

CITY OF SANTEE
DEVELOPMENT IMPACT
FEE REPORT
2025

I. REQUIREMENTS FOR SANTEE IMPACT FEE REPORTING

A. SANTEE MUNICIPAL CODE REQUIREMENTS

In 2019, through Ordinance 565, the Santee City Council most recently adopted the City of Santee's (Santee) comprehensive Development Impact Fees and Dedication Ordinance (Impact Fee Ordinance). In May of 2023, through Ordinance 612, the Santee City Council amended the Impact Fee Ordinance to expressly require the Director of Finance to annually prepare and make available to the public, within the timeframes required by law, a report consistent with California Government Code section 66006(b)(1). In addition, the Santee City Council amended the Impact Fee Ordinance to require the Director of Finance to present, for the Santee City Council's consideration, findings consistent with California Government Code section 66001(d).

This report satisfies the obligations of the Director of Finance under Ordinance 612. This report is being made available to the public as provided for in California Government Code section 66006(b)(2). It is anticipated that the Santee City Council will use this report to consider the findings in accordance with California Government Code section 66001(d) at or after its regular City Council meeting on October 22, 2025.

B. CALIFORNIA GOVERNMENT CODE SECTION 66006(B)

California Government Code section 66006(b)(1) sets forth reporting requirements for local agencies that impose a fee (Impact Fee), as defined in California Government Code section 66006(c), in connection with the approval of a new development project. Section 66006(b)(1) provides that for each separate fund established for the collection and expenditure of Impact Fees, the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the information shown below for the most recent fiscal year.

- A brief description of the Impact Fee;
- The amount of the Impact Fee;
- The beginning and ending balance of the account or fund;
- The amount of the Impact Fees collected and the interest earned;
- 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;
- 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;
- 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
- 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.

This report provides the information required by Section 66006(b)(1).

C. CALIFORNIA GOVERNMENT CODE SECTION 66001(D)

In addition to and based on the information in the annual report, Government Code section 66001(d) provides that the local agency must consider, every five years, all of the following findings with respect to that portion of the fund remaining unexpended, whether committed or uncommitted:

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

This report provides the factual support necessary for the Santee City Council to consider the findings required by Government Code section 66001(d).

D. SANTEE CAPITAL IMPROVEMENT PROGRAM

California Government Code section 66002 states that local agencies that have developed an Impact Fee program may adopt a Capital Improvement Program (CIP) indicating the approximate location, size and timing of projects, plus an estimate for the cost of all facilities or improvements to be financed by Impact Fees. The City of Santee adopts a CIP every two years and annually appropriates funds to implement the CIP. The Santee City Council most recently adopted the CIP on June 28, 2023, and that CIP is incorporated into this report by reference. A copy of the CIP may be found here: <https://www.cityofsanteeca.gov/departments/finance/financial-reports--city-budget>

E. SANTEE COMPREHENSIVE DEVELOPMENT IMPACT FEE STUDY

Santee has completed a Comprehensive Development Impact Fee Study. The impact fee study was prepared in accordance with California Government Code section 66000 et seq. (Mitigation Fee Act), as amended by Assembly Bill 602. This impact fee study was approved by the Santee City Council in January 2025. The impact fee study satisfies the obligations of the Director of Finance under Santee Municipal Code section 12.30.140 to conduct “the recurring eight-year impact fee nexus study updates required by California Government Code section 66016.5(a)(8) at least once every eight years, from the period beginning on January 1, 2022.”

II. DESCRIPTION AND PURPOSE OF SANTEE IMPACT FEES

As provided in the Impact Fee Ordinance, Santee collects Impact Fees from new development to pay for the costs of constructing public facilities which are reasonably related to the impacts of the new development. Currently, Santee collects the following Impact Fees: Public Facilities Fee, Traffic Signal Fee, Traffic Mitigation Fee, Drainage Fee, Park In-Lieu Fee and the Regional Transportation Congestion Improvement Program Fee. During the Comprehensive Development Impact Fee Study, it was determined that the City would add three new fees, the Fire Facilities Fee, Long Range Planning Fee, and a Program Administration Fee. Funds from each of these Impacts Fees are maintained in separate accounts until expended pursuant the requirements of each Impact Fee. A general statement of fund balances for the fiscal year ending June 30, 2025 is reflected in Attachment 1. The description and purpose of each of these Impact Fees are set forth below:

