

**CITY OF SANTEE  
DEVELOPMENT IMPACT  
FEE REPORT**

**2024**

## **I. INTRODUCTION**

This report is provided in satisfaction of California’s Assembly Bill 1600, which was adopted in 1987 and codified as the Mitigation Fee Act at California Government Code Section 66000 et. seq., and allows the City of Santee to impose Development Impact Fees on new development within the City. Development Impact Fees (DIFs) are a one-time charge on new development that is collected and used by the City in strict compliance with applicable laws and regulations to cover the cost of capital facilities, vehicles, and equipment that are required to serve new growth.

In addition to the requirements defined and addressed below, DIFs are subject to a two-part test under federal law, referred to as the “Nollan/Dolan” Test. First, DIFs must have an essential nexus to the City’s land-use interest, meaning that DIFs must be designed to mitigate an impact of the development projects subject to the DIF on City services and/or facilities. Second, DIFs must be roughly proportionate to the impact it is designed to mitigate, meaning that a landowner cannot be made to pay more than is necessary to mitigate the harms resulting from the development.

The following information is provided in adherence to the Mitigation Fee Act, the Nollan/Dolan Test, and the laws and regulations highlighted in Section II, including the Santee Municipal Code and the Santee Capital Improvement Program. It has been made available to the public at least 15 days prior to consideration by Council in accordance with applicable statutes. The Santee City Council is anticipated to consider the following information and findings at its regular City Council meeting on September 11, 2024, or at a subsequent regularly scheduled meeting.

## **II. LEGAL REQUIREMENTS FOR SANTEE IMPACT FEE REPORTING**

### **A. SANTEE MUNICIPAL CODE REQUIREMENTS**

In 2019, through Ordinance 565, the Santee City Council adopted a comprehensive Development Impact Fees and Dedication Ordinance (Impact Fee Ordinance). In May 2023, through Ordinance 612, Council amended the Impact Fee Ordinance to require the Director of Finance to annually prepare, make available to the public, and present to City Council a detailed report and findings with respect to development impact fees collected and spent by the City of Santee as also required by California’s Mitigation Fee Act and, specifically, Government Code sections 66006(b)(1). The Impact Fee Ordinance, as amended, is found in the Santee Municipal Code at Chapter 12.30.

### **B. ANNUAL REPORT: CALIFORNIA GOVERNMENT CODE SECTION 66006(b) REQUIREMENTS**

Local agencies that impose a fee to provide for an improvement to be constructed to serve a development project or in connection with approval of a development project for the purpose of defraying all or a portion of the cost of public facilities related to the development project (Impact Fee)<sup>1</sup> are required to deposit such fees in separate capital facilities accounts and to use such fees solely for the purpose for which they were collected.<sup>2</sup> Within 180 days following the last day of each fiscal year, the local agency must make publically available the following information with respect to each separate capital facilities fund:<sup>3</sup>

1. A brief description of the type of fee in the fund;
2. The amount of the Impact Fee;

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<sup>1</sup> § 66006(c)

<sup>2</sup> § 66006(a)

<sup>3</sup> § 66006(b)(1)

3. The beginning and ending balance of the account or fund;
4. The amount of the Impact Fees collected and the interest earned;
5. An identification of each public improvement on which Impact 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 Impact Fees;
6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement;
7. 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; and
8. The amount of refunds made due to insufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

**C. FIVE-YEAR REPORT: CALIFORNIA GOVERNMENT CODE SECTION 66001(d) REQUIREMENTS**

In addition to the foregoing annual report, every five years the local agency must make specific findings with respect any portion of each capital facilities fund that has not yet been spent, whether they are committed or uncommitted.<sup>4</sup> The required findings must:

1. Identify the purpose to which the Impact Fee is to be put;
2. Demonstrate a reasonable relationship between the Impact Fee and purpose for which it is charged;
3. Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and
4. Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

**D. EIGHT-YEAR NEXUS STUDY: CALIFORNIA GOVERNMENT CODE SECTION 66016.5 REQUIREMENTS**

Santee is working with a qualified consultant to finalize a Comprehensive Development Impact Fee Study. The study is being prepared in accordance with Mitigation Fee Act, as amended by Assembly Bill 602, and SMC § 12.30.140, which call for a recurring impact fee nexus study “at least once every eight years, from the period beginning on January 1, 2022.”<sup>5</sup> It is anticipated that this revised impact fee study will be presented to the Santee City Council for consideration before the end of calendar year 2024.

