

City of Fontana Annual Report on Development Impact Fees Fiscal Year Ended June 30, 2024

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.

**City of Fontana
Annual Report
Development Impact Fees
Fiscal Year Ended June 30, 2024**

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	

**City of Fontana
Annual Report
Development Impact Fees
Fiscal Year Ended June 30, 2024**

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

Fund	Fund Description	Beginning Balance 07/01/23	Fees Collected	Interest Earned	Other Revenues	Capital Expenditures	Cost Allocation	Ending Balance 06/30/24
620	Flood Control - San Sevaine	1,931,487	994,865	88,641		(403,904)	(8,320)	2,602,769
621	Flood Control - Etiwanda	45,915	0	1,975		0	0	47,890
622	Storm Drain	20,758,650	3,085,653	981,038		(2,233,568)	(98,460)	22,493,312
630	Circulation Mitigation	21,801,505	7,865,186	2,074,831		(8,102,715)	(73,880)	23,564,927
631	Fire Facility	606,389	390,047	25,857		0	(279,570)	742,722
632	Public Facilities	12,445,256	1,146,361	537,019		(561,258)	0	13,567,378
633	Median Landscaping	5,826,878	314,056	225,381		(3,798,153)	(11,720)	2,556,442
634	Library Facility	1,182,630	514,577	47,927		(366,912)	(6,440)	1,371,782
635	Park Development	20,319,441	4,789,942	826,423		(9,186,190)	(123,970)	16,625,646
636	Police Facilities	3,712,826	1,160,918	162,230		(813,490)	(38,880)	4,183,604
698	Affordable Housing	7,351,914	2,451,893	250,896		(1,443,294)	0	8,611,409
702	Sewer Connection	3,321,938	552,195	165,106	900	(663,023)	(9,140)	3,367,977
	TOTALS	99,304,829	23,265,693	5,387,324	900	(27,572,506)	(650,380)	99,735,859

City of Fontana
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Development Impact Fees
Fiscal Year Ended June 30, 2024

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

Fee Type	2023/24	2022/23	2021/22	2020/21	2019/20
Flood Control - San Sevaine (620)					
Beginning balance	1,931,487	1,403,656	579,435	461,015	364,953
Revenue	994,865	626,722	977,357	216,918	186,943
Interest	88,641	2,714	(42,875)	1,880	15,862
Other revenue					
Capital	(403,904)	(87,935)	(96,861)	(86,578)	(92,743)
Cost allocation	(8,320)	(13,670)	(13,400)	(13,800)	(14,000)
Ending balance	2,602,769	1,931,487	1,403,656	579,435	461,015
Flood Control - Etiwanda (621)					
Beginning balance	45,915	45,557	46,973	46,925	45,840
Revenue	0	0	0	0	0
Interest	1,975	358	(1,416)	48	1,085
Other revenue					
Capital					
Cost allocation					
PPA - fees owed to County					
Ending balance	47,890	45,915	45,557	46,973	46,925
Storm Drain (622)					
Beginning balance	20,758,650	18,253,547	15,843,084	14,963,962	13,634,637
Revenue	3,085,653	3,178,479	4,373,223	3,529,070	2,440,966
Interest	981,038	121,550	(634,878)	22,156	389,307
Other revenue					
Capital	(2,233,568)	(669,467)	(1,204,881)	(2,381,903)	(1,011,048)
Cost allocation	(98,460)	(125,460)	(123,000)	(290,200)	(489,900)
Ending balance	22,493,312	20,758,650	18,253,547	15,843,084	14,963,962
Circulation Mitigation (630)					
Beginning balance	21,801,505	15,444,197	7,696,915	102,964	(3,481,614)
Revenue	7,865,186	9,796,269	10,055,943	8,680,924	5,049,189
Interest	2,074,831	231,173	(1,309,715)	64,926	563,486
Other revenue					
Capital	(8,102,715)	(3,485,004)	(817,446)	(1,024,499)	(1,953,097)
Cost allocation	(73,880)	(185,130)	(181,500)	(127,400)	(75,000)
Ending balance	23,564,927	21,801,505	15,444,197	7,696,915	102,964

**City of Fontana
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Development Impact Fees
Fiscal Year Ended June 30, 2024**

