

City of Fontana

Annual Report on Development Impact Fees

Fiscal Year Ended June 30, 2019

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
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Fiscal Year Ended June 30, 2019**

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 | 2-4 | 5+ | Mobile Home | 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 | 2-4 | 5+ | Mobile Home | Retail | Office | Industrial |
| 622 | Storm Drainage - Declez North | Master interceptor drains & major drainage facilities | 2006-46 | \$23,317 | \$23,317 | \$23,317 | | \$23,317 | \$23,317 | \$23,317 |
| 622 | Storm Drainage - Declez South | Master interceptor drains & major drainage facilities | 2006-46 | \$27,684 | \$27,684 | \$27,684 | | \$27,684 | \$27,684 | \$27,684 |
| 622 | Storm Drainage - Fontana East | Master interceptor drains & major drainage facilities | 2006-46 | \$14,196 | \$14,196 | \$14,196 | | \$14,196 | \$14,196 | \$14,196 |
| 622 | Storm Drainage - I-10 North | Master interceptor drains & major drainage facilities | 2006-46 | \$20,388 | \$20,388 | \$20,388 | | \$20,388 | \$20,388 | \$20,388 |
| 622 | Storm Drainage - I-10 South | Master interceptor drains & major drainage facilities | 2006-46 | \$4,998 | \$4,998 | \$4,998 | | \$4,998 | \$4,998 | \$4,998 |
| 622 | Storm Drainage - I-15 North | Master interceptor drains & major drainage facilities | 2006-46 | \$19,065 | \$19,065 | \$19,065 | | \$19,065 | \$19,065 | \$19,065 |
| 622 | Storm Drainage - Lower Etiwanda | Master interceptor drains & major drainage facilities | 2006-46 | \$8,331 | \$8,331 | \$8,331 | | \$8,331 | \$8,331 | \$8,331 |
| 622 | Storm Drainage - Middle Etiwanda | Master interceptor drains & major drainage facilities | 2006-46 | \$6,949 | \$6,949 | \$6,949 | | \$6,949 | \$6,949 | \$6,949 |
| 622 | Storm Drainage - Project 3-4 | Master interceptor drains & major drainage facilities | 2006-46 | \$16,719 | \$16,719 | \$16,719 | | \$16,719 | \$16,719 | \$16,719 |
| 622 | Storm Drainage - Upper Etiwanda | Master interceptor drains & major drainage facilities | 2006-46 | \$9,013 | \$9,013 | \$9,013 | | \$9,013 | \$9,013 | \$9,013 |
| Fund # | Fund Description | Fee Description | Last Updated | Residential Fees per Dwelling Unit | | | | Non-Residential Fees per 1,000 Gross Building SF | | |
| | | | | SFDU | 2-4 | 5+ | Mobile Home | Retail | Office | Industrial |
| 630 | Circulation Mitigation | Arterial street and interchange improvements | 2008-157 | \$5,734 | \$3,509 | \$3,509 | \$3,509 | \$8,605 | \$6,962 | \$6,962 |
| 631 | Fire Assessment | Fire protection facilities | 92-161 | \$164 | \$164 | \$164 | \$164 | \$0.25/bldg SF | \$0.25/bldg SF | \$0.10/bldg SF |
| 632 | General Government | Public facilities | 2006-46 | \$796.26 | \$358.32 | \$358.32 | \$358.32 | \$398.13 | \$398.13 | \$398.13 |
| 633 | Landscape Improvements | Median landscaping | 2006-46 | \$573.20 | \$348.51 | \$348.51 | \$348.51 | \$872.41 | \$698.16 | \$348.51 |
| 634 | Library Cap Improvements | Library facilities | 2006-46 | \$533.30 | \$239.99 | \$239.99 | \$239.99 | \$42.83 | \$42.83 | \$42.83 |
| 635 | Park Development | Park and recreational facilities | Ord. 1061 | \$6,500 | \$5,981.70 | \$5,139.37 | \$5,476.44 | N/A | N/A | N/A |
| 636 | Police Cap Facilities | Police facilities, vehicles and equipment | 2006-46 | \$526.52 | \$710.80 | \$710.80 | \$710.80 | \$562.62 | \$562.62 | \$131.63 |
| 638 | Affordable Housing | Inclusionary housing | 2012-031 | \$658.00 | \$658.00 | \$658.00 | \$658.00 | | \$1.12/bldg SF | \$0.12/bldg SF |
| 702 | Sewer Capital | Sewer connection | 2006-46 | \$876.61 | \$876.61 | \$876.61 | \$876.61 | \$876.61/EDU | \$876.61/EDU | \$876.61/EDU |

