

## **City of Fontana Annual Report on Development Impact Fees Fiscal Year Ended June 30, 2023**

### **Background**

The Mitigation Fee Act, Government Code Section 66000 et seq., (the “Act”) governs the establishment and administration of development impact fees paid by new development projects for public facilities needed to serve new development. Fees must be separately accounted for and used for the specific purpose for which the fee was imposed. The City’s adopted development impact fees are listed in the attached exhibits. Expenditures are authorized through the annual Operating Budget and the City’s Capital Improvement Program.

### **Annual Development Fee Reporting**

The Act requires that the City prepare an annual review of all development impact fees as defined in the Act and make a public report on the fees available to the public after the end of each fiscal year. Government Code Section 66006(b)(2) requires the report to be placed on an agenda for review at a public meeting not less than 15 days after the report is made available to the public.

The City is also required to adopt by resolution certain findings for any fund accounts which contain unexpended funds as of the fifth fiscal year following the first deposit into those funds (Government Code Section 66001(d)).

The report is organized as follows:

**Section 1.** A brief description of the purpose of each development impact fee, its authorizing legislation and current amount (Government Code Section 66006(b)(1)(A)).

**Section 2.** A summary of the beginning fund balance, annual fee revenue collected and interest earned, public improvement expenditures, and the ending fund balance for each fee (Government Code Section 66006(b)(1)(C) and (D)).

**Section 3.** A five-year history of the beginning fund balance, annual fee revenue collected and interest earned, public improvement expenditures, and the ending fund balance for each fee (Government Code Section 66006(b)(1)(C) and (D)).

**Section 4.** A listing of projects funded or to be funded with development impact fees.

**Section 5.** Report of Findings for each fee.

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Brief Description and Amount of Fees  
Government Code Section 66006(b)(1)(A) and (B)

Fund #	Fund Description	Fee Description	Last Updated	Residential Fees per Gross Acre			Non-Residential Fees per Gross Building SF			1,000
				SFDU			Retail	Office	Industrial	
620	San Sevaine Flood Control	Drainage facility improvements	90-34	\$4,405	\$4,405	\$4,405	\$4,405	\$4,405	\$4,405	
621	Upper Etiwanda Flood Control	Drainage facility improvements	90-34	\$9,790	\$9,790	\$9,790	\$9,790	\$9,790	\$9,790	
Fund #	Fund Description	Fee Description	Last Updated	Residential Fees per Net Developable Acre			Non-Residential Fees per Gross Building SF			1,000
				SFDU			Retail	Office	Industrial	
622	Storm Drainage - Declez North	Master interceptor drains & major drainage facilities	2022-065	\$27,182	\$27,182	\$27,182	\$27,182	\$27,182	\$27,182	
622	Storm Drainage - Declez South	Master interceptor drains & major drainage facilities	2022-065	\$32,274	\$32,274	\$32,274	\$32,274	\$32,274	\$32,274	
622	Storm Drainage - Fontana East	Master interceptor drains & major drainage facilities	2022-065	\$16,550	\$16,550	\$16,550	\$16,550	\$16,550	\$16,550	
622	Storm Drainage - I-10 North	Master interceptor drains & major drainage facilities	2022-065	\$23,768	\$23,768	\$23,768	\$23,768	\$23,768	\$23,768	
622	Storm Drainage - I-10 South	Master interceptor drains & major drainage facilities	2022-065	\$5,827	\$5,827	\$5,827	\$5,827	\$5,827	\$5,827	
622	Storm Drainage - I-15 North	Master interceptor drains & major drainage facilities	2022-065	\$22,226	\$22,226	\$22,226	\$22,226	\$22,226	\$22,226	
622	Storm Drainage - Lower Etiwanda	Master interceptor drains & major drainage facilities	2022-065	\$9,713	\$9,713	\$9,713	\$9,713	\$9,713	\$9,713	
622	Storm Drainage - Middle Etiwanda	Master interceptor drains & major drainage facilities	2022-065	\$8,102	\$8,102	\$8,102	\$8,102	\$8,102	\$8,102	
622	Storm Drainage - Project 3-4	Master interceptor drains & major drainage facilities	2022-065	\$19,492	\$19,492	\$19,492	\$19,492	\$19,492	\$19,492	
622	Storm Drainage - Upper Etiwanda	Master interceptor drains & major drainage facilities	2022-065	\$10,508	\$10,508	\$10,508	\$10,508	\$10,508	\$10,508	
Fund #	Fund Description	Fee Description	Last Updated	Residential Fees per Dwelling Unit			Non-Residential Fees per Gross Building SF			1,000
				SFDU	0-2	3+	Retail	Office	Industrial	
630	Circulation Mitigation	Arterial street and interchange improvements	2022-065	\$6,685	\$4,092	\$4,092	\$10,030	\$8,120	\$4,090	
Fund #	Fund Description	Fee Description	Last Updated	Residential Fees per Dwelling Unit			Non-Residential Fees per Building SF			
				SFDU	0-2	3+	Retail	Office	Industrial	
630	Local Transportation	Street, sidewalks and pathways	2022-065	\$925	\$878	\$925	\$0.253	\$0.253	\$0.073	
630	Local Arterials	Local four-lane arterials	2022-065	\$518	\$492	\$518	\$0.141	\$0.141	\$0.041	
630	Traffic Signals	Local traffic signals	2022-065	\$160	\$154	\$160	\$0.044	\$0.044	\$0.013	
631	Fire Assessment	Fire protection facilities	2022-065	\$431	\$409	\$431	\$0.118	\$0.118	\$0.034	
632	General Government	Public facilities	2022-065	\$520	\$494	\$520	\$0.142	\$0.142	\$0.042	
633	Landscape Improvements	Median landscaping	2022-065	\$326	\$310	\$326	\$0.089	\$0.089	\$0.026	
634	Library Cap Improvements	Library facilities	2022-065	\$116	\$110	\$116	\$0.031	\$0.031	\$0.009	
635	Park Development	Park and recreational facilities	2022-065	\$7,733	\$7,347	\$7,733	N/A	N/A	N/A	
636	Police Cap Facilities	Police facilities, vehicles and equipment	2022-065	\$552	\$523	\$552	\$0.150	\$0.150	\$0.044	
698	Affordable Housing	Inclusionary housing	2022-065	\$1,574	\$768	\$768	\$1.880	\$1.310	\$0.150	
Fund #	Fund Description	Fee Description	Last Updated	Residential Fees per Dwelling Unit			Non-Residential Fees per EDU			
				SFDU	0-2	3+	Retail	Office	Industrial	
702	Sewer Capital	Sewer connection	2022-065	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	

