT				REFERENCE NO. S-002A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 235		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Tract Product 2k+	2.00	\$301.50	100	\$30,150
		TYPE SUBTOTAL	2.00	\$301.50		\$30,150
FIRE PREVENTION	FIRE MARSHAL II	Exist SFR Admin	1.25	\$363.63	10	\$3,636
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Exist SFR	2.25	\$339.19	10	\$3,392
FIRE PREVENTION		Exist SFR PC	0.00	\$345.00	10	\$3,450
		TYPE SUBTOTAL	3.50	\$1,047.82		\$10,478
FIRE PREVENTION	FIRE MARSHAL II	Exist 1-50 Heads	3.00	\$872.70	5	\$4,364
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Exist 1-50 Heads	3.00	\$452.25	5	\$2,261
FIRE PREVENTION		Exist 1-50 PC	0.00	\$345.00	5	\$1,725
		TYPE SUBTOTAL	6.00	\$1,669.95		\$8,350
FIRE PREVENTION	FIRE MARSHAL II	Exist 51-150 Heads	3.50	\$1,018.15	3	\$3,054
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Exist 51-150 Heads	3.50	\$527.63	3	\$1,583
FIRE PREVENTION		Exist 51-150 PC	0.00	\$345.00	3	\$1,035
		TYPE SUBTOTAL	7.00	\$1,890.78		\$5,672
FIRE PREVENTION	FIRE MARSHAL II	Exist Add'l 50 Head	0.25	\$72.73	1	\$73
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Exist Add'l 50 Head	0.50	\$75.38	1	\$75
		TYPE SUBTOTAL	0.75	\$148.11		\$148
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Add'l Riser Inspect	0.25	\$37.69	1	\$38
FIRE PREVENTION		Add'l Riser PC	0.00	\$190.00	1	\$190
		TYPE SUBTOTAL	0.25	\$227.69		\$228
TOTALS			41.25	\$378.86		\$89,032

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE FIRE ALARM SYSTEM PLAN CHECK/INSP		REFERENCE NO. S-002B																					
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE PLAN	SERVICE RECIPIENT																					
DESCRIPTION OF SERVICE Review of the plans for a fire alarm system of proposed construction, and inspecting that construction, to assure compliance with applicable City codes.																							
CURRENT FEE STRUCTURE 1-10 devices - \$965 per building 11-50 devices - \$1,245 per building 51-100 devices - \$1,750 per building 101-150 devices - \$4,185 per building Each additional 50 devices over 150 devices - \$560 per building																							
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">REVENUE AND COST COMPARISON</th> </tr> </thead> <tbody> <tr> <td style="width: 30%; text-align: right; vertical-align: top;">UNIT REVENUE:</td> <td style="width: 20%; text-align: right; vertical-align: top;">\$1,701.60</td> <td style="width: 30%; text-align: right; vertical-align: top;">TOTAL REVENUE:</td> <td style="width: 20%; text-align: right; vertical-align: top;">\$42,540</td> </tr> <tr> <td style="text-align: right; vertical-align: top;">UNIT COST:</td> <td style="text-align: right; vertical-align: top;">\$2,394.72</td> <td style="text-align: right; vertical-align: top;">TOTAL COST:</td> <td style="text-align: right; vertical-align: top;">\$59,868</td> </tr> <tr> <td style="text-align: right; vertical-align: top;">UNIT PROFIT (SUBSIDY):</td> <td style="text-align: right; vertical-align: top; border-top: 1px solid black; border-bottom: 3px double black;">\$(693.12)</td> <td style="text-align: right; vertical-align: top;">TOTAL PROFIT (SUBSIDY):</td> <td style="text-align: right; vertical-align: top; border-top: 1px solid black; border-bottom: 3px double black;">\$(17,328)</td> </tr> <tr> <td style="text-align: right; vertical-align: top;">TOTAL UNITS:</td> <td style="text-align: right; vertical-align: top;">25</td> <td style="text-align: right; vertical-align: top;">PCT. COST RECOVERY:</td> <td style="text-align: right; vertical-align: top;">71.06%</td> </tr> </tbody> </table>				REVENUE AND COST COMPARISON				UNIT REVENUE:	\$1,701.60	TOTAL REVENUE:	\$42,540	UNIT COST:	\$2,394.72	TOTAL COST:	\$59,868	UNIT PROFIT (SUBSIDY):	\$(693.12)	TOTAL PROFIT (SUBSIDY):	\$(17,328)	TOTAL UNITS:	25	PCT. COST RECOVERY:	71.06%
REVENUE AND COST COMPARISON																							
UNIT REVENUE:	\$1,701.60	TOTAL REVENUE:	\$42,540																				
UNIT COST:	\$2,394.72	TOTAL COST:	\$59,868																				
UNIT PROFIT (SUBSIDY):	\$(693.12)	TOTAL PROFIT (SUBSIDY):	\$(17,328)																				
TOTAL UNITS:	25	PCT. COST RECOVERY:	71.06%																				
SUGGESTED FEE FOR COST RECOVERY OF: 100% 1-10 devices - \$1,325 per building 11-50 devices - \$1,730 per building 51-100 devices - \$2,460 per building 101-150 devices - \$5,990 per building Each additional 50 devices over 150 devices - \$810 per building Each additional floor above the second floor - \$130																							

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FIRE ALARM SYSTEM PLAN CHECK/INSP				REFERENCE NO. S-002B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 25		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE MARSHAL II	Admin - 1-10 Devices	1.25	\$363.63	6	\$2,182
FIRE PREVENTION	FIRE MARSHAL II	Insp - 1-10 Devices	1.25	\$363.63	6	\$2,182
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Insp - 1-10 Devices	1.25	\$188.44	6	\$1,131
FIRE PREVENTION		PC - 1-10 Devices	0.00	\$410.00	6	\$2,460
		TYPE SUBTOTAL	3.75	\$1,325.70		\$7,954
FIRE PREVENTION	FIRE MARSHAL II	Insp - 11-50 Devices	2.00	\$581.80	10	\$5,818
FIRE PREVENTION	FIRE MARSHAL II	Admn - 11-50 Devices	1.50	\$436.35	10	\$4,364
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Insp - 11-50 Devices	2.00	\$301.50	10	\$3,015
FIRE PREVENTION		PC - 11-50 Devices	0.00	\$410.00	10	\$4,100
		TYPE SUBTOTAL	5.50	\$1,729.65		\$17,297
FIRE PREVENTION	FIRE MARSHAL II	Adm - 51-100 Devices	2.50	\$727.25	4	\$2,909
FIRE PREVENTION	FIRE MARSHAL II	Insp - 51-100 Device	3.00	\$872.70	4	\$3,491
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Insp - 51-100 Device	3.00	\$452.25	4	\$1,809
FIRE PREVENTION		PC - 51-100 Devices	0.00	\$410.00	4	\$1,640
		TYPE SUBTOTAL	8.50	\$2,462.20		\$9,849
FIRE PREVENTION	FIRE MARSHAL II	Adm - 101-150 Device	4.00	\$1,163.60	4	\$4,654
FIRE PREVENTION	FIRE MARSHAL II	Insp 101-150 Devices	10.00	\$2,909.00	4	\$11,636
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Insp 101-150 Devices	10.00	\$1,507.50	4	\$6,030
FIRE PREVENTION		PC - 101-150 Devices	0.00	\$410.00	4	\$1,640
		TYPE SUBTOTAL	24.00	\$5,990.10		\$23,960
FIRE PREVENTION	FIRE MARSHAL II	Insp Add'l 50 Device	1.17	\$340.35	1	\$340
FIRE PREVENTION	FIRE MARSHAL II	Adm Add'l 50 Devices	1.00	\$290.90	1	\$291
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Insp Add'l 50 Device	1.17	\$176.38	1	\$176

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The costs shown on the facing page are
a continued listing of costs listed on
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CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26

SERVICE FIRE ALARM SYSTEM PLAN CHECK/INSP				REFERENCE NO. S-002B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 25		
DEPARTMENT	POSITION	TYPE	UNIT TIME	UNIT COST	ANN. UNITS	TOTAL COST
TYPE SUBTOTAL			3.34	\$807.63		\$808
TOTALS			45.09	\$2,394.72		\$59,868

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE FIXED FIRE PROTECT SYSTEM PC/INSP		REFERENCE NO. S-002C	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE PLAN	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of the plans for a specialty fire protection system of proposed construction, and inspecting that construction, to assure compliance with applicable City codes.			
CURRENT FEE STRUCTURE Commercial Hood - \$980 Halon Alternative - \$755 FM 200 System - \$755			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$0.00		TOTAL REVENUE: \$0	
UNIT COST: \$0.00		TOTAL COST: \$0	
UNIT PROFIT (SUBSIDY): \$0.00		TOTAL PROFIT (SUBSIDY): \$0	
TOTAL UNITS: 0		PCT. COST RECOVERY: 0.00%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% This fee should be removed from the fee schedule.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FIXED FIRE PROTECT SYSTEM PC/INSP				REFERENCE NO. S-002C		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 0		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
			0.00	\$0.00	0	\$0
		TYPE SUBTOTAL	0.00	\$0.00		\$0
TOTALS			0.00	\$0.00		\$0

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE SOLAR SYSTEM FIRE PLAN CHECK/INSP		REFERENCE NO. S-002D	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE PLAN	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of the plans for a multi-family, commercial, or industrial solar system of proposed construction, and inspecting that construction, to assure compliance with applicable City and fire codes.			
CURRENT FEE STRUCTURE Single Family Residential - \$205 per system Multi-Family/Commercial/Industrial: 0-25,000 Sq Ft - \$990 25,001+ Sq Ft - \$1,600			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$1,142.50		TOTAL REVENUE: \$4,570	
UNIT COST: \$1,554.25		TOTAL COST: \$6,217	
UNIT PROFIT (SUBSIDY): \$(411.75)		TOTAL PROFIT (SUBSIDY): \$(1,647)	
TOTAL UNITS: 4		PCT. COST RECOVERY: 73.51%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% Multi-Family/Commercial/Industrial: 0-25,000 Sq Ft - \$1,335 25,001+ Sq Ft - \$2,215			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE SOLAR SYSTEM FIRE PLAN CHECK/INSP				REFERENCE NO. S-002D		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 4		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE MARSHAL II	Other - 0-25k Sq Ft	2.00	\$581.80	3	\$1,745
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Other - 0-25k Sq Ft	2.00	\$301.50	3	\$905
FIRE PREVENTION		PC - Other 0-25K	0.00	\$450.00	3	\$1,350
		TYPE SUBTOTAL	4.00	\$1,333.30		\$4,000
FIRE PREVENTION	FIRE MARSHAL II	Other - 25k+ Sq Ft	4.00	\$1,163.60	1	\$1,164
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Other - 25k+ Sq Ft	4.00	\$603.00	1	\$603
FIRE PREVENTION		PC - Oth 25K+	0.00	\$450.00	1	\$450
		TYPE SUBTOTAL	8.00	\$2,216.60		\$2,217
TOTALS			12.00	\$1,554.25		\$6,217

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE HYDRANT FLOW FIELD TEST		REFERENCE NO. S-002E	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE TEST	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing a hydrant flow test to determine available fire flow for development purposes.			
CURRENT FEE STRUCTURE \$610 per test			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$0.00		TOTAL REVENUE: \$0	
UNIT COST: \$0.00		TOTAL COST: \$0	
UNIT PROFIT (SUBSIDY): \$0.00		TOTAL PROFIT (SUBSIDY): \$0	
TOTAL UNITS: 0		PCT. COST RECOVERY: 0.00%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% This fee should be removed from the fee schedule.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE HYDRANT FLOW FIELD TEST				REFERENCE NO. S-002E		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 0		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
			0.00	\$0.00	0	\$0
		TYPE SUBTOTAL	0.00	\$0.00		\$0
TOTALS			0.00	\$0.00		\$0

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE UNDERGROUND PIPING PLAN CHECK/INSP		REFERENCE NO. S-002F	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE SYSTEM	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of the plans for stand-alone underground piping for a fire sprinkler system, and inspecting that construction, to assure compliance with applicable City codes.			
CURRENT FEE STRUCTURE \$1,390 per system			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$1,390.00		TOTAL REVENUE: \$4,170	
UNIT COST: \$1,865.00		TOTAL COST: \$5,595	
UNIT PROFIT (SUBSIDY): \$(475.00)		TOTAL PROFIT (SUBSIDY): \$(1,425)	
TOTAL UNITS: 3		PCT. COST RECOVERY: 74.53%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$1,865 per system			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE UNDERGROUND PIPING PLAN CHECK/INSP				REFERENCE NO. S-002F		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 3		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE MARSHAL II		3.00	\$872.70	3	\$2,618
FIRE PREVENTION	FIRE PREVENTION INSPECTOR		3.00	\$452.25	3	\$1,357
FIRE PREVENTION		Plan Check	0.00	\$540.00	3	\$1,620
		TYPE SUBTOTAL	6.00	\$1,864.95		\$5,595
TOTALS			6.00	\$1,865.00		\$5,595

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE FIRE PUMP PLAN CHECK/INSPECTION		REFERENCE NO. S-002G	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE PLAN	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of the plans for stand-alone fire pump for a fire sprinkler system, and inspecting that construction, to assure compliance with applicable City codes.			
CURRENT FEE STRUCTURE \$1,140 per system			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$1,140.00		TOTAL REVENUE: \$1,140	
UNIT COST: \$1,503.00		TOTAL COST: \$1,503	
UNIT PROFIT (SUBSIDY): <u>\$(363.00)</u>		TOTAL PROFIT (SUBSIDY): <u>\$(363)</u>	
TOTAL UNITS: 1		PCT. COST RECOVERY: 75.85%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$1,505 per system			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FIRE PUMP PLAN CHECK/INSPECTION				REFERENCE NO. S-002G		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE MARSHAL II		2.00	\$581.80	1	\$582
FIRE PREVENTION	FIRE PREVENTION INSPECTOR		2.00	\$301.50	1	\$302
FIRE PREVENTION		Plan Check	0.00	\$620.00	1	\$620
		TYPE SUBTOTAL	4.00	\$1,503.30		\$1,503
TOTALS			4.00	\$1,503.00		\$1,503

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE STANDPIPE SYSTEM PLAN CHECK/INSPECT		REFERENCE NO. S-002H	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE SYSTEM	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of the plans for stand-alone standpipe for a fire sprinkler system, and inspecting that construction, to assure compliance with applicable City codes.			
CURRENT FEE STRUCTURE \$705 per system per building			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$705.00		TOTAL REVENUE: \$705	
UNIT COST: \$947.00		TOTAL COST: \$947	
UNIT PROFIT (SUBSIDY): \$(242.00)		TOTAL PROFIT (SUBSIDY): \$(242)	
TOTAL UNITS: 1		PCT. COST RECOVERY: 74.45%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$945 per system per building			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE STANDPIPE SYSTEM PLAN CHECK/INSPECT				REFERENCE NO. S-002H		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE MARSHAL II	Per Building	1.50	\$436.35	1	\$436
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Per Building	1.50	\$226.13	1	\$226
FIRE PREVENTION		PC - Per Building	0.00	\$285.00	1	\$285
		TYPE SUBTOTAL	3.00	\$947.48		\$947
TOTALS			3.00	\$947.00		\$947

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE FIRE PLAN CHECK REVISION		REFERENCE NO. S-003	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE REVIEW	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of revisions to approved plans due to changes from the applicant.			
CURRENT FEE STRUCTURE \$305 per review plus \$220 per building			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$525.00		TOTAL REVENUE: \$525	
UNIT COST: \$696.00		TOTAL COST: \$696	
UNIT PROFIT (SUBSIDY): \$(171.00)		TOTAL PROFIT (SUBSIDY): \$(171)	
TOTAL UNITS: 1		PCT. COST RECOVERY: 75.43%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$435 per review plus \$260 per building			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FIRE PLAN CHECK REVISION				REFERENCE NO. S-003		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE MARSHAL II		1.50	\$436.35	1	\$436
FIRE PREVENTION		Plan Check	0.00	\$260.00	1	\$260
		TYPE SUBTOTAL	1.50	\$696.35		\$696
TOTALS			1.50	\$696.00		\$696

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE ADDITIONAL FIRE PLAN CHECK/INSPECT		REFERENCE NO. S-003A	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE REVIEW/INSPECTION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of plans or inspections for additional reviews or inspections needed due to the actions of the applicant before the approval of those plans.			
CURRENT FEE STRUCTURE \$305 per review plus \$220 per building \$105 per inspection			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$630.00		TOTAL REVENUE: \$630	
UNIT COST: \$847.00		TOTAL COST: \$847	
UNIT PROFIT (SUBSIDY): \$(217.00)		TOTAL PROFIT (SUBSIDY): \$(217)	
TOTAL UNITS: 1		PCT. COST RECOVERY: 74.38%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$435 per review plus \$260 per building \$150 per inspection			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE ADDITIONAL FIRE PLAN CHECK/INSPECT				REFERENCE NO. S-003A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE MARSHAL II	Admin Per Review	1.50	\$436.35	1	\$436
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Per Inspection	1.00	\$150.75	1	\$151
FIRE PREVENTION		PC Per Review	0.00	\$260.00	1	\$260
		TYPE SUBTOTAL	2.50	\$847.10		\$847
TOTALS			2.50	\$847.00		\$847

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE FIRE PLANNING/BUILDING PLAN REVIEW		REFERENCE NO. S-004	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE PLAN	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Fire Life Safety review of new construction for compliance with codes and standards.			
CURRENT FEE STRUCTURE Fire & Life Safety Staff Plan Review and Inspection - 20% of Building fee with a \$105 minimum Plus Contract fees: Architectural - TI - \$375 Architectural - New - \$580 Architectural - New > 4 Story or R-1/R-2 with more than 50 units - \$710 Development Review - \$375			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$68,990.00	TOTAL REVENUE:	\$68,990
UNIT COST:	\$105,915.00	TOTAL COST:	\$105,915
UNIT PROFIT (SUBSIDY):	\$(36,925.00)	TOTAL PROFIT (SUBSIDY):	\$(36,925)
TOTAL UNITS:	1	PCT. COST RECOVERY:	65.14%
SUGGESTED FEE FOR COST RECOVERY OF: 100% Fire & Life Safety Staff Plan Review and Inspection - 20% of Building fee with a \$150 minimum Plus Contract fees: Architectural - TI - \$440 Architectural - New - \$705 Architectural - New > 4 Story or R-1/R-2 with more than 50 units - \$805 Development Review - \$430 Fire Department Access - \$430 Fuel Modification: Tract/Commercial - \$780 SFR - \$470			

November 6, 2025

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FIRE PLANNING/BUILDING PLAN REVIEW				REFERENCE NO. S-004		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE MARSHAL II	10%	161.90	\$47,096.71	1	\$47,097
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	5%	80.92	\$12,198.69	1	\$12,199
FIRE PREVENTION		Prof. Services	0.00	\$46,620.00	1	\$46,620
		TYPE SUBTOTAL	242.82	\$105,915.40		\$105,915
TOTALS			242.82	\$105,915.00		\$105,915

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE PLANNING VARIANCE REVIEW		REFERENCE NO. S-005	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing a request for a variance from the requirements of the Zoning Code which must be reviewed by the Planning Commission.			
CURRENT FEE STRUCTURE Stand-Alone - \$5,800 per application With Another Application - \$2,900 per application (50% Cost Recovery) Owner-Occupied Single Family Residence - \$750			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$5,800.00	TOTAL REVENUE:	\$5,800
UNIT COST:	\$5,714.00	TOTAL COST:	\$5,714
UNIT PROFIT (SUBSIDY):	\$86.00	TOTAL PROFIT (SUBSIDY):	\$86
TOTAL UNITS:	1	PCT. COST RECOVERY:	101.51%
SUGGESTED FEE FOR COST RECOVERY OF: 100% Stand-Alone - \$5,715 per application With Another Application - \$2,855 per application (50% Cost Recovery) Owner-Occupied Single Family Residence - \$750			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE PLANNING VARIANCE REVIEW				REFERENCE NO. S-005		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		20.00	\$3,095.20	1	\$3,095
PLANNING	ADMIN SPECIALIST II		0.50	\$44.46	1	\$44
PLANNING	COMM DEV DIRECTOR		4.00	\$1,351.08	1	\$1,351
FIRE PREVENTION	FIRE MARSHAL II		2.00	\$581.80	1	\$582
ENGINEERING	ASSOCIATE ENGINEER		1.50	\$374.97	1	\$375
ENGINEERING	CITY MANAGER/PW DIRECTOR		0.50	\$266.35	1	\$266
TYPE SUBTOTAL			28.50	\$5,713.86		\$5,714
TOTALS			28.50	\$5,714.00		\$5,714

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE APPEAL PROCESSING		REFERENCE NO. S-006	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing an appeal of a staff decision to the Planning Commission, or a Planning Commission decision to the City Council.			
CURRENT FEE STRUCTURE 50% Cost Recovery: \$2,385 per application - Appeal to Planning Commission \$2,270 per application - Appeal to City Council Owner-Occupied Single Family Residence - \$495 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$2,327.50		TOTAL REVENUE: \$4,655	
UNIT COST: \$4,735.50		TOTAL COST: \$9,471	
UNIT PROFIT (SUBSIDY): \$(2,408.00)		TOTAL PROFIT (SUBSIDY): \$(4,816)	
TOTAL UNITS: 2		PCT. COST RECOVERY: 49.15%	
SUGGESTED FEE FOR COST RECOVERY OF: 50% 50% Cost Recovery: \$2,365 per application - Appeal to Planning Commission \$2,365 per application - Appeal to City Council Owner-Occupied Single Family Residence - \$470 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE APPEAL PROCESSING				REFERENCE NO. S-006		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 2		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE MARSHAL II		1.00	\$290.90	2	\$582
ENGINEERING	ASSOCIATE ENGINEER		1.00	\$249.98	2	\$500
ENGINEERING	CITY MANAGER/PW DIRECTOR		0.50	\$266.35	2	\$533
		TYPE SUBTOTAL	2.50	\$807.23		\$1,614
PLANNING	ASSOCIATE PLANNER	To Plann Comm	12.00	\$1,857.12	1	\$1,857
PLANNING	ADMIN SPECIALIST II	To Plann Comm	0.50	\$44.46	1	\$44
PLANNING	COMM DEV DIRECTOR	To Plann Comm	6.00	\$2,026.62	1	\$2,027
		TYPE SUBTOTAL	18.50	\$3,928.20		\$3,928
PLANNING	ASSOCIATE PLANNER	To Council	12.00	\$1,857.12	1	\$1,857
PLANNING	ADMIN SPECIALIST II	To Council	0.50	\$44.46	1	\$44
PLANNING	COMM DEV DIRECTOR	To Council	6.00	\$2,026.62	1	\$2,027
		TYPE SUBTOTAL	18.50	\$3,928.20		\$3,928
TOTALS			39.50	\$4,735.50		\$9,471

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE TIME EXTENSION REVIEW		REFERENCE NO. S-007	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing a request to grant a time extension to a previously approved application to determine if such approval and conditions are still valid, and if so, to what degree or how modifications should be made.			
CURRENT FEE STRUCTURE \$4,940 per application - Subdivision \$4,405 per application - Other \$1,705 per application - Administrative			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$3,683.33		TOTAL REVENUE: \$11,050	
UNIT COST: \$3,630.67		TOTAL COST: \$10,892	
UNIT PROFIT (SUBSIDY): \$52.66		TOTAL PROFIT (SUBSIDY): \$158	
TOTAL UNITS: 3		PCT. COST RECOVERY: 101.45%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$4,875 per application - Subdivision \$4,200 per application - Other \$1,820 per application - Administrative			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE TIME EXTENSION REVIEW				REFERENCE NO. S-007		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 3		
DEPARTMENT	POSITION	TYPE	UNIT TIME	UNIT COST	ANN. UNITS	TOTAL COST
FIRE PREVENTION	FIRE MARSHAL II		0.50	\$145.45	3	\$436
ENGINEERING	ASSOCIATE ENGINEER		0.75	\$187.49	3	\$562
ENGINEERING	EXECUTIVE ASSISTANT		1.00	\$148.11	3	\$444
		TYPE SUBTOTAL	2.25	\$481.05		\$1,443
PLANNING	ASSOCIATE PLANNER	Subdivision	15.00	\$2,321.40	1	\$2,321
PLANNING	ADMIN SPECIALIST II	Subdivision	0.50	\$44.46	1	\$44
PLANNING	COMM DEV DIRECTOR	Subdivision	6.00	\$2,026.62	1	\$2,027
		TYPE SUBTOTAL	21.50	\$4,392.48		\$4,392
PLANNING	ASSOCIATE PLANNER	Other	15.00	\$2,321.40	1	\$2,321
PLANNING	ADMIN SPECIALIST II	Other	0.50	\$44.46	1	\$44
PLANNING	COMM DEV DIRECTOR	Other	4.00	\$1,351.08	1	\$1,351
		TYPE SUBTOTAL	19.50	\$3,716.94		\$3,717
PLANNING	ASSOCIATE PLANNER	Administrative	4.00	\$619.04	1	\$619
PLANNING	ADMIN SPECIALIST II	Administrative	0.50	\$44.46	1	\$44
PLANNING	COMM DEV DIRECTOR	Administrative	2.00	\$675.54	1	\$676
		TYPE SUBTOTAL	6.50	\$1,339.04		\$1,339
TOTALS			49.75	\$3,630.67		\$10,892

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE SPECIFIC PLAN REVIEW		REFERENCE NO. S-008	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Administering a complete study and/or reviewing proposed development specific plan to determine compliance with City requirements and to establish corrective conditions.			
CURRENT FEE STRUCTURE \$25,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$43,000.00	TOTAL REVENUE:	\$43,000
UNIT COST:	\$45,349.00	TOTAL COST:	\$45,349
UNIT PROFIT (SUBSIDY):	\$(2,349.00)	TOTAL PROFIT (SUBSIDY):	\$(2,349)
TOTAL UNITS:	1	PCT. COST RECOVERY:	94.82%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$25,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE SPECIFIC PLAN REVIEW				REFERENCE NO. S-008		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		75.00	\$11,607.00	1	\$11,607
PLANNING	ADMIN SPECIALIST II		6.00	\$533.46	1	\$533
PLANNING	COMM DEV DIRECTOR		53.00	\$17,901.81	1	\$17,902
FIRE PREVENTION	FIRE MARSHAL II		2.00	\$581.80	1	\$582
FIRE PREVENTION	FIRE PREVENTION INSPECTOR		6.00	\$904.50	1	\$905
ENGINEERING	ASSOCIATE ENGINEER		30.00	\$7,499.40	1	\$7,499
ENGINEERING	CITY MANAGER/PW DIRECTOR		10.00	\$5,326.90	1	\$5,327
ENGINEERING	EXECUTIVE ASSISTANT		5.00	\$740.55	1	\$741
WATER PRODUCTION	WTR PROD SUPERINT		1.50	\$253.37	1	\$253
TYPE SUBTOTAL			188.50	\$45,348.79		\$45,349
TOTALS			188.50	\$45,349.00		\$45,349

