

Appendix D

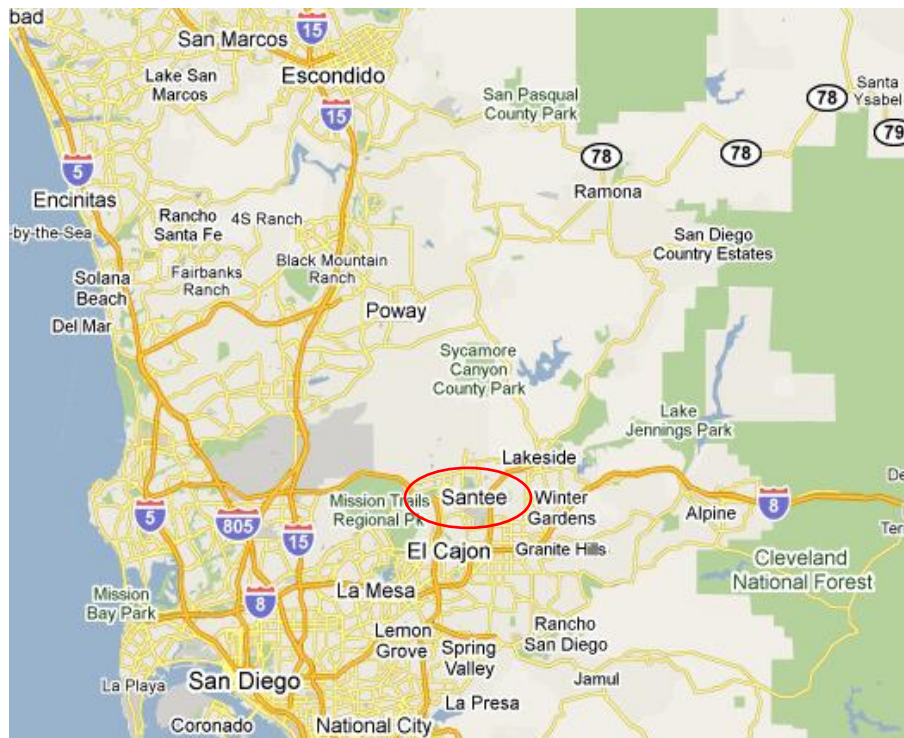
Year	Population	% Change	Total Staff	Staff per 1000 Residents	% Change
1999	52489.00		122.00	2.32	
2000	52946.00	0.87%	125.00	2.36	1.57%
2001	53583.00	1.20%	130.00	2.43	2.76%
2002	53710.00	0.24%	133.00	2.48	2.07%
2003	53867.00	0.29%	133.00	2.47	-0.29%
2004	53931.00	0.12%	129.00	2.39	-3.12%
2005	54370.00	0.81%	129.00	2.37	-0.81%
2006	54717.00	0.64%	131.00	2.39	0.91%
2007	55044.00	0.60%	135.00	2.45	2.44%
2008	55850.00	1.46%	137.00	2.45	0.02%
2009	56848.00	1.79%	129.00	2.27	-7.49%
2010	56848.00	0.00%	112.65	1.98	-12.67%
2011	56848.00	0.00%	112.15	1.97	-0.44%

City of Santee Municipal Analysis

July 2010

City of Santee: General Statistics

Date of Incorporation: 1980	Type of City: Charter City
Population: 58,044 ¹	Size of City: 16.6 square miles
Median Household Income: \$76,771	2011 General Fund Budget: \$30,893,050
# of Full Time Employees: 129.65	Transient Occupancy Tax rate: 6.00%
Sales and Use Tax rate: 8.75%	



Key Findings

- During the period FY 1999 to FY 2009, the City of Santee’s General Fund (GF) inflows (revenues plus transfers in) increased by 13.93% while GF outflows (expenditures plus transfer out) increased by 9.82%.
- Over the past eleven (11) fiscal years, the City has had a GF deficit (GF outflows exceeded GF inflows) seven (7) times.
- Between FY 1999 and FY 2009, the City of Santee’s GF reserves available for uncertainties have decreased by 45.86%; however the City has consistently met its stated GF reserve targets during this period.
- The City’s primary source of tax revenue is property taxes. Property taxes increased by 114.08% between FY 1999 and FY 2009 and for this reason the City was relatively more reliant on property taxes in FY 2009 than in FY 1999.

¹ California Department of Finance. 2010 estimates.

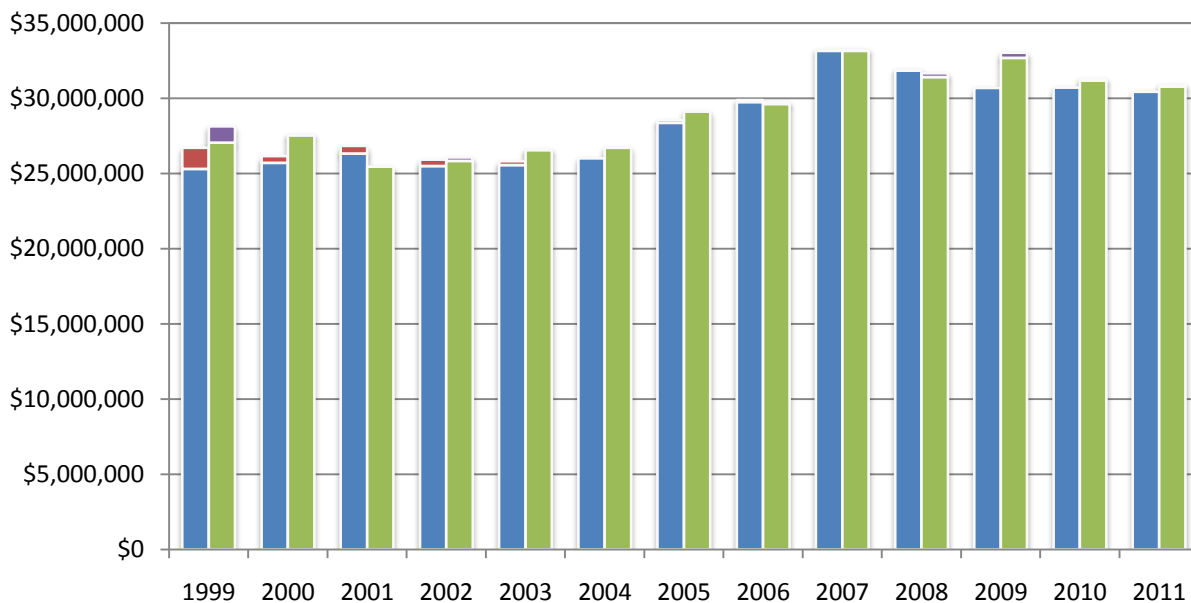
- Between FY 1999 and FY 2009, the number of full-time staff members employed by the City increased 5.74%, while the City’s population increased 8.30%.
- When adjusting for inflation, the City’s total pension costs have increased 126.13% between FY 1999 and FY 2009.
- Among cities in a similar geographic region, the City of Santee pays the highest for Firefighter/Paramedics and Executive Assistants.