Public Facilities Fee—The Public Facilities Fee is collected from new development for the installation of passive and active park facilities and for the construction of 65,000 square feet of community buildings. Public Facilities Fees collected from new development projects are maintained in the Public Facilities Fund. A financial summary report for the Public Facilities Fund is contained in Attachment 2. All amounts remaining in the Public Facilities Fund are currently programmed for 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. It is anticipated that construction of the Community Center Project will commence on or about FY 2025-26 and will be completed on or about June 30, 2027. Anticipated dates on which the funding is expected to be received and deposited into the fund is reflected in the CIP.

Traffic Signal Fee—The Traffic Signal Fee is collected from new development for the installation of needed traffic signals identified from the City’s traffic signal needs list. Traffic Signal Fees are collected from new development projects and 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—The 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 maintained 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—The 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—The 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.

Fire Facilities Fee—The Fire Facilities Fee is collected from new development for the construction of new fire stations, vehicles, and fire equipment needed to serve the residents of the City. Fire Facilities Fees collected from new development projects are maintained in the Fire Facilities Fund. A financial summary report for the Fire Facilities Fund is contained in Attachment 8. Due to the newness of this development impact fee, there are no amounts programmed in the CIP at this time.

Long Range Planning Fee—The Long Range Planning Fee is collected from new development for the purpose of contributing to fund updates to the City’s General Plan Elements and Sustainable Santee Plan. Long Range Planning Fees collected from new development projects are maintained in the Long Range Planning Fund. A financial summary report for the Long Range Planning Fund

is contained in Attachment 9. Due to the newness of this development impact fee, there are no amounts programmed for long range planning activities

Program Administration Fee—The Program Administration Fee is collected from new development for the purpose of funding requirements connected to the development impact fees. These requirements include cost associated with City staff and consultant time, studies, and administration to support the program. In addition to annual program reporting activities and the additional fee reporting requirements every five years, AB602 requires the Nexus Study be updated at least every eight years. A financial summary report for the Program Administration Fund is contained in Attachment 10. Due to the newness of this development impact fee, there are no amounts programmed for program administration activities.

III. CURRENT AMOUNT OF EACH IMPACT FEE (FEE SCHEDULE)

In accordance with Santee Municipal Code section 12.30.050, Santee Impact Fees are automatically adjusted by the Construction Cost Index on July 1 of each year. The current amount of each fee is reflected in the FY 24-25 Development Impact Fee Schedule contained in Attachment 12 to this report. These fees were updated in March 2025 following the adoption by City Council of the Santee Nexus Study

IV. BEGINNING AND ENDING BALANCE OF EACH FUND

The beginning and ending balances of each fund are reflected in Attachment 1, with more detail on each individual fund balances reflected in Attachments 2-10.

V. THE AMOUNT OF FEES COLLECTED AND THE INTEREST EARNED

The amount of fees collected and deposited into each fund in Fiscal Year 2024-25, and the interest earned, are all reflected in Attachment 1. More detail on fees collected and the interest earned for each individual fund from Fiscal Year 2020-2021 to the present is reflected in Attachments 2-10. At the time of this report, the annual audit of FY 2024-25 had not yet been completed. Amounts could change after the audit.

VI. PUBLIC IMPROVEMENTS ON WHICH FEES WERE EXPENDED

A list of public improvement and administrative expenses on which fees were expended in Fiscal Year 2024-25 is reflected in Attachment 11.

VII. PUBLIC IMPROVEMENT CONSTRUCTION DATES

Approximate dates by which construction of the public improvements to be funded by Impact Fees are set forth in the CIP.

VIII. INTERFUND TRANSFERS AND REFUNDS

There have been no interfund transfer or refunds in Fiscal Year 2024-25.

