
SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
ANNUAL & FIVE-YEAR ACCOUNTING OF DEVELOPMENT
FEES FOR FISCAL YEAR 2024/25

PREPARED ON NOVEMBER 19, 2025

PREPARED BY

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INTRODUCTION

The purpose of this Annual and Five-Year Accounting of Development Fees is for the San Bernardino City Unified School District (“District”) to make available to the public certain information and adopt prescribed findings relative to school facility fees adopted pursuant to Education Code Section 17620 and Government Code Sections 65995, 65995.5 and 65995.7. The foregoing fees are collectively also referred to as reportable fees (“Reportable Fees”).

The described information and findings contained in this Annual and Five-Year Accounting of Development Fees report (“Report”) relate to Reportable Fees that the District received, expended or may expend in connection with School facilities in order to accommodate additional students from new and other residential development as well as commercial and industrial construction.

The Reportable Fees only include money in possession of the District and do not include letters of credit, bonds or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected or imposed for general revenue purpose.

End of Section

I. Annual Report

In accordance with Government Code Section 66006(b)(1)(A-H), the District provides the following annual accounting of development fees for fiscal year 2024/25:

A. Description of the type of fee in the Fund:

The Reportable Fees consist of statutory school facility fees (Level I). The Reportable Fees were deposited in the capital facilities fund, Fund 25, a separate capital facilities account or fund in a manner to avoid any commingling of the reportable fees with other revenue and funds of the District, except for temporary investments. As this report provides, the Reportable Fees and any interest income earned by monies in the fund have been expended as set forth herein solely for the purpose for which the Reportable Fees were originally collected.

B. Amount of fee:

Level I: The statutory fee level of \$5.17 per square foot of assessable space of residential construction and \$0.84 per square foot of commercial/industrial construction.

C. Balance of the Fund:

Beginning balance at beginning of fiscal year:	\$3,116,296.06
Ending balance at end of fiscal year:	\$3,410,343.45

D. Amount of fees collected:

Fees collected	\$2,848,893.18
Interest earned	\$127,131.52

E. A listing of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees:

Project	Amount	Percentage
Paakuma Addition – Preliminary Services	\$165,637.06	100%
Indian Springs HS – Black Box Classroom	\$142,221.00	100%
Sam Gorgonio HS – CTE	\$233,276.53	100%
Sierra HS Addition	\$2,032,604.94	100%
Elliot Child Care Replacement	\$158,026.30	100%
Administration Costs	\$25,264	100%

F. The approximate date by which the construction of the public improvement will commence if the District determines that sufficient funds have been collected to complete

financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of Section 66001 and the public improvement remains incomplete:

Project	Commencement Date
Cajon High School – Addition	January 2027
North Verdemont – Addition	December 2025
Bob Holcomb – Addition	January 2026
Romona Allesandro – Addition	January 2027
Manual A Salinas – Addition	January 2027
Hillside Elementary – Addition	January 2027

- G. A description of each interfund transfer or loan made from the amount or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

N/A

- H. The amount of refunds made pursuant to subdivision (e) of Section 66001 and allocations pursuant to subdivision (f) of Section 66001:

N/A

End of Section

II. Five Year Report

In accordance with Government Code Section 66001(d)(1-4), the District provides the following annual accounting of development fees for fifth fiscal year:

- (1) With respect only to that portion of the Fund remaining unexpended at the end of the 2024/25, the purpose of the fees is to:

Fund additional school facilities required to serve the students of the District generated by development within the District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional school facilities, remodeling existing school facilities to accommodate new growth from new development including, but not limited to, adding additional classrooms, technology and acquiring and installing additional portable classrooms.

- (2) Demonstration of a reasonable relationship between the fee and the purpose for which it is charged:

As shown in the District's October 2024 *Residential Development School Fee Justification Study* and *Commercial/Industrial Development School Fee Justification Study*, there is a roughly proportional, reasonable relationship between the development upon which the Reportable Fees are charged and the need for additional school facilities by reason of the fact that additional students will be generated by additional development within the District and the District does not have the student capacity in its existing school facilities to accommodate these new students. Furthermore, the Reportable Fees charged on development will be used to fund school facilities which will be used to server the students generated by development. The Reportable Fees do not exceed the costs of providing such school facilities for new students.

- (3) With respect only to that portion of the Fund remaining unexpended at the end of the 2024/25 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in (1) above are as follows:

N/A

- (4) With respect only to that portion of the Fund remaining unexpended at the end of the 2024/25 Fiscal Year, the following are the approximate dates on which the funding referred to in (3) above is expected to be deposited into the appropriate fund or account:

N/A

End of Report