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

Fee Type	2023/24	2022/23	2021/22	2020/21	2019/20
Fire Facility (631)					
Beginning balance	606,389	666,331	637,971	719,932	856,721
Revenue	390,047	256,594	340,822	235,012	155,707
Interest	25,857	6,354	(20,713)	655	16,863
Other revenue					
Capital		0	0	0	(309,359)
Cost allocation	(279,570)	(322,890)	(291,749)	(317,628)	0
Ending balance	742,722	606,389	666,331	637,971	719,932
Public Facilities (632)					
Beginning balance	12,445,256	11,982,002	11,327,524	10,110,789	9,127,783
Revenue	1,146,361	374,013	1,025,717	1,202,606	757,037
Interest	537,019	89,241	(371,240)	14,729	225,969
Other revenue					
Capital	(561,258)	0	0	0	0
Cost allocation	0	0	0	(600)	0
Ending balance	13,567,378	12,445,256	11,982,002	11,327,524	10,110,789
Median Landscaping (633)					
Beginning balance	5,826,878	5,900,772	5,582,394	5,809,267	5,612,257
Revenue	314,056	229,569	658,150	536,533	454,735
Interest	225,381	50,551	(184,480)	6,607	133,565
Other revenue					
Capital	(3,798,153)	(306,174)	(108,392)	(760,214)	(386,590)
Cost allocation	(11,720)	(47,840)	(46,900)	(9,800)	(4,700)
Ending balance	2,556,442	5,826,878	5,900,772	5,582,394	5,809,267
Library Facility (634)					
Beginning balance	1,182,630	1,179,839	1,020,693	475,855	248,297
Revenue	514,577	104,438	285,160	567,217	328,919
Interest	47,927	11,812	(38,944)	2,321	9,639
Other revenue					
Capital	(366,912)	(113,459)	(87,070)	0	(100,000)
Cost allocation	(6,440)	0	0	(24,700)	(11,000)
Ending balance	1,371,782	1,182,630	1,179,839	1,020,693	475,855

**City of Fontana
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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	2023/24	2022/23	2021/22	2020/21	2019/20
Park Development (635)					
Beginning balance	20,319,441	18,195,031	5,120,626	5,533,262	6,366,089
Revenue	4,789,942	3,466,764	15,299,536	1,645,189	1,274,558
Interest	826,423	142,775	(553,613)	4,200	148,523
Other revenue					
Capital	(9,186,190)	(1,261,439)	(1,452,218)	(1,906,824)	(1,827,208)
Cost allocation	(123,970)	(223,690)	(219,300)	(155,200)	(428,700)
Ending balance	16,625,646	20,319,441	18,195,031	5,120,626	5,533,262
Police Facilities (636)					
Beginning balance	3,712,826	3,582,441	3,582,959	2,907,816	2,509,702
Revenue	1,160,918	412,280	640,651	767,821	418,738
Interest	162,230	25,073	(115,173)	5,343	63,840
Other revenue					
Capital	(813,490)	(302,278)	(521,396)	(80,321)	(39,064)
Cost allocation	(38,880)	(4,690)	(4,600)	(17,700)	(45,400)
Ending balance	4,183,604	3,712,826	3,582,441	3,582,959	2,907,816
Affordable Housing (698)					
Beginning balance	7,351,914	5,470,320	5,656,571	4,772,171	3,974,083
Revenue	2,451,893	2,411,904	1,497,365	876,809	710,496
Interest	250,896	22,377	(137,525)	7,591	87,592
Other revenue					
Capital	(1,443,294)	(552,687)	(1,546,090)	0	0
Cost allocation	0	0	0	0	0
Ending balance	8,611,409	7,351,914	5,470,320	5,656,571	4,772,171
Sewer Connection (702)					
Beginning balance	3,321,938	2,674,884	2,457,842	2,242,168	2,099,980
Revenue	552,195	811,632	336,864	325,729	281,127
Interest	165,106	49,523	(35,784)	3,774	10,159
Other revenue	900	504,743	510,640	509,039	506,564
Loan proceeds					
Loan repayment	(416,115)	(416,115)	(416,115)	(416,115)	(416,115)
Capital	(246,908)	(293,449)	(169,463)	(198,753)	(213,647)
Cost allocation	(9,140)	(9,280)	(9,100)	(8,000)	(25,900)
Ending balance	3,367,977	3,321,938	2,674,884	2,457,842	2,242,168

**City of Fontana
Annual Report
Development Impact Fees
Fiscal Year Ended June 30, 2024**

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
Flood Control - San Sevaine (620)						0	
Due to County Flood Control							
See Findings							
Flood Control - Etiwanda (621)						0	
See Findings							
Storm Drain (622)						10,320,615	
0063	COURTPLACE	2025	7,134,400	2,279,000	964,314	1,314,686	32%
3361	CYPRESS STORM DRAIN	2025	21,608,344	11,729,715	2,723,786	9,005,929	54%
Circulation (630)						30,873,355	
Due to other funds for project funding						18,370,049	
0002	W LIBERTY PARKWAY/MILLER TS	2025	829,884	44,884	28,795	16,089	5%
0003	FONTANA SRTS GAP CLOSURE	2025	3,745,000	45,912	16,890	29,022	1%
0039	CITRUS AVE WIDENING AT SR-210	2025	620,000	199,020	34,425	164,595	32%
0042	WESTGATE AT CHERRY & VICTORIA AVE	2025	4,040,000	1,251,900	0	1,251,900	31%
3058	I-10 CEDAR INTERCHANGE	2025	4,109,655	4,109,655	512,767	3,596,888	100%
3087	I-10 CHERRY INTERCHANGE	2025	10,226,733	9,553,068	9,553,068	0	93%
3088	I-10 CITRUS INTERCHANGE	2025	26,350,374	17,614,401	16,395,578	1,218,823	67%
3281	SIERRA: FOOTHILL - BASELINE	2025	19,843,064	6,852,882	5,334,766	1,518,116	35%
3323	I-15 BASELINE INTERCHANGE	2025	6,028,000	6,028,000	5,775,703	252,297	100%
3333	FOOTHILL: HEMLOCK - ALMERIA	2025	2,230,000	1,357,830	452,587	905,243	61%
3339	ALDER - LOCUST RAMONA SRTS	2025	5,406,660	350,160	0	350,160	6%
3350	ETIWANDA/SLOVER	2025	13,147,629	3,146,196	1,107,103	2,039,093	24%
3378	SIERRA: SUMMIT TO I15 ROW	2025	400,000	128,400	83,936	44,464	32%
0063	COURTPLACE	2025	7,134,400	648,000	0	648,000	9%
3361	CYPRESS STORM DRAIN	2025	21,608,344	109,140	87	109,053	1%
3351	I-10 Citrus Landscape (3088)	2025	642,492	642,492	618,380	24,112	100%
3353	I-10 Cherry Landscape (3087)	2025	130,000	130,000	99,685	30,315	100%
3367	Alder Middle School S/W	2025	3,770,889	97,144	58,758	38,386	3%
0054	Santa Ana & Juniper Ave TS	2025	910,000	279,270	12,521	266,749	31%