IX. CONCLUSION

This report has been prepared by the Director of Finance as required 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. It is currently anticipated that this report will be presented to the Santee City Council at its regular meeting on October 22, 2025

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, 2025 (Unaudited)

	<u>Public Facilities</u>	<u>Traffic Signal</u>	<u>Traffic Mitigation</u>	<u>Drainage</u>	<u>Park in-Lieu</u>	<u>RTCIP</u>	<u>Fire Facilities</u>	<u>Long Range Planning</u>	<u>Program Administration</u>
Revenues:									
Development Impact Fee	\$ 99,158	\$ 43,773	\$ 388,757	\$ 321,292	\$ 29,352	\$ 313,621	\$ -	\$ -	\$ -
Interest earnings	<u>396,608</u>	<u>15,770</u>	<u>195,694</u>	<u>59,218</u>	<u>227,959</u>	<u>113,955</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>495,766</u>	<u>59,543</u>	<u>584,451</u>	<u>380,510</u>	<u>257,311</u>	<u>427,576</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:									
Transfers Out to Capital Projects	<u>(187,600)</u>	<u>100,000</u>	<u>122,857</u>	<u>454,146</u>	<u>(433,951)</u>	<u>181,185</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Tranfers Out	<u>(187,600)</u>	<u>100,000</u>	<u>122,857</u>	<u>454,146</u>	<u>(433,951)</u>	<u>181,185</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER)									
EXPENDITURES	683,366	(40,457)	461,594	(73,636)	691,261	246,391	-	-	-
Fund balance, beginning of year	<u>8,993,687</u>	<u>355,765</u>	<u>4,265,980</u>	<u>1,537,787</u>	<u>4,908,638</u>	<u>2,626,209</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	\$ 9,677,053	\$ 315,309	\$ 4,727,574	\$ 1,464,151	\$ 5,599,900	\$ 2,872,600	\$ -	\$ -	\$ -

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 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25 (estimate)
Revenues:					
Development Impact Fee	\$ 841,765	\$ 1,139,192	\$ 550,269	\$ 1,607,997	\$ 99,158
Interest earnings	5,735	(107,143)	109,600	345,848	396,608
Total Revenue	<u>847,500</u>	<u>1,032,049</u>	<u>659,869</u>	<u>1,953,845</u>	<u>495,766</u>
Expenditures:					
Transfers Out to Capital Projects	2,791	-	32,382	181,246	(187,600)
Total Expenditures and Tranfers Out	<u>2,791</u>	<u>-</u>	<u>32,382</u>	<u>181,246</u>	<u>(187,600)</u>
REVENUES OVER (UNDER)					
EXPENDITURES	844,709	1,032,049	627,487	1,772,599	683,366
Fund balance, beginning of year	<u>4,716,842</u>	<u>5,561,551</u>	<u>6,593,600</u>	<u>7,221,087</u>	<u>8,993,687</u>
Fund balance, end of year	<u>\$ 5,561,551</u>	<u>\$ 6,593,600</u>	<u>\$ 7,221,087</u>	<u>\$ 8,993,687</u>	<u>\$ 9,677,053</u>
Available revenue current fiscal year	\$ 847,500	\$ 1,032,049	\$ 659,869	\$ 1,953,845	\$ 495,766
Available revenue prior fiscal year (2-yr old funds)	1,292,869	847,500	1,032,049	659,869	\$ 1,962,845
Available revenue prior fiscal year (3-yr old funds)	842,029	1,292,869	847,500	1,032,049	659,869
Available revenue prior fiscal year (4-yr old funds)	2,579,153	842,029	1,292,869	847,500	1,032,049
Available revenue prior fiscal year (5-yr old funds)	-	2,579,153	842,029	1,292,869	847,500
Available revenue greater than five prior fiscal years	-	-	2,546,771	3,207,555	4,679,024
Total Revenue Available	<u>\$ 5,561,551</u>	<u>\$ 6,593,600</u>	<u>\$ 7,221,087</u>	<u>\$ 8,993,687</u>	<u>\$ 9,677,053</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 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25 (estimate)
Revenues:					
Development Impact Fee	\$ 44,996	\$ 71,494	\$ 50,703	\$ 160,787	\$ 43,773
Interest earnings	80	(8,833)	12,162	10,947	15,770
Total Revenue	45,076	62,661	62,865	171,734	59,543
Expenditures:					
Transfers Out to Capital Projects	12,007	307,824	453,070	22,028	100,000
Total Expenditures and Tranfers Out	12,007	307,824	453,070	22,028	100,000
REVENUES OVER (UNDER)					
EXPENDITURES	33,069	(245,163)	(390,205)	149,706	(40,457)
Fund balance, beginning of year	808,359	841,428	596,265	206,060	355,765
Fund balance, end of year	\$ 841,428	\$ 596,265	\$ 206,060	\$ 355,765	\$ 315,309
Available revenue current fiscal year	\$ 45,076	\$ 62,661	\$ 62,865	\$ 171,734	\$ 59,543
Available revenue prior fiscal year (2-yr old funds)	65,534	45,076	62,661	62,865	171,734
Available revenue prior fiscal year (3-yr old funds)	109,692	65,534	45,076	62,661	62,865
Available revenue prior fiscal year (4-yr old funds)	168,645	109,692	35,458	45,076	21,167
Available revenue prior fiscal year (5-yr old funds)	30,193	168,645	-	13,429	-
Available revenue greater than five prior fiscal years	422,288	144,657	-	-	-
Total Revenue Available	\$ 841,428	\$ 596,265	\$ 206,060	\$ 355,765	\$ 315,309

