

12. Annual Development Impact Fee Report for Fiscal Year 2023-2024

**Department(s):**

**Recommended Action:** Receive and File.



**City of Santa Ana**  
**20 Civic Center Plaza, Santa Ana, CA 92701**  
**Staff Report**  
**December 17, 2024**

---

**TOPIC:** Development Impact Fee Annual Report

---

**AGENDA TITLE**

Annual Development Impact Fee Report for Fiscal Year 2023-2024

**RECOMMENDED ACTION**

Receive and file.

**GOVERNMENT CODE §84308 APPLIES:** No

**DISCUSSION**

Following the passage of Proposition 13 in 1978, many cities began charging fees on new development to fund public improvements and services related to streets, public utilities, and parks. These fees are commonly known as development impact fees. To ensure these fees were spent in a timely manner and on projects for which they were being collected, the State Legislature passed Assembly Bill 1600, known as the Mitigation Fee Act.

In accordance with Government Code Sections 66001 and 66006, the City is required to publish an annual report (Exhibit 1) for each fund established to account for development impact fees. The report must include the following: a brief description of the type of fee, fee amount, beginning and ending balance of the account or fund, amount of fees collected and interest earned, identification of each public improvement on which fees were expended and the amount expended, an estimated date construction will commence, and descriptions of each inter-fund transfer or loan.

California Government Code Section 66006 requires an annual accounting of development impact fees be made available to the public within 180 days of the end of the City's fiscal year. Additionally, this information must be presented to the City Council at least 15 days after it is made available to the public. The City collects the following development impact fees: Transportation System Improvement Area, Transit Zoning Code Traffic Impact Mitigation Fair Share, Harbor Specific Plan Mitigation Fair Share, Drainage Assessment Fee, Sewer Connection Fee, Park Acquisition, and Development Fees.

The fees are collected prior to the issuance of building permits for new residential and commercial construction. The impact fees are established by City Council resolution and are deposited into the designated impact fee fund.

**ENVIRONMENTAL IMPACT**

There is no environmental impact associated with this action.

**FISCAL IMPACT**

Fiscal Year 2023-2024 development fee expenditures totaled \$5,328,678 and were used for streets improvements, public utilities improvements, and parks improvements.

**EXHIBIT(S)**

1. City of Santa Ana Assembly Bill 1600 Development Fee Report Fiscal Year 2023-2024

Submitted By: Nabil Saba, P.E., Executive Director – Public Works Agency

Approved By: Alvaro Nuñez, City Manager

**City of Santa Ana's Public Works Agency  
Assembly Bill 1600 Development Fee Report  
Fiscal Year 2023-2024**

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.

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

Drainage Assessment Fees

The drainage assessment fees are established in the Santa Ana Municipal Code. The City has six "local drainage areas," each with its own fee schedule. Payment of the fee is required as a condition to the City's approval of a subdivision or parcel map. The City is required to maintain a separate fund for the fee revenues of each such area. Expenditures from each such fund are limited solely to the construction of drainage facilities within the area from which the fund revenues were collected.

Sewer Connection Fees

The sewer connection fees are established in the Santa Ana Municipal Code. No person shall make any sewer connection unless a permit is issued by Public Works. No permit for such connection shall be issued unless the application is accompanied by the payment of a fee to the City in an amount which shall determine the applicant's proportionate share of the cost of construction of such public sewer.

Water Connection Fees

The water connection fees are established in the Santa Ana Municipal Code. Water connection fees are used to establish water service. All applicants prior to connecting to a water main or prior to an increase in size of an existing water meter or service, shall apply and obtain a permit to do so and pay the water connection fees.

Transportation System Improvement Area Fees

The transportation system improvement areas fees are established in the Santa Ana Municipal Code. The purpose of a transportation system improvement program is to identify and designate those areas where the transportation system may experience a significant reduction in the level of service unless corrective measures are instituted concurrent with increased transportation demands. Fees collected for building projects and improvements on properties in a transportation systems improvement program area shall be used to improve the transportation system within such area when such improvements will substantially benefit the transportation system within the area.

