

**AD HOC TRANSPORTATION DEVELOPMENT IMPACT FEES**

**ANNUAL REPORT AND FIVE-YEAR FINDINGS**

**for**

**FISCAL YEAR 2023-24**

**December 2024**

**SAN BERNARDINO COUNTY  
DEPARTMENT OF PUBLIC WORKS**

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**OVERVIEW**  
**REPORT ON AD HOC TRANSPORTATION DEVELOPMENT IMPACT FEES**  
**FISCAL YEAR 2023-24**

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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 2023-24</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 2023-24 is included below as part of this report.

<b>BEGINNING BALANCE:</b>	Fund 2002	\$	8,208,793
<b>INCREASES TO FUND BALANCE:</b>			
	FEES COLLECTED:	\$	953,324
	INTEREST EARNED:	\$	328,190
	TRANSFERS IN FROM SAA:	\$	-
<b>DECREASES TO FUND BALANCE:</b>			
	FY 2023/2024 EXPENDITURES :	\$	-
	ENCUMBRANCE BALANCE:	\$	-
	TRANSFERS OUT (Participation/Reimbursement):	\$	241,790
<b>ENDING BALANCE - June 30, 2024:</b>	Fund 2002	\$	9,248,517 <sup>1</sup>

**DETAILS**

<b>FY 2023-24 Development Fees Collected:</b>	<b>Trust Number</b>		
Commercial development for impacts to freeway ramps	1066	\$	217,158
High Cube Warehouse development for impacts to freeway ramps	1067	\$	127,673
Commercial development for impacts to freeway ramps	1068	\$	36,920
Commercial development for impacts to surrounding intersections	1069	\$	471,133
Commercial development for impacts to surrounding intersections	1070	\$	100,440
		<u>\$</u>	<u>953,324</u>

<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.

Sources	Amount of Funding	Notes/Current Amounts Available
Development Fees	\$ 9,248,517	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: \$83,294,190**

**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

## Newly Identified Public Improvement Projects with Sufficient Funding

*Gov. Code § 66006(b)(1)(F)*

The table below provides information about any public improvement projects that have been newly identified in FY2023-24 as having sufficient funding. For each public improvement project identified, a description of the project as well as the approximate date of commencement of construction are identified.

<b>PUBLIC IMPROVEMENT PROJECT</b>	<b>Project Description</b>	<b>Date of Determination of Sufficient Funds<sup>1</sup></b>	<b>Approximate Date of Commencement of Construction</b>
[N/A]	No new projects were identified in the Ad Hoc Transportation Development Impact Fees Annual Report.		

## Public Improvement Projects Identified in Previous Annual Reports with Sufficient Funding

*Gov. Code § 66006(b)(1)(F)*

The table below identifies each public improvement identified in a previous report, and whether construction began on the approximate date noted in the previous report. For a project identified in a previous report for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date construction will commence are also provided.

Public Improvement Project Name	Project Description	Previously Identified Date of Commencement of Construction	Date Construction Commenced	Explanation of Reason Why Construction Not Commenced; or Why Construction Did Not Begin on Previously Identified Date	Revised Approximate Date of Commencement of Construction
N/A	No projects were fully funded in the Ad Hoc Transportation Development Impact Fees Annual Report				



