



# **FISCAL YEAR 2025**

## **CAPITAL IMPROVEMENTS PROGRAM**

### **YEAR-END BUDGET MONITORING REPORT**



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**May 2025**

# INTRODUCTION

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The Fiscal Year 2025 Capital Improvements Program (CIP) Year-End Budget Monitoring Report presents a semi-annual review and monitoring overview of the City's CIP available allocations and key funding source activity. This includes a request for City Council to approve budget adjustments that supplement the City's capital budgeting and internal monitoring processes.

Included in this report are details of the \$42.7 million in requested City Council approvals for new budget appropriations, reallocations of funds, and de-appropriation of CIP project savings resulting from the City's continued cash management and streamlining efforts:

- **Summary of CIP Budget Adjustments:** A thorough CIP budget review process has consolidated 84 fund management actions into one semi-annual budget adjustment request, saving significant staff hours and resources. These requests include:
  - Expedited appropriation of \$4.9 million from fund balance to projects
  - Reallocation of \$26.6 million in funding to priority projects
  - Accelerated de-appropriation of \$11.2 million in funding to fund balance

Requests for City Council action to adjust CIP project budgets, are detailed in Attachments I, II, III, IV, and V. Additionally, City Council approval is requested for the items in Attachments III and IV, which include the following:

- Authority to close and rename projects and authority to transfer funds for non-CIP uses, including for Third Quarter General Fund Mitigation
  - Authority to amend the TransNet Regional Transportation Improvement Program (RTIP) to allow for reallocations of TransNet funding
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- **CIP Fund Monitoring:** Provides an update on several significant areas and CIP funding sources including:
    - TransNet Funds
    - Gas Tax Funds
    - General Fund Asset Funds
    - Appropriation Ordinance Uses
    - Capital Debt Financing Programs

# CIP BUDGET MONITORING

Proactive budget monitoring allows for the timely reallocation of idle funds to higher priority projects and helps mitigate any fund availability impacts on priority CIP projects. The Fiscal Year 2025 CIP Year-End Budget Monitoring Report includes the results of internal budget monitoring and cash management processes. It also includes a request for City Council approval of new budget appropriations, reallocations of funds, and other CIP project changes.

## Summary of CIP Budget Adjustments

The Department of Finance (DoF) works in collaboration with the Engineering and Capital Projects Department (ECP) and asset-managing departments to review project activity, available resources, and planned project funding needs. As part of the semi-annual reporting effort, asset-managing departments can include City Council requests that allocate newly available financial resources to projects with known funding needs. This effort expedites the use of the most restricted funding sources and fills previously identified or newly identified project funding gaps.

## CIP Budget Adjustment Requests

**Table 1** summarizes CIP Budget Adjustment Requests by the categories outlined in the report.

**Table 1: Summary of CIP Budget Adjustment Requests**

Action	Decreasing CIP Adjustments	Increasing CIP Adjustments	Net Change in Allocation
Appropriation Adjustments	<b>\$(11,193,254)</b>	\$4,941,830	<b>\$(6,251,424)</b>
Transfers within the CIP	<b>(26,577,727)</b>	26,577,727	-
<b>Total</b>	<b>\$(37,770,981)</b>	<b>\$31,519,557</b>	<b>\$(6,251,424)</b>

Details, including justifications for each request, are included within Attachments I, II, III, and IV. Most adjustments will positively impact project delivery timelines, and in summary, there are three types of budget adjustments being requested:

- Increasing Appropriation: addition of new budgeted funding to projects from fund balance
- Decreasing Appropriation: return of budgeted funding from projects back to fund balance
- Transfer within the CIP: moving budgeted funding between CIP projects

Of the \$4.9 million in increasing appropriations, approximately 88 percent of the funding comes from Developer Impact Fees:

- \$2.3 million from Community-based DIFs
- \$2.0 million from Citywide Park DIFs

Of the \$26.6 million in appropriation transfers, approximately 76 percent of the actions came from three funding sources, two of which are restricted:

- \$8.4 million from General Fund Debt
- \$6.9 million from TransNet 70% Cap
- \$4.9 million from TransNet RTCIP

Of the \$11.2 million in decreasing appropriations, approximately 71 percent of the actions came from three funding sources, one of which is restricted:

- \$5.0 million from General Fund Contributions to the CIP
- \$1.6 million from Torrey Pines Golf Course CIP
- \$1.4 million from Capital Outlay

## Additional Approvals Requested

In addition to the requested CIP budget adjustments, City Council is requested to amend the TransNet Regional Transportation Improvement Program (RTIP) pursuant to TransNet Extension Ordinance requirements and approve CIP adjustments related to the expenditure of TransNet funds. The requested approvals are detailed in Attachment V.

Additional requests, such as to amend the CIP by closing projects, renaming projects, or Non-CIP appropriations are detailed in Attachment IV.

## CIP Fund Monitoring

DoF, ECP, and CIP asset-managing departments have put additional focus on the monitoring of CIP expenditures over the last several fiscal years. These efforts have focused on providing improved budget monitoring and cash management of CIP funds, which has been achieved by increasing coordination between technical project managers and financial support staff in ECP and DoF. The following sections provide updates on the status of these ongoing efforts, which include updates on key CIP funds.

## TransNet Funds

DoF and the Transportation Department closely monitor the expenditure trends and available project budgets in the TransNet Funds, which derive revenue from a one-half cent local sales tax and must be used for congestion relief related improvements to the City right-of-way.

**Table 2** summarizes the fund balance estimates for TransNet Funds through March 31, 2025.

**Table 2: TransNet Extension Fund Balances (\$ millions)<sup>1</sup>**

Sources of TransNet Extension Assets	Congestion Relief	Maintenance	Admin
<b>Available Fund Balance as of 06/30/2024 (Audited)</b>	<b>\$49.0</b>	<b>\$1.5</b>	<b>\$0.0</b>
Revenues as of 03/31/2025 (Unaudited)	19.7	10.9	0.3
Expenditures/Encumbrances as of 03/31/2025	(48.1)	(10.9)	(0.4)
<i>Expenditures</i>	(23.4)	(10.9)	(0.4)
<i>Encumbrances</i>	(24.7)	0.0	0.0
<b>Remaining Fund Balance as of 03/31/2025 (Unaudited)</b>	<b>20.6</b>	<b>1.5</b>	<b>(0.1)</b>
<b>FY25 Estimated Remaining Revenues 4/01/2025 – 06/30/2025</b>	<b>13.3</b>	<b>3.1</b>	<b>0.2</b>
<b>Board Policy #31 Rule 18 30% Cap Maintenance-Reserve</b>	<b>0.0</b>	<b>(1.0)</b>	<b>0.0</b>
<b>FY25 Remaining Unencumbered Appropriated Budget for Projects</b>	<b>(32.5)</b>	<b>(3.5)</b>	<b>(0.1)</b>
<b>Pending Council Requests</b>	<b>(1.4)</b>	<b>(0.1)</b>	<b>0.0</b>
<b>Uncommitted Fund Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>

1. Table totals may not sum due to rounding

As of March 31, 2025, the City of San Diego has expended approximately 93.4 percent of cumulative TransNet Extension funds received from Fiscal Year 2008 through the third quarter of Fiscal Year 2025. As a result of the progress the City has made in reducing fund balance held on deposit at SANDAG, the City is above the monitoring thresholds for TransNet expenditures set by the TransNet Independent Taxpayer Oversight Committee (ITOC).

For Fiscal Year 2025, TransNet expenditures are estimated to be approximately \$48.4 million; \$34.3 million for Congestion-Relief activities and \$14.1 million for Administration and Maintenance Activities. The Congestion Relief expenditures are expected to be primarily in streets and roads paving and modification projects, as well as La Media Road and traffic signal projects.