General Fund

(see appendix A)

The following graph outlines General Fund (GF) inflows (revenue plus transfers in) and outflows (expenditures plus transfers out) within the City of Santee for the period FY 1999 to FY 2011. During this period GF inflows increased by 13.93% while GF outflows increased by 9.82%. Between FY 1999 and FY 2009, the City has had a GF deficit (GF outflows exceeded GF inflows) seven times. In addition, the City is projected to have a GF deficit in both FY 2010 and FY 2011.

**City of Santee General Fund
Inflows and Outflows FY 1999 - FY 2011***



Source: FY 1999 - FY 2009 CAFRs, FY 2010 - FY 2011 Budgets; In 2009 Dollars

■ Transfers Out ■ Expenditure ■ Transfers In ■ Revenue

The City of Santee GF reserve policy dictates that the City should maintain \$8 million in unreserved, undesignated reserves to be used during economic downturns and to cover unexpected expenditures. Previous reserve policies had dictated that the City must maintain GF reserves equal to no less than 25% of the previous year’s GF expenditures. During the period FY 1999 to FY 2009,

*indicates budgeted figures

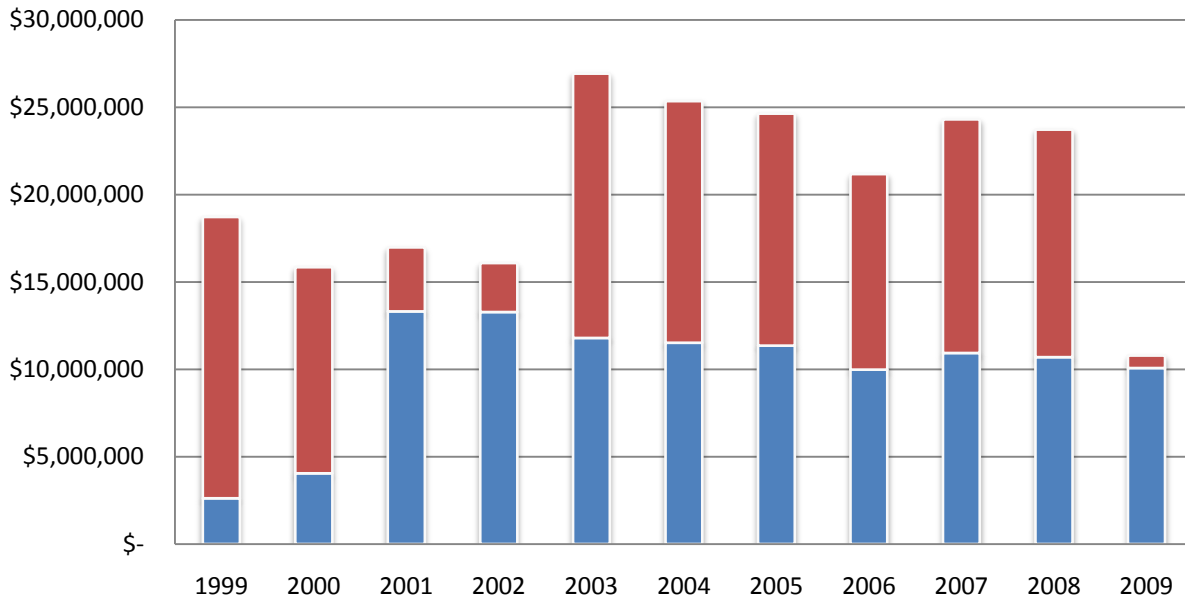
the City consistently met its stated reserve policies. However, during the same period the City’s GF reserves available for contingencies decreased by 45.86%.

City of Santee General Fund Reserves FY 1999 – FY 2009, (in 2009 dollars)

Fiscal Year	GF Reserves (Unreserved), Designated for Contingencies	GF Reserves (Unreserved), Undesignated	Total GF Reserves Available for Contingencies	% Change in Undesignated GF Reserves	GF Reserves Available for Contingencies as a % of GF Operating Expenditures
1999	\$ -	\$16,098,450	\$16,098,450	-	57.23%
2000	\$ -	\$11,789,636	\$11,789,636	-26.77%	42.75%
2001	\$6,330,406	\$3,661,046	\$9,991,452	-15.25%	39.27%
2002	\$6,476,998	\$2,786,882	\$9,263,881	-7.28%	35.54%
2003	\$6,684,701	\$3,346,754	\$10,031,455	8.29%	37.76%
2004	\$7,159,748	\$2,305,501	\$9,465,249	-5.64%	35.46%
2005	\$7,463,770	\$1,919,680	\$9,383,450	-0.86%	32.25%
2006	\$7,766,467	\$1,203,124	\$8,969,591	-4.41%	30.16%
2007	\$8,282,998	\$2,432,192	\$10,715,190	19.46%	32.31%
2008	\$8,224,910	\$2,308,536	\$10,533,446	-1.70%	33.28%
2009	\$8,000,000	\$714,902	\$8,714,902	-17.26%	26.40%

The following graph shows the City of Santee’s GF unreserved funds for the period FY 1999 to FY 2009.

City of Santee General Fund Reserves FY 1999 - FY 2009



Source: FY 1999 - FY 2009 CAFRs; In 2009 Dollars

■ Unreserved, Designated ■ Unreserved, Undesignated

Governmental Tax Revenues

(see appendix B)

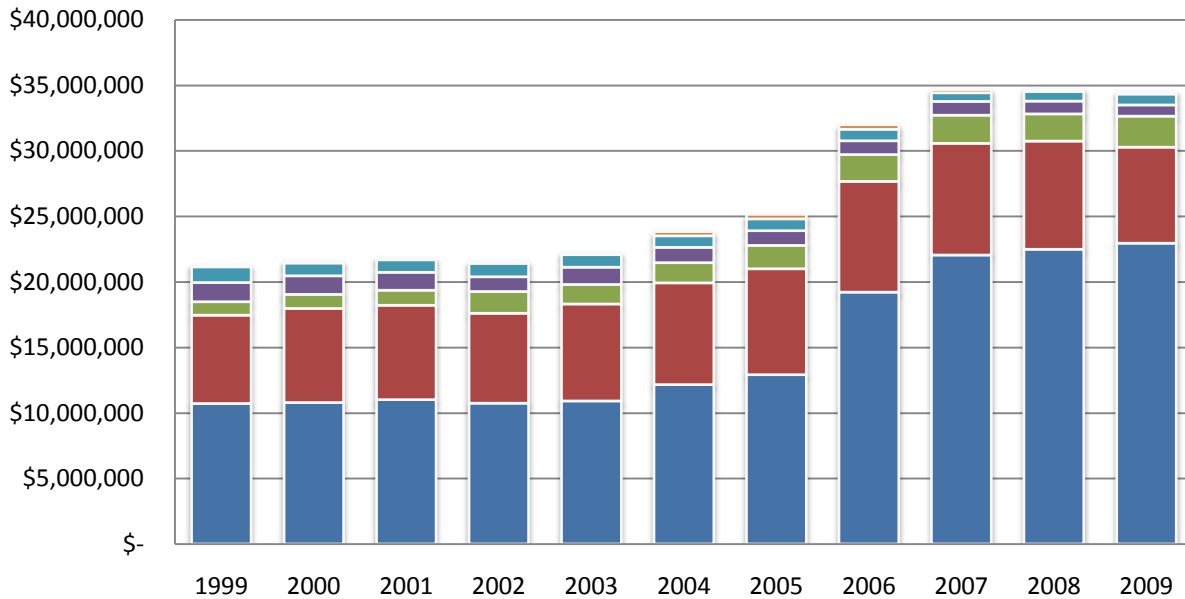
The City of Santee collects several different types of taxes including property, sales and use, franchise fees, motor vehicle fuel, special assessments, property transfer, and transient occupancy tax (TOT).

