



Development Impact Fee Annual Report for Fiscal Year 2022-23

Government Code Section 66006 (b) (1) requires that the City make available to the public within 180 days of the close of each fiscal year an accounting of all the activity that has occurred within the accounts that the City has collected Development Impact Fees. This requirement is to ensure the use of fees collected is in compliance with the Government Code. **Attachment 1**, *Development Impact Fee Annual Report*, fulfills the requirements of this code section.

Government Code Section 66001 (d) requires an analysis to be made *the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter* of the unexpended funds. If unexpended funds exist, certain findings must be made to retain the funds. Although this code section only requires reporting every five years, in the spirit of transparency and accountability, the City of Big Bear Lake chooses to report this information annually in conjunction with the annual reporting requirements under Section 66006 (b) (1) as described above. **Attachment 2**, *Development Impact Fee Section 66001 (d) Analysis*, shows the five-year analysis of all development impact fee funds. The City is in compliance and is not required to make the findings specified in this code section with the exception of Drainage and Fire Suppression Fees. See Attachment 2, Pages 3 and 6 for findings required under section 66001(d) (1).

Questions regarding this report should be directed to Finance/Treasury Services at the City of Big Bear Lake, PO Box 10000, Big Bear Lake, CA 92315, (909) 866-5831.

**City of Big Bear Lake
Development Impact Fee Annual Report
As of June 30, 2023**

Fund Title/Project Title	Fund Balance 7/1/2022	Fees Collected	Interest Income	Expenses	Transfers	Fund Balance 6/30/2023	Project Expenditures	% Funded by Impact Fees
Fund 340: General Facilities	161,353.70	25,389.31	3,186.74	-	-	189,929.75		

None - 0%

In 2010, the development impact fee collected in the Growth Management Fund (Fund 333) was replaced with separate fees for each type of impact as shown in Exhibit "A" (see Funds 340-344). Fees deposited in Fund 340, the General Facilities Fund, are for General Facilities, Vehicles and Equipment. This fee was first collected 6/30/2010. Fees collected will be expended on the projects described in the Master Facilities Plan. Upon determination that sufficient fees have been collected to fund construction projects, the date upon which construction will commence will be determined. Since inception of this fee, the agency has not been under obligation to refund fees nor have any fees been refunded.

Fund 341: Circulation	409,250.49	48,015.34	8,341.09	-	-	465,606.92		
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None - 0%

In 2010, the development impact fee collected in the Growth Management Fund (Fund 333) was replaced with separate fees for each type of impact as shown in Exhibit "A" (see Funds 340-344). Fees deposited in Fund 341, the Circulation Fund, are for streets, signals and bridges. This fee was first collected 6/30/2010. Fees collected will be expended on the projects described in the Master Facilities Plan. Upon determination that sufficient funds have been collected to fund construction projects, the date upon which construction will commence will be determined. Project expenditures represent circulation design improvements. Since inception of this fee, the agency has not been under obligation to refund fees nor have any fees been refunded.

Fund 342: Drainage	572,377.20	51,580.64	13,166.00	-	-	637,123.84		
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None - 0%

In 2010, the development impact fee collected in the Growth Management Fund (Fund 333) was replaced with separate fees for each type of impact as shown in Exhibit "A" (see Funds 340-344). Fees deposited in Fund 342, the Drainage Fund, are for storm drainage facilities. This fee was first collected 6/30/2010. Fees collected will be expended on the projects described in the Master Facilities Plan. Upon determination that sufficient funds have been collected to fund construction projects, the date upon which construction will commence will be determined. Since inception of this fee, the agency has not been under obligation to refund fees nor have any fees been refunded.