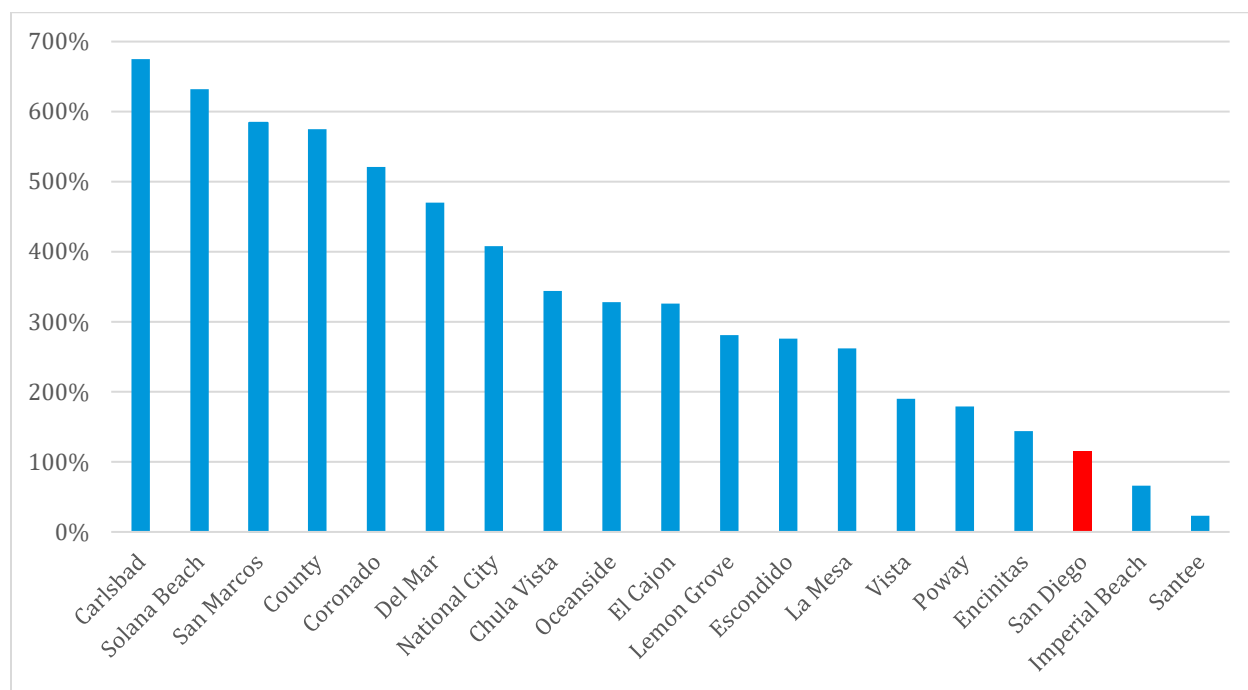
As of March 31, 2025, the City's TransNet cash balance was approximately 115 percent of its projected annual revenue. **Figure 1** compares the City's TransNet cash balance as a percent of its annual revenue in relation to all other jurisdictions in the region. The City has one of the lowest cash balances as a percentage of annual revenue in the region.

The Transportation Department currently estimates that the TransNet Extension cash balance with the City and held at SANDAG will be approximately \$38.4 million by June 30, 2025, representing approximately 83 percent of the City's annual revenue.

This report includes a request to appropriate \$1.4 million from the Congestion Relief Transnet Fund for eligible Non-CIP activities such as preliminary engineering, bike striping, and traffic signal mods, which would otherwise be charged to the General Fund. This report also includes a request to transfer an additional \$0.1 million from the Transnet Maintenance fund to the General Fund for Transportation related activities. This transfer is part of the mitigation efforts outlined in the FY25 Third Quarter Budget Monitoring Report.

The Transportation Department and the Department of Finance will continue to monitor Transnet revenue received, and if the projections come in above projections, future action will be taken to appropriate the funding into maintenance activities.

**Figure 1: TransNet Cash Balance as a Percent of Annual Revenue<sup>1</sup>**



1. Data source: SANDAG, as of March 31, 2025

## Gas Tax Funds

In addition to TransNet, there are two other major funding sources for projects that implement improvements in the public right-of-way. These two funding sources are Gas Tax and the Road Maintenance and Rehabilitation Account (RMRA).

On April 28, 2017, Governor Brown signed SB1: Road Repair and Accountability Act. This bill, among other changes, increased fuel taxes beginning on November 1, 2017, and stabilized the Prop 42 rate at the FY 2011 level beginning on July 1, 2019. Prop 42 revenues have been combined with the traditional gas tax revenue in the Gas Tax Fund and the new gas taxes from SB 1 (RMRA) are deposited in a separate fund due to enhanced reporting requirements for those funds. Due to the volatile nature of gas prices, actual revenues may vary from projections. If revenues come in lower than budgeted amounts, mitigation efforts will be needed, such as a reduction in the transfer from the Gas Tax fund to the General Fund, or a reduction in Slurry Seal budgets.

**Table 3** provides updates on fund balance trends for each fund through March 31, 2025.

**Table 3: Gas Tax Fund Balances (\$ millions)**<sup>1, 2</sup>

<b>Fund Name</b>	<b>Gas Tax</b>	<b>RMRA</b>
<b>Available Fund Balance as of 06/30/2024 (Audited)</b>	<b>\$9.4</b>	<b>\$39.8</b>
Revenues as of 03/31/2025 (Unaudited)	23.8	23.4
Expenditures/Encumbrances as 03/31/2025	(35.1)	(59.3)
<i>Expenditures</i>	(31.1)	(22.7)
<i>Encumbrances</i>	(4.0)	(36.6)
<b>Remaining Fund Balance as of 03/31/2025 (Unaudited)</b>	<b>(1.9)</b>	<b>3.9</b>
<b>FY25 Estimated Remaining Revenues 4/01/2025 – 06/30/2025</b>	<b>14.6</b>	<b>13.3</b>
<b>FY25 Remaining Unencumbered Appropriated Budget for Projects</b>	<b>(12.4)</b>	<b>(12.8)</b>
<b>Gas Tax/RMRA Swap Using AO Authority</b>	<b>4.0</b>	<b>(4.0)</b>
<b>Pending Council Requests</b>	<b>(4.3)</b>	<b>(0.4)</b>
<b>Uncommitted Fund Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>

1. Table totals may not sum due to rounding

2. These funds are used in both the Operating and Capital Budget

This report includes a request to appropriate additional funding to slurry seal funding for both the Gas Tax and RMRA funds (\$0.3 million and \$0.4 million, respectively), as well as an additional \$4 million transfer to the General Fund for Right-of-Way operating activities. A CIP swap was completed before the release of this report to facilitate the transfer out from the Gas Tax fund, as the RMRA is more restrictive in uses, but both funds are eligible for street resurfacing. This swap moved CIP budget out of the Gas Tax fund and into the RMRA Fund in an equal amount, creating room for the additional transfer to the General Fund. This transfer is part of the mitigation efforts outlined in the FY25 Third Quarter Budget Monitoring Report.

The City continues to spend down the balances in these funds and anticipates the trend to continue through the end of Fiscal Year 2025. These funds support important infrastructure projects and must be spent in the right-of-way, unlike the Capital Outlay Fund and the General Fund Contributions to the CIP Fund, which are less restrictive sources of funding. The Transportation Department and Department of Finance will continue to monitor the revenues received, and if projections do come in above projections, future action will be taken to appropriate the funding into road maintenance activities.