Governmental tax revenues by source; in 2009 dollars

Tax	Governmental Revenue		Overall Change	Percent of Total Governmental Revenue	
	FY 1999	FY 2009		FY 1999	FY 2009
Property	\$10,725,099	\$22,960,655	114.08%	50.09%	66.31%
Sales and Use	\$6,729,899	\$7,305,578	8.55%	31.43%	21.10%
Franchise	\$1,018,808	\$2,390,367	134.62%	4.76%	6.90%
Motor Vehicle Fuel	\$1,483,287	\$834,490	-43.74%	6.93%	2.41%
Special Assessment	\$1,189,202	\$849,301	-28.58%	5.55%	2.45%
Property Transfer	\$149,303	\$172,957	15.84%	0.70%	0.50%
TOT	\$117,525	\$115,327	-1.87%	0.55%	0.33%

The composition of the City’s tax revenues has changed significantly over the past decade. Over the period from FY 1999 to FY 2009, the City has become considerably more reliant on property taxes and franchise fees, while sales and gasoline taxes have comprised a decreasing portion of total governmental revenues. This shift can be attributed in large part to the large increase in property tax and franchise fee revenues (114.08% and 134.62% respectively). Overall, total tax revenues increased by 61.72% between FY 1999 and FY 2009.

City of Santee Governmental Tax Revenue by Source FY 1999 - FY 2009

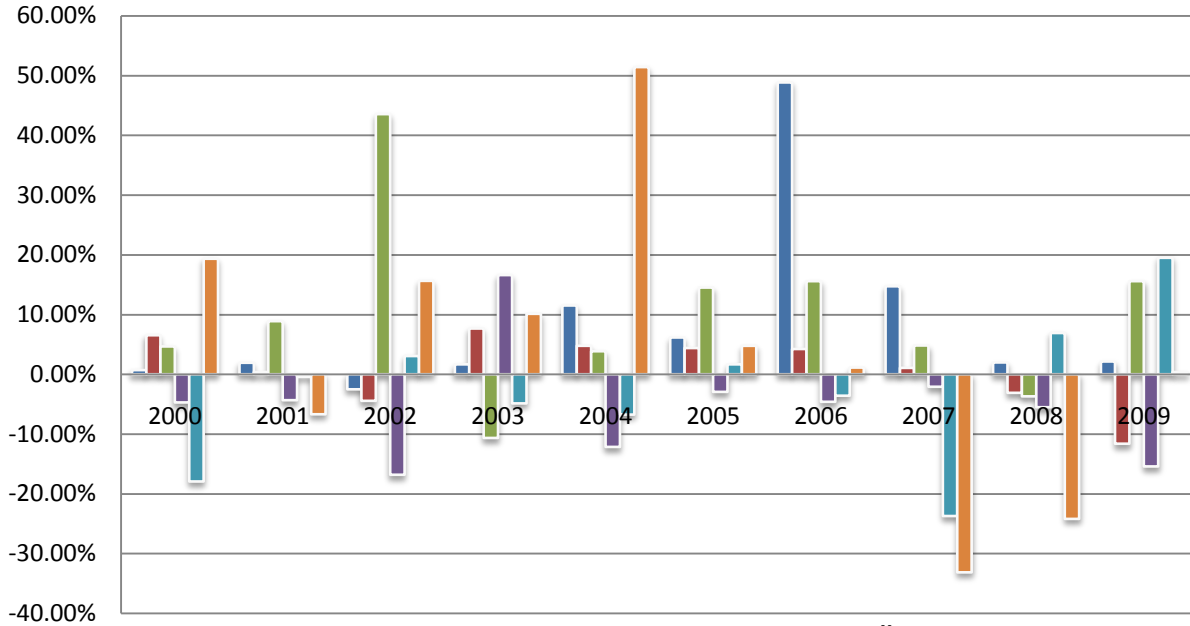


Source: FY 1999 - FY 2009 CAFRs; In 2009 Dollars

■ Property
■ Sales & Use
■ Franchise
■ Gas Tax
■ Special Assesments
■ Property Transfer

The following graph displays annual percent changes in the several sources of the City of Santee’s tax revenues. Sales and use tax has been the City’s least volatile source of tax revenue, while property transfer taxes and franchise fees have been the most volatile.

City of Santee Governmental Tax Revenue Growth FY 2000 - FY 2009



Source: FY 1999 - FY 2009 CAFRs; In 2009 Dollars

■ Property
 ■ Sales & Use
 ■ Franchise
 ■ Gas Tax
 ■ Special Assesments
 ■ Property Transfer

Governmental Expenditures

(see appendix C)

The City of Santee’s governmental expenditures can be classified into the following six groups: public safety, public works, general government, community development, parks and recreation, and debt service.

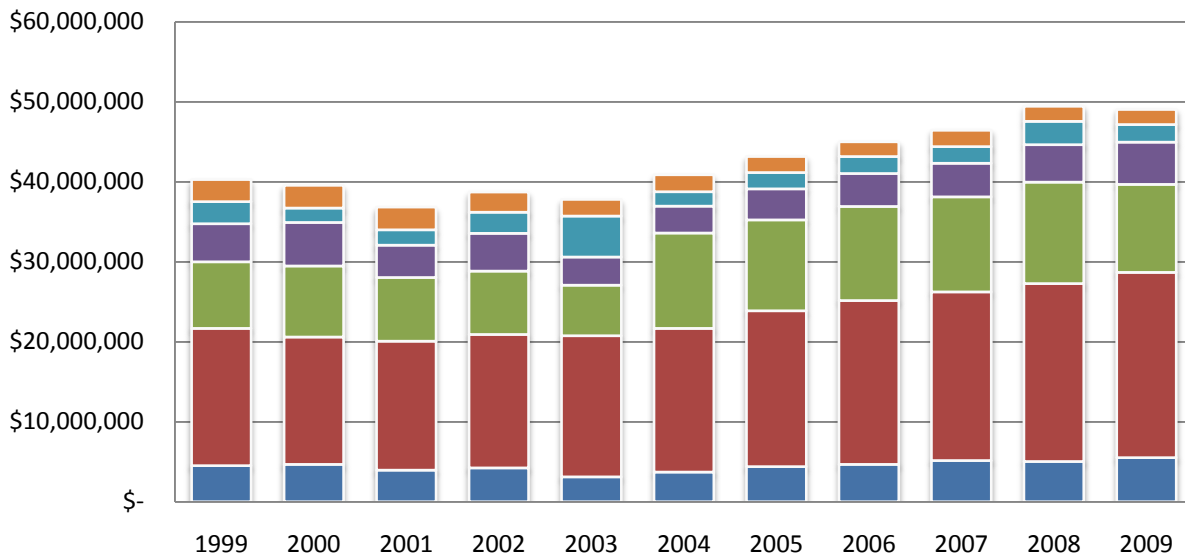
Governmental expenditures by category; in 2009 dollars