Residential Development Fees

The residential development fees are established in the Santa Ana Municipal Code. The fees are served for the purpose of preserving an appropriate balance between the demand by residents for use of park and recreational facilities and the availability of such park and recreational facilities and to preclude residential development which would create an excess demand on such facilities. Fees paid shall be placed in a special fund known as the "Park Acquisition and Development Fund," which will be used for the acquisition, construction and renovation of park and recreation facilities.

### Transit Zoning Code Fees

The transit zoning code fees provide a transit-supportive, pedestrian-oriented development framework to reduce vehicle trips, reduce greenhouse gas emissions, and support the addition of new transit infrastructure.

### Harbor Specific Plan Fees

The Harbor Specific Plan fees support improvements made to increase safety along Harbor Boulevard.

**List the amount of the fee.**

### **Drainage Assessment Fee Schedule**

| <b>Areas</b> | <b>Effective 7/1/2023</b> |
|--------------|---------------------------|
| Area 1       | \$ 8,372.00               |
| Area 2       | \$ 10,092.00              |
| Area 3       | \$ 5,433.00               |
| Area 4       | \$ 8,019.00               |
| Area 5       | \$ 9,136.00               |
| Area 6       | \$ 8,985.00               |

**Sewer Connection Fee Schedule:** \$51.00 per plumbing fixture unit.

### **Water Connection Fee Schedule**

| <b>Meters</b> | <b>Effective 7/1/2023</b> |
|---------------|---------------------------|
| 5/8" Meter    | \$ 465.00                 |
| 3/4" Meter    | \$ 465.00                 |
| 1" Meter      | \$ 465.00                 |
| 1 1/2" Meter  | \$ 496.00                 |
| 2" Meter      | \$ 560.00                 |
| 3" Meter      | \$ 1,886.00               |
| 4" Meter      | \$ 2,815.00               |
| 6" Meter      | \$ 4,533.00               |

### **Transportation System Improvement Area Fee Schedule**

| <b>Non-Residential Areas</b> | <b>Effective 7/1/2023</b> |
|------------------------------|---------------------------|
| Area A                       | \$ 5.15 / sq. ft.         |
| Area B                       | \$ 1.81 / sq. ft.         |
| Area C                       | \$ 5.53 / sq. ft.         |
| Area D                       | \$ 3.31 / sq. ft.         |
| Area E                       | \$ 2.01 / sq. ft.         |
| Area F                       | \$ 1.81 / sq. ft.         |

| <b>Residential*</b> | <b>Effective 7/1/2023</b> |
|---------------------|---------------------------|
| Area A              | \$ 5.15 / sq. ft.         |
| Area B              | \$ 1.81 / sq. ft.         |

|        |                   |
|--------|-------------------|
| Area C | \$ 5.53 / sq. ft. |
| Area D | \$ 3.31 / sq. ft. |
| Area E | \$ 2.01 / sq. ft. |
| Area F | \$ 1.81 / sq. ft. |

\*Applies only for projects with 5 or more dwelling units on the entire project.

#### Residential Development Fee Schedule

| Bedrooms   | Effective 7/1/2023 |
|------------|--------------------|
| 5 Bedrooms | \$ 8,179.00        |
| 4 Bedrooms | \$ 7,352.00        |
| 3 Bedrooms | \$ 6,640.00        |
| 2 Bedrooms | \$ 4,948.00        |
| 1 or less  | \$ 3,714.00        |

#### Transit Zoning Code Fee Schedule

| Non-Residential Areas | Effective 7/1/2023 |
|-----------------------|--------------------|
| Civic                 | \$ 2.91 / sq. ft.  |
| Commercial            | \$ 3.64 / sq. ft.  |
| Industrial            | \$ 2.37 / sq. ft.  |
| Retail                | \$ 9.11 / sq. ft.  |

| Residential     | Effective 7/1/2023    |
|-----------------|-----------------------|
| High-Rise Tower | \$ 856.56 / sq. ft.   |
| Multi-Family    | \$ 1,270.04 / sq. ft. |
| Single-Family   | \$ 2,467.60 / sq. ft. |