### General Fund Asset Funds

The Capital Outlay Fund supports capital activities across all asset types, including acquisition, financing, and construction related costs only for permanent public improvements. The Infrastructure Fund supports those same activities as well as non-capital infrastructure efforts, such as Slurry Seal. Funding from General Fund Contributions to the CIP are the least restrictive and can be used for any General Fund purpose, including being returned to the General Fund to support general operations.

The Climate Equity Fund (CEF) revenues are derived from a portion of the gas and electric franchise fees. CEF projects must have an impact on reducing greenhouse gas emissions, enhancing safety in the public right-of-way, relieving congestion, or achieving other climate equity concerns. Eligible projects must also be in a disadvantaged community, located within an area that scores between 0 and 60 on the Climate Equity Index.



**Table 4** provides updates on fund balance trends for each fund as of March 31, 2025.

DoF, ECP, and CIP asset-managing departments, work together to propose the best uses for these flexible funding sources as part of the CIP budget process.

**Table 4: General Fund Asset Fund Balances (\$ millions)<sup>1</sup>**

Fund Name	GF Contrib. to CIP	Capital Outlay <sup>2</sup>	Infrastructure Fund <sup>2</sup>	Climate Equity <sup>2</sup>
<b>Available Fund Balance as of 06/30/2024 (Audited)</b>	<b>\$25.1</b>	<b>\$15.4</b>	<b>\$16.8</b>	<b>\$15.6</b>
Revenues as of 03/31/2025 (Unaudited)	3.0	3.0	0.0	0.4
Expenditures/Encumbrances as of 03/31/2025	(9.2)	(5.0)	(28.4)	(5.7)
<i>Expenditures</i>	(3.9)	(4.2)	(20.1)	(3.3)
<i>Encumbrances</i>	(5.3)	(0.8)	(8.3)	(2.4)
<b>Remaining Fund Balance as of 03/31/2025 (Unaudited)</b>	<b>18.8</b>	<b>13.4</b>	<b>(11.6)</b>	<b>10.1</b>
Pending Revenue Transfers from Gen Fund	2.5	0.0	21.1	1.5
Fund Balance Reserved for Stadium Debt Service	0.0	(8.1)	0.0	0.0
<b>Adjusted Fund Balance</b>	<b>21.3</b>	<b>5.3</b>	<b>9.5</b>	<b>11.6</b>
<b>FY25 Remaining Unencumbered Appropriated Budget for Projects</b>	<b>(21.3)</b>	<b>(4.2)</b>	<b>(9.5)</b>	<b>(11.0)</b>
Pending Council Requests	0.0	(1.1)	0.0	(0.9)
<b>Uncommitted Fund Balance</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>

1. Table totals may not sum due to rounding

2. These funds are used in both the Operating and Capital Budget

This report includes the use of \$1.1 million in fund balance in the Capital Outlay fund, which came from a land sale earlier this year, to transfer debt service costs from the General Fund to the Capital Outlay Fund. In addition, some CIPs are proposed to be deappropriated, to further assist with debt service costs (For the Capital Outlay Fund and the Infrastructure Fund, or for the General Fund Contributions to the CIP to be transferred back to the General Fund). All of these items are part of the mitigation efforts outlined in the FY25 Third Quarter Budget Monitoring Report. Additional info can also be found in attachments III and IV of this report. The additional fund balance in the Climate Equity Fund has been included as part of the project appropriations found in the FY26 May Revision report.

## Appropriation Ordinance Uses

The Fiscal Year 2025 Appropriation Ordinance (O-21833) authorizes the CFO to modify project appropriations, for various fund or project management purposes, under certain conditions. During the second and third quarters of the fiscal year, several budget adjustments were made



that amended the overall CIP Program budget, using various authorities granted to the CFO via the Appropriation Ordinance.

Section 2C(2) authorizes the CFO to close completed CIP projects and transfer unexpended balances to the appropriate reserve, or to fund balance, or up to \$100,000 to an Annual Allocation of the same asset type. **Table 5** summarizes the uses of this authority.

**Table 5: Appropriations Ordinance (O-21833) 2C(2) Budget Adjustments**

From Project	Fund	To	Amount
RD22002 - OM Rd T-9.2 & Traffic Signals T-35	400856 - Otay Mesa Facilities Benefit Assessment	Fund Balance	\$487,200.86
S13015 - Water & Sewer Group Job 816 (W)	700010 - Water Utility - CIP Funding Source	Fund Balance	151,264.04
S16059 - Park de la Cruz Community Ctr & Gym Bldg	400109 - Mid-City - Park Dev	AGF00007 - Park Improvements	17,454.46
S16059 - Park de la Cruz Community Ctr & Gym Bldg	400114 - Mid City Urban Comm	AGF00007 - Park Improvements	22.35
S16059 - Park de la Cruz Community Ctr & Gym Bldg	400695 - CH-TAB 2010B (T) Proceeds	AGF00007 - Park Improvements	10,896.82

Section 2C(3) authorizes an asset that has been put into service (Technically Completed "TECO"), the CFO is authorized to transfer unexpended balances not required to close the project to the appropriate reserve, or to fund balance, or up to \$100,000 to an Annual Allocation of the same asset type (e.g., water/sewer mains, facilities, streets or storm drains). **Table 6** summarizes the uses of this authority.

**Table 6: Appropriations Ordinance (O-21675) 2C(3) Budget Adjustments**

From Project	To	Fund	Amount
S12015 - Pacific Beach Pipeline South (W)	Fund Balance	700010 - Water Utility - CIP Funding Source	\$1,480,982.00
S11022 - Upas Street Pipeline Replacement	Fund Balance	700010 - Water Utility - CIP Funding Source	460,000.00
S00871 - West Mission Bay Drive Bridge Over San Diego	Fund Balance	400169 - Transnet Extension 70% CAP	235,515.31

Section 2C(7) authorizes the CFO to reallocate revenue sources between CIP projects in accordance with the restrictions placed on various revenues where the net reallocation does not result in a net increase to any of the revenue sources or project budgets. **Table 7** summarizes the uses of this authority.

**Table 7: Appropriations Ordinance (O-21675) 2C(7) Budget Adjustments**

From (Project Name)	To (Project Name)	Fund	Amount
P25003 - Chollas Fleet Electrification Assessment	S22005 - Alvarado Canyon Rd Realignment Project	400881 - Debt Funded GF CIP	1,000,000.00
S22005 - Alvarado Canyon Rd Realignment Project	P25003 - Chollas Fleet Electrification Assessment	400265 - GFCIP Contributions	1,000,000.00
ACA00001 - Flood Resilience Infrastructure	S00800 - San Carlos Branch Library	400881 - Debt Funded GF CIP	59,719.00
S00800 - San Carlos Branch Library	ACA00001 - Flood Resilience Infrastructure	100012 - Infrastructure Fund	59,719.00
AIK00001 - New Walkways	ACC00001 - Stormwater Green Infrastructure	400265 - GFCIP Contributions	100,000.00
ACC00001 - Stormwater Green Infrastructure	AIK00001 - New Walkways	400881 - Debt Funded GF CIP	100,000.00
ACA00001 - Flood Resilience Infrastructure	AIK00001 - New Walkways	400881 - Debt Funded GF CIP	115,000.00
AIK00001 - New Walkways	ACA00001 - Flood Resilience Infrastructure	400265 - GFCIP Contributions	115,000.00
ACA00001 - Flood Resilience Infrastructure	AIK00001 - New Walkways	400881 - Debt Funded GF CIP	300,000.00
AIK00001 - New Walkways	ACA00001 - Flood Resilience Infrastructure	400265 - GFCIP Contributions	300,000.00
ACA00001 - Flood Resilience Infrastructure	S00800 - San Carlos Branch Library	400881 - Debt Funded GF CIP	200,000.00
S00800 - San Carlos Branch Library	ACA00001 - Flood Resilience Infrastructure	100012 - Infrastructure Fund	200,000.00
ACA00001 - Flood Resilience Infrastructure	S00800 - San Carlos Branch Library	400881 - Debt Funded GF CIP	200,000.00
S00800 - San Carlos Branch Library	ACA00001 - Flood Resilience Infrastructure	400265 - GFCIP Contributions	200,000.00
ACA00001 - Flood Resilience Infrastructure	S00800 - San Carlos Branch Library	400881 - Debt Funded GF CIP	\$250,000.00
S00800 - San Carlos Branch Library	ACA00001 - Flood Resilience Infrastructure	400265 - GFCIP Contributions	250,000.00
S00800 - San Carlos Branch Library	AIK00001 - New Walkways	400265 - GFCIP Contributions	94,804.79
AIK00001 - New Walkways	S00800 - San Carlos Branch Library	400881 - Debt Funded GF CIP	94,804.79
S00800 - San Carlos Branch Library	S23007 - Convoy District Gateway Sign	400265 - GFCIP Contributions	450,000.00
S23007 - Convoy District Gateway Sign	S00800 - San Carlos Branch Library	400881 - Debt Funded GF CIP	450,000.00
S00800 - San Carlos Branch Library	AGF00005 - Regional Park Improvements	400265 - GFCIP Contributions	731.80
AGF00005 - Regional Park Improvements	S00800 - San Carlos Branch Library	400881 - Debt Funded GF CIP	731.80
AIL00005 - Traffic Signals - Modify & Modernize	ACA00001 - Flood Resilience Infrastructure	100012 - Infrastructure Fund	190,000.00