**E. SANTEE CAPITAL IMPROVEMENT PROGRAM**

Every two years, the City of Santee adopts a Capital Improvement Program (CIP) to augment its collection of Impact Fees and annually appropriates funds to implement the CIP.<sup>6</sup> The CIP describes the approximate location, size and timing of the City’s planned capital projects and

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<sup>4</sup> § 66001(d)

<sup>5</sup> §66016.5(a)(8); SMC § 12.30.140(C).

<sup>6</sup> §60002

provides estimates of the cost of all facilities or improvements to be financed by Impact Fees. The City's current CIP was adopted on June 28, 2023, and is incorporated into this report by this reference. It can be found at the following link:

<https://www.cityofsanteeca.gov/departments/finance/financial-reports--city-budget>

### **III. DESCRIPTION AND PURPOSE OF SANTEE IMPACT FEES**

Santee collects Impact Fees from new development that have an essential nexus to the City's land-use interests and are roughly proportional to the impact of the development project. The Impact Fees are designed to mitigate an impact of the development project on City services, and/or facilities in proportion to the impact they are designed to mitigate. The categories of Impact Fees currently collected by the City are: Public Facilities Fee, Traffic Signal Fee, Traffic Mitigation Fee, Drainage Fee, Park In-Lieu Fee, and a Regional Transportation Congestion Improvement Program Fee. Fees collected for each of these categories are segregated and maintained in separate accounts until expended pursuant the requirements of each Impact Fee. They are never commingled.

A statement of fund balances for by category for the fiscal year ending June 30, 2024 is included at **Attachment 1**. In addition, a brief description of each Impact Fee category collected by Santee is as follows::

Public Facilities Fee – A Public Facilities Fee is collected from new development and maintained in the Public Facilities Fund for the installation of passive and active park facilities and for the construction of a 65,000 square feet of community building. A financial summary report for the Public Facilities Fund is contained in **Attachment 2**. All amounts in the Public Facilities Fund are currently committed to the design and construction of the Community Center Project and the design and construction of the Big Rock Park Restrooms Improvements, as reflected in the CIP. Anticipated dates on which the funding is expected to be received and deposited into the fund are also reflected in the CIP.

Traffic Signal Fee – A Traffic Signal Fee is collected from new development for the installation of new traffic signals, the need and locations for which have been identified and are included in the City's traffic signal needs list. Traffic Signal Fees that are collected from new development projects are maintained in the Traffic Signal Fund. A financial summary report for the Traffic Signal Fund is contained in **Attachment 3**. Available amounts in the Traffic Signal Fund are programmed in the CIP.

Traffic Mitigation Fee – A Traffic Mitigation Fee is collected from new development for the installation of needed improvements identified in the Circulation Element of the City's General Plan. Traffic Mitigation Fees collected from new development projects are deposited in the Traffic Mitigation Fund. A financial summary report for the Traffic Mitigation Fund is contained in **Attachment 4**. Available amounts in the Traffic Mitigation Fund are programmed in the CIP.

Drainage Fee – A Drainage Fee is collected from new development for the installation of needed drainage improvements identified in the City's latest master drainage facility study. Drainage Fees collected from new development projects are maintained in the Drainage Fund. A financial summary report for the Drainage Fund is contained in **Attachment 5**. Available amounts in the Drainage Fund are programmed in the CIP.

Park In-Lieu Fee — A Park In-Lieu Fee is collected from new development for the acquisition and development of park facilities. Park In-Lieu Fees collected from new development projects are maintained in the Park In-Lieu Fund. A financial summary report for the Park In-Lieu Fund is contained in **Attachment 6**. Available amounts in the Park In-Lieu Fund are programmed in the CIP.