	Expenditure		Overall Change	Percent of Total Expenditure	
	FY 1999	FY 2009		FY 1999	FY 2009
Public Safety	\$17,165,268	\$23,178,880	35.03%	42.64%	47.27%
Public Works	\$8,331,733	\$11,001,554	32.04%	20.70%	22.43%
General Government	\$4,492,733	\$5,501,610	22.46%	11.16%	11.22%
Community Development	\$4,749,064	\$5,255,186	10.66%	11.80%	10.72%
Parks and Recreation	\$2,777,784	\$2,229,089	-19.75%	6.90%	4.55%
Debt Service	\$2,741,026	\$1,873,939	-31.63%	6.81%	3.82%

*indicates budgeted figures

Public safety and public works are the City of Santee’s two highest expenditure categories. During the period FY 1999 to FY 2009, greater priority has been given to public safety and public works, and expenditures in these categories have increased by 35.05% and 32.04% respectively. In contrast, spending in community development and parks and recreation has decreased relative to the City’s other departments. Overall spending in parks and recreation has decreased by 19.75% between FY 1999 and FY 2009.

City of Santee Governmental Expenditures by Category FY 1999 - FY 2009



Source: FY 1999 - FY 2009 CAFRs; in 2009 Dollars

- General Government
- Public Safety
- Public Works
- Community Development
- Parks and Recreation
- Debt Service

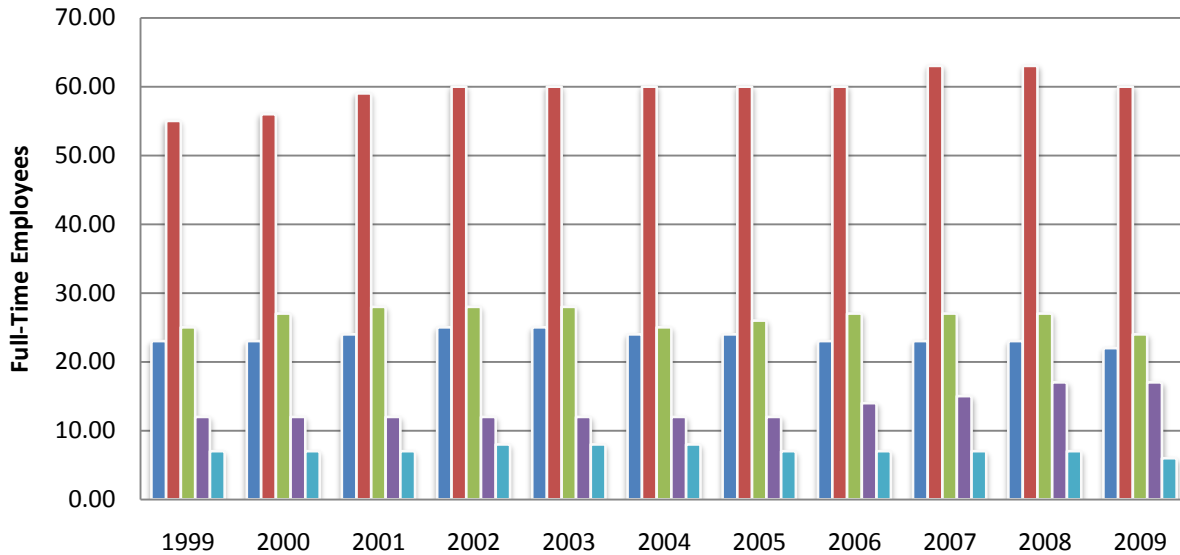
Staffing

(see appendix D)

Between FY 1999 and FY 2009, the City increased its number of full-time equivalents (FTEs) by 7.00. The following details the changes in staffing by department:

- +5.00 FTEs in public safety
- +5.00 FTEs in community development
- -1.00 FTE in general government
- -1.00 FTE in public works
- -1.00 FTE in parks and recreation

City of Santee Staffing by Service FY 1999 - FY 2009

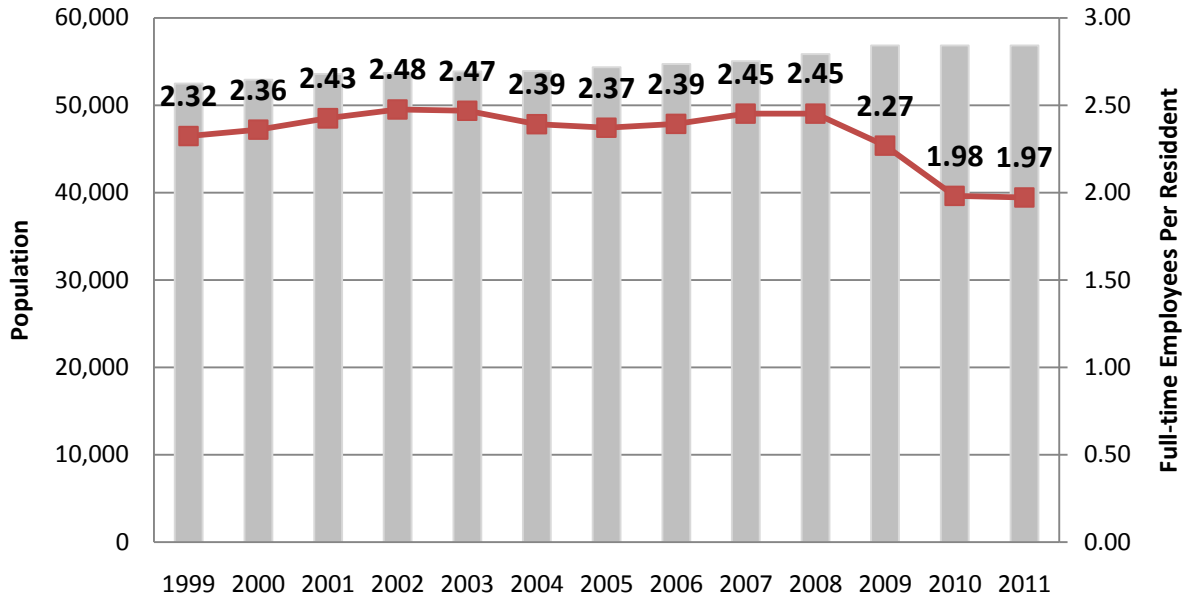


Source: FY 1999 - FY 2009 CAFRs

- General Government
- Public Safety
- Public Works
- Community Development
- Parks and Recreation

Overall, staffing in the City of Santee increased by 5.74% between FY 1999 and FY 2009, while population increased by 8.30% over the same period. The City contracts with the County for law enforcement, which is not reflected in the total number of full-time employees reported by the City.