From (Project Name)	To (Project Name)	Fund	Amount
ACA00001 - Flood Resilience Infrastructure	AIL00005 - Traffic Signals - Modify & Modernize	400881 - Debt Funded GF CIP	190,000.00
ACA00001 - Flood Resilience Infrastructure	AID00005 - Street Resurfacing and Reconstruction	400881 - Debt Funded GF CIP	200,000.00
AID00005 - Street Resurfacing and Reconstruction	ACA00001 - Flood Resilience Infrastructure	100012 - Infrastructure Fund	200,000.00
S15015 - Fire Station 48	S00800 - San Carlos Branch Library	400881 - Debt Funded GF CIP	50,000.00
S00800 - San Carlos Branch Library	S15015 - Fire Station 48	400265 - GFCIP Contributions	50,000.00
AIL00005 - Traffic Signals - Modify & Modernize	ACA00001 - Flood Resilience Infrastructure	100012 - Infrastructure Fund	300,000.00
ACA00001 - Flood Resilience Infrastructure	AIL00005 - Traffic Signals - Modify & Modernize	400881 - Debt Funded GF CIP	300,000.00
ACA00001 - Flood Resilience Infrastructure	S00800 - San Carlos Branch Library	400881 - Debt Funded GF CIP	300,000.00
S00800 - San Carlos Branch Library	ACA00001 - Flood Resilience Infrastructure	400265 - GFCIP Contributions	300,000.00
AIL00005 - Traffic Signals - Modify & Modernize	ACA00001 - Flood Resilience Infrastructure	100012 - Infrastructure Fund	1,805.86
ACA00001 - Flood Resilience Infrastructure	AIL00005 - Traffic Signals - Modify & Modernize	400881 - Debt Funded GF CIP	1,805.86
RD21001 - Black Mountain Ranch Park Ph2	S15015 - Fire Station 48	400091 - Black Mountain Ranch FBA	3,350,000.00
S15015 - Fire Station 48	RD21001 - Black Mountain Ranch Park Ph2	400881 - Debt Funded GF CIP	3,350,000.00
P24015 - EB Scripps Park Expanded Walkway	P24009 - MLK Pool Improvements	400891 - CITYWD PK DEF COC	750,000.00
P24009 - MLK Pool Improvements	P24015 - EB Scripps Park Expanded Walkway	400883 - Citywide Park DIF - Unrestricted	750,000.00
ACA00001 - Flood Resilience Infrastructure	AID00005 - Street Resurfacing and Reconstruction	400169 - Transnet Extension 70% CAP	6,235.99
AID00005 - Street Resurfacing and Reconstruction	ACA00001 - Flood Resilience Infrastructure	100012 - Infrastructure Fund	6,235.99
S18000 - Streamview Drive Improvements Phase 2	AIK00001 - New Walkways	400881 - Debt Funded GF CIP	12,242.15

From (Project Name)	To (Project Name)	Fund	Amount
AIK00001 – New Walkways	S18000 – Streamview Drive Improvements Phase 2	400114 – Mid City Urban Comm	12,242.15
S00869 – Palm Ave I-805 Interchange	RD23009 – OM T-11.1 Caliente Ave	400856 – Otay Mesa Facilities Benefit Assessment	1,000,000.00
RD23009 – OM T-11.1 Caliente Ave	S00869 – Palm Ave I-805 Interchange	400890 – Otay Mesa Local Mobility DIF	1,000,000.00
AIL00005 – Traffic Signals – Modify & Modernize	ACA00001 – Flood Resilience Infrastructure	100012 – Infrastructure Fund	50,000.00
ACA00001 – Flood Resilience Infrastructure	AIL00005 – Traffic Signals – Modify & Modernize	400881 – Debt Funded GF CIP	50,000.00

Section 2C(8) authorizes the CFO to appropriate revenue sources to CIP projects from fund balance in accordance with the restrictions placed on various revenues, and to return existing revenue sources to fund balance within the same CIP project where the net change in funding does not result in a net change to the project budget. **Table 8** summarizes the uses of this authority.

**Table 8: Appropriations Ordinance (O-21675) 2C(8) Budget Adjustments**

Project Name	Return to Fund Balance	Appropriation	Amount
ALA00001 – Pure Water Program Phase 1	700010 – Water Utility – CIP Funding Source	700113 – Pure Water (W) State AP	\$17,091,200.00
ALA00001 – Pure Water Program Phase 1	700010 – Water Utility – CIP Funding Source	700009 – Metro Sewer CIP	10,600,000.00
ABO00001 – Metro Treatment Plants	700009 – Metro Sewer CIP	700010 – Water Utility – CIP Funding Source	249,405.00

Section 2C(9)a authorizes the CFO to modify individual project appropriations, close projects, and/or add new projects to the CIP in accordance with City Council-Approved Development Impact Fee plans (Public Facilities Financing Plans and Impact Fee Studies), provided funding is available for such action. **Table 9** summarizes the uses of this authority.

**Table 9: Appropriations Ordinance (O-21675) 2C(9)a Budget Adjustments**

Project Name	Fund	Amount
ACA00001 – Flood Resilience Infrastructure	400103 – San Pasqual Valley DEV FD	\$7,587.27
AGE00001 – Resource Based Open Space Parks	400095 – Rancho Encantada	187.36
AIG00001 – Median Installation	400131 – Old San Diego – Urban Comm	54,591.78
AIK00003 – Sidewalk Repair & Replacement	400082 – Sabre Springs – FBA	72,214.41

Project Name	Fund	Amount
L20000 - Rancho Bernardo CP Improvements	400107 - Rancho Bernardo-PK DEV	35,264.21
AIL00005 - Traffic Signals - Modify & Modernize	400116 - Navajo Urban Comm	70,000.00
AIK00001 - New Walkways	400129 - Clairemont Mesa - Urban Comm	418,587.25

Section 2C(12) authorizes the CFO to appropriate and expend the remaining fund balances and/or interest earnings from funds up to \$25,000 for the purpose of fully expending and closing that fund. Funds shall be used solely for their intended or restricted purpose and for previously Council approved projects. **Table 10** summarizes the uses of this authority.