#### Harbor Specific Plan Fee Schedule

| Non-Residential   | Effective 7/1/2023          |
|-------------------|-----------------------------|
| Other Use         | \$ 1,098.14 / 1,000 sq. ft. |
| Retail/Restaurant | \$ 5,279.40 / 1,000 sq. ft. |

| Residential                | Effective 7/1/2023 |
|----------------------------|--------------------|
| Single Family/Multi-Family | \$ 850.00 / unit   |

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

| DEVELOPMENT IMPACT FEES – FY<br>2023/2024 | BEGINNING BALANCE<br><i>As of 07/01/23</i> | ENDING<br>BALANCE |
|---|--|-------------------|
|---|--|-------------------|

|  |                 | <i>As of 06/30/24</i> |
|--|-----------------|-----------------------|
| <b>PUBLIC WORKS AGENCY</b>   |                 |                       |
| New Transportation System Improvement Area Fee - Area B (Fund 033) | \$581,819.03    | \$589,580.44          |
| New Transportation System Improvement Area Fee - Area E (Fund 034) | \$1,731,199.88  | \$1,797,695.89        |
| New Transportation System Improvement Area Fee - Area F (Fund 035) | \$1,851,251.60  | \$2,289,392.30        |
| Transportation System Improvement Area Fee - Area A-2 (Fund 041)   | \$707,557.25    | \$716,996.00          |
| Transportation System Improvement Area Fee - Area B (Fund 042)     | \$9,688.09      | \$9,817.32            |
| Transportation System Improvement Area Fee - Area C (Fund 043)     | \$0.00          | \$74,043.75           |
| Transportation System Improvement Area Fee - Area D (Fund 044)     | \$0.00          | \$798.64              |
| Transit Zoning Code (Fund 048)                                     | \$216,390.17    | \$219,276.80          |
| Harbor Specific Plan (Fund 049)                                    | \$99,737.80     | \$101,068.31          |
| Sewer Connection Fee (Fund 055)                                    | \$4,160,736.41  | \$4,521,526.48        |
| Water Connection Fee (Fund 060)                                    | \$10,513,003.08 | -\$13,214,500.75      |
| Drainage Assessment Fee - Area 1 (Fund 221)                        | \$1,084,926.79  | \$1,152,838.17        |
| Drainage Assessment Fee - Area 2 (Fund 222)                        | \$285,860.36    | \$571,780.19          |
| Drainage Assessment Fee - Area 3 (Fund 223)                        | \$426,873.63    | \$213,539.26          |
| Drainage Assessment Fee - Area 4 (Fund 224)                        | \$517,354.29    | \$654,252.99          |
| Drainage Assessment Fee - Area 5 (Fund 225)                        | \$284,996.20    | \$408,502.27          |
| Drainage Assessment Fee - Area 6 (Fund 226)                        | \$388,047.87    | \$351,719.24          |
| Transportation System Improvement JPA Area A (Fund 991)            | \$2,634,847.41  | \$3,193,027.94        |
| Transportation System Improvement JPA Area B (Fund 992)            | \$11,013,559.30 | \$10,002,922.22       |
| <b>PARKS, RECREATION &amp; COMMUNITY SERVICES AGENCY</b>           |                 |                       |
| Residential Development District 1 (Fund 311)                      | \$989,473.70    | \$905,871.72          |
| Residential Development District 2 (Fund 312)                      | \$3,397,203.90  | \$6,163,665.60        |
| Residential Development District 3 (Fund 313)                      | \$11,677,281.45 | \$12,424,790.81       |
| Residential Development District 4 (Fund 314)                      | \$370,570.44    | \$544,951.27          |
| Residential Development District 5 (Fund 315)                      | \$1,492,453.54  | \$896,519.29          |