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE SPECIFIC PLAN AMENDMENT		REFERENCE NO. S-008A	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of a proposed amendment to an existing development specific plan to determine compliance with City requirements and to establish corrective conditions.			
CURRENT FEE STRUCTURE \$7,980 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$7,980.00	TOTAL REVENUE:	\$7,980
UNIT COST:	\$7,878.00	TOTAL COST:	\$7,878
UNIT PROFIT (SUBSIDY):	\$102.00	TOTAL PROFIT (SUBSIDY):	\$102
TOTAL UNITS:	1	PCT. COST RECOVERY:	101.29%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$7,880 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE SPECIFIC PLAN AMENDMENT				REFERENCE NO. S-008A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		30.00	\$4,642.80	1	\$4,643
PLANNING	ADMIN SPECIALIST II		6.00	\$533.46	1	\$533
PLANNING	COMM DEV DIRECTOR		8.00	\$2,702.16	1	\$2,702
		TYPE SUBTOTAL	44.00	\$7,878.42		\$7,878
TOTALS			44.00	\$7,878.00		\$7,878

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE CATEGORICAL EXEMPTION		REFERENCE NO. S-009	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of a development project which determines that a project is categorically exempt under the terms of CEQA.			
CURRENT FEE STRUCTURE \$1,195 per application plus any outside agency fees			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$0.00	TOTAL COST:	\$0
UNIT PROFIT (SUBSIDY):	\$0.00	TOTAL PROFIT (SUBSIDY):	\$0
TOTAL UNITS:	0	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100% This fee should be removed from the fee schedule as the costs are now included in other applications fees.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE CATEGORICAL EXEMPTION				REFERENCE NO. S-009		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 0		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
			0.00	\$0.00	0	\$0
		TYPE SUBTOTAL	0.00	\$0.00		\$0
TOTALS			0.00	\$0.00		\$0

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE INITIAL STUDY REVIEW		REFERENCE NO. S-009A	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing and/or preparing an environmental report or assessment of a specific development proposal.			
CURRENT FEE STRUCTURE \$5,865 per application plus \$360 per technical study Any outside work to be passed through to the applicant.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$6,225.00		TOTAL REVENUE: \$6,225	
UNIT COST: \$5,910.00		TOTAL COST: \$5,910	
UNIT PROFIT (SUBSIDY): <u>\$315.00</u>		TOTAL PROFIT (SUBSIDY): <u>\$315</u>	
TOTAL UNITS: 1		PCT. COST RECOVERY: 105.33%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$5,600 per application plus \$310 per technical study Any outside work to be passed through to the applicant.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE INITIAL STUDY REVIEW				REFERENCE NO. S-009A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		20.00	\$3,095.20	1	\$3,095
PLANNING	ADMIN SPECIALIST II		4.00	\$355.64	1	\$356
PLANNING	COMM DEV DIRECTOR		2.00	\$675.54	1	\$676
FIRE PREVENTION	FIRE MARSHAL II		1.00	\$290.90	1	\$291
FIRE PREVENTION	FIRE PREVENTION INSPECTOR		1.00	\$150.75	1	\$151
ENGINEERING	ASSOCIATE ENGINEER		2.00	\$499.96	1	\$500
ENGINEERING	CITY MANAGER/PW DIRECTOR		1.00	\$532.69	1	\$533
		TYPE SUBTOTAL	31.00	\$5,600.68		\$5,601
PLANNING	ASSOCIATE PLANNER	Tech Study Per Study	2.00	\$309.52	1	\$310
		TYPE SUBTOTAL	2.00	\$309.52		\$310
TOTALS			33.00	\$5,910.00		\$5,910

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE ENVIRONMENTAL IMPACT REPORT REVIEW		REFERENCE NO. S-009B	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE STUDY	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of a consultant prepared Environmental Impact Report.			
CURRENT FEE STRUCTURE \$25,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$31,000.00	TOTAL REVENUE:	\$31,000
UNIT COST:	\$32,355.00	TOTAL COST:	\$32,355
UNIT PROFIT (SUBSIDY):	\$(1,355.00)	TOTAL PROFIT (SUBSIDY):	\$(1,355)
TOTAL UNITS:	1	PCT. COST RECOVERY:	95.81%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$25,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE ENVIRONMENTAL IMPACT REPORT REVIEW				REFERENCE NO. S-009B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		75.00	\$11,607.00	1	\$11,607
PLANNING	ADMIN SPECIALIST II		10.00	\$889.10	1	\$889
PLANNING	COMM DEV DIRECTOR		40.00	\$13,510.80	1	\$13,511
FIRE PREVENTION	FIRE MARSHAL II		2.00	\$581.80	1	\$582
FIRE PREVENTION	FIRE PREVENTION INSPECTOR		4.00	\$603.00	1	\$603
ENGINEERING	ASSOCIATE ENGINEER		10.00	\$2,499.80	1	\$2,500
ENGINEERING	CITY MANAGER/PW DIRECTOR		5.00	\$2,663.45	1	\$2,663
TYPE SUBTOTAL			146.00	\$32,354.95		\$32,355
TOTALS			146.00	\$32,355.00		\$32,355

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE ZONE MAP CHANGE REVIEW		REFERENCE NO. S-010	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing a requested change of zone for a specific parcel of land to determine if appropriate to the City's planning goals.			
CURRENT FEE STRUCTURE \$7,620 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$7,620.00		TOTAL REVENUE: \$7,620	
UNIT COST: \$7,756.00		TOTAL COST: \$7,756	
UNIT PROFIT (SUBSIDY): <u>\$(136.00)</u>		TOTAL PROFIT (SUBSIDY): <u>\$(136)</u>	
TOTAL UNITS: 1		PCT. COST RECOVERY: 98.25%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$7,755 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE ZONE MAP CHANGE REVIEW				REFERENCE NO. S-010		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		28.00	\$4,333.28	1	\$4,333
PLANNING	ADMIN SPECIALIST II		6.00	\$533.46	1	\$533
PLANNING	COMM DEV DIRECTOR		4.00	\$1,351.08	1	\$1,351
FIRE PREVENTION	FIRE MARSHAL II		2.00	\$581.80	1	\$582
ENGINEERING	ASSOCIATE ENGINEER		1.50	\$374.97	1	\$375
ENGINEERING	ENGINEERING TECH II/GIS A		4.00	\$581.08	1	\$581
TYPE SUBTOTAL			45.50	\$7,755.67		\$7,756
TOTALS			45.50	\$7,756.00		\$7,756

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE GENERAL PLAN AMENDMENT REVIEW		REFERENCE NO. S-011	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE REVIEW	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing specific planning requests, and if appropriate, reviewing the City's Comprehensive General Plan to make it consistent with the desired planning action.			
CURRENT FEE STRUCTURE Text - \$9,935 per application Map - \$7,790 per application Any outside work to be passed through to the applicant			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$8,862.50		TOTAL REVENUE: \$17,725	
UNIT COST: \$8,800.50		TOTAL COST: \$17,601	
UNIT PROFIT (SUBSIDY): \$62.00		TOTAL PROFIT (SUBSIDY): \$124	
TOTAL UNITS: 2		PCT. COST RECOVERY: 100.70%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% Text - \$9,940 per application Map - \$7,660 per application Any outside work to be passed through to the applicant			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE GENERAL PLAN AMENDMENT REVIEW				REFERENCE NO. S-011		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 2		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE MARSHAL II		0.50	\$145.45	2	\$291
FIRE PREVENTION	FIRE PREVENTION INSPECTOR		1.00	\$150.75	2	\$302
ENGINEERING	ASSOCIATE ENGINEER		3.00	\$749.94	2	\$1,500
ENGINEERING	ENGINEERING TECH II/GIS A		4.00	\$581.08	2	\$1,162
ENGINEERING	EXECUTIVE ASSISTANT		1.00	\$148.11	2	\$296
		TYPE SUBTOTAL	9.50	\$1,775.33		\$3,551
PLANNING	ASSOCIATE PLANNER	Text	33.00	\$5,107.08	1	\$5,107
PLANNING	ADMIN SPECIALIST II	Text	4.00	\$355.64	1	\$356
PLANNING	COMM DEV DIRECTOR	Text	8.00	\$2,702.16	1	\$2,702
		TYPE SUBTOTAL	45.00	\$8,164.88		\$8,165
PLANNING	ASSOCIATE PLANNER	Map	27.00	\$4,178.52	1	\$4,179
PLANNING	ADMIN SPECIALIST II	Map	4.00	\$355.64	1	\$356
PLANNING	COMM DEV DIRECTOR	Map	4.00	\$1,351.08	1	\$1,351
		TYPE SUBTOTAL	35.00	\$5,885.24		\$5,885
TOTALS			89.50	\$8,800.50		\$17,601

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE DEVELOPMENT AGREEMENT		REFERENCE NO. S-012	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing a request by a developer to outline the terms of a proposed development which would specify what is required of the developer and the City. This would also include any Redevelopment-related development agreements.			
CURRENT FEE STRUCTURE \$25,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$6,600.00		TOTAL REVENUE: \$6,600	
UNIT COST: \$7,120.00		TOTAL COST: \$7,120	
UNIT PROFIT (SUBSIDY): \$(520.00)		TOTAL PROFIT (SUBSIDY): \$(520)	
TOTAL UNITS: 1		PCT. COST RECOVERY: 92.70%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$25,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE DEVELOPMENT AGREEMENT				REFERENCE NO. S-012		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		8.00	\$1,238.08	1	\$1,238
PLANNING	ADMIN SPECIALIST II		3.00	\$266.73	1	\$267
PLANNING	COMM DEV DIRECTOR		8.00	\$2,702.16	1	\$2,702
ENGINEERING	ASSOCIATE ENGINEER		1.00	\$249.98	1	\$250
ENGINEERING	CITY MANAGER/PW DIRECTOR		5.00	\$2,663.45	1	\$2,663
TYPE SUBTOTAL			25.00	\$7,120.40		\$7,120
TOTALS			25.00	\$7,120.00		\$7,120

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE CONDITIONAL USE PERMIT		REFERENCE NO. S-013	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of a request to permit usage of a parcel of land not normally permitted as a matter of right and which may need special conditions to ensure compatibility with surrounding land uses.			
CURRENT FEE STRUCTURE \$5,530 - New up to 4 units Multi-Family Residential \$5,530 - New <20,000 Sq Ft \$6,410 - New >20,000 Sq Ft \$5,355 - Existing Non-Residential			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$5,706.25		TOTAL REVENUE: \$22,825	
UNIT COST: \$6,063.00		TOTAL COST: \$24,252	
UNIT PROFIT (SUBSIDY): \$(356.75)		TOTAL PROFIT (SUBSIDY): \$(1,427)	
TOTAL UNITS: 4		PCT. COST RECOVERY: 94.12%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$5,835 - New up to 4 units Multi-Family Residential \$5,835 - New <20,000 Sq Ft \$6,780 - New >20,000 Sq Ft \$5,800 - Existing Non-Residential With Another Application - 50% of the fees above			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE CONDITIONAL USE PERMIT				REFERENCE NO. S-013		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 4		
DEPARTMENT	POSITION	TYPE	UNIT TIME	UNIT COST	ANN. UNITS	TOTAL COST
ENGINEERING	ASSOCIATE ENGINEER		3.00	\$749.94	4	\$3,000
ENGINEERING	CITY MANAGER/PW DIRECTOR		0.58	\$308.96	4	\$1,236
ENGINEERING	ENGINEERING TECH II/GIS A		0.33	\$47.94	4	\$192
ENGINEERING	EXECUTIVE ASSISTANT		0.58	\$85.90	4	\$344
WATER PRODUCTION	WTR PROD SUPERINT		1.17	\$197.62	4	\$790
		TYPE SUBTOTAL	5.66	\$1,390.36		\$5,561
PLANNING	ASSOCIATE PLANNER	Any New < 20K	18.00	\$2,785.68	1	\$2,786
PLANNING	ADMIN SPECIALIST II	Any New < 20K	2.50	\$222.28	1	\$222
PLANNING	COMM DEV DIRECTOR	Any New < 20K	3.50	\$1,182.20	1	\$1,182
FIRE PREVENTION	FIRE MARSHAL II	Any New < 20K	0.58	\$168.72	1	\$169
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Any New < 20K	0.58	\$87.44	1	\$87
		TYPE SUBTOTAL	25.16	\$4,446.32		\$4,446
PLANNING	ASSOCIATE PLANNER	Any New > 20K	20.50	\$3,172.58	1	\$3,173
PLANNING	ADMIN SPECIALIST II	Any New > 20K	3.00	\$266.73	1	\$267
PLANNING	COMM DEV DIRECTOR	Any New > 20K	4.75	\$1,604.41	1	\$1,604
FIRE PREVENTION	FIRE MARSHAL II	Any New > 20K	0.58	\$168.72	1	\$169
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Any New > 20K	1.17	\$176.38	1	\$176
		TYPE SUBTOTAL	30.00	\$5,388.82		\$5,389
PLANNING	ASSOCIATE PLANNER	New Upto 4 Units MFR	18.00	\$2,785.68	1	\$2,786
PLANNING	ADMIN SPECIALIST II	New Upto 4 Units MFR	2.50	\$222.28	1	\$222
PLANNING	COMM DEV DIRECTOR	New Upto 4 Units MFR	3.50	\$1,182.20	1	\$1,182
FIRE PREVENTION	FIRE MARSHAL II	New Upto 4 Units MFR	0.58	\$168.72	1	\$169
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	New Upto 4 Units MFR	0.58	\$87.44	1	\$87
		TYPE SUBTOTAL	25.16	\$4,446.32		\$4,446
PLANNING	ASSOCIATE PLANNER	Exist. Non-Res	15.50	\$2,398.78	1	\$2,399
PLANNING	ADMIN SPECIALIST II	Exist. Non-Res	4.50	\$400.10	1	\$400

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The costs shown on the facing page are
a continued listing of costs listed on
the page immediately preceding.

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE CONDITIONAL USE PERMIT				REFERENCE NO. S-013		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 4		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	COMM DEV DIRECTOR	Exist. Non-Res	3.50	\$1,182.20	1	\$1,182
FIRE PREVENTION	FIRE MARSHAL II	Exist. Non-Res.	1.17	\$340.35	1	\$340
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Exist. Non-Res.	0.58	\$87.44	1	\$87
TYPE SUBTOTAL			25.25	\$4,408.87		\$4,409
TOTALS			111.23	\$6,063.00		\$24,252

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE PRECISE PLAN OF DESIGN - MAJOR		REFERENCE NO. S-013A	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of development projects that require the approval of the Planning Commission and/or City Council to assure that the site and design comply with all applicable city standards.			
CURRENT FEE STRUCTURE \$9,275 - New up to 4 units Multi-Family Residential \$9,275 - New <20,000 Sq Ft \$10,705 - New >20,000 Sq Ft \$8,760 - Existing Non-Residential			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$9,503.75		TOTAL REVENUE: \$38,015	
UNIT COST: \$8,150.50		TOTAL COST: \$32,602	
UNIT PROFIT (SUBSIDY): \$1,353.25		TOTAL PROFIT (SUBSIDY): \$5,413	
TOTAL UNITS: 4		PCT. COST RECOVERY: 116.60%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$7,715 - New up to 4 units Multi-Family Residential \$8,365 - New <20,000 Sq Ft \$9,160 - New >20,000 Sq Ft \$7,360 - Existing Non-Residential			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE PRECISE PLAN OF DESIGN - MAJOR				REFERENCE NO. S-013A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 4		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
ENGINEERING	ASSOCIATE ENGINEER		5.00	\$1,249.90	4	\$5,000
ENGINEERING	CITY MANAGER/PW DIRECTOR		1.00	\$532.69	4	\$2,131
ENGINEERING	ENGINEERING TECH II/GIS A		0.50	\$72.64	4	\$291
ENGINEERING	EXECUTIVE ASSISTANT		1.00	\$148.11	4	\$592
WATER PRODUCTION	WTR PROD SUPERINT		2.00	\$337.82	4	\$1,351
		TYPE SUBTOTAL	9.50	\$2,341.16		\$9,365
PLANNING	ASSOCIATE PLANNER	Any New < 20K	24.00	\$3,714.24	1	\$3,714
PLANNING	ADMIN SPECIALIST II	Any New < 20K	2.00	\$177.82	1	\$178
PLANNING	COMM DEV DIRECTOR	Any New < 20K	5.00	\$1,688.85	1	\$1,689
FIRE PREVENTION	FIRE MARSHAL II	Any New < 20K	1.00	\$290.90	1	\$291
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Any New < 20K	1.00	\$150.75	1	\$151
		TYPE SUBTOTAL	33.00	\$6,022.56		\$6,023
PLANNING	ASSOCIATE PLANNER	Any New > 20K	26.00	\$4,023.76	1	\$4,024
PLANNING	ADMIN SPECIALIST II	Any New > 20K	2.00	\$177.82	1	\$178
PLANNING	COMM DEV DIRECTOR	Any New > 20K	6.00	\$2,026.62	1	\$2,027
FIRE PREVENTION	FIRE MARSHAL II	Any New > 20K	1.00	\$290.90	1	\$291
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Any New > 20K	2.00	\$301.50	1	\$302
		TYPE SUBTOTAL	37.00	\$6,820.60		\$6,821
PLANNING	ASSOCIATE PLANNER	New Upto 4 Units MFR	22.00	\$3,404.72	1	\$3,405
PLANNING	ADMIN SPECIALIST II	New Upto 4 Units MFR	2.00	\$177.82	1	\$178
PLANNING	COMM DEV DIRECTOR	New Upto 4 Units MFR	4.00	\$1,351.08	1	\$1,351
FIRE PREVENTION	FIRE MARSHAL II	New Upto 4 Units MFR	1.00	\$290.90	1	\$291
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	New Upto 4 Units MFR	1.00	\$150.75	1	\$151
		TYPE SUBTOTAL	30.00	\$5,375.27		\$5,375
PLANNING	ASSOCIATE PLANNER	Exist. Non-Res	20.00	\$3,095.20	1	\$3,095
PLANNING	ADMIN SPECIALIST II	Exist. Non-Res	2.00	\$177.82	1	\$178

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**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE PRECISE PLAN OF DESIGN - MAJOR				REFERENCE NO. S-013A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 4		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	COMM DEV DIRECTOR	Exist. Non-Res	3.00	\$1,013.31	1	\$1,013
FIRE PREVENTION	FIRE MARSHAL II	Exist. Non-Res	2.00	\$581.80	1	\$582
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Exist. Non-Res	1.00	\$150.75	1	\$151
TYPE SUBTOTAL			28.00	\$5,018.88		\$5,019
TOTALS			137.50	\$8,150.50		\$32,602

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE CONDITION COMPL. REV/MITIG MONITOR		REFERENCE NO. S-013B	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE PROJECT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of environmental mitigations and/or conditions of approval of a project for compliance.			
CURRENT FEE STRUCTURE \$1,915 per project			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$1,915.00	TOTAL REVENUE:	\$1,915
UNIT COST:	\$1,809.00	TOTAL COST:	\$1,809
UNIT PROFIT (SUBSIDY):	\$106.00	TOTAL PROFIT (SUBSIDY):	\$106
TOTAL UNITS:	1	PCT. COST RECOVERY:	105.86%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$1,810 per project			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE CONDITION COMPL. REV/MITIG MONITOR				REFERENCE NO. S-013B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		5.00	\$773.80	1	\$774
PLANNING	ADMIN SPECIALIST II		0.25	\$22.23	1	\$22
PLANNING	COMM DEV DIRECTOR		3.00	\$1,013.31	1	\$1,013
		TYPE SUBTOTAL	8.25	\$1,809.34		\$1,809
TOTALS			8.25	\$1,809.00		\$1,809

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE CERTIFICATE OF APPROPRIATENESS		REFERENCE NO. S-013C	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Request certifying that the proposed actions by an applicant are found to be acceptable by the Historical Commission.			
CURRENT FEE STRUCTURE \$360 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$360.00	TOTAL REVENUE:	\$360
UNIT COST:	\$647.00	TOTAL COST:	\$647
UNIT PROFIT (SUBSIDY):	\$(287.00)	TOTAL PROFIT (SUBSIDY):	\$(287)
TOTAL UNITS:	1	PCT. COST RECOVERY:	55.64%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$645 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE CERTIFICATE OF APPROPRIATENESS				REFERENCE NO. S-013C		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		2.00	\$309.52	1	\$310
PLANNING	COMM DEV DIRECTOR		1.00	\$337.77	1	\$338
		TYPE SUBTOTAL	3.00	\$647.29		\$647
		TOTALS	3.00	\$647.00		\$647

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE REVIEW OF MINOR VARIANCE		REFERENCE NO. S-014	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review the implications of a minor deviation/variance from the terms of the Zoning Code which can be approved by City staff.			
CURRENT FEE STRUCTURE Owner-Occupied Single Family Residence - \$250 Other - \$1,065 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$1,065.00		TOTAL REVENUE: \$1,065	
UNIT COST: \$1,692.00		TOTAL COST: \$1,692	
UNIT PROFIT (SUBSIDY): \$(627.00)		TOTAL PROFIT (SUBSIDY): \$(627)	
TOTAL UNITS: 1		PCT. COST RECOVERY: 62.94%	
SUGGESTED FEE FOR COST RECOVERY OF: 50% Owner-Occupied Single Family Residence - \$250 Other - \$845 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE REVIEW OF MINOR VARIANCE				REFERENCE NO. S-014		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		1.00	\$154.76	1	\$155
PLANNING	ADMIN SPECIALIST II		0.50	\$44.46	1	\$44
PLANNING	COMM DEV DIRECTOR		0.25	\$84.44	1	\$84
PLANNING	CMTY DEV TECH		8.00	\$1,003.68	1	\$1,004
FIRE PREVENTION	FIRE MARSHAL II		0.25	\$72.73	1	\$73
ENGINEERING	ASSOCIATE ENGINEER		0.50	\$124.99	1	\$125
ENGINEERING	CITY MANAGER/PW DIRECTOR		0.25	\$133.17	1	\$133
ENGINEERING	ENGINEERING TECH II/GIS A		0.25	\$36.32	1	\$36
ENGINEERING	EXECUTIVE ASSISTANT		0.25	\$37.03	1	\$37
TYPE SUBTOTAL			11.25	\$1,691.58		\$1,692
TOTALS			11.25	\$1,692.00		\$1,692

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE MINOR MODIF. TO APPROVED PLAN		REFERENCE NO. S-014A	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review a request to make a minor modification to already approved plans.			
CURRENT FEE STRUCTURE \$490 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$490.00	TOTAL REVENUE:	\$4,900
UNIT COST:	\$478.40	TOTAL COST:	\$4,784
UNIT PROFIT (SUBSIDY):	\$11.60	TOTAL PROFIT (SUBSIDY):	\$116
TOTAL UNITS:	10	PCT. COST RECOVERY:	102.42%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$480 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE MINOR MODIF. TO APPROVED PLAN				REFERENCE NO. S-014A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 10		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		2.00	\$309.52	10	\$3,095
PLANNING	COMM DEV DIRECTOR		0.50	\$168.89	10	\$1,689
		TYPE SUBTOTAL	2.50	\$478.41		\$4,784
		TOTALS	2.50	\$478.40		\$4,784

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE PRELIMINARY DEVELOPMENT REVIEW		REFERENCE NO. S-015	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Preliminarily reviewing a proposed development and providing comments as to what revisions might be necessary for it to be reviewable for possible approval.			
CURRENT FEE STRUCTURE \$3,030 per application (limited to two meetings) with 50% of the fee to be credited against future fees if the project is actually submitted.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$3,030.00	TOTAL REVENUE:	\$18,180
UNIT COST:	\$3,381.33	TOTAL COST:	\$20,288
UNIT PROFIT (SUBSIDY):	\$(351.33)	TOTAL PROFIT (SUBSIDY):	\$(2,108)
TOTAL UNITS:	6	PCT. COST RECOVERY:	89.61%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$3,380 per application (limited to two meetings) with 50% of the fee to be credited against future fees if the project is actually submitted.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE PRELIMINARY DEVELOPMENT REVIEW				REFERENCE NO. S-015		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 6		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		8.00	\$1,238.08	6	\$7,428
PLANNING	COMM DEV DIRECTOR		2.50	\$844.43	6	\$5,067
FIRE PREVENTION	FIRE MARSHAL II		1.00	\$290.90	6	\$1,745
ENGINEERING	ASSOCIATE ENGINEER		2.00	\$499.96	6	\$3,000
ENGINEERING	CITY MANAGER/PW DIRECTOR		0.50	\$266.35	6	\$1,598
ENGINEERING	ENGINEERING TECH II/GIS A		0.50	\$72.64	6	\$436
WATER PRODUCTION	WTR PROD SUPERINT		1.00	\$168.91	6	\$1,013
		TYPE SUBTOTAL	15.50	\$3,381.27		\$20,288
		TOTALS	15.50	\$3,381.33		\$20,288

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE CODE AMENDMENT REVIEW		REFERENCE NO. S-016	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing a request for a proposed amendment to the text of the Development (Zoning) Code.			
CURRENT FEE STRUCTURE \$7,170 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$7,170.00		TOTAL REVENUE: \$7,170	
UNIT COST: \$6,663.00		TOTAL COST: \$6,663	
UNIT PROFIT (SUBSIDY): <u>\$507.00</u>		TOTAL PROFIT (SUBSIDY): <u>\$507</u>	
TOTAL UNITS: 1		PCT. COST RECOVERY: 107.61%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$6,665 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE CODE AMENDMENT REVIEW				REFERENCE NO. S-016		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		28.00	\$4,333.28	1	\$4,333
PLANNING	ADMIN SPECIALIST II		2.00	\$177.82	1	\$178
PLANNING	COMM DEV DIRECTOR		6.00	\$2,026.62	1	\$2,027
ENGINEERING	ASSOCIATE ENGINEER		0.50	\$124.99	1	\$125
		TYPE SUBTOTAL	36.50	\$6,662.71		\$6,663
TOTALS			36.50	\$6,663.00		\$6,663