**Table 10: Appropriations Ordinance (O-21675) 2C(12) Budget Adjustments**

Project Name	Fund	Amount
AGF00007 - Park Improvements	400056 - Normal Hgts/Kensingt	\$6,995.38
S20007 - Jerabek Park Improvements	400029 - Scripps/Miramar-Major	3,282.04

Section 2C(16) authorizes the CFO to convert a sub-project within an Annual Allocation into a new standalone CIP project and transfer the associated appropriation. **Table 11** summarizes the uses of this authority.

**Table 11: Appropriations Ordinance (O-21675) 2C(16) Budget Adjustments**

Old Project Number	New Project Number	Project Name
B20117	L25000	Balboa Park Comfort Stations Improv

## Capital Program General Fund Debt Financing

The City has access to long-term financing instruments to fund capital needs via the traditional municipal bond markets, capital leases, as well as state and federal loan programs. The following discussion focuses on City's use of its lease revenue bonds issued for General Fund assets.

Lease Revenue bonds are typically long-term (30-year) financings, which can fund a mix of asset types with both short and long-term useful lives.

### General Fund Debt-Supported Priority Needs

Debt financing through lease revenue bonds is important for the needs of the City's Capital Improvement Program (CIP). Various programs such as the Street Repair Program or Think Blue San Diego Program for Stormwater rely on debt funding, in addition to other asset types. Since August 2021, City Council periodically approved appropriations of future bond proceeds, typically in conjunction with the annual budget cycle, for priority CIP needs, as well as certain capital equipment and vehicle purchases.

**Table 12** summarizes the debt related activity for bonds as of March 31, 2025.

**Table 12: General Fund CIP Debt Update<sup>1,2</sup>**

Asset Type	Carryforward Budget from Prior Years	FY25 Adopted Budget	FY25 Budget Changes	Encumbered	Expended	Available Budget
Flood Resilience Infrastructure	\$232,863,102	\$75,185,380	\$7,106,166	\$201,893,611	\$54,901,569	\$58,358,469
Facilities	22,676,998	4,608,037	(2,989,700)	4,130,015	2,777,890	17,387,420
Guard Rails	203,607	-	-	-	3,230	200,377
Landfill	3,265,037	189,952	800,000	183,070	2,790,054	1,281,866
Citywide	450,000	-	(450,000)	-	-	-
Parks	28,033,518	4,764,377	(1,708,087)	5,718,995	4,563,752	20,807,061
Streets	79,578,859	85,997,149	(980,439)	88,916,950	32,676,517	43,002,103
Transportation	34,190,925	5,777,112	(1,676,940)	4,488,666	5,928,529	27,873,902
Green Infrastructure	24,944,150	562,210	(100,000)	11,913,712	6,269,163	7,223,485
<b>Total</b>	<b>\$426,206,197</b>	<b>\$177,084,217</b>	<b>\$-</b>	<b>\$317,248,019</b>	<b>\$109,910,712</b>	<b>\$176,134,683</b>

1. Table totals may not sum due to rounding

2. As of March 31, 2025

**Table 13** summarizes the activity shown above in Table 12 as well as the debt activity for capital equipment and vehicles purchased through bonds as of March 31, 2025.

**Table 13: General Fund Notes/Bonds-Supported CIP and Capital Equipment<sup>1,2</sup>**

Asset Type	Carryforward Budget from Prior Years	FY25 Adopted Budget	Encumbered	Expended	Remaining
Total CIP Activity (From Table 12)	\$426,206,197	\$177,084,217	\$317,248,019	\$109,910,712	\$176,134,683
SB1383 Implementation	4,116,860	-		223	4,116,637
Fire Engines	28,184,316	-	24,329,751	2,898,751	955,814
<b>Total</b>	<b>\$458,507,373</b>	<b>\$177,084,217</b>	<b>\$341,577,770</b>	<b>\$112,809,686</b>	<b>\$181,207,134</b>

1. Table totals may not sum due to rounding

2. As of March 31, 2025

Future debt financing, will be needed to cover the remaining \$181.2 million already appropriated as well as the \$341.6 million encumbered. Additionally, bonds are expected to continue to support future CIP appropriations.

## Water Infrastructure Finance and Innovation Act (WIFIA) Update

In August 2022, the City executed a master agreement with the U.S. Environmental Protection Agency for a WIFIA loan for \$359.2 million to fund critical projects within the Stormwater Capital Improvement Program. Under the agreement, the WIFIA loan will fund 49% of the total \$733.0 million in project costs with the City using other sources including grants, state loans, and debt financing for the 51% match of \$373.8 million. The City has also executed the first credit agreement in the amount of \$225 million to be used on identified Stormwater projects.

**Table 14: WIFIA Loan**

Loan Amount (Available for Spend)	Encumbered	Expended	Remaining
\$225,110,226	\$60,395,011	\$26,115,385	\$138,599,830

## CONCLUSION

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Cash management and proactive budget monitoring, combined with the requests for Council Action detailed in this report have resulted in the allocation of \$4.9 million in new funds to the CIP program, as well as the reallocation of \$26.6 million between projects in the CIP program. DoF will continue to provide these reports to the City Council on a semi-annual basis to ensure that the cash in the CIP continues to be managed as efficiently and effectively as possible.

## ATTACHMENTS

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- I. CIP Budget Adjustment Requests
- II. Related CIP Adjustments (from Attachment I)
- III. General Fund Mitigation (from Attachment I)
- IV. Additional Approvals Requested
- V. TransNet RTIP Amendment Resolutions



# CIP Budget Adjustment Requests

## Summary

The table below summarizes the CIP budget adjustment requests by the categories outlined in the report. Details, including a justification for each request, are included in the tables following the summary. Rows highlighted in **yellow** are further clarified in Attachment II – Related CIP Adjustments (from Attachment I). Additionally, an “X” in the CAP column indicates that the Funded Program to the left was included in the Fiscal Year 2025 Climate Action Plan Budget Analysis. There are three types of CIP budget requests included in this report:

- Increasing Appropriation: addition of new budgeted funds to a project from fund balance
- Decreasing Appropriation: return of budgeted funds from a project back to fund balance
- Transfer in the CIP: moving budgeted funds between CIP projects

## Increasing Appropriation

Funded Program	CAP	Fund	Amount	Justification
AGF00007 – Park Improvements	X	400892 – Citywide Park Deficient Unrestricted	\$271,476.00	Funding is being allocated to support B19188 – Marcy Neighborhood Park Improvements
AGF00007 – Park Improvements	X	400891 – Citywide Park Deficient Community of Concern	181,503.71	Funding is being allocated to support B24101 – Southcrest CP Improv
AIH00002 – Street Light Circuit Upgrades	X	400114 – Mid City Urban Comm	37,309.00	Funding is being allocated to support B23084 – Kensington Heights #3 Series Circuit Upg
AIK00001 – New Walkways	X	400129 – Clairemont Mesa Urban Comm	25,000.00	Funding is being allocated to support B15168 – Genesee Ave-Chateau to Sauk Sidewalk
AIK00001 – New Walkways	X	400124 – Ocean Beach Urban Comm	1,500.00	Funding is being allocated to support B16100 – ADA S/W Group 3E W Point Loma
AIL00004 – Traffic Signals – Citywide	X	400120 – Southeastern San Diego Urban Comm	9,695.00	Funding is being allocated to support B17019 – 31st St @ National Ave Traffic Signal