**City of Big Bear Lake
Development Impact Fee Annual Report
As of June 30, 2023**

Fund Title/Project Title	Fund Balance 7/1/2022	Fees Collected	Interest Income	Expenses	Transfers	Fund Balance 6/30/2023	Project Expenditures	% Funded by Impact Fees
Fund 343: Public Facilities	136,706.69	78,697.76	2,569.12	-	-	217,973.57		

None - 0%

In 2010, the development impact fee collected in the Growth Management Fund (Fund 333) was replaced with separate fees for each type of impact as shown in Exhibit "A" (see Funds 340-344). Fees deposited in Fund 343, the Public Facilities Fund, are for development and improvement of public facilities. This fee became effective 7/1/2010 and was first collected 9/26/2011. Fees collected will be expended on the projects described in the Master Facilities Plan. Upon determination that sufficient fees have been collected to fund construction projects, the date upon which construction will commence will be determined. Since inception of this fee, the agency has not been under obligation to refund fees nor have any fees been refunded.

Fund 344: Park/Open Space	299,668.37	88,470.01	6,218.73	-	4,800.00	399,157.11		
None					4,800.00		4,800.00	100%

In 2010, the development impact fee collected in the Growth Management Fund (Fund 333) was replaced with separate fees for each type of impact as shown in Exhibit "A" (see Funds 340-344). Fees deposited in Fund 344, the Park/Open Space Fund, are for parkland acquisition and improvements. This fee became effective 7/1/2010 and was first collected 9/26/2011. Fees collected will be expended on the projects described in the Master Facilities Plan. Upon determination that sufficient fees have been collected to fund construction projects, the date upon which construction will commence will be determined. Since inception of this fee, the agency has not been under obligation to refund fees nor have any fees been refunded.

Fund 345: Fire Suppression	159,636.65	31,018.39	8,625.29	-	-	199,280.33		
None					-		-	0%

For financial reporting purposes, the development impact fee collected in the Fire Suppression Fund (Fund 335) was transferred to Fund 345 in Fiscal 2019-20. A fee of \$334 per dwelling unit was implemented in 2005 and is deposited into the Fire Suppression Fund for Fire Facilities, Vehicles and Equipment. This fee was first collected 5/4/2005. In 2010, the fee was revised as shown in Exhibit "A". Fees collected are to be expended on the projects described in the Master Facilities Plan. Upon determination that sufficient funds have been collected to fund eligible projects, the date upon which projects will commence will be determined. Since inception of this fee, the agency has not been under obligation to refund fees nor have any fees been refunded.

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2023**

Fund 340 - General Facilities Fund

340 General Facilities	2023	2022	2021	2020	2019	Prior 5-Years
Beginning Fund Balance	161,353.70	90,929.32	66,806.00	103,731.45	81,289.97	37,875.00
Fees Collected	25,389.31	71,471.40	24,032.10	23,492.46	20,152.58	109,523.11
Interest Income	3,186.74	(1,047.02)	91.22	1,482.09	2,288.90	1,266.24
Expenses	-	-	-	-	-	-
Transfers	-	-	-	(61,900.00)	-	(67,374.38)
Ending Fund Balance	189,929.75	161,353.70	90,929.32	66,806.00	103,731.45	81,289.97
Resources	28,576.05	70,424.38	24,123.32	24,974.55	22,441.48	110,789.35
Uses						
Civic Center Solar Project	-	-	-	-	-	(67,374.38)
Civic Center ADA Improvements	-	-	-	(61,900.00)	-	-
Total Uses	-	-	-	(61,900.00)	-	(67,374.38)

Total Expenditures	129,274.38
Total Revenue Subject to 5-Year Limitation	110,789.35
Total Expenditures - Total Revenue Subject to 5-Year Limitation	Excess Exp = Compliance 18,485.03

The General Facilities, Vehicles and Equipment fee can be used for a variety of facility and fleet projects. Projects identified in the Master Facilities Plan include trash disposal site improvements, ADA (Americans with Disabilities Act) and building code compliance upgrades, Public Works facility expansion, gateway entry signs, development of a Civic Center use Master Plan, and construction of a joint office facility.