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE REVIEW OF ANNEXATION REQUEST		REFERENCE NO. S-017	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing the economics and desirability of annexing a specific parcel of property for which annexation has been requested and if approved, processing it through the Local Agency Formation Commission.			
CURRENT FEE STRUCTURE \$25,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$32,900.00	TOTAL REVENUE:	\$32,900
UNIT COST:	\$34,219.00	TOTAL COST:	\$34,219
UNIT PROFIT (SUBSIDY):	\$(1,319.00)	TOTAL PROFIT (SUBSIDY):	\$(1,319)
TOTAL UNITS:	1	PCT. COST RECOVERY:	96.15%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$25,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE REVIEW OF ANNEXATION REQUEST				REFERENCE NO. S-017		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
CITY CLERK	CITY CLERK		3.00	\$481.17	1	\$481
PLANNING	ASSOCIATE PLANNER		85.00	\$13,154.60	1	\$13,155
PLANNING	ADMIN SPECIALIST II		5.00	\$444.55	1	\$445
PLANNING	COMM DEV DIRECTOR		35.00	\$11,821.95	1	\$11,822
FIRE PREVENTION	FIRE MARSHAL II		4.00	\$1,163.60	1	\$1,164
FIRE PREVENTION	FIRE PREVENTION INSPECTOR		2.00	\$301.50	1	\$302
ENGINEERING	ASSOCIATE ENGINEER		15.00	\$3,749.70	1	\$3,750
ENGINEERING	CITY MANAGER/PW DIRECTOR		5.00	\$2,663.45	1	\$2,663
ENGINEERING	ENGINEERING TECH II/GIS A		2.00	\$290.54	1	\$291
ENGINEERING	EXECUTIVE ASSISTANT		1.00	\$148.11	1	\$148
TYPE SUBTOTAL			157.00	\$34,219.17		\$34,219
TOTALS			157.00	\$34,219.00		\$34,219

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE REVIEW OF HOME OCCUPATION REQUEST		REFERENCE NO. S-018	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing a request for approval of the conduct of an occupation in the home to assure that the neighborhood is not disrupted and the nature of the property thereby changed.			
CURRENT FEE STRUCTURE \$220 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$220.00	TOTAL REVENUE:	\$7,480
UNIT COST:	\$169.91	TOTAL COST:	\$5,777
UNIT PROFIT (SUBSIDY):	\$50.09	TOTAL PROFIT (SUBSIDY):	\$1,703
TOTAL UNITS:	34	PCT. COST RECOVERY:	129.48%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$170 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE REVIEW OF HOME OCCUPATION REQUEST				REFERENCE NO. S-018		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 34		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ADMIN SPECIALIST II		0.50	\$44.46	34	\$1,512
PLANNING	CMTY DEV TECH		1.00	\$125.46	34	\$4,266
		TYPE SUBTOTAL	1.50	\$169.92		\$5,777
		TOTALS	1.50	\$169.91		\$5,777

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE CERTIFICATE OF COMPLIANCE		REFERENCE NO. S-018A	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Certifying a project has met compliance with City codes and regulations.			
CURRENT FEE STRUCTURE \$1,030 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$1,030.00		TOTAL REVENUE: \$1,030	
UNIT COST: \$1,164.00		TOTAL COST: \$1,164	
UNIT PROFIT (SUBSIDY): <u>\$(134.00)</u>		TOTAL PROFIT (SUBSIDY): <u>\$(134)</u>	
TOTAL UNITS: 1		PCT. COST RECOVERY: 88.49%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$1,165 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE CERTIFICATE OF COMPLIANCE				REFERENCE NO. S-018A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		2.50	\$386.90	1	\$387
PLANNING	ADMIN SPECIALIST II		0.50	\$44.46	1	\$44
PLANNING	COMM DEV DIRECTOR		1.00	\$337.77	1	\$338
ENGINEERING	ASSOCIATE ENGINEER		1.00	\$249.98	1	\$250
ENGINEERING	ENGINEERING TECH II/GIS A		1.00	\$145.27	1	\$145
TYPE SUBTOTAL			6.00	\$1,164.38		\$1,164
TOTALS			6.00	\$1,164.00		\$1,164

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE LOT LINE ADJUSTMENT REQUEST		REFERENCE NO. S-019	
PRIMARY DEPARTMENT ENGINEERING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing a lot line change and approving under terms of the Subdivision Map Act.			
CURRENT FEE STRUCTURE \$2,235 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$2,235.00		TOTAL REVENUE: \$2,235	
UNIT COST: \$2,494.00		TOTAL COST: \$2,494	
UNIT PROFIT (SUBSIDY): \$(259.00)		TOTAL PROFIT (SUBSIDY): \$(259)	
TOTAL UNITS: 1		PCT. COST RECOVERY: 89.62%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$2,495 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE LOT LINE ADJUSTMENT REQUEST				REFERENCE NO. S-019		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		2.00	\$309.52	1	\$310
PLANNING	COMM DEV DIRECTOR		0.50	\$168.89	1	\$169
FIRE PREVENTION	FIRE MARSHAL II		0.25	\$72.73	1	\$73
ENGINEERING	ASSOCIATE ENGINEER		3.00	\$749.94	1	\$750
ENGINEERING	ENGINEERING TECH II/GIS A	GIS	0.25	\$36.32	1	\$36
ENGINEERING	ENGINEERING TECH II/GIS A		0.25	\$36.32	1	\$36
ENGINEERING		8 Hrs Of Willdan	0.00	\$1,120.00	1	\$1,120
		TYPE SUBTOTAL	6.25	\$2,493.72		\$2,494
TOTALS			6.25	\$2,494.00		\$2,494

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE SB9 LOT SPLIT MAP REVIEW		REFERENCE NO. S-019A	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing a proposed lot split under the terms of SB9 and of the Subdivision Map Act.			
CURRENT FEE STRUCTURE \$5,440 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$5,440.00	TOTAL REVENUE:	\$5,440
UNIT COST:	\$6,042.00	TOTAL COST:	\$6,042
UNIT PROFIT (SUBSIDY):	\$(602.00)	TOTAL PROFIT (SUBSIDY):	\$(602)
TOTAL UNITS:	1	PCT. COST RECOVERY:	90.04%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$6,040 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE SB9 LOT SPLIT MAP REVIEW				REFERENCE NO. S-019A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		17.00	\$2,630.92	1	\$2,631
PLANNING	ADMIN SPECIALIST II		0.50	\$44.46	1	\$44
PLANNING	COMM DEV DIRECTOR		4.00	\$1,351.08	1	\$1,351
FIRE PREVENTION	FIRE MARSHAL II		0.25	\$72.73	1	\$73
ENGINEERING	ASSOCIATE ENGINEER		3.00	\$749.94	1	\$750
ENGINEERING	ENGINEERING TECH II/GIS A	GIS	0.25	\$36.32	1	\$36
ENGINEERING	ENGINEERING TECH II/GIS A		0.25	\$36.32	1	\$36
ENGINEERING		8 Hrs Of Willdan	0.00	\$1,120.00	1	\$1,120
		TYPE SUBTOTAL	25.25	\$6,041.77		\$6,042
TOTALS			25.25	\$6,042.00		\$6,042

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE ZONING VERIFICATION LETTER		REFERENCE NO. S-020	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE LETTER	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing a request for a letter stating the zoning and General Plan designation of a particular parcel, including rebuild letters.			
CURRENT FEE STRUCTURE \$615 per letter			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$615.00	TOTAL REVENUE:	\$1,230
UNIT COST:	\$584.50	TOTAL COST:	\$1,169
UNIT PROFIT (SUBSIDY):	\$30.50	TOTAL PROFIT (SUBSIDY):	\$61
TOTAL UNITS:	2	PCT. COST RECOVERY:	105.22%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$585 per letter			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE ZONING VERIFICATION LETTER				REFERENCE NO. S-020		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 2		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		0.25	\$38.69	2	\$77
PLANNING	ADMIN SPECIALIST II		0.25	\$22.23	2	\$44
PLANNING	COMM DEV DIRECTOR		0.25	\$84.44	2	\$169
PLANNING	CMTY DEV TECH		3.50	\$439.11	2	\$878
		TYPE SUBTOTAL	4.25	\$584.47		\$1,169
TOTALS			4.25	\$584.50		\$1,169

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE DIRECTOR'S DETERMINATION		REFERENCE NO. S-020A	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE REQUEST	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing a service request, general research, and/or report preparation.			
CURRENT FEE STRUCTURE \$890 per application Plus deposit determined by staff for any time over 4 hours at the fully allocated hourly rates.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$890.00	TOTAL REVENUE:	\$890
UNIT COST:	\$501.00	TOTAL COST:	\$501
UNIT PROFIT (SUBSIDY):	\$389.00	TOTAL PROFIT (SUBSIDY):	\$389
TOTAL UNITS:	1	PCT. COST RECOVERY:	177.64%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$500 per application Plus deposit determined by staff for any time over 2 hours at the fully allocated hourly rates.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE DIRECTOR'S DETERMINATION				REFERENCE NO. S-020A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		2.00	\$309.52	1	\$310
PLANNING	ADMIN SPECIALIST II		0.25	\$22.23	1	\$22
PLANNING	COMM DEV DIRECTOR		0.50	\$168.89	1	\$169
		TYPE SUBTOTAL	2.75	\$500.64		\$501
TOTALS			2.75	\$501.00		\$501

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE FENCE/WALL REVIEW		REFERENCE NO. S-020B	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review a request for a permit to construct a wall, fence, or enclosure to assure that City requirements are met and/or neighbor objections are mitigated.			
CURRENT FEE STRUCTURE \$180 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$180.00	TOTAL REVENUE:	\$4,140
UNIT COST:	\$125.48	TOTAL COST:	\$2,886
UNIT PROFIT (SUBSIDY):	\$54.52	TOTAL PROFIT (SUBSIDY):	\$1,254
TOTAL UNITS:	23	PCT. COST RECOVERY:	143.45%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$125 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FENCE/WALL REVIEW				REFERENCE NO. S-020B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 23		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	CMTY DEV TECH		1.00	\$125.46	23	\$2,886
		TYPE SUBTOTAL	1.00	\$125.46		\$2,886
		TOTALS	1.00	\$125.48		\$2,886

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE PATIO/SMALL STRUCTURE REVIEW		REFERENCE NO. S-021	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing a request for a permit to construct a patio, deck, or small structure less than 500 square feet to assure City requirements are met.			
CURRENT FEE STRUCTURE \$180 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$180.00		TOTAL REVENUE: \$9,000	
UNIT COST: \$125.46		TOTAL COST: \$6,273	
UNIT PROFIT (SUBSIDY): \$54.54		TOTAL PROFIT (SUBSIDY): \$2,727	
TOTAL UNITS: 50		PCT. COST RECOVERY: 143.47%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$125 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE PATIO/SMALL STRUCTURE REVIEW				REFERENCE NO. S-021		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 50		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	CMTY DEV TECH		1.00	\$125.46	50	\$6,273
		TYPE SUBTOTAL	1.00	\$125.46		\$6,273
		TOTALS	1.00	\$125.46		\$6,273

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE LAND USE PERMIT		REFERENCE NO. S-021A	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing a zoning clearance request to allow for different uses of land as part of a development project.			
CURRENT FEE STRUCTURE Change of Tenant/Owner - \$135 per application Change of Land Use - \$335 per application Backflow - \$115 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$153.00	TOTAL REVENUE:	\$30,600
UNIT COST:	\$153.85	TOTAL COST:	\$30,769
UNIT PROFIT (SUBSIDY):	\$(0.85)	TOTAL PROFIT (SUBSIDY):	\$(169)
TOTAL UNITS:	200	PCT. COST RECOVERY:	99.45%
SUGGESTED FEE FOR COST RECOVERY OF: 100% Change of Tenant/Owner - \$150 per application Change of Land Use - \$280 per application Backflow - \$125 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE LAND USE PERMIT				REFERENCE NO. S-021A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 200		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
WATER PRODUCTION	WTR PROD SUPERINT	Backflow	0.75	\$126.68	150	\$19,002
		TYPE SUBTOTAL	0.75	\$126.68		\$19,002
PLANNING	ADMIN SPECIALIST II	Change Tenant/Owner	0.25	\$22.23	17	\$378
PLANNING	CMTY DEV TECH	Change Tenant/Owner	1.00	\$125.46	17	\$2,133
		TYPE SUBTOTAL	1.25	\$147.69		\$2,511
PLANNING	ASSOCIATE PLANNER	Change Land Use	0.25	\$38.69	33	\$1,277
PLANNING	ADMIN SPECIALIST II	Change Land Use	0.25	\$22.23	33	\$734
PLANNING	CMTY DEV TECH	Change Land Use	1.75	\$219.56	33	\$7,245
		TYPE SUBTOTAL	2.25	\$280.48		\$9,256
TOTALS			4.25	\$153.85		\$30,769

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE MASSAGE TECHNICIAN PERMIT		REFERENCE NO. S-021B	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing a massage technician license to operate within the City.			
CURRENT FEE STRUCTURE \$20 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$20.00	TOTAL REVENUE:	\$20
UNIT COST:	\$61.00	TOTAL COST:	\$61
UNIT PROFIT (SUBSIDY):	\$(41.00)	TOTAL PROFIT (SUBSIDY):	\$(41)
TOTAL UNITS:	1	PCT. COST RECOVERY:	32.79%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$60 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE MASSAGE TECHNICIAN PERMIT				REFERENCE NO. S-021B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		0.25	\$38.69	1	\$39
PLANNING	ADMIN SPECIALIST II		0.25	\$22.23	1	\$22
		TYPE SUBTOTAL	0.50	\$60.92		\$61
		TOTALS	0.50	\$61.00		\$61

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE MESSAGE BUSINESS PERMIT		REFERENCE NO. S-021C	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing and review of a request to operate a massage business within the City.			
CURRENT FEE STRUCTURE \$795 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$795.00	TOTAL REVENUE:	\$1,590
UNIT COST:	\$615.50	TOTAL COST:	\$1,231
UNIT PROFIT (SUBSIDY):	\$179.50	TOTAL PROFIT (SUBSIDY):	\$359
TOTAL UNITS:	2	PCT. COST RECOVERY:	129.16%
SUGGESTED FEE FOR COST RECOVERY OF: 100% New - \$875 per application Renewal - \$355 per renewal			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE MASSAGE BUSINESS PERMIT				REFERENCE NO. S-021C		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 2		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER	New	4.00	\$619.04	1	\$619
PLANNING	ADMIN SPECIALIST II	New	1.00	\$88.91	1	\$89
PLANNING	COMM DEV DIRECTOR	New	0.50	\$168.89	1	\$169
		TYPE SUBTOTAL	5.50	\$876.84		\$877
PLANNING	ASSOCIATE PLANNER	Renewal	2.00	\$309.52	1	\$310
PLANNING	ADMIN SPECIALIST II	Renewal	0.50	\$44.46	1	\$44
		TYPE SUBTOTAL	2.50	\$353.98		\$354
TOTALS			8.00	\$615.50		\$1,231

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE SIGN PERMIT DESIGN REVIEW		REFERENCE NO. S-022	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing the proposed design of a sign to determine if it is in compliance with the City's sign ordinance.			
CURRENT FEE STRUCTURE \$555 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$555.00	TOTAL REVENUE:	\$5,550
UNIT COST:	\$553.40	TOTAL COST:	\$5,534
UNIT PROFIT (SUBSIDY):	\$1.60	TOTAL PROFIT (SUBSIDY):	\$16
TOTAL UNITS:	10	PCT. COST RECOVERY:	100.29%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$555 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE SIGN PERMIT DESIGN REVIEW				REFERENCE NO. S-022		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 10		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		1.00	\$154.76	10	\$1,548
PLANNING	ADMIN SPECIALIST II		0.25	\$22.23	10	\$222
PLANNING	CMTY DEV TECH		3.00	\$376.38	10	\$3,764
		TYPE SUBTOTAL	4.25	\$553.37		\$5,534
TOTALS			4.25	\$553.40		\$5,534

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE MASTER SIGN PROGRAM REVIEW		REFERENCE NO. S-022A	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of a proposed comprehensive/master sign plan for a proposed development to ensure compliance with the City's Sign Code.			
CURRENT FEE STRUCTURE \$5,345 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$5,345.00		TOTAL REVENUE: \$10,690	
UNIT COST: \$3,815.00		TOTAL COST: \$7,630	
UNIT PROFIT (SUBSIDY): \$1,530.00		TOTAL PROFIT (SUBSIDY): \$3,060	
TOTAL UNITS: 2		PCT. COST RECOVERY: 140.10%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$3,815 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE MASTER SIGN PROGRAM REVIEW				REFERENCE NO. S-022A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 2		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		20.00	\$3,095.20	2	\$6,190
PLANNING	ADMIN SPECIALIST II		0.50	\$44.46	2	\$89
PLANNING	COMM DEV DIRECTOR		2.00	\$675.54	2	\$1,351
		TYPE SUBTOTAL	22.50	\$3,815.20		\$7,630
TOTALS			22.50	\$3,815.00		\$7,630

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE TEMPORARY SIGN PERMIT		REFERENCE NO. S-022B	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing a proposed temporary sign to assure compliance with the City's Sign Code.			
CURRENT FEE STRUCTURE \$180 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$180.00	TOTAL REVENUE:	\$180
UNIT COST:	\$188.00	TOTAL COST:	\$188
UNIT PROFIT (SUBSIDY):	\$(8.00)	TOTAL PROFIT (SUBSIDY):	\$(8)
TOTAL UNITS:	1	PCT. COST RECOVERY:	95.74%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$190 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE TEMPORARY SIGN PERMIT				REFERENCE NO. S-022B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	CMTY DEV TECH		1.50	\$188.19	1	\$188
		TYPE SUBTOTAL	1.50	\$188.19		\$188
		TOTALS	1.50	\$188.00		\$188

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE TENTATIVE PARCEL MAP REVIEW		REFERENCE NO. S-023A	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of a proposed tentative parcel map to assure that it meets City codes and the Subdivision Map Act.			
CURRENT FEE STRUCTURE \$8,480 per application plus \$18 per lot for every lot over 9 lots			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$8,660.00	TOTAL REVENUE:	\$8,660
UNIT COST:	\$7,384.00	TOTAL COST:	\$7,384
UNIT PROFIT (SUBSIDY):	\$1,276.00	TOTAL PROFIT (SUBSIDY):	\$1,276
TOTAL UNITS:	1	PCT. COST RECOVERY:	117.28%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$7,075 per application plus \$31 per lot for every lot over 4 lots			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE TENTATIVE PARCEL MAP REVIEW				REFERENCE NO. S-023A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		18.00	\$2,785.68	1	\$2,786
PLANNING	ADMIN SPECIALIST II		2.00	\$177.82	1	\$178
PLANNING	COMM DEV DIRECTOR		7.00	\$2,364.39	1	\$2,364
FIRE PREVENTION	FIRE MARSHAL II		2.00	\$581.80	1	\$582
ENGINEERING	ASSOCIATE ENGINEER		3.00	\$749.94	1	\$750
ENGINEERING	CITY MANAGER/PW DIRECTOR		0.50	\$266.35	1	\$266
ENGINEERING	EXECUTIVE ASSISTANT		1.00	\$148.11	1	\$148
		TYPE SUBTOTAL	33.50	\$7,074.09		\$7,074
PLANNING	ASSOCIATE PLANNER	Add'l 10 Lots > 4	2.00	\$309.52	1	\$310
		TYPE SUBTOTAL	2.00	\$309.52		\$310
TOTALS			35.50	\$7,384.00		\$7,384

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE TENTATIVE TRACT MAP REVIEW		REFERENCE NO. S-024	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of a proposed tentative tract map to assure that it meets City codes and the Subdivision Map Act.			
CURRENT FEE STRUCTURE \$10,195 per application plus \$18 per lot			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$10,222.00		TOTAL REVENUE: \$20,444	
UNIT COST: \$9,406.50		TOTAL COST: \$18,813	
UNIT PROFIT (SUBSIDY): \$815.50		TOTAL PROFIT (SUBSIDY): \$1,631	
TOTAL UNITS: 2		PCT. COST RECOVERY: 108.67%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% Administrative - \$8,630 per application plus \$15 per lot Discretionary - \$9,280 per application plus \$15 per lot			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE TENTATIVE TRACT MAP REVIEW				REFERENCE NO. S-024		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 2		
DEPARTMENT	POSITION	TYPE	UNIT TIME	UNIT COST	ANN. UNITS	TOTAL COST
ENGINEERING	ASSOCIATE ENGINEER		7.00	\$1,749.86	2	\$3,500
ENGINEERING	CITY MANAGER/PW DIRECTOR		0.50	\$266.35	2	\$533
ENGINEERING	EXECUTIVE ASSISTANT		1.00	\$148.11	2	\$296
WATER PRODUCTION	WTR PROD SUPERINT		1.00	\$168.91	2	\$338
		TYPE SUBTOTAL	9.50	\$2,333.23		\$4,666
PLANNING	ASSOCIATE PLANNER	Base	20.00	\$3,095.20	1	\$3,095
PLANNING	ADMIN SPECIALIST II	Base	2.00	\$177.82	1	\$178
PLANNING	COMM DEV DIRECTOR	Base	7.00	\$2,364.39	1	\$2,364
		TYPE SUBTOTAL	29.00	\$5,637.41		\$5,637
PLANNING	ASSOCIATE PLANNER	Base (Admin)	18.00	\$2,785.68	1	\$2,786
PLANNING	ADMIN SPECIALIST II	Base (Admin)	2.00	\$177.82	1	\$178
PLANNING	COMM DEV DIRECTOR	Base (Admin)	6.00	\$2,026.62	1	\$2,027
		TYPE SUBTOTAL	26.00	\$4,990.12		\$4,990
PLANNING	ASSOCIATE PLANNER	Every Add'l 10 Lots	1.00	\$154.76	3	\$464
		TYPE SUBTOTAL	1.00	\$154.76		\$464
FIRE PREVENTION	FIRE MARSHAL II	5-50 Lots	4.50	\$1,309.05	1	\$1,309
		TYPE SUBTOTAL	4.50	\$1,309.05		\$1,309
FIRE PREVENTION	FIRE MARSHAL II	50+ Lots	6.00	\$1,745.40	1	\$1,745
		TYPE SUBTOTAL	6.00	\$1,745.40		\$1,745
TOTALS			76.00	\$9,406.50		\$18,813

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE AMENDMENT TO APPROVED PLANS		REFERENCE NO. S-024A	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing a request to amend previously approved plans at the request of the applicant.			
CURRENT FEE STRUCTURE Requiring Planning Commission Review Only - \$5,220 per application Requiring Planning Commission and City Council Review - \$7,000 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$6,110.00	TOTAL REVENUE:	\$12,220
UNIT COST:	\$5,494.00	TOTAL COST:	\$10,988
UNIT PROFIT (SUBSIDY):	\$616.00	TOTAL PROFIT (SUBSIDY):	\$1,232
TOTAL UNITS:	2	PCT. COST RECOVERY:	111.21%
SUGGESTED FEE FOR COST RECOVERY OF: 100% Requiring Planning Commission Review Only - \$5,015 per application Requiring Planning Commission and City Council Review - \$5,970 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE AMENDMENT TO APPROVED PLANS				REFERENCE NO. S-024A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 2		
DEPARTMENT	POSITION	TYPE	UNIT TIME	UNIT COST	ANN. UNITS	TOTAL COST
ENGINEERING	ASSOCIATE ENGINEER		0.50	\$124.99	2	\$250
ENGINEERING	CITY MANAGER/PW DIRECTOR		0.50	\$266.35	2	\$533
		TYPE SUBTOTAL	1.00	\$391.34		\$783
PLANNING	ASSOCIATE PLANNER	Plann Comm Only	20.00	\$3,095.20	1	\$3,095
PLANNING	ADMIN SPECIALIST II	Plann Comm Only	2.00	\$177.82	1	\$178
PLANNING	COMM DEV DIRECTOR	Plann Comm Only	4.00	\$1,351.08	1	\$1,351
		TYPE SUBTOTAL	26.00	\$4,624.10		\$4,624
PLANNING	ASSOCIATE PLANNER	PC & Council	24.00	\$3,714.24	1	\$3,714
PLANNING	ADMIN SPECIALIST II	PC & Council	2.00	\$177.82	1	\$178
PLANNING	COMM DEV DIRECTOR	PC & Council	5.00	\$1,688.85	1	\$1,689
		TYPE SUBTOTAL	31.00	\$5,580.91		\$5,581
TOTALS			58.00	\$5,494.00		\$10,988

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE RE-ADDRESS PROCESSING		REFERENCE NO. S-024B	
PRIMARY DEPARTMENT PUBLIC SAFETY	UNIT OF SERVICE ADDRESS	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing a request to change the address of a particular parcel when not part of a subdivision map review.			
CURRENT FEE STRUCTURE \$255 per address			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$255.00		TOTAL REVENUE: \$255	
UNIT COST: \$363.00		TOTAL COST: \$363	
UNIT PROFIT (SUBSIDY): \$(108.00)		TOTAL PROFIT (SUBSIDY): \$(108)	
TOTAL UNITS: 1		PCT. COST RECOVERY: 70.25%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$365 per address			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE RE-ADDRESS PROCESSING				REFERENCE NO. S-024B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE MARSHAL II		0.75	\$218.18	1	\$218
ENGINEERING	ENGINEERING TECH II/GIS A		1.00	\$145.27	1	\$145
		TYPE SUBTOTAL	1.75	\$363.45		\$363
		TOTALS	1.75	\$363.00		\$363

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE FINAL SUBDIVISION MAP CHECK		REFERENCE NO. S-025	
PRIMARY DEPARTMENT ENGINEERING	UNIT OF SERVICE MAP	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing a proposed final subdivision map to ensure that it meets the terms of City codes and the Subdivision Map Act.			
CURRENT FEE STRUCTURE 1-50 lots - \$7,790 51-100 lots - \$10,990 100+ lots - \$15,000 deposit			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$10,926.67	TOTAL REVENUE:	\$32,780
UNIT COST:	\$11,952.33	TOTAL COST:	\$35,857
UNIT PROFIT (SUBSIDY):	\$(1,025.66)	TOTAL PROFIT (SUBSIDY):	\$(3,077)
TOTAL UNITS:	3	PCT. COST RECOVERY:	91.42%
SUGGESTED FEE FOR COST RECOVERY OF: 100% 5-50 lots - \$8,555 51-100 lots - \$11,930 100+ lots - \$15,000 deposit			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FINAL SUBDIVISION MAP CHECK				REFERENCE NO. S-025		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 3		
DEPARTMENT	POSITION	TYPE	UNIT TIME	UNIT COST	ANN. UNITS	TOTAL COST
PLANNING	ASSOCIATE PLANNER		2.00	\$309.52	3	\$929
FIRE PREVENTION	FIRE MARSHAL II		3.00	\$872.70	3	\$2,618
		TYPE SUBTOTAL	5.00	\$1,182.22		\$3,547
ENGINEERING	ASSOCIATE ENGINEER	5-50 Lots	5.00	\$1,249.90	1	\$1,250
ENGINEERING	CITY MANAGER/PW DIRECTOR	5-50 Lots	0.50	\$266.35	1	\$266
ENGINEERING	ENGINEERING TECH II/GIS A	5-50 Lots - GIS	0.50	\$72.64	1	\$73
ENGINEERING	ENGINEERING TECH II/GIS A	5-50 Lots	0.25	\$36.32	1	\$36
ENGINEERING	EXECUTIVE ASSISTANT	5-50 Lots	1.00	\$148.11	1	\$148
ENGINEERING		40 Hrs Willdan 5-50	0.00	\$5,600.00	1	\$5,600
		TYPE SUBTOTAL	7.25	\$7,373.32		\$7,373
ENGINEERING	ASSOCIATE ENGINEER	51-100 Lots	7.00	\$1,749.86	1	\$1,750
ENGINEERING	CITY MANAGER/PW DIRECTOR	51-100 Lots	0.50	\$266.35	1	\$266
ENGINEERING	ENGINEERING TECH II/GIS A	51-10 Lots	0.25	\$36.32	1	\$36
ENGINEERING	ENGINEERING TECH II/GIS A	51-100 Lots - GIS	1.00	\$145.27	1	\$145
ENGINEERING	EXECUTIVE ASSISTANT	51-100 Lots	1.00	\$148.11	1	\$148
ENGINEERING		60 Hr Willdan 51-100	0.00	\$8,400.00	1	\$8,400
		TYPE SUBTOTAL	9.75	\$10,745.91		\$10,746
ENGINEERING	ASSOCIATE ENGINEER	100+ Lots	9.00	\$2,249.82	1	\$2,250
ENGINEERING	CITY MANAGER/PW DIRECTOR	100+ Lots	0.50	\$266.35	1	\$266
ENGINEERING	ENGINEERING TECH II/GIS A	100+ Lots	0.25	\$36.32	1	\$36
ENGINEERING	ENGINEERING TECH II/GIS A	100+ Lots - GIS	2.00	\$290.54	1	\$291
ENGINEERING	EXECUTIVE ASSISTANT	100+ Lots	1.00	\$148.11	1	\$148
ENGINEERING		80 Hrs Willdan 100+	0.00	\$11,200.00	1	\$11,200
		TYPE SUBTOTAL	12.75	\$14,191.14		\$14,191
TOTALS			34.75	\$11,952.33		\$35,857