Regional Transportation Congestion Improvements Program (RTCIP) Fee – The RTCIP Fee is collected from new development for the installation of improvements to the Regional Arterial System. RTCIP Fees collected from new development projects are maintained in the Regional Transportation Congestion Improvements Fund. A financial summary report of the Regional Transportation Congestion Improvements Fund is contained in **Attachment 7**. Available amounts in the Regional Transportation Congestion Improvements Fund are programmed in the CIP in accordance with the requirements of the Regional Transportation Plan adopted by the San Diego Association of Governments.

**IV. AMOUNT OF EACH IMPACT FEE (FEE SCHEDULE)**

Santee Impact Fees are automatically adjusted for inflation on July 1 of each year.<sup>7</sup> The current fee amounts are reflected in the FY 23-24 Development Impact Fee Schedule provided at **Attachment 9** to this report.

**V. BEGINNING AND ENDING BALANCE OF EACH FUND**

The fiscal year beginning and ending balances of each Impact Fee fund are reflected in **Attachment 1**, with added detail for each individual fund included in **Attachments 2-7** as stated above.

**VI. THE AMOUNT OF FEES COLLECTED AND THE INTEREST EARNED**

The amount of fees collected and deposited into each fund in Fiscal Year 2023-24, including the interest earned, are also reflected in **Attachment 1**. Fees collected and interest earned by fund between Fiscal Year 2018/19 and the present are reflected in **Attachments 2-7**. Fees identified for Fiscal Year 2023-2024 have not yet been audited and, therefore, are still subject to change.

**VII. PUBLIC IMPROVEMENTS ON WHICH FEES WERE EXPENDED**

All public improvements paid for in whole or in part by Impact Fees in Fiscal Year 2023-24 are reflected in **Attachment 8**.

**VIII. PUBLIC IMPROVEMENT CONSTRUCTION DATES**

Anticipated dates for the commencement of construction of public improvements funded by Impact Fees are set forth in the CIP.

**IX. INTERFUND TRANSFERS AND REFUNDS**

There were no interfund transfers or refunds in Fiscal Year 2023-24.

**X. CONCLUSION**

This report has been prepared by the Director of Finance in accordance with Santee Municipal Code section 12.30.140. This report will be available for public review for at least fifteen (15) days prior to its presentation to the Santee City Council, which is anticipated to occur at its regular meeting on September 11, 2024.

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<sup>7</sup> SMC § 12.30.50

**ATTACHMENTS**

**CITY OF SANTEE**  
**Financial Summary Report**  
**Development Impact Fees**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended June 30, 2024 (Unaudited)**

	<u>Public Facilities</u>	<u>Traffic Signal</u>	<u>Traffic Mitigation</u>	<u>Drainage</u>	<u>Park in-Lieu</u>	<u>RTCIP</u>
<b>Revenues:</b>						
Development Impact Fee	\$ 1,607,997	\$ 160,787	\$ 1,093,866	\$ 314,800	\$ 1,650,750	\$ 202,666
Interest earnings	<u>118,336</u>	<u>3,949</u>	<u>65,137</u>	<u>20,130</u>	<u>52,594</u>	<u>43,891</u>
Total Revenue	<u>1,726,333</u>	<u>164,736</u>	<u>1,159,003</u>	<u>334,930</u>	<u>1,703,344</u>	<u>246,557</u>
<b>Expenditures:</b>						
Transfers Out to Capital Projects	<u>184,636</u>	<u>22,028</u>	<u>627,011</u>	<u>-</u>	<u>(9,529)</u>	<u>19,815</u>
Total Expenditures and Trfers Out	<u>184,636</u>	<u>22,028</u>	<u>627,011</u>	<u>-</u>	<u>(9,529)</u>	<u>19,815</u>
REVENUES OVER (UNDER) EXPENDITURES	1,541,697	142,708	531,992	334,930	1,712,873	226,742
Fund balance, beginning of year	<u>7,221,087</u>	<u>206,060</u>	<u>3,622,287</u>	<u>1,164,457</u>	<u>3,182,769</u>	<u>2,755,592</u>
Fund balance, end of year	\$ 8,762,784	\$ 348,768	\$ 4,154,279	\$ 1,499,388	\$ 4,895,641	\$ 2,982,334

