



# **AB 1600 Annual and Five-Year Report for Development Impact Fees City of Oceanside**



*Annual Report for the Fiscal Year Ending June 30, 2025  
Five-Year Report for Fiscal Years 2020-2021 through 2024-2025*

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## Executive Summary

Development Impact Fees (DIFs) are fees imposed by a local government on new or proposed development projects to ensure public services and infrastructure will be sufficient to serve those new development projects. California state law requires local agencies, on an annual basis, to prepare a report on the status of their Development Impact Fee (DIF) program in accordance with California Assembly Bill 1600 (AB 1600). This report will serve as the City of Oceanside's AB 1600 report for the fiscal year starting July 1, 2024, and ending June 30, 2025 (FY 24-25).

On June 27, 1990, the City Council adopted the Community Facilities Element (CFE) of the General Plan. The second phase in that process was for the City of Oceanside (City) to adopt funding mechanisms to implement the CFE. As part of that effort, City staff recommended the adoption of three ordinances, including one ordinance to conform to the existing DIF requirements at that time with the CFE, the adoption of revised fee resolutions for parks and public facilities, and approval of a financing plan for all public facilities. Amendments to the Park and Public Facilities fee were recommended concurrently with the adoption of the financing plan. It was also noted that thoroughfare, traffic signal, drainage, and water and sewer fees were contingent on ongoing studies.

Impact fees were first adopted in the City in 1987 with the adoption of Resolution No. 87-270 and then Resolution 88-188 in 1988 establishing the Parks and Public Facilities fees. These resolutions were repealed in 1991 and the City adopted new resolutions establishing a revised Parks and revised Public Facilities. In 2016, the City combined the Major Thoroughfare and Traffic Signal fees into a single fee that funds improvements in both categories and consolidated the existing Master Plan Drainage fees into one Citywide Drainage Fee.

The Parks and Public Facilities fees were most recently updated in 2015 with the adoption of Resolution No. 15-R0638-1. In 2016, the City retained consultants to conduct a Drainage Impact Fee Evaluation and a Thoroughfare and Traffic Signal Fee Program Update Study. As a result of these studies, the Major Thoroughfare & Traffic Signals Fee, and the Citywide Drainage Fee, respectively, were updated to the current amounts. The City currently collects four Development Impact Fees and In-Lieu fees listed in the table below.

<b>Fee</b>	<b>Fund Number</b>
Major Thoroughfare & Traffic Signals	561 & 562
Citywide Storm Drainage	516
Parks	598
Public Facilities	503

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## Section 1 – Requirements of the Mitigation Fee Act (AB 1600)

Assembly Bill 1600 (AB 1600), commonly known as the Mitigation Fee Act, was enacted by the State of California in 1987 and created Section 66000 et. seq. of the Government Code. AB 1600 requires the City to report fee information annually and every fifth year. Within 180 days after the last day of each fiscal year, the City must make available the following information from the prior fiscal year:

1. Brief description of the type of fee in the account or fund.
2. Amount of the fee.
3. Beginning and ending balance in the account or fund.
4. Amount of fees collected and the interest earned during the previous year.
5. Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with 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 and the public improvement remains incomplete.
7. Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each loan will be repaid and the rate of interest the account will receive on the loan.
8. Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects.

On October 11, 2023, California Governor Gavin Newsom signed into law AB 516 which amended certain portions of the Mitigation Fee Act related to the annual and five-year reporting requirements. Under AB 516, Requirements 6 and 8 have been expanded to include:

- 6a. Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted.
- 6b. For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.
- 8a. For any refunds made, the number of persons or entities identified to receive those refunds.



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For the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the City must make the following findings with respect to any remaining funds in the fee account, regardless of whether those funds are committed or uncommitted:

1. Identification of the purpose to which the fees are to be put.
2. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
3. Identification of all sources and amounts of funding anticipated to complete financing for incomplete improvements identified as part of the City's annual report.
4. Identification of the approximate dates on which the funding referred to in Requirement 3 is expected to be deposited into the appropriate account or fund.

The City must make this information available for public review and must present it at the next regularly scheduled public meeting no less than 15 days after this information is made available to the public. This report is intended to satisfy the annual reporting requirements for FY 24-25 and the five-year reporting requirements for FY 20-21 through FY 24-25.

## Section 2 – Annual Report

The following section provides information necessary to meet the legal requirements for each impact fee fund. This includes a brief description of the fee, the amount of the fee, the beginning and ending balances, fee revenues collected, interest earned, and the expenditures on each project including the percentage that was funded with fees. It also includes a table summary of whether sufficient funds have been identified to complete future projects and the approximate date by which the construction of the public improvement will commence if sufficient funds have been identified. Transfers, loans, and refunds are also identified.

### Fund 561 & 562: Major Thoroughfare & Traffic Signal Fee

**Requirement 1.** Brief description of the type of fee in the account or fund.

The Major Thoroughfare & Traffic Signal Fee is collected to fund the construction of roadway improvements, bridges, and installation of traffic signals needed to maintain the City's existing level of service and safety on streets citywide. This fee funds construction needed as the result of traffic generated by future development within the City, as identified in the City's Circulation Element of the General Plan. As of 2016, the City combined two existing fees (Major Thoroughfare Fee and Signals Fee) into the current fee.



**Requirement 2.** Amount of the fee.

The Major Thoroughfare & Traffic Signal Fee for FY 24-25 is summarized in **Table 1**.