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE SUBDIVISION IMPROVEMENT PLAN CHECK		REFERENCE NO. S-026																					
PRIMARY DEPARTMENT ENGINEERING	UNIT OF SERVICE MAP	SERVICE RECIPIENT																					
DESCRIPTION OF SERVICE Reviewing the improvement plans for the construction of public improvements within a new development																							
CURRENT FEE STRUCTURE \$0 - \$5,000 - \$575 \$5,001 - \$10,000 - \$865 \$10,001 - \$25,000 - 7% of construction costs \$25,001 - \$75,000 - \$1,750 + 5.75% of estimate over \$25,000 \$75,001 - \$125,000 - \$4,625 + 4.75% of estimate over \$75,000 \$125,001 - \$200,000 - \$7,000 + 3.8% of estimate over \$125,000 \$200,000+ - \$9,850 + 2.90% of estimate over \$200,000																							
<table style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">REVENUE AND COST COMPARISON</th> </tr> <tr> <td style="width: 30%; text-align: right; vertical-align: top;">UNIT REVENUE:</td> <td style="width: 20%; text-align: right; vertical-align: top;">\$24,350.00</td> <td style="width: 30%; text-align: right; vertical-align: top;">TOTAL REVENUE:</td> <td style="width: 20%; text-align: right; vertical-align: top;">\$73,050</td> </tr> <tr> <td style="text-align: right; vertical-align: top;">UNIT COST:</td> <td style="text-align: right; vertical-align: top;">\$69,646.67</td> <td style="text-align: right; vertical-align: top;">TOTAL COST:</td> <td style="text-align: right; vertical-align: top;">\$208,940</td> </tr> <tr> <td style="text-align: right; vertical-align: top;">UNIT PROFIT (SUBSIDY):</td> <td style="text-align: right; vertical-align: top; border-top: 1px solid black; border-bottom: 3px double black;">\$(45,296.67)</td> <td style="text-align: right; vertical-align: top;">TOTAL PROFIT (SUBSIDY):</td> <td style="text-align: right; vertical-align: top; border-top: 1px solid black; border-bottom: 3px double black;">\$(135,890)</td> </tr> <tr> <td style="text-align: right; vertical-align: top;">TOTAL UNITS:</td> <td style="text-align: right; vertical-align: top;">3</td> <td style="text-align: right; vertical-align: top;">PCT. COST RECOVERY:</td> <td style="text-align: right; vertical-align: top;">34.96%</td> </tr> </table>				REVENUE AND COST COMPARISON				UNIT REVENUE:	\$24,350.00	TOTAL REVENUE:	\$73,050	UNIT COST:	\$69,646.67	TOTAL COST:	\$208,940	UNIT PROFIT (SUBSIDY):	\$(45,296.67)	TOTAL PROFIT (SUBSIDY):	\$(135,890)	TOTAL UNITS:	3	PCT. COST RECOVERY:	34.96%
REVENUE AND COST COMPARISON																							
UNIT REVENUE:	\$24,350.00	TOTAL REVENUE:	\$73,050																				
UNIT COST:	\$69,646.67	TOTAL COST:	\$208,940																				
UNIT PROFIT (SUBSIDY):	\$(45,296.67)	TOTAL PROFIT (SUBSIDY):	\$(135,890)																				
TOTAL UNITS:	3	PCT. COST RECOVERY:	34.96%																				
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$0 - \$5,000 - \$660 \$5,001 - \$10,000 - \$995 \$10,001 - \$25,000 - 8% of construction costs \$25,001 - \$75,000 - \$2,000 + 6.60% of estimate over \$25,000 \$75,001 - \$125,000 - \$5,300 + 5.45% of estimate over \$75,000 \$125,001 - \$200,000 - \$8,025 + 4.35% of estimate over \$125,000 \$200,000+ - \$11,290 + 3.35% of estimate over \$200,000																							

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE SUBDIVISION IMPROVEMENT PLAN CHECK				REFERENCE NO. S-026		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 3		
DEPARTMENT	POSITION	TYPE	UNIT TIME	UNIT COST	ANN. UNITS	TOTAL COST
FIRE PREVENTION	FIRE MARSHAL II	1-40 Lots	2.00	\$581.80	1	\$582
ENGINEERING	ASSOCIATE ENGINEER	1-40 Lots	160.00	\$39,996.80	1	\$39,997
ENGINEERING	ENGINEERING TECH II/GIS A	1-40 Lots	0.25	\$36.32	1	\$36
WATER PRODUCTION	WTR PROD SUPERINT	1-40 Lots	2.00	\$337.82	1	\$338
		TYPE SUBTOTAL	164.25	\$40,952.74		\$40,953
FIRE PREVENTION	FIRE MARSHAL II	41-100 Lots	2.50	\$727.25	1	\$727
ENGINEERING	ASSOCIATE ENGINEER	41-100 Lots	300.00	\$74,994.00	1	\$74,994
ENGINEERING	ENGINEERING TECH II/GIS A	41-100 Lots	0.25	\$36.32	1	\$36
WATER PRODUCTION	WTR PROD SUPERINT	41-100 Lots	3.00	\$506.73	1	\$507
		TYPE SUBTOTAL	305.75	\$76,264.30		\$76,264
FIRE PREVENTION	FIRE MARSHAL II	100+ Lots	3.50	\$1,018.15	1	\$1,018
ENGINEERING	ASSOCIATE ENGINEER	100+ Lots	360.00	\$89,992.80	1	\$89,993
ENGINEERING	ENGINEERING TECH II/GIS A	100+ Lots	0.25	\$36.32	1	\$36
WATER PRODUCTION	WTR PROD SUPERINT	100+ Lots	4.00	\$675.64	1	\$676
		TYPE SUBTOTAL	367.75	\$91,722.91		\$91,723
TOTALS			837.75	\$69,646.67		\$208,940

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE STORMWATER POLLUTION PROTECT PLAN		REFERENCE NO. S-026A	
PRIMARY DEPARTMENT ENGINEERING	UNIT OF SERVICE PLAN	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of Stormwater Best Management Practices (BMPs) during construction for compliance with State and Federal laws.			
CURRENT FEE STRUCTURE \$695 per plan			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$695.00	TOTAL REVENUE:	\$2,085
UNIT COST:	\$1,000.00	TOTAL COST:	\$3,000
UNIT PROFIT (SUBSIDY):	\$(305.00)	TOTAL PROFIT (SUBSIDY):	\$(915)
TOTAL UNITS:	3	PCT. COST RECOVERY:	69.50%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$1,000 per plan			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE STORMWATER POLLUTION PROTECT PLAN				REFERENCE NO. S-026A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 3		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
ENGINEERING	ASSOCIATE ENGINEER		4.00	\$999.92	3	\$3,000
		TYPE SUBTOTAL	4.00	\$999.92		\$3,000
		TOTALS	4.00	\$1,000.00		\$3,000

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE WATER QUALITY MANAGEMENT PLAN		REFERENCE NO. S-026B	
PRIMARY DEPARTMENT ENGINEERING	UNIT OF SERVICE PLAN	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of a Water Quality Management Plan for a construction project for compliance with State and Federal stormwater quality laws.			
CURRENT FEE STRUCTURE \$695 per plan			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$695.00		TOTAL REVENUE: \$2,085	
UNIT COST: \$1,000.00		TOTAL COST: \$3,000	
UNIT PROFIT (SUBSIDY): \$(305.00)		TOTAL PROFIT (SUBSIDY): \$(915)	
TOTAL UNITS: 3		PCT. COST RECOVERY: 69.50%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$1,000 per plan			

November 6, 2025

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE WATER QUALITY MANAGEMENT PLAN				REFERENCE NO. S-026B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 3		
DEPARTMENT	POSITION	TYPE	UNIT TIME	UNIT COST	ANN. UNITS	TOTAL COST
ENGINEERING	ASSOCIATE ENGINEER		4.00	\$999.92	3	\$3,000
		TYPE SUBTOTAL	4.00	\$999.92		\$3,000
		TOTALS	4.00	\$1,000.00		\$3,000

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE IMPROVEMENT INSPECTION		REFERENCE NO. S-027	
PRIMARY DEPARTMENT ENGINEERING	UNIT OF SERVICE PROJECT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Field inspection of approved public improvements being built by a developer within proposed public rights-of-way.			
CURRENT FEE STRUCTURE \$50 minimum based on construction valuation of: \$0-\$25,000 - 5% of construction costs \$25,000-\$75,000 - 4.5% of construction costs \$75,000+ - 4% of construction costs			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$24,266.67	TOTAL REVENUE:	\$72,800
UNIT COST:	\$43,414.67	TOTAL COST:	\$130,244
UNIT PROFIT (SUBSIDY):	\$(19,148.00)	TOTAL PROFIT (SUBSIDY):	\$(57,444)
TOTAL UNITS:	3	PCT. COST RECOVERY:	55.90%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$50 minimum based on construction valuation of: \$0-\$25,000 - 5.75% of construction costs \$25,000-\$75,000 - 5.15% of construction costs \$75,000+ - 4.60% of construction costs			

November 6, 2025

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE IMPROVEMENT INSPECTION				REFERENCE NO. S-027		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 3		
DEPARTMENT	POSITION	TYPE	UNIT TIME	UNIT COST	ANN. UNITS	TOTAL COST
STREET MAINTENANCE	PW SUPERINT	5%	27.00	\$5,109.30	3	\$15,328
		TYPE SUBTOTAL	27.00	\$5,109.30		\$15,328
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	1-50 Lots	2.00	\$301.50	1	\$302
ENGINEERING		240 Hrs Willdan 5-50	0.00	\$24,000.00	1	\$24,000
		TYPE SUBTOTAL	2.00	\$24,301.50		\$24,302
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	51-100 Lots	3.00	\$452.25	1	\$452
ENGINEERING		320 Hr Willdn 51-100	0.00	\$32,000.00	1	\$32,000
		TYPE SUBTOTAL	3.00	\$32,452.25		\$32,452
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	100+ Lots	4.50	\$678.38	1	\$678
ENGINEERING		400 Hrs Willdan 100+	0.00	\$40,000.00	1	\$40,000
		TYPE SUBTOTAL	4.50	\$40,678.38		\$40,678
ENGINEERING	ASSOCIATE ENGINEER	1/10 Hr/Lot	0.06	\$15.00	400	\$6,000
WATER PRODUCTION	WTR PROD SUPERINT	Per Lot	0.17	\$28.71	400	\$11,484
		TYPE SUBTOTAL	0.23	\$43.71		\$17,484
TOTALS			36.73	\$43,414.67		\$130,244

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE STREET VACATION REVIEW		REFERENCE NO. S-029	
PRIMARY DEPARTMENT ENGINEERING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing a request to vacate a portion of public right-of-way at the request of a developer			
CURRENT FEE STRUCTURE \$5,000 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$7,000.00	TOTAL REVENUE:	\$7,000
UNIT COST:	\$7,651.00	TOTAL COST:	\$7,651
UNIT PROFIT (SUBSIDY):	\$(651.00)	TOTAL PROFIT (SUBSIDY):	\$(651)
TOTAL UNITS:	1	PCT. COST RECOVERY:	91.49%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$7,500 deposit with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE STREET VACATION REVIEW				REFERENCE NO. S-029		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		9.00	\$1,392.84	1	\$1,393
PLANNING	COMM DEV DIRECTOR		4.00	\$1,351.08	1	\$1,351
FIRE PREVENTION	FIRE MARSHAL II		2.00	\$581.80	1	\$582
FIRE PREVENTION	FIRE PREVENTION INSPECTOR		1.50	\$226.13	1	\$226
ENGINEERING	ASSOCIATE ENGINEER		10.00	\$2,499.80	1	\$2,500
ENGINEERING	CITY MANAGER/PW DIRECTOR		1.00	\$532.69	1	\$533
ENGINEERING	ENGINEERING TECH II/GIS A		4.00	\$581.08	1	\$581
ENGINEERING	EXECUTIVE ASSISTANT		1.00	\$148.11	1	\$148
WATER PRODUCTION	WTR PROD SUPERINT		2.00	\$337.82	1	\$338
TYPE SUBTOTAL			34.50	\$7,651.35		\$7,651
TOTALS			34.50	\$7,651.00		\$7,651

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE REVIEW OF UTILITY REIMBURSEMENT AGM		REFERENCE NO. S-030	
PRIMARY DEPARTMENT ENGINEERING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Determining amounts, terms, and specifics of agreement to reimburse a developer who installs a water or sewer line predicated on future reimbursements being made by abutting property owners as abutting property develops.			
CURRENT FEE STRUCTURE \$2,165 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$2,165.00		TOTAL REVENUE: \$2,165	
UNIT COST: \$3,312.00		TOTAL COST: \$3,312	
UNIT PROFIT (SUBSIDY): \$(1,147.00)		TOTAL PROFIT (SUBSIDY): \$(1,147)	
TOTAL UNITS: 1		PCT. COST RECOVERY: 65.37%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$3,310 per application			

November 6, 2025

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE REVIEW OF UTILITY REIMBURSEMENT AGM				REFERENCE NO. S-030		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
ENGINEERING	ASSOCIATE ENGINEER		2.00	\$499.96	1	\$500
ENGINEERING	CITY MANAGER/PW DIRECTOR		5.00	\$2,663.45	1	\$2,663
ENGINEERING	EXECUTIVE ASSISTANT		1.00	\$148.11	1	\$148
		TYPE SUBTOTAL	8.00	\$3,311.52		\$3,312
		TOTALS	8.00	\$3,312.00		\$3,312

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE PRECISE PLAN OF DESIGN - MINOR		REFERENCE NO. S-031	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of small projects that require administrative review, such as small wireless facilities, residential additions over 500 sq ft, non-residential additions under 1,000 sq ft, and projects that have minor aesthetic, land use, or traffic implications			
CURRENT FEE STRUCTURE \$2,270 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$2,270.00		TOTAL REVENUE: \$15,890	
UNIT COST: \$2,140.00		TOTAL COST: \$14,980	
UNIT PROFIT (SUBSIDY): \$130.00		TOTAL PROFIT (SUBSIDY): \$910	
TOTAL UNITS: 7		PCT. COST RECOVERY: 106.07%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$2,140 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE PRECISE PLAN OF DESIGN - MINOR				REFERENCE NO. S-031		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 7		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		1.50	\$232.14	7	\$1,625
PLANNING	ADMIN SPECIALIST II		1.00	\$88.91	7	\$622
PLANNING	COMM DEV DIRECTOR		0.50	\$168.89	7	\$1,182
PLANNING	CMTY DEV TECH		10.00	\$1,254.60	7	\$8,782
FIRE PREVENTION	FIRE MARSHAL II		0.50	\$145.45	7	\$1,018
ENGINEERING	ASSOCIATE ENGINEER		1.00	\$249.98	7	\$1,750
TYPE SUBTOTAL			14.50	\$2,139.97		\$14,980
TOTALS			14.50	\$2,140.00		\$14,980

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE ACCESSORY DWELLING UNIT REVIEW		REFERENCE NO. S-031A	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing the review of a new or conversion for an accessory dwelling unit or a junior accessory dwelling unit.			
CURRENT FEE STRUCTURE New - \$1,200 per application Conversion - \$530 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$932.00	TOTAL REVENUE:	\$46,600
UNIT COST:	\$703.92	TOTAL COST:	\$35,196
UNIT PROFIT (SUBSIDY):	\$228.08	TOTAL PROFIT (SUBSIDY):	\$11,404
TOTAL UNITS:	50	PCT. COST RECOVERY:	132.40%
SUGGESTED FEE FOR COST RECOVERY OF: 100% New - \$805 per application Conversion - \$555 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE ACCESSORY DWELLING UNIT REVIEW				REFERENCE NO. S-031A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 50		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER	New	1.00	\$154.76	30	\$4,643
PLANNING	ADMIN SPECIALIST II	New	0.25	\$22.23	30	\$667
PLANNING	CMTY DEV TECH	New	5.00	\$627.30	30	\$18,819
		TYPE SUBTOTAL	6.25	\$804.29		\$24,129
PLANNING	ASSOCIATE PLANNER	Conversion	1.00	\$154.76	20	\$3,095
PLANNING	ADMIN SPECIALIST II	Conversion	0.25	\$22.23	20	\$445
PLANNING	CMTY DEV TECH	Conversion	3.00	\$376.38	20	\$7,528
		TYPE SUBTOTAL	4.25	\$553.37		\$11,067
TOTALS			10.50	\$703.92		\$35,196

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE NEW SINGLE FAMILY RESIDENCE		REFERENCE NO. S-031B	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing the review of a new single family residence.			
CURRENT FEE STRUCTURE \$2,270 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$2,270.00	TOTAL REVENUE:	\$2,270
UNIT COST:	\$1,870.00	TOTAL COST:	\$1,870
UNIT PROFIT (SUBSIDY):	\$400.00	TOTAL PROFIT (SUBSIDY):	\$400
TOTAL UNITS:	1	PCT. COST RECOVERY:	121.39%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$1,870 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE NEW SINGLE FAMILY RESIDENCE				REFERENCE NO. S-031B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		1.00	\$154.76	1	\$155
PLANNING	ADMIN SPECIALIST II		0.25	\$22.23	1	\$22
PLANNING	COMM DEV DIRECTOR		0.50	\$168.89	1	\$169
PLANNING	CMTY DEV TECH		9.00	\$1,129.14	1	\$1,129
FIRE PREVENTION	FIRE MARSHAL II		0.50	\$145.45	1	\$145
ENGINEERING	ASSOCIATE ENGINEER		1.00	\$249.98	1	\$250
TYPE SUBTOTAL			12.25	\$1,870.45		\$1,870
TOTALS			12.25	\$1,870.00		\$1,870

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE MINOR USE PERMIT		REFERENCE NO. S-031C	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of a request to a minor permit usage of a parcel of land for a use not normally permitted as a matter of right.			
CURRENT FEE STRUCTURE \$2,935 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$2,935.00	TOTAL REVENUE:	\$2,935
UNIT COST:	\$2,303.00	TOTAL COST:	\$2,303
UNIT PROFIT (SUBSIDY):	\$632.00	TOTAL PROFIT (SUBSIDY):	\$632
TOTAL UNITS:	1	PCT. COST RECOVERY:	127.44%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$2,305 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE MINOR USE PERMIT				REFERENCE NO. S-031C		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		10.00	\$1,547.60	1	\$1,548
PLANNING	ADMIN SPECIALIST II		0.25	\$22.23	1	\$22
PLANNING	COMM DEV DIRECTOR		1.00	\$337.77	1	\$338
FIRE PREVENTION	FIRE MARSHAL II		0.50	\$145.45	1	\$145
ENGINEERING	ASSOCIATE ENGINEER		1.00	\$249.98	1	\$250
		TYPE SUBTOTAL	12.75	\$2,303.03		\$2,303
TOTALS			12.75	\$2,303.00		\$2,303

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE DENSITY BONUS		REFERENCE NO. S-031D	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of a request for a density bonus.			
CURRENT FEE STRUCTURE \$2,935 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$2,935.00		TOTAL REVENUE: \$2,935	
UNIT COST: \$2,724.00		TOTAL COST: \$2,724	
UNIT PROFIT (SUBSIDY): \$211.00		TOTAL PROFIT (SUBSIDY): \$211	
TOTAL UNITS: 1		PCT. COST RECOVERY: 107.75%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$2,725 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE DENSITY BONUS				REFERENCE NO. S-031D		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		12.00	\$1,857.12	1	\$1,857
PLANNING	ADMIN SPECIALIST II		0.25	\$22.23	1	\$22
PLANNING	COMM DEV DIRECTOR		2.50	\$844.43	1	\$844
		TYPE SUBTOTAL	14.75	\$2,723.78		\$2,724
		TOTALS	14.75	\$2,724.00		\$2,724

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE SIDEWALK VENDOR PERMIT		REFERENCE NO. S-031E	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of a request to sell items on a public sidewalk.			
CURRENT FEE STRUCTURE None			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$148.00	TOTAL COST:	\$148
UNIT PROFIT (SUBSIDY):	\$(148.00)	TOTAL PROFIT (SUBSIDY):	\$(148)
TOTAL UNITS:	1	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$150 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE SIDEWALK VENDOR PERMIT				REFERENCE NO. S-031E		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ADMIN SPECIALIST II		0.25	\$22.23	1	\$22
PLANNING	CMTY DEV TECH		1.00	\$125.46	1	\$125
		TYPE SUBTOTAL	1.25	\$147.69		\$148
TOTALS			1.25	\$148.00		\$148

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE TEMPORARY USE PERMIT		REFERENCE NO. S-031F	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of a temporary use for compliance with City codes and regulations.			
CURRENT FEE STRUCTURE None			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$1,485.00	TOTAL COST:	\$1,485
UNIT PROFIT (SUBSIDY):	\$(1,485.00)	TOTAL PROFIT (SUBSIDY):	\$(1,485)
TOTAL UNITS:	1	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$1,485 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE TEMPORARY USE PERMIT				REFERENCE NO. S-031F		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		1.00	\$154.76	1	\$155
PLANNING	ADMIN SPECIALIST II		0.25	\$22.23	1	\$22
PLANNING	COMM DEV DIRECTOR		0.50	\$168.89	1	\$169
PLANNING	CMTY DEV TECH		8.00	\$1,003.68	1	\$1,004
FIRE PREVENTION	FIRE MARSHAL II		0.25	\$72.73	1	\$73
ENGINEERING	ASSOCIATE ENGINEER		0.25	\$62.50	1	\$63
TYPE SUBTOTAL			10.25	\$1,484.79		\$1,485
TOTALS			10.25	\$1,485.00		\$1,485

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE SHORT TERM RENTAL PERMIT		REFERENCE NO. S-031G	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Zoning review of a request to operate a short term rental business within the City.			
CURRENT FEE STRUCTURE None			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$0.00		TOTAL REVENUE: \$0	
UNIT COST: \$253.25		TOTAL COST: \$20,260	
UNIT PROFIT (SUBSIDY): \$(253.25)		TOTAL PROFIT (SUBSIDY): \$(20,260)	
TOTAL UNITS: 80		PCT. COST RECOVERY: 0.00%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% New - \$540 per application Renewal - \$235 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE SHORT TERM RENTAL PERMIT				REFERENCE NO. S-031G		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 80		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FINANCE	ACCOUNTING TECH	New	0.50	\$37.00	5	\$185
PLANNING	ASSOCIATE PLANNER	New	0.50	\$77.38	5	\$387
PLANNING	CMTY DEV TECH	New	3.00	\$376.38	5	\$1,882
CODE ENFORCEMENT	CODE ENF/ANIMAL CTRL OFFI	New	0.50	\$51.34	5	\$257
TYPE SUBTOTAL			4.50	\$542.10		\$2,711
FINANCE	ACCOUNTING TECH	Renewal	0.25	\$18.50	75	\$1,388
PLANNING	ASSOCIATE PLANNER	Renewal	0.25	\$38.69	75	\$2,902
PLANNING	CMTY DEV TECH	Renewal	1.00	\$125.46	75	\$9,410
CODE ENFORCEMENT	CODE ENF/ANIMAL CTRL OFFI	Renewal	0.50	\$51.34	75	\$3,851
TYPE SUBTOTAL			2.00	\$233.99		\$17,549
TOTALS			6.50	\$253.25		\$20,260

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE FILM PERMIT		REFERENCE NO. S-031H	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing a request to film within the City.			
CURRENT FEE STRUCTURE None			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$315.00	TOTAL COST:	\$315
UNIT PROFIT (SUBSIDY):	\$(315.00)	TOTAL PROFIT (SUBSIDY):	\$(315)
TOTAL UNITS:	1	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 50% New - \$150 per application Amendment - \$75 per application Sidewalk Use - \$75 per day Street Use - \$175 per day City Facility Use - \$300 per day City Staff/Monitor Use - Fully Allocated Hourly Rates for all staff involved or outside consultant cost			

November 6, 2025

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FILM PERMIT				REFERENCE NO. S-031H		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ADMIN SPECIALIST II		0.25	\$22.23	1	\$22
PLANNING	CMTY DEV TECH		1.00	\$125.46	1	\$125
FIRE PREVENTION	FIRE MARSHAL II		0.25	\$72.73	1	\$73
STREET MAINTENANCE	PW SUPERINT		0.50	\$94.61	1	\$95
TYPE SUBTOTAL			2.00	\$315.03		\$315
TOTALS			2.00	\$315.00		\$315

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE NPDES BUSINESS REVIEW/INSPECTION		REFERENCE NO. S-032	
PRIMARY DEPARTMENT ENGINEERING	UNIT OF SERVICE BUSINESS	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Annual review of businesses which by their nature require additional review of stormwater run-off.			
CURRENT FEE STRUCTURE \$340 per business			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$340.00		TOTAL REVENUE: \$17,000	
UNIT COST: \$444.70		TOTAL COST: \$22,235	
UNIT PROFIT (SUBSIDY): \$(104.70)		TOTAL PROFIT (SUBSIDY): \$(5,235)	
TOTAL UNITS: 50		PCT. COST RECOVERY: 76.46%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$445 per business			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE NPDES BUSINESS REVIEW/INSPECTION				REFERENCE NO. S-032		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 50		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
ENGINEERING	ASSOCIATE ENGINEER		0.50	\$124.99	50	\$6,250
STREET MAINTENANCE	PW SUPERINT		1.00	\$189.21	50	\$9,461
FACILITIES MAINTENANCE	FACILITY MAINT COORD		1.00	\$130.50	50	\$6,525
TYPE SUBTOTAL			2.50	\$444.70		\$22,235
TOTALS			2.50	\$444.70		\$22,235