City of Santee Staffing vs Population FY 1999 - FY 2011*



Source: FY 1999 - FY 2009 CAFRs, FY 2010 - 2011 Budgets

■ Population —■ Staff per 1000 Residents

Personnel Costs

The City of Santee has only one active Memorandum of Understanding (MOU), which covers only its firefighters. The MOU outlines all of the benefits received by the City’s firefighters, including salary and pensions. The pension benefits received by the City’s two labor groups are described below.

Labor Unit	Benefit Formula	Compensation Method Used	Employees Pay	City Picks Up	MOU Term Expiration
Santee Firefighters’ Association	3% @ 50	Highest 12 months	4%	5%	6/30/2011
General Employees	2.7% @55	Highest 12 months	4%	4%	no contract

The City contributes to the California Public Employees’ Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and personal disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California.

*indicates budgeted figures

Santee active plan members are “required” by State statute to contribute 8% for miscellaneous and 9% for safety employees of their annual covered salary. The City of Santee has all employees paying 4% of their salary toward their pensions. This means that the City picks up 4% of the non-safety employees’ pension costs and 5% of the safety employees’ pension costs. This is known as employer-paid member contributions, or EPMC.

The City also reports the value of EPMC as additional compensation to CalPERS for all of its employees. This additional contribution allows employees to earn an addition 4-5% in retirement benefits.

Miscellaneous Employee Example		Public Safety Employee Example	
Single Highest Year Salary	\$85,000	Single Highest Year Salary	\$100,000
Inclusion of EPMC	\$3,400	Inclusion of EPMC	\$5,000
Total Calculated Salary	\$88,400	Total Calculated Salary	\$105,000
Service Years	30	Service Years	30
Benefit Factor	2.7%	Benefit Factor	3%
Total Pension Benefit	\$71,604	Total Pension Benefit	\$94,500

A summary of pension costs since FY 1999 is presented in the following table:

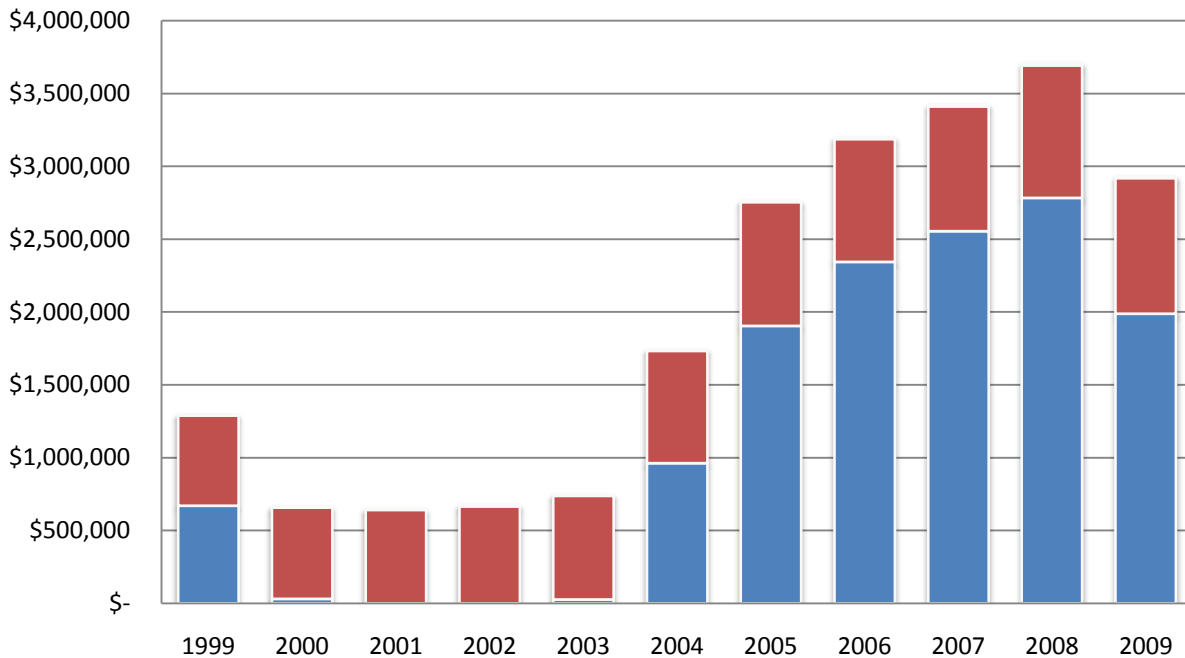
City of Santee Annual Pension Costs FY 1999 - FY 2009 (not adjusted for inflation) <i>Source: FY 1999 -FY 2009 CAFRs, PRAs</i>						
Fiscal Year	Annual Required Contribution (ARC)	EPMC	Public Agency Retirement Services (PARS)	Total Pension Costs	Ratio of Total Pension Costs to General Fund Expenditures	
1999	\$477,832	\$441,070	\$4,801	\$923,703	4.60%	
2000	\$22,708	\$472,661	\$5,287	\$500,656	2.41%	
2001	\$-	\$505,552	\$5,893	\$511,445	2.55%	
2002	\$-	\$543,600	\$9,314	\$552,914	2.60%	
2003	\$22,573	\$603,469	\$8,187	\$634,229	2.82%	
2004	\$169,716	\$675,914	\$7,628	\$853,258	3.64%	
2005	\$960,415	\$773,275	\$7,336	\$1,741,026	6.57%	
2006	\$1,413,173	\$793,478	\$8,040	\$2,214,691	7.91%	
2007	\$1,634,552	\$824,806	\$11,567	\$2,470,925	7.74%	
2008	\$1,873,039	\$910,162	\$13,471	\$2,796,672	8.83%	
2009	\$1,987,289	\$932,125	\$9,116	\$2,928,530	8.87%	

Note: PARS costs were excluded from SDCTA’s Phase I updated study as the plan is offered in lieu of Social Security.

When adjusting for inflation, the City’s total pension costs have increased 126.13% between FY 1999 and FY 2009.

Payment toward pensions will continue to consume greater portions of the City’s General Fund. In FY 2009, CalPERS lost nearly 1/3 of its portfolio. These losses, in return, get pushed back onto cities in the coming years through higher rates.

City of Santee Pension Costs FY 1999 - FY 2009



Source: FY 1999 - FY 2009 CAFRs; In 2009 Dollars

■ ARC ■ EPMC ■ PARS

For a more comprehensive look at public pensions in the region, please review SDCTA’s Phase I updated report issued in September of 2010.

SDCTA recognizes that while pension costs consume increasing portions of a City’s General Fund, total compensation needs to be taken into account as well. SDCTA has reviewed three “typical” positions in city government: firefighter/paramedics, executive assistants, and assistant planners and each of their corresponding monthly salaries.