**CITY OF SANTEE**  
**Financial Summary Report**  
**Development Impact Fee - Public Facility**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Five Year Presentation**

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24 (estimate)
<b>Revenues:</b>					
Development Impact Fee	\$ 1,168,805	\$ 841,765	\$ 1,139,192	\$ 550,269	\$ 1,607,997
Interest earnings	124,064	5,735	(107,143)	109,600	118,336
Total Revenue	<u>1,292,869</u>	<u>847,500</u>	<u>1,032,049</u>	<u>659,869</u>	<u>1,726,333</u>
<b>Expenditures:</b>					
Transfers Out to Capital Projects	2,956,955	2,791	-	32,382	184,636
Total Expenditures and Transfers Out	<u>2,956,955</u>	<u>2,791</u>	<u>-</u>	<u>32,382</u>	<u>184,636</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,664,086)	844,709	1,032,049	627,487	1,541,697
Fund balance, beginning of year	6,380,928	4,716,842	5,561,551	6,593,600	7,221,087
Fund balance, end of year	<u>\$ 4,716,842</u>	<u>\$ 5,561,551</u>	<u>\$ 6,593,600</u>	<u>\$ 7,221,087</u>	<u>\$ 8,762,785</u>
Available revenue current fiscal year	\$ 1,292,869	\$ 847,500	\$ 1,032,049	\$ 659,869	\$ 1,726,333
Available revenue prior fiscal year (2-yr old funds)	842,029	1,292,869	847,500	1,032,049	659,869
Available revenue prior fiscal year (3-yr old funds)	2,581,944	842,029	1,292,869	847,500	1,032,049
Available revenue prior fiscal year (4-yr old funds)	-	2,579,153	842,029	1,292,869	847,500
Available revenue prior fiscal year (5-yr old funds)	-	-	2,579,153	842,029	1,292,869
Available revenue greater than five prior fiscal years	-	-	-	2,546,771	3,204,165
Total Revenue Available	<u>\$ 4,716,842</u>	<u>\$ 5,561,551</u>	<u>\$ 6,593,600</u>	<u>\$ 7,221,087</u>	<u>\$ 8,762,785</u>

Public Facilities Development Impact Fee fund reports money being held past the fifth year of first deposit. The City intends to build a Community Center with construction expected to start in FY 2025-26. The City is accumulating funds for the cost of the facility.

**CITY OF SANTEE**  
**Financial Summary Report**  
**Development Impact Fee - Traffic Signal**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Five Year Presentation**

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24 (estimate)
<b>Revenues:</b>					
Development Impact Fee	\$ 43,856	\$ 44,996	\$ 71,494	\$ 50,703	\$ 160,787
Interest earnings	21,678	80	(8,833)	12,162	3,949
Total Revenue	<u>65,534</u>	<u>45,076</u>	<u>62,661</u>	<u>62,865</u>	<u>164,736</u>
<b>Expenditures:</b>					
Transfers Out to Capital Projects	299	12,007	307,824	453,070	22,028
Total Expenditures and Transfers Out	<u>299</u>	<u>12,007</u>	<u>307,824</u>	<u>453,070</u>	<u>22,028</u>
REVENUES OVER (UNDER) EXPENDITURES	65,235	33,069	(245,163)	(390,205)	142,708
Fund balance, beginning of year	743,124	808,359	841,428	596,265	206,060
Fund balance, end of year	<u>\$ 808,359</u>	<u>\$ 841,428</u>	<u>\$ 596,265</u>	<u>\$ 206,060</u>	<u>\$ 348,768</u>
Available revenue current fiscal year	\$ 65,534	\$ 45,076	\$ 62,661	\$ 62,865	\$ 164,736
Available revenue prior fiscal year (2-yr old funds)	109,692	65,534	45,076	62,661	62,865
Available revenue prior fiscal year (3-yr old funds)	168,645	109,692	65,534	45,076	62,661
Available revenue prior fiscal year (4-yr old funds)	30,193	168,645	109,692	35,458	45,076
Available revenue prior fiscal year (5-yr old funds)	15,801	30,193	168,645	-	13,430
Available revenue greater than five prior fiscal years	418,494	422,288	144,657	-	-
Total Revenue Available	<u>\$ 808,359</u>	<u>\$ 841,428</u>	<u>\$ 596,265</u>	<u>\$ 206,060</u>	<u>\$ 348,768</u>

