

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY
AND RECORD OF ACTION**

December 16, 2025

FROM

Noel Castillo, Director, Department of Public Works – Transportation

SUBJECT

Annual Reports and Five-Year Findings on Transportation Development Mitigation Plans

RECOMMENDATION(S)

1. Accept the Regional Transportation Development Mitigation Plan Financing Funds Annual Report and Five-Year Findings Report for 2024-25.
 2. Adopt the findings as indicated in the Five-Year Findings section of the Regional Transportation Development Mitigation Plan Financing Funds Annual Report.
 3. Accept the Local Area Transportation Facilities Plans Financing Funds Annual Report and Five-Year Findings Report for 2024-25.
 4. Adopt the findings as indicated in the Five-Year Findings section of the Local Area Transportation Facilities Plans Financing Funds Annual Report.
 5. Accept the Ad Hoc Transportation Development Impact Fees Annual Report and Five-Year Findings Report for 2024-25.
 6. Adopt the findings as indicated in the Five-Year Findings section of the Ad Hoc Transportation Development Impact Fees Annual Report.
- (Presenter: Noel Castillo, Director, 387-7906)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Operate in a Fiscally-Responsible and Business-Like Manner.

Ensure Development of a Well-Planned, Balanced, and Sustainable County.

FINANCIAL IMPACT

Approval of this item will not result in the use of Discretionary General Funding (Net County Cost) as this item serves only to report on the financing activities of the Regional Transportation Development Mitigation Plan (Regional Plan), Local Area Transportation Facilities Plans (Local Plans), and the Ad Hoc Transportation Development Impact Fees (Ad Hoc Fees) from 2024-25.

BACKGROUND INFORMATION

The County requires all new transportation developments to mitigate their impacts to the County's road system and may require monetary mitigation dependent on the impacts created by a particular development project. The County collects monetary mitigation in compliance with the California Government Code Mitigation Fee Act (Mitigation Fee Act) from three separate and distinct fee programs: Regional Plan, the Local Plans, and Ad Hoc Fees. Ad Hoc Fees are assessed on specific development projects as a result of a traffic impact analysis. Each fee program is designed to fund separate and distinct improvements, ensuring that the fees collected and projects funded remain distinct, with no overlap among the fee programs.

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Reports to provide information on these three fee programs are presented annually to the Board of Supervisors (Board). These annual reports were last presented to the Board on December 5, 2024 (Item No. 44), covering the 2023-24 period. These reports for 2024-25, in Recommendation Nos. 1, 3, and 5, present the beginning and ending fee program balances, revenue and interest received, and expenditures made for each fee program. Recommendation Nos. 2, 4, and 6 propose the adoption of the findings included in the reports, in the Five-Year Findings section of each report relative to the fee's purpose, dates when full funding for various projects is expected to be achieved, and other funding sources available.

The Regional Plan funds construction of regional projects, such as freeway interchanges, regional arterial roadways, traffic signals, and railroad grade separations, in compliance with the Measure I 2010-2040 Ordinance, the San Bernardino County Congestion Management Program (CMP), and the San Bernardino County Transportation Authority (SBCTA) Development Mitigation Nexus Study. The Local Plans fund construction of a backbone of new transportation facilities in more rural areas. Ad Hoc Fees are collected as part of the conditioning process for development projects, in accordance with the Mitigation Fee Act, and these fees are intended to mitigate the local impacts of specific development projects to the roadway system, excluding projects listed in the Regional Plan and Local Plans.

In accordance with Government Code Section 66006, the County has established separate funds where mitigation fees received from each development are deposited and tracked, including the interest earned, until the fees are fully expended. This prevents the commingling of fees and ensures fees are expended solely for the purpose for which the fee was collected.

Government Code Section 66006(b) requires the County, within 180 days after the end of each fiscal year, to make certain information available to the public, including, but not limited to:

- Brief description of the type of fee in the fund;
- Amount of the fee;
- Beginning and ending balance of the fund;
- Amount of the fees collected and interest earned during the year; and
- Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement including the total percentage of the cost of the public improvement.

Government Code Section 66001(d) requires the County to make the following findings every five years following the first deposit into the account or fund, with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the fee is to be designated.
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
- Identify all sources and amounts of funding anticipated to complete financing for incomplete improvements.
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

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The Department of Public Works (Department) has compiled this information within the annual reports identified in Recommendation Nos. 1, 3, and 5. Government Code Section 66006(b)(2) requires the Board review these reports at its next regularly scheduled meeting, not less than 15 days after this information is made available to the public. The information contained in the reports was made available to the public on December 1, 2025. Government Code Section 66006(b)(2) also provides that notice of the time and place of the meeting, including the address where this information may be reviewed, shall be mailed, at least 15 days prior to the meeting, to any interested party who files a written request with the local agency for mailed notice of the meeting. Staff from the Clerk of the Board reports that Southern California Gas Company, Desert Valley Builders Association, and Southern California Edison have requested notice pursuant to Government Code section 66016(a). Pursuant to this request, on or before December 1, 2025, the Department mailed a notice of this meeting to all parties.