**City of Fontana
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Development Impact Fees
Fiscal Year Ended June 30, 2019**

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

| Fund | Fund Description | Beginning Balance 07/01/18 | Fees Collected | Interest Earned | Other Revenues | Capital Expenditures | Cost Allocation | Ending Balance 06/30/19 |
|------|-----------------------------|----------------------------------|-------------------|--------------------|-------------------|-------------------------|--------------------|-------------------------------|
| 620 | Flood Control - San Sevaine | 367,042 | 84,164 | 19,395 | | (92,748) | (12,900) | 364,953 |
| 621 | Flood Control - Etiwanda | 44,339 | 0 | 1,501 | | 0 | 0 | 45,840 |
| 622 | Storm Drain | 13,996,233 | 2,001,556 | 485,316 | | (2,347,468) | (501,000) | 13,634,637 |
| 630 | Circulation Mitigation | (10,281,237) | 7,147,782 | 777,028 | | (1,030,387) | (94,800) | (3,481,614) |
| 631 | Fire Facility | 757,475 | 383,204 | 24,203 | | (308,161) | 0 | 856,721 |
| 632 | Public Facilities | 7,335,477 | 1,536,608 | 260,171 | | (4,473) | 0 | 9,127,783 |
| 633 | Median Landscaping | 4,263,188 | 1,263,373 | 153,935 | | (64,939) | (3,300) | 5,612,257 |
| 634 | Library Facility | 1,540,128 | 325,570 | 40,187 | | (1,653,088) | (4,500) | 248,297 |
| 635 | Park Development | 5,666,657 | 1,846,002 | 202,231 | | (1,220,901) | (127,900) | 6,366,089 |
| 636 | Police Facilities | 1,929,674 | 664,646 | 70,807 | | (145,925) | (9,500) | 2,509,702 |
| 638 | Affordable Housing | 3,221,282 | 639,198 | 113,603 | | 0 | 0 | 3,974,083 |
| 702 | Sewer Connection | 1,726,495 | 501,363 | 6,023 | 516,974 | (643,275) | (7,600) | 2,099,980 |
| | TOTALS | 30,566,753 | 16,393,466 | 2,154,400 | 516,974 | (7,511,365) | (761,500) | 41,358,728 |

**City of Fontana
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Development Impact Fees
Fiscal Year Ended June 30, 2019**