List the amount of fees collected and the interest earned.

| DEVELOPMENT IMPACT FEES – FY 2023/2024                             | FEES COLLECTED | INTEREST EARNED |
|--|----------------|-----------------|
| <b>PUBLIC WORKS AGENCY</b>   |                |                 |
| New Transportation System Improvement Area Fee - Area B (Fund 033) | \$0.00         | \$7,761.41      |
| New Transportation System Improvement Area Fee - Area E (Fund 034) | \$45,852.12    | \$23,260.99     |
| New Transportation System Improvement Area Fee - Area F (Fund 035) | \$625,915.83   | \$31,386.02     |
| Transportation System Improvement Area Fee - Area A-2 (Fund 041)   | \$0.00         | \$9,438.75      |
| Transportation System Improvement Area Fee - Area B (Fund 042)     | \$0.00         | \$129.23        |
| Transportation System Improvement Area Fee - Area C (Fund 043)     | \$73,743.14    | \$300.61        |
| Transportation System Improvement Area Fee - Area D (Fund 044)     | \$794.40       | \$4.24          |
| Transit Zoning Code (Fund 048)                                     | \$0.00         | \$2,886.63      |
| Harbor Specific Plan (Fund 049)                                    | \$0.00         | \$1,330.51      |
| Sewer Connection Fee (Fund 055)                                    | \$1,119,314.73 | \$64,780.54     |
| Water Connection Fee (Fund 060)                                    | \$916,166.25   | \$1,688.52      |
| Drainage Assessment Fee - Area 1 (Fund 221)                        | \$52,933.94    | \$14,977.44     |
| Drainage Assessment Fee - Area 2 (Fund 222)                        | \$7,039.02     | \$3,852.86      |
| Drainage Assessment Fee - Area 3 (Fund 223)                        | \$0.00         | \$4,219.96      |
| Drainage Assessment Fee - Area 4 (Fund 224)                        | \$130,646.00   | \$8,298.70      |
| Drainage Assessment Fee - Area 5 (Fund 225)                        | \$118,706.79   | \$4,799.28      |
| Drainage Assessment Fee - Area 6 (Fund 226)                        | \$69,492.79    | \$5,506.30      |
| Transportation System Improvement JPA Area A (Fund 991)            | \$534,992.69   | \$40,012.12     |
| Transportation System Improvement JPA Area B (Fund 992)            | \$100,819.29   | \$143,415.35    |
| <b>PARKS, RECREATION &amp; COMMUNITY SERVICES AGENCY</b>           |                |                 |
| Residential Development District 1 (Fund 311)                      | \$200,820.80   | \$15,577.22     |
| Residential Development District 2 (Fund 312)                      | \$3,126,454.56 | \$76,198.54     |
| Residential Development District 3 (Fund 313)                      | \$1,997,672.59 | \$186,746.37    |
| Residential Development District 4 (Fund 314)                      | \$167,460.76   | \$6,920.07      |
| Residential Development District 5 (Fund 315)                      | \$60,483.00    | \$14,562.45     |

Identify 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 EXPENDITURES – FY 2023/2024                 | TOTAL EXPENDITURE | PERCENT FUNDED BY FEE |
|--|-------------------|-----------------------|
| <b>PUBLIC WORKS AGENCY</b>                                     |                   |                       |
| Transportation System Improvement Area Fee – Area E (Fund 034) |                   |                       |