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 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25 (estimate)
Revenues:					
Development Impact Fee	\$ 497,961	\$ 380,592	\$ 577,731	\$ 1,093,866	\$ 388,757
Interest earnings	1,848	(49,489)	48,855	177,611	195,694
Total Revenue	<u>499,809</u>	<u>331,103</u>	<u>626,586</u>	<u>1,271,477</u>	<u>584,451</u>
Expenditures:					
Transfers Out to Capital Projects	132,133	251,960	53,152	627,785	122,857
Total Expenditures and Transfers Out	<u>132,133</u>	<u>251,960</u>	<u>53,152</u>	<u>627,785</u>	<u>122,857</u>
REVENUES OVER (UNDER)					
EXPENDITURES	367,676	79,143	573,433	643,693	461,594
Fund balance, beginning of year	<u>2,602,035</u>	<u>2,969,711</u>	<u>3,048,854</u>	<u>3,622,287</u>	<u>4,265,980</u>
Fund balance, end of year	\$ 2,969,711	\$ 3,048,854	\$ 3,622,287	\$ 4,265,980	\$ 4,727,574
Available revenue current fiscal year	\$ 499,809	\$ 331,103	\$ 626,586	\$ 1,271,477	\$ 584,451
Available revenue prior fiscal year (2-yr old funds)	396,841	499,809	331,103	626,586	1,271,477
Available revenue prior fiscal year (3-yr old funds)	722,255	396,841	499,809	331,103	626,586
Available revenue prior fiscal year (4-yr old funds)	1,350,806	722,255	396,841	499,809	331,103
Available revenue prior fiscal year (5-yr old funds)	-	1,098,846	722,255	396,841	499,809
Available revenue greater than five prior fiscal years	-	-	1,045,693	1,140,164	1,414,148
Total Revenue Available	<u>\$ 2,969,711</u>	<u>\$ 3,048,854</u>	<u>\$ 3,622,287</u>	<u>\$ 4,265,980</u>	<u>\$ 4,727,574</u>

Traffic Mitigation Development Impact Fee fund reports money being held past the fifth year of first deposit. The City intends to use these funds for the completion of the Cuyamaca Right Turn Lane, Independent Traffic Signal Updates, and Grave Ave Street Improvement projects