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2023**

Fund 341 - Circulation Fund

341 Circulation	2023	2022	2021	2020	2019	Prior 5-Years
Beginning Fund Balance	409,250.49	256,079.57	174,072.48	115,035.79	190,331.87	27,493.14
Fees Collected	48,015.34	156,114.00	81,648.12	67,939.22	70,528.46	236,230.67
Interest Income	8,341.09	(2,943.08)	358.97	2,757.64	4,785.17	4,656.54
Expenses	-	-	-	-	-	-
Transfers	-	-	-	(11,660.17)	(150,609.71)	(78,048.48)
Ending Fund Balance	465,606.92	409,250.49	256,079.57	174,072.48	115,035.79	190,331.87
Resources	56,356.43	153,170.92	82,007.09	70,696.86	75,313.63	240,887.21
Uses						
Village Renaissance Project	-	-	-	-	-	-
Moonridge Realign/Roundabouts	-	-	-	(11,660.17)	(150,609.71)	(78,048.48)
Total Uses	-	-	-	(11,660.17)	(150,609.71)	(78,048.48)

Total Expenditures	240,318.36
Total Revenue Subject to 5-Year Limitation	240,887.21
Total Expenditures - Total Revenue Subject to 5-Year Limitation	GC 66001(d)(1) Findings Requirement (568.85)

The Circulation fee can be used to improve traffic flow, decrease congestion, and eliminate dangerous situations caused by congestion (e.g. right hand shoulder passing). The projects identified in the Master Facilities Plan include intersection and turn lane improvements to maximize circulation and traffic signal improvements to enhance safety for emergency vehicle response.

GC 66001(d)(1) Findings:

The California government code requires an analysis to be made the *fifth fiscal year following the first deposit into the account or fund, and every five years thereafter* of the unexpended funds. The code only requires reporting every five years; however, in the spirit of transparency and accountability, the city chooses to report this information annually. Required findings will be made in 2025 pursuant to section 660001 if unexpended funds remain at that time. Annually the city adopts a 5-year capital improvement plan. Once eligible projects have been identified, they will be programmed in to the CIP along with identified funding sources.

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2023**

Fund 342 - Drainage Fund

342 Drainage	2023	2022	2021	2020	2019	Prior 5-Years
Beginning Fund Balance	572,377.20	430,926.71	380,174.94	322,029.34	270,697.76	27,768.17
Fees Collected	51,580.64	146,936.00	50,407.88	50,640.12	43,970.14	238,022.67
Interest Income	13,166.00	(5,485.51)	343.89	7,505.48	7,361.44	4,906.92
Expenses	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Ending Fund Balance	637,123.84	572,377.20	430,926.71	380,174.94	322,029.34	270,697.76
Resources	64,746.64	141,450.49	50,751.77	58,145.60	51,331.58	242,929.59
Uses						
Village Renaissance Project	-	-	-	-	-	-
Total Uses	-	-	-	-	-	-

Total Expenditures

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Total Revenue Subject to 5-Year Limitation

242,929.59

Total Expenditures - Total Revenue Subject to 5-Year Limitation

GC 66001(d)(1) Findings Requirement

(242,929.59)

The Drainage fund projects include the construction and enhancement of the local storm drain collection system, improvements to catch basin, and development of groundwater recharge facilities and wetland reserves as described in the Master Facilities Plan.

GC 66001(d)(1) Findings:

The city's adopted 5-year capital improvement plan includes a drainage master plan to be developed in Fiscal Year 2023-24. This plan will be funded with drainage funds and projects identified for development will be earmarked to receive additional funding as appropriate. Pursuant to government code section 66001, finding will be made in 2025 if unexpended funds remain at that time.

