



Development Impact Fee Annual Report for Fiscal Year 2017-18

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 Fire Suppression Fees. See Attachment 2, Page 2 of 7 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, 2018**

Fund Title/Project Title	Fund Balance 7/1/2017	Fees Collected	Interest Income	Expenses	Transfers	Fund Balance 6/30/2018	Project Expenditures	% Funded by Impact Fees
Fund 333: Growth Management Fund	-	-	-	-	-	-		
None					-		-	

As of 8/31/2010, this fee is no longer being collected. This fee was a development impact fee of \$539 per dwelling unit for General Facilities, Circulation and Drainage projects described in the Master Facilities Plan. This fee was replaced by the fees shown in Exhibit "A" (see Funds 340 - 344). Since inception of this fee, the agency has not been under obligation to refund fees.

Fund 335: Fire Suppression Fees	281,484.04	32,970.00	3,645.18	-	-	318,099.22		
None					-		-	0%

A development impact fee of \$334 per dwelling unit was implemented in 2005 and is deposited into the Fire Suppression Fees 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 is included in the strategic plan for Fiscal Year 2020-21. Since inception of this fee, the agency has not been under obligation to refund fees nor have any fees been refunded.

Fund 340: General Facilities	54,892.48	25,585.00	812.49	-	-	81,289.97		
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.

**City of Big Bear Lake
Development Impact Fee Annual Report
As of June 30, 2018**

Fund Title/Project Title	Fund Balance 7/1/2017	Fees Collected	Interest Income	Expenses	Transfers	Fund Balance 6/30/2018	Project Expenditures	% Funded by Impact Fees
Fund 341: Circulation	215,696.22	49,980.00	2,704.13	-	78,048.48	190,331.87		
None					78,048.48		78,048.48	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 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	214,848.43	52,920.00	2,929.33	-	-	270,697.76		
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.

Fund 343: Public Facilities	225,103.56	81,095.00	3,206.32	-	-	309,404.88		
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.

**City of Big Bear Lake
Development Impact Fee Annual Report
As of June 30, 2018**

Fund Title/Project Title	Fund Balance 7/1/2017	Fees Collected	Interest Income	Expenses	Transfers	Fund Balance 6/30/2018	Project Expenditures	% Funded by Impact Fees
Fund 344: Park/Open Space	326,749.59	94,045.00	4,273.49	-	35,229.00	389,839.08		
None					35,229.00		37,828.80	93%

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.

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2018**

Fund 333 - Growth Management Fund

333 Growth Mgmt Fund	2018	2017	2016	2015	2014	Prior 5-Years
Beginning Fund Balance	-	-	-	150.55	409,975.04	662,387.14
Fees Collected	-	-	-	-	-	15,125.65
Interest Income	-	-	-	0.18	153.51	23,740.33
Expenses	-	-	-	-	-	(5,223.00)
Transfers	-	-	-	(150.73)	(409,978.00)	(286,055.08)
Ending Fund Balance	-	-	-	-	150.55	409,975.04
Resources	-	-	-	0.18	153.51	38,865.98
Uses						
Village & Pine Knot St Rehab	-	-	-	-	-	-
Bartlett Parking Lot Expansion	-	-	-	-	-	-
Cottage Lane Acquisition	-	-	-	-	-	-
Public Works Yard	-	-	-	-	(403,668.00)	(214,883.13)
Boulder Bay Park	-	-	-	-	-	(63,025.86)
Civic Center Solar Project	-	-	-	-	(6,310.00)	(63,025.86)
Transfer to Fund 340	-	-	-	(150.73)	-	-
Total Uses	-	-	-	(150.73)	(409,978.00)	(340,934.85)

Total Expenditures	751,063.58
Total Revenue Subject to 5-Year Limitation	38,865.98
Total Expenditures - Total Revenue Subject to 5-Year Limitation	Excess Exp = Compliance 712,197.60

