



Development Impact Fee Annual Report for Fiscal Year 2015-16

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, 2016**

| Fund Title/Project Title | Fund Balance 7/1/2015 | Fees Collected | Interest Income | Expenses | Transfers | Fund Balance 6/30/2016 | Project Expenditures | % Funded by Impact Fees |
|--------------------------|--------------------------|-------------------|--------------------|----------|-----------|---------------------------|-------------------------|----------------------------|
|--------------------------|--------------------------|-------------------|--------------------|----------|-----------|---------------------------|-------------------------|----------------------------|

Fund 333: Growth Management Fund

None

A development impact fee of \$539 per dwelling unit is collected and deposited into the Growth Management Fund for General Facilities, Circulation and Drainage. As of 8/31/2010, this fee is no longer being collected. This fee was replaced by the fees shown in Exhibit "A" (see Funds 340-344). Fees collected are to be expended on the projects described in the Master Facilities Plan. The remaining fund balance represents allocated interest which has been transferred to General Facilities (Fund 340) closing out this fund. Since inception of this fee, the agency has not been under obligation to refund fees.

Fund 335: Fire Suppression Fees

223,037.39

24,492.00

892.70

-

-

248,422.09

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. 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

10,511.46

19,737.00

92.90

-

-

30,341.36

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, 2016**

| Fund Title/Project Title | Fund Balance 7/1/2015 | Fees Collected | Interest Income | Expenses | Transfers | Fund Balance 6/30/2016 | Project Expenditures | % Funded by Impact Fees |
|--------------------------|--------------------------|-------------------|--------------------|----------|-----------|---------------------------|-------------------------|----------------------------|
|--------------------------|--------------------------|-------------------|--------------------|----------|-----------|---------------------------|-------------------------|----------------------------|

| | | | | | | | | |
|------------------------------|-------------------|------------------|---------------|---|---|-------------------|---|----|
| Fund 341: Circulation | 122,327.42 | 37,128.00 | 556.53 | - | - | 160,011.95 | | |
| 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. Since inception of this fee, the agency has not been under obligation to refund fees nor have any fees been refunded.

| | | | | | | | | |
|---------------------------|-------------------|------------------|---------------|---|---|-------------------|---|----|
| Fund 342: Drainage | 120,462.23 | 40,824.00 | 557.85 | - | - | 161,844.08 | | |
| 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 | 84,570.87 | 62,559.00 | 484.32 | - | - | 147,614.19 | | |
| 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.

**City of Big Bear Lake
Development Impact Fee Annual Report
As of June 30, 2016**

| Fund Title/Project Title | Fund Balance 7/1/2015 | Fees Collected | Interest Income | Expenses | Transfers | Fund Balance 6/30/2016 | Project Expenditures | % Funded by Impact Fees |
|-----------------------------------|--------------------------|-------------------|--------------------|----------|--------------------|---------------------------|-------------------------|----------------------------|
| Fund 344: Park/Open Space | 221,970.35 | 73,491.00 | 918.38 | - | (59,859.00) | 356,238.73 | | |
| Rathbun Corridor Land Acquisition | | | | | (59,859.00) | | (59,859.00) | 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. During Fiscal Year 2015-16, fees were used to open space land for the Rathbun Corridor Project.

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2016**

Fund 333 - Growth Management Fund

| 333 Growth Mgmt Fund | 2016 | 2015 | 2014 | 2013 | 2012 | Prior 5-Years |
|--------------------------------|-------------|-------------|--------------|-------------|-------------|----------------------|
| Beginning Fund Balance | - | 150.55 | 409,975.04 | 409,218.67 | 460,873.18 | 1,142,429.52 |
| Fees Collected | - | - | - | - | - | 106,817.33 |
| Interest Income | - | 0.18 | 153.51 | 756.37 | 1,302.52 | 130,548.59 |
| Expenses | - | - | - | - | - | (29,431.55) |
| Transfers | - | (150.73) | (409,978.00) | - | (52,957.03) | (889,490.71) |
| Ending Fund Balance | - | - | 150.55 | 409,975.04 | 409,218.67 | 460,873.18 |
| Resources | - | 0.18 | 153.51 | 756.37 | 1,302.52 | 237,365.92 |
| Uses | | | | | | |
| Village & Pine Knot St Rehab | - | - | - | - | - | - |
| Bartlett Parking Lot Expansion | - | - | - | - | - | - |
| Cottage Lane Acquisition | - | - | - | - | - | - |
| Public Works Yard | - | - | (403,668.00) | - | (73,553.97) | (821,930.37) |
| 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) | - | (73,553.97) | (947,982.09) |

| | |
|--|--------------------------------------|
| Total Expenditures | 1,431,664.79 |
| Total Revenue Subject to 5-Year Limitation | 237,365.92 |
| Total Expenditures - Total Revenue Subject to 5-Year Limitation | Excess Exp = Compliance 1,194,298.87 |