| <b>PUBLIC IMPROVEMENT EXPENDITURES – FY 2023/2024</b>                        | <b>TOTAL EXPENDITURE</b> | <b>PERCENT FUNDED BY FEE</b> |
|--|--------------------------|------------------------------|
| Project No. 20-6971 Warner Protection Bike Lane: Oak to Grand                | \$2,617.10               | 100%                         |
| <b>Transportation System Improvement Area Fee – Area F (Fund 035)</b>        |                          |                              |
| Project No. 13-6792 Bristol Widening: Civic Center to Washington Phase III A | \$90,745.22              | 46%                          |
| Project No. 14-6802 Warner Avenue Widening: Main to Oak Phase I              | \$2,446,003.43           | 0.33%                        |
| Project No. 15-6827 Fairview Bridge & Street Improvements                    | \$174,693.94             | 4%                           |
| Project No. 17-6883 Bristol Street & Memory Lane Intersection Widening       | \$652,183.75             | 25%                          |
| <b>Sewer Connection Fee (Fund 055)</b>                                       |                          |                              |
| Project No. 06-3510 Segerstrom/San Lorenzo S Lift                            | \$1,038,381.21           | 78%                          |
| Project No. 18-6616 Flower Street Sewer Main Improvements                    | \$349,242.78             | 3%                           |
| Project No. 19-6430 Wright Street Sewer Main Improvements                    | \$20,389.65              | 13%                          |
| Project No. 21-6619 North East Annexation Sewer Improvements                 | \$414,735.72             | 1%                           |
| <b>Drainage Assessment Fee – Area 3 (Fund 223)</b>                           |                          |                              |
| Project No. 23-6907 Loc Street Preventative Maintenance                      | \$3,576,813.43           | 6%                           |
| <b>Drainage Assessment Fee – Area 4 (Fund 224)</b>                           |                          |                              |
| Project No. 20-6618 Warner Storm Drain Improvements: Phase 1                 | \$2,046.00               | 100%                         |
| <b>Drainage Assessment Fee – Area 6 (Fund 226)</b>                           |                          |                              |
| Project No. 23-6459 Miscellaneous Storm Drain Repairs                        | \$189,477.02             | 59%                          |
| <b>Transportation System Improvement JPA Area A (Fund 991)</b>               |                          |                              |
| Project No. 23-6999 Traffic Signal Installation Chestnut/Zoo                 | \$16,824.28              | 100%                         |
| <b>Transportation System Improvement JPA Area B (Fund 992)</b>               |                          |                              |
| Project No. 14-6802 Warner Avenue Widening: Main to Oak Phase 1              | \$2,446,003.43           | 23%                          |
| Project No. 18-6901 Warner Avenue Improvements Phase 2: Oak to Grand         | \$624,803.72             | 15%                          |
| <b>PARKS, RECREATION &amp; COMMUNITY SERVICES AGENCY</b>                     |                          |                              |
| <b>Parks Acquisition &amp; Development – District 1 (Fund 311)</b>           |                          |                              |
| Project No. 23-6625 King Street Urban Greening Project                       | \$1,870,757.20           | 16%                          |
| <b>Parks Acquisition &amp; Development – District 2 (Fund 312-13260)</b>     |                          |                              |
| Project No. 15-2645 Santiago Park Gas House Area Improvements                | \$220,916.90             | 44%                          |
| Project No. 20-2731 Santiago Main Street Entrance Construction               | \$150,971.00             | 77%                          |
| Project No. 22-2752 Stadium Synthetic Turf                                   | \$27,138.98              | 100%                         |
| Project No. 22-2753 Stadium Scoreboard                                       | \$4,925.43               | 100%                         |
| Project No. 22-2765 Santiago Nat Center Renovation                           | \$181,000                | 100%                         |
| <b>Parks Acquisition &amp; Development – District 2 (Fund 312-13261)</b>     |                          |                              |
| Project No. 15-2645 Santiago Park Gas House Area Improvements                | \$220,916.90             | 4%                           |
| <b>Parks Acquisition &amp; Development – District 3 (Fund 313)</b>           |                          |                              |
| Project No. 16-2658 Santa Ana Zoo Giant River Otter Habitat                  | \$1,645,711.44           | 64%                          |
| Project No. 20-2729 Standard & McFadden New Park                             | \$2,716,866.25           | 6%                           |
| Project No. 21-2726 Pacific Electric Bike Trail Lighting Phase II            | \$4,171.72               | 100%                         |
| Project No. 21-2728 Sandpointe Park Security Lighting                        | \$694.53                 | 100%                         |
| Project No. 21-2740 Flower Street Bike Trail Renovation                      | \$249,005.68             | 100%                         |
| Project No. 22-2769 Memorial Park Lighting Project                           | \$631,563.60             | 66%                          |
| <b>Parks Acquisition &amp; Development – District HSP (Fund 315)</b>         |                          |                              |