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Development Impact Fees  
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Fund Balances, Fees Collected, Interest Earned, and Project Expenditures  
Government Code Section 66006(b)(1)(C) and (D)

Fund	Fund Description	Beginning Balance 07/01/22	Fees Collected	Interest Earned	Other Revenues	Capital Expenditures	Cost Allocation	Ending Balance 06/30/23
620	Flood Control - San Sevaine	1,403,656	626,722	2,714		(87,935)	(13,670)	1,931,487
621	Flood Control - Etiwanda	45,557	0	358		0	0	45,915
622	Storm Drain	18,253,547	3,178,479	121,550		(669,467)	(125,460)	20,758,650
630	Circulation Mitigation	15,444,197	9,796,269	231,173		(3,485,004)	(185,130)	21,801,505
631	Fire Facility	666,331	256,594	6,354		0	(322,890)	606,389
632	Public Facilities	11,982,002	374,013	89,241		0	0	12,445,256
633	Median Landscaping	5,900,772	229,569	50,551		(306,174)	(47,840)	5,826,878
634	Library Facility	1,179,839	104,438	11,812		(113,459)	0	1,182,630
635	Park Development	18,195,031	3,466,764	142,775		(1,261,439)	(223,690)	20,319,441
636	Police Facilities	3,582,441	412,280	25,073		(302,278)	(4,690)	3,712,826
698	Affordable Housing	5,470,320	2,411,904	22,377		(552,687)	0	7,351,914
702	Sewer Connection	2,674,884	811,632	49,523	504,743	(709,564)	(9,280)	3,321,938
	TOTALS	84,798,578	21,668,664	753,500	504,743	(7,488,006)	(932,650)	99,304,829

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Fund Balances, Fees Collected, Interest Earned, and Project Expenditures - Five Year History  
Government Code Section 66006(b)(1)(C) and (D)