**City of Fontana
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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
Fire Facility (631)						22,160,000	
	Due to Bondholders					22,160,000	
Public Facilities (632)						11,000,000	
0067	Downtown West Parking Structure	2025	18,000,000	11,000,000	-	11,000,000	61%
Median Landscaping (633)						2,293,210	
0020	JURUPA AVE. LANDSCAPE MEDIAN	2025	6,340,000	4,690,000	4,105,491	584,509	74%
3361	CYPRESS STORM DRAIN	2025	21,608,344	1,900,000	191,299	1,708,701	9%
Library Facility (634)						199,472	
	Due to General Fund					100,000	
0034	LEWIS LIBRARY WALL	2025	300,000	300,000	200,528	99,472	100%
Park Development (635)						8,471,697	
0010	McDERMOTT PARKING LOT	2025	520,000	520,000	210	519,790	100%
0045	MILLER PARK FENCE	2025	900,000	900,000	242,820	657,180	100%
0058	MARTIN TUDOR PARK DESIGN	2025	50,000	50,000	10,010	39,990	100%
3345	SAN SEVAINE PH I	2025	17,552,110	6,500,000	502,449	5,997,551	37%
0008	SOUTHRIDGE DOG PARK EAST	2025	250,000	250,000	19,447	230,553	100%
0009	SOUTHRIDGE DOG PARK WEST	2025	650,000	650,000	23,489	626,511	100%
4241	SPORTS PARK	2025	1,818,171	496	375	121	0%
0003	Southridge Dog Park	2025	47,515	47,515	47,515	-	100%
0019	Southridge Dog Park	2025	25,057	25,057	25,057	-	100%
0010	Veteran's Park Dog Park	2025	100,000	100,000	-	100,000	100%
0071	M Tudor Action Pk	2025	300,000	300,000	-	300,000	100%
Police Facilities (636)						222,656	
0021	PD FENCE ON SEVILLE AVE	2025	555,297	24,342	24,342	0	4%
2029	POL BUILDING IMPROVEMENTS	2025	531,960	498,540	275,884	222,656	94%
2040	CAPTAIN OFFICES REMODEL	2025	551,151	551,151	551,151	0	100%
4328	EOC POLICE LOBBY REMODEL	2025	2,308,590	278,696	278,696	0	12%
Affordable Housing (698)						2,040,992	
0007	AHT ACQ/REHAB/RENTAL	2025	1,065,210	1,065,210	924,218	140,992	100%
0023	Aldea Legacy Apts	2025	1,900,000	1,517,931	1,517,931	0	80%
0003	FONTANA SRTS GAP CLOSURE	2025	4,593,414	1,900,000	0	1,900,000	41%
Sewer Connection (702)						2,235,079	
	Due to State					2,027,679	
0063	Revolving loan for San Bernardino Trunk Sewer COURTPLACE	2025	7,134,400	207,400	0	207,400	

**City of Fontana
Annual Report
Development Impact Fees
Fiscal Year Ended June 30, 2024**

**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 2023/2024 – 2029/2030, 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 2023/2024 – 2029/2030, 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 2023/2024 – 2029/2030, 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 2023/2024 – 2029/2030, 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.

**City of Fontana
Annual Report
Development Impact Fees
Fiscal Year Ended June 30, 2024**

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 2023/2024 – 2029/2030, 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 2023/24 is \$1,381,100. 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 2023/2024 – 2029/2030, 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 2023/2024 – 2029/2030, 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 2023/2024 – 2029/2030, 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 2023/2024 – 2029/2030, which is incorporated herein by reference.

**City of Fontana
Annual Report
Development Impact Fees
Fiscal Year Ended June 30, 2024**

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 2023/2024 – 2029/2030, 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 2023/2024 – 2029/2030, 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 2023/2024 – 2029/2030, 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.