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2016**

Fund 335 - Fire Suppression Fees Fund

| 335 Fire Suppression Fees | 2016 | 2015 | 2014 | 2013 | 2012 | Prior 5-Years |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|----------------------|
| Beginning Fund Balance | 223,037.39 | 189,957.05 | 161,476.32 | 143,841.92 | 136,356.78 | 41,837.71 |
| Fees Collected | 24,492.00 | 36,622.81 | 28,070.00 | 17,326.72 | 7,011.45 | 96,920.42 |
| Interest Income | 892.70 | 530.03 | 410.73 | 307.68 | 473.69 | 12,098.65 |
| Expenses | - | - | - | - | - | - |
| Transfers | - | (4,072.50) | - | - | - | (14,500.00) |
| Ending Fund Balance | 248,422.09 | 223,037.39 | 189,957.05 | 161,476.32 | 143,841.92 | 136,356.78 |
| Resources | 25,384.70 | 37,152.84 | 28,480.73 | 17,634.40 | 7,485.14 | 131,483.77 |
| 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 | 131,483.77 |
| Total Expenditures - Total Revenue Subject to 5-Year Limitation | Refer to GC 66001(d)(1) Findings (98,411.27) |

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. At this time, it is necessary to provide for expansion of this facility to keep up with the staffing and service needs.

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2016**

Fund 340 - General Facilities Fund

| 340 General Facilities | 2016 | 2015 | 2014 | 2013 | 2012 | Prior 5-Years |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|----------------------|
| Beginning Fund Balance | 10,511.46 | 57,034.48 | 37,875.00 | 23,064.14 | 17,647.22 | - |
| Fees Collected | 19,737.00 | 18,681.56 | 21,199.00 | 14,745.28 | 5,319.52 | 17,647.22 |
| Interest Income | 92.90 | 14.42 | 115.86 | 65.58 | 97.40 | - |
| Expenses | - | - | - | - | - | - |
| Transfers | - | (65,219.00) | (2,155.38) | - | - | - |
| Ending Fund Balance | 30,341.36 | 10,511.46 | 57,034.48 | 37,875.00 | 23,064.14 | 17,647.22 |
| Resources | 19,829.90 | 18,695.98 | 21,314.86 | 14,810.86 | 5,416.92 | 17,647.22 |
| 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 | | | | | | 17,647.22 |
| Total Expenditures - Total Revenue Subject to 5-Year Limitation | | | | Excess Exp = | Compliance | 49,727.16 |

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2016**

Fund 341 - Circulation Fund

| 341 Circulation | 2016 | 2015 | 2014 | 2013 | 2012 | Prior 5-Years |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|----------------------|
| Beginning Fund Balance | 122,327.42 | 67,123.85 | 27,493.14 | 39,577.34 | 27,176.13 | - |
| Fees Collected | 37,128.00 | 54,952.15 | 39,512.00 | 37,795.32 | 12,239.50 | 27,176.13 |
| Interest Income | 556.53 | 251.42 | 118.71 | 120.48 | 161.71 | - |
| Expenses | - | - | - | - | - | - |
| Transfers | - | - | - | (50,000.00) | - | - |
| Ending Fund Balance | 160,011.95 | 122,327.42 | 67,123.85 | 27,493.14 | 39,577.34 | 27,176.13 |
| Resources | 37,684.53 | 55,203.57 | 39,630.71 | 37,915.80 | 12,401.21 | 27,176.13 |
| Uses | | | | | | |
| Village Renaissance Project | - | - | - | (50,000.00) | - | - |
| | - | - | - | - | - | - |
| Total Uses | - | - | - | (50,000.00) | - | - |

| | | |
|--|-------------------------|-----------|
| Total Expenditures | | 50,000.00 |
| Total Revenue Subject to 5-Year Limitation | | 27,176.13 |
| Total Expenditures - Total Revenue Subject to 5-Year Limitation | Excess Exp = Compliance | 22,823.87 |