Funded Program	CAP	Fund	Amount	Justification
P24006 - Penasquitos Creek NP Comfort Station	X	400083 - Rancho Penasquitos FBA	100,000.00	Funding is being allocated to support P24006 - Penasquitos Creek NP Comfort Station
S00869 - Palm Avenue Interstate 805 Interchange		400890 - Otay Mesa Local Mobility DIF	530,000.00	Funding is being allocated to support S00869 - Palm Avenue Interstate 805 Interchange
S00995 - Hidden Trails Neighborhood Park	X	400856 - Otay Mesa FBA	366,468.00	Funding is being allocated to support S00995 - Hidden Trails Neighborhood Park
S00995 - Hidden Trails Neighborhood Park	X	400857 - Otay Mesa Development Impact Fee	367,566.00	Funding is being allocated to support S00995 - Hidden Trails Neighborhood Park
S16032 - Solana Highlands NP-Comfort Station		400855 - Carmel Valley Development Impact Fee	894,886.00	Funding is being allocated to support S16032 - Solana Highlands NP-Comfort Station
S22004 - John Baca Park		400883 - Citywide Park DIF Unrestricted	567,930.25	Funding is being allocated to support S22004 - John Baca Park
S25002 - Emerald Hills Neighborhood Park Phase 1		400891 - Citywide Park Deficient Community of Concern	225,869.42	Funding is being allocated to support S25002 - Emerald Hills Neighborhood Park Phase 1
P20005 - Chollas Triangle Park		400892 - Citywide Park Deficient Unrestricted	291,626.87	Funding is being allocated to support P20005 - Chollas Triangle Park
S16013 - Children's Park Improvements	X	400367 - 99B(T) Bonds-Centre	155,108.21	Funding is being allocated to support S16013 - Children's Park Improvements
S16013 - Children's Park Improvements	X	400367 - 99B(T) Bonds-Centre	144,891.79	Funding is being allocated to support S16013 - Children's Park Improvements
S22002 - Grove Neighborhood Park	X	400891 - Citywide Park Deficient Community of Concern	201,000.00	Funding is being allocated to support S22002 - Grove Neighborhood Park
S22002 - Grove Neighborhood Park	X	400892 - Citywide Park Deficient Unrestricted	569,999.26	Funding is being allocated to support S22002 - Grove Neighborhood Park
<b>Total Appropriations</b>			<b>\$4,941,829.51</b>	

## Decreasing Appropriation

Funded Program	CAP	Fund	Amount	Justification
ABT00001 - City Facilities Improvements	X	700008 - Muni Sewer Utility - CIP Funding Source	\$115,000.00	Funding is being deappropriated because there are no active projects eligible for this funding
ABT00001 - City Facilities Improvements	X	700009 - Metro Sewer Utility - CIP Funding Source	35,000.00	Funding is being deappropriated because there are no active projects eligible for this funding
ABT00001 - City Facilities Improvements	X	700049 - Recycling Fund - CIP	300,000.00	Funding is being deappropriated because there are no active projects eligible for this funding
ABT00003 - Citywide Energy Improvements	X	700008 - Muni Sewer Utility - CIP Funding Source	400,000.00	Funding is being deappropriated because there are no active projects eligible for this funding
ABT00003 - Citywide Energy Improvements	X	700010 - Water Utility - CIP Funding Source	300,000.00	Funding is being deappropriated because there are no active projects eligible for this funding
AEA00001 - Torrey Pines Golf Course		700045 - Torrey Pines Golf Course - CIP	1,560,000.00	Funding is being deappropriated because there are no active projects eligible for this funding
AEA00002 - Balboa Park Golf Course		700044 - Balboa Park Golf Course - CIP	11,194.36	Funding is being deappropriated because there are no active projects eligible for this funding
AEA00003 - Mission Bay Golf Course		700046 - Mission Bay Golf Course - CIP	50,000.00	Funding is being deappropriated because there are no active projects eligible for this funding
AGF00007 - Park Improvements	X	400110 - Park North-East - Park DEV FD	11,355.85	Funding is being deappropriated because there are no active projects eligible for this funding
AHC00004 - Recycled Water Systems Upgrades		700010 - Water Utility - CIP Funding Source	50,000.00	Funding is being deappropriated because there are no active projects eligible for this funding

Funded Program	CAP	Fund	Amount	Justification
AKB00002 - Freeway Relocation		700010 - Water Utility - CIP Funding Source	214,797.77	Funding is being deappropriated because there are no active projects eligible for this funding
P24006 - Penasquitos Creek NP Comfort Station	X	100012 - Infrastructure Fund	100,000.00	Funding is being deappropriated for General Fund Mitigation as part of Third Quarter Budget Monitoring Report
P24013 - Fire Training Facility		100012 - Infrastructure Fund	541,000.00	Funding is being deappropriated for General Fund Mitigation as part of Third Quarter Budget Monitoring Report
S00800 - San Carlos Library		100012 - Infrastructure Fund	339,024.50	Funding is being deappropriated for General Fund Mitigation as part of Third Quarter Budget Monitoring Report
S00800 - San Carlos Library		400002 - Capital Outlay	1,397,034.92	Funding is being deappropriated for General Fund Mitigation as part of Third Quarter Budget Monitoring Report
S00800 - San Carlos Library		400265 - CIP Contributions from the General Fund	4,742,069.53	Funding is being deappropriated for General Fund Mitigation as part of Third Quarter Budget Monitoring Report
S00871 - West Mission Bay Drive Bridge Over San D	X	400174 - Transnet Extension RTCIP Fee	227,429.25	Funding is being deappropriated to support unanticipated revenue shortfalls; future revenue projections were used to budget the Fiscal Year 2026 Draft Budget. This project has excess funding as it has been constructed.
S20009 - Kearny Mesa Repair Facility		400265 - CIP Contributions from the General Fund	299,914.47	Funding is being deappropriated for General Fund Mitigation as part of Third Quarter Budget Monitoring Report
S23003 - Otay Water Treatment Plant Upgrade Ph 3		700010 - Water Utility - CIP Funding Source	499,432.90	Funding is being deappropriated because the project is requested to be cancelled
<b>Total Decreasing Appropriation</b>			<b>\$11,193,253.55</b>	

## Transfer within the CIP

Funded Program (Sending)	CAP	Funded Program (Receiving)	CAP	Fund	Amount	Justification
L18002 - Storm Water Basin Improvements		L17000 - Miramar Landfill Facility Improvements	X	700040 - Landfill Improvement	\$541,389.13	Funding is being transferred to support L170007 - Office Trailers Replacement
AFA00001 - Landfill Improvement	X	L17000 - Miramar Landfill Facility Improvements	X	700040 - Landfill Improvement	708,610.87	Funding is being transferred to support L170007 - Office Trailers Replacement
S00800 - San Carlos Branch Library		S24007 - Linda Vista Patio Improvement		400881 - Debt Funded General Fund CIP Projects	44,235.00	Funding is being transferred to support S24007 - Linda Vista Patio Improvement
S00800 - San Carlos Branch Library		S24007 - Linda Vista Patio Improvement		400887 - Citywide Library DIF	290,000.00	Funding is being transferred to support S24007 - Linda Vista Patio Improvement
S00800 - San Carlos Branch Library		S24007 - Linda Vista Patio Improvement		400881 - Debt Funded General Fund CIP Projects	148,545.00	Funding is being transferred to support S24007 - Linda Vista Patio Improvement
S00800 - San Carlos Branch Library		S24007 - Linda Vista Patio Improvement		400881 - Debt Funded General Fund CIP Projects	17,220.00	Funding is being transferred to support S24007 - Linda Vista Patio Improvement