**Table 1: Major Thoroughfare & Traffic Signal Fee**

Land Use	Fee as of July 1, 2024
<b>Residential</b>	
Single Family ( <i>per DU</i> )	\$ 3,616.00
Multi Family ( <i>per DU</i> )	\$ 2,311.00
<b>Non-Residential</b>	
Commercial ( <i>per 1,000 building SF</i> )	\$ 7,232.00
Office ( <i>per 1,000 building SF</i> )	\$ 1,808.00
Industrial ( <i>per 1,000 building SF</i> )	\$ 1,447.00

Note: Based on a cost per trip of \$361.61 from the City's Thoroughfare & Traffic Signal Fee Study (2016).

**Requirement 3.** Beginning and ending balance in the account or fund.

**Table 2** summarizes the beginning and ending fund balances for the Major Thoroughfare & Traffic Signal Fee for FY 24-25.

**Requirement 4.** Amount of fees collected and the interest earned during the previous year.

**Table 2** summarizes the fees collected and the interest earned for the Major Thoroughfare & Traffic Signal Fee during FY 24-25.

**Table 2: Major Thoroughfare & Traffic Signal Fee Fund Summary**

<b>Major Thoroughfare &amp; Traffic Signal Fee - Fund 561 &amp; 562</b>	
<b>Beginning Fund Balance as of July 1, 2024</b>	<b>\$15,862,048.62</b>
<b>Revenues</b>	
Fees Collected	\$3,628,132.15
Interest Earned	\$553,440.38
Other Revenues	\$0.00
<b>Total Revenues</b>	<b>\$4,181,572.53</b>
<b>Expenses</b>	
Project Expenses	(\$1,504,965.17)
<b>Other Expenditures</b>	
GASB Adjustment	\$492,011.03
Admin	\$0.00
<b>Total Expenses</b>	<b>(\$1,012,954.14)</b>
<b>Transfers In<sup>1</sup></b>	<b>\$50,000.00</b>
<b>Transfers Out</b>	<b>\$0.00</b>
<b>Ending Balance as of June 30, 2025</b>	<b>\$19,080,667.01</b>

Source: City of Oceanside Financial Documents

<sup>1</sup> Transfer in from Fund No. 722 for the replacement of a fiberoptic line for the Adaptive Signal - Traffic Management Center project that was damaged during the construction of the Lift Station.

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**Requirement 5.** Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

**Table 3** displays the expenditures on Major Thoroughfare & Traffic Signal Fee projects for FY 24-25.

**Requirement 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 and the public improvement remains incomplete. Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.

**Table 3** summarizes the planned future expenditures for the Major Thoroughfare & Traffic Signal Fee, and the anticipated construction start date for each project. If the approximate start date for a project has been revised from the last AB 1600 Report, the reason is listed.





Table 3: Major Thoroughfare & Traffic Signal Projects

Project No.	Project Name	Project Budget <sup>1</sup>	Fund	Budget	Budget to Date	FY25-26 to FY28-29 Budget	Expenditures from FY 19-20 to FY 23-24 <sup>2</sup>	FY24-25 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date	Approx. Construction Start Date (Revised for FY24-25)	Reason for Revised Start Date (if applicable)
425414561	Citywide Circulation Element Update	n/a		n/a	n/a	n/a	\$ 99,114.00	\$ -	n/a	n/a	FY 23-24	n/a	General Plan Update is ongoing
901158019561	College Blvd - Vista Way to Old Grove Design	\$ 6,116,486.20	\$	6,116,486.20	\$ 5,116,486.20	\$ 1,000,000.00	\$ 1,264,012.48	\$ 365,102.08	\$ 4,487,371.64	100%	n/a	n/a	n/a
901162420561	College Blvd - Vista Way to Old Grove Construction	\$ 6,341,982.80	\$	6,341,982.80	\$ 4,341,982.80	\$ 2,000,000.00	\$ 241,251.11	\$ 28,215.00	\$ 6,072,516.69	100%	FY 28-29	n/a	n/a
901168120561	FRA Improvements <sup>3</sup>	TBD		TBD	TBD	TBD	\$ 1,028,918.27	\$ -	TBD	TBD	TBD	n/a	n/a
901184023561	College Blvd - Olive Dr to Avenida de la Plata	\$ 240,000.00	\$	240,000.00	\$ 60,000.00	\$ 180,000.00	\$ -	\$ -	\$ 240,000.00	100%	TBD	n/a	New Project FY 23-24
425010562	Thoroughfare Administration	n/a		n/a	n/a	n/a	\$ 1,306,701.88	\$ 357,340.64	n/a	n/a	Annual	n/a	n/a
632444562	Adaptive Signal - Traffic Management Center	\$ 2,391,978.03	\$	2,391,978.03	\$ 883,473.03	\$ 1,508,505.00	\$ 701,485.92	\$ 608,497.66	\$ 1,081,994.45	100%	n/a	n/a	n/a
901160019562	Melrose Heights Widening	\$ 174,999.75	\$	174,999.75	\$ 174,999.75	\$ -	\$ 113,565.38	\$ -	\$ 61,434.37	100%	FY 23-24	FY 25-26	Surveying and negotiation for Right-of-Way acquisition in progress
903176222562	New Signals & Signal Mods: Coast Highway @ Seagaze, North River Road and Douglas, Foussat @ Oceanside Blvd	\$ 1,025,366.00	\$	1,025,366.00	\$ 1,025,366.00	\$ -	\$ 985,399.55	\$ 39,966.45	\$ -	100%	FY 23-24	Complete	Project complete; remaining funds budgeted to this project will be redistributed to other projects
902162122562	Coast Highway Corridor Design	\$ 3,160,275.00	\$	1,800,000.00	\$ 1,800,000.00	\$ -	\$ -	\$ 99,125.28	\$ 1,700,874.72	57%	Ongoing	n/a	n/a
903168320562	Traffic Signal Queue Cutter Safety <sup>3</sup>	TBD		TBD	TBD	TBD	\$ 723,343.77	\$ -	TBD	TBD	TBD	n/a	n/a
903185523562	Traffic Signal / Intersection Improvement - Rancho Del Oro and Mesa	\$ 750,000.00	\$	750,000.00	\$ 750,000.00	\$ -	\$ -	\$ 6,718.06	\$ 743,281.94	100%	FY 23-24	FY 25-26	Waiting for long-lead items to issue Notice to Proceed
903185623562	Traffic Signal Conduit Repair - Various Locations	\$ 500,000.00	\$	850,000.00	\$ 500,000.00	\$ 350,000.00	\$ -	\$ -	\$ 850,000.00	100%	n/a	FY 25-26	New Project FY 23-24
TBD	Canyon Drive Improvements <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
TBD	Mission Ave Bike Lanes (Mission Gate) <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
TBD	Traffic Signal @ Vista Way and Paseo de Laura <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
TBD	Melrose Bridge <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
901189624562	Coast Highway Corridor <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
903185723562	Citywide Traffic Signal Fiber Optic Assessment and Development <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
903185235562	Traffic Signal Replacement - Seagaze/Coast <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
903185923562	Traffic Signal Mod NRR & Douglas <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
903186023562	Foussat @ Oceanside Blvd <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
903186123562	Traffic Signal @ Carey and Canyon <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
TOTAL PROJECT EXPENSES		\$ 20,701,087.78	\$	19,690,812.78			\$ 6,463,792.36	\$ 1,504,965.17	\$ 15,237,473.81				

