

**AD HOC TRANSPORTATION DEVELOPMENT IMPACT FEES**

**ANNUAL REPORT AND FIVE-YEAR FINDINGS**

**for**

**FISCAL YEAR 2022-23**

**December 2023**

**SAN BERNARDINO COUNTY  
DEPARTMENT OF PUBLIC WORKS**

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**OVERVIEW**  
**REPORT ON AD HOC TRANSPORTATION DEVELOPMENT IMPACT FEES**  
**FISCAL YEAR 2022-23**

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The County of San Bernardino conditions and collects development impact fees on development projects within the unincorporated region of the County in order to offset the impacts of development on the County's transportation system. The California Government Code requires certain disclosures of the financial information related to the collection of those fees. The fee deposits are tracked in the designated transportation road fund, including the interest earned on the fees, until expended on projects that mitigate the impacts for which the fees were collected. As a result, the fees are expended solely for the purpose for which they were collected.

Government Code section 66006(b) requires that the County make available to the public within one hundred eighty (180) days of the close of the fiscal year, certain information for each account or fund. More specifically, Government Code section 66006, subdivisions (b)(1) and (2) provide, in part, as follows:

"For each separate account or fund established pursuant to subdivision (a), the local agency shall, within 180 days after the last day of each fiscal year, make available to the public. . . a brief description of the type of fee in the account or fund. . . the amount of the fee. . . the beginning and ending balance of the account or fund. . . the amount of the fees collected and the interest earned. . . an 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 that was funded with fees. . . an identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement. . . a description of each interfund transfer or loan made from the account or fund. . . [and the] amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001. . . ."

In addition, Government Code section 66001(d)(1) requires the County to make certain findings for the fifth fiscal year following the first deposit into the account or fund and every five years thereafter.

This report and the supporting data described in the last paragraph of this overview have been prepared and furnished to comply with these Government Code requirements. Government Code section 66001, subdivisions (d)(2), (e) and (f) require that the agency, unless it demonstrates that the administrative costs of refunding would exceed the amount to be refunded, refund the unexpended or uncommitted portion of any fee collected (plus interest) if certain findings or actions are not made or taken.

At this time, no refunds have been made pursuant to Government Code section 66001, subdivisions (d)(2), (e) and (f), and sufficient development fees have not been collected, and additional funds are not available, to complete the necessary improvements.

There also have not been any interfund transfers or loans of the fees collected. The only transfers of funds were for projects constructed, as detailed in the expenditure section of this report.

The data supporting the information shown on the attached sheet is updated on a monthly basis and is available for public review at the San Bernardino County Department of Public Works, 825 East Third Street, Room 143, San Bernardino, CA 92415- 0835.

<b>AD HOC TRANSPORTATION DEVELOPMENT IMPACT FEE PROGRAM</b> <b>FISCAL YEAR 2022-23</b> <b>FUND 2002</b>
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**FEES:**  
 San Bernardino County conditions and collects development impact fees on development projects within the unincorporated County areas in order to offset the impacts of development on the County's transportation system. The amount of fees collected is dependent upon the type of development and the impacts to the County transportation system attributable to the development. A list of the fees collected and expenditures made in FY 2022-23 is included below as part of this report.

<b>BEGINNING BALANCE:</b>	Fund 2002	\$ 7,608,402.49
<b>INCREASES TO FUND BALANCE:</b>		
	FEES COLLECTED:	\$419,965.00
	INTEREST EARNED:	\$180,425.16
	TRANSFERS IN FROM SAA:	\$0.00
<b>DECREASES TO FUND BALANCE:</b>		
	FY 2022/2023 EXPENDITURES :	\$0.00
	ENCUMBRANCE BALANCE:	\$0.00
	TRANSFERS OUT (Participation/Reimbursement):	\$0.00
<b>ENDING BALANCE - June 30, 2023:</b>	Fund 2002	\$8,208,792.65 <sup>1</sup>

**DETAILS**

<b>FY 2022-23 Development Fees Collected:</b>	<b>Trust Number</b>	
Commercial development for impacts to freeway ramps	1063	\$84,160.00
Commercial development for impacts to surrounding intersections	1064	\$91,805.00
Commercial development for impacts to freeway ramps	1065	\$244,000.00
		\$419,965.00

<sup>1</sup> Does not include GASB 31 Investment - Fair Value

# FIVE-YEAR FINDINGS

In accordance with Government Code Section 66001, the County of San Bernardino makes the following findings with respect to those portions of the accounts or funds remaining unexpended, whether committed or uncommitted.

All unexpended funds held for five years or more are committed to projects that are a suitable purpose for the use of the developer fee.