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

| Fee Type | 2018/19 | 2017/18 | 2016/17 | 2015/16 | 2014/15 |
|--|--------------|--------------|--------------|--------------|--------------|
| Flood Control - San Sevaine (620) | | | | | |
| Beginning balance | 367,042 | 427,838 | 403,885 | 420,938 | 467,919 |
| Revenue | 84,164 | 36,357 | 115,463 | 84,900 | 83,468 |
| Interest | 19,395 | 4,902 | 3,104 | 11,590 | 7,765 |
| Other revenue | | | | | |
| Capital | (92,748) | (88,555) | (78,614) | (96,843) | (124,814) |
| Cost allocation | (12,900) | (13,500) | (16,000) | (16,700) | (13,400) |
| Ending balance | 364,953 | 367,042 | 427,838 | 403,885 | 420,938 |
| Flood Control - Etiwanda (621) | | | | | |
| Beginning balance | 44,339 | 44,167 | 43,940 | 43,266 | 42,715 |
| Revenue | 0 | 0 | 0 | 0 | 0 |
| Interest | 1,501 | 172 | 227 | 674 | 551 |
| Other revenue | | | | | |
| Capital | | | | | |
| Cost allocation | | | | | |
| PPA - fees owed to County | | | | | |
| Ending balance | 45,840 | 44,339 | 44,167 | 43,940 | 43,266 |
| Storm Drain (622) | | | | | |
| Beginning balance | 13,996,233 | 14,883,896 | 16,172,630 | 13,836,505 | 14,194,080 |
| Revenue | 2,001,556 | 3,440,409 | 2,720,980 | 6,594,554 | 1,810,823 |
| Interest | 485,316 | 68,478 | 81,693 | 241,956 | 180,447 |
| Other revenue | | | | | |
| Capital | (2,347,468) | (3,896,450) | (3,882,007) | (4,283,585) | (1,860,445) |
| Cost allocation | (501,000) | (500,100) | (209,400) | (216,800) | (488,400) |
| Ending balance | 13,634,637 | 13,996,233 | 14,883,896 | 16,172,630 | 13,836,505 |
| Circulation Mitigation (630) | | | | | |
| Beginning balance | (10,281,237) | (17,703,078) | (23,389,381) | (29,017,154) | (23,703,107) |
| Revenue | 7,147,782 | 8,319,008 | 7,218,523 | 10,833,105 | 3,937,990 |
| Interest | 777,028 | 171,515 | 119,911 | 321,206 | 290,530 |
| Other revenue | | | | | |
| Capital | (1,030,387) | (582,082) | (726,031) | (4,955,738) | (8,361,767) |
| Cost allocation | (94,800) | (486,600) | (926,100) | (570,800) | (1,180,800) |
| Ending balance | (3,481,614) | (10,281,237) | (17,703,078) | (23,389,381) | (29,017,154) |

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Fiscal Year Ended June 30, 2019

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

| Fee Type | 2018/19 | 2017/18 | 2016/17 | 2015/16 | 2014/15 |
|---------------------------------|-------------|-----------|-----------|-----------|-----------|
| Fire Facility (631) | | | | | |
| Beginning balance | 757,475 | 681,581 | 716,975 | 391,974 | 626,098 |
| Revenue | 383,204 | 374,921 | 265,773 | 610,564 | 180,337 |
| Interest | 24,203 | 2,246 | 2,619 | 8,512 | 3,234 |
| Other revenue | | | | | |
| Capital | (308,161) | (301,273) | (298,086) | (290,075) | (335,595) |
| Cost allocation | 0 | 0 | (5,700) | (4,000) | (82,100) |
| Ending balance | 856,721 | 757,475 | 681,581 | 716,975 | 391,974 |
| Public Facilities (632) | | | | | |
| Beginning balance | 7,335,477 | 5,859,593 | 4,769,877 | 2,507,609 | 1,764,224 |
| Revenue | 1,536,608 | 1,448,836 | 1,062,768 | 2,216,023 | 718,162 |
| Interest | 260,171 | 27,048 | 27,048 | 56,945 | 25,394 |
| Other revenue | | | | | |
| Capital | (4,473) | 0 | 0 | 0 | (171) |
| Cost allocation | 0 | 0 | (100) | (10,700) | |
| Ending balance | 9,127,783 | 7,335,477 | 5,859,593 | 4,769,877 | 2,507,609 |
| Median Landscaping (633) | | | | | |
| Beginning balance | 4,263,188 | 3,018,876 | 2,176,421 | 542,906 | 13,827 |
| Revenue | 1,263,373 | 1,266,082 | 852,516 | 1,673,271 | 608,896 |
| Interest | 153,935 | 7,845 | 14,841 | 9,236 | (822) |
| Other revenue | | | | | |
| Capital | (64,939) | (26,815) | (15,902) | (15,992) | (72,595) |
| Cost allocation | (3,300) | (2,800) | (9,000) | (33,000) | (6,400) |
| Ending balance | 5,612,257 | 4,263,188 | 3,018,876 | 2,176,421 | 542,906 |
| Library Facility (634) | | | | | |
| Beginning balance | 1,540,128 | 1,349,342 | 1,083,463 | 599,410 | 369,299 |
| Revenue | 325,570 | 274,470 | 294,343 | 476,455 | 223,984 |
| Interest | 40,187 | 4,337 | 6,262 | 13,698 | 6,127 |
| Other revenue | | | | | |
| Capital | (1,653,088) | (88,021) | (34,726) | 0 | |
| Cost allocation | (4,500) | 0 | 0 | (6,100) | 0 |
| Ending balance | 248,297 | 1,540,128 | 1,349,342 | 1,083,463 | 599,410 |