Fee Type	2022/23	2021/22	2020/21	2019/20	2018/19
<b>Flood Control - San Sevaine (620)</b>					
Beginning balance	1,403,656	579,435	461,015	364,953	367,042
Revenue	626,722	977,357	216,918	186,943	84,164
Interest	2,714	(42,875)	1,880	15,862	19,395
Other revenue					
Capital	(87,935)	(96,861)	(86,578)	(92,743)	(92,748)
Cost allocation	(13,670)	(13,400)	(13,800)	(14,000)	(12,900)
Ending balance	1,931,487	1,403,656	579,435	461,015	364,953
<b>Flood Control - Etiwanda (621)</b>					
Beginning balance	45,557	46,973	46,925	45,840	44,339
Revenue	0	0	0	0	0
Interest	358	(1,416)	48	1,085	1,501
Other revenue					
Capital					
Cost allocation					
PPA - fees owed to County					
Ending balance	45,915	45,557	46,973	46,925	45,840
<b>Storm Drain (622)</b>					
Beginning balance	18,253,547	15,843,084	14,963,962	13,634,637	13,996,233
Revenue	3,178,479	4,373,223	3,529,070	2,440,966	2,001,556
Interest	121,550	(634,878)	22,156	389,307	485,316
Other revenue					
Capital	(669,467)	(1,204,881)	(2,381,903)	(1,011,048)	(2,347,468)
Cost allocation	(125,460)	(123,000)	(290,200)	(489,900)	(501,000)
Ending balance	20,758,650	18,253,547	15,843,084	14,963,962	13,634,637
<b>Circulation Mitigation (630)</b>					
Beginning balance	15,444,197	7,696,915	102,964	(3,481,614)	(10,281,237)
Revenue	9,796,269	10,055,943	8,680,924	5,049,189	7,147,782
Interest	231,173	(1,309,715)	64,926	563,486	777,028
Other revenue					
Capital	(3,485,004)	(817,446)	(1,024,499)	(1,953,097)	(1,030,387)
Cost allocation	(185,130)	(181,500)	(127,400)	(75,000)	(94,800)
Ending balance	21,801,505	15,444,197	7,696,915	102,964	(3,481,614)

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Fund Balances, Fees Collected, Interest Earned, and Project Expenditures - Five Year History  
Government Code Section 66006(b)(1)(C) and (D)

Fee Type	2022/23	2021/22	2020/21	2019/20	2018/19
<b>Fire Facility (631)</b>					
Beginning balance	666,331	637,971	719,932	856,721	757,475
Revenue	256,594	340,822	235,012	155,707	383,204
Interest	6,354	(20,713)	655	16,863	24,203
Other revenue					
Capital	0	0	0	(309,359)	(308,161)
Cost allocation	(322,890)	(291,749)	(317,628)	0	0
Ending balance	606,389	666,331	637,971	719,932	856,721
<b>Public Facilities (632)</b>					
Beginning balance	11,982,002	11,327,524	10,110,789	9,127,783	7,335,477
Revenue	374,013	1,025,717	1,202,606	757,037	1,536,608
Interest	89,241	(371,240)	14,729	225,969	260,171
Other revenue					
Capital	0	0	0	0	(4,473)
Cost allocation	0	0	(600)	0	0
Ending balance	12,445,256	11,982,002	11,327,524	10,110,789	9,127,783
<b>Median Landscaping (633)</b>					
Beginning balance	5,900,772	5,582,394	5,809,267	5,612,257	4,263,188
Revenue	229,569	658,150	536,533	454,735	1,263,373
Interest	50,551	(184,480)	6,607	133,565	153,935
Other revenue					
Capital	(306,174)	(108,392)	(760,214)	(386,590)	(64,939)
Cost allocation	(47,840)	(46,900)	(9,800)	(4,700)	(3,300)
Ending balance	5,826,878	5,900,772	5,582,394	5,809,267	5,612,257
<b>Library Facility (634)</b>					
Beginning balance	1,179,839	1,020,693	475,855	248,297	1,540,128
Revenue	104,438	285,160	567,217	328,919	325,570
Interest	11,812	(38,944)	2,321	9,639	40,187
Other revenue					
Capital	(113,459)	(87,070)	0	(100,000)	(1,653,088)
Cost allocation	0	0	(24,700)	(11,000)	(4,500)
Ending balance	1,182,630	1,179,839	1,020,693	475,855	248,297

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Fund Balances, Fees Collected, Interest Earned, and Project Expenditures - Five Year History  
Government Code Section 66006(b)(1)(C) and (D)