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE CROSS CONNECTION INSPECTION		REFERENCE NO. S-032A																					
PRIMARY DEPARTMENT WATER	UNIT OF SERVICE DEVICE	SERVICE RECIPIENT																					
DESCRIPTION OF SERVICE Annual review of cross connection devices of certain businesses for compliance with Federal and State stormwater laws.																							
CURRENT FEE STRUCTURE New Business: Existing Device - \$100 New Device - \$145 Annual Review - \$50 per device																							
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">REVENUE AND COST COMPARISON</th> </tr> </thead> <tbody> <tr> <td style="width: 30%; text-align: right; vertical-align: top;">UNIT REVENUE:</td> <td style="width: 20%; text-align: right; vertical-align: top;">\$51.36</td> <td style="width: 30%; text-align: right; vertical-align: top;">TOTAL REVENUE:</td> <td style="width: 20%; text-align: right; vertical-align: top;">\$26,965</td> </tr> <tr> <td style="text-align: right; vertical-align: top;">UNIT COST:</td> <td style="text-align: right; vertical-align: top;">\$38.27</td> <td style="text-align: right; vertical-align: top;">TOTAL COST:</td> <td style="text-align: right; vertical-align: top;">\$20,091</td> </tr> <tr> <td style="text-align: right; vertical-align: top;">UNIT PROFIT (SUBSIDY):</td> <td style="text-align: right; vertical-align: top; border-top: 1px solid black; border-bottom: 3px double black;">\$13.09</td> <td style="text-align: right; vertical-align: top;">TOTAL PROFIT (SUBSIDY):</td> <td style="text-align: right; vertical-align: top; border-top: 1px solid black; border-bottom: 3px double black;">\$6,874</td> </tr> <tr> <td style="text-align: right; vertical-align: top;">TOTAL UNITS:</td> <td style="text-align: right; vertical-align: top;">525</td> <td style="text-align: right; vertical-align: top;">PCT. COST RECOVERY:</td> <td style="text-align: right; vertical-align: top;">134.21%</td> </tr> </tbody> </table>				REVENUE AND COST COMPARISON				UNIT REVENUE:	\$51.36	TOTAL REVENUE:	\$26,965	UNIT COST:	\$38.27	TOTAL COST:	\$20,091	UNIT PROFIT (SUBSIDY):	\$13.09	TOTAL PROFIT (SUBSIDY):	\$6,874	TOTAL UNITS:	525	PCT. COST RECOVERY:	134.21%
REVENUE AND COST COMPARISON																							
UNIT REVENUE:	\$51.36	TOTAL REVENUE:	\$26,965																				
UNIT COST:	\$38.27	TOTAL COST:	\$20,091																				
UNIT PROFIT (SUBSIDY):	\$13.09	TOTAL PROFIT (SUBSIDY):	\$6,874																				
TOTAL UNITS:	525	PCT. COST RECOVERY:	134.21%																				
SUGGESTED FEE FOR COST RECOVERY OF: 100% New Business: Existing Device - \$80 New Device - \$115 Annual Review - \$40 per device																							

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE CROSS CONNECTION INSPECTION				REFERENCE NO. S-032A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 525		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
WATER TRANSMISSION UTILITIES MAINT TECH I		New Bus Exist	1.00	\$77.37	1	\$77
		TYPE SUBTOTAL	1.00	\$77.37		\$77
WATER TRANSMISSION UTILITIES MAINT TECH I		New Bus New D	1.50	\$116.06	7	\$812
		TYPE SUBTOTAL	1.50	\$116.06		\$812
WATER TRANSMISSION UTILITIES MAINT TECH I		10 H/W - Ann Report	0.48	\$37.14	517	\$19,201
		TYPE SUBTOTAL	0.48	\$37.14		\$19,201
TOTALS			2.98	\$38.27		\$20,091

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE RIGHT-OF-WAY CONSTRUCTION PERMIT		REFERENCE NO. S-032B	
PRIMARY DEPARTMENT ENGINEERING	UNIT OF SERVICE PERMIT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Issuance of permits for public works improvements in the public right-of-way, such as street cuts.			
CURRENT FEE STRUCTURE Curb and gutter - \$91 Crossgutter - \$32.50 Sidewalk/driveway/alley approach, wheelchair ramp - \$65 Sewer Connection to Main - \$273 Street Cut - \$65 plus \$1.30 per sq ft			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$63.38		TOTAL REVENUE: \$12,675	
UNIT COST: \$523.30		TOTAL COST: \$104,660	
UNIT PROFIT (SUBSIDY): \$(459.92)		TOTAL PROFIT (SUBSIDY): \$(91,985)	
TOTAL UNITS: 200		PCT. COST RECOVERY: 12.11%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% Curb and gutter - \$91 Crossgutter - \$32.50 Sidewalk/driveway/alley approach, wheelchair ramp - \$65 Sewer Connection to Main - \$445 Street Cut - \$65 plus \$1.30 per sq ft			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE RIGHT-OF-WAY CONSTRUCTION PERMIT				REFERENCE NO. S-032B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 200		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
ENGINEERING	ENGINEERING TECH II/GIS A		1.00	\$145.27	199	\$28,909
STREET MAINTENANCE	PW SUPERINT		2.00	\$378.42	199	\$75,306
		TYPE SUBTOTAL	3.00	\$523.69		\$104,214
ENGINEERING	ENGINEERING TECH II/GIS A	Sewer Connection	1.00	\$145.27	1	\$145
SEWER	UTILITIES SUPERINT	Sewer Connection	2.00	\$300.38	1	\$300
		TYPE SUBTOTAL	3.00	\$445.65		\$446
TOTALS			6.00	\$523.30		\$104,660

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE PLANNING BUILDING PLAN REVIEW		REFERENCE NO. S-033	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE PLAN	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Planning review of Building construction plans.			
CURRENT FEE STRUCTURE Minor - \$135 per plan Major - \$360 per plan			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$150.00		TOTAL REVENUE: \$2,250	
UNIT COST: \$118.67		TOTAL COST: \$1,780	
UNIT PROFIT (SUBSIDY): \$31.33		TOTAL PROFIT (SUBSIDY): \$470	
TOTAL UNITS: 15		PCT. COST RECOVERY: 126.40%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% Minor - \$115 per plan Major - \$155 per plan			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE PLANNING BUILDING PLAN REVIEW				REFERENCE NO. S-033		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 15		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER	Minor	0.75	\$116.07	14	\$1,625
		TYPE SUBTOTAL	0.75	\$116.07		\$1,625
PLANNING	ASSOCIATE PLANNER	Major	1.00	\$154.76	1	\$155
		TYPE SUBTOTAL	1.00	\$154.76		\$155
TOTALS			1.75	\$118.67		\$1,780

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE SPECIAL STUDY REVIEW		REFERENCE NO. S-033A	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE STUDY	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of special studies needed as part of the review of a proposed development.			
CURRENT FEE STRUCTURE Deposit determined by staff with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$0.00	TOTAL COST:	\$0
UNIT PROFIT (SUBSIDY):	\$0.00	TOTAL PROFIT (SUBSIDY):	\$0
TOTAL UNITS:	1	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100% Deposit determined by staff with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE SPECIAL STUDY REVIEW				REFERENCE NO. S-033A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
			0.00	\$0.00	0	\$0
		TYPE SUBTOTAL	0.00	\$0.00		\$0
TOTALS			0.00	\$0.00		\$0

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE MISCELLANEOUS PLANNING SERVICES		REFERENCE NO. S-033B	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE REVIEW	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of miscellaneous Planning services not otherwise included in the fee schedule			
CURRENT FEE STRUCTURE None			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$150.00	TOTAL REVENUE:	\$150
UNIT COST:	\$155.00	TOTAL COST:	\$155
UNIT PROFIT (SUBSIDY):	\$(5.00)	TOTAL PROFIT (SUBSIDY):	\$(5)
TOTAL UNITS:	1	PCT. COST RECOVERY:	96.77%
SUGGESTED FEE FOR COST RECOVERY OF: 100% Deposit determined by staff with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE MISCELLANEOUS PLANNING SERVICES				REFERENCE NO. S-033B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		1.00	\$154.76	1	\$155
		TYPE SUBTOTAL	1.00	\$154.76		\$155
TOTALS			1.00	\$155.00		\$155

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE PLANNING LEGAL/CONSULTING SERVICES		REFERENCE NO. S-033C	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE REVIEW	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Recovery of costs related to Planning consulting or legal services.			
CURRENT FEE STRUCTURE None			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$0.00	TOTAL COST:	\$0
UNIT PROFIT (SUBSIDY):	\$0.00	TOTAL PROFIT (SUBSIDY):	\$0
TOTAL UNITS:	1	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100% Deposit determined by staff with charges at the fully allocated hourly rates for all personnel involved plus any outside costs.			

CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26

SERVICE PLANNING LEGAL/CONSULTING SERVICES				REFERENCE NO. S-033C		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
DEPARTMENT	POSITION	TYPE	UNIT TIME	UNIT COST	ANN. UNITS	TOTAL COST
			0.00	\$0.00	0	\$0
		TYPE SUBTOTAL	0.00	\$0.00		\$0
		TOTALS	0.00	\$0.00		\$0

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE GENERAL PLAN UPDATE		REFERENCE NO. S-034	
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE PERMIT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Updating of the City's Comprehensive General Plan			
CURRENT FEE STRUCTURE 10% surcharge on all Building Department Permits			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$46,500.00	TOTAL REVENUE:	\$46,500
UNIT COST:	\$50,000.00	TOTAL COST:	\$50,000
UNIT PROFIT (SUBSIDY):	\$(3,500.00)	TOTAL PROFIT (SUBSIDY):	\$(3,500)
TOTAL UNITS:	1	PCT. COST RECOVERY:	93.00%
SUGGESTED FEE FOR COST RECOVERY OF: 66% 10% surcharge on all Building Department Permits			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE GENERAL PLAN UPDATE				REFERENCE NO. S-034		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING		\$250K Over 5 Years	0.00	\$50,000.00	1	\$50,000
		TYPE SUBTOTAL	0.00	\$50,000.00		\$50,000
		TOTALS	0.00	\$50,000.00		\$50,000

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE PARKING ENFORCEMENT		REFERENCE NO. S-035	
PRIMARY DEPARTMENT PUBLIC SAFETY	UNIT OF SERVICE CITATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Enforcement of City parking regulations and processing parking citations.			
CURRENT FEE STRUCTURE Parking fines vary from \$40 to \$250 \$12.50 of each fine is remitted to the State.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$17.30	TOTAL REVENUE:	\$37,200
UNIT COST:	\$136.33	TOTAL COST:	\$293,110
UNIT PROFIT (SUBSIDY):	\$(119.03)	TOTAL PROFIT (SUBSIDY):	\$(255,910)
TOTAL UNITS:	2,150	PCT. COST RECOVERY:	12.69%
SUGGESTED FEE FOR COST RECOVERY OF: 100% See Appendix C of this Report for detail			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE PARKING ENFORCEMENT				REFERENCE NO. S-035		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 2,150		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
CODE ENFORCEMENT	ADMIN SPECIALIST I	Remainder Of 30%	0.00	\$0.00	2,150	\$0
CODE ENFORCEMENT	FIRE MARSHAL II	5%	0.04	\$9.19	2,150	\$19,759
CODE ENFORCEMENT	FIRE CHIEF	2.5%	0.02	\$7.32	2,150	\$15,738
PARKING CONTROL	ADMIN SPECIALIST I	Remainder Of 30%	0.10	\$4.64	2,150	\$9,976
PARKING CONTROL	FIRE MARSHAL II	5%	0.04	\$8.68	2,150	\$18,662
PARKING CONTROL	OVERTIME	\$4,400	0.48	\$2.82	2,150	\$6,063
PARKING CONTROL	PKNG CNTRL OFCR/ACO	Remainder Of Time	0.73	\$66.86	2,150	\$143,749
PARKING CONTROL	FIRE CHIEF	2.5%	0.02	\$6.92	2,150	\$14,878
PARKING CONTROL		Contract/Prof Svcs	0.00	\$19.40	2,150	\$41,710
PARKING CONTROL		Printing/Software	0.00	\$6.84	2,150	\$14,706
DISASTER PREPAREDNI	FIRE MARSHAL II	2%	0.02	\$3.66	2,150	\$7,869
		TYPE SUBTOTAL	1.45	\$136.33		\$293,110
TOTALS			1.45	\$136.33		\$293,110

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE RESIDENTIAL PARKING PERMIT		REFERENCE NO. S-035A	
PRIMARY DEPARTMENT PUBLIC SAFETY	UNIT OF SERVICE PERMIT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Issuance of parking permits to City residents.			
CURRENT FEE STRUCTURE No fee for registered vehicle at residential address per operational guidelines. One guest permit at no cost. \$5 per permit for replacement and additional permits per operational guidelines.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$8.02	TOTAL COST:	\$20,050
UNIT PROFIT (SUBSIDY):	\$(8.02)	TOTAL PROFIT (SUBSIDY):	\$(20,050)
TOTAL UNITS:	2,500	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100% No fee for registered vehicle at residential address per operational guidelines. One guest permit at no cost. \$8 per permit for replacement and additional permits per operational guidelines.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE RESIDENTIAL PARKING PERMIT				REFERENCE NO. S-035A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 2,500		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
CODE ENFORCEMENT	ADMIN SPECIALIST I		0.08	\$4.12	2,500	\$10,300
PARKING CONTROL	ADMIN SPECIALIST I		0.08	\$3.90	2,500	\$9,750
TYPE SUBTOTAL			0.16	\$8.02		\$20,050
TOTALS			0.16	\$8.02		\$20,050

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE PARKING BOOT INSTALLATION/REMOVAL		REFERENCE NO. S-035B	
PRIMARY DEPARTMENT PUBLIC SAFETY	UNIT OF SERVICE VEHICLE	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Installation and removal of a parking boot due to failure to pay parking citations.			
CURRENT FEE STRUCTURE \$27 per vehicle			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$27.00	TOTAL REVENUE:	\$27
UNIT COST:	\$30.00	TOTAL COST:	\$30
UNIT PROFIT (SUBSIDY):	\$(3.00)	TOTAL PROFIT (SUBSIDY):	\$(3)
TOTAL UNITS:	1	PCT. COST RECOVERY:	90.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$30 per vehicle			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE PARKING BOOT INSTALLATION/REMOVAL				REFERENCE NO. S-035B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PARKING CONTROL	PKNG CNTRL OFCR/ACO		0.33	\$30.02	1	\$30
		TYPE SUBTOTAL	0.33	\$30.02		\$30
TOTALS			0.33	\$30.00		\$30

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE VERIFICATION OF VEHICLE REG. TAGS		REFERENCE NO. S-035C	
PRIMARY DEPARTMENT PUBLIC SAFETY	UNIT OF SERVICE VEHICLE	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Verification of vehicle registration tags at the request of the vehicle owner.			
CURRENT FEE STRUCTURE \$15 per vehicle			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$15.00	TOTAL REVENUE:	\$225
UNIT COST:	\$15.47	TOTAL COST:	\$232
UNIT PROFIT (SUBSIDY):	\$(0.47)	TOTAL PROFIT (SUBSIDY):	\$(7)
TOTAL UNITS:	15	PCT. COST RECOVERY:	96.98%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$15 per vehicle			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE VERIFICATION OF VEHICLE REG. TAGS				REFERENCE NO. S-035C		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 15		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PARKING CONTROL	PKNG CNTRL OFCR/ACO		0.17	\$15.46	15	\$232
		TYPE SUBTOTAL	0.17	\$15.46		\$232
TOTALS			0.17	\$15.47		\$232

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE VEHICLE SCOFFLAW TOW		REFERENCE NO. S-035D	
PRIMARY DEPARTMENT PUBLIC SAFETY	UNIT OF SERVICE VEHICLE	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Towing of a vehicle which has more than 5 parking citations.			
CURRENT FEE STRUCTURE \$85 per vehicle			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$85.00	TOTAL REVENUE:	\$1,020
UNIT COST:	\$91.00	TOTAL COST:	\$1,092
UNIT PROFIT (SUBSIDY):	\$(6.00)	TOTAL PROFIT (SUBSIDY):	\$(72)
TOTAL UNITS:	12	PCT. COST RECOVERY:	93.41%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$90 per vehicle			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE VEHICLE SCOFFLAW TOW				REFERENCE NO. S-035D		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 12		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PARKING CONTROL	PKNG CNTRL OFCR/ACO		1.00	\$90.97	12	\$1,092
		TYPE SUBTOTAL	1.00	\$90.97		\$1,092
		TOTALS	1.00	\$91.00		\$1,092

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE SHERIFF FALSE ALARM RESPONSE		REFERENCE NO. S-035E	
PRIMARY DEPARTMENT PUBLIC SAFETY	UNIT OF SERVICE RESPONSE	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Sheriff response to a burglary alarm that was determined to be a false alarm due to the actions of alarm operators or malfunction of the alarm.			
CURRENT FEE STRUCTURE None			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$50.07	TOTAL COST:	\$751
UNIT PROFIT (SUBSIDY):	\$(50.07)	TOTAL PROFIT (SUBSIDY):	\$(751)
TOTAL UNITS:	15	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100% First 3 responses in a calendar year 4th response - \$150 5th response - \$300 6th and subsequent responses - \$450			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE SHERIFF FALSE ALARM RESPONSE				REFERENCE NO. S-035E		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 15		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PARKING CONTROL	SHERIFF DEPUTY		0.33	\$50.07	15	\$751
		TYPE SUBTOTAL	0.33	\$50.07		\$751
TOTALS			0.33	\$50.07		\$751

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE FIRE PREVENTION INSPECTION		REFERENCE NO. S-037	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE INSPECTION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Inspecting fire hazards which are necessary for compliance with State and City codes.			
CURRENT FEE STRUCTURE A, E, I Occupancies - \$305 per inspection R-Small Occupancies - \$155 per inspection R-Large Occupancies - \$205 per inspection State Permitted Tents - \$205 per inspection Large Tents - \$410 per inspection Public Government Buildings - \$615 per inspection Other - \$105 per hour (1 hour minimum)			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$257.22		TOTAL REVENUE: \$64,305	
UNIT COST: \$379.89		TOTAL COST: \$94,973	
UNIT PROFIT (SUBSIDY): \$(122.67)		TOTAL PROFIT (SUBSIDY): \$(30,668)	
TOTAL UNITS: 250		PCT. COST RECOVERY: 67.71%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% A, E, I, C, L Occupancies - \$450 per inspection R-Small Occupancies - \$225 per inspection R-Large Occupancies - \$300 per inspection State Permitted Tents - \$300 per inspection Large Tents - \$605 per inspection Public Government Buildings - \$905 per inspection Other - \$150 per hour (1 hour minimum)			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FIRE PREVENTION INSPECTION				REFERENCE NO. S-037		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 250		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	A, E, I	3.00	\$452.25	113	\$51,104
		TYPE SUBTOTAL	3.00	\$452.25		\$51,104
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	R-Small	1.50	\$226.13	10	\$2,261
		TYPE SUBTOTAL	1.50	\$226.13		\$2,261
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	R-Large	2.00	\$301.50	110	\$33,165
		TYPE SUBTOTAL	2.00	\$301.50		\$33,165
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	State Permit Tents	2.00	\$301.50	10	\$3,015
		TYPE SUBTOTAL	2.00	\$301.50		\$3,015
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Large Tent	4.00	\$603.00	3	\$1,809
		TYPE SUBTOTAL	4.00	\$603.00		\$1,809
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Public Gov't Bldgs	6.00	\$904.50	4	\$3,618
		TYPE SUBTOTAL	6.00	\$904.50		\$3,618
TOTALS			18.50	\$379.89		\$94,973

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE WEED ABATEMENT		REFERENCE NO. S-039	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE PARCEL	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Inspecting, notifying, and ensuring the abatement of weeds and related fire hazards on private property.			
CURRENT FEE STRUCTURE Abatement cost plus 70% (\$100 minimum)			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$5.36	TOTAL REVENUE:	\$2,600
UNIT COST:	\$75.10	TOTAL COST:	\$36,424
UNIT PROFIT (SUBSIDY):	\$(69.74)	TOTAL PROFIT (SUBSIDY):	\$(33,824)
TOTAL UNITS:	485	PCT. COST RECOVERY:	7.14%
SUGGESTED FEE FOR COST RECOVERY OF: 100% Abatement cost plus 70% (\$100 minimum)			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE WEED ABATEMENT				REFERENCE NO. S-039		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 485		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE MARSHAL II	8 Hr/Yr	0.02	\$4.82	485	\$2,338
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	100 Hrs/Year	0.21	\$31.10	485	\$15,084
FIRE PREVENTION		Contract Svcs	0.00	\$39.18	485	\$19,002
		TYPE SUBTOTAL	0.22	\$75.10		\$36,424
TOTALS			0.22	\$75.10		\$36,424

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE PUBLIC NUISANCE ABATEMENT		REFERENCE NO. S-039A	
PRIMARY DEPARTMENT CODE ENFORCEMENT	UNIT OF SERVICE PARCEL	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Inspecting, notifying, and ensuring the abatement of public nuisances on private property.			
CURRENT FEE STRUCTURE Abatement Cost plus 70% (\$100 minimum)			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$44.33	TOTAL COST:	\$79,794
UNIT PROFIT (SUBSIDY):	\$(44.33)	TOTAL PROFIT (SUBSIDY):	\$(79,794)
TOTAL UNITS:	1,800	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100% Abatement Cost plus 70% (\$100 minimum)			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE PUBLIC NUISANCE ABATEMENT				REFERENCE NO. S-039A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1,800		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
CODE ENFORCEMENT	CODE ENF/ANIMAL CTRL OFFI	20%	0.18	\$18.47	1,800	\$33,246
FIRE & RESCUE SERVIC	FIRE CHIEF	2.5%	0.02	\$10.55	1,800	\$18,990
DISASTER PREPAREDNI	FIRE MARSHAL II	7%	0.06	\$15.31	1,800	\$27,558
TYPE SUBTOTAL			0.27	\$44.33		\$79,794
TOTALS			0.27	\$44.33		\$79,794

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE ABANDONED VEHICLE ABATEMENT		REFERENCE NO. S-039B	
PRIMARY DEPARTMENT CODE ENFORCEMENT	UNIT OF SERVICE VEHICLE	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Inspecting, notifying, and ensuring the removal of abandoned vehicles on private property.			
CURRENT FEE STRUCTURE Abatement Cost plus 70% (\$100 minimum)			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$692.58	TOTAL COST:	\$8,311
UNIT PROFIT (SUBSIDY):	\$(692.58)	TOTAL PROFIT (SUBSIDY):	\$(8,311)
TOTAL UNITS:	12	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100% Abatement Cost plus 70% (\$100 minimum)			

CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26

SERVICE ABANDONED VEHICLE ABATEMENT				REFERENCE NO. S-039B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 12		
DEPARTMENT	POSITION	TYPE	UNIT TIME	UNIT COST	ANN. UNITS	TOTAL COST
CODE ENFORCEMENT	CODE ENF/ANIMAL CTRL OFFI	5%	6.75	\$692.59	12	\$8,311
TYPE SUBTOTAL			6.75	\$692.59		\$8,311
TOTALS			6.75	\$692.58		\$8,311

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE VEHICLE TOW COST RECOVERY		REFERENCE NO. S-039C	
PRIMARY DEPARTMENT PUBLIC SAFETY	UNIT OF SERVICE VEHICLE	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Abatement of vehicles from the public right-of-way.			
CURRENT FEE STRUCTURE \$195 per vehicle			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$195.00	TOTAL REVENUE:	\$21,060
UNIT COST:	\$207.21	TOTAL COST:	\$22,379
UNIT PROFIT (SUBSIDY):	\$(12.21)	TOTAL PROFIT (SUBSIDY):	\$(1,319)
TOTAL UNITS:	108	PCT. COST RECOVERY:	94.11%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$205 per vehicle			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE VEHICLE TOW COST RECOVERY				REFERENCE NO. S-039C		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 108		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FINANCE	ACCOUNTING TECH		0.75	\$55.49	108	\$5,993
PARKING CONTROL	SHERIFF DEPUTY		1.00	\$151.72	108	\$16,386
		TYPE SUBTOTAL	1.75	\$207.21		\$22,379
		TOTALS	1.75	\$207.21		\$22,379

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE ENGINE COMPANY INSPECTION		REFERENCE NO. S-040	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE INSPECTION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Making regular engine company inspection to those structures and occupancies which are classified as low fire hazards.			
CURRENT FEE STRUCTURE For 50% Cost Recovery: Small Office/Mercantile/Manufacturing - \$100 (6,000 sq ft or less) Large Office/Mercantile/Manufacturing - \$195 (over 6,000 sq ft) Apartments: 4-30 units - \$100 31-60 units - \$148 61-100 units - \$195 100+ units - \$380			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$106.44		TOTAL REVENUE: \$77,917	
UNIT COST: \$239.89		TOTAL COST: \$175,597	
UNIT PROFIT (SUBSIDY): \$(133.45)		TOTAL PROFIT (SUBSIDY): \$(97,680)	
TOTAL UNITS: 732		PCT. COST RECOVERY: 44.37%	
SUGGESTED FEE FOR COST RECOVERY OF: 50% For 50% Cost Recovery: Small Office/Mercantile/Manufacturing - \$115 (6,000 sq ft or less) Large Office/Mercantile/Manufacturing - \$215 (over 6,000 sq ft) Apartments: 3-30 units - \$115 31-60 units - \$165 61-100 units - \$215 100+ units - \$420			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE ENGINE COMPANY INSPECTION				REFERENCE NO. S-040		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 732		
DEPARTMENT	POSITION	TYPE	UNIT TIME	UNIT COST	ANN. UNITS	TOTAL COST
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	2 H/W - Non-Complier	0.14	\$20.60	732	\$15,079
		TYPE SUBTOTAL	0.14	\$20.60		\$15,079
FIRE & RESCUE SERVIC	FIRE CAPTAIN	Small Office/Mercan.	0.50	\$79.44	525	\$41,706
FIRE & RESCUE SERVIC	FIRE ENGINEER	Small Office/Mecan.	0.50	\$71.55	525	\$37,564
FIRE & RESCUE SERVIC	FIREFIGHTER/PARAMEDIC	Small Office/Mercan.	0.50	\$54.25	525	\$28,481
		TYPE SUBTOTAL	1.50	\$205.24		\$107,751
FIRE & RESCUE SERVIC	FIRE CAPTAIN	Large Office/Mercan.	1.00	\$158.82	25	\$3,971
FIRE & RESCUE SERVIC	FIRE ENGINEER	Large Office/Mercan.	1.01	\$144.59	25	\$3,615
FIRE & RESCUE SERVIC	FIREFIGHTER/PARAMEDIC	Large Office/Mercan.	1.00	\$108.32	25	\$2,708
		TYPE SUBTOTAL	3.01	\$411.73		\$10,293
FIRE & RESCUE SERVIC	FIRE CAPTAIN	Apt. 3-30	0.50	\$79.45	169	\$13,427
FIRE & RESCUE SERVIC	FIRE ENGINEER	Apt. 3-30	0.50	\$71.51	169	\$12,085
FIRE & RESCUE SERVIC	FIREFIGHTER/PARAMEDIC	Apt. 3-30	0.50	\$54.25	169	\$9,168
		TYPE SUBTOTAL	1.50	\$205.21		\$34,680
FIRE & RESCUE SERVIC	FIRE CAPTAIN	Apt. 31-60	0.75	\$119.16	4	\$477
FIRE & RESCUE SERVIC	FIRE ENGINEER	Apt. 31-60	0.75	\$107.68	4	\$431
FIRE & RESCUE SERVIC	FIREFIGHTER/PARAMEDIC	Apt. 31-60	0.75	\$81.10	4	\$324
		TYPE SUBTOTAL	2.25	\$307.94		\$1,232
FIRE & RESCUE SERVIC	FIRE CAPTAIN	Apt. 61-100	1.00	\$158.88	2	\$318
FIRE & RESCUE SERVIC	FIRE ENGINEER	Apt. 61-100	1.01	\$144.53	2	\$289
FIRE & RESCUE SERVIC	FIREFIGHTER/PARAMEDIC	Apt. 61-100	1.00	\$107.95	2	\$216
		TYPE SUBTOTAL	3.01	\$411.36		\$823
FIRE & RESCUE SERVIC	FIRE CAPTAIN	Apt. 100+	2.00	\$317.76	7	\$2,224
FIRE & RESCUE SERVIC	FIRE ENGINEER	Apt. 100+	2.00	\$286.20	7	\$2,003

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The costs shown on the facing page are
a continued listing of costs listed on
the page immediately preceding.