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

Description	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25 (estimate)
Revenues:					
Development Impact Fee	\$ 428,864	\$ 283,912	\$ 155,689	\$ 314,800	\$ 321,292
Interest earnings	212	(19,426)	15,032	58,529	59,218
Total Revenue	<u>429,076</u>	<u>264,486</u>	<u>170,722</u>	<u>373,330</u>	<u>380,510</u>
Expenditures:					
Transfers Out to Capital Projects	299,942	2,048,216	2,567	-	454,146
Total Expenditures and Transfers Out	<u>299,942</u>	<u>2,048,216</u>	<u>2,567</u>	<u>-</u>	<u>454,146</u>
REVENUES OVER (UNDER)					
EXPENDITURES	129,134	(1,783,730)	168,155	373,330	(73,636)
Fund balance, beginning of year	<u>2,650,899</u>	<u>2,780,033</u>	<u>996,303</u>	<u>1,164,458</u>	<u>1,537,787</u>
Fund balance, end of year	\$ 2,780,033	\$ 996,303	\$ 1,164,458	\$ 1,537,787	\$ 1,464,151
Available revenue current fiscal year	\$ 429,076	\$ 264,486	\$ 170,722	\$ 373,330	\$ 380,510
Available revenue prior fiscal year (2-yr old funds)	494,836	429,076	264,486	170,722	373,330
Available revenue prior fiscal year (3-yr old funds)	515,366	302,741	429,076	264,486	170,722
Available revenue prior fiscal year (4-yr old funds)	1,189,023	-	300,174	429,076	264,486
Available revenue prior fiscal year (5-yr old funds)	151,732	-	-	300,173	275,103
Available revenue greater than five prior fiscal years	-	-	-		-
Total Revenue Available	<u>\$ 2,780,033</u>	<u>\$ 996,303</u>	<u>\$ 1,164,458</u>	<u>\$ 1,537,787</u>	<u>\$ 1,464,151</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 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25 (estimate)
Revenues:					
Development Impact Fee	\$ 811,129	\$ 472,666	\$ 965,509	\$ 1,650,750	\$ 29,352
Interest earnings	5,055	(39,835)	37,916	154,090	227,959
Total Revenue	<u>816,184</u>	<u>432,831</u>	<u>1,003,425</u>	<u>1,804,840</u>	<u>257,311</u>
Expenditures:					
Transfers Out to Capital Projects	17,364	1,301,883	456,557	78,971	(433,951)
Total Expenditures and Transfers Out	<u>17,364</u>	<u>1,301,883</u>	<u>456,557</u>	<u>78,971</u>	<u>(433,951)</u>
REVENUES OVER (UNDER)					
EXPENDITURES	798,820	(869,052)	546,868	1,725,869	691,262
Fund balance, beginning of year	<u>2,706,132</u>	<u>3,504,952</u>	<u>2,635,900</u>	<u>3,182,768</u>	<u>4,908,638</u>
Fund balance, end of year	\$ 3,504,952	\$ 2,635,900	\$ 3,182,768	\$ 4,908,638	\$ 5,599,900
Available revenue current fiscal year	\$ 816,184	\$ 432,831	\$ 1,003,425	\$ 1,804,840	\$ 257,311
Available revenue prior fiscal year (2-yr old funds)	2,358,516	816,184	432,831	1,003,425	1,804,840
Available revenue prior fiscal year (3-yr old funds)	122,087	1,386,885	816,184	432,831	1,003,425
Available revenue prior fiscal year (4-yr old funds)	208,165	-	930,328	816,184	432,831
Available revenue prior fiscal year (5-yr old funds)	-	-	-	851,358	816,184
Available revenue greater than five prior fiscal years	-	-	-		1,285,309
Total Revenue Available	<u>\$ 3,504,952</u>	<u>\$ 2,635,900</u>	<u>\$ 3,182,768</u>	<u>\$ 4,908,638</u>	<u>\$ 5,599,900</u>

Park in Lieu 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 - Reginal Transportation Congestion Improvements Program (RTCIP)
Statement of Revenues, Expenditures and Changes in Fund Balance - Five Year Presentation

Description	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25 (estimate)
Revenues:					
Development Impact Fee	\$ 258,687	\$ 301,308	\$ 323,753	\$ 202,666	\$ 313,621
Interest earnings	1,103	(41,244)	40,448	129,338	113,955
Total Revenue	<u>259,790</u>	<u>260,064</u>	<u>364,201</u>	<u>332,004</u>	<u>427,576</u>
Expenditures:					
Transfers Out to Capital Projects	39,019	98,752	96,387	461,387	181,185
Total Expenditures and Tranfers Out	<u>39,019</u>	<u>98,752</u>	<u>96,387</u>	<u>461,387</u>	<u>181,185</u>
REVENUES OVER (UNDER)					
EXPENDITURES	220,771	161,312	267,814	(129,383)	246,391
Fund balance, beginning of year	<u>2,105,695</u>	<u>2,326,466</u>	<u>2,487,778</u>	<u>2,755,592</u>	<u>2,626,209</u>
Fund balance, end of year	\$ 2,326,466	\$ 2,487,778	\$ 2,755,592	\$ 2,626,209	\$ 2,872,600
Available revenue current fiscal year	\$ 259,790	\$ 260,064	\$ 364,201	\$ 332,004	\$ 427,576
Available revenue prior fiscal year (2-yr old funds)	726,431	259,790	260,064	\$ 364,201	332,004
Available revenue prior fiscal year (3-yr old funds)	296,094	726,431	259,790	260,064	364,201
Available revenue prior fiscal year (4-yr old funds)	1,044,151	296,094	726,431	259,790	260,064
Available revenue prior fiscal year (5-yr old funds)	-	945,399	296,094	726,431	259,790
Available revenue greater than five prior fiscal years	-	-	849,012	683,719	1,228,965
Total Revenue Available	<u>\$ 2,326,466</u>	<u>\$ 2,487,778</u>	<u>\$ 2,755,592</u>	<u>\$ 2,626,209</u>	<u>\$ 2,872,600</u>