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Development Impact Fees
Fiscal Year Ended June 30, 2019

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

| Fee Type | 2018/19 | 2017/18 | 2016/17 | 2015/16 | 2014/15 |
|---------------------------------|-------------|-------------|-----------|-----------|-----------|
| Park Development (635) | | | | | |
| Beginning balance | 5,666,657 | 7,492,576 | 5,886,942 | 3,251,052 | 1,587,664 |
| Revenue | 1,846,002 | 1,540,875 | 2,549,858 | 2,843,000 | 1,940,399 |
| Interest | 202,231 | 37,364 | 34,423 | 74,669 | 34,532 |
| Other revenue | | | | | |
| Capital | (1,220,901) | (3,372,058) | (942,247) | (228,679) | (276,043) |
| Cost allocation | (127,900) | (32,100) | (36,400) | (53,100) | (35,500) |
| Ending balance | 6,366,089 | 5,666,657 | 7,492,576 | 5,886,942 | 3,251,052 |
| Police Facilities (636) | | | | | |
| Beginning balance | 1,929,674 | 1,684,357 | 1,284,907 | 383,620 | 352,090 |
| Revenue | 664,646 | 603,263 | 498,674 | 955,029 | 365,737 |
| Interest | 70,807 | 5,986 | 7,497 | 14,358 | 478 |
| Other revenue | | | | | |
| Capital | (145,925) | (363,932) | (73,921) | 0 | (295,985) |
| Cost allocation | (9,500) | 0 | (32,800) | (68,100) | (38,700) |
| Ending balance | 2,509,702 | 1,929,674 | 1,684,357 | 1,284,907 | 383,620 |
| Affordable Housing (698) | | | | | |
| Beginning balance | 3,221,282 | 2,489,821 | 1,835,582 | 856,429 | 250,879 |
| Revenue | 639,198 | 724,205 | 643,472 | 959,004 | 596,421 |
| Interest | 113,603 | 7,256 | 10,767 | 22,454 | 9,129 |
| Other revenue | | | | | |
| Capital | 0 | 0 | 0 | (2,305) | 0 |
| Cost allocation | 0 | 0 | 0 | 0 | 0 |
| Ending balance | 3,974,083 | 3,221,282 | 2,489,821 | 1,835,582 | 856,429 |
| Sewer Connection (702) | | | | | |
| Beginning balance | 1,726,495 | 1,482,070 | 1,362,794 | 1,256,918 | 1,288,801 |
| Revenue | 501,363 | 361,600 | 557,177 | 527,593 | 387,907 |
| Interest | 6,023 | 0 | 696 | 1 | (561) |
| Other revenue | 516,974 | 522,434 | 532,087 | 517,441 | 527,841 |
| Loan proceeds | | | | | |
| Loan repayment | (416,115) | (416,115) | (416,115) | (416,115) | (416,115) |
| Capital | (227,160) | (213,194) | (232,169) | (200,344) | (233,965) |
| Cost allocation | (7,600) | (10,300) | (322,400) | (322,700) | (296,990) |
| Ending balance | 2,099,980 | 1,726,495 | 1,482,070 | 1,362,794 | 1,256,918 |