APPENDIX  
Project List

Primary @ Secondary	Funds Collected as of 6/30/24	Estimated Cost
4th Street @ I-15	\$ 10,049	\$ 401,000
Agua Mansa Road @ El Rivino Road	\$ 796	\$ 600,000
Agua Mansa Road @ Holly Street	\$ 47,509	\$ 600,000
Agua Mansa Road @ Market Street	\$ 58,441	\$ 600,000
Agua Mansa Road @ Riverside Avenue	\$ 52,744	\$ 600,000
Agua Mansa Road @ Wilson Street	\$ 8,213	\$ 600,000
Alabama Street @ Almond Avenue	\$ 148,764	\$ 600,000
Alabama Street @ I-10	\$ 66,829	\$ 750,000
Alabama Street @ Lugonia Avenue	\$ 225,369	\$ 550,000
Alabama Street @ Palmetto Avenue	\$ 54,694	\$ 600,000
Alabama Street @ Pioneer Avenue	\$ 37,433	\$ 600,000
Alabama Street @ Redlands Boulevard	\$ 111,711	\$ 2,500,000
Alabama Street @ River Bluff Ave	\$ 5,298	\$ 389,720
Alabama Street @ San Bernardino Avenue	\$ 518,553	\$ 600,000
Alder Avenue @ Santa Ana Avenue	\$ 28,250	\$ 600,000
Arrow Route @ Almeria Avenue	\$ 29,363	\$ 600,000
Arrow Route @ Almond Avenue	\$ 15,226	\$ 600,000
Arrow Route @ Banana Avenue	\$ 68,752	\$ 600,000
Arrow Route @ Hemlock Avenue	\$ 6,058	\$ 600,000
Arrow Route @ Sultana Avenue	\$ 129,753	\$ 600,000
Baker Boulevard @ Mojave Point Road	\$ 53,050	\$ 600,000
Baker Boulevard @ State Highway 127	\$ 282,644	\$ 600,000
Banana Avenue @ San Bernardino Avenue	\$ 65,903	\$ 600,000
Beech Avenue @ Merrill Avenue	\$ 17,843	\$ 600,000
Beech Avenue @ Valley Boulevard	\$ 21,295	\$ 600,000
Cactus Avenue @ Jurupa Avenue	\$ 104,366	\$ 450,000
Cactus Avenue @ Santa Ana Avenue	\$ 48,007	\$ 400,000
Cactus Avenue @ Slover Avenue	\$ 121,652	\$ 500,000
California Street @ I-10	\$ 1,692,500	\$ 12,500,000
California Street @ Lugonia Avenue	\$ 107,455	\$ 679,440
California Street @ Redlands Boulevard	\$ 36,381	\$ 2,500,000
California Street @ San Bernardino Avenue	\$ 14,604	\$ 339,720
Cedar @ I-10 EB Ramps	\$ 209,653	\$ 1,208,000
Cedar @ I-10 WB Ramps	\$ 109,964	\$ 858,000
Cedar Avenue @ Jurupa Avenue	\$ 41,624	\$ 400,000
Cedar Avenue @ El Rivino Road	\$ 186,746	\$ 400,000
Cedar Avenue @ Orange Avenue	\$ 94,691	\$ 579,440
Cedar Avenue @ Slover Avenue	\$ 339,204	\$ 1,019,160
Cedar Avenue @ Valley Boulevard	\$ 83,772	\$ 399,720
Central Ave @ Maitland St	\$ 18,640	\$ 450,000
Central Ave @ Mission Blvd	\$ 10,727	\$ 190,000
Cherry Avenue @ Arrow Route	\$ 43,646	\$ 306,894
Cherry Avenue @ Merril Avenue	\$ 63,387	\$ 306,894
Cherry Avenue @ Rancho Vista Road	\$ 63,387	\$ 306,894

APPENDIX  
Project List

<b>Primary @ Secondary</b>	<b>Funds Collected as of 6/30/24</b>	<b>Estimated Cost</b>
Cherry Avenue @ Randall Avenue	\$ 66,423	\$ 306,894
Cherry Avenue @ San Bernardino Avenue	\$ 51,239	\$ 306,894
Cherry Avenue @ Santa Ana Avenue	\$ 83,583	\$ 600,000
Cherry Avenue @ Valley Boulevard	\$ 3,786	\$ 306,894
Cherry Avenue @ Whittram Avenue	\$ 46,682	\$ 306,894
Citrus @ Valley Boulevard	\$ 204	\$ 145,730
Commerce Drive @ San Bernardino Avenue	\$ 28,460	\$ 306,894
Commerce Drive @ Valley Blvd	\$ 7,636	\$ 306,894
Crafton Avenue @ Colton Avenue	\$ 4,326	\$ 50,000
Daggett/Yermo Road @ Yermo Road	\$ 24,989	\$ 600,000
Day Creek Boulevard @ Baseline Avenue	\$ 2,674	\$ 50,000
Day Creek Boulevard @ Highland Avenue	\$ 36,358	\$ 360,000
East Avenue @ Summit Avenue	\$ 21,786	\$ 120,000
Etiwanda Avenue @ Arrow Route	\$ 39,609	\$ 600,000
Etiwanda Avenue @ Foothill Boulevard	\$ 30,117	\$ 600,000
Etiwanda Avenue @ Highland Avenue	\$ 12,180	\$ 50,000
Etiwanda Ave @ I-10 WB	\$ 7,636	\$ 596,739
Etiwanda Ave @ I-10 EB	\$ 7,637	\$ 596,739
Etiwanda Avenue @ Jurupa Avenue	\$ 14,065	\$ 297,250
Etiwanda Avenue @ Napa Street	\$ 10,618	\$ 306,894
Etiwanda Avenue @ San Bernardino Avenue	\$ 32,258	\$ 306,894
Etiwanda Avenue @ Slover Avenue	\$ 45,929	\$ 563,330
Etiwanda Avenue @ Summit Avenue	\$ 39,439	\$ 120,000
Etiwanda Avenue @ Valley Boulevard	\$ 17,073	\$ 306,894
Etiwanda Avenue @ Victoria Avenue	\$ 26,107	\$ 120,000
Etiwanda Avenue @ Whittram Avenue	\$ 16,816	\$ 600,000
Foothill Boulevard @ Almond Avenue	\$ 4,241	\$ 600,000
Foothill Boulevard @ Beech Avenue	\$ 28,270	\$ 600,000
Foothill Boulevard @ Mulberry Avenue	\$ 948	\$ 600,000
Glen Helen Parkway @ Cajon Blvd	\$ 263,714	\$ 600,000
Glen Helen Parkway @ I-15	\$ 235,265	\$ 600,000
I-15 @ Ghost Town Rd	\$ 62,352	\$ 600,000
I-15 @ State Highway 127	\$ 18,171	\$ 200,000
I-15 @ Stoddard Wells Road	\$ 98,792	\$ 800,000
I-15 @ Yates Well Road	\$ 259,190	\$ 400,000
Jurupa Ave @ Cactus Ave	\$ 261,203	\$ 811,700
Larch @ Jurupa Avenue	\$ 253	\$ 600,000
Locust Avenue @ Santa Ana Avenue	\$ 62,215	\$ 600,000
Marygold Avenue @ Alder Avenue	\$ 7,572	\$ 600,000
Marygold Avenue @ Palmetto Avenue	\$ 7,572	\$ 600,000
Merrill Avenue @ Elm	\$ 2,423	\$ 600,000
Merrill Avenue @ Hemlock Avenue	\$ 19,688	\$ 600,000
Merrill Avenue @ Poplar Avenue	\$ 3,029	\$ 600,000
Milliken Avenue @ Highland Avenue	\$ 5,616	\$ 50,000

