



Development Impact Fee Annual Report for Fiscal Year 2019-20

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 the City's Finance Department 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, 2020**

Fund Title/Project Title	Fund Balance 7/1/2019	Fees Collected	Interest Income	Expenses	Transfers	Fund Balance 6/30/2020	Project Expenditures	% Funded by Impact Fees
Fund 340: General Facilities	103,731.45	23,492.46	1,482.09	-	61,900.00	66,806.00		
None					61,900.00		486,198.31	13%

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	115,035.79	67,939.22	2,757.64	-	11,660.17	174,072.48		
None					11,660.17		47,895.17	24%

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	322,029.34	50,640.12	7,505.48	-	-	380,174.94		
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, 2020**

Fund Title/Project Title	Fund Balance 7/1/2019	Fees Collected	Interest Income	Expenses	Transfers	Fund Balance 6/30/2020	Project Expenditures	% Funded by Impact Fees
Fund 343: Public Facilities	364,112.90	67,193.00	2,555.90	-	416,396.18	17,465.62		
None					416,396.18		557,594.49	75%

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	454,075.78	77,923.00	9,356.72	-	352,108.83	189,246.67		
None					352,108.83		608,750.73	58%

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	347,295.45	28,384.52	7,749.75	-	-	383,429.72		
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 construction projects, the date upon which construction will commence will be determined. Fees are currently earmarked for expansion of administrative offices located at the station headquarters. This project will commence once sufficient fees are collected. 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, 2020**

Fund 340 - General Facilities Fund

340 General Facilities	2020	2019	2018	2017	2016	Prior 5-Years
Beginning Fund Balance	103,731.45	81,289.97	54,892.48	30,341.36	10,511.46	14,597.22
Fees Collected	23,492.46	20,152.58	25,585.00	24,320.55	19,737.00	62,995.36
Interest Income	1,482.09	2,288.90	812.49	230.57	92.90	293.26
Expenses	-	-	-	-	-	-
Transfers	(61,900.00)	-	-	-	-	(67,374.38)
Ending Fund Balance	66,806.00	103,731.45	81,289.97	54,892.48	30,341.36	10,511.46
Resources	24,974.55	22,441.48	26,397.49	24,551.12	19,829.90	63,288.62
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	63,288.62
Total Expenditures - Total Revenue Subject to 5-Year Limitation	Excess Exp = Compliance 65,985.76

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, 2020**

Fund 341 - Circulation Fund

341 Circulation	2020	2019	2018	2017	2016	Prior 5-Years
Beginning Fund Balance	115,035.79	190,331.87	215,696.22	160,011.95	122,327.42	21,221.13
Fees Collected	67,939.22	70,528.46	49,980.00	54,658.52	37,128.00	150,453.97
Interest Income	2,757.64	4,785.17	2,704.13	1,025.75	556.53	652.32
Expenses	-	-	-	-	-	-
Transfers	(11,660.17)	(150,609.71)	(78,048.48)	-	-	(50,000.00)
Ending Fund Balance	174,072.48	115,035.79	190,331.87	215,696.22	160,011.95	122,327.42
Resources	70,696.86	75,313.63	52,684.13	55,684.27	37,684.53	151,106.29
Uses						
Village Renaissance Project			-	-	-	(50,000.00)
Moonridge Realign/Roundabouts	(11,660.17)	(150,609.71)	(78,048.48)	-	-	-
Total Uses	(11,660.17)	(150,609.71)	(78,048.48)	-	-	(50,000.00)

Total Expenditures	290,318.36
Total Revenue Subject to 5-Year Limitation	151,106.29
Total Expenditures - Total Revenue Subject to 5-Year Limitation	Excess Exp = Compliance 139,212.07

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.

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2020**

Fund 342 - Drainage Fund

342 Drainage	2020	2019	2018	2017	2016	Prior 5-Years
Beginning Fund Balance	322,029.34	270,697.76	214,848.43	161,844.08	120,462.23	28,293.18
Fees Collected	50,640.12	43,970.14	52,920.00	51,965.34	40,824.00	141,479.10
Interest Income	7,505.48	7,361.44	2,929.33	1,039.01	557.85	689.95
Expenses	-	-	-	-	-	-
Transfers	-	-	-	-	-	(50,000.00)
Ending Fund Balance	380,174.94	322,029.34	270,697.76	214,848.43	161,844.08	120,462.23
Resources	58,145.60	51,331.58	55,849.33	53,004.35	41,381.85	142,169.05
Uses						
Village Renaissance Project	-	-	-	-	-	(50,000.00)
Total Uses	-	-	-	-	-	(50,000.00)

Total Expenditures	50,000.00
Total Revenue Subject to 5-Year Limitation	142,169.05
Total Expenditures - Total Revenue Subject to 5-Year Limitation	GC 66001(d)(1) Findings Requirement (92,169.05)

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 is currently developing a strategic capital improvement plan. As part of this effort, project areas listed in the Master Facility Plan are being assessed and prioritized. It is anticipated that a five-year capital improvement plan will be adopted as part of the Fiscal Year 2021-22 budget with appropriations for projects to begin in summer 2021.

