

**City of Fontana  
Annual Report on Development Impact Fees  
Fiscal Year Ended June 30, 2025**

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 1,000 Gross Building SF		
				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 1,000 Gross Building SF		
				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 1,000 Gross Building SF		
				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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Fund Balances, Fees Collected, Interest Earned, and Project Expenditures  
Government Code Section 66006(b)(1)(C) and (D)

Fund	Fund Description	Beginning Balance 07/01/24	Fees Collected	Interest Earned	Other Revenues	Capital Expenditures	Other Expenditures	Cost Allocation	Ending Balance 06/30/25
620	Flood Control - San Sevaine	2,602,769	92,770	112,243		(61,085)		(8,320)	2,738,377
621	Flood Control - Etiwanda	47,890	0	2,032		0		0	49,922
622	Storm Drain	22,493,312	1,291,985	924,777		(2,346,553)		(98,460)	22,265,062
630	Circulation Mitigation	23,564,927	12,834,603	1,907,886		(4,965,809)		(73,880)	33,267,727
631	Fire Facility	742,722	420,235	28,406		(102,396)		(281,570)	807,397
632	Public Facilities	13,567,378	658,930	584,929		(272,614)		0	14,538,623
633	Median Landscaping	2,556,442	423,970	108,367		(340,483)		(11,720)	2,736,576
634	Library Facility	1,371,782	159,653	61,577		(66,844)		(6,440)	1,519,728
635	Park Development	16,625,646	4,963,410	741,323		(5,371,141)		(123,970)	16,835,268
636	Police Facilities	4,183,604	744,211	187,345		(380,627)		(38,880)	4,695,653
698	Affordable Housing	8,611,409	3,137,010	250,293		(5,136,078)		0	6,862,635
702	Sewer Connection	2,851,221	675,653	119,330	163,537	(816,768)	(146,210)	(9,140)	2,837,623
	TOTALS	99,219,103	25,402,431	5,028,506	163,537	(19,860,397)	(146,210)	(652,380)	109,154,590

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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	2024/25	2023/24	2022/23	2021/22	2020/21
<b>Flood Control - San Sevaine (620)</b>					
Beginning balance	2,602,769	1,931,487	1,403,656	579,435	461,015
Revenue	92,770	994,865	626,722	977,357	216,918
Interest	112,243	88,641	2,714	(42,875)	1,880
Other revenue					
Capital	(61,085)	(403,904)	(87,935)	(96,861)	(86,578)
Cost allocation	(8,320)	(8,320)	(13,670)	(13,400)	(13,800)
Ending balance	2,738,377	2,602,769	1,931,487	1,403,656	579,435
<b>Flood Control - Etiwanda (621)</b>					
Beginning balance	47,890	45,915	45,557	46,973	46,925
Revenue	0	0	0	0	0
Interest	2,032	1,975	358	(1,416)	48
Other revenue					
Capital					
Cost allocation					
PPA - fees owed to County					
Ending balance	49,922	47,890	45,915	45,557	46,973
<b>Storm Drain (622)</b>					
Beginning balance	22,493,312	20,758,650	18,253,547	15,843,084	14,963,962
Revenue	1,291,985	3,085,653	3,178,479	4,373,223	3,529,070
Interest	924,777	981,038	121,550	(634,878)	22,156
Other revenue					
Capital	(2,346,553)	(2,233,568)	(669,467)	(1,204,881)	(2,381,903)
Cost allocation	(98,460)	(98,460)	(125,460)	(123,000)	(290,200)
Ending balance	22,265,062	22,493,312	20,758,650	18,253,547	15,843,084
<b>Circulation Mitigation (630)</b>					
Beginning balance	23,564,927	21,801,505	15,444,197	7,696,915	102,964
Revenue	12,834,603	7,865,186	9,796,269	10,055,943	8,680,924
Interest	1,907,886	2,074,831	231,173	(1,309,715)	64,926
Other revenue					
Capital	(4,965,809)	(8,102,715)	(3,485,004)	(817,446)	(1,024,499)
Cost allocation	(73,880)	(73,880)	(185,130)	(181,500)	(127,400)
Ending balance	33,267,727	23,564,927	21,801,505	15,444,197	7,696,915