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2018**

Fund 335 - Fire Suppression Fees Fund

335 Fire Suppression Fees	2018	2017	2016	2015	2014	Prior 5-Years
Beginning Fund Balance	281,484.04	248,422.09	223,037.39	189,957.05	161,476.32	114,167.27
Fees Collected	32,970.00	31,590.07	24,492.00	36,622.81	28,070.00	56,682.39
Interest Income	3,645.18	1,471.88	892.70	530.03	410.73	5,126.66
Expenses	-	-	-	-	-	-
Transfers	-	-	-	(4,072.50)	-	(14,500.00)
Ending Fund Balance	318,099.22	281,484.04	248,422.09	223,037.39	189,957.05	161,476.32
Resources	36,615.18	33,061.95	25,384.70	37,152.84	28,480.73	61,809.05
Uses						
Firefighter/Paramedic Equipment	-	-	-	-	-	(29,000.00)
Headquarters Expansion	-	-	-	(4,072.50)	-	-
Total Uses	-	-	-	(4,072.50)	-	(29,000.00)

Total Expenditures		33,072.50
Total Revenue Subject to 5-Year Limitation		61,809.05
Total Expenditures - Total Revenue Subject to 5-Year Limitation	Refer to GC 66001(d)(1) Findings	(28,736.55)

GC 66001(d)(1) Findings:

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.

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 staffing needs is included in the strategic plan as a Fiscal Year 2020-21 project.

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2018**

Fund 340 - General Facilities Fund

340 General Facilities	2018	2017	2016	2015	2014	Prior 5-Years
Beginning Fund Balance	54,892.48	30,341.36	10,511.46	57,034.48	37,875.00	-
Fees Collected	25,585.00	24,320.55	19,737.00	18,681.56	21,199.00	37,712.02
Interest Income	812.49	230.57	92.90	14.42	115.86	162.98
Expenses	-	-	-	-	-	-
Transfers	-	-	-	(65,219.00)	(2,155.38)	-
Ending Fund Balance	81,289.97	54,892.48	30,341.36	10,511.46	57,034.48	37,875.00
Resources	26,397.49	24,551.12	19,829.90	18,695.98	21,314.86	37,875.00
Uses						
Civic Center Solar Project	-	-	-	(65,219.00)	(2,155.38)	-
	-	-	-	-	-	-
Total Uses	-	-	-	(65,219.00)	(2,155.38)	-

Total Expenditures	67,374.38
Total Revenue Subject to 5-Year Limitation	37,875.00
Total Expenditures - Total Revenue Subject to 5-Year Limitation	Excess Exp = Compliance 29,499.38

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2018**

Fund 341 - Circulation Fund

341 Circulation	2018	2017	2016	2015	2014	Prior 5-Years
Beginning Fund Balance	215,696.22	160,011.95	122,327.42	67,123.85	27,493.14	-
Fees Collected	49,980.00	54,658.52	37,128.00	54,952.15	39,512.00	77,210.95
Interest Income	2,704.13	1,025.75	556.53	251.42	118.71	282.19
Expenses	-	-	-	-	-	-
Transfers	(78,048.48)	-	-	-	-	(50,000.00)
Ending Fund Balance	190,331.87	215,696.22	160,011.95	122,327.42	67,123.85	27,493.14
Resources	52,684.13	55,684.27	37,684.53	55,203.57	39,630.71	77,493.14
Uses						
Village Renaissance Project	-	-	-	-	-	(50,000.00)
Moonridge Realignment	(78,048.48)	-	-	-	-	-
	-	-	-	-	-	-
Total Uses	(78,048.48)	-	-	-	-	(50,000.00)

Total Expenditures		128,048.48
Total Revenue Subject to 5-Year Limitation		77,493.14
Total Expenditures - Total Revenue Subject to 5-Year Limitation	Excess Exp = Compliance	50,555.34

City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2018

Fund 342 - Drainage Fund

342 Drainage	2018	2017	2016	2015	2014	Prior 5-Years
Beginning Fund Balance	214,848.43	161,844.08	120,462.23	71,288.86	27,768.17	-
Fees Collected	52,920.00	51,965.34	40,824.00	48,917.33	43,396.00	77,458.95
Interest Income	2,929.33	1,039.01	557.85	256.04	124.69	309.22
Expenses	-	-	-	-	-	-
Transfers	-	-	-	-	-	(50,000.00)
Ending Fund Balance	270,697.76	214,848.43	161,844.08	120,462.23	71,288.86	27,768.17
Resources	55,849.33	53,004.35	41,381.85	49,173.37	43,520.69	77,768.17
Uses						
Village Renaissance Project	-	-	-	-	-	(50,000.00)
	-	-	-	-	-	-
Total Uses	-	-	-	-	-	(50,000.00)