City	Position	Monthly Salary	Position	Monthly Salary	Position	Monthly Salary
El Cajon	Firefighter/ Paramedic	\$5,919	Executive Assistant	\$5,413	Assistant Planner	\$5,141
La Mesa	Firefighter/ Paramedic	\$5,548	Executive Assistant	\$4,974	Assistant Planner	\$5,003
Lemon Grove	Firefighter/ Paramedic	\$5,598	Executive Assistant	\$3,807	Assistant Planner	\$4,810 - \$5,847

*indicates budgeted figures

Poway	Firefighter/ Paramedic	\$6,088	Executive Assistant	\$4,499 - \$5,468	Assistant Planner	\$5,632
Santee	Firefighter/ Paramedic	\$6,300	Executive Assistant	\$5,761	Assistant Planner	\$5,620

Source for Firefighter/Paramedic Data: Del Mar Compensation Survey Data (dated thru October 2009).

Source for Executive Assistant Data: Coronado Compensation Survey Data (dated thru April 2009). City of Poway's Salary Schedule.

Source for Assistant Planner Data: Coronado Compensation Survey Data (dated thru April 2009). City of Lemon Grove's Salary Schedule.

Of the cities compared, the City of Santee is among the highest paying cities for all three positions and pays the highest to both Firefighter/Paramedics and Executive Assistants.

Long-Term Obligations

The following chart summarizes the City of Santee's governmental long-term liabilities as of FY 2009. In FY 2009, the City's long-term debt per capita was \$452.88.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Bonds Payable	\$24,085,000	\$ -	\$ 655,000	\$23,430,000	\$ 670,000
Notes & Loans Payable	490,865	9,000	117,982	381,883	-
Claims & Judgments	986,815	333,692	294,662	1,025,845	211,000
Compensated Absences	841,993	52,452	43,232	851,213	638,409
OPEB Payable	-	234,631	178,365	56,266	-
Governmental Activity Long Term Liabilities	<u>\$26,404,673</u>	<u>\$ 629,775</u>	<u>\$1,289,241</u>	<u>\$25,745,207</u>	<u>\$1,519,409</u>

City of Santee General Fund Inflows and Outflows FY 1999 - FY 2011*

Source: FY 1999 - FY 2009 CAFRs, FY 2010 - FY 2011 Budgets; In 2009 Dollars

Change in CPI										
	Revenues			Transfers In			Total			Yearly Change
1999	\$ 18,041,319	\$ 1,002,036	\$ 19,043,355	0.713253808	1999	\$ 25,294,389	\$ 1,404,880	\$ 26,699,269		
2000	\$ 19,400,132	\$ 323,714	\$ 19,723,846	0.75453007	2000	\$ 25,711,543	\$ 429,027	\$ 26,140,570	-2.09%	
2001	\$ 20,763,334	\$ 404,437	\$ 21,167,771	0.78920213	2001	\$ 26,309,273	\$ 512,463	\$ 26,821,736	2.61%	
2002	\$ 20,816,728	\$ 342,914	\$ 21,159,642	0.816857225	2002	\$ 25,483,925	\$ 419,797	\$ 25,903,721	-3.42%	
2003	\$ 21,646,371	\$ 228,351	\$ 21,874,722	0.847401659	2003	\$ 25,544,405	\$ 269,472	\$ 25,813,877	-0.35%	
2004	\$ 22,831,423	\$ -	\$ 22,831,423	0.878358856	2004	\$ 25,993,275	\$ -	\$ 25,993,275	0.69%	
2005	\$ 25,828,800	\$ 158,925	\$ 25,987,725	0.91055434	2005	\$ 28,366,017	\$ 174,537	\$ 28,540,554	9.80%	
2006	\$ 27,995,998	\$ 126,566	\$ 28,122,564	0.941511537	2006	\$ 29,735,162	\$ 134,429	\$ 29,869,590	4.66%	
2007	\$ 31,912,967	\$ 40,965	\$ 31,953,932	0.963061873	2007	\$ 33,136,985	\$ 42,536	\$ 33,179,521	11.08%	
2008	\$ 31,847,656	\$ 32,349	\$ 31,880,005	1.000177488	2008	\$ 31,842,004	\$ 32,343	\$ 31,874,348	-3.93%	
2009	\$ 30,667,925	\$ -	\$ 30,667,925	1	2009	\$ 30,667,925	\$ -	\$ 30,667,925	-3.78%	
2010	\$ 30,691,150	\$ -	\$ 30,691,150	1	2010	\$ 30,691,150	\$ -	\$ 30,691,150	0.08%	
2011	\$ 30,417,430	\$ -	\$ 30,417,430	1	2011	\$ 30,417,430	\$ -	\$ 30,417,430	-0.89%	

Nominal Expenditure				Change in CPI		Real Expenditure			
	Expenditures	Transfers Out	Total			Expenditures	Transfers Out	Total	Yearly Change
1999	\$ 19,287,761	\$ 776,559	\$ 20,064,320	0.713253808	1999	\$ 27,041,932	\$ 1,088,755	\$ 28,130,688	
2000	\$ 20,768,376	\$ 37,990	\$ 20,806,366	0.75453007	2000	\$ 27,524,915	\$ 50,349	\$ 27,575,264	-1.97%
2001	\$ 20,080,211	\$ -	\$ 20,080,211	0.78920213	2001	\$ 25,443,686	\$ -	\$ 25,443,686	-7.73%
2002	\$ 21,091,525	\$ 197,978	\$ 21,289,503	0.816857225	2002	\$ 25,820,332	\$ 242,365	\$ 26,062,698	2.43%
2003	\$ 22,498,454	\$ 15,000	\$ 22,513,454	0.847401659	2003	\$ 26,549,929	\$ 17,701	\$ 26,567,630	1.94%
2004	\$ 23,446,186	\$ -	\$ 23,446,186	0.878358856	2004	\$ 26,693,174	\$ -	\$ 26,693,174	0.47%
2005	\$ 26,497,460	\$ -	\$ 26,497,460	0.91055434	2005	\$ 29,100,361	\$ -	\$ 29,100,361	9.02%
2006	\$ 27,886,239	\$ 116,600	\$ 28,002,839	0.941511537	2006	\$ 29,618,584	\$ 123,843	\$ 29,742,428	2.21%
2007	\$ 31,926,927	\$ 15,000	\$ 31,941,927	0.963061873	2007	\$ 33,151,481	\$ 15,575	\$ 33,167,056	11.51%
2008	\$ 31,413,028	\$ 241,498	\$ 31,654,526	1.000177488	2008	\$ 31,407,454	\$ 241,455	\$ 31,648,909	-4.58%
2009	\$ 32,668,207	\$ 347,007	\$ 33,015,214	1	2009	\$ 32,668,207	\$ 347,007	\$ 33,015,214	4.32%
2010	\$ 31,159,284	\$ 134,920	\$ 31,294,204	1	2010	\$ 31,159,284	\$ 134,920	\$ 31,294,204	-5.21%
2011	\$ 30,760,950	\$ 132,100	\$ 30,893,050	1	2011	\$ 30,760,950	\$ 132,100	\$ 30,893,050	-1.28%