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2023**

Fund 343 - Public Facilities Fund

343 Public Facilities	2023	2022	2021	2020	2019	Prior 5-Years
Beginning Fund Balance	136,706.69	65,770.65	17,465.62	364,112.90	309,404.88	26,700.33
Fees Collected	78,697.76	71,489.00	57,587.00	67,193.00	46,340.00	383,986.00
Interest Income	2,569.12	(552.96)	(85.47)	2,555.90	8,368.02	5,033.55
Expenses	-	-	-	-	-	-
Transfers	-	-	(9,196.50)	(416,396.18)	-	(106,315.00)
Ending Fund Balance	217,973.57	136,706.69	65,770.65	17,465.62	364,112.90	309,404.88
Resources	81,266.88	70,936.04	57,501.53	69,748.90	54,708.02	389,019.55
Uses						
Civic Center Solar Project	-	-	-	-	-	(106,315.00)
Expand Village Parking Capacity	-	-	(2,227.50)	(8,365.00)	-	-
Animal Shelter Improvements	-	-	(6,969.00)	(63,031.18)	-	-
Civic Center Repairs	-	-	-	(345,000.00)	-	-
Total Uses	-	-	(9,196.50)	(416,396.18)	-	(106,315.00)

Total Expenditures	531,907.68
Total Revenue Subject to 5-Year Limitation	389,019.55
Total Expenditures - Total Revenue Subject to 5-Year Limitation	Excess Exp = Compliance 142,888.13

The Public Facilities fee is to be used for expansion of public use facility space. Proposed projects included in the Master Facilities Plan suggest development a community center, rehearsal hall, and/or other public space(s) which could offer rooms for classes, meetings, and sports activities as well as amenities suitable for use as a banquet hall or conference center.

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2023**

Fund 344 - Park/Open Space Fund						
344 Park/Open Space	2023	2022	2021	2020	2019	Prior 5-Years
Beginning Fund Balance	299,668.37	218,738.59	189,246.67	454,075.78	389,839.08	31,931.46
Fees Collected	88,470.01	82,903.00	66,781.00	77,923.00	53,740.00	445,612.00
Interest Income	6,218.73	(1,973.22)	(744.73)	9,356.72	10,496.70	7,383.62
Expenses	-	-	-	-	-	-
Transfers	(4,800.00)	-	(36,544.35)	(352,108.83)	-	(95,088.00)
Ending Fund Balance	389,557.11	299,668.37	218,738.59	189,246.67	454,075.78	389,839.08
Resources	94,688.74	80,929.78	66,036.27	87,279.72	64,236.70	452,995.62
Uses						
Rathbun Creek Trail Project	(4,800.00)	-	(36,544.35)	(343,838.38)	-	(59,859.00)
Stanfield "SMORE" Project	-	-	-	-	-	(35,229.00)
Alpine Pedal Path Rathbun Extension	-	-	-	(8,270.45)	-	-
Total Uses	(4,800.00)	-	(36,544.35)	(352,108.83)	-	(95,088.00)

Total Expenditures	488,541.18
Total Revenue Subject to 5-Year Limitation	452,995.62
Total Expenditures - Total Revenue Subject to 5-Year Limitation	Excess Exp = Compliance 35,545.56

The Park/Open Space fees were established for the acquisition and development of new trails and park facilities, improvement of existing undeveloped parklands, and acquisition of open space for preservation.

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2023**

Fund 345 - Fire Suppression Fund						
345 Fire Suppression	2023	2022	2021	2020	2019	Prior 5-Years
Beginning Fund Balance	159,636.65	409,807.40	383,429.72	347,295.45	318,099.22	161,476.32
Fees Collected	31,018.39	156,132.00	26,085.24	28,384.52	20,878.18	153,744.88
Interest Income	8,625.29	(6,302.75)	292.44	7,749.75	8,318.05	6,950.52
Expenses	-	-	-	-	-	-
Transfers	-	(400,000.00)	-	-	-	(4,072.50)
Ending Fund Balance	199,280.33	159,636.65	409,807.40	383,429.72	347,295.45	318,099.22
Resources	39,643.68	149,829.25	26,377.68	36,134.27	29,196.23	160,695.40
Uses						
Fire Apparatus	-	(400,000.00)	-	-	-	-
Firefighter/Paramedic Equipment	-	-	-	-	-	-
Headquarters Expansion	-	-	-	-	-	(4,072.50)
Total Uses	-	(400,000.00)	-	-	-	(4,072.50)

Total Expenditures	404,072.50
Total Revenue Subject to 5-Year Limitation	160,695.40
Total Expenditures - Total Revenue Subject to 5-Year Limitation	Excess Exp = Compliance 243,377.10