Total Expenditures		50,000.00
Total Revenue Subject to 5-Year Limitation		77,768.17
Total Expenditures - Total Revenue Subject to 5-Year Limitation	GC 66001(d)(1) Findings Requirement 2020	(27,768.17)

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2018**

Fund 343 - Public Facilities Fund

343 Public Facilities	2018	2017	2016	2015	2014	Prior 5-Years
Beginning Fund Balance	225,103.56	147,614.19	84,570.87	91,539.92	26,700.33	-
Fees Collected	81,095.00	76,461.00	62,559.00	99,182.00	64,689.00	26,664.00
Interest Income	3,206.32	1,028.37	484.32	163.95	150.59	36.33
Expenses	-	-	-	-	-	-
Transfers	-	-	-	(106,315.00)	-	-
Ending Fund Balance	309,404.88	225,103.56	147,614.19	84,570.87	91,539.92	26,700.33
Resources	84,301.32	77,489.37	63,043.32	99,345.95	64,839.59	26,700.33
Uses						
Civic Center Solar Project	-	-	-	(106,315.00)	-	-
	-	-	-	-	-	-
Total Uses	-	-	-	(106,315.00)	-	-

Total Expenditures		106,315.00
Total Revenue Subject to 5-Year Limitation		26,700.33
Total Expenditures - Total Revenue Subject to 5-Year Limitation	Excess Exp = Compliance	79,614.67

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2018**

Fund 344 - Park/Open Space Fund

344 Park/Open Space	2018	2017	2016	2015	2014	Prior 5-Years
Beginning Fund Balance	326,749.59	236,520.73	221,970.35	107,225.53	31,931.46	-
Fees Collected	94,045.00	88,671.00	73,491.00	114,288.00	75,117.00	31,888.00
Interest Income	4,273.49	1,557.86	918.38	456.82	177.07	43.46
Expenses	-	-	-	-	-	-
Transfers	(35,229.00)	-	(59,859.00)	-	-	-
Ending Fund Balance	389,839.08	326,749.59	236,520.73	221,970.35	107,225.53	31,931.46
Resources	98,318.49	90,228.86	74,409.38	114,744.82	75,294.07	31,931.46
Uses						
Rathbun Corridor Land Acq.	-	-	(59,859.00)	-	-	-
Stanfield "SMORE" Project	(35,229.00)	-	-	-	-	-
	-	-	-	-	-	-
Total Uses	(35,229.00)	-	(59,859.00)	-	-	-

Total Expenditures	95,088.00
Total Revenue Subject to 5-Year Limitation	31,931.46
Total Expenditures - Total Revenue Subject to 5-Year Limitation	Excess Exp = Compliance 63,156.54

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

Fire Facilities, Vehicles and Equipment Schedule 3.2	Circulation (streets, signals and bridges) Schedule 4.2	Storm Drainage Facilities Schedule 5.2	Gen'l Facilities Vehicles and Equipment Schedule 6.3	Public Use Facilities Development Schedule 7.1	Parkland Acquisition & Improvements Schedule 8.1	Development Impact Fee Total Per Unit or Square Foot
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Fee Category:	2067	2069	2062	2068	2063	2064
General Ledger Account:	335-0000-3471	341-0000-3471	342-0000-3471	340-0000-3471	343-0000-3471	344-0000-3471

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

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

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

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

Fire Facilities, Vehicles and Equipment Schedule 3.2	Circulation (streets, signals and bridges) Schedule 4.2	Storm Drainage Facilities Schedule 5.2	Gen'l Facilities Vehicles and Equipment Schedule 6.3	Public Use Facilities Development Schedule 7.1	Parkland Acquisition & Improvements Schedule 8.1	Development Impact Fee Total Per Unit or Square Foot
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Fee Category:	2067	2069	2062	2068	2063	2064
General Ledger Account:	335-0000-3471	341-0000-3471	342-0000-3471	340-0000-3471	343-0000-3471	344-0000-3471

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

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