The Regional Plan was developed to satisfy the provisions of the San Bernardino County CMP. In November of 2004, County voters approved Measure I 2010-2040, which established a half-cent sales and use tax to be dedicated solely for regional and local transportation improvements. Pursuant to Measure I 2010-2040, the County CMP was updated and adopted by the County Congestion Management Agency, SBCTA, formerly known as San Bernardino Associated Governments (SANBAG), on November 2, 2005. Each local jurisdiction, including the County, was required to adopt a regional transportation development mitigation program prior to November 2006.

SANBAG developed the Development Mitigation Nexus Study (SANBAG Nexus Study), which determined the fair-share contributions from new development for each local jurisdiction. The SANBAG Nexus Study projected growth from development and traffic increases through the year 2040 and identified the projects necessary to accommodate the development.

The County's Regional Plan, and its associated project list, was originally adopted by the Board on December 5, 2006 (Item No. 57) and was most recently updated by Board approval on July 22, 2014 (Item No. 41). As detailed in the report for 2024-25, the sum of the fund balances, reserved and unreserved, for all Regional Plan funds on June 30, 2025, was \$45,020,848, which includes funding for multiple projects, some of which are fully funded and under construction while others are partially funded and still accumulating revenue toward project commencement. During 2024-25 the total Regional Plan fees collected was \$5,569,831, Major Local Highway Program Funds received was \$211,059, interest earned was \$1,796,671, and expenditures incurred were \$1,303,898 to fund Regional Plan road projects and to reimburse the Gas Tax fund for Regional Plan road projects advanced from Gas Tax revenues in the Fontana, Redlands Donut Hole, Rialto, San Bernardino and Victorville subareas. The Regional Plan includes the 16 subareas listed below:

REGIONAL PLAN SUBAREAS			
Adelanto	Devore/Glen Helen	Montclair	San Bernardino
Apple Valley	Fontana	Redlands	Upland
Chino	Hesperia	Redlands Donut Hole	Victorville
Colton	Loma Linda	Rialto	Yucaipa

The Local Plans, and their associated project lists, are comprised of 10 fee areas, each established by separate Board approval and County ordinances between 1987 and 1996. As detailed in the report for 2024-25, the sum of the fund balances, reserved and unreserved, for all Local Plan funds on June 30, 2025, was \$5,022,767, and the total Local Plan fees collected

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were \$372,283, interest earned was \$200,748, and expenditures incurred were \$53,484 to fund Local Plan road projects in the South/East Apple Valley areas. The Local Plans encompass the 10 areas listed below:

LOCAL PLAN SUBAREAS		
Big Bear	Lucerne Valley	Snow Drop
Helendale/Oro Grande	Oak Hills: Zone A	Summit Valley
High Desert	Oak Hills: Zone B	
Joshua Tree	South/East Apple Valley	

Ad Hoc fees are assessed countywide in unincorporated areas as part of the County's review process for development projects. The Department's Traffic Division evaluates the impacts of development on the County's road system and, based on the findings from those evaluations, the County may require monetary mitigation proportional to the impacts directly created by a particular development project. Collected Ad Hoc fees are applied towards the cost of improvements, such as traffic signals and turning lanes, to address the immediate traffic impact to nearby intersections caused by development. As detailed in the report for 2024-25, the total Ad Hoc fund balance available on June 30, 2025, was \$9,361,752, the total Ad Hoc fees collected were \$39,816, interest earned was \$401,238, refunds to one Developer were \$272,250 and expenditures incurred were \$55,569 to reimburse Gas Tax for intersection improvements on its associated project list.

These actions meet the County and the Chief Executive Officer's goals and objectives by satisfying the requirements in the California Government Code applicable to development impact fees and will ensure development will continue to mitigate their impacts, which contributes to the development of a well-planned, balanced, and sustainable County.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Aaron Gest, Deputy County Counsel, 387-5455) on November 13, 2025; and County Finance and Administration (Kathleen Gonzalez, Administrative Analyst, 387-5412) on November 26, 2025.

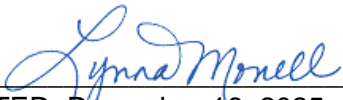
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Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Curt Hagman Seconded: Jesse Armendarez
Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Curt Hagman, Joe Baca, Jr.
Absent: Dawn Rowe

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: December 16, 2025



cc: File - Transportation w/attach
CCM 12/22/2025