APPENDIX  
Project List

Primary @ Secondary	Funds Collected as of 6/30/24	Estimated Cost
Milliken Avenue @ Ontario Mills Parkway	\$ 2,791	\$ 145,730
Mulberry Avenue @ Whittram Avenue	\$ 16,294	\$ 600,000
Mulberry Avenue @ Arrow Route	\$ 9,844	\$ 600,000
National Trails Highway @ First Street	\$ 43,638	\$ 200,000
National Trails Highway @ Mill Street	\$ 19,922	\$ 400,000
Nevada Street @ Almond Avenue	\$ 23,727	\$ 100,000
Nevada Street @ Lugonia Avenue	\$ 17,657	\$ 600,000
Nevada Street @ San Bernardino Avenue	\$ 137,007	\$ 600,000
Palm Avenue @ 5th Street	\$ 5,075	\$ 150,000
Phelan Road @ Clovis Road	\$ 32,630	\$ 600,000
Phelan Road @ Johnson Road	\$ 1,467	\$ 600,000
Phelan Road @ Malposa Road	\$ 16,418	\$ 600,000
Phelan Road @ Sheep Creek Road	\$ 9,598	\$ 600,000
Pine Avenue @ Chino-Corona Road	\$ 1,687	\$ 600,000
Randall Avenue @ Beech Avenue	\$ 2,726	\$ 600,000
Randall Avenue @ Hemlock Avenue	\$ 3,029	\$ 600,000
Redwood Avenue @ Foothill Boulevard	\$ 22,322	\$ 600,000
Riverside Avenue @ Agua Mansa Road	\$ 4,109	\$ 600,000
Rochester Avenue @ Banyan Street	\$ 49,940	\$ 600,000
Rubidoux Boulevard @ Market Street	\$ 21,181	\$ 326,250
San Bernardino Avenue @ I-210	\$ 700,283	\$ 2,238,680
San Bernardino Avenue @ Texas Avenue	\$ 27,937	\$ 331,350
Santa Ana Avenue @ Poplar Avenue	\$ 3,521	\$ 600,000
Sapphire Avenue @ Mentone Blvd (SR38)	\$ 18,173	\$ 350,000
Sheep Creek Road @ Lindero Road	\$ 18,024	\$ 100,000
Slover Avenue @ Alder Avenue	\$ 50,159	\$ 600,000
Slover Avenue @ Almond Avenue	\$ 55,695	\$ 600,000
Slover Avenue @ Banana Avenue	\$ 36,196	\$ 600,000
Slover Avenue @ Calabash	\$ 25,064	\$ 600,000
Slover Avenue @ Catawba Avenue	\$ 15,045	\$ 600,000
Slover Avenue @ Citrus Avenue	\$ 45,975	\$ 600,000
Slover Avenue @ Linden Avenue	\$ 104,422	\$ 600,000
State Route 173 @ Hook Creek Road	\$ 47,014	\$ 600,000
State Route 30 @ Phelan Road	\$ 1,729	\$ 50,000
SR-30 SB Ramps @ San Bernardino Avenue	\$ 12,576	\$ 1,119,340
SR-30 NB Ramps @ San Bernardino Avenue	\$ 13,833	\$ 1,119,340
State Route 38 @ Division Drive	\$ 9,831	\$ 50,000
State Route 38 @ Greenspot Boulevard	\$ 16,936	\$ 600,000
Tippecanoe Avenue @ 5th Street	\$ 8,921	\$ 108,750
Tippecanoe Avenue @ San Bernardino Avenue	\$ 12,624	\$ 729,440
University @ Rancho Eitwanda	\$ 54,679	\$ 1,120,000
Valley Vista Road @ Phelan Road	\$ 27,271	\$ 670,000
VIP Road @ San Bernardino Avenue	\$ 28,461	\$ 306,894
<b>TOTAL</b>	<b>\$ 9,248,517</b>	<b>\$ 83,294,190</b>