City of Irvine
Assembly Bill 1600 Development Fee Report
Fiscal Year 2025-2026

Government Code Section 66006 requires local agencies that collect development impact fees to submit an annual notice detailing the status of those fees within 180 days after the last day of the fiscal year. The annual report must be made available to the public and then presented to the public agency (City Council) at least 15 days after it is made available to the public.

The following is the annual report for the City's development impact fees.

1. Provide a brief description of the type of fee in the account or fund.

a) Citywide Development Impact Fee Fund:

Established by Ordinance No. 25-15, effective July 24, 2025, the Citywide Development Impact Fee Program provides funding for transportation, police, library, and general government infrastructure needed to accommodate future growth in the City. Fee revenues are restricted to acquisition, design, and construction of certain public facilities, equipment purchases, and other infrastructure improvements necessary to meet the demands of new residential, commercial, industrial, and other types of development within the City.

b) Irvine Business Complex (IBC) Fund:

(1) Transportation Mitigation fees are used to provide partial funding for the implementation of area-wide circulation improvements within the IBC area. The improvements are required due to potential circulation impacts associated with build-out of the IBC area.

(2) Neighborhood Infrastructure fees are used to provide partial funding for improvements and enhancements to IBC infrastructure and services to implement a residential neighborhood framework in the IBC.

c) The North Irvine Transportation Mitigation (NITM) Program was established to provide funding for the coordinated and phased installation of traffic and transportation improvements required under CEQA documents previously certified or adopted by the City in connection with the land use entitlements for City Planning Areas 1, 2, 5, 6, 8, 9, 30, 40 and 51.

2. List the amount of the fee.

a) Citywide Development Impact Fee was established by Municipal Code Sections 2-7-904 and 2-7-907 et seq.

ATTACHMENT

Rates effective July 24, 2025:

Land Use	Fee
Residential	$5.34 per square foot
Commercial	$7.46 per square foot
Office	$7.53 per square foot
Industrial	$1.94 per square foot
Mini Warehouse	$1.26 per square foot
Hotel	$2,929 per room
Extended Stay Hotel	$1,795 per room

b) Irvine Business Complex Transportation Mitigation Fee was established by Zoning Ordinance Section 9-36-14.

Rates effective July 1, 2025:

Land Use	Fee
Office	$7.00 per square foot
Manufacturing	$2.00 per square foot
Mini Warehouse	$1.00 per square foot
Commercial	$7.00 per square foot
Hotel	$2,938 per room
Extended Stay Hotel	$1,814 per room
Residential	$2,246 per dwelling unit

c) IBC Neighborhood Infrastructure Fee Program was established by Zoning Ordinance Section 9-36-15.

Rates effective July 1, 2025:

Land Use	Fee
Rental - On-Site Affordable Housing	$6,960 per unit
Rental - Affordable Housing Menu Option	$9,047 per unit
For Sale - On-Site Affordable Housing	$16,006 per unit
For Sale - Affordable Housing Menu Option	$18,094 per unit

d) North Irvine Transportation Mitigation Program Fee was established by Municipal Code Section 6-3-701 et seq.

Rates effective July 1, 2025:

City Planning Area	Fee
Planning Area 40	$0
Great Park I	$87,895,977
Great Park II	$0
Great Park III	$0
Great Park IV	$0

3. List the beginning and ending balance of the account or fund.

Citywide Development Impact Fee	
Beginning Balance as of 7/1/25	$0
Ending Balance as of 6/30/26	351,057
IBC Transportation	
Beginning Balance as of 7/1/25	$72,698,452
Ending Balance as of 6/30/26	58,796,421
IBC Neighborhood	
Beginning Balance as of 7/1/25	$50,149,624
Ending Balance as of 6/30/26	51,989,139
NITM Fee	
Beginning Balance as of 7/1/25*	186,840,480
Ending Balance as of 6/30/26	196,428,513

**Adjusted for contributions received from Southern California Edison for its share of NITM improvement expenditures reported in prior years.*

4. List the amount of fees collected and the interest earned.

For fiscal year 2025-26:	Fees Collected	Interest Earned
Citywide Development Impact Fee	$342,011	$9,046
IBC Transportation Mitigation Fee	18,255	2,174,123
IBC Neighborhood Infrastructure Fee	126,828	1,735,274
NITM Fee	4,984,640	5,559,577

5. **Provide an identification 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 the fees.**

Public Improvement	Expenditure 2025-26	Percent Funded by Fee
IBC Transportation		
311206 Jamboree/Barranca Improvement	$1,835,752.00	100%
311906 Harvard/Michelson Improvement	$3,353,113.35	100%
321601 Jamboree/Michelson Pedestrian Bridge	$5,003,911.00	80%
311402 IBC Sidewalk Improvement	$871,788.55	97%
312304 IBC Sidewalk Improvement	$438,493.64	100%
342501 IBC Sidewalk Improvement	$3,145.22	100%
342302 IBC CWalk Trail (Conado) (Q08)	$22,226.97	100%
342303 IBC BCA CNL Trail (Jamboree) (Q08)	$134,455.67	100%
362502 Red Hill Gym Tenant Improvement	$379,291.95	58%
371302 IBC Open Space/Trail (Q07 & Q08)	$131,239.48	70%
IBC Neighborhood		
311402 IBC Sidewalk Improvement	$22,588.00	3%
NITM Fee		
311406 Jeffrey/Alton Improvement	$90,644.83	100%
311611 Jeffrey/ICD Improvement	$16,288.88	100%
312209 Jeffrey/Barranca Improvement	$569.56	1%
314210 Bake and Jeronimo	$312,186.11	100%
314240 Jeffrey & Walnut	$138,302.98	100%
316020 Trabuco Rd/E Transportation Corridor	$171,655.99	100%
316080 Jamboree/Irvine Intersection	$176,737.74	100%

6. **Provide an identification of an approximate date by which the construction of the public improvements will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in the City's master plans, and the public improvement remains incomplete.**

   Projects in both the IBC and NITM programs are ongoing in accordance with the City's approved budget.

7. **Provide a description of each interfund transfer or loan made from the account 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.**

   Citywide Development Impact Fee: None
   IBC Transportation Mitigation Fee: None
   IBC Neighborhood Infrastructure Fee: None
   NITM Fee: None

8. **Provide the amount of any refunds made from surplus fees and the amount of any allocations made pursuant to subdivision (f) of Section 66001. Subdivision (f) of Section 66001 requires reallocation of surplus fees where the administrative costs of refunding the fees exceed the amount to be refunded.**

   Citywide Development Impact Fee: None
   IBC Transportation Mitigation Fee: None
   IBC Neighborhood Infrastructure Fee: None
   NITM Fee: None