Since 2005, Fire Suppression fees have been collected for the construction of a training/test facility, expansion of existing stations and addition of vehicles and equipment to meet the demand for service. For financial reporting purposes the Fire Suppression Fund (Fund 335) was transferred to Fund 345 in Fiscal Year 2019-20. Fire protection services within the City of Big Bear Lake and the Big Bear Valley are currently provided through a fire authority, which combined the services of the Big Bear City Fire Department and the Big Bear Lake Fire Protection District into one Big Bear Fire Department. This department is responsible for fire prevention, fire suppression, emergency medical services, weed abatement administration and business inspections within the combined district boundaries, with the additional task of reviewing development projects within the City of Big Bear Lake.

**City of Big Bear Lake
Impact Fee Schedule
Five-Year Phase In**

Circulation (streets, signals and bridges)	Storm Drainage Facilities	Gen'l Facilities Vehicles and Equipment	Public Use Facilities Development	Parkland Acquisition & Improvements	Fire Facilities, Vehicles and Equipment	Development Impact Fee Total Per Unit or Square Foot
Schedule 4.2	Schedule 5.2	Schedule 6.3	Schedule 7.1	Schedule 8.1	Schedule 3.2	

Fee Category:	2069	2062	2068	2063	2064	2067
General Ledger Account:	341-0000-3471	342-0000-3471	340-0000-3471	343-0000-3471	344-0000-3471	345-0000-3471

Year #1 AT 20% [Effective 09/01/2009 - 06/30/2010]							
Detached Dwellings	\$ 595	\$ 630	\$ 305	\$ -	\$ -	\$ 393	\$ 1,923 per Unit
Attached Dwellings	\$ 400	\$ 588	\$ 307	\$ -	\$ -	\$ 475	\$ 1,770 per Unit
Mobile Home (in Parks)	\$ 430	\$ 386	\$ 421	\$ -	\$ -	\$ 294	\$ 1,531 per Unit
Commercial Lodging	\$ 150	\$ 133	\$ 60	No Fee	No Fee	\$ 167	\$ 510 per Unit
Commercial Uses	\$ 0.568	\$ 0.156	\$ 0.070	No Fee	No Fee	\$ 0.038	\$ 0.832 per S. F.
Office Uses	\$ 0.223	\$ 0.155	\$ 0.070	No Fee	No Fee	\$ 0.038	\$ 0.486 per S. F.
Industrial Uses	\$ 0.186	\$ 0.133	\$ 0.070	No Fee	No Fee	\$ 0.043	\$ 0.432 per S. F.

Year #2 AT 40% [Effective 07/01/2010 - 6/30/2011]							
Detached Dwellings	\$ 1,191	\$ 1,260	\$ 610	\$ -	\$ -	\$ 786	\$ 3,847 per Unit
Attached Dwellings	\$ 801	\$ 1,176	\$ 614	\$ -	\$ -	\$ 949	\$ 3,540 per Unit
Mobile Home (in Parks)	\$ 747	\$ 671	\$ 731	\$ 183	\$ 218	\$ 511	\$ 3,061 per Unit
Commercial Lodging	\$ 300	\$ 264	\$ 121	No Fee	No Fee	\$ 334	\$ 1,019 per Unit
Commercial Uses	\$ 1.137	\$ 0.311	\$ 0.140	No Fee	No Fee	\$ 0.075	\$ 1.663 per S. F.
Office Uses	\$ 0.447	\$ 0.311	\$ 0.140	No Fee	No Fee	\$ 0.075	\$ 0.973 per S. F.
Industrial Uses	\$ 0.373	\$ 0.265	\$ 0.140	No Fee	No Fee	\$ 0.086	\$ 0.864 per S. F.