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2020**

Fund 343 - Public Facilities Fund

343 Public Facilities	2020	2019	2018	2017	2016	Prior 5-Years
Beginning Fund Balance	364,112.90	309,404.88	225,103.56	147,614.19	84,570.87	-
Fees Collected	67,193.00	46,340.00	81,095.00	76,461.00	62,559.00	190,535.00
Interest Income	2,555.90	8,368.02	3,206.32	1,028.37	484.32	350.87
Expenses	-	-	-	-	-	-
Transfers	(416,396.18)	-	-	-	-	(106,315.00)
Ending Fund Balance	17,465.62	364,112.90	309,404.88	225,103.56	147,614.19	84,570.87
Resources	69,748.90	54,708.02	84,301.32	77,489.37	63,043.32	190,885.87
Uses						
Civic Center Solar Project			-	-	-	(106,315.00)
Expand Village Parking Capacity	(8,365.00)					-
Animal Shelter Improvements	(63,031.18)					-
Civic Center Repairs	(345,000.00)					-
Total Uses	(416,396.18)	-	-	-	-	(106,315.00)

Total Expenditures	522,711.18
Total Revenue Subject to 5-Year Limitation	190,885.87
Total Expenditures - Total Revenue Subject to 5-Year Limitation	Excess Exp = Compliance 331,825.31

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, 2020**

Fund 344 - Park/Open Space Fund						
344 Park/Open Space	2020	2019	2018	2017	2016	Prior 5-Years
Beginning Fund Balance	454,075.78	389,839.08	326,749.59	236,520.73	221,970.35	-
Fees Collected	77,923.00	53,740.00	94,045.00	88,671.00	73,491.00	221,293.00
Interest Income	9,356.72	10,496.70	4,273.49	1,557.86	918.38	677.35
Expenses	-	-	-	-	-	-
Transfers	(352,108.83)	-	(35,229.00)	-	(59,859.00)	-
Ending Fund Balance	189,246.67	454,075.78	389,839.08	326,749.59	236,520.73	221,970.35
Resources	87,279.72	64,236.70	98,318.49	90,228.86	74,409.38	221,970.35
Uses						
Rathbun Creek Trail Project	(343,838.38)	-	-	-	(59,859.00)	-
Stanfield "SMORE" Project	-	-	(35,229.00)	-	-	-
Alpine Pedal Path Rathbun Extension	(8,270.45)	-	-	-	-	-
Total Uses	(352,108.83)	-	(35,229.00)	-	(59,859.00)	-

Total Expenditures	447,196.83
Total Revenue Subject to 5-Year Limitation	221,970.35
Total Expenditures - Total Revenue Subject to 5-Year Limitation	Excess Exp = Compliance 225,226.48

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, 2020**

Fund 345 - Fire Suppression Fund						
345 Fire Suppression	2020	2019	2018	2017	2016	Prior 5-Years
Beginning Fund Balance	347,295.45	318,099.22	281,484.04	248,422.09	223,037.39	131,791.53
Fees Collected	28,384.52	20,878.18	32,970.00	31,590.07	24,492.00	92,960.98
Interest Income	7,749.75	8,318.05	3,645.18	1,471.88	892.70	2,357.38
Expenses	-	-	-	-	-	-
Transfers	-	-	-	-	-	(4,072.50)
Ending Fund Balance	383,429.72	347,295.45	318,099.22	281,484.04	248,422.09	223,037.39
Resources	36,134.27	29,196.23	36,615.18	33,061.95	25,384.70	95,318.36
Uses						
Firefighter/Paramedic Equipment	-	-	-	-	-	-
Headquarters Expansion	-	-	-	-	-	(4,072.50)
Total Uses	-	-	-	-	-	(4,072.50)

Total Expenditures	4,072.50
Total Revenue Subject to 5-Year Limitation	95,318.36
Total Expenditures - Total Revenue Subject to 5-Year Limitation	GC 66001(d)(1) Findings Requirement (91,245.86)

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.

GC 66001(d)(1) Findings:

As stated in the City of Big Bear Lake General Plan, the Big Bear Fire Department is responsible for implementing the following Public Services and Facilities Element policies, programs and goals; specifically, provide fire prevention, suppression and emergency life support services for all persons and property within the boundaries of the District, investigate all means of providing these services in an efficient and cost-effective manner (Policy PS 7.1); analyze the feasibility and impact on the District of consolidation of fire protection services within the Valley (Program PS 7.1.1), evaluate and monitor response times for fire protection and ambulance services and make adjustments as needed to achieve appropriate response times (Programs PS 7.1.6 and PS 9.2.1), and maintain a high degree of readiness to respond to natural and manmade disasters (Goal PS 11). A new fire station headquarters was completed in 2000, which fulfilled Program PS 7.1.7 for the construction of a new main fire station in a centralized location to meet current and future needs for fire and emergency preparedness services. The expansion of this facility to accommodate consolidation of administrative staff is being planned for and will ultimately utilize these funds once sufficient fees are collected.

**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.
-----------------	----------	----------	----------	--------	--------	----------	--------------------

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.