**CITY OF SANTEE**  
**Financial Summary Report**  
**Development Impact Fee - Traffic Mitigation**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Five Year Presentation**

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24 (estimate)
<b>Revenues:</b>					
Development Impact Fee	\$ 326,597	\$ 497,961	\$ 380,592	\$ 577,731	\$ 1,093,866
Interest earnings	70,244	1,848	(49,489)	48,855	65,137
Total Revenue	<u>396,841</u>	<u>499,809</u>	<u>331,103</u>	<u>626,586</u>	<u>1,159,003</u>
<b>Expenditures:</b>					
Transfers Out to Capital Projects	90,114	132,133	251,960	53,152	627,011
Total Expenditures and Transfers Out	<u>90,114</u>	<u>132,133</u>	<u>251,960</u>	<u>53,152</u>	<u>627,011</u>
REVENUES OVER (UNDER) EXPENDITURES	306,727	367,676	79,143	573,433	531,992
Fund balance, beginning of year	<u>2,295,308</u>	<u>2,602,035</u>	<u>2,969,711</u>	<u>3,048,854</u>	<u>3,622,287</u>
Fund balance, end of year	\$ 2,602,035	\$ 2,969,711	\$ 3,048,854	\$ 3,622,287	\$ 4,154,279
Available revenue current fiscal year	\$ 396,841	\$ 499,809	\$ 331,103	\$ 626,586	\$ 1,159,003
Available revenue prior fiscal year (2-yr old funds)	722,255	396,841	499,809	331,103	626,586
Available revenue prior fiscal year (3-yr old funds)	1,482,939	722,255	396,841	499,809	331,103
Available revenue prior fiscal year (4-yr old funds)	-	1,350,806	722,255	396,841	499,809
Available revenue prior fiscal year (5-yr old funds)	-	-	1,098,846	722,255	396,841
Available revenue greater than five prior fiscal years	-	-	-	1,045,693	1,140,937
Total Revenue Available	<u>\$ 2,602,035</u>	<u>\$ 2,969,711</u>	<u>\$ 3,048,854</u>	<u>\$ 3,622,287</u>	<u>\$ 4,154,279</u>

Traffic Mitigation Development Impact Fee fund reports money being held past the fifth year of first deposit. The City intends to future projects identified in the CIP that show as unfunded.

**CITY OF SANTEE**  
**Financial Summary Report**  
**Development Impact Fee - Drainage**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Five Year Presentation**

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24 (estimate)
<b>Revenues:</b>					
Development Impact Fee	\$ 423,245	\$ 428,864	\$ 283,912	\$ 155,689	\$ 314,800
Interest earnings	71,591	212	(19,426)	15,032	20,130
Total Revenue	<u>494,836</u>	<u>429,076</u>	<u>264,486</u>	<u>170,722</u>	<u>334,930</u>
<b>Expenditures:</b>					
Transfers Out to Capital Projects	236,661	299,942	2,048,216	2,567	-
Total Expenditures and Transfers Out	<u>236,661</u>	<u>299,942</u>	<u>2,048,216</u>	<u>2,567</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	258,175	129,134	(1,783,730)	168,155	334,930
Fund balance, beginning of year	2,392,724	2,650,899	2,780,033	996,303	1,164,458
Fund balance, end of year	<u>\$ 2,650,899</u>	<u>\$ 2,780,033</u>	<u>\$ 996,303</u>	<u>\$ 1,164,458</u>	<u>\$ 1,499,388</u>
Available revenue current fiscal year	\$ 494,836	\$ 429,076	\$ 264,486	\$ 170,722	\$ 334,930
Available revenue prior fiscal year (2-yr old funds)	515,366	494,836	429,076	264,486	170,722
Available revenue prior fiscal year (3-yr old funds)	1,189,023	515,366	302,741	429,076	264,486
Available revenue prior fiscal year (4-yr old funds)	230,292	1,189,023	-	300,174	429,076
Available revenue prior fiscal year (5-yr old funds)	221,382	151,732	-	-	300,174
Available revenue greater than five prior fiscal years	-	-	-	-	-
Total Revenue Available	<u>\$ 2,650,899</u>	<u>\$ 2,780,033</u>	<u>\$ 996,303</u>	<u>\$ 1,164,458</u>	<u>\$ 1,499,388</u>