City of Santee Governmental Tax Revenue by Source FY 1999 - FY 2009

Source: FY 1999 - FY 2009 CAFRs; In 2009 Dollars								
Government Nominal Tax Revenues, Major Sources								
Year	Property	Sales & Use	Franchise	Gas Tax	Special Assements	Property Transfer	TOT	Total
1999	\$ 7,649,718	\$ 4,800,126	\$ 726,669	\$ 1,057,960	\$ 848,203	\$ 106,491	\$ 83,825	\$ 15,272,992
2000	\$ 8,149,560	\$ 5,409,364	\$ 804,733	\$ 1,066,180	\$ 736,526	\$ 134,449	\$ 91,711	\$ 16,392,523
2001	\$ 8,688,492	\$ 5,679,362	\$ 916,645	\$ 1,066,748	\$ 767,146	\$ 131,244	\$ 121,251	\$ 17,370,888
2002	\$ 8,766,884	\$ 5,615,953	\$ 1,361,725	\$ 918,666	\$ 818,214	\$ 157,085	\$ 99,938	\$ 17,738,465
2003	\$ 9,245,258	\$ 6,273,557	\$ 1,262,194	\$ 1,111,050	\$ 807,540	\$ 179,502	\$ 109,115	\$ 18,988,216
2004	\$ 10,687,618	\$ 6,811,327	\$ 1,358,884	\$ 1,011,806	\$ 780,579	\$ 281,699	\$ 116,909	\$ 21,048,822
2005	\$ 11,759,431	\$ 7,370,893	\$ 1,613,081	\$ 1,018,124	\$ 822,528	\$ 306,022	\$ 123,976	\$ 23,014,055
2006	\$ 18,097,285	\$ 7,945,067	\$ 1,928,092	\$ 1,004,329	\$ 820,204	\$ 319,934	\$ 118,669	\$ 30,233,580
2007	\$ 21,235,364	\$ 8,215,910	\$ 2,067,216	\$ 1,005,657	\$ 640,116	\$ 218,853	\$ 116,081	\$ 33,499,197
2008	\$ 22,487,877	\$ 8,267,859	\$ 2,067,948	\$ 986,566	\$ 710,901	\$ 172,317	\$ 135,485	\$ 34,828,953
2009	\$ 22,960,655	\$ 7,305,578	\$ 2,390,367	\$ 834,490	\$ 849,301	\$ 172,957	\$ 115,327	\$ 34,628,675

Real Government Tax Revenues

Year	Property	Property Tax Change	As a % of Total Tax Revenue	Sales & Use	Sales & Use Tax Change	As a % of Total Tax Revenue	Franchise	Franchise Tax Change	As a % of Total Tax Revenue
1999	\$ 10,725,099		50.09%	\$ 6,729,899		31.43%	\$ 1,018,808		4.76%
2000	\$ 10,800,842	0.71%	49.72%	\$ 7,169,183	6.53%	33.00%	\$ 1,066,535	0.046845823	4.91%
2001	\$ 11,009,210	1.93%	50.02%	\$ 7,196,334	0.38%	32.69%	\$ 1,161,483	8.90%	5.28%
2002	\$ 10,732,456	-2.51%	49.42%	\$ 6,875,073	-4.46%	31.66%	\$ 1,667,029	43.53%	7.68%
2003	\$ 10,910,125	1.66%	48.69%	\$ 7,403,286	7.68%	33.04%	\$ 1,489,487	-10.65%	6.65%
2004	\$ 12,167,712	11.53%	50.78%	\$ 7,754,606	4.75%	32.36%	\$ 1,547,072	3.87%	6.46%
2005	\$ 12,914,585	6.14%	51.10%	\$ 8,094,951	4.39%	32.03%	\$ 1,771,537	14.51%	7.01%
2006	\$ 19,221,522	48.84%	59.86%	\$ 8,438,629	4.25%	26.28%	\$ 2,047,869	15.60%	6.38%
2007	\$ 22,049,844	14.71%	63.39%	\$ 8,531,030	1.09%	24.53%	\$ 2,146,504	4.82%	6.17%
2008	\$ 22,483,886	1.97%	64.57%	\$ 8,266,392	-3.10%	23.74%	\$ 2,067,581	-3.68%	5.94%
2009	\$ 22,960,655	2.12%	66.31%	\$ 7,305,578	-11.62%	21.10%	\$ 2,390,367	15.61%	6.90%

Year	Gas Tax	Gas Tax Tax Change	As a % of Total Tax Revenue	Special Assements	Special Assements Tax Change	As a % of Total Tax Revenue	Property Transfer	Property Transfer Tax Change	As a % of Total Tax Revenue
1999	\$ 1,483,287		6.93%	\$ 1,189,202		5.55%	\$ 149,303		0.70%
2000	\$ 1,413,038	-0.047359962	6.50%	\$ 976,139	-17.92%	4.49%	\$ 178,189	19.35%	0.82%
2001	\$ 1,351,679	-4.34%	6.14%	\$ 972,053	-0.42%	4.42%	\$ 166,300	-6.67%	0.76%
2002	\$ 1,124,635	-16.80%	5.18%	\$ 1,001,661	3.05%	4.61%	\$ 192,304	15.64%	0.89%
2003	\$ 1,311,126	16.58%	5.85%	\$ 952,960	-4.86%	4.25%	\$ 211,826	10.15%	0.95%
2004	\$ 1,151,928	-12.14%	4.81%	\$ 888,679	-6.75%	3.71%	\$ 320,711	51.40%	1.34%
2005	\$ 1,118,136	-2.93%	4.42%	\$ 903,327	1.65%	3.57%	\$ 336,083	4.79%	1.33%
2006	\$ 1,066,720	-4.60%	3.32%	\$ 871,157	-3.56%	2.71%	\$ 339,809	1.11%	1.06%
2007	\$ 1,044,229	-2.11%	3.00%	\$ 664,668	-23.70%	1.91%	\$ 227,247	-33.13%	0.65%
2008	\$ 986,391	-5.54%	2.83%	\$ 710,775	6.94%	2.04%	\$ 172,286	-24.19%	0.49%
2009	\$ 834,490	-15.40%	2.41%	\$ 849,301	19.49%	2.45%	\$ 172,957	0.39%	0.50%

Year	TOT	TOT Change	As a % of Total Revenue	Total Tax Revenue	Total Tax Revenue Change
1999	\$ 117,525		0.55%	\$ 21,413,124	
2000	\$ 121,547	3.42%	0.56%	\$ 21,725,473	0.0145868
2001	\$ 153,637	26.40%	0.70%	\$ 22,010,696	1.31%
2002	\$ 122,345	-20.37%	0.56%	\$ 21,715,502	-1.34%
2003	\$ 128,764	5.25%	0.57%	\$ 22,407,575	3.19%
2004	\$ 133,099	3.37%	0.56%	\$ 23,963,807	6.95%
2005	\$ 136,154	2.30%	0.54%	\$ 25,274,774	5.47%
2006	\$ 126,041	-7.43%	0.39%	\$ 32,111,747	27.05%
2007	\$ 120,533	-4.37%	0.35%	\$ 34,784,055	8.32%
2008	\$ 135,461	12.38%	0.39%	\$ 34,822,772	0.11%
2009	\$ 115,327	-14.86%	0.33%	\$ 34,628,675	-0.56%