Funded Program (Sending)	CAP	Funded Program (Receiving)	CAP	Fund	Amount	Justification
P24009 - MLK Pool Improvements		S22002 - Grove Neighborhood Park	X	400891 - Citywide Park DIF-Park Def.	900,000.00	Funding is being transferred to support S22002 - Grove Neighborhood Park
S22002 - Grove Neighborhood Park	X	S22004 - John Baca Park	X	400881 - Debt Funded General Fund CIP Projects	900,000.00	Funding is being transferred to support S22004 - John Baca Park
S16047 - Cañon Street Pocket Park	X	S22004 - John Baca Park	X	400881 - Debt Funded General Fund CIP Projects	197,096.00	Funding is being transferred to support S22004 - John Baca Park
S15028 - Olive Grove Community Park ADA Improvement		S22004 - John Baca Park	X	400881 - Debt Funded General Fund CIP Projects	49,662.00	Funding is being transferred to support S22004 - John Baca Park
S16033 - Carmel Knoll NP-Comfort Station		S16032 - Solana Highlands NP-Comfort Station		400855 - Carmel Valley Development Impact Fee	607,714.00	Funding is being transferred to support S16032 - Solana Highlands NP-Comfort Station
S00871 - West Mission Bay Drive Bridge Over San D	X	AIK00001 - New Walkways	X	400174 - Transnet Extension RTCIP Fee	361,000.00	Funding is being transferred to support B15168 - Genesee Ave-Chateau to Sauk Sidewalk
P19007 - Airway Road Improvements		P19006 - Siempre Viva Road Improvements		400870 - Otay Mesa EIFD Capital Project Fund	50,000.00	Funding is being transferred to support P19006 - Siempre Viva Road Improvements

Funded Program (Sending)	CAP	Funded Program (Receiving)	CAP	Fund	Amount	Justification
AIL00001 - Traffic Calming	X	AIL00002 - Install T/S Interconnect Systems	X	400211 - Lusk-Gen'L Traffic Imprvmts	56,441.98	Funding is being transferred to support B18052 - Murphy Canyon Interconnect
AIL00001 - Traffic Calming	X	AIK00003 - Sidewalk Repair & Replacement	X	400117 - Pacific Beach Urban Comm	3,734.00	Funding is being transferred to support B13125 - Mission Beach Obstruction DIF 13 CR
AIL00001 - Traffic Calming	X	ACA00001 - Flood Resilience Infrastructure	X	400117 - Pacific Beach Urban Comm	21,266.00	Funding is being transferred to support B19089 - Crown Point SD Replacement
S00871 - West Mission Bay Drive Bridge Over San D	X	AIK00001 - New Walkways	X	400002 - Capital Outlay-Misc Revenue	68,750.70	Funding is being transferred to support B16100 - ADA S/W Group 3E W Point Loma
S00871 - West Mission Bay Drive Bridge Over San D	X	AIG00001 - Median Installation	X	400174 - Transnet Extension RTCIP Fee	150,000.00	Funding is being transferred to support B20092 - ECB and 68th Street RRFB and Ped Refuge Island
S00871 - West Mission Bay Drive Bridge Over San D	X	S00951 - Coastal Rail Trail	X	400174 - Transnet Extension RTCI Fee	1,241,305.00	Funding is being transferred to support S00951 - Coastal Rail Trail



Funded Program (Sending)	CAP	Funded Program (Receiving)	CAP	Fund	Amount	Justification
S00951 - Coastal Rail Trail	X	AIL00004 - Traffic Signals - Citywide	X	400169 - Transnet Extension 70% Cap	191,305.00	Funding is being transferred to support B17019 - 31st St @ National Ave Traffic Signal
S00951 - Coastal Rail Trail	X	AIH00002 - Street Light Circuit Upgrades	X	400169 - Transnet Extension 70% Cap	410,000.00	Funding is being transferred to support B24122 - Logan Ave Series Circuit Conversion (SG)
S00951 - Coastal Rail Trail	X	AIH00002 - Street Light Circuit Upgrades	X	400169 - Transnet Extension 70% Cap	275,000.00	Funding is being transferred to support B24123 - Garnet Ave Series Circuit Conversion SG
S00951 - Coastal Rail Trail	X	AIA00001 - Bicycle Facilities	X	400169 - Transnet Extension 70% Cap	365,000.00	Funding is being transferred to support B22107 - Morena Pipeline (BL)
S00871 - West Mission Bay Drive Bridge Over San D	X	S00951 - Coastal Rail Trail	X	400174 - Transnet Extension RTCI Fee	530,000.00	Funding is being transferred to support S00951 - Coastal Rail Trail
S00951 - Coastal Rail Trail	X	AID00005 - Street Resurfacing and Reconstruction	X	400169 - Transnet Extension 70% Cap	530,000.00	Funding is being transferred to support AID00005 - Street Resurfacing and Reconstruction

Funded Program (Sending)	CAP	Funded Program (Receiving)	CAP	Fund	Amount	Justification
AID00005 - Street Resurfacing and Reconstruction	X	AIL00001 - Traffic Calming	X	400881 - Debt Funded General Fund CIP Projects	140,000.00	Funding is being transferred to support B24110 - RRFB Group 2402 (NSG)
AID00005 - Street Resurfacing and Reconstruction	X	AIH00001 - Installation of City Owned Street Lights	X	400881 - Debt Funded General Fund CIP Projects	100,000.00	Funding is being transferred to support B18012 - Citywide Street Lights Group 1801
AID00005 - Street Resurfacing and Reconstruction	X	AIH00002 - Street Light Circuit Upgrades	X	400881 - Debt Funded General Fund CIP Projects	34,691.00	Funding is being transferred to support B23084 - Kensington Heights #3 Series Circuit Upg
AID00005 - Street Resurfacing and Reconstruction	X	AIL00001 - Traffic Calming	X	400881 - Debt Funded General Fund CIP Projects	75,000.00	Funding is being transferred to support B19046 - Rectangular Rapid Flash Beacons Grp 1902
S00869 - Palm Avenue Interstate 805 Interchange		S00995 - Hidden Trails Neighborhood Park	X	400857 - Otay Mesa Development Impact Fee	530,000.00	Funding is being transferred to support S00995 - Hidden Trails Neighborhood Park
AGF00005 - Regional Park Improvements		S22004 - John Baca Park	X	400000 - Capital Outlay Sales Tax	6,740.18	Funding is being transferred to support S22004 - John Baca Park

Funded Program (Sending)	CAP	Funded Program (Receiving)	CAP	Fund	Amount	Justification
AGF00005 - Regional Park Improvements		S22004 - John Baca Park	X	400881 - Debt Funded General Fund CIP Projects	88,277.27	Funding is being transferred to support S22004 - John Baca Park
AGF00006 - Coastal Erosion and Access		S22004 - John Baca Park	X	400265 - CIP Contributions from the General Fund	2,185.29	Funding is being transferred to support S22004 - John Baca Park
ABT00001 - City Facilities Improvements	X	L24002 - Citywide Homeless Facilities	X	100012 - Infrastructure Fund (Proposition H)	222,386.26	Funding is being transferred to support L240023 - Mission Valley Safe Parking Improvements
ABT00001 - City Facilities Improvements	X	L20000 - Rancho Bernardo CP Improvements	X	400881 - Debt Funded General Fund CIP Projects	406,804.15	Funding is being transferred to support L200002 - Rancho Bernardo CP Dog Park
L20000 - Rancho Bernardo CP Improvements	X	L24002 - Citywide Homeless Facilities	X	400265 - CIP Contributions from the General Fund	379,190.41	Funding is being transferred to support L240021 - H Barracks
L20000 - Rancho Bernardo CP Improvements	X	L24002 - Citywide Homeless Facilities	X	400265 - CIP Contributions from the General Fund	27,613.74	Funding is being transferred to support L240023 - Mission Valley Safe Parking Improvements
ABT00001 - City Facilities Improvements	X	L24002 - Citywide Homeless Facilities	X	400265 - CIP Contributions from the General Fund	38,960.75	Funding is being transferred to support L240021 - H Barracks