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE ENGINE COMPANY INSPECTION				REFERENCE NO. S-040		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 732		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE & RESCUE SERVIC	FIREFIGHTER/PARAMEDIC	Apt. 100+	1.99	\$215.90	7	\$1,511
		TYPE SUBTOTAL	5.99	\$819.86		\$5,739
		TOTALS	17.39	\$239.89		\$175,597

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE APARTMENT INSPECTION PROGRAM		REFERENCE NO. S-040B	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE UNIT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Annual fire life safety inspections of apartments buildings located within the City for compliance with State and city codes.			
CURRENT FEE STRUCTURE \$105 per unit			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$0.00		TOTAL REVENUE: \$0	
UNIT COST: \$30.16		TOTAL COST: \$108,184	
UNIT PROFIT (SUBSIDY): \$(30.16)		TOTAL PROFIT (SUBSIDY): \$(108,184)	
TOTAL UNITS: 3,587		PCT. COST RECOVERY: 0.00%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$105 per unit			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE APARTMENT INSPECTION PROGRAM				REFERENCE NO. S-040B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 3,587		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	COMMUNITY RISK INSPECTOR	100% Of 2	0.90	\$0.00	3,587	\$0
FIRE PREVENTION	FIRE MARSHAL II	15%	0.07	\$19.69	3,587	\$70,628
FIRE PREVENTION	FIRE CHIEF	5%	0.02	\$10.47	3,587	\$37,556
		TYPE SUBTOTAL	0.99	\$30.16		\$108,184
TOTALS			0.99	\$30.16		\$108,184

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE SPECIAL EVENT PERMIT		REFERENCE NO. S-041	
PRIMARY DEPARTMENT VARIOUS	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing and preparing for a request to hold a special event within the City.			
CURRENT FEE STRUCTURE None			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$1,951.00	TOTAL COST:	\$1,951
UNIT PROFIT (SUBSIDY):	\$(1,951.00)	TOTAL PROFIT (SUBSIDY):	\$(1,951)
TOTAL UNITS:	1	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 0% No fee is recommended per City Council policy.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE SPECIAL EVENT PERMIT				REFERENCE NO. S-041		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ASSOCIATE PLANNER		0.25	\$38.69	1	\$39
PLANNING	ADMIN SPECIALIST II		0.25	\$22.23	1	\$22
PLANNING	COMM DEV DIRECTOR		0.50	\$168.89	1	\$169
PLANNING	CMTY DEV TECH		4.00	\$501.84	1	\$502
PARKING CONTROL	PKNG CNTRL OFCR/ACO		2.00	\$181.94	1	\$182
FIRE PREVENTION	FIRE MARSHAL II		2.00	\$581.80	1	\$582
ENGINEERING	CITY MANAGER/PW DIRECTOR		0.50	\$266.35	1	\$266
STREET MAINTENANCE	PW SUPERINT		1.00	\$189.21	1	\$189
TYPE SUBTOTAL			10.50	\$1,950.95		\$1,951
TOTALS			10.50	\$1,951.00		\$1,951

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE FIRE SPECIAL EVENT INSPECTIONS		REFERENCE NO. S-041A	
PRIMARY DEPARTMENT PUBLIC SAFETY	UNIT OF SERVICE INSPECTION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Reviewing, approving or disapproving, modifying, and if necessary, inspecting fire hazards of a single case nature which are specifically requested to be permitted by property owners or occupants.			
CURRENT FEE STRUCTURE \$105 per hour (1 hour minimum)			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$210.00		TOTAL REVENUE: \$1,260	
UNIT COST: \$301.50		TOTAL COST: \$1,809	
UNIT PROFIT (SUBSIDY): \$(91.50)		TOTAL PROFIT (SUBSIDY): \$(549)	
TOTAL UNITS: 6		PCT. COST RECOVERY: 69.65%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$150 per hour (1 hour minimum)			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FIRE SPECIAL EVENT INSPECTIONS				REFERENCE NO. S-041A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 6		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE PREVENTION INSPECTOR		2.00	\$301.50	6	\$1,809
		TYPE SUBTOTAL	2.00	\$301.50		\$1,809
		TOTALS	2.00	\$301.50		\$1,809

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE FIRE CODE PERMIT		REFERENCE NO. S-041B	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE PERMIT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Issuance of permits required by the Uniform Fire Code.			
CURRENT FEE STRUCTURE \$205 per permit			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$205.00	TOTAL REVENUE:	\$24,600
UNIT COST:	\$301.50	TOTAL COST:	\$36,180
UNIT PROFIT (SUBSIDY):	\$(96.50)	TOTAL PROFIT (SUBSIDY):	\$(11,580)
TOTAL UNITS:	120	PCT. COST RECOVERY:	67.99%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$300 per permit			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FIRE CODE PERMIT				REFERENCE NO. S-041B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 120		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE PREVENTION INSPECTOR		2.00	\$301.50	120	\$36,180
		TYPE SUBTOTAL	2.00	\$301.50		\$36,180
		TOTALS	2.00	\$301.50		\$36,180

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE HAZARDOUS MATERIALS DISCLOSURE		REFERENCE NO. S-041C	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE REVIEW	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of the disclosure of the storage of hazardous materials by a business within the City for compliance with City codes.			
CURRENT FEE STRUCTURE \$1,245 per review			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$1,245.00		TOTAL REVENUE: \$2,490	
UNIT COST: \$1,567.50		TOTAL COST: \$3,135	
UNIT PROFIT (SUBSIDY): <u>\$(322.50)</u>		TOTAL PROFIT (SUBSIDY): <u>\$(645)</u>	
TOTAL UNITS: 2		PCT. COST RECOVERY: 79.43%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$1,570 per review			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE HAZARDOUS MATERIALS DISCLOSURE				REFERENCE NO. S-041C		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 2		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE MARSHAL II		1.00	\$290.90	2	\$582
FIRE PREVENTION	FIRE PREVENTION INSPECTOR		2.00	\$301.50	2	\$603
FIRE PREVENTION		Plan Check	0.00	\$975.00	2	\$1,950
		TYPE SUBTOTAL	3.00	\$1,567.40		\$3,135
TOTALS			3.00	\$1,567.50		\$3,135

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE FIRE CODE PERMIT - NEW		REFERENCE NO. S-041D	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE PERMIT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Issuance of new permits required by the Uniform Fire Code.			
CURRENT FEE STRUCTURE \$205 per permit			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$205.00	TOTAL REVENUE:	\$1,025
UNIT COST:	\$296.20	TOTAL COST:	\$1,481
UNIT PROFIT (SUBSIDY):	\$(91.20)	TOTAL PROFIT (SUBSIDY):	\$(456)
TOTAL UNITS:	5	PCT. COST RECOVERY:	69.21%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$295 per permit			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FIRE CODE PERMIT - NEW				REFERENCE NO. S-041D		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 5		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE MARSHAL II		0.50	\$145.45	5	\$727
FIRE PREVENTION	FIRE PREVENTION INSPECTOR		1.00	\$150.75	5	\$754
		TYPE SUBTOTAL	1.50	\$296.20		\$1,481
		TOTALS	1.50	\$296.20		\$1,481

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE BURN PERMIT		REFERENCE NO. S-041E	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE PERMIT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Issuance of a permit to allow for burning with City limits.			
CURRENT FEE STRUCTURE \$50 per permit			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$50.00		TOTAL REVENUE: \$100	
UNIT COST: \$75.50		TOTAL COST: \$151	
UNIT PROFIT (SUBSIDY): \$(25.50)		TOTAL PROFIT (SUBSIDY): \$(51)	
TOTAL UNITS: 2		PCT. COST RECOVERY: 66.23%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$75 per permit			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE BURN PERMIT				REFERENCE NO. S-041E		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 2		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION	FIRE PREVENTION INSPECTOR		0.50	\$75.38	2	\$151
		TYPE SUBTOTAL	0.50	\$75.38		\$151
TOTALS			0.50	\$75.50		\$151

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE SPECIAL SYSTEM PLAN CHECK/INSPECT		REFERENCE NO. S-041F	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE REVIEW/INSPECTION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of the plans for a new fire special system, and inspecting that construction, to assure compliance with applicable City codes.			
CURRENT FEE STRUCTURE Plan Review - \$380 per review Inspection - \$220 per inspection Plus the fully allocated hourly rate for all personnel or outside costs for any needed additional work.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$600.00		TOTAL REVENUE: \$600	
UNIT COST: \$736.00		TOTAL COST: \$736	
UNIT PROFIT (SUBSIDY): \$(136.00)		TOTAL PROFIT (SUBSIDY): \$(136)	
TOTAL UNITS: 1		PCT. COST RECOVERY: 81.52%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% Plan Review - \$450 per review Inspection - \$285 per inspection Plus the fully allocated hourly rate for all personnel or outside costs for any needed additional work.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE SPECIAL SYSTEM PLAN CHECK/INSPECT				REFERENCE NO. S-041F		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE PREVENTION		Plan Check	0.00	\$450.00	1	\$450
		TYPE SUBTOTAL	0.00	\$450.00		\$450
FIRE PREVENTION	FIRE PREVENTION INSPECTOR	Inspection	1.00	\$150.75	1	\$151
FIRE PREVENTION		Inspection	0.00	\$135.00	1	\$135
		TYPE SUBTOTAL	1.00	\$285.75		\$286
TOTALS			1.00	\$736.00		\$736

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE FIRE FALSE ALARM RESPONSE		REFERENCE NO. S-042	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE RESPONSE	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Response to repeated false alarms after warnings of such repetitiveness.			
CURRENT FEE STRUCTURE 1st 3 responses in a six month calendar period - Free 4th response - \$185 per piece of apparatus 5th response - \$370 per piece of apparatus 6th response and subsequent responses - \$555 per piece of apparatus			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$0.00		TOTAL REVENUE: \$0	
UNIT COST: \$205.24		TOTAL COST: \$71,834	
UNIT PROFIT (SUBSIDY): \$(205.24)		TOTAL PROFIT (SUBSIDY): \$(71,834)	
TOTAL UNITS: 350		PCT. COST RECOVERY: 0.00%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% 1st 3 responses in a six month calendar period - Free 4th response - \$195 per piece of apparatus 5th response - \$390 per piece of apparatus 6th response and subsequent responses - \$585 per piece of apparatus			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FIRE FALSE ALARM RESPONSE				REFERENCE NO. S-042		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 350		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE & RESCUE SERVIC	FIRE CAPTAIN		0.50	\$79.44	350	\$27,804
FIRE & RESCUE SERVIC	FIRE ENGINEER		0.50	\$71.55	350	\$25,043
FIRE & RESCUE SERVIC	FIREFIGHTER/PARAMEDIC		0.50	\$54.25	350	\$18,988
		TYPE SUBTOTAL	1.50	\$205.24		\$71,834
		TOTALS	1.50	\$205.24		\$71,834

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE MEDICAL AID RESPONSE		REFERENCE NO. S-042A	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE RESPONSE	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing medical aid responses to the community.			
CURRENT FEE STRUCTURE Subscription: Resident - \$60 per year per household Business (up to 99 employees) - \$60 per year per each increment of 5 employees Large Business (100+ employees) - \$60 per year per each increment of 10 employees Non-Subscriber Response: Resident - \$375 Non-Resident - \$500			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$43.36		TOTAL REVENUE: \$121,400	
UNIT COST: \$2,697.32		TOTAL COST: \$7,552,496	
UNIT PROFIT (SUBSIDY): \$(2,653.96)		TOTAL PROFIT (SUBSIDY): \$(7,431,096)	
TOTAL UNITS: 2,800		PCT. COST RECOVERY: 1.61%	
SUGGESTED FEE FOR COST RECOVERY OF: 5% Subscription: Resident - \$60 per year per household Business (up to 99 employees) - \$60 per year per each increment of 5 employees Large Business (100+ employees) - \$60 per year per each increment of 10 employees Non-Subscriber Response: Resident - \$375 Non-Resident - \$500			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE				REFERENCE NO.		
MEDICAL AID RESPONSE				S-042A		
NOTE				TOTAL UNITS		
Unit Costs are an Average of Total Units				2,800		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE & RESCUE SERVIC	FIRE CAPTAIN	70% Of Remainder	3.54	\$562.13	2,800	\$1,573,964
FIRE & RESCUE SERVIC	FIRE ENGINEER	70% Of Remainder	5.38	\$769.72	2,800	\$2,155,216
FIRE & RESCUE SERVIC	FIREFIGHTER/PARAMEDIC	70% Of Remainder	5.38	\$583.63	2,800	\$1,634,164
FIRE & RESCUE SERVIC	OVERTIME	70% Of \$1,500,000	7.02	\$708.39	2,800	\$1,983,492
FIRE & RESCUE SERVIC		Equipment Cost	0.00	\$14.32	2,800	\$40,096
FIRE & RESCUE SERVIC		EMS Supplies	0.00	\$22.75	2,800	\$63,700
TYPE SUBTOTAL			21.32	\$2,660.94		\$7,450,632
FIRE & RESCUE SERVIC	EXECUTIVE AIDE	35% - Billing	0.20	\$23.49	2,800	\$65,772
FIRE & RESCUE SERVIC	FIRE BATTALION CHIEF	12 H/Y Of 2 - Train	0.01	\$4.17	2,800	\$11,676
FIRE & RESCUE SERVIC		Billing Agency	0.00	\$7.57	2,800	\$21,196
DISASTER PREPAREDND	EXECUTIVE AIDE	35% - Billing	0.01	\$1.15	2,800	\$3,220
TYPE SUBTOTAL			0.23	\$36.38		\$101,864
TOTALS			21.54	\$2,697.32		\$7,552,496

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE SPECIAL EVENT SERVICES		REFERENCE NO. S-043	
PRIMARY DEPARTMENT VARIOUS	UNIT OF SERVICE EVENT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Fire protection personnel or City maintenance at a special event in order to assure that the event is conducted without disruption or a threat to the safety of those attending.			
CURRENT FEE STRUCTURE Actual Cost of all personnel used at the fully allocated hourly rates.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$11,796.25	TOTAL COST:	\$47,185
UNIT PROFIT (SUBSIDY):	\$(11,796.25)	TOTAL PROFIT (SUBSIDY):	\$(47,185)
TOTAL UNITS:	4	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100% Actual Cost of all personnel used at the fully allocated hourly rates.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE				REFERENCE NO.		
SPECIAL EVENT SERVICES				S-043		
NOTE				TOTAL UNITS		
Unit Costs are an Average of Total Units				4		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PARKING CONTROL	PKNG CNTRL OFCR/ACO	5.5 Hours	5.50	\$500.34	4	\$2,001
PARKING CONTROL	SHERIFF DEPUTY		40.00	\$6,068.80	4	\$24,275
FIRE & RESCUE SERVIC	FIRE MARSHAL II	8.5 Hours	1.60	\$468.56	4	\$1,874
STREET MAINTENANCE	LEAD PW MAINT WRKR		6.00	\$726.36	4	\$2,905
STREET MAINTENANCE	PW MAINT WRKR I		6.00	\$433.92	4	\$1,736
STREET MAINTENANCE	PW SUPERINT		6.00	\$1,135.26	4	\$4,541
FACILITIES MAINTENAN	FACILITY MAINT COORD	6 Hours	6.00	\$783.00	4	\$3,132
PARKS	LEAD PW MAINT WRKR	6 Hours	6.00	\$668.52	4	\$2,674
WATER TRANSMISSION	UTILITIES MAINT TECH I	6 Hours	6.00	\$464.22	4	\$1,857
WATER TRANSMISSION	UTILITIES MAINT TECH III	6 Hours	6.00	\$547.32	4	\$2,189
TYPE SUBTOTAL			89.10	\$11,796.30		\$47,185
TOTALS			89.10	\$11,796.25		\$47,185

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE PARK USE PERMIT		REFERENCE NO. S-043B	
PRIMARY DEPARTMENT PUBLIC WORKS	UNIT OF SERVICE PERMIT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Request for use of City-owned park recreational area in order to assure that the event is conducted without the disruption or a threat to the safety of those attending.			
CURRENT FEE STRUCTURE One Day Use - No Fee Extended Use - \$245 per year Electricity - \$96 per use Baseball Lights Admin Fee - \$25 per use Baseball Lights - \$5-\$9 per hour Key - \$100 plus \$25 per each Additional Key			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$0.00		TOTAL REVENUE: \$0	
UNIT COST: \$296.00		TOTAL COST: \$296	
UNIT PROFIT (SUBSIDY): \$(296.00)		TOTAL PROFIT (SUBSIDY): \$(296)	
TOTAL UNITS: 1		PCT. COST RECOVERY: 0.00%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% Picnic Shelter Use - \$250 per day Extended Ballfield Use - \$250 per year Electricity - \$100 per use Baseball Lights Admin Fee - \$25 per use Baseball Lights - \$5-\$9 per hour Key - \$100 plus \$25 per each Additional Key			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE PARK USE PERMIT				REFERENCE NO. S-043B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
ENGINEERING	EXECUTIVE ASSISTANT		2.00	\$296.22	1	\$296
		TYPE SUBTOTAL	2.00	\$296.22		\$296
TOTALS			2.00	\$296.00		\$296

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE TRAFFIC ACCIDENT REPORT SALES		REFERENCE NO. S-044	
PRIMARY DEPARTMENT PUBLIC SAFETY	UNIT OF SERVICE REPORT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing a request to copy a traffic accident report.			
CURRENT FEE STRUCTURE \$0.25 per copy			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.25	TOTAL REVENUE:	\$9
UNIT COST:	\$12.92	TOTAL COST:	\$465
UNIT PROFIT (SUBSIDY):	\$(12.67)	TOTAL PROFIT (SUBSIDY):	\$(456)
TOTAL UNITS:	36	PCT. COST RECOVERY:	1.94%
SUGGESTED FEE FOR COST RECOVERY OF: 5% \$0.25 per copy			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE TRAFFIC ACCIDENT REPORT SALES				REFERENCE NO. S-044		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 36		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE & RESCUE SERVIC	ADMIN SPECIALIST I		0.25	\$12.92	36	\$465
		TYPE SUBTOTAL	0.25	\$12.92		\$465
		TOTALS	0.25	\$12.92		\$465

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE FIRE INCIDENT REPORT SALES		REFERENCE NO. S-045	
PRIMARY DEPARTMENT FIRE	UNIT OF SERVICE REPORT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing a request to make a copy of a Fire Incident Report			
CURRENT FEE STRUCTURE \$0.25 per copy			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$0.25		TOTAL REVENUE: \$6	
UNIT COST: \$12.92		TOTAL COST: \$310	
UNIT PROFIT (SUBSIDY): \$(12.67)		TOTAL PROFIT (SUBSIDY): \$(304)	
TOTAL UNITS: 24		PCT. COST RECOVERY: 1.94%	
SUGGESTED FEE FOR COST RECOVERY OF: 5% \$0.25 per copy			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FIRE INCIDENT REPORT SALES				REFERENCE NO. S-045		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 24		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FIRE & RESCUE	SERVIC ADMIN	SPECIALIST I	0.25	\$12.92	24	\$310
		TYPE SUBTOTAL	0.25	\$12.92		\$310
		TOTALS	0.25	\$12.92		\$310

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE ANIMAL CONTROL SERVICES		REFERENCE NO. S-050	
PRIMARY DEPARTMENT PUBLIC SAFETY	UNIT OF SERVICE N/A	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing animal control services to the community			
CURRENT FEE STRUCTURE Charge the fees charged by the City of San Bernardino VA Hospital Response - \$350 per response			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$26,000.00		TOTAL REVENUE: \$26,000	
UNIT COST: \$313,770.00		TOTAL COST: \$313,770	
UNIT PROFIT (SUBSIDY): <u>\$(287,770.00)</u>		TOTAL PROFIT (SUBSIDY): <u>\$(287,770)</u>	
TOTAL UNITS: 1		PCT. COST RECOVERY: 8.29%	
SUGGESTED FEE FOR COST RECOVERY OF: 10% Charge the fees charged by the City of San Bernardino VA Hospital Response - \$390 per response			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE ANIMAL CONTROL SERVICES				REFERENCE NO. S-050		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PLANNING	ADMIN SPECIALIST II	1/2 Hr/Day	36.67	\$3,260.33	1	\$3,260
CODE ENFORCEMENT	CODE ENF/ANIMAL CTRL OFFI	75%	1,153.85	\$118,465.78	1	\$118,466
CODE ENFORCEMENT	OVERTIME	\$12,000	1,040.00	\$17,856.80	1	\$17,857
CODE ENFORCEMENT		Prof/Contract Svcs	0.00	\$127,256.00	1	\$127,256
FIRE & RESCUE SERVIC	FIRE CHIEF	2.5%	40.54	\$18,984.07	1	\$18,984
DISASTER PREPAREDNI	FIRE MARSHAL II	7%	113.33	\$27,556.19	1	\$27,556
TYPE SUBTOTAL			2,384.39	\$313,379.17		\$313,379
CODE ENFORCEMENT	CODE ENF/ANIMAL CTRL OFFI	LLVA Response	2.40	\$246.41	1	\$246
CODE ENFORCEMENT		LLVA Response	0.00	\$144.00	1	\$144
TYPE SUBTOTAL			2.40	\$390.41		\$390
TOTALS			2,386.79	\$313,770.00		\$313,770

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE COLLECTION TRANSMITTAL CHARGE		REFERENCE NO. S-054A	
PRIMARY DEPARTMENT FINANCE	UNIT OF SERVICE ACCOUNT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Transmittal of overdue accounts to a collection agency.			
CURRENT FEE STRUCTURE \$26 per account			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$26.00	TOTAL REVENUE:	\$5,668
UNIT COST:	\$31.33	TOTAL COST:	\$6,830
UNIT PROFIT (SUBSIDY):	\$(5.33)	TOTAL PROFIT (SUBSIDY):	\$(1,162)
TOTAL UNITS:	218	PCT. COST RECOVERY:	82.99%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$30 per account			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE COLLECTION TRANSMITTAL CHARGE				REFERENCE NO. S-054A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 218		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FINANCE	SUPV ACCOUNTING TECH		0.25	\$31.33	218	\$6,830
		TYPE SUBTOTAL	0.25	\$31.33		\$6,830
		TOTALS	0.25	\$31.33		\$6,830

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE WATER METER INSTALL		REFERENCE NO. S-060C	
PRIMARY DEPARTMENT WATER	UNIT OF SERVICE LATERAL	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Installation of a new connection to water lateral for a new development.			
CURRENT FEE STRUCTURE 5/8" - 1" - \$90 plus material cost 1 1/2" - 2" - \$320 plus material cost 3+" - actual staff cost at fully allocated hourly rates plus material cost			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$143.08		TOTAL REVENUE: \$1,860	
UNIT COST: \$167.77		TOTAL COST: \$2,181	
UNIT PROFIT (SUBSIDY): \$(24.69)		TOTAL PROFIT (SUBSIDY): \$(321)	
TOTAL UNITS: 13		PCT. COST RECOVERY: 85.28%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% 5/8" - 1" - \$110 plus material cost 1 1/2" - 2" - \$360 plus material cost 3+" - actual staff cost at fully allocated hourly rates plus material cost			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE WATER METER INSTALL				REFERENCE NO. S-060C		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 13		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
WATER METERS	LEAD UTIL MAINT TECH	5/8" - 1"	1.00	\$109.44	10	\$1,094
		TYPE SUBTOTAL	1.00	\$109.44		\$1,094
WATER METERS	LEAD UTIL MAINT TECH	1 1/2" - 2"	2.00	\$218.88	3	\$657
WATER METERS	UTILITIES MAINT TECH I	1 1/2" - 2"	2.00	\$143.16	3	\$429
		TYPE SUBTOTAL	4.00	\$362.04		\$1,086
TOTALS			5.00	\$167.77		\$2,181

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE WATER LATERAL INSTALL		REFERENCE NO. S-060D	
PRIMARY DEPARTMENT WATER	UNIT OF SERVICE MAIN	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Installation of a new connection to a water street main for a new development.			
CURRENT FEE STRUCTURE 1" - 2" - \$1,990 plus material cost 3+" - actual staff cost at fully allocated hourly rates plus material cost			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$1,990.00		TOTAL REVENUE: \$7,960	
UNIT COST: \$1,940.00		TOTAL COST: \$7,760	
UNIT PROFIT (SUBSIDY): \$50.00		TOTAL PROFIT (SUBSIDY): \$200	
TOTAL UNITS: 4		PCT. COST RECOVERY: 102.58%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% 1" - 2" - \$1,935 plus material cost 3+" - actual staff cost at fully allocated hourly rates plus material cost			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE WATER LATERAL INSTALL				REFERENCE NO. S-060D		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 4		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
WATER TRANSMISSION UTILITIES MAINT TECH I		6 Hrs Of 3	18.00	\$1,392.66	4	\$5,571
WATER TRANSMISSION UTILITIES MAINT TECH III		6 Hrs Of 1	6.00	\$547.32	4	\$2,189
		TYPE SUBTOTAL	24.00	\$1,939.98		\$7,760
		TOTALS	24.00	\$1,940.00		\$7,760