<sup>1</sup>Project budgets shown are as of Fiscal Year 19-20.

<sup>2</sup>Information on expenditures prior to FY 19-20 was not available. For purposes of this report, expenditures from FY 19-20 to FY 23-24 are shown.

<sup>3</sup>The City is in the process of developing the budget for this project, the proportion of this budget that will be funded with DIFs, and the anticipated construction start date.

**Requirement 7.** Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

In FY 24-25, \$50,000.00 was transferred in from Fund #722, the Sewer Fund, to this fund for the replacement of a fiberoptic line for the Adaptive Signal - Traffic Management Center project that was damaged during the construction of the Lift Station.

**Requirement 8.** Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.

There were no refunds made from this fund in FY 24-25.

## Fund 516: Citywide Drainage Fee

**Requirement 1.** Brief description of the type of fee in the account or fund.

The Citywide Drainage fee is collected to fund the storm drain and flood control improvements needed to protect the City from floods as identified in the City's Storm Drain Master Plan. On May 18, 2016, the City adopted Resolution No.16-R0324-1, consolidating the Drainage District fees into one Citywide Drainage Fee.



**Requirement 2.** Amount of the fee.

The Citywide Drainage Fee for FY 24-25 is summarized in **Table 4** below.

**Table 4: Citywide Drainage Fee**

Land Use	Fee as of July 1, 2024	
Residential ( <i>per DU</i> )		
Single Family	\$	2,054.00
Multi Family	\$	976.00
Non-Residential		
Commercial ( <i>per SF</i> )	\$	0.85
Office ( <i>per SF</i> )	\$	0.85
Industrial ( <i>per SF</i> )	\$	0.70

**Requirement 3.** Beginning and ending balance in the account or fund.

**Table 5** summarizes the beginning and ending fund balances for the Citywide Drainage Fee for FY 24-25.

**Requirement 4.** Amount of fees collected and the interest earned during the previous year.

**Table 5** summarizes the fees collected and the interest earned for the Citywide Drainage Fee during FY 24-25.

<b>Table 5: Citywide Drainage Fee Fund Summary</b>	
<b>Citywide Drainage Fee - Fund 516</b>	
<b>Beginning Fund Balance as of July 1, 2024</b>	<b>\$5,786,833.76</b>
<b>Revenues</b>	
Fees Collected	\$697,666.24
Interest Earned	\$190,421.96
Miscellaneous Revenues	\$0.00
<b>Total Revenues</b>	<b>\$888,088.20</b>
<b>Expenses</b>	
Project Expenses	(\$384,192.37)
<b>Other Expenditures</b>	
GASB Adjustment	\$164,526.27
Admin	\$0.00
<b>Total Expenses</b>	<b>(\$219,666.10)</b>
<b>Transfers In</b>	<b>\$0.00</b>
<b>Transfers Out</b>	<b>\$0.00</b>
<b>Ending Balance as of June 30, 2025</b>	<b>\$6,455,255.86</b>

Source: City of Oceanside Financial Documents

**Requirement 5.** Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

**Table 6** summarizes the expenditures this past year on Citywide Drainage projects.

**Requirement 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 and the public improvement remains incomplete. Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.

**Table 6** summarizes the planned future expenditures for the Citywide Drainage Fee and the anticipated construction start date for each project. If the approximate start date for a project has been revised from the last AB 1600 Report, the reason is listed.