Year #3 AT 60% [Effective 07/01/2011 - 06/30/2012]							
Detached Dwellings	\$ 1,428	\$ 1,512	\$ 731	\$ 527	\$ 630	\$ 942	\$ 5,770 per Unit
Attached Dwellings	\$ 953	\$ 1,399	\$ 731	\$ 500	\$ 598	\$ 1,130	\$ 5,311 per Unit
Mobile Home (in Parks)	\$ 747	\$ 671	\$ 731	\$ 880	\$ 1,052	\$ 511	\$ 4,592 per Unit
Commercial Lodging	\$ 451	\$ 397	\$ 181	No Fee	No Fee	\$ 500	\$ 1,529 per Unit
Commercial Uses	\$ 1.706	\$ 0.467	\$ 0.209	No Fee	No Fee	\$ 0.113	\$ 2.495 per S. F.
Office Uses	\$ 0.671	\$ 0.466	\$ 0.209	No Fee	No Fee	\$ 0.113	\$ 1.459 per S. F.

**City of Big Bear Lake
Impact Fee Schedule
Five-Year Phase In**

Circulation (streets, signals and bridges)	Storm Drainage Facilities	Gen'l Facilities Vehicles and Equipment	Public Use Facilities Development	Parkland Acquisition & Improvements	Fire Facilities, Vehicles and Equipment	Development Impact Fee Total Per Unit or Square Foot
Schedule 4.2	Schedule 5.2	Schedule 6.3	Schedule 7.1	Schedule 8.1	Schedule 3.2	

Fee Category:	2069	2062	2068	2063	2064	2067
General Ledger Account:	341-0000-3471	342-0000-3471	340-0000-3471	343-0000-3471	344-0000-3471	345-0000-3471

Industrial Uses	\$ 0.559	\$ 0.398	\$ 0.209	No Fee	No Fee	\$ 0.129	\$ 1.295 per S. F.
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Year #4 AT 80% [Effective 07/01/2012 - 06/30/2013]							
Detached Dwellings	\$ 1,428	\$ 1,512	\$ 731	\$ 1,403	\$ 1,678	\$ 942	\$ 7,694 per Unit
Attached Dwellings	\$ 953	\$ 1,399	\$ 731	\$ 1,306	\$ 1,562	\$ 1,130	\$ 7,081 per Unit
Mobile Home (in Parks)	\$ 747	\$ 671	\$ 731	\$ 1,577	\$ 1,885	\$ 511	\$ 6,122 per Unit
Commercial Lodging	\$ 600	\$ 529	\$ 242	No Fee	No Fee	\$ 667	\$ 2,038 per Unit
Commercial Uses	\$ 2.275	\$ 0.622	\$ 0.279	No Fee	No Fee	\$ 0.150	\$ 3.326 per S. F.
Office Uses	\$ 0.895	\$ 0.622	\$ 0.279	No Fee	No Fee	\$ 0.150	\$ 1.946 per S. F.
Industrial Uses	\$ 0.746	\$ 0.530	\$ 0.279	No Fee	No Fee	\$ 0.172	\$ 1.727 per S. F.

Year #5 AT 100% [Effective 07/01/2013 until superseded]							
Detached Dwellings	\$ 1,428	\$ 1,512	\$ 731	\$ 2,317	\$ 2,687	\$ 942	\$ 9,617 per Unit
Attached Dwellings	\$ 953	\$ 1,399	\$ 731	\$ 2,148	\$ 2,490	\$ 1,130	\$ 8,851 per Unit
Mobile Home (in Parks)	\$ 747	\$ 671	\$ 731	\$ 2,312	\$ 2,681	\$ 511	\$ 7,653 per Unit
Commercial Lodging	\$ 751	\$ 661	\$ 302	No Fee	No Fee	\$ 834	\$ 2,548 per Unit
Commercial Uses	\$ 2.843	\$ 0.778	\$ 0.349	No Fee	No Fee	\$ 0.188	\$ 4.158 per S. F.
Office Uses	\$ 1.118	\$ 0.777	\$ 0.349	No Fee	No Fee	\$ 0.188	\$ 2.432 per S. F.
Industrial Uses	\$ 0.932	\$ 0.663	\$ 0.349	No Fee	No Fee	\$ 0.215	\$ 2.159 per S. F.