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE WATER METER TEST REQUEST		REFERENCE NO. S-060E	
PRIMARY DEPARTMENT WATER	UNIT OF SERVICE REQUEST	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Pulling and testing a water meter on request.			
CURRENT FEE STRUCTURE \$365 per meter, to be refunded if the meter is running fast.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$365.00	TOTAL REVENUE:	\$4,380
UNIT COST:	\$437.75	TOTAL COST:	\$5,253
UNIT PROFIT (SUBSIDY):	\$(72.75)	TOTAL PROFIT (SUBSIDY):	\$(873)
TOTAL UNITS:	12	PCT. COST RECOVERY:	83.38%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$435 per meter, to be refunded if the meter is running fast.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE WATER METER TEST REQUEST				REFERENCE NO. S-060E		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 12		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
WATER METERS	LEAD UTIL MAINT TECH		4.00	\$437.76	12	\$5,253
		TYPE SUBTOTAL	4.00	\$437.76		\$5,253
TOTALS			4.00	\$437.75		\$5,253

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE SEWAGE SPILL ON PUBLIC R-O-W		REFERENCE NO. S-061	
PRIMARY DEPARTMENT WATER	UNIT OF SERVICE SPILL	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Responding to a sewage spill from private property onto the public right-of-way.			
CURRENT FEE STRUCTURE Charge the fully allocated hourly rates for all responding personnel.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$0.00		TOTAL REVENUE: \$0	
UNIT COST: \$88.00		TOTAL COST: \$88	
UNIT PROFIT (SUBSIDY): \$(88.00)		TOTAL PROFIT (SUBSIDY): \$(88)	
TOTAL UNITS: 1		PCT. COST RECOVERY: 0.00%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% Charge the fully allocated hourly rates for all responding personnel.			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE SEWAGE SPILL ON PUBLIC R-O-W				REFERENCE NO. S-061		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
SEWER	UTILITIES MAINT TECH I		1.00	\$88.14	1	\$88
		TYPE SUBTOTAL	1.00	\$88.14		\$88
TOTALS			1.00	\$88.00		\$88

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE DELINQUENT WATER TURN OFF/ON		REFERENCE NO. S-061C	
PRIMARY DEPARTMENT WATER	UNIT OF SERVICE TURN OFF/ON	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing and turning off and on water accounts due to failure to pay utility bills.			
CURRENT FEE STRUCTURE Delinquent Account - \$75 at time of service turn-on After Hours Charge - \$40 over and above other fees			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$1.20	TOTAL REVENUE:	\$7,125
UNIT COST:	\$4.96	TOTAL COST:	\$29,323
UNIT PROFIT (SUBSIDY):	\$(3.76)	TOTAL PROFIT (SUBSIDY):	\$(22,198)
TOTAL UNITS:	5,913	PCT. COST RECOVERY:	24.30%
SUGGESTED FEE FOR COST RECOVERY OF: 100% Delinquent Account - \$90 at time of service turn-on After Hours Charge - \$40 over and above other fees			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE DELINQUENT WATER TURN OFF/ON				REFERENCE NO. S-061C		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 5,913		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
WATER ADMINISTRATIO	ACCOUNTING TECH	10 Hours/Month	0.02	\$1.28	5,913	\$7,569
		TYPE SUBTOTAL	0.02	\$1.28		\$7,569
WATER ADMINISTRATIO	ACCOUNTING TECH	5 H/M-Courtesy Notic	0.04	\$2.27	1,673	\$3,798
		TYPE SUBTOTAL	0.04	\$2.27		\$3,798
WATER ADMINISTRATIO	ACCOUNTING TECH	3 H/M - Door Hangers	0.03	\$1.92	1,184	\$2,273
WATER METERS	LEAD UTIL MAINT TECH	6 H/M - Door Hangers	0.06	\$6.66	1,184	\$7,885
		TYPE SUBTOTAL	0.09	\$8.58		\$10,159
WATER METERS	LEAD UTIL MAINT TECH	Turn-Off	0.50	\$54.72	95	\$5,198
WATER METERS	LEAD UTIL MAINT TECH	Turn-On	0.25	\$27.36	95	\$2,599
		TYPE SUBTOTAL	0.75	\$82.08		\$7,798
TOTALS			0.90	\$4.96		\$29,323

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE NEW UTILITY ACCOUNT SET-UP		REFERENCE NO. S-061D	
PRIMARY DEPARTMENT FINANCE	UNIT OF SERVICE ACCOUNT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing a new Utility account.			
CURRENT FEE STRUCTURE Read Only - \$45 per account Turn-on Required - \$45 per account \$100 per residential unit prepayment against future utility bills			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$45.00		TOTAL REVENUE: \$24,975	
UNIT COST: \$48.22		TOTAL COST: \$26,762	
UNIT PROFIT (SUBSIDY): \$(3.22)		TOTAL PROFIT (SUBSIDY): \$(1,787)	
TOTAL UNITS: 555		PCT. COST RECOVERY: 93.32%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% Read Only - \$50 per account Turn-on Required - \$50 per account \$100 per residential unit prepayment against future utility bills			

November 6, 2025

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE NEW UTILITY ACCOUNT SET-UP				REFERENCE NO. S-061D		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 555		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
WATER ADMINISTRATIO	ACCOUNTING TECH		0.33	\$20.86	555	\$11,577
		TYPE SUBTOTAL	0.33	\$20.86		\$11,577
WATER METERS	LEAD UTIL MAINT TECH	Read	0.25	\$27.36	370	\$10,123
		TYPE SUBTOTAL	0.25	\$27.36		\$10,123
WATER METERS	LEAD UTIL MAINT TECH	Turn-On	0.25	\$27.36	185	\$5,062
		TYPE SUBTOTAL	0.25	\$27.36		\$5,062
TOTALS			0.83	\$48.22		\$26,762

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE NSF CHECK COLLECTION		REFERENCE NO. S-062	
PRIMARY DEPARTMENT FINANCE	UNIT OF SERVICE CHECK	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing a check returned for insufficient funds.			
CURRENT FEE STRUCTURE \$55 per NSF check			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$55.00	TOTAL REVENUE:	\$1,045
UNIT COST:	\$78.11	TOTAL COST:	\$1,484
UNIT PROFIT (SUBSIDY):	\$(23.11)	TOTAL PROFIT (SUBSIDY):	\$(439)
TOTAL UNITS:	19	PCT. COST RECOVERY:	70.42%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$65 per NSF check			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE NSF CHECK COLLECTION				REFERENCE NO. S-062		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 19		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FINANCE	FINANCE MANAGER		0.08	\$12.82	19	\$244
FINANCE	SUPV ACCOUNTING TECH		0.33	\$41.35	19	\$786
FINANCE		\$11 Bank Charge	0.00	\$11.00	19	\$209
		TYPE SUBTOTAL	0.41	\$65.17		\$1,238
WATER METERS	LEAD UTIL MAINT TECH	Door Hanger Notice	0.25	\$27.36	9	\$246
		TYPE SUBTOTAL	0.25	\$27.36		\$246
TOTALS			0.66	\$78.11		\$1,484

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE BID PLANS/SPECS MAILING		REFERENCE NO. S-063	
PRIMARY DEPARTMENT FINANCE	UNIT OF SERVICE REQUEST	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Mailing bid plans and specifications on request.			
CURRENT FEE STRUCTURE \$25 per request			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$25.00	TOTAL REVENUE:	\$1,450
UNIT COST:	\$22.50	TOTAL COST:	\$1,305
UNIT PROFIT (SUBSIDY):	\$2.50	TOTAL PROFIT (SUBSIDY):	\$145
TOTAL UNITS:	58	PCT. COST RECOVERY:	111.11%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$25 per request			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE BID PLANS/SPECS MAILING				REFERENCE NO. S-063		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 58		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FINANCE	ACCOUNTING TECH		0.25	\$18.50	58	\$1,073
FINANCE		\$4 Postage	0.00	\$4.00	58	\$232
		TYPE SUBTOTAL	0.25	\$22.50		\$1,305
TOTALS			0.25	\$22.50		\$1,305

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE CHECK REPLACEMENT		REFERENCE NO. S-064	
PRIMARY DEPARTMENT FINANCE	UNIT OF SERVICE CHECK	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing a replacement City check at the request of the payee.			
CURRENT FEE STRUCTURE Vendor - \$50 per check Payroll - \$50 per check			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$50.00	TOTAL REVENUE:	\$700
UNIT COST:	\$73.14	TOTAL COST:	\$1,024
UNIT PROFIT (SUBSIDY):	\$(23.14)	TOTAL PROFIT (SUBSIDY):	\$(324)
TOTAL UNITS:	14	PCT. COST RECOVERY:	68.36%
SUGGESTED FEE FOR COST RECOVERY OF: 100% Vendor - \$75 per check Payroll - \$65 per check			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE CHECK REPLACEMENT				REFERENCE NO. S-064		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 14		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FINANCE	FINANCE MANAGER	Vendor	0.35	\$56.08	10	\$561
FINANCE	SUPV ACCOUNTING TECH	Vendor	0.17	\$21.30	10	\$213
		TYPE SUBTOTAL	0.52	\$77.38		\$774
FINANCE	SUPV ACCOUNTING TECH	Payroll	0.50	\$62.66	4	\$251
		TYPE SUBTOTAL	0.50	\$62.66		\$251
TOTALS			1.02	\$73.14		\$1,024

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE NEW BUSINESS REGISTRATION APPLIC.		REFERENCE NO. S-066	
PRIMARY DEPARTMENT FINANCE	UNIT OF SERVICE BUSINESS	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing new business registration applications			
CURRENT FEE STRUCTURE \$125 per business inside the City \$85 per business outside the City			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$91.83		TOTAL REVENUE: \$34,435	
UNIT COST: \$64.96		TOTAL COST: \$24,361	
UNIT PROFIT (SUBSIDY): \$26.87		TOTAL PROFIT (SUBSIDY): \$10,074	
TOTAL UNITS: 375		PCT. COST RECOVERY: 141.35%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$110 per business inside the City \$55 per business outside the City			

CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26

SERVICE NEW BUSINESS REGISTRATION APPLIC.				REFERENCE NO. S-066		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 375		
DEPARTMENT	POSITION	TYPE	UNIT TIME	UNIT COST	ANN. UNITS	TOTAL COST
FINANCE	ACCOUNTING TECH	Inside City	1.50	\$110.99	64	\$7,103
		TYPE SUBTOTAL	1.50	\$110.99		\$7,103
FINANCE	ACCOUNTING TECH	Outside City	0.75	\$55.49	311	\$17,257
		TYPE SUBTOTAL	0.75	\$55.49		\$17,257
TOTALS			2.25	\$64.96		\$24,361

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE BUSINESS REGISTRATION RENEWALS		REFERENCE NO. S-066A	
PRIMARY DEPARTMENT FINANCE	UNIT OF SERVICE RENEWAL	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing renewal of business registration information			
CURRENT FEE STRUCTURE \$42 per renewal			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$42.00	TOTAL REVENUE:	\$72,870
UNIT COST:	\$53.21	TOTAL COST:	\$92,319
UNIT PROFIT (SUBSIDY):	\$(11.21)	TOTAL PROFIT (SUBSIDY):	\$(19,449)
TOTAL UNITS:	1,735	PCT. COST RECOVERY:	78.93%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$53 per renewal			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE BUSINESS REGISTRATION RENEWALS				REFERENCE NO. S-066A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1,735		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
FINANCE	ACCOUNTING TECH	Remainder Of Time	0.49	\$36.21	1,735	\$62,824
FINANCE		Contracts	0.00	\$17.00	1,735	\$29,495
		TYPE SUBTOTAL	0.49	\$53.21		\$92,319
TOTALS			0.49	\$53.21		\$92,319

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE DOCUMENT COPYING		REFERENCE NO. S-068	
PRIMARY DEPARTMENT VARIOUS	UNIT OF SERVICE COPY	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing copies of documents on request.			
CURRENT FEE STRUCTURE \$0.25 per copy			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.25	TOTAL REVENUE:	\$42
UNIT COST:	\$1.60	TOTAL COST:	\$272
UNIT PROFIT (SUBSIDY):	\$(1.35)	TOTAL PROFIT (SUBSIDY):	\$(230)
TOTAL UNITS:	170	PCT. COST RECOVERY:	15.44%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$0.25 per copy			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE DOCUMENT COPYING				REFERENCE NO. S-068		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 170		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
CITY CLERK	CITY CLERK		0.01	\$1.60	170	\$272
		TYPE SUBTOTAL	0.01	\$1.60		\$272
TOTALS			0.01	\$1.60		\$272

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE ELECTRONIC FILE COPY		REFERENCE NO. S-068A	
PRIMARY DEPARTMENT CITY CLERK	UNIT OF SERVICE DEVICE	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing a copy of an electronic file on request			
CURRENT FEE STRUCTURE \$6 per device			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$6.00	TOTAL REVENUE:	\$6
UNIT COST:	\$5.00	TOTAL COST:	\$5
UNIT PROFIT (SUBSIDY):	\$1.00	TOTAL PROFIT (SUBSIDY):	\$1
TOTAL UNITS:	1	PCT. COST RECOVERY:	120.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$6 per device			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE ELECTRONIC FILE COPY				REFERENCE NO. S-068A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
CITY CLERK	CITY CLERK		0.03	\$4.81	1	\$5
		TYPE SUBTOTAL	0.03	\$4.81		\$5
TOTALS			0.03	\$5.00		\$5

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE NOTARY SERVICES		REFERENCE NO. S-068B	
PRIMARY DEPARTMENT CITY CLERK	UNIT OF SERVICE SIGNATURE	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing Notary services to the public.			
CURRENT FEE STRUCTURE \$15 per signature (This fee is limited by State law)			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$15.00	TOTAL REVENUE:	\$15
UNIT COST:	\$80.00	TOTAL COST:	\$80
UNIT PROFIT (SUBSIDY):	\$(65.00)	TOTAL PROFIT (SUBSIDY):	\$(65)
TOTAL UNITS:	1	PCT. COST RECOVERY:	18.75%
SUGGESTED FEE FOR COST RECOVERY OF: 20% \$15 per signature (This fee is limited by State law)			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE NOTARY SERVICES				REFERENCE NO. S-068B		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
CITY CLERK	CITY CLERK		0.50	\$80.20	1	\$80
		TYPE SUBTOTAL	0.50	\$80.20		\$80
		TOTALS	0.50	\$80.00		\$80

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE SUBORDINATION AGREEMENT		REFERENCE NO. S-069																					
PRIMARY DEPARTMENT CITY CLERK	UNIT OF SERVICE AGREEMENT	SERVICE RECIPIENT																					
DESCRIPTION OF SERVICE Processing a request to refinance an affordable housing residence.																							
CURRENT FEE STRUCTURE \$145 per agreement																							
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">REVENUE AND COST COMPARISON</th> </tr> </thead> <tbody> <tr> <td style="width: 30%; text-align: right; vertical-align: top;">UNIT REVENUE:</td> <td style="width: 20%; text-align: right; vertical-align: top;">\$145.00</td> <td style="width: 30%; text-align: right; vertical-align: top;">TOTAL REVENUE:</td> <td style="width: 20%; text-align: right; vertical-align: top;">\$5,075</td> </tr> <tr> <td style="text-align: right; vertical-align: top;">UNIT COST:</td> <td style="text-align: right; vertical-align: top;">\$175.40</td> <td style="text-align: right; vertical-align: top;">TOTAL COST:</td> <td style="text-align: right; vertical-align: top;">\$6,139</td> </tr> <tr> <td style="text-align: right; vertical-align: top;">UNIT PROFIT (SUBSIDY):</td> <td style="text-align: right; vertical-align: top;"> \$(30.40) </td> <td style="text-align: right; vertical-align: top;">TOTAL PROFIT (SUBSIDY):</td> <td style="text-align: right; vertical-align: top;"> \$(1,064) </td> </tr> <tr> <td style="text-align: right; vertical-align: top;">TOTAL UNITS:</td> <td style="text-align: right; vertical-align: top;">35</td> <td style="text-align: right; vertical-align: top;">PCT. COST RECOVERY:</td> <td style="text-align: right; vertical-align: top;">82.67%</td> </tr> </tbody> </table>				REVENUE AND COST COMPARISON				UNIT REVENUE:	\$145.00	TOTAL REVENUE:	\$5,075	UNIT COST:	\$175.40	TOTAL COST:	\$6,139	UNIT PROFIT (SUBSIDY):	\$(30.40)	TOTAL PROFIT (SUBSIDY):	\$(1,064)	TOTAL UNITS:	35	PCT. COST RECOVERY:	82.67%
REVENUE AND COST COMPARISON																							
UNIT REVENUE:	\$145.00	TOTAL REVENUE:	\$5,075																				
UNIT COST:	\$175.40	TOTAL COST:	\$6,139																				
UNIT PROFIT (SUBSIDY):	\$(30.40)	TOTAL PROFIT (SUBSIDY):	\$(1,064)																				
TOTAL UNITS:	35	PCT. COST RECOVERY:	82.67%																				
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$175 per agreement																							

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE SUBORDINATION AGREEMENT				REFERENCE NO. S-069		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 35		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
CITY CLERK	CITY CLERK		1.00	\$160.39	35	\$5,614
CITY CLERK		\$15 Postage	0.00	\$15.00	35	\$525
		TYPE SUBTOTAL	1.00	\$175.39		\$6,139
TOTALS			1.00	\$175.40		\$6,139

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE AFFORD. HOUSING DEMAND/RECONVEYANCE		REFERENCE NO. S-069A	
PRIMARY DEPARTMENT CITY CLERK	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing a request to pay off a mortgage or second mortgage for an affordable housing residence.			
CURRENT FEE STRUCTURE \$80 per application			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$80.00	TOTAL REVENUE:	\$400
UNIT COST:	\$95.20	TOTAL COST:	\$476
UNIT PROFIT (SUBSIDY):	\$(15.20)	TOTAL PROFIT (SUBSIDY):	\$(76)
TOTAL UNITS:	5	PCT. COST RECOVERY:	84.03%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$95 per application			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE AFFORD. HOUSING DEMAND/RECONVEYANCE				REFERENCE NO. S-069A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 5		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
CITY CLERK	CITY CLERK		0.50	\$80.20	5	\$401
CITY CLERK		\$15 Postage	0.00	\$15.00	5	\$75
		TYPE SUBTOTAL	0.50	\$95.20		\$476
TOTALS			0.50	\$95.20		\$476

**CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26**

SERVICE NETWORK INFRASTRUCTURE CERT.		REFERENCE NO. S-070	
PRIMARY DEPARTMENT INFORMATION SYSTEMS	UNIT OF SERVICE UNIT	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Certifying that a new development meets certain standards for network infrastructure.			
CURRENT FEE STRUCTURE \$245 per unit plus \$21 per data jack			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$266.00	TOTAL REVENUE:	\$266
UNIT COST:	\$390.00	TOTAL COST:	\$390
UNIT PROFIT (SUBSIDY):	\$(124.00)	TOTAL PROFIT (SUBSIDY):	\$(124)
TOTAL UNITS:	1	PCT. COST RECOVERY:	68.21%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$360 per unit plus \$30 per data jack			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE NETWORK INFRASTRUCTURE CERT.				REFERENCE NO. S-070		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
INFO. SYSTEMS	IT MGR	Base Time	2.00	\$359.64	1	\$360
		TYPE SUBTOTAL	2.00	\$359.64		\$360
INFO. SYSTEMS	IT MGR	Time Per Data Jack	0.17	\$30.57	1	\$31
		TYPE SUBTOTAL	0.17	\$30.57		\$31
TOTALS			2.17	\$390.00		\$390

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE NETWORK INFRASTRUCTURE PLAN REVIEW		REFERENCE NO. S-070A	
PRIMARY DEPARTMENT INFORMATION SYSTEMS	UNIT OF SERVICE PLAN	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Review of the plans of the network infrastructure for a new development.			
CURRENT FEE STRUCTURE None			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$360.00	TOTAL COST:	\$360
UNIT PROFIT (SUBSIDY):	\$(360.00)	TOTAL PROFIT (SUBSIDY):	\$(360)
TOTAL UNITS:	1	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100% \$360 per plan			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE NETWORK INFRASTRUCTURE PLAN REVIEW				REFERENCE NO. S-070A		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
INFO. SYSTEMS	IT MGR		2.00	\$359.64	1	\$360
		TYPE SUBTOTAL	2.00	\$359.64		\$360
		TOTALS	2.00	\$360.00		\$360

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE FACILITY RENTAL		REFERENCE NO. S-071	
PRIMARY DEPARTMENT VARIOUS	UNIT OF SERVICE RENTAL	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing the Community Center, Recreation Building, Library and the City Council Chambers for rental.			
CURRENT FEE STRUCTURE Class I - City Conducted Meetings - No Charge Class II - Resident - \$150/2 hour minimum plus \$30 for each additional hour Class III - City Council/City Employee - \$150/2 hour minimum plus \$30 for each additional hour Class IV - Non-Resident - \$175/2 hour minimum plus \$30 for each additional hour Class V - Special Arrangements - No Charge			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$9,500.00		TOTAL REVENUE: \$9,500	
UNIT COST: \$14,299.00		TOTAL COST: \$14,299	
UNIT PROFIT (SUBSIDY): \$(4,799.00)		TOTAL PROFIT (SUBSIDY): \$(4,799)	
TOTAL UNITS: 1		PCT. COST RECOVERY: 66.44%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% Class I - City Conducted Meetings - No Charge Class II - Resident - \$300/2 hour minimum plus \$50 for each additional hour Class III - City Council/City Employee - \$300/2 hour minimum plus \$50 for each additional hour Class IV - Non-Resident - \$350/2 hour minimum plus \$75 for each additional hour Class V - Special Arrangements - No Charge			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE FACILITY RENTAL				REFERENCE NO. S-071		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
GENERAL GOVERNMEN		Community Room Cost	0.00	\$14,299.00	1	\$14,299
		TYPE SUBTOTAL	0.00	\$14,299.00		\$14,299
		TOTALS	0.00	\$14,299.00		\$14,299

CITY OF LOMA LINDA
REVENUE AND COST SUMMARY WORKSHEET
FY 2025-26

SERVICE GIS DIGITAL DATA/PRINTOUT		REFERENCE NO. S-072	
PRIMARY DEPARTMENT ENGINEERING	UNIT OF SERVICE Request	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing printouts or data file exports from the City's GIS System on request.			
CURRENT FEE STRUCTURE Data Export Creation - \$110 per hour, 1 hour minimum Printouts: 8.5 x 11 - \$10.63 8.5 x 14 - \$10.78 11 x 17 - \$11.25 22 x 34 (STD) - \$27.50 22 x 34 (gloss) - \$32 36 x 48 (STD) - \$35 36 x 48 (gloss) - \$44 Special Sizes: STD - \$3.75 Gloss - \$6.00			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$110.00		TOTAL REVENUE: \$440	
UNIT COST: \$145.25		TOTAL COST: \$581	
UNIT PROFIT (SUBSIDY): \$(35.25)		TOTAL PROFIT (SUBSIDY): \$(141)	
TOTAL UNITS: 4		PCT. COST RECOVERY: 75.73%	
SUGGESTED FEE FOR COST RECOVERY OF: 100% Data Export Creation - \$145 per hour, 1 hour minimum Printouts: 8.5 x 11 - \$10.63 8.5 x 14 - \$10.78 11 x 17 - \$11.25 22 x 34 (STD) - \$27.50 22 x 34 (gloss) - \$32 36 x 48 (STD) - \$35 36 x 48 (gloss) - \$44 Special Sizes: STD - \$3.75 Gloss - \$6.00			

**CITY OF LOMA LINDA
COST DETAIL WORKSHEET
FY 2025-26**

SERVICE GIS DIGITAL DATA/PRINTOUT				REFERENCE NO. S-072		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 4		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
ENGINEERING	ENGINEERING TECH II/GIS A		1.00	\$145.27	4	\$581
		TYPE SUBTOTAL	1.00	\$145.27		\$581
		TOTALS	1.00	\$145.25		\$581

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APPENDIX C

DETAIL OF
PARKING & MUNICIPAL CODE
VIOLATION FINES

VIOLATION	Violation Description/Code	Current		Proposed	
PARKING BOOT INSTALLAION/REMOVAL	Fee to have parking boot removed or installed on vehicle.	\$27		\$55	
VEHICLE SCOFFLAW TOW	Vehicle towed due to unpaid parking or traffic violations.	\$85		\$85	
BUILDING & CONSTRUCTION FIRE CODE PENALTY	Violation of erect, install, alter, or repair work without approved documents.	\$100 first violation Not exceeding \$200 for second violation Not to exceed \$500 in one year		\$130 first violation \$700 second violation \$1,300 subsequent violations	
UFC BLKG FIRE SPRINKLER	100171	Initial - \$60		Initial - \$60	
YELLOW CURB 20 MINS	10.24.020CB	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
GREEN CURB 20 MINS	10.24.020CB	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
GREEN CURB 30 MINS	MC 10.24.020D	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55

VIOLATION	Violation Description/Code	Current		Proposed	
OUTSIDE DESIGNATED SPC	MC 10.24.020(D)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
NO PARKING/STOPPING	MC 10.24.020(D)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
OVERTIME PARKING	MC 10.24.020	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
RED CURB	MC 10.24.020	Initial - \$40	Delinquent fee -\$40	Initial - \$40	Delinquent fee -\$40
INVALID PERMIT	MC 10.24.020D	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
20 MINUTE CURB	1024020D	Initial - \$30	Delinquent fee -\$30	Initial - \$55	Delinquent fee -\$55
OUTSIDE DESIGNTD SPC	1024020D	Initial - \$30	Delinquent fee -\$30	Initial - \$55	Delinquent fee -\$55
NO PARKING/STOPPING	1024020D	Initial - \$30	Delinquent fee -\$30	Initial - \$55	Delinquent fee -\$55
OVERTIME PARKING	1024020D	Initial - \$30	Delinquent fee -\$30	Initial - \$55	Delinquent fee -\$55
RED CURB	1024020D	Initial - \$30	Delinquent fee -\$30	Initial - \$40	Delinquent fee -\$40
RES PERMIT PARKING	MC 10.26.030	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
PRK IN MEDIAN/ISLAND	MC 10.27.010(A)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55

VIOLATION	Violation Description/Code	Current		Proposed	
PARK ON RAILROAD	MC 10.27.010(E)	Initial - \$70	Delinquent fee -\$10	Initial - \$55	Delinquent fee -\$55
PARKING HAZARD	MC 10.27.010(F)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
PARK IN BIKE LANE	MC 10.27.010(F)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
PRK CONSTRUCTION ZONE	MC 10.27.010(G)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
WITHIN 20FT OF CROSSWALK	MC 10.27.010(J)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
NO REPARKING	MC 10.27.020(K)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
NO PRKG WITHIN DIVISIONAL ISLAND	MC 10.27.020(A)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
COMM VEH 50' OF INTER	MC 10.27.020(J)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
PRKG UNATTACHED TRAILED ON PUB ST	10.36.020(B)	Initial - \$65	Delinquent fee -\$65	Initial - \$55	Delinquent fee -\$55