Table 6: Citywide Drainage Fee Projects

Project No.	Project Name	Project Budget <sup>1</sup>	Fund Budget	Budget to Date	FY25-26 to FY28-29 Budget	Expenditures from FY 19-20 to FY 23-24 <sup>2</sup>	FY24-25 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date	Approx. Construction Start Date (Revised for FY24-25)	Reason for Revised Start Date (if applicable)
425010516	Drainage Admin	n/a	n/a	n/a	n/a	\$ 817,118.78	\$ 212,393.58	n/a	n/a	n/a	n/a	n/a
905831123516	San Luis Rey River Clearing Project	\$ 57,000.00	\$1,047,264.00	\$ 57,000.00	\$ 990,264.00	\$ -	\$ -	\$ 1,047,264.00	100%	Ongoing	n/a	n/a
905150217516	Cleveland Storm Drainage Upgrade	\$ 7,198,234.49	\$7,198,234.49	\$ 5,998,234.49	\$ 1,200,000.00	\$ 1,069,826.57	\$ 147,758.39	\$ 5,980,649.53	100%	FY 23-24	FY 25-26	Project is still in design phase due to CA Coastal Commission requirements & review process
TBD	Detention Basin at Loma Alta Creek <sup>3</sup>	TBD	TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	FY 27-28	n/a	n/a
TBD	Loma Alta Creek Basin Outlet Mod FA <sup>3</sup>	TBD	TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	FY 26-27	n/a	n/a
912196624516	Development Impact Fee Update Study	n/a	n/a	n/a	n/a	\$ -	\$ 24,040.40	TBD	TBD	FY 24-25	n/a	n/a
TOTAL PROJECT EXPENSES		\$ 7,255,234.49	\$8,245,498.49			\$ 1,886,945.35	\$ 384,192.37	\$ 7,027,913.53				

<sup>1</sup>Project budgets shown are as of Fiscal Year 19-20.

<sup>2</sup>Information on expenditures prior to FY 19-20 was not available. For purposes of this report, expenditures from FY 19-20 to FY 23-24 are shown.

<sup>3</sup>The City is in the process of developing the budget for this project, the proportion of this budget that will be funded with DIFs, and the anticipated construction start date.

**Requirement 7.** Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

There were no transfers to or from this fund in FY 24-25.

**Requirement 8.** Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.

There were no refunds made from this fund in FY 24-25.

## Fund 598: Parks Fee

### Requirement 1. Brief description of the type of fee in the account or fund.

The Parks Fee is collected to fund park improvements needed to serve new development in the City in accordance with the City's Master Plan of Parks and Recreation.



### Requirement 2. Amount of the fee.

The Parks Fees for FY 24-25 are summarized in **Table 7** below.

**Table 7: Parks Fee**

Land Use	Fee as of July 1, 2024	
<b>Residential (<i>per DU</i>)</b>		
Single Family ( <i>per DU</i> )	\$	4,431.00
Multi Family ( <i>per DU</i> )	\$	4,431.00
<b>Non-Residential</b>	Exempt	

### Requirement 3. Beginning and ending balance in the account or fund.

**Table 8** summarizes the beginning and ending fund balances for the Parks Fee for FY 24-25.

### Requirement 4. Amount of fees collected and the interest earned during the previous year.

**Table 8** summarizes the fees collected and the interest earned for the Parks Fee during FY 24-25.

**Table 8: Parks Fee Fund Summary**

<b>Parks Fee - Fund 598</b>	
<b>Beginning Fund Balance as of July 1, 2024</b>	<b>\$9,426,068.07</b>
<b>Revenues</b>	
Fees Collected	\$4,847,514.00
Interest Earned	\$311,612.09
Miscellaneous Revenues	\$0.00
<b>Total Revenues</b>	<b>\$5,159,126.09</b>
<b>Expenses</b>	
Project Expenses	(\$1,558,811.52)
<b>Other Expenditures</b>	
GASB Adjustment	\$307,143.40
Admin	\$0.00
<b>Total Expenses</b>	<b>(\$1,251,668.12)</b>
<b>Transfers In<sup>1</sup></b>	<b>\$322,160.04</b>
<b>Transfers Out</b>	<b>\$0.00</b>
<b>Ending Balance as of June 30, 2025</b>	<b>\$13,655,686.08</b>

Source: City of Oceanside Financial Documents

<sup>1</sup> Transfer in from Fund No. 596, the Golf Course Fund for the annual repayment of the Municipal Golf Course Improvement loan.

**Requirement 5.** Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

**Table 9** summarizes the expenditures this past year on Parks Fee projects.





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**Requirement 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 and the public improvement remains incomplete. Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.

**Table 9** summarizes the planned future expenditures for the Parks Fee projects and the anticipated construction start date for each project. If the approximate start date for a project has been revised from the last AB 1600 Report, the reason is listed.