Fee Type	2022/23	2021/22	2020/21	2019/20	2018/19
<b>Park Development (635)</b>					
Beginning balance	18,195,031	5,120,626	5,533,262	6,366,089	5,666,657
Revenue	3,466,764	15,299,536	1,645,189	1,274,558	1,846,002
Interest	142,775	(553,613)	4,200	148,523	202,231
Other revenue					
Capital	(1,261,439)	(1,452,218)	(1,906,824)	(1,827,208)	(1,220,901)
Cost allocation	(223,690)	(219,300)	(155,200)	(428,700)	(127,900)
Ending balance	20,319,441	18,195,031	5,120,626	5,533,262	6,366,089
<b>Police Facilities (636)</b>					
Beginning balance	3,582,441	3,582,959	2,907,816	2,509,702	1,929,674
Revenue	412,280	640,651	767,821	418,738	664,646
Interest	25,073	(115,173)	5,343	63,840	70,807
Other revenue					
Capital	(302,278)	(521,396)	(80,321)	(39,064)	(145,925)
Cost allocation	(4,690)	(4,600)	(17,700)	(45,400)	(9,500)
Ending balance	3,712,826	3,582,441	3,582,959	2,907,816	2,509,702
<b>Affordable Housing (698)</b>					
Beginning balance	5,470,320	5,656,571	4,772,171	3,974,083	3,221,282
Revenue	2,411,904	1,497,365	876,809	710,496	639,198
Interest	22,377	(137,525)	7,591	87,592	113,603
Other revenue					
Capital	(552,687)	(1,546,090)	0	0	0
Cost allocation	0	0	0	0	0
Ending balance	7,351,914	5,470,320	5,656,571	4,772,171	3,974,083
<b>Sewer Connection (702)</b>					
Beginning balance	2,674,884	2,457,842	2,242,168	2,099,980	1,726,495
Revenue	811,632	336,864	325,729	281,127	501,363
Interest	49,523	(35,784)	3,774	10,159	6,023
Other revenue	504,743	510,640	509,039	506,564	516,974
Loan proceeds					
Loan repayment	(416,115)	(416,115)	(416,115)	(416,115)	(416,115)
Capital	(293,449)	(169,463)	(198,753)	(213,647)	(227,160)
Cost allocation	(9,280)	(9,100)	(8,000)	(25,900)	(7,600)
Ending balance	3,321,938	2,674,884	2,457,842	2,242,168	2,099,980

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Projects  
Government Code Section 66006(b)(1)(E)

Project #	Project	Project Completion	Total Project Cost	Budgeted Development Impact Fees	Expended Development Impact Fees	Pending DIF Expenditures	% From Dev Impact Fees
<b>Flood Control - San Sevaime (620)</b>							<b>0</b>
Due to County Flood Control See Findings							
<b>Flood Control - Etiwanda (621)</b>							<b>0</b>
See Findings							
<b>Storm Drain (622)</b>							<b>6,074,061</b>
0063	COURTPPLACE	2024	500,000	500,000	0	500,000	100%
3361	CYPRESS STORM DRAIN	2023	16,356,715	8,117,000	2,542,939	5,574,061	50%
<b>Circulation (630)</b>							<b>33,962,206</b>
Due to other funds for project funding							18,370,049
0002	W LIBERTY PARKWAY/MILLER TS	2023	829,884	44,884	0	44,884	5.41%
0003	FONTANA SRTS GAP CLOSURE	2023	3,745,000	45,912	0	45,912	1.23%
0039	CITRUS AVE WIDENING AT SR-210	2024	620,000	199,020	7,570	191,450	32.10%
0042	WESTGATE AT CHERRY & VICTORIA AVE	2024	4,040,000	1,251,900	0	1,251,900	30.99%
3058	I-10 CEDAR INTERCHANGE	2023	2,000,000	2,000,000	486,020	1,513,980	100.00%
3087	I-10 CHERRY INTERCHANGE	2023	10,226,733	9,859,500	9,553,068	306,432	96.41%
3088	I-10 CITRUS INTERCHANGE	2023	26,350,374	17,124,401	16,395,578	728,823	64.99%
3281	SIERRA: FOOTHILL - BASELINE	2023	19,843,064	6,369,624	3,834,386	2,535,238	32%
3323	I-15 BASELINE INTERCHANGE	2023	6,028,000	6,028,000	0	6,028,000	100%
3333	FOOTHILL: HEMLOCK - ALMERIA	2024	2,230,000	715,830	251,177	464,653	32%
3339	ALDER - LOCUST RAMONA SRTS	2023	5,406,660	350,160	0	350,160	6%
3350	ETIWANDA/SLOVER	2023	13,147,629	3,146,196	1,059,935	2,086,261	24%
3378	SIERRA: SUMMIT TO I15 ROW	2023	400,000	128,400	83,936	44,464	32%
<b>Fire Facility (631)</b>							<b>4,752,110</b>
Due to Bondholders							4,752,110