## **A) Identify the purpose to which the fee is to be put**

The purpose of the fees collected on development projects is to mitigate the impacts to the affected transportation facilities proportional to the impacts directly created by a particular development project. The impacts are determined by project specific transportation studies and analysis, and the transportation projects to be funded, or portion thereof, are listed within conditions of approval for the projects. The specific projects to be funded by the fees are summarized and shown in the Appendix section of this report. In preparing this report, the Department reexamined the projects listed in the Appendix section and found that there is still a need for the projects due to the fact that impacts created by a particular development project still exist.

## **B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.**

Each development project undergoes a detailed analysis of the transportation impacts as a result of the development. That analysis may include a focused traffic study or might be based upon the studies included in the latest edition of the Institute of Transportation Engineer's trip generation manual for the same type of development. The fees are based upon the results of those studies, and are directly related to the development project and the effects on the transportation system caused by the development.

## **C) Identify all sources and amounts of funding anticipated to complete financing.**

Sources and amounts of funding to complete financing for projects are identified in the table below. Since the development fee mitigates a specific development project, and not all the development anticipated to occur in an area has not yet occurred, additional funding sources will need to be identified to complete the projects for which fees have been collected. The anticipated funding will be a combination of additional development mitigation fees, Gas Tax, Local Measure I and any State or Federal funds that can be applied for or leveraged for projects. The projects will be constructed as funding sources are identified. Until then, the fees remain as a reserved deposit, with interest accruing, and they are necessary to fund a portion of the project.

<b>Sources</b>	<b>Amount of Funding</b>	<b>Notes/Current Amounts Available</b>
Development Fees	\$ 8,208,793	100% of Fees Collected, plus interest accrued to date
State/Federal Funds	TBD	TBD
Measure I	TBD	TBD
Gas Tax	TBD	TBD
City/Other Agency Contributions	TBD	TBD

**TOTAL COST OF PROJECTS: \$78,111,090**

**D) Designate the approximate dates on which the funding referred to in C) above is expected to be deposited into the appropriate account or fund.**

Sources	Approximate Date When Funds Will Be Collected/Received/Deposited
Development Fees	Fund balances currently available as designated above and in the Annual Report. Deposit of additional fees for additional development, date unknown (based on 100% fee collection at full build-out)
State/Federal Funds	Unknown - based on State/Federal budget, plus availability/successful grant awards & availability of grant matching funds
Measure I	Unknown - funds programmed based on overall system needs
Gas Tax	Unknown - funds programmed based on overall system needs
City/Other Agency Contributions	Unknown - based on whether a city/other agencies has a share in a project and their budgets and fund availability