**City of Fontana
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Development Impact Fees
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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 |
|--|--|--------------------|--------------------|----------------------------------|----------------------------------|--------------------------|------------------------|
| Flood Control - San Sevaine (620) | | | | | | 476,927 | |
| | Due to County Flood Control | | | | | 476,927 | |
| | See Findings | | | | | | |
| Flood Control - Etiwanda (621) | | | | | | 0 | |
| | See Findings | | | | | | |
| Storm Drain (622) | | | | | | 8,896,000 | |
| 3346 | LIME AVENUE BASIN | 2019 | 100,000 | 100,000 | 0 | 100,000 | 100% |
| 3347 | SULTANA @ MILLER BASIN | 2019 | 100,000 | 100,000 | 0 | 100,000 | 100% |
| 3361 | CYPRESS STORM DRAIN | 2019 | 10,401,000 | 8,001,000 | 505,000 | 7,496,000 | 77% |
| 3365 | OLEANDER/SANTA ANA | 2018 | 1,200,000 | 1,200,000 | 0 | 1,200,000 | 100% |
| Circulation (630) | | | | | | 36,788,569 | |
| | Due to other funds for project funding | | | | | 31,706,095 | |
| 3257 | FOOTHILL-OLEANDER-CYPRESS | 2019 | 3,606,000 | 602,000 | 539,000 | 63,000 | 17% |
| 3281 | SIERRA: FOOTHILL - BASELINE | 2021 | 10,184,000 | 3,269,000 | 740,000 | 2,529,000 | 32% |
| 3325 | BEECH: FOOTHILL TO MILLER | 2020 | 2,207,000 | 708,474 | 33,000 | 675,474 | 32% |
| 3332 | CITRUS W: SANTA ANA - SLOVER | 2019 | 2,516,000 | 326,000 | 256,000 | 70,000 | 13% |
| 3350 | ETIWANDA/SLOVER | 2020 | 7,573,000 | 1,624,000 | 2,000 | 1,622,000 | 21% |
| 3378 | SIERRA: SUMMIT TO I15 ROW | 2020 | 400,000 | 128,000 | 5,000 | 123,000 | 32% |
| Fire Facility (631) | | | | | | 8,967,008 | |
| | Due to Bondholders | | | | | 8,967,008 | |
| Public Facilities (632) | | | | | | 0 | |

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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 |
|---|--|--------------------|--------------------|----------------------------------|----------------------------------|--------------------------|------------------------|
| Median Landscaping (633) | | | | | | 2,299,000 | |
| 3257 | FOOTHILL-OLEANDER-CYPRESS | 2019 | 3,606,000 | 820,000 | 339,000 | 481,000 | 23% |
| 3361 | CYPRESS STORM DRAIN | 2019 | 10,401,000 | 1,900,000 | 82,000 | 1,818,000 | 18% |
| Library Facility (634) | | | | | | 100,000 | |
| Due to General Fund | | | | | | 100,000 | |
| Park Development (635) | | | | | | 5,664,000 | |
| 4249 | CENTRAL PARK | 2020 | 14,514,000 | 6,550,000 | 886,000 | 5,664,000 | 45% |
| Police Facilities (636) | | | | | | 169,000 | |
| 2040 | CAPTAIN OFFICES REMODEL | TBD | 169,000 | 169,000 | 0 | 169,000 | 100% |
| Affordable Housing (638) | | | | | | 1,000,000 | |
| | RAMONA MULTI FAMILY APARTMENTS Jamboree DDA | 2020 | 1,000,000 | 1,000,000 | 0 | 1,000,000 | 100% |
| Sewer Connection (702) | | | | | | 4,133,085 | |
| Due to State Revolving loan for San Bernardino Trunk Sewer | | | | | | 4,133,085 | |

**City of Fontana
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Development Impact Fees
Fiscal Year Ended June 30, 2019**

**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 2019/2020 – 2025/2026, 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 2019/2020 – 2025/2026, 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 2019/2020 – 2025/2026, 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 2019/2020 – 2025/2026, 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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**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 2019/2020 – 2025/2026, 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. Bond debt service for Fiscal Year 2019/20 is \$296,822, escalating to \$460,411 for Fiscal Year 2042/43. 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 2019/2020 – 2025/2026, 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. Bond debt service for Fiscal Year 2019/20 is \$296,822, escalating to \$460,411 for Fiscal Year 2042/43. Public facility fees as available will be used to service this debt obligation, with any shortfall to be paid by the Fontana Fire Protection District.

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 2019/2020 – 2025/2026, 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 2019/2020 – 2025/2026, which is incorporated herein by reference. In order to fund the construction of the Lewis Library and Technology Center, the General Fund paid costs up front which will be reimbursed by the Library Facility Fund over time.

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**Report of Findings
(Government Code Section 66001(d))**

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 2019/2020 – 2025/2026, which is incorporated herein by reference.

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 2019/2020 – 2025/2026, which is incorporated herein by reference.

Affordable Housing – Fund 638

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 2019/2020 – 2025/2026, 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 2019/2020 – 2025/2026, 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.