Table 9: Parks Fee Projects

Project No.	Project Name	Project Budget <sup>1</sup>	Fund	Budget	Budget to Date	FY25-26 to FY28-29 Budget	Expenditures from FY 19-20 to FY 23-24 <sup>2</sup>	FY24-25 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date	Approx. Construction Start Date (Revised for FY24-25)	Reason for Revised Start Date (if applicable)
425413598	Park Enhancements	\$ 190,191.68	\$	190,191.68	\$ 190,191.68	\$ -	\$ 180,497.28	\$ 9,694.40	\$ -	100%	n/a	n/a	n/a
906164419598	Coastal Rail Trail City Match	\$ 2,956,254.52	\$	2,227,237.40	\$ 2,227,237.40	\$ -	\$ 376,474.25	\$ 244,203.52	\$ 1,606,559.63	75%	FY 23-24	FY 27-28	Project going through permitting with City & regulatory agencies
906564800598	Buccaneer Park Facilities Fee Study	\$ 3,674,810.39	\$	1,040,080.94	\$ 1,040,080.94	\$ -	\$ 154,724.68	\$ 58,676.49	\$ 826,679.77	28%	FY 23-24	FY 27-28	Project is in design phase
906165120598	John Landes Recreation Center Park Study	\$ 61,000.22	\$	61,000.22	\$ 61,000.22	\$ -	\$ 23,041.92	\$ 1,000.00	\$ 36,958.30	100%	Ongoing	Complete	Project complete; remaining funds budgeted to this project will be redistributed to other projects
906181322598	John Landes Park Improvements	\$ 517,624.00	\$	73,665.00	\$ 73,665.00	\$ -	\$ 20,893.86	\$ 52,771.14	\$ -	14%	Ongoing	Complete	Project complete; remaining funds budgeted to this project will be redistributed to other projects
906165220598	Ron Ortega Park Dog Facilities Design	\$ 534,628.19	\$	534,628.19	\$ 534,628.19	\$ -	\$ 122,637.46	\$ 22,046.63	\$ 389,944.10	100%	FY 23-24	n/a	Project is in design phase
906170220598	Joe Balderrama Park Restroom Design	\$ 550,000.00	\$	550,000.00	\$ 550,000.00	\$ -	\$ 4,953.35	\$ 10,739.21	\$ 534,307.44	100%	FY 22-23	On Hold	Requires further stakeholder discussion, meetings to be held FY 24-25
906177722598	Park Site 1 - El Corazon Design	\$ 3,647,814.00	\$	1,000,000.00	\$ 1,000,000.00	\$ -	\$ -	\$ 18,314.22	\$ 981,685.78	27%	FY 23-24	FY 26-27	Project is in design phase; City applying for grants for partial funding
906170320598	Trails Master Plan w/ General Plan Update	\$ 59,600.00	\$	59,600.00	\$ 59,600.00	\$ -	\$ -	\$ -	\$ 59,600.00	100%	Ongoing	n/a	General Plan Update is ongoing
906177622598	Municipal Golf Course Irrigation System Improvements	\$ 1,610,804.00	\$	1,616,875.09	\$ 1,616,875.09	\$ -	\$ 1,616,875.09	\$ -	\$ -	100%	Ongoing	Complete	n/a
906178022598	Play Structures Citywide	\$ 1,215,000.00	\$	1,215,000.00	\$ 1,015,000.00	\$ 200,000.00	\$ 5,332.96	\$ 622,123.47	\$ 587,543.57	100%	Ongoing	n/a	n/a
906186223598	Lake Park Restroom/Snackbar and Gazebo Roof Replacement	\$ 50,000.00	\$	50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00	100%	Ongoing	n/a	n/a
906186353598	Parks and Recreation Center Roofs	\$ 340,000.00	\$	340,000.00	\$ 125,000.00	\$ 215,000.00	\$ -	\$ -	\$ 340,000.00	100%	Ongoing	n/a	n/a
906186423598	Balderrama Center Facia, Ext. and Interior Improvements	\$ 100,000.00	\$	100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00	100%	Ongoing	n/a	n/a
906186523598	El Corazon Sr. Center Dance Floor Improvements	\$ 95,000.00	\$	95,000.00	\$ 95,000.00	\$ -	\$ 39,961.75	\$ -	\$ 55,038.25	100%	Ongoing	n/a	n/a
906186623598	Municipal Golf Course Club House Improvements	\$ 100,000.00	\$	100,000.00	\$ 100,000.00	\$ -	\$ 33,410.00	\$ 66,120.00	\$ 470.00	100%	FY 26-27	n/a	n/a
906186723598	Balderrama Center and John Landes Gym Improvements	\$ 2,500,000.00	\$	2,500,000.00	\$ 2,500,000.00	\$ -	\$ 3,128.85	\$ 2,545.82	\$ 2,494,325.33	100%	Ongoing	n/a	n/a
906174921598	El Corazon Park Site 1 Design	\$ 3,647,814.00	\$	547,814.00	\$ 547,814.00	\$ -	\$ 229,441.58	\$ 268,806.79	\$ 49,565.63	15%	FY 23-24	FY 26-27	Project is in design phase; City applying for grants for partial funding
906165420598	Calavera Street Crossing Design	\$ 1,009,999.18	\$	1,009,999.18	\$ 1,009,999.18	\$ -	\$ 106,192.62	\$ 31,140.31	\$ 872,666.25	100%	FY 23-24	On Hold	Pending agreements with Rincon Band of Indians due to historic ancestral sites discovered in area
906165320598	Pickleball Courts Phase 1	\$ 445,224.14	\$	425,169.91	\$ 425,169.91	\$ -	\$ 425,169.91	\$ -	\$ -	95%	Ongoing	Complete	Project complete; remaining funds budgeted to this project will be redistributed to other projects
906174222598	Brook Street Swim Center Renovations	\$ 731,527.00	\$	442,527.00	\$ 442,527.00	\$ -	\$ 401,698.34	\$ 817.29	\$ 40,011.37	60%	Ongoing	Complete	Project complete; remaining funds budgeted to this project will be redistributed to other projects
906192224598	Ron Ortega Park Little League Restroom Replacement & Field Upgrad	\$ 185,000.00	\$	185,000.00	\$ 185,000.00	\$ -	\$ -	\$ 2,309.49	TBD	TBD	FY 24-25	n/a	n/a
TBD	Buccaneer Park Construction <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	FY 26-27	n/a	n/a
TBD	Joe Balderrama Recreation Center New Restroom Construction <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	FY 26-27	n/a	n/a
TBD	JL Park Master Plan <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	FY 26-27	n/a	n/a
TBD	John Landes Park Rec Center Renovation <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	FY 27-28	n/a	n/a
TBD	Pickleball Courts Phase 2 <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	FY 28-29	n/a	n/a
TBD	Pickleball Courts Phase 3 <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
906191024598	Junior Seau Community Center Upgrades <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
TBD	Joe Balderrama Facility Upgrades <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
906190424598	El Corazon Access Road <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
906189024598	Buddy Todd Park Improvements - Phase 2 <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
906188924598	Buccaneer Park Improvements & Café Replacement <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
906189724598	Coastal Rail Trail Construction <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
906190524598	El Corazon Park Sites 2-9 <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
906190824598	Inland Rail Trail Construction <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
906191624598	NCTD Fence Line Project (Morse Street Trail) <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
906191924598	Park Restroom Renovations <sup>3</sup>	TBD		TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	FY 27-28	n/a	n/a
906201624598	Marshall Street Swim Center Remove/Replace RBI Heater	\$ 67,660.00	\$	67,660.00	TBD	TBD	\$ -	\$ 67,660.00	\$ -	100%	FY 24-25	n/a	New Project FY 24-25
912196624598	Development Impact Fee Update Study	n/a		n/a	n/a	n/a	\$ -	\$ 18,076.60	TBD	TBD	FY 24-25	n/a	New Project FY 24-25
TOTAL PROJECT EXPENSES		\$24,289,951.32		\$14,431,448.61			\$ 3,981,099.46	\$ 1,558,811.52	\$ 9,025,355.42				

<sup>1</sup>Project budgets shown are as of Fiscal Year 19-20.