**CITY OF SANTEE**  
**Financial Summary Report**  
**Development Impact Fee - Park in Lieu**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Five Year Presentation**

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24 (estimate)
<b>Revenues:</b>					
Development Impact Fee	\$ 2,296,473	\$ 811,129	\$ 472,666	\$ 965,509	\$ 1,650,750
Interest earnings	62,043	5,055	(39,835)	37,916	52,594
Total Revenue	<u>2,358,516</u>	<u>816,184</u>	<u>432,831</u>	<u>1,003,425</u>	<u>1,703,344</u>
<b>Expenditures:</b>					
Transfers Out to Capital Projects	216,812	17,364	1,301,883	456,557	(9,529)
Total Expenditures and Transfers Out	<u>216,812</u>	<u>17,364</u>	<u>1,301,883</u>	<u>456,557</u>	<u>(9,529)</u>
REVENUES OVER (UNDER) EXPENDITURES	2,141,704	798,820	(869,052)	546,868	1,712,873
Fund balance, beginning of year	564,428	2,706,132	3,504,952	2,635,900	3,182,768
Fund balance, end of year	<u>\$ 2,706,132</u>	<u>\$ 3,504,952</u>	<u>\$ 2,635,900</u>	<u>\$ 3,182,768</u>	<u>\$ 4,895,641</u>
Available revenue current fiscal year	\$ 2,358,516	\$ 816,184	\$ 432,831	\$ 1,003,425	\$ 1,703,344
Available revenue prior fiscal year (2-yr old funds)	122,087	2,358,516	816,184	432,831	1,003,425
Available revenue prior fiscal year (3-yr old funds)	225,529	122,087	1,386,885	816,184	432,831
Available revenue prior fiscal year (4-yr old funds)	-	208,165	-	930,328	816,184
Available revenue prior fiscal year (5-yr old funds)	-	-	-	-	939,857
Available revenue greater than five prior fiscal years	-	-	-	-	-
Total Revenue Available	<u>\$ 2,706,132</u>	<u>\$ 3,504,952</u>	<u>\$ 2,635,900</u>	<u>\$ 3,182,768</u>	<u>\$ 4,895,641</u>

**CITY OF SANTEE**  
**Financial Summary Report**  
**Development Impact Fee - Reginal Transportation Congestion Improvements Program (RTCIP)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Five Year Presentation**