| <b>PUBLIC IMPROVEMENT EXPENDITURES – FY 2023/2024</b> | <b>TOTAL EXPENDITURE</b> | <b>PERCENT FUNDED BY FEE</b> |
|---|--------------------------|------------------------------|
| Project No. 19-7527 Santa Anita Park Renovation       | \$670,979.70             | 100%                         |

Provide the 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.

| <b>PUBLIC IMPROVEMENT PROJECTS EXPENDITURES – FY 2023/2024 STATUS</b>        | <b>PROJECT STATUS</b>      |
|--|----------------------------|
| <b>Transportation System Improvement Area Fee – Area E (Fund 034)</b>        |                            |
| Project No. 20-6971 Warner Protection Bike Lane: Oak to Grand                | IN PROGRESS                |
| <b>Transportation System Improvement Area Fee – Area F (Fund 035)</b>        |                            |
| Project No. 13-6792 Bristol Widening: Civic Center to Washington Phase III A | IN PROGRESS                |
| Project No. 14-6802 Warner Avenue Widening: Main to Oak Phase I              | IN PROGRESS                |
| Project No. 15-6827 Fairview Bridge & Street Improvements                    | IN PROGRESS                |
| Project No. 17-6883 Bristol Street & Memory Lane Intersection Widening       | IN PROGRESS                |
| <b>Sewer Connection Fee (Fund 055)</b>                                       |                            |
| Project No. 06-3510 Segerstrom/San Lorenzo S Lift                            | COMPLETED – OCTOBER 2023   |
| Project No. 18-6616 Flower Street Sewer Main Improvements                    | COMPLETED – OCTOBER 2022   |
| Project No. 19-6430 Wright Street Sewer Main Improvements                    | IN PROGRESS                |
| Project No. 21-6619 North East Annexation Sewer Improvements                 | IN PROGRESS                |
| <b>Drainage Assessment Fee – Area 3 (Fund 223)</b>                           |                            |
| Project No. 23-6907 Local Street Preventative Maintenance                    | COMPLETED                  |
| <b>Drainage Assessment Fee – Area 4 (Fund 224)</b>                           |                            |
| Project No. 20-6618 Warner Storm Drain Improvements: Phase 1                 | COMPLETED – AUGUST 2023    |
| <b>Parks Acquisition &amp; Development – District 1 (Fund 311)</b>           |                            |
| Project No. 23-6625 King Street Urban Greening Project                       | IN PROGRESS                |
| <b>Parks Acquisition &amp; Development – District 2 (Fund 312)</b>           |                            |
| Project No. 15-2645 Santiago Park Gas House Area Improvements                | COMPLETED – OCTOBER 2023   |
| Project No. 20-2731 Santiago Main Street Entrance Construction               |                            |
| Project No. 22-2752 Stadium Synthetic Turf                                   | COMPLETED – SEPTEMBER 2022 |
| Project No. 22-2753 Stadium Scoreboard                                       | COMPLETED – SEPTEMBER 2023 |
| Project No. 22-2765 Santiago Nat Center Renovation                           | IN PROGRESS                |
| <b>Parks Acquisition &amp; Development – District 3 (Fund 313)</b>           |                            |
| Project No. 16-2658 Santa Ana Zoo Giant River Otter Habitat                  | COMPLETED - 2021           |
| Project No. 20-2729 Standard & McFadden New Park                             | IN PROGRESS                |
| Project No. 21-2726 Pacific Electric Bike Trail Lighting Phase II            | IN PROGRESS                |