<sup>2</sup>Information on expenditures prior to FY 19-20 was not available. For purposes of this report, expenditures from FY 19-20 to FY 23-24 are shown.

<sup>3</sup>The City is in the process of developing the budget for this project, the proportion of this budget that will be funded with DIFs, and the anticipated construction start date.

**Requirement 7.** Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

In FY 24-25, \$322,160.04 was transferred in from Fund #596: Golf Course Fund into this fund. In 2023, the Golf Course Fund borrowed \$1,389,196.00 from the Parks Fund for the Municipal Golf Course Irrigation Improvements project. The loan will be repaid over five years, at \$322,160.04 per year.

**Requirement 8.** Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects. For any refunds made, the number of persons or entities identified to receive those refunds.

There were no refunds made from this fund in FY 24-25.

## Fund 503: Public Facilities Fee

**Requirement 1.** Brief description of the type of fee in the account or fund.

The Public Facilities Fee is collected to fund construction that will serve new development within the City as identified in the City's Community Facilities the General Plan. These facilities include the City library facilities, administrative facilities, and public safety facilities.



**Requirement 2.** Amount of the fee.

The Public Facilities Fee for FY 24-25 is summarized in **Table 10** below.

**Table 10: Public Facilities Fee**

Land Use	Fee as of July 1, 2024	
Residential		
Single Family (per DU)	\$	2,621.00
Multi Family (per DU)	\$	2,621.00
Non-Residential		
Commercial (per 1,000 building SF)	\$	902.00
Office (per 1,000 building SF)	\$	902.00
Industrial (per 1,000 building SF)	\$	902.00

**Requirement 3.** Beginning and ending balance in the account or fund.

**Table 11** summarizes the beginning and ending fund balances for the Public Facilities Fee for FY 24-25.

**Requirement 4.** Amount of fees collected and the interest earned during the previous year.

**Table 11** summarizes the fees collected and the interest earned for the Public Facilities Fee during FY 24-25.

**Table 11: Public Facilities Fund Summary**

<b>Public Facilities Fee - Fund 503</b>	
<b>Beginning Fund Balance as of July 1, 2024</b>	<b>\$6,667,177.61</b>
<b>Revenues</b>	
Fees Collected	\$2,980,361.45
Interest Earned	\$242,917.34
Miscellaneous Revenues	\$0.00
<b>Total Revenues</b>	<b>\$3,223,278.79</b>
<b>Expenses</b>	
Project Expenses	(\$735,911.61)
<b>Other Expenditures</b>	
GASB Adjustment	\$234,725.63
Admin	\$0.00
<b>Total Expenses</b>	<b>(\$501,185.98)</b>
<b>Transfers In</b>	<b>\$0.00</b>
<b>Transfers Out</b>	<b>\$0.00</b>
<b>Ending Balance as of June 30, 2025</b>	<b>\$9,389,270.42</b>

*Source: City of Oceanside Financial Documents*

**Requirement 5.** Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

**Table 12** summarizes the expenditures this past year on Public Facilities Fee projects.

**Requirement 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 and the public improvement remains incomplete. Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted. For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.

**Table 12** summarizes the planned future expenditures for the Public Facilities Fee projects and the anticipated construction start date for each project. If the approximate start date for a project has been revised from the last AB 1600 Report, the reason is listed.