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 203/24 (estimate)
<b>Revenues:</b>					
Development Impact Fee	\$ 672,284	\$ 258,687	\$ 301,308	\$ 323,753	\$ 202,666
Interest earnings	54,147	1,103	(41,244)	40,448	43,891
Total Revenue	<u>726,431</u>	<u>259,790</u>	<u>260,064</u>	<u>364,201</u>	<u>246,557</u>
<b>Expenditures:</b>					
Transfers Out to Capital Projects	80,198	39,019	98,752	96,387	19,815
Total Expenditures and Tranfers Out	<u>80,198</u>	<u>39,019</u>	<u>98,752</u>	<u>96,387</u>	<u>19,815</u>
<b>REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	646,233	220,771	161,312	267,814	226,742
Fund balance, beginning of year	1,459,462	2,105,695	2,326,466	2,487,778	2,755,592
Fund balance, end of year	<u>\$ 2,105,695</u>	<u>\$ 2,326,466</u>	<u>\$ 2,487,778</u>	<u>\$ 2,755,592</u>	<u>\$ 2,982,334</u>
Available revenue current fiscal year	\$ 726,431	\$ 259,790	\$ 260,064	\$ 364,201	\$ 246,557
Available revenue prior fiscal year (2-yr old funds)	296,094	726,431	259,790	260,064	364,201
Available revenue prior fiscal year (3-yr old funds)	1,083,170	296,094	726,431	259,790	260,064
Available revenue prior fiscal year (4-yr old funds)	-	1,044,151	296,094	726,431	259,790
Available revenue prior fiscal year (5-yr old funds)	-	-	945,399	296,094	726,431
Available revenue greater than five prior fiscal years	-	-	-	849,012	1,125,291
Total Revenue Available	<u>\$ 2,105,695</u>	<u>\$ 2,326,466</u>	<u>\$ 2,487,778</u>	<u>\$ 2,755,592</u>	<u>\$ 2,982,334</u>

Traffic Mitigation Development Impact Fee fund reports money being held past the fifth year of first deposit. The City intends to future projects identified in the CIP that show as unfunded.

**City of Santee**  
**Development Impact Fee Project Identification**  
**As of June 30, 2024**

Project name	Project Phase	Estimated Project Commencement <sup>(1)</sup>	Updated Estimated Project Commencement	Estimated Completion Date	Estimated DIF Project Cost	Development Impact Fees				Estimated % of project funded with Fees
						Budget to 6/30/2024	Fiscal Year 2024 Expenditures	Project to date Expenditures		
<b>Public Facilities</b>										
Community Center <sup>(2)</sup>	Active	2018		2027	\$ 10,495,405	\$ 495,405	\$ 184,636	\$ 277,369		50%
Big Rock Park Improvements <sup>(4)</sup>	Planned	2028		2028	388,500	-	-	-		50%
					<u>\$ 10,883,905</u>	<u>\$ 495,405</u>	<u>\$ 184,636</u>	<u>\$ 277,369</u>		
<b>Traffic Signal</b>										
Magnolia Ave Traffic Signal Upgrades	Complete	2022		2024	\$ 816,300	\$ 22,028	\$ 22,028	\$ 815,136		77%
Traffic Signal and Communications Upgrades <sup>(3)</sup>	Planned	2024	2025	2026	196,000	-	-	-		10%
Traffic Signal Mod - Carlton Oaks at Wethersfield	Planned	2028		2028	489,000	-	-	-		100%
Traffic Signal Mod - Mast Blvd at Carlton Hills	Planned	2027		2027	219,500	-	-	-		100%
Smart Traffic Signals	Planned	2028		2028	950,000	-	-	-		100%
					<u>\$ 2,670,800</u>	<u>\$ 22,028</u>	<u>\$ 22,028</u>	<u>\$ 815,136</u>		
<b>Traffic Mitigation</b>										
Cuyamaca Right Turn Lanes at Mission Gorge	Active	2020		2024	\$ 409,079	\$ 409,079	\$ (9,463)	\$ 409,079		23%
Prospect Ave/Mesa Road Improvements	Active	2020		2024	784,494	784,494	636,475	715,439		72%
Graves Avenue Street Improvements	Planned	2025		2028	5,943,000	-	-	-		79%
Median Mod - Mission Gorge at Market Place <sup>(3)</sup>	Planned	2024	2026	2026	560,000	-	-	-		100%
Traffic Signal and Communications Upgrade <sup>(3)</sup>	Planned	2024	2025	2026	1,635,000	-	-	-		40%
					<u>\$ 9,331,573</u>	<u>\$ 1,193,573</u>	<u>\$ 627,011</u>	<u>\$ 1,124,518</u>		