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Projects  
Government Code Section 66006(b)(1)(E)

Project #	Project	Project Completion	Total Project Cost	Budgeted Development Impact Fees	Expended Development Impact Fees	Pending DIF Expenditures	% From Dev Impact Fees
<b>Public Facilities (632)</b>						<b>0</b>	
<b>Median Landscaping (633)</b>						<b>6,091,289</b>	
0020	JURUPA AVE. LANDSCAPE MEDIAN	2024	6,790,000	4,690,000	338,599	4,351,401	69%
3361	CYPRESS STORM DRAIN	2023	16,356,715	1,900,000	160,111	1,739,889	12%
<b>Library Facility (634)</b>						<b>199,472</b>	
Due to General Fund						100,000	
0034	LEWIS LIBRARY WALL	2023	300,000	300,000	200,528	99,472	100%
<b>Park Development (635)</b>						<b>6,965,183</b>	
0010	McDERMOTT PARKING LOT	2023	520,000	520,000	210	519,790	100%
0045	MILLER PARK FENCE	2024	900,000	900,000	728	899,272	100%
0058	MARTIN TUDOR PARK DESIGN	2024	50,000	50,000	0	50,000	100%
3345	SAN SEVAINE PH I	2025	11,712,146	5,000,000	0	5,000,000	43%
0008	SOUTHRIDGE DOG PARK EAST	2024	250,000	250,000	2,000	248,000	100%
0009	SOUTHRIDGE DOG PARK WEST	2024	250,000	250,000	2,000	248,000	100%
4241	SPORTS PARK	2024	1,818,171	496	375	121	0%
<b>Police Facilities (636)</b>						<b>225,154</b>	
0021	PD FENCE ON SEVILLE AVE	2023	530,342	24,342	24,342	0	5%
2029	POL BUILDING IMPROVEMENTS	2023	336,000	302,000	261,000	41,000	90%
2040	CAPTAIN OFFICES REMODEL	2023	807,000	714,000	551,151	162,849	88%
4328	EOC POLICE LOBBY REMODEL	2023	2,342,740	300,000	278,696	21,304	13%
<b>Affordable Housing (698)</b>						<b>2,446,167</b>	
0007	AHT ACQ/REHAB/RENTAL	2024	4,483,141	4,483,141	2,036,974	2,446,167	100%
<b>Sewer Connection (702)</b>						<b>2,463,562</b>	
Due to State Revolving loan for San Bernardino Trunk Sewer						2,463,562	



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**Report of Findings  
(Government Code Section 66001(d))**

San Sevaine Flood Control – Fund 620

The purpose of the fee, the relationship between the fee and the purpose, the sources of anticipated funding and the approximate dates on which funding is expected are set forth in the City's most recent Capital Improvement Plan for Fiscal Years 2021/2022 – 2027/2028, which is incorporated herein by reference. The San Sevaine Flood Control fee is a "pass-through" fee to the San Bernardino County Flood Control District (SBCFCD). The SBCFCD determines the project priorities and project expenditures and by agreement the SBCFCD will request a draw of funds on a project priority basis. Fees are currently being accumulated and are on reserve for these SBCFCD projects.

Upper Etiwanda Flood Control – Fund 621

The purpose of the fee, the relationship between the fee and the purpose, the sources of anticipated funding and the approximate dates on which funding is expected are set forth in the City's most recent Capital Improvement Plan for Fiscal Years 2021/2022 – 2027/2028, which is incorporated herein by reference. The Upper Etiwanda Flood Control fee is a "pass-through" fee to the San Bernardino County Flood Control District (SBCFCD). The SBCFCD determines the project priorities and project expenditures and by agreement the SBCFCD will request a draw of funds on a project priority basis. Fees are currently being accumulated and are on reserve for these SBCFCD projects.