Table 12: Public Facilities Fee Projects

Project No.	Project Name	Project Budget <sup>1</sup>	Fund Budget	Budget to Date	FY25-26 to FY28-29 Budget	Expenditures from FY 19-20 to FY 23-24 <sup>2</sup>	FY24-25 Actual Expenditures	Future Expenditures	% Funded by Fee	Approx. Construction Start Date	Approx. Construction Start Date (Revised for FY24-25)	Reason for Revised Start Date (if applicable)
425429503	Fire Station 8 Lease	\$ 745,010.35	\$ 745,010.35	\$ 344,610.35	\$ 400,400.00	\$ 514,341.36	\$ 79,981.90	\$ 150,687.09	100%	n/a	n/a	n/a
907143115503	Fire Training Tower	\$ 1,019,854.50	\$ 1,019,854.50	\$ 1,019,854.50	\$ -	\$ 1,019,854.50	\$ -	\$ -	100%	Ongoing	Complete	Project complete; remaining funds budgeted to this project will be redistributed to other projects
907154918503	New Fire Station #1 Design	\$15,379,951.23	\$ 1,069,573.57	\$ 1,069,573.57	\$ -	\$ 1,069,573.57	\$ -	\$ -	7%	Ongoing	Complete	Project complete; remaining funds budgeted to this project will be redistributed to other projects
907162920503	Main Library Improvements	\$ 985,033.99	\$ 985,033.99	\$ 985,033.99	\$ -	\$ 664,267.04	\$ 311,595.52	\$ 9,171.43	100%	Ongoing	n/a	n/a
907163020503	Fire Station 8 Design	\$ 1,573,738.00	\$ 1,573,738.00	\$ 1,573,738.00	\$ -	\$ 1,258,693.27	\$ 11,155.12	\$ 303,889.61	100%	n/a	n/a	n/a
907170921503	Code Enforcement Office Relocation / Improvements	\$ 1,512,007.22	\$ 1,512,007.22	\$ 1,512,007.22	\$ -	\$ 1,176,601.81	\$ 118,861.35	\$ 216,544.06	100%	FY 23-24	FY 25-26	Project in Design Phase
907176921503	Fire Station Improvements & Maintenance	\$ 680,000.07	\$ 680,000.07	\$ 170,000.07	\$ 510,000.00	\$ 168,547.50	\$ -	\$ 511,452.57	100%	Ongoing	n/a	n/a
907177822503	Citywide ADA Assessments	\$ 124,690.07	\$ 124,690.07	\$ 49,690.07	\$ 75,000.00	\$ 34,719.21	\$ 20,129.60	\$ 69,841.26	100%	Ongoing	n/a	n/a
907184523503	Fire Station No. 5 Remodel	\$ 1,320,000.00	\$ 1,320,000.00	\$ -	\$ 1,320,000.00	\$ -	\$ -	\$ 1,320,000.00	100%	FY 25-26	n/a	n/a
907184623503	Junior Lifeguard HQ/Harbor Response Office Restroom Replacem	\$ 625,000.00	\$ 625,000.00	\$ 625,000.00	\$ -	\$ -	\$ 13,429.37	\$ 611,570.63	100%	FY 24-25	FY 27-28	Project location still being determined
907184723503	Civic Center Elevator Controller Board Replacement	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 500,000.00	100%	FY 23-24	Ongoing	n/a
907184823503	Mission Branch Library Remodel	\$ 375,000.00	\$ 500,000.00	\$ 375,000.00	\$ 125,000.00	\$ -	\$ 2,752.29	\$ 497,247.71	100%	FY 23-24	Ongoing	n/a
907184923503	Library Facilities Items	\$ 300,000.00	\$ 300,000.00	\$ 75,000.00	\$ 225,000.00	\$ -	\$ 33,500.00	\$ 266,500.00	100%	TBD	n/a	n/a
907185023503	Main Library Signage	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ 25,000.00	\$ 75,000.00	100%	TBD	n/a	n/a
907185123503	Fire Administration Building Remodel	\$ 205,000.00	\$ 205,000.00	\$ 5,000.00	\$ 200,000.00	\$ -	\$ 95,437.07	\$ 109,562.93	100%	FY 24-25	FY 26-27	Project delayed due to insufficient funds
907185223503	Fire Training Facility Buildings Replacement	\$ 2,200,000.00	\$ 1,700,000.00	\$ 200,000.00	\$ 1,500,000.00	\$ -	\$ -	\$ 1,700,000.00	77%	FY 25-26	n/a	n/a
912185423503	Buena Vista Audobon Society Crosswalk Feasibility Study	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ 28.89	\$ 19,971.11	100%	FY 24-25	FY 27-28	Additional traffic studies needed and insufficient funds
907185323503	Fire Station No. 8 Construction <sup>3</sup>	TBD	TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	FY 24-25	FY 25-26	Delayed due to insufficient funds to begin construction
TBD	New Lifeguard Headquarters Construction <sup>3</sup>	TBD	TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
TBD	Remodel Pier Structure Over Bait Shop <sup>3</sup>	TBD	TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
912189924503	Com. & City Entryway Sign and Wayfind Study <sup>3</sup>	TBD	TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
907189324503	Civic Center Library Roof Replacement <sup>3</sup>	TBD	TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
907190624503	Emergency Operations Center <sup>3</sup>	TBD	TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
907190924503	Junior Lifeguard HQ/Harbor Restroom <sup>3</sup>	TBD	TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
907191724503	New Police Headquarters <sup>3</sup>	TBD	TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
907191924503	Park Restroom Renovations <sup>3</sup>	TBD	TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
907192024503	Permanent Fire Training Facility Office Building <sup>3</sup>	TBD	TBD	TBD	TBD	\$ -	\$ -	TBD	TBD	TBD	n/a	n/a
912196624503	Development Impact Fee Update Study	n/a	n/a	n/a	n/a	\$ -	\$ 24,040.50	TBD	TBD	FY 24-25	n/a	n/a
TOTAL PROJECT EXPENSES		\$27,665,285.43	\$12,979,907.77			\$ 6,807,185.39	\$ 735,911.61	\$ 6,361,438.40				

<sup>1</sup>Project budgets shown are as of Fiscal Year 19-20.

<sup>2</sup>Information on expenditures prior to FY 19-20 was not available. For purposes of this report, expenditures from FY 19-20 to FY 23-24 are shown.

<sup>3</sup>The City is in the process of developing the budget for this project, the proportion of this budget that will be funded with DIFs, and the anticipated construction start date.



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**Requirement 7.** Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

There were no transfers or loans from this fund in FY 24-25.

**Requirement 8.** Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects.

There were no refunds made from this fund in FY 24-25.