Project name	Project Phase	Estimated Project Commencement <sup>(1)</sup>	Updated Estimated Project Commencement	Estimated Completion Date	Estimated DIF Project Cost	Development Impact Fees			
						Budget to 6/30/2024	Fiscal Year 2024 Expenditures	Project to date Expenditures	Estimated % of project funded with Fees
<b>Drainage</b>									
CMP Lining and Rehab Program 2023	Active	2022		2025	\$ 715,046	\$ 715,046	\$ -	\$ -	44%
CMP Storm Drain Replacement Program	Planned	2025		2028	7,476,178	-	-	-	91%
					<u>\$ 8,191,224</u>	<u>\$ 715,046</u>	<u>\$ -</u>	<u>\$ -</u>	
<b>Park in Lieu</b>									
Community Center	Active	2022		2027	\$ 5,848,000	\$ 778,000	\$ (26,028)	\$ 778,000	28%
General Park Improvements	Complete	2024		2025	16,500	16,500	16,499	16,499	100%
Synthetic Turf Replacement	Active	2024		2025	88,500	88,500	-	-	100%
Big Park Improvements <sup>(4)</sup>	Planned	2028		2028	388,500	-	-	-	50%
					<u>\$ 6,341,500</u>	<u>\$ 883,000</u>	<u>\$ (9,529)</u>	<u>\$ 794,499</u>	
<b>Regional Transportation Congestion Improvement Program (RTCIP)</b>									
Cuyamaca Right Turn Lanes at Mission Gorge	Active	2024		2024	1,119,780	-	-	-	64%
Magnolia Ave Traffic Signal Upgrades	Complete	2022		2024	\$ 215,400	\$ 215,400	\$ 9,527	\$ 202,808	21%
Broadband Infrastructure Improvements	Active	2024		2025	163,000	163,000	1,000	1,000	13%
Smart Traffic Lights	Active	2024		2025	1,097,816	1,097,816	9,288	9,288	94%
Traffic Signal and Communications Upgrades <sup>(3)</sup>	Planned	2024	2025	2026	48,000	48,000	-	-	3%
					<u>\$ 1,524,216</u>	<u>\$ 1,524,216</u>	<u>\$ 19,815</u>	<u>\$ 213,096</u>	
<b>Total Project Funding</b>					<u><u>\$ 40,062,998</u></u>	<u><u>\$ 4,833,269</u></u>	<u><u>\$ 843,961</u></u>	<u><u>\$ 3,224,618</u></u>	

- (1) For the purposes of this report, project "commencement" references the planning and design stages of the project. The construction of the project follows
- (2) The amount approved by City Council for the Community Center is listed in the CIP budget at \$21,000,000. It has been determined, but not formally authorized by City Council, that the cost of the Community Center will be \$24,000,000. The amount listed in this report is \$21,000,000 which is the latest authorized amount.
- (3) Delays to these projects are due to workload and staffing inequities in the Engineering department.
- (4) This project is listed as "Big Rock Restroom Improvements" in the CIP budget. For the presentation in this report, "Restroom" has been removed to capture the intent of the project.

**CITY OF SANTEE**  
**Financial Summary Report**  
**Development Impact Fees**  
**Development Impact Fee Schedule**  
**For the Year Ended June 30, 2025**

<u>Land Use Category</u>	<u>Public Facilities</u>	<u>Traffic Signal</u>	<u>Traffic Mitigation</u>	<u>Drainage</u>	<u>Park in-Lieu</u>	<u>RTCIP</u>
<i>DIF per Residential Unit</i>						
Single Family	\$ 8,390.00	\$ 487.00	\$ 4,721.00	\$ -	\$ 10,099.00	\$ 2,875.06
HL	-	-	-	5,775.00	-	-
R1	-	-	-	4,526.00	-	-
R1A	-	-	-	4,134.00	-	-
R2	-	-	-	3,748.00	-	-
Multi-family	7,564.00	305.00	2,951.00	2,562.00	9,208.00	2,875.06
Mobile Homes	-	-	-	-	5,044.00	-
<i>DIF per 1,000 Square Feet of Structure</i>						
Office	-	487.00	3,023.00	1,507.00	-	-
Commercial	-	1,627.00	10,090.00	1,507.00	-	-
Industrial	-	204.00	1,262.00	1,507.00	-	-

*Fees presented above were effective July 1, 2024*