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2016**

Fund 342 - Drainage Fund

| 342 Drainage | 2016 | 2015 | 2014 | 2013 | 2012 | Prior 5-Years |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|----------------------|
| Beginning Fund Balance | 120,462.23 | 71,288.86 | 27,768.17 | 46,896.87 | 34,593.18 | - |
| Fees Collected | 40,824.00 | 48,917.33 | 43,396.00 | 30,760.08 | 12,105.69 | 34,593.18 |
| Interest Income | 557.85 | 256.04 | 124.69 | 111.22 | 198.00 | - |
| Expenses | - | - | - | - | - | - |
| Transfers | - | - | - | (50,000.00) | - | - |
| Ending Fund Balance | 161,844.08 | 120,462.23 | 71,288.86 | 27,768.17 | 46,896.87 | 34,593.18 |
| Resources | 41,381.85 | 49,173.37 | 43,520.69 | 30,871.30 | 12,303.69 | 34,593.18 |
| Uses | | | | | | |
| Village Renaissance Project | - | - | - | (50,000.00) | - | - |
| | - | - | - | - | - | - |
| Total Uses | - | - | - | (50,000.00) | - | - |

| | | | | | | |
|--|--|--|--|--------------|------------|-----------|
| Total Expenditures | | | | | | 50,000.00 |
| Total Revenue Subject to 5-Year Limitation | | | | | | 34,593.18 |
| Total Expenditures - Total Revenue Subject to 5-Year Limitation | | | | Excess Exp = | Compliance | 15,406.82 |

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2016**

Fund 343 - Public Facilities Fund

| 343 Public Facilities | 2016 | 2015 | 2014 | 2013 | 2012 | Prior 5-Years |
|------------------------------|-------------|--------------|-------------|-------------|-------------|----------------------|
| Beginning Fund Balance | 84,570.87 | 91,539.92 | 26,700.33 | 3,169.17 | - | - |
| Fees Collected | 62,559.00 | 99,182.00 | 64,689.00 | 23,502.00 | 3,162.00 | - |
| Interest Income | 484.32 | 163.95 | 150.59 | 29.16 | 7.17 | - |
| Expenses | - | - | - | - | - | - |
| Transfers | - | (106,315.00) | - | - | - | - |
| Ending Fund Balance | 147,614.19 | 84,570.87 | 91,539.92 | 26,700.33 | 3,169.17 | - |
| Resources | 63,043.32 | 99,345.95 | 64,839.59 | 23,531.16 | n/a | - |
| 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 | | | | | | - |
| Total Expenditures - Total Revenue Subject to 5-Year Limitation | | | | Excess Exp = | Compliance | 106,315.00 |

**City of Big Bear Lake
Development Impact Fee Section 66001 (d) Analysis
As of June 30, 2016**

Fund 344 - Park/Open Space Fund

| 344 Park/Open Space | 2016 | 2015 | 2014 | 2013 | 2012 | Prior 5-Years |
|----------------------------|--------------------|-------------|-------------|-------------|-------------|----------------------|
| Beginning Fund Balance | 221,970.35 | 107,225.53 | 31,931.46 | 3,788.58 | - | - |
| Fees Collected | 73,491.00 | 114,288.00 | 75,117.00 | 28,108.00 | 3,780.00 | - |
| Interest Income | 918.38 | 456.82 | 177.07 | 34.88 | 8.58 | - |
| Expenses | - | - | - | - | - | - |
| Transfers | (59,859.00) | - | - | - | - | - |
| Ending Fund Balance | 236,520.73 | 221,970.35 | 107,225.53 | 31,931.46 | 3,788.58 | - |
| Resources | 74,409.38 | 114,744.82 | 75,294.07 | 28,142.88 | n/a | - |
| Uses | | | | | | |
| Rathbun Corridor Land Acq. | (59,859.00) | - | - | - | - | - |
| | - | - | - | - | - | - |
| Total Uses | (59,859.00) | - | - | - | - | - |

| | | | | | | |
|--|--|--|--|--------------|------------|-----------|
| Total Expenditures | | | | | | 59,859.00 |
| Total Revenue Subject to 5-Year Limitation | | | | | | - |
| Total Expenditures - Total Revenue Subject to 5-Year Limitation | | | | Excess Exp = | Compliance | 59,859.00 |

**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 |
|---|--|---|---|---|---|--|
|---|--|---|---|---|---|--|

| | | | | | | |
|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 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 |
|---|--|---|---|---|---|--|
|---|--|---|---|---|---|--|

| | | | | | | |
|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 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. |
|-----------------|----------|----------|----------|----------|--------|--------|--------------------|

| 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. |