Storm Drainage – Fund 622

The purpose of the fee, the relationship between the fee and the purpose, the sources of anticipated funding and the approximate dates on which funding is expected are set forth in the City's most recent Capital Improvement Plan for Fiscal Years 2021/2022 – 2027/2028, which is incorporated herein by reference.

Circulation Mitigation – Fund 630

The purpose of the fee, the relationship between the fee and the purpose, the sources of anticipated funding and the approximate dates on which funding is expected are set forth in the City's most recent Capital Improvement Plan for Fiscal Years 2021/2022 – 2027/2028, which is incorporated herein by reference. Many of the projects funded with these fees are subject to a Measure I Agreement which identifies the City's DIF share. In order to move projects forward, funds have been borrowed from other sources. All circulation mitigation fees collected are obligated to repay those other sources.

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**Report of Findings**  
(Government Code Section 66001(d))

Fire Facility – Fund 631

The purpose of the fee, the relationship between the fee and the purpose, the sources of anticipated funding and the approximate dates on which funding is expected are set forth in the City's most recent Capital Improvement Plan for Fiscal Years 2021/2022 – 2027/2028, which is incorporated herein by reference. In order to fund the construction of Fire Station No. 71, the Fontana Public Financing Authority issued Taxable Recovery Zone Economic Development Bonds on December 8, 2010, in the amount of \$5,420,000. These bonds were refinanced in November 2021 through the issuance of the City's 2021A Lease Revenue Bonds in the amount of \$23,125,000 which will also fund Fire Stations No. 80 and 81 as well as the Fire Protection District Training Facility. Bond debt service for Fiscal Year 2022/23 is \$1,395,400. Fire facility fees as available will be used to service this debt obligation, with any shortfall to be paid by the Fontana Fire Protection District.

Public Facilities – Fund 632

The purpose of the fee, the relationship between the fee and the purpose, the sources of anticipated funding and the approximate dates on which funding is expected are set forth in the City's most recent Capital Improvement Plan for Fiscal Years 2021/2022 – 2027/2028, which is incorporated herein by reference.

Median Landscaping – Fund 633

The purpose of the fee, the relationship between the fee and the purpose, the sources of anticipated funding and the approximate dates on which funding is expected are set forth in the City's most recent Capital Improvement Plan for Fiscal Years 2021/2022 – 2027/2028, which is incorporated herein by reference.

Library Facility – Fund 634

The purpose of the fee, the relationship between the fee and the purpose, the sources of anticipated funding and the approximate dates on which funding is expected are set forth in the City's most recent Capital Improvement Plan for Fiscal Years 2021/2022 – 2027/2028, which is incorporated herein by reference.

Park Development – Fund 635

The purpose of the fee, the relationship between the fee and the purpose, the sources of anticipated funding and the approximate dates on which funding is expected are set forth in the City's most recent Capital Improvement Plan for Fiscal Years 2021/2022 – 2027/2028, which is incorporated herein by reference.

**City of Fontana  
Annual Report  
Development Impact Fees  
Fiscal Year Ended June 30, 2023**

**Report of Findings**  
(Government Code Section 66001(d))

Police Facilities – Fund 636

The purpose of the fee, the relationship between the fee and the purpose, the sources of anticipated funding and the approximate dates on which funding is expected are set forth in the City's most recent Capital Improvement Plan for Fiscal Years 2021/2022 – 2027/2028, which is incorporated herein by reference.

Affordable Housing – Fund 698

The purpose of the fee, the relationship between the fee and the purpose, the sources of anticipated funding and the approximate dates on which funding is expected are set forth in the City's most recent Capital Improvement Plan for Fiscal Years 2021/2022 – 2027/2028, which is incorporated herein by reference.

Sewer Connection – Fund 702

The purpose of the fee, the relationship between the fee and the purpose, the sources of anticipated funding and the approximate dates on which funding is expected are set forth in the City's most recent Capital Improvement Plan for Fiscal Years 2021/2022 – 2027/2028, which is incorporated herein by reference. In order to fund the San Bernardino Trunk Sewer project, \$8,322,304 was borrowed from the State Revolving Loan Fund. The loan repayment is equal to \$416,115 per year. Sewer connection fees are obligated for one-half of this annual repayment amount.