## Development Impact Fee Summary for FY 24-25

Description	Major Thoroughfare & Traffic Signal Fee	Citywide Drainage Fee	Parks Fee	Public Facilities Fee	Total
Fund No.	561 & 562	516	598	503	
<b>Starting Balance</b>					
As of July 1, 2024	\$15,862,048.62	\$5,786,833.76	\$9,426,068.07	\$6,667,177.61	\$37,742,128.06
<b>REVENUES</b>					
Fees Collected	\$3,628,132.15	\$697,666.24	\$4,847,514.00	\$2,980,361.45	\$12,153,673.84
Interest Earned	\$553,440.38	\$190,421.96	\$311,612.09	\$242,917.34	\$1,298,391.77
Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>	<b>\$4,181,572.53</b>	<b>\$888,088.20</b>	<b>\$5,159,126.09</b>	<b>\$3,223,278.79</b>	<b>\$13,452,065.61</b>
<b>EXPENSES</b>					
Project Expenditures	(\$1,504,965.17)	(\$384,192.37)	(\$1,558,811.52)	(\$735,911.61)	(\$4,183,880.67)
<b>Other Expenditures</b>					
GASB Adjustment	\$492,011.03	\$164,526.27	\$307,143.40	\$234,725.63	\$1,198,406.33
<b>Total Expenditures</b>	<b>(\$1,012,954.14)</b>	<b>(\$219,666.10)</b>	<b>(\$1,251,668.12)</b>	<b>(\$501,185.98)</b>	<b>(\$2,985,474.34)</b>
<b>Transfers In</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$322,160.04</b>	<b>\$0.00</b>	<b>\$372,160.04</b>
<b>Transfers Out</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Transfers</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$322,160.04</b>	<b>\$0.00</b>	<b>\$372,160.04</b>
<b>Ending Balance</b>					
As of June 30, 2025	\$19,080,667.01	\$6,455,255.86	\$13,655,686.08	\$9,389,270.42	\$48,580,879.37

Source: City of Oceanside Financial Documents



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### **Section 3 – Fiscal Years 2020-2021 through 2023-2024 Five Year Report**

In accordance with Government Code Section 66001, this section addresses the five-year requirements with respect to any remaining funds in the DIF accounts, regardless of whether those funds are committed or uncommitted for FY 20-21 through FY 24-25. This is the first five-year report prepared for the City. The following section provides information necessary to meet the legal requirement for the Five-Year report for the DIF funds.

#### **Requirement 1.** Identification of the purpose to which the fees are to be put.

The purpose of the DIFs imposed and collected on new development within the City during FY 20-21 through FY 24-25 was to fund public facilities that are needed to serve the new development within the City as identified in the City's adopted Community Facilities Element of the General Plan (1990). The purpose of each fee is identified within Section 2 of the Annual AB 1600 Report. Future Projects are identified in each of the individual Fund subsections.

#### **Requirement 2.** Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

There is a proportional relationship between the impact fees charged on new development based upon the need for additional public facilities to serve the additional residents and employees that will be generated by the new development. The City does not have the capacity in its existing public facilities to accommodate these new residents and employees. By charging the fee based on the additional demand created by each land use, the fees directly correlate to the demand created by each new development.

Impact fees were first adopted in the City in 1987 with the adoption of Resolution No. 87-270 and then Resolution 88-188 in 1988 establishing the Parks and Public Facilities Fees. These resolutions were repealed in 1991 and new resolutions establishing a revised Parks and revised Public Facilities Fee were adopted. In 2016, the City combined the Major Thoroughfare and Traffic Signal Fees into a single fee that funds improvements in both categories and consolidated the existing Master Plan Drainage Fees into one Citywide Drainage Fee. The Parks and Public Facilities fees were most recently updated in 2015 with the adoption of Resolution No. 15-R0638-1. In 2016, the City retained consultants to conduct a Drainage Impact Fee Evaluation and a Thoroughfare and Traffic Signal Fee Program Update Study. As a result of these studies, the fee amounts for the Major Thoroughfare & Traffic Signals Fee and the Citywide Drainage Fee, respectively, were updated to the current amounts.



Each fee had to undergo rigorous nexus requirements that: identify the purpose of the fee; identify the use to which the fee is to be put; determine how there is a reasonable relationship between the fees use and the type of development project on which the fee is imposed; determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed; and determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility attributable to the development on which the fee is imposed.

**Requirement 3.** Identification of all sources and amounts of funding anticipated to complete financing in incomplete improvements identified as part of the City’s annual report.

**Table 13** summarizes the fund balance for each fund as of June 30, 2025, the balances that have been held for longer than five years, as well as the costs of the pending facility projects currently identified by the City. Projects that are funded partially by Development Impact Fees will also be funded using grants, the City’s General Fund, and other City funds. Since improvements are triggered based on the timing and location of development, improvements will be programmed as deemed necessary by the City and their CIP prioritization process. All fees satisfy the five-year test by having sufficient planned future improvement projects with costs that exceed funds held for more than five years.

**Table 13: DIF Funding Balances and Future Project Costs**

Fund No.	Fund Name	Fund Balance (as of 6/30/25)	Five Year Holdings Balance	Future Improvement Project Costs
561 & 562	Major Thoroughfare & Traffic Signal Fee	\$ 19,080,667.01	\$ 3,822,541.50	\$ 15,237,473.81
516	Drainage Fee	\$ 6,455,255.86	\$ 1,710,737.23	\$ 7,027,913.53
598	Parks Fee	\$ 13,655,686.08	\$ 4,350,664.25	\$ 9,025,355.42
503	Public Facilities Fee	\$ 9,389,270.42	\$ -	\$ 6,361,438.40
<b>Total</b>		<b>\$ 48,580,879.37</b>	<b>\$ 9,883,942.98</b>	<b>\$ 37,652,181.16</b>



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**Requirement 4.** Identification of the approximate dates on which the funding referred to in Requirement 3 is expected to be deposited into the appropriate account or fund.

The project tables for each Fund within this report list the public improvement projects that are anticipated to be constructed using DIF funds. Anticipated construction start dates are listed based upon when the City anticipates complete funding and staff capacity for the project will be available. Due to priority shifts and the uncertainty of the timing and location of new development, anticipated construction times may vary until sufficient funds have been collected and priorities identified.