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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	2024/25	2023/24	2022/23	2021/22	2020/21
<b>Fire Facility (631)</b>					
Beginning balance	742,722	606,389	666,331	637,971	719,932
Revenue	420,235	390,047	256,594	340,822	235,012
Interest	28,406	25,857	6,354	(20,713)	655
Other revenue					
Capital	(102,396)	0	0	0	0
Cost allocation	(281,570)	(279,570)	(322,890)	(291,749)	(317,628)
Ending balance	807,397	742,722	606,389	666,331	637,971
<b>Public Facilities (632)</b>					
Beginning balance	13,567,378	12,445,256	11,982,002	11,327,524	10,110,789
Revenue	658,930	1,146,361	374,013	1,025,717	1,202,606
Interest	584,929	537,019	89,241	(371,240)	14,729
Other revenue					
Capital	(272,614)	(561,258)	0	0	0
Cost allocation	0	0	0	0	(600)
Ending balance	14,538,623	13,567,378	12,445,256	11,982,002	11,327,524
<b>Median Landscaping (633)</b>					
Beginning balance	2,556,442	5,826,878	5,900,772	5,582,394	5,809,267
Revenue	423,970	314,056	229,569	658,150	536,533
Interest	108,367	225,381	50,551	(184,480)	6,607
Other revenue					
Capital	(340,483)	(3,798,153)	(306,174)	(108,392)	(760,214)
Cost allocation	(11,720)	(11,720)	(47,840)	(46,900)	(9,800)
Ending balance	2,736,576	2,556,442	5,826,878	5,900,772	5,582,394
<b>Library Facility (634)</b>					
Beginning balance	1,371,782	1,182,630	1,179,839	1,020,693	475,855
Revenue	159,653	514,577	104,438	285,160	567,217
Interest	61,577	47,927	11,812	(38,944)	2,321
Other revenue					
Capital	(66,844)	(366,912)	(113,459)	(87,070)	0
Cost allocation	(6,440)	(6,440)	0	0	(24,700)
Ending balance	1,519,728	1,371,782	1,182,630	1,179,839	1,020,693

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Fund Balances, Fees Collected, Interest Earned, and Project Expenditures - Five Year History  
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Fee Type	2024/25	2023/24	2022/23	2021/22	2020/21
<b>Park Development (635)</b>					
Beginning balance	16,625,646	20,319,441	18,195,031	5,120,626	5,533,262
Revenue	4,963,410	4,789,942	3,466,764	15,299,536	1,645,189
Interest	741,323	826,423	142,775	(553,613)	4,200
Other revenue					
Capital	(5,371,141)	(9,186,190)	(1,261,439)	(1,452,218)	(1,906,824)
Cost allocation	(123,970)	(123,970)	(223,690)	(219,300)	(155,200)
Ending balance	16,835,268	16,625,646	20,319,441	18,195,031	5,120,626
<b>Police Facilities (636)</b>					
Beginning balance	4,183,604	3,712,826	3,582,441	3,582,959	2,907,816
Revenue	744,211	1,160,918	412,280	640,651	767,821
Interest	187,345	162,230	25,073	(115,173)	5,343
Other revenue					
Capital	(380,627)	(813,490)	(302,278)	(521,396)	(80,321)
Cost allocation	(38,880)	(38,880)	(4,690)	(4,600)	(17,700)
Ending balance	4,695,653	4,183,604	3,712,826	3,582,441	3,582,959
<b>Affordable Housing (698)</b>					
Beginning balance	8,611,409	7,351,914	5,470,320	5,656,571	4,772,171
Revenue	3,137,010	2,451,893	2,411,904	1,497,365	876,809
Interest	250,293	250,896	22,377	(137,525)	7,591
Other revenue					
Capital	(5,136,078)	(1,443,294)	(552,687)	(1,546,090)	0
Cost allocation	0	0	0	0	0
Ending balance	6,862,635	8,611,409	7,351,914	5,470,320	5,656,571
<b>Sewer Connection (702)</b>					
Beginning balance	2,851,221	2,891,308	2,330,380	2,199,464	2,069,916
Revenue	675,653	552,195	811,632	336,864	325,729
Interest	119,330	165,106	49,523	(35,784)	3,774
Other revenue	163,537	900	504,743	510,640	509,039
Loan proceeds					
Loan repayment	(502,241)	(502,241)	(502,241)	(502,241)	(502,241)
Capital	(314,527)	(246,908)	(293,449)	(169,463)	(198,753)
Other expenditures	(146,210)	0	0	0	0
Cost allocation	(9,140)	(9,140)	(9,280)	(9,100)	(8,000)
Ending balance	2,837,623	2,851,221	2,891,308	2,330,380	2,199,464