APPENDIX  
Project List

Primary @ Secondary	Funds Collected as of 6/30/23	Estimated Cost
4th Street @ I-15	\$ 9,669.76	\$ 401,000.00
Agua Mansa Road @ El Rivino Road	\$ 241,790.48	\$ 600,000.00
Agua Mansa Road @ Holly Street	\$ 45,717.16	\$ 600,000.00
Agua Mansa Road @ Market Street	\$ 56,235.73	\$ 600,000.00
Agua Mansa Road @ Riverside Avenue	\$ 50,753.95	\$ 600,000.00
Agua Mansa Road @ Wilson Street	\$ 7,903.49	\$ 600,000.00
Alabama Street @ Almond Avenue	\$ 143,176.02	\$ 600,000.00
Alabama Street @ I-10	\$ 64,311.15	\$ 750,000.00
Alabama Street @ Lugonia Avenue	\$ 216,911.86	\$ 550,000.00
Alabama Street @ Palmetto Avenue	\$ 52,636.75	\$ 600,000.00
Alabama Street @ Pioneer Avenue	\$ 36,026.81	\$ 600,000.00
Alabama Street @ Redlands Boulevard	\$ 107,504.54	\$ 2,500,000.00
Alabama Street @ River Bluff Ave	\$ 5,098.94	\$ 389,720.00
Alabama Street @ San Bernardino Avenue	\$ 499,073.58	\$ 600,000.00
Alder Avenue @ Santa Ana Avenue	\$ 27,183.39	\$ 600,000.00
Arrow Route @ Almeria Avenue	\$ 28,253.87	\$ 600,000.00
Arrow Route @ Almond Avenue	\$ 14,650.74	\$ 600,000.00
Arrow Route @ Banana Avenue	\$ 66,158.31	\$ 600,000.00
Arrow Route @ Hemlock Avenue	\$ 5,828.93	\$ 600,000.00
Arrow Route @ Sultana Avenue	\$ 124,869.46	\$ 600,000.00
Baker Boulevard @ Mojave Point Road	\$ 51,056.45	\$ 600,000.00
Baker Boulevard @ State Highway 127	\$ 174,668.48	\$ 600,000.00
Banana Avenue @ San Bernardino Avenue	\$ 63,415.54	\$ 600,000.00
Beech Avenue @ Merrill Avenue	\$ 17,169.54	\$ 600,000.00
Beech Avenue @ Valley Boulevard	\$ 20,491.62	\$ 600,000.00
Cactus Avenue @ Jurupa Avenue	\$ 100,442.30	\$ 450,000.00
Cactus Avenue @ Santa Ana Avenue	\$ 46,202.14	\$ 400,000.00
Cactus Avenue @ Slover Avenue	\$ 36,089.54	\$ 500,000.00
California Street @ I-10	\$ 1,628,699.42	\$ 12,500,000.00
California Street @ Lugonia Avenue	\$ 103,407.31	\$ 679,440.00
California Street @ Redlands Boulevard	\$ 35,010.22	\$ 2,500,000.00
California Street @ San Bernardino Avenue	\$ 14,054.92	\$ 339,720.00
Cedar @ I-10 EB Ramps	\$ 36,637.26	\$ 1,208,000.00
Cedar @ I-10 WB Ramps	\$ 30,330.82	\$ 858,000.00
Cedar Avenue @ Jurupa Avenue	\$ 40,059.33	\$ 400,000.00
Cedar Avenue @ El Rivino Road	\$ 179,724.95	\$ 400,000.00
Cedar Avenue @ Orange Avenue	\$ 91,153.08	\$ 579,440.00
Cedar Avenue @ Slover Avenue	\$ 309,087.78	\$ 1,019,160.00
Cedar Avenue @ Valley Boulevard	\$ 80,643.86	\$ 399,720.00
Central Ave @ Maitland St	\$ 17,941.58	\$ 450,000.00
Central Ave @ Mission Blvd	\$ 10,324.67	\$ 190,000.00
Cherry Avenue @ Santa Ana Avenue	\$ 80,427.68	\$ 600,000.00
Citrus @ Valley Boulevard	\$ 196.73	\$ 145,730.00
Crafton Avenue @ Colton Avenue	\$ 4,162.81	\$ 50,000.00

APPENDIX  
Project List

Primary @ Secondary	Funds Collected as of 6/30/23	Estimated Cost
Daggett/Yermo Road @ Yermo Road	\$ 24,044.57	\$ 600,000.00
Day Creek Boulevard @ Baseline Avenue	\$ 2,573.26	\$ 50,000.00
Day Creek Boulevard @ Highland Avenue	\$ 34,984.25	\$ 360,000.00
East Avenue @ Summit Avenue	\$ 20,962.90	\$ 120,000.00
Etiwanda Avenue @ Arrow Route	\$ 38,114.08	\$ 600,000.00
Etiwanda Avenue @ Foothill Boulevard	\$ 28,980.08	\$ 600,000.00
Etiwanda Avenue @ Highland Avenue	\$ 11,720.08	\$ 50,000.00
Etiwanda Avenue @ Jurupa Avenue	\$ 13,534.28	\$ 297,250.00
Etiwanda Avenue @ Slover Avenue	\$ 44,194.79	\$ 563,330.00
Etiwanda Avenue @ Summit Avenue	\$ 37,948.80	\$ 120,000.00
Etiwanda Avenue @ Victoria Avenue	\$ 25,120.27	\$ 120,000.00
Etiwanda Avenue @ Whittram Avenue	\$ 16,180.58	\$ 600,000.00
Foothill Boulevard @ Almond Avenue	\$ 4,080.29	\$ 600,000.00
Foothill Boulevard @ Beech Avenue	\$ 27,203.47	\$ 600,000.00
Foothill Boulevard @ Mulberry Avenue	\$ 912.00	\$ 600,000.00
Glen Helen Parkway @ Cajon Blvd	\$ 253,778.43	\$ 600,000.00
Glen Helen Parkway @ I-15	\$ 190,333.82	\$ 600,000.00
I-15 @ Ghost Town Rd	\$ 60,009.61	\$ 600,000.00
I-15 @ State Highway 127	\$ 17,488.23	\$ 200,000.00
I-15 @ Stoddard Wells Road	\$ 95,082.11	\$ 800,000.00
I-15 @ Yates Well Road	\$ 249,476.49	\$ 400,000.00
Jurupa Ave @ Cactus Ave	\$ 251,391.40	\$ 811,700.00
Larch @ Jurupa Avenue	\$ 243.22	\$ 600,000.00
Locust Avenue @ Santa Ana Avenue	\$ 59,865.48	\$ 600,000.00
Marygold Avenue @ Alder Avenue	\$ 7,286.22	\$ 600,000.00
Marygold Avenue @ Palmetto Avenue	\$ 7,286.22	\$ 600,000.00
Merrill Avenue @ Elm	\$ 2,331.62	\$ 600,000.00
Merrill Avenue @ Hemlock Avenue	\$ 18,944.20	\$ 600,000.00
Merrill Avenue @ Poplar Avenue	\$ 2,914.51	\$ 600,000.00
Milliken Avenue @ Highland Avenue	\$ 5,404.01	\$ 50,000.00
Milliken Avenue @ Ontario Mills Parkway	\$ 2,685.80	\$ 145,730.00
Mulberry Avenue @ Whittram Avenue	\$ 15,680.90	\$ 600,000.00
Mulberry Avenue @Arrow Route	\$ 9,474.27	\$ 600,000.00
National Trails Highway @ First Street	\$ 41,997.66	\$ 200,000.00
National Trails Highway @ Mill Street	\$ 19,172.85	\$ 400,000.00
Nevada Street @ Almond Avenue	\$ 22,834.43	\$ 100,000.00
Nevada Street @ Lugonia Avenue	\$ 16,991.58	\$ 600,000.00
Nevada Street @ San Bernardino Avenue	\$ 131,850.41	\$ 600,000.00
Palm Avenue @ 5th Street	\$ 4,883.50	\$ 150,000.00
Phelan Road @ Clovis Road	\$ 31,403.04	\$ 600,000.00
Phelan Road @ Johnson Road	\$ 1,412.34	\$ 600,000.00
Phelan Road @ Malposa Road	\$ 15,801.70	\$ 600,000.00
Phelan Road @ Sheep Creek Road	\$ 9,237.61	\$ 600,000.00
Pine Avenue @ Chino-Corona Road	\$ 1,623.27	\$ 600,000.00