VIOLATION	Violation Description/Code	Current		Proposed	
COMM VEH EXCESS 4HRS	1036020(B)	Initial - \$40	Delinquent fee -\$40	Initial - \$40	Delinquent fee -\$40
COMM VEH EXCESS 4HRS	1036020(B)	Initial - \$40	Delinquent fee -\$40	Initial - \$40	Delinquent fee -\$40
COMM VEH EXCESS 4HRS	1036020B	Initial - \$50		Initial - \$40	Delinquent fee -\$40
72 HOUR STORAGE	1036020(C)	Initial - \$40	Delinquent fee -\$40	Initial - \$40	Delinquent fee -\$40
PKG VEHICLE FOR SALE	MC 10.36.030	Initial - \$40	Delinquent fee -\$400	Initial - \$55	Delinquent fee -\$55
PKG VEHICLE FOR SALE	1036030A	Initial - \$30	Delinquent fee -\$30	Initial - \$55	Delinquent fee -\$55
NO VEH REPAIR ON ST	MC 10.37.040	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
PERSON LOCKED IN VEHICLE	2146.5	Initial - \$50	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
FAILURE TO OBEY SIGNS/SIGNALS	21461(A)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
BLOCKING FIRE LANE	22500.1	Initial - \$70	Delinquent fee -\$100	Initial - \$70	Delinquent fee -\$100
NO PARKING/STOPPING	22500(A)	Initial - \$40	Delinquent fee -\$40	Initial - \$40	Delinquent fee -\$40

VIOLATION	Violation Description/Code	Current		Proposed	
STOPPING ON CROSSWALK	22500(B)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
PARKING IN RED ZONE	22500(C)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
PK FIRE STATION ENTRANCE	22500(D)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
BLOCKING DRIVEWAY	22500(E)	Initial - \$40	Delinquent fee -\$40	Initial - \$40	Delinquent fee -\$40
STOP/STAND/PK SIDEWALK	22500(F)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
DOUBLE PARKED	22500(H)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
STOP/PARK IN BUS ZONE	22500(I)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55
STOP ON A BRIDGE	22500(K)	Initial - \$40	Delinquent fee -\$400	Initial - \$55	Delinquent fee -\$55
BLOCKING WHEELCHAIR RAMP	22500(L)	Initial - \$50	Delinquent fee -\$30	Initial - \$55	Delinquent fee -\$55
18" CURB/WRONG SIDE	22502(A)	Initial - \$40	Delinquent fee -\$40	Initial - \$55	Delinquent fee -\$55

VIOLATION	Violation Description/Code	Current		Proposed	
PARALLEL PARKING	22502A	Initial - \$30	Delinquent fee -\$30	Initial - \$55	Delinquent fee -\$55
AGAINST FLOW OF TRAFFIC	22502B	Initial - \$30	Delinquent fee -\$30	Initial - \$55	Delinquent fee -\$55
WRONG WAY PARK	22502E	Initial - \$30	Delinquent fee -\$30	Initial - \$55	Delinquent fee -\$55
BLOCK HANDICAP SPACE	2255078A	Initial - \$255		Initial - \$280	
PRK DISABLED ZONE	225078A	Initial - \$280		Initial - \$280	
225078 DP ADMIN FEE	225078ADMIN	Initial - \$25		Initial - \$25	
BLOCKING DISABLED SPACE	22507.8(B)	Initial - \$280		Initial - \$280	
HANDICAP CROSSHATCH	22507.8(C)	Initial - \$280		Initial - \$280	
DISABLED CROSSHATCH	225078C	Initial - \$280		Initial - \$280	
PARKED ON HILL	956	Initial - \$103	Delinquent fee -\$25	Initial - \$55	Delinquent fee -\$55

VIOLATION	Violation Description/Code	Current		Proposed	
FIRE HYDRANT	22514	Initial - \$90	Delinquent fee -\$35	Initial - \$90	Delinquent fee -\$90
UNATTENDED VEHICLE	22515	Initial - \$50	Delinquent fee -\$30	Initial - \$55	Delinquent fee -\$55
PERSON LOCKED IN VEHICLE	22516	Initial - \$50	Delinquent fee -\$30	Initial - \$55	Delinquent fee -\$55
FAIL TO OBEY TRAFFIC OFCR	2800	Initial - \$135	Delinquent fee -\$25	Initial - \$135	Delinquent fee -\$135
FAIL TO OBEY FIREMAN	2801	Initial - \$135	Delinquent fee -\$25	Initial - \$135	Delinquent fee -\$135
DISOBEY SCHOOL CROSSING GUARD	2815	Initial - \$135	Delinquent fee -\$25	Initial - \$135	Delinquent fee -\$135
LOAN A DISABLE PLACARD	4461B	Initial - \$376		Misdemeanor Violation \$250-\$1,000	
MISUES OF DISABLE PLACRD	4461C	Initial - \$376		Misdemeanor Violation \$250-\$1,000	
IMPROPER REGIST. TAGS	5204(A)	Initial - \$108		Initial - \$108	

VIOLATION	Violation Description/Code	Current	Proposed
Unauthorized Fire Hydrant Use		None	Up to \$1 k–\$10 k/day; \$2.5 k per acre-foot diverted
Meter Tampering	13.06.060 (Ord. 620 § 1, 2003)	1st violation: \$100 2nd violation (within 1 year): \$200 3rd+ violation (within 1 year): \$500 Each day counts as a separate offense under Title 13.	1st violation: \$130 2nd violation (within 1 year): \$700 3rd+ violation (within 1 year): \$1,300 Each day counts as a separate offense under Title 13.
Illegal Water Connection	LLMC 14.23.030	1st: up to \$1,000 2nd: up to \$2,000 3rd+ (within 1 year): up to \$3,000	1st: up to \$1,000 2nd: up to \$2,000 3rd+ (within 1 year): up to \$3,000
General Municipal Code Violation	1.12.010	1st: \$100 2nd (within 1 year): \$200 3rd+ (within 1 year): \$500	1st: \$100 2nd (within 1 year): \$200 3rd+ (within 1 year): \$500



Regular City Council, Housing Authority, and Successor Agency Joint Meeting Staff Report

H. Approve Supplemental Appropriations of \$35,000 from Major Street Arterial Subprogram Fund Balance and \$22,400 from Traffic Impact Mitigation Fund Balance and then Approve Notice of Completion for the California Street Widening (Phase 3) for \$1,137,748.33 (CIP 23-118) - Contractor: Marjani Buildings, Inc (Public Works) [CC]

Meeting	Agenda Group
Tuesday, December 9, 2025, 7:00 PM	Consent Calendar Item: 5H.
To	From
City Council	Julia Loeffert, Executive Assistant
Via	
T Jarb Thaipejr, City Manager	

RECOMMENDATION:

It is recommended that the City Council:

1. Approve Supplemental Appropriations of \$35,300 from the Major Street Arterial Subprogram (MSART) Fund Balance and \$22,400 from the Traffic Impact Mitigation Fund Balance; and
2. Accept the California Street Widening Phase 3 project (CIP 23-118) as substantially complete and authorize the City Clerk to file the Notice of Completion.

BACKGROUND:

On January 14, 2025, the City Council awarded a construction contract to Marjani Builders, Inc. in the amount of \$840,650.00, with an approved contingency of \$85,000.

The project was eligible for funding through Measure I Major Street Arterial (MSART) at 61.2%, with the remaining 38.8% City match funded through Traffic Impact Mitigation fees collected from development. The project was originally anticipated to be completed by June 30, 2025.

However, construction was delayed due to required power-pole relocations by a third party. On August 12, 2025, the City Council approved a supplemental appropriation to allow the project to move forward to completion.

The final project cost is \$1,137,748.33, exceeding the original contract and contingency amount by \$212,098.33. The overage is primarily attributed to additional base and asphalt quantities as well as unforeseen field conditions encountered during construction.

Attached is the Notice of Completion for the project. Upon City Council authorization, the City Clerk will record the Notice of Completion. The contractor's one-year warranty period will begin on the date the Notice is recorded.

ANALYSIS:

N/A

ENVIRONMENTAL IMPACT:

N/A

FINANCIAL IMPACT:

Approval of supplemental appropriations in the amount of \$35,300 to Account No. 1275345-8500 (Measure I MSART – Infrastructure) and \$22,400 to Account No. 3122340-58500 (Traffic Mitigation Fund – Infrastructure) will fully cover the remaining funding shortfall for the project.

Attachments

[NOC California Street Widening 12-9-25.pdf](#)

RECORDING REQUESTED BY:
LYNETTE ARREOLA

AND

WHEN RECORDED MAIL TO:

CITY CLERK
LYNETTE ARREOLA
CITY OF LOMA LINDA
25541 BARTON ROAD
LOMA LINDA CA 92354

SPACE ABOVE THIS LINE FOR RECORDER'S USE
EXEMPT FROM FILING FEES, GOVERNMENT CODE SECTION 6103

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN THAT:

1. The undersigned is OWNER or agent of the OWNER of the interest or estate stated below in the property hereinafter described:
2. The FULL NAME of the OWNER is City of Loma Linda
3. The FULL ADDRESS of the OWNER is 25541 Barton Road, Loma Linda, CA 92354
4. The NATURE OF THE INTEREST or ESTATE of the undersigned is: In fee.

(If other than fee, strike "in fee" and insert, for example "purchaser under contract of purchase" or "lessee.")

5. The FULL NAMES and FULL ADDRESSES of ALL PERSONS, if any, WHO HOLD SUCH INTEREST or ESTATE with the undersigned as JOINT TENANTS or as TENANTS IN COMMON are:
Names Addresses

6. The full names and full addresses of the predecessors in interest of the undersigned if the property was transferred subsequent to the commencement of the work of improvement herein referred to:
Names Addresses

7. A work of improvement on the property hereinafter described was COMPLETED December 1, 2025
8. The work of improvement completed is described as follows: Construction of California Street Widening, Phase 3 (CIP 23-118)

9. The NAME OF THE ORIGINAL CONTRACTOR, if any, for such work of improvement is Marjani Builders, Inc., P.O. Box 3840, Mission Viejo, CA 92690

10. The street address of said property is California Street from Barton to 600 feet North of Mission Road

11. The property on which said work of improvement was completed is in the City of Loma Linda
County of San Bernardino, State of California, and is described as follows:
Construction of California Street Widening, Phase 3 (CIP 23-118)

Signature of Owner or Agent Owner _____ Date: _____
Lynette Arreola, City Clerk

Verification of INDIVIDUAL owner _____: I, the undersigned, declare under penalty of perjury under the laws of the State of California that I am the owner of the aforesaid interest or estate in the property described in the above notice; that I have read said notice, that I know and understand the contents thereof, and that the facts stated therein are true and correct.

Date and Place (Signature of owner named in paragraph 2)

Verification for NON-INDIVIDUAL owner: I, the undersigned, declare under penalty of perjury under the laws of the State of California that I am the _____ City Clerk _____ of the aforesaid interest or "PRESIDENT, PARTNER, MANAGER, AGENT, ETC."

in the above notice; that I have read the said notice, that I know and understand the contents thereof, and that the facts stated therein are true and correct.

Date and Place (Signature of person signing on behalf of owner)
Lynette Arreola, City Clerk



Regular City Council, Housing Authority, and Successor Agency Joint Meeting Staff Report

I. Approve Joint City Council, Housing Authority and Successor Agency 2026 Calendar Year Meeting Schedule (City Clerk) [CC/HA/SA]

Meeting	Agenda Group
Tuesday, December 9, 2025, 7:00 PM	Consent Calendar Item: 5I.
To	From
City Council	Lynette Arreola, City Clerk

RECOMMENDATION:

It is recommended that the City Council approve the the Joint meeting schedule for the 2026 calendar year as follows:

January 13	July 14
February 10	August 11
March 10	September 8
April 14	October 13
May 12	November 10
June 9	December 8

BACKGROUND:

The regular meeting schedule for the Joint City Council/Housing Authority/Successor Agency is the second and fourth Tuesdays of each month. As a matter of practice, the City Council typically meets once a month, the second Tuesday, to accommodate varying workloads and vacations for Council members and staff. However, a second meeting will be scheduled should business necessitate it.



Regular City Council, Housing Authority, and Successor Agency Joint Meeting Staff Report

A. Adopt Council Bill #O-2025-06 (Second Reading) - An Ordinance Approving the 2025 California Building Codes with Amendments to Chapter 15.08 of the Loma Linda Municipal Code. Only Editorial Changes due to Code Years and Sections that have Moved are Being Amended (Community Development/Building Department) [CC]

Meeting	Agenda Group
Tuesday, December 9, 2025, 7:00 PM	Old Business Item: 6A.
To	From
City Council	Lorena Matarrita, Community Development Director

RECOMMENDATION:

It is recommended that City Council:

1. Adopt Council Bill #O-2025-06, waive the reading in its entirety, direct to read by title only - Ordinance Title:
 - AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, STATE OF CALIFORNIA, AMENDING CHAPTERS 15.08 OF THE CITY OF LOMA LINDA MUNICIPAL CODE PERTAINING TO BUILDINGS AND CONSTRUCTION BY ADOPTING THE 2025 CALIFORNIA BUILDING CODE INCLUDING THE 2025 CALIFORNIA BUILDING CODE VOLUMES 1 & 2 , 2025 CALIFORNIA EXISTING BUILDING CODE, 2025 CALIFORNIA HISTORICAL CODE, 2025 ENERGY CODE, 2025 ADMINISTRATIVE CODE, 2025 CALIFORNIA REFERENCED STANDARD CODE, 2025 CALIFORNIA RESIDENTIAL CODE, 2025 CALIFORNIA GREEN BUILDING STANDARDS CODE, 2025 CALIFORNIA ELECTRICAL CODE, 2025 CALIFORNIA PLUMBING CODE, 2025 CALIFORNIA MECHANICAL CODE, 2025 CALIFORNIA WILDLAND-URBAN INTERFACE CODE, 2024 INTERNATIONAL PROPERTY MAINTENANCE CODE, 1997 UNIFORM CODE FOR ABATEMENT OF DANGEROUS BUILDINGS
 - It is noted that only editorial changes due to code years and sections that have moved are being amended.

BACKGROUND:

The State's Health and Safety Code, Section 17950, mandates the California Building Standards Commission adopt and publish the California Codes, Title 24, known as the California Code of Regulations. Every three years, the codes are published to incorporate all code changes accepted by a majority vote of members at the annual code development meetings. As a result, the new codes will become effective statewide on January 1, 2026. (See attached Bulletin 25-01 from the Building Standards Commission), (Exhibit "A"). Each jurisdiction in the State is mandated to adopt the California Code of Regulations, Title 24, and make amendments to the codes that are reasonably necessary because of local climatic, geological, or topographical conditions. Staff has advertised the adoption of the proposed codes in three (3) public areas which are City Hall, Loma Linda Library and Clark's Nutrician Center on, Monday. November 3, 2025.

At the November 18, 2025, City Council meeting, the City Council conducted a Public Hearing, introduced the Ordinance on the first reading and set the second reading to December 9, 2025, for adoption.

ANALYSIS:

Since the November 18, 2025, public hearing, no additional public comments have been received. There have been no new developments or concerns raised. The original staff report remains unchanged, and staff has no new updates to present to Council. Staff continues to recommend adoption of the Ordinance.

ENVIRONMENTAL IMPACT:

N/A

FINANCIAL IMPACT:

Willdan Engineering has purchased a new set of the 2025 code books for the City of Loma Linda Building & Safety Department at a cost of \$1,544, and, therefore, there is no fiscal impact on the City of Loma Linda.

Attachments

[Attachment A - Ordinance 2025 Calif Bldg Code](#)

Exhibit A

ORDINANCE NO. XXX

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, STATE OF CALIFORNIA, AMENDING CHAPTERS 15.08 OF THE CITY OF LOMA LINDA MUNICIPAL CODE PERTAINING TO BUILDINGS AND CONSTRUCTION BY ADOPTING THE 2025 CALIFORNIA BUILDING CODE INCLUDING THE 2025 CALIFORNIA BUILDING CODE VOLUMES 1 & 2, 2025 CALIFORNIA EXISTING BUILDING CODE, 2025 CALIFORNIA HISTORICAL CODE, 2025 ENERGY CODE, 2025 ADMINISTRATIVE CODE, 2025 CALIFORNIA REFERENCED STANDARD CODE, 2025 CALIFORNIA RESIDENTIAL CODE, 2025 CALIFORNIA GREEN BUILDING STANDARDS CODE, 2025 CALIFORNIA ELECTRICAL CODE, 2025 CALIFORNIA PLUMBING CODE, 2025 CALIFORNIA MECHANICAL CODE, 2024 INTERNATIONAL PROPERTY MAINTENANCE CODE, 1997 UNIFORM CODE FOR ABATEMENT OF DANGEROUS BUILDINGS.

THE CITY COUNCIL OF THE CITY OF LOMA LINDA DOES ORDAIN AS FOLLOWS:

SECTION 1: (Adoption) of Chapters 15.08 of Title 15 (Buildings and Construction) is hereby amended to read as follows: Please note that only changes that are occurring are editorial changes due to code years that have changed in the municipal code and code sections that have moved. For this purpose, only portions of the code sections are shown below.

Chapter 15.08 BUILDING CODE AND BUILDING CODE STANDARDS

15.08.010 Adoption by reference.

For the purpose of prescribing regulations for erecting, construction, enlargement, alteration, repair, improving, removal, conversion, demolition, occupancy, equipment use, height, and area of buildings and structures, the following construction codes subject to the modifications set forth in this chapter, are hereby adopted: the California Building Code Volumes 1 and 2, 2025 Edition, based on the 2024 International Building Code as published by the International Code Council; the California Existing Building Code, 2025 Edition, based on the 2024 International Existing Building Code as published by the International Code Council; the California Historical Building Code, 2025 Edition; the California Residential Code, 2025 Edition; based on the 2024 International Residential Code as published by the International Code Council; the California Green Building Standards Code, 2025 Edition; the California Wildland-Urban Interface Code, 2025 Edition, based on the 2024 International Wildland-Urban Interface code; the California Plumbing Code, 2025 Edition, based on the 2024 Uniform Plumbing Code as published by the International Association of Plumbing and Mechanical Officials; the California Mechanical Code, 2025 Edition, based on the 2024 Uniform Mechanical Code as published by the International Association of Plumbing and Mechanical Officials; the California

Electrical Code, 2025 Edition, based on the 2023 National Electrical Code as published by the National Fire Protection Association; the International Property Maintenance Code, 2025 Edition, as published by the International Code Council; the Uniform Code for Abatement of Dangerous Buildings, 1997 Edition. The provisions of these construction codes as amended by this chapter shall constitute the building regulations of the city of Loma Linda. Where the California Code of Regulations and State Building Standards Code of Regulations differ from any sections of the construction codes, state regulations shall prevail over the construction codes.

One copy of all the above codes and standards therefor are on file in the office of the city clerk pursuant to Health and Safety Code Section 18942(d)(1) and are made available for public inspection.

Notwithstanding the provisions of the above-referenced construction codes, all fees for services provided pursuant to the construction codes shall not take effect until a resolution for such fees is adopted by the city council pursuant to California Government Code Sections 66016 and 66020.

15.08.020 Changes to California Building Code.

The changes set forth herein are made to the 2025 Edition of the California Building Code Volume 1 & 2 as published by the International Code Council.....

15.08.030 Changes to California Residential Code.

The changes set forth herein are made to the 2025 Edition of the California Residential Code as published by the International Code Council.

B. Appendix CI Swimming Pool Safety Act, is amended to read as follows:

Section 115922 -

- (a) Except as provided in Section 115925 when a building permit is issued for the construction of a new swimming pool or spa or the remodeling of an existing swimming pool or spa at a private single-family home, the respective swimming pool or spa shall be equipped with item #1 and at least one additional of the following seven drowning prevention features:
 - 1. An enclosure that meets the requirements of Section 115923 and isolates the swimming pool or spa from the private single-family home. Any walls of the residential structure or accessory structures used to complete the isolation enclosure must have its door openings equipped with protection as required in 115922 (a) #4 or #5. Any such door protection device provided for this purpose may not be used to comply with the second drowning prevention feature requirement.

SECTION 2: If any section, subsection, subdivision, paragraph, sentence, clause, or phrase of this Ordinance or any part thereof is for any reason held to be unconstitutional, such decision shall not affect this validity of the remaining portion of this Ordinance or any part thereof. The City Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause, or phase thereof, irrespective of the fact that any one or more sections, subsection, subdivisions, paragraphs, sentences, clauses, or phrases be declared unconstitutional.

SECTION 3: This Ordinance shall be in full force and effective a minimum of thirty (30) days after passage. The effective date of this Ordinance is January 1, 2026.

SECTION 4: The City Clerk shall certify to the passage of this Ordinance and cause the same to be posed pursuant to Government Code Section 36933.

This Ordinance was introduced at the regular meeting of the City Council of the City of Loma Linda, California, held on the 18th day of November 2025 and was APPROVED AND ADOPTED on the __day of _2025 by the attached following vote to wit:

Phillip Dupper, Mayor

Attest:

Lynette Arreola, City Clerk

CERTIFIED VOTE:

I, Lynette Arreola, City Clerk of the City of Loma Linda, do hereby certify that the foregoing Ordinance No. XX was duly adopted by the City Council at a meeting thereof held on the XXth day of XXX 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of the City of Loma Linda this XXth day of XXXX 2025.

Lynette Arreola, City Clerk



Regular City Council, Housing Authority, and Successor Agency Joint Meeting Staff Report

A. Consider and Provide Direction to Staff to Proceed on a Proposed City Initiated General Transaction and Use Tax Measure for the June 2, 2026, Primary Election (Administration) [CC]

Meeting	Agenda Group
Tuesday, December 9, 2025, 7:00 PM	New Business Item: 7A.
To	From
City Council	T Jarb Thaipejr, City Manager

RECOMMENDATION:

Staff requests City Council guidance on whether to proceed with:

1. Further evaluation of placing a Transactions and Use Tax revenue measure on the upcoming June Primary Election;
2. Preparation of required steps and updating election timeline for the June Primary Election; and
3. Engagement with consultants for polling, public outreach, and educational materials if the Council desires to move forward.

BACKGROUND:

For FY 2024-2025 upon completion of the financial audit, the general fund experienced a short lived surplus of \$505,285. The adopted FY 2025-2026 budget was projected to have an operational shortfall of \$458,000; the shortfall will increase with \$730,800 in City Council approved supplemental appropriations from July thru November. The estimated projected deficit has increase to \$1,189,300. Also long-term cost pressures—including inflation, increased service demands, and deferred maintenance—continue to create financial challenges for future fiscal years. To maintain essential City services and long-term financial stability, one revenue option previously identified by Council is consideration of a Transactions and Use Tax (TUT) measure.

ANALYSIS:

What is a Transactions and Use Tax (TUT)?

A TUT is a voter-approved local tax imposed under the Transactions and Use Tax Law (Revenue & Taxation Code §7251 et seq.).

Key characteristics include:

- Applied to tangible goods at the point where goods are *delivered or used*.
- Can be adopted in increments of 0.125%, up to a combined countywide cap of 2% above the statewide base rate. The San Bernardino County Transportation Authority (SBCTA) currently collects a district tax of which 0.5% has been approved by the voters of San Bernardino, leaving 1.5% available for other local special sales taxes.
- Exempt items are; Groceries, prescription medicine, rent, medical services, and utilities
- A proposed **1% TUT** equals **one cent per \$1.00 spent** on taxable goods.

Current Tax Rate – City of Loma Linda

- Loma Linda's current combined sales tax rate: **7.75%**
(1% local Bradley-Burns + countywide components + state rate).
- A 1% TUT is estimated to generate approximately \$6.4 million annually in dedicated, locally controlled revenue.

Sales Tax Rates in Surrounding Cities

Many surrounding and comparable cities have higher rates than Loma Linda due to adopted TUT measures:

- 8.75% – Ontario, Colton, Redlands, San Bernardino, Riverside, Chino, Yucaipa, Fontana, Moreno Valley
- 9.00% – Montclair
- 7.75% – Highland, Grand Terrace, Rialto, Rancho Cucamonga, Calimesa

Loma Linda remains among the lowest in the region at **7.75%**.

Requirements to Place a TUT Measure on a Primary Election Ballot

A TUT requires:

- Adoption of an **ordinance** placing the tax measure on the ballot with two thirds vote from the governing body
- **Majority voter approval** for a general-purpose tax (50% + 1).
- Adoption of accompanying resolutions:
 - Calling the election
 - Setting priority for arguments and rebuttals
 - Directing the City Attorney to prepare the impartial analysis

Election-Related Timeline (Dates to Be Updated for June 2026 Election)

Below is a sample structure based on prior County timelines; staff will update dates once the Registrar of Voters releases the 2026 calendar.

- **Last day to consolidate election with County** – March 6, 2026
- **City Council action to place measure on ballot** – February 7, 2026 thru March 6, 2026
- **Ballot letter assignment** – March 9, 2026
- **City Attorney impartial analysis due** – March 16, 2026
- **Arguments due / rebuttals due** – March 16, 2026/March 20, 2026
- **Ballot proofing period** – March 26-30, 2026
- **Election Day (June General Election)** – June 2, 2026

Staff will return with a fully developed and verified timeline upon Council direction.

ENVIRONMENTAL IMPACT:

N/A

FINANCIAL IMPACT:

If pursued and ultimately adopted by voters, a 1% TUT is estimated to generate approximately **\$6.4 million annually** to support essential services, address rising costs, maintain public safety, and strengthen Loma Linda's long-term financial stability.



Regular City Council, Housing Authority, and Successor Agency Joint Meeting Staff Report

B. Approve a Time Limit on Presentations at City Council Meetings (Administration) [CC/HA/SA]

Meeting	Agenda Group
Tuesday, December 9, 2025, 7:00 PM	New Business Item: 7B.
To	From
City Council	Lynette Arreola, City Clerk
Via	
T Jarb Thaipejr, City Manager	

RECOMMENDATION:

It is recommended that City Council set a 15-minute time limit for all public presentations to City Council.

BACKGROUND:

The City has not previously established time limits for presentations to the City Council. However, to help ensure meetings remain efficient and to promote consistency among all presenters, the City is proposing the implementation of standardized time limits. Establishing clear limits will help maintain an orderly meeting structure and ensure that no precedent is set for extended presentations.

ANALYSIS:

Establishing time limits for presentations during City Council meetings:

1. Ensures that meetings remain efficient and maintains public engagement, especially if multiple presentations are scheduled;
2. Promotes fairness and equal opportunity for all presentations;
3. Encourages presenters to be concise, organized, and focused, allowing Councilmembers and the public know the anticipated presentation time; and
4. Helps avoid unnecessarily long meetings.

ENVIRONMENTAL IMPACT:

None.

FINANCIAL IMPACT:

None.