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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 Sevaine (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>9,279,770</b>	
0063	COURTPLACE	2025	10,251,600	3,279,000	2,791,438	487,562	32%
3361	CYPRESS STORM DRAIN	2026	21,608,344	11,729,715	2,937,507	8,792,208	54%
<b>Circulation (630)</b>						<b>10,530,860</b>	
Due to other funds for project funding						1	
0002	W LIBERTY PARKWAY/MILLER TS	COMPLETED	733,327	41,805	41,805	0	6%
0003	FONTANA SRTS GAP CLOSURE	2025	4,593,414	45,912	45,912	0	1%
0039	CITRUS AVE WIDENING AT SR-210	2027	620,000	199,020	61,563	137,457	32%
0042	WESTGATE AT CHERRY AND VICTORIA AVE	2026	18,900,000	1,251,900	4,987	1,246,913	7%
3058	I-10 CEDAR INTERCHANGE	2026	4,109,655	4,109,655	736,646	3,373,009	100%
3087	I-10/CHERRY INTERCHANGE	COMPLETED	9,920,301	9,553,068	9,553,068	0	96%
3088	I-10/CITRUS INTERCHANGE	PENDING SBCTA	26,840,374	17,614,401	16,395,578	1,218,823	66%
3281	SIERRA: FOOTHILL-BASELINE ARTERIAL	REC	21,272,264	6,852,882	6,120,774	732,108	32%
3333	FOOTHILL: HEMLOCK-ALMERIA ARTERIAL	2030	23,438,990	1,357,830	507,741	850,089	6%
3339	ALDER-LOCUST-RAMONA SRTS	2025	5,925,504	350,160	314,670	35,490	6%
3350	ETIWANDA/SLOVER ARTERIAL	2026	13,147,629	3,146,196	1,174,023	1,972,173	24%
3378	SIERRA: SUMMIT TO I-15 ROW	COMPLETED	261,483	83,936	83,936	0	32%
0063	COURTPLACE	2025	10,251,600	648,000	47,946	600,054	6%
3361	CYPRESS STORM DRAIN	2026	21,608,344	109,140	2,086	107,054	1%
3367	ALDER MIDDLE SCHOOL S/W	COMPLETED	3,770,889	97,144	97,144	0	3%
0054	SANTA ANA & JUNIPER AVE TS	2026	910,000	279,270	21,580	257,690	31%
<b>Fire Facility (631)</b>						<b>21,655,000</b>	
Due to Bondholders						21,655,000	

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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>11,000,000</b>	
0067	Downtown West Parking Structure	2026	26,500,000	11,000,000	-	11,000,000	42%
<b>Median Landscaping (633)</b>						<b>1,622,603</b>	
0020	JURUPA AVE. LANDSCAPE MEDIAN	COMPLETED	5,707,843	4,207,260	4,207,260	0	74%
3361	CYPRESS STORM DRAIN	2026	21,608,344	1,900,000	277,397	1,622,603	9%
<b>Library Facility (634)</b>						<b>0</b>	
Due to General Fund						0	
0034	LEWIS LIBRARY WALL	COMPLETED	200,528	200,528	200,528	0	100%
<b>Park Development (635)</b>						<b>5,044,457</b>	
0010	MCDERMOTT PARKING LOT	2027	520,000	520,000	210	519,790	100%
0045	MILLER PARK FENCE	COMPLETED	733,635	733,635	733,635	0	100%
0058	MARTIN TUDOR PARK DESIGN	2026	50,000	50,000	10,010	39,990	100%
3345	SAN SEVAINE PH I	2026	19,052,110	6,500,000	3,726,690	2,773,310	34%
0008	SOUTHRIDGE DOG PARK EAST	2025	690,000	690,000	39,062	650,938	100%
0009	SOUTHRIDGE DOG PARK WEST	2025	700,000	700,000	39,693	660,307	100%
4241	SPORTS PARK	2026	1,818,171	496	375	121	0%
0010	VETERAN'S DOG PARK	2030	100,000	100,000	0	100,000	100%
0071	M TUDOR ACTION PARK	2028	300,000	300,000	0	300,000	100%
<b>Police Facilities (636)</b>						<b>194,571</b>	
0021	PD FENCE ON SEVILLE AVE	2026	488,016	24,342	24,342	0	5%
2029	POL BUILDING IMPROVEMENTS	2026	531,960	498,540	303,969	194,571	94%
4328	EOC POLICE LOBBY REMODEL	2026	2,308,590	278,696	278,696	0	12%
<b>Affordable Housing (698)</b>						<b>771,168</b>	
0023	ALDEA LEGACY APTS	2026	6,277,012	3,427,000	2,655,832	771,168	55%
<b>Sewer Connection (702)</b>						<b>1,738,734</b>	
Due to State						1,584,134	
0063	Revolving loan for San Bernardino Trunk Sewer COURTPLACE	2026	10,251,600	154,600	0	154,600	2%



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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 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.

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Fiscal Year Ended June 30, 2025**

**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 2024/25 is \$1,381,300. 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, 2025**

**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 \$502,241 per year. Sewer connection fees are obligated for one-half of this annual repayment amount.