APPENDIX  
Project List

Primary @ Secondary	Funds Collected as of 6/30/23	Estimated Cost
Randall Avenue @ Beech Avenue	\$ 2,622.99	\$ 600,000.00
Randall Avenue @ Hemlock Avenue	\$ 2,914.51	\$ 600,000.00
Redwood Avenue @ Foothill Boulevard	\$ 21,479.26	\$ 600,000.00
Riverside Avenue @ Agua Mansa Road	\$ 3,953.69	\$ 600,000.00
Rochester Avenue @ Banyan Street	\$ 48,052.76	\$ 600,000.00
Rubidoux Boulevard @ Market Street	\$ 20,382.39	\$ 326,250.00
San Bernardino Avenue @ I-210	\$ 673,978.60	\$ 2,238,680.00
San Bernardino Avenue @ Texas Avenue	\$ 26,882.22	\$ 331,350.00
Santa Ana Avenue @ Poplar Avenue	\$ 3,388.05	\$ 600,000.00
Sapphire Avenue @ Mentone Blvd (SR38)	\$ 17,491.56	\$ 350,000.00
Sheep Creek Road @ Lindero Road	\$ 17,347.55	\$ 100,000.00
Slover Avenue @ Alder Avenue	\$ 48,273.26	\$ 600,000.00
Slover Avenue @ Almond Avenue	\$ 53,590.29	\$ 600,000.00
Slover Avenue @ Banana Avenue	\$ 34,828.22	\$ 600,000.00
Slover Avenue @ Calabash	\$ 24,117.45	\$ 600,000.00
Slover Avenue @ Catawba Avenue	\$ 14,476.31	\$ 600,000.00
Slover Avenue @ Citrus Avenue	\$ 44,237.69	\$ 600,000.00
Slover Avenue @ Linden Avenue	\$ 100,505.83	\$ 600,000.00
State Route 173 @ Hook Creek Road	\$ 45,242.16	\$ 600,000.00
State Route 30 @ Phelan Road	\$ 1,663.92	\$ 50,000.00
SR-30 SB Ramps @ San Bernardino Avenue	\$ 12,103.88	\$ 1,119,340.00
SR-30 NB Ramps @ San Bernardino Avenue	\$ 13,313.83	\$ 1,119,340.00
State Route 38 @ Division Drive	\$ 9,461.68	\$ 50,000.00
State Route 38 @ Greenspot Boulevard	\$ 16,299.48	\$ 600,000.00
Tippecanoe Avenue @ 5th Street	\$ 8,585.04	\$ 108,750.00
Tippecanoe Avenue @ San Bernardino Avenue	\$ 12,147.99	\$ 729,440.00
University @ Rancho Eitwanda	\$ 52,613.60	\$ 1,120,000.00
Valley Vista Road @ Phelan Road	\$ 26,247.25	\$ 670,000.00
<b>TOTAL</b>	<b>\$ 8,208,793</b>	<b>\$ 78,111,090</b>