| <b>PUBLIC IMPROVEMENT PROJECTS EXPENDITURES – FY 2023/2024 STATUS</b> | <b>PROJECT STATUS</b> |
|---|-----------------------|
| Project No. 21-2728 Sandpointe Park Security Lighting                 | ON HOLD               |
| Project No. 21-2740 Flower Street Bike Trail Renovation               | IN PROGRESS           |
| Project No. 22-2769 Memorial Park Lighting Project                    | COMPLETED – JUNE 2023 |
| <b>Parks Acquisition &amp; Development – District HSP (Fund 315)</b>  |                       |
| Project No. 19-7527 Santa Anita Park Renovation                       | IN PROGRESS           |

Identify each public improvement that is anticipated to be undertaken in the following fiscal year.

| <b>BUDGETED PUBLIC IMPROVEMENT PROJECTS – FY 2024/2025</b>               |
|--|
| <b>Transportation System Improvement Area Fee – Area E (Fund 034)</b>    |
| Warner Ave Improvements Phase 2: Oak to Grand                            |
| <b>Transportation System Improvement Area Fee – Area F (Fund 035)</b>    |
| Bristol Street Improvements & Widening: Phase 4 - Warner to Saint Andrew |
| <b>Drainage Assessment Fee – Area 1 (Fund 221)</b>                       |
| Bristol Street Improvements & Widening: Phase 4 - Warner to Saint Andrew |

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.

| <b>DEVELOPMENT IMPACT FEES – FY 2023/2024</b>                      | <b>INTERFUND<br/>TRANSFER OR<br/>LOAN<br/>AMOUNT</b> |
|--|--|
| <b>PUBLIC WORKS AGENCY</b>   |  |
| New Transportation System Improvement Area Fee - Area B (Fund 033) | NONE   |
| New Transportation System Improvement Area Fee - Area E (Fund 034) | NONE   |
| New Transportation System Improvement Area Fee - Area F (Fund 035) | NONE   |
| Transportation System Improvement Area Fee - Area A (Fund 041)     | NONE   |
| Transportation System Improvement Area Fee - Area B (Fund 042)     | NONE   |
| Transportation System Improvement Area Fee - Area C-2 (Fund 048)   | NONE   |
| Transportation System Improvement Area Fee - Area G (Fund 049)     | NONE   |
| Sewer Connection Fee (Fund 055)                                    | NONE   |
| Water Connection Fee (Fund 060)                                    | NONE   |
| Drainage Assessment Fee - Area 1 (Fund 221)                        | NONE   |
| Drainage Assessment Fee - Area 2 (Fund 222)                        | NONE   |
| Drainage Assessment Fee - Area 3 (Fund 223)                        | NONE   |
| Drainage Assessment Fee - Area 4 (Fund 224)                        | NONE   |
| Drainage Assessment Fee - Area 5 (Fund 225)                        | NONE   |
| Drainage Assessment Fee - Area 6 (Fund 226)                        | NONE   |
| Transportation System Improvement JPA Area A (Fund 991)            | NONE   |
| Transportation System Improvement JPA Area B (Fund 992)            | NONE   |
| <b>PARKS, RECREATION &amp; COMMUNITY SERVICES</b>                  |  |
| Residential Development District 1 (Fund 311)                      | NONE   |
| Residential Development District 2 (Fund 312)                      | NONE   |

| DEVELOPMENT IMPACT FEES – FY 2023/2024          | INTERFUND<br>TRANSFER OR<br>LOAN<br>AMOUNT |
|---|--|
| Residential Development District 3 (Fund 313)   | NONE                                       |
| Residential Development District 4 (Fund 314)   | NONE                                       |
| Residential Development District HSP (Fund 315) | NONE                                       |