RTCIP Development Impact Fee fund reports money being held past the fifth year of first deposit. The City intends to use these funds for the completion of the Cuyamaca Right Turn Lane, Smart Traffic Lights, and the Traffic Signal and Communication Upgrades projects

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

Description	(estimate) FY 2024/25
Revenues:	
Development Impact Fee	\$ -
Interest earnings	-
Total Revenue	-
Expenditures:	
Transfers Out to Capital Projects	-
Total Expenditures and Tranfers Out	-
REVENUES OVER (UNDER) EXPENDITURES	-
Fund balance, beginning of year	-
Fund balance, end of year	\$ -
Available revenue current fiscal year	\$ -
Available revenue prior fiscal year (2-yr old funds)	-
Available revenue prior fiscal year (3-yr old funds)	-
Available revenue prior fiscal year (4-yr old funds)	-
Available revenue prior fiscal year (5-yr old funds)	-
Available revenue greater than five prior fiscal years	-
Total Revenue Available	\$ -

*This is a new fee effective March 2025. No revenue was received in FY 2024/25.

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

Description	(estimate) FY 2024/25
Revenues:	
Development Impact Fee	\$ -
Interest earnings	-
Total Revenue	-
Expenditures:	
Transfers Out to Capital Projects	-
Total Expenditures and Tranfers Out	-
REVENUES OVER (UNDER)	
EXPENDITURES	-
Fund balance, beginning of year	-
Fund balance, end of year	\$ -
Available revenue current fiscal year	\$ -
Available revenue prior fiscal year (2-yr old funds)	-
Available revenue prior fiscal year (3-yr old funds)	-
Available revenue prior fiscal year (4-yr old funds)	-
Available revenue prior fiscal year (5-yr old funds)	-
Available revenue greater than five prior fiscal years	-
Total Revenue Available	\$ -

*This is a new fee effective March 2025. No revenue was received in FY 2024/25.

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

Description	(estimate) FY 2024/25
Revenues:	
Development Impact Fee	\$ -
Interest earnings	-
Total Revenue	-
Expenditures:	
Transfers Out to Capital Projects	-
Total Expenditures and Tranfers Out	-
REVENUES OVER (UNDER) EXPENDITURES	-
Fund balance, beginning of year	-
Fund balance, end of year	\$ -
Available revenue current fiscal year	\$ -
Available revenue prior fiscal year (2-yr old funds)	-
Available revenue prior fiscal year (3-yr old funds)	-
Available revenue prior fiscal year (4-yr old funds)	-
Available revenue prior fiscal year (5-yr old funds)	-
Available revenue greater than five prior fiscal years	-
Total Revenue Available	\$ -

*This is a new fee effective March 2025. No revenue was received in FY 2024/25.

City of Santee
Development Impact Fee Project Identification
As of June 30, 2025

Project name	Project Phase	Estimated Project Commencement ¹	Revised Estimated Project Commencement ¹	Estimated Completion Date	Estimated DIF Project Cost	Development Impact Fees			
						Budget 6/30/2025	Fiscal Year 2025 Expenditures	Project to date Expenditures	Estimated % of project funded with Fees
Public Facilities									
Community Center	Active	2018		2027	\$ 10,813,125	\$ 10,726,745	\$ (187,600)	\$ 86,380	46%
Big Rock Park Improvements	Planned	2028		2028	388,500	-	-	-	50%
					\$ 11,201,625	\$ 10,726,745	\$ (187,600)	\$ 86,380	
Traffic Signal									
Independent Traffic Signal Updates	Completed	2024		2024	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	6%
Traffic Signal and Communications Upgrades ²	Planned	2024	2026	2027	96,000	96,000	-	-	14%
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%
					\$ 1,854,500	\$ 196,000	\$ 100,000	\$ 100,000	
Traffic Mitigation									
Cuyamaca Right Turn Lanes at Mission Gorge	Active	2020		2026	\$ 1,226,003	\$ 816,924	\$ -	\$ 409,079	48%
Prospect Ave/Mesa Road Improvements	Complete	2020		2025	784,494	68,282	89	716,302	72%
Graves Avenue Street Improvements ²	Planned	2025	2026	2028	5,943,000	300,000	-	-	100%
Median Mod - Mission Gorge at Market Place ²	Planned	2024	2026	2026	560,000	560,000	-	-	100%
Independent Traffic Signal Updates	Active	2025		2026	1,635,000	1,635,000	122,768	122,768	94%
					\$ 10,148,497	\$ 3,380,206	\$ 122,857	\$ 1,248,148	