City of Santee Governmental Expenditures by Category FY 1999 - FY 2009

Source: FY 1999 - FY 2009 CAFRs; In 2009 Dollars

Nominal Governmental Expenditures, Major Sources

Year	General Government	Public Safety	Public Works	Community Development	Parks and Recreation	Debt Service	Total
1999	\$ 3,204,459	\$ 12,243,193	\$ 5,942,640	\$ 3,387,288	\$ 1,981,265	\$ 1,955,047	\$ 28,713,892
2000	\$ 3,521,350	\$ 12,023,981	\$ 6,702,222	\$ 4,107,175	\$ 1,345,007	\$ 2,141,899	\$ 29,841,634
2001	\$ 3,125,623	\$ 12,706,140	\$ 6,302,365	\$ 3,185,513	\$ 1,520,359	\$ 2,226,524	\$ 29,066,524
2002	\$ 3,463,290	\$ 13,613,638	\$ 6,457,942	\$ 3,877,820	\$ 2,154,361	\$ 2,068,075	\$ 31,635,126
2003	\$ 2,631,429	\$ 14,966,691	\$ 5,336,928	\$ 2,988,982	\$ 4,332,920	\$ 1,768,376	\$ 32,025,326
2004	\$ 3,261,481	\$ 15,783,611	\$ 10,444,876	\$ 2,964,058	\$ 1,580,081	\$ 1,870,310	\$ 35,904,417
2005	\$ 3,984,220	\$ 17,750,816	\$ 10,342,440	\$ 3,529,287	\$ 1,850,738	\$ 1,847,171	\$ 39,304,672
2006	\$ 4,380,611	\$ 19,288,776	\$ 11,072,024	\$ 3,906,239	\$ 1,986,291	\$ 1,715,547	\$ 42,349,488
2007	\$ 4,956,159	\$ 20,317,027	\$ 11,435,058	\$ 4,026,358	\$ 2,013,700	\$ 1,981,612	\$ 44,729,914
2008	\$ 5,037,009	\$ 22,245,716	\$ 12,657,171	\$ 4,707,476	\$ 2,896,643	\$ 1,911,686	\$ 49,455,701
2009	\$ 5,501,610	\$ 23,178,880	\$ 11,001,554	\$ 5,255,186	\$ 2,229,089	\$ 1,873,939	\$ 49,040,258

Real Governmental Expenditures

Year	General Government	General Government Change	As a % of Total Expenditure	Public Safety	Public Safety Change	As a % of Total Expenditure	Public Works	Public Works Change	As a % of Total Expenditure
1999	\$ 4,492,733		11.16%	\$ 17,165,268		42.64%	\$ 8,331,733		20.70%
2000	\$ 4,666,945	3.88%	11.80%	\$ 15,935,721	-7.16%	40.29%	\$ 8,882,644	6.61%	22.46%
2001	\$ 3,960,485	-15.14%	10.75%	\$ 16,099,982	1.03%	43.71%	\$ 7,985,743	-10.10%	21.68%
2002	\$ 4,239,774	7.05%	10.95%	\$ 16,665,872	3.51%	43.03%	\$ 7,905,839	-1.00%	20.41%
2003	\$ 3,105,291	-26.76%	8.22%	\$ 17,661,862	5.98%	46.73%	\$ 6,297,991	-20.34%	16.66%
2004	\$ 3,713,153	19.58%	9.08%	\$ 17,969,433	1.74%	43.96%	\$ 11,891,354	88.81%	29.09%
2005	\$ 4,375,598	17.84%	10.14%	\$ 19,494,516	8.49%	45.16%	\$ 11,358,400	-4.48%	26.31%
2006	\$ 4,652,743	6.33%	10.34%	\$ 20,487,031	5.09%	45.55%	\$ 11,759,839	3.53%	26.14%
2007	\$ 5,146,252	10.61%	11.08%	\$ 21,096,284	2.97%	45.42%	\$ 11,873,648	0.97%	25.56%
2008	\$ 5,036,115	-2.14%	10.18%	\$ 22,241,768	5.43%	44.98%	\$ 12,654,925	6.58%	25.59%
2009	\$ 5,501,610	9.24%	11.22%	\$ 23,178,880	4.21%	47.27%	\$ 11,001,554	-13.07%	22.43%

Year	Community Development	Community Development Change	As a % of Total Expenditure	Parks and Recreation	Parks and Recreation Change	As a % of Total Expenditure	Debt Service	Debt Service Change	As a % of Total Expenditure
1999	\$ 4,749,064		11.80%	\$ 2,777,784		6.90%	\$ 2,741,026		6.81%
2000	\$ 5,443,355	14.62%	13.76%	\$ 1,782,576	-35.83%	4.51%	\$ 2,838,719	3.56%	7.18%
2001	\$ 4,036,372	-25.85%	10.96%	\$ 1,926,451	8.07%	5.23%	\$ 2,821,234	-0.62%	7.66%
2002	\$ 4,747,243	17.61%	12.26%	\$ 2,637,378	36.90%	6.81%	\$ 2,531,746	-10.26%	6.54%
2003	\$ 3,527,232	-25.70%	9.33%	\$ 5,113,183	93.87%	13.53%	\$ 2,086,821	-17.57%	5.52%
2004	\$ 3,374,541	-4.33%	8.26%	\$ 1,798,901	-64.82%	4.40%	\$ 2,129,323	2.04%	5.21%
2005	\$ 3,875,976	14.86%	8.98%	\$ 2,032,540	12.99%	4.71%	\$ 2,028,622	-4.73%	4.70%
2006	\$ 4,148,902	7.04%	9.22%	\$ 2,109,683	3.80%	4.69%	\$ 1,822,120	-10.18%	4.05%
2007	\$ 4,180,788	0.77%	9.00%	\$ 2,090,935	-0.89%	4.50%	\$ 2,057,616	12.92%	4.43%
2008	\$ 4,706,641	12.58%	9.52%	\$ 2,896,129	38.51%	5.86%	\$ 1,911,347	-7.11%	3.87%
2009	\$ 5,255,186	11.65%	10.72%	\$ 2,229,089	-23.03%	4.55%	\$ 1,873,939	-1.96%	3.82%

Year	Total Expenditure	Total Expenditure Change
1999	\$ 40,257,608	
2000	\$ 39,549,960	-1.76%
2001	\$ 36,830,266	-6.88%
2002	\$ 38,727,852	5.15%
2003	\$ 37,792,381	-2.42%
2004	\$ 40,876,706	8.16%
2005	\$ 43,165,652	5.60%
2006	\$ 44,980,318	4.20%
2007	\$ 46,445,525	3.26%
2008	\$ 49,446,925	6.46%
2009	\$ 49,040,258	-0.82%