Project name	Project Phase	Estimated Project Commencement ¹	Revised Estimated Project Commencement ¹	Estimated Completion Date	Estimated DIF Project Cost	Development Impact Fees			
						Budget 6/30/2025	Fiscal Year 2025 Expenditures	Project to date Expenditures	Estimated % of project funded with Fees
Drainage									
CMP Lining and Rehab Program 2023	Active	2022		2025	\$ 715,046	\$ 715,046	\$ 454,146	\$ 454,146	44%
CMP Storm Drain Replacement Program	Planned	2025	2026	2028	7,300,542	1,300,936	-	-	89%
					\$ 8,015,588	\$ 2,015,982	\$ 454,146	\$ 454,146	
Park in Lieu									
Community Center	Active	2022		2027	\$ 6,530,280	\$ 6,752,280	\$ (447,651)	\$ 330,349	28%
Sports Field & Court Improvements	Active	2025		2028	165,000	20,000	13,700	13,700	100%
General Park Improvements	Planned	2025	2026	2028	96,500	-	-	-	9%
Synthetic Turf Replacement	Complete	2024		2025	88,500	88,500	-	88,500	9%
Shawdow Hills Park Playground	Planned	2026		2028	70,000	70,000	-	-	14%
Big Rock Park Improvements	Planned	2028		2028	388,500	-	-	-	50%
					\$ 7,338,780	\$ 6,930,780	\$ (433,951)	\$ 432,549	
Regional Transportation Congestion Improvement Program (RTCIP)									
Cuyamaca Right Turn Lanes at Mission Gorge	Active	2024		2027	1,119,780	1,119,780	70,623	123,386	44%
Broadband Infrastructure Improvements	Active	2024		2025	163,000	163,000	1,820	2,819	13%
Smart Traffic Lights	Active	2024		2027	1,097,816	699,720	108,742	506,838	94%
Traffic Signal and Communications Upgrades ²	Planned	2025	2026	2027	1,413,400	598,000	-	-	75%
					\$ 3,793,996	\$ 2,580,500	\$ 181,185	\$ 633,044	
Total Project Funding					\$ 42,352,986	\$ 25,830,213	\$ 236,637	\$ 2,954,267	

¹The initial stages of the project, planning and design, are included in the referenced commencement date. Construction will follow once design is complete and the construction contract awarded.

²These projects have been delayed due to workload vs. staffing in the Engineering Department

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

Land Use Category	Public Facilities	Traffic Signal	Traffic Mitigation	Drainage	Park in-Lieu	RTCIP	Fire Facilities	Long Range Planning	Program Administration
<i>DIF per Square Foot (RTCIP based per unit)</i>									
Single Family	\$ 5.21	\$ 0.37	\$ 2.68	\$ 0.35	\$ 6.66	\$ 2,741.97	\$ 1.75	\$ 0.08	\$ 0.34
Multi-family	5.79	0.29	2.07	0.43	7.41	2,741.97	1.95	0.09	0.36
<i>DIF per 1,000 Square Feet of Structure</i>									
Commercial	\$ -	\$ 1,884.95	\$ 13,462.20	\$ 1,689.92	\$ -	\$ -	\$ 887.29	\$ 39.84	\$ 359.28
Office	-	1,040.14	7,428.64	631.53	-	-	1,950.08	87.56	222.76
Industrial	-	240.67	1,718.83	1,295.13	-	-	195.01	8.76	69.17

Fees presented above were effective July 1, 2024