Funded Program (Sending)	CAP	Funded Program (Receiving)	CAP	Fund	Amount	Justification
ABT00001 - City Facilities Improvements	X	L24002 - Citywide Homeless Facilities	X	400002 - Capital Outlay-Misc Revenue	11,848.84	Funding is being transferred to support L240021 - H Barracks
AGF00007 - Park Improvements	X	S22004 - John Baca Park	X	400881 - Debt Funded General Fund CIP Projects	271,476.00	Funding is being transferred to support S22004 - John Baca Park
S16013 - Children's Park Improvements	X	S22002 - Grove Neighborhood Park	X	400891 - Citywide Park Deficient Community of Concern	155,108.21	Funding is being transferred to support S22002 - Grove Neighborhood Park
S22002 - Grove Neighborhood Park	X	S24014 - SD Humane Society Roof and HVAC Repl		400265 - CIP Contributions from the General Fund	93,169.68	S24014 - SD Humane Society Roof and HVAC Repl
S22002 - Grove Neighborhood Park	X	S25002 - Emerald Hills Neighborhood Park Phase 1		400881 - Debt Funded General Fund CIP Projects	61,938.53	Funding is being transferred to support S25002 - Emerald Hills Neighborhood Park Phase 1
S25002 - Emerald Hills Neighborhood Park Phase 1		S24014 - SD Humane Society Roof and HVAC Repl		400265 - CIP Contributions from the General Fund	61,938.53	Funding is being transferred to support S24014 - SD Humane Society Roof and HVAC Repl

Funded Program (Sending)	CAP	Funded Program (Receiving)	CAP	Fund	Amount	Justification
S16013 - Children's Park Improvements	X	P23003 - Mt. Hope Rec Ctr @ Dennis V Allen Park		400891 - Citywide Park Deficient Community of Concern	144,891.79	Funding is being transferred to support P23003 - Mt. Hope Rec Ctr @ Dennis V Allen Park
P23003 - Mt. Hope Rec Ctr @ Dennis V Allen Park		S24014 - SD Humane Society Roof and HVAC Repl		400265 - CIP Contributions from the General Fund	144,891.79	Funding is being transferred to support S24014 - SD Humane Society Roof and HVAC Repl
P20005 - Chollas Triangle Park		S24014 - SD Humane Society Roof and HVAC Repl		100012 - Infrastructure Fund (Proposition H)	291,626.87	Funding is being transferred to support S24014 - SD Humane Society Roof and HVAC Repl
S22002 - Grove Neighborhood Park	X	S22004 - John Baca Park	X	400881 - Debt Funded General Fund CIP Projects	201,000.00	Funding is being transferred to support S22004 - John Baca Park
S22004 - John Baca Park	X	S24014 - SD Humane Society Roof and HVAC Repl		100012 - Infrastructure Fund (Proposition H)	201,000.00	Funding is being transferred to support S24014 - SD Humane Society Roof and HVAC Repl
S22002 - Grove Neighborhood Park	X	S22004 - John Baca Park	X	400881 - Debt Funded General Fund CIP Projects	569,999.26	Funding is being transferred to support S22004 - John Baca Park

Funded Program (Sending)	CAP	Funded Program (Receiving)	CAP	Fund	Amount	Justification
S00951 - Coastal Rail Trail	X	AID00005 - Street Resurfacing and Reconstruction	X	400169 - Transnet Extension 70% Cap	5,136,183.96	Funding is being transferred to support AID00005 - Street Resurfacing and Reconstruction
AID00005 - Street Resurfacing and Reconstruction	X	AIH00002 - Street Light Circuit Upgrades	X	400881 - Debt Funded General Fund CIP Projects	2,232,100.00	Funding is being transferred to support B23084 - Kensington Heights #3 Series Circuit Upgrade
AID00005 - Street Resurfacing and Reconstruction	X	AIH00002 - Street Light Circuit Upgrades	X	400881 - Debt Funded General Fund CIP Projects	2,904,083.96	Funding is being transferred to support B23086 - Sunset Cliffs Devonshire Series Circuit
S00951 - Coastal Rail Trail	X	AIK00001 - New Walkways	X	400174 - Transnet Extension RTCIP Fee	1,000.00	Funding is being transferred to support B15168 - Genesee Ave-Chateau to Sauk Sidewalk
S00951 - Coastal Rail Trail	X	AIL00005 - Traffic Signals - Modify & Modernize	X	400174 - Transnet Extension RTCIP Fee	1,000,000.00	Funding is being transferred to support B19069 - Traffic Signal Mods Grp 19-01

Funded Program (Sending)	CAP	Funded Program (Receiving)	CAP	Fund	Amount	Justification
S00951 - Coastal Rail Trail	X	AIE00002 - Guard Rails		400174 - Transnet Extension RTCIP Fee	554,000.00	Funding is being transferred to support B19056 - Torrey Pines Rd, Prospect-Coast Walk GR
S00951 - Coastal Rail Trail	X	AIL00005 - Traffic Signals - Modify & Modernize	X	400174 - Transnet Extension RTCIP Fee	1,016,600.00	Funding is being transferred to support B24096 - Rosecrans St & Byron St Shel Isl Signal
AGF00007 - Park Improvements	X	P20005 - Chollas Triangle Park		400883 - Citywide Park DIF Unrestricted	181,503.71	Funding is being transferred to support P20005 - Chollas Triangle Park
P20005 - Chollas Triangle Park	X	S24014 - SD Humane Society Roof and HVAC Repl		400002 - Capital Outlay-Misc Revenue	181,503.71	Funding is being transferred to support S24014 - SD Humane Society Roof and HVAC Repl
S25002 - Emerald Hills Neighborhood Park Phase 1		P20005 - Chollas Triangle Park		100015 - Climate Equity Fund	225,869.42	Funding is being transferred to support P20005 - Chollas Triangle Park
P20005 - Chollas Triangle Park	X	S24014 - SD Humane Society Roof and HVAC Repl		400002 - Capital Outlay-Misc Revenue	225,869.42	Funding is being transferred to support S24014 - SD Humane Society Roof and HVAC Repl



Funded Program (Sending)	CAP	Funded Program (Receiving)	CAP	Fund	Amount	Justification
Total Transfer					\$26,577,727.41	

## Related Transfers and Appropriations

### Summary

To provide additional clarity and transparency, the table below summarizes the related CIP budget adjustment from Attachment I. Unless indicated, there is no net change to one project; funding sources are reallocated to facilitate spenddown of restricted funding sources or for other cash management objectives.

Funded Program (Sending)	Funded Program (Receiving)	Fund	Amount	Justification
ABT00001 - City Facilities Improvements	L20000 - Rancho Bernardo CP Improvements	400881 - Debt Funded General Fund CIP Projects	\$406,804.15	Excess funding from City Facilities Improvements is transferred to L200002 - Rancho Bernardo CP Dog Park is then transferred to support L240021 - H Barracks and L240023 - Mission Valley Safe Parking Improvements
L20000 - Rancho Bernardo CP Improvements	L24002 - Citywide Homeless Facilities	400265 - CIP Contributions from the General Fund	\$379,190.41	
L20000 - Rancho Bernardo CP Improvements	L24002 - Citywide Homeless Facilities	400265 - CIP Contributions from the General Fund	\$27,613.74	
P24009 - MLK Pool Improvements	S22002 - Grove Neighborhood Park	400891 - Citywide Park DIF-Park Def. Coc	\$900,000.00	Excess DIF funding transferred from P24009 - MLK Pool Improvements to S22002 - Grove Neighborhood Park and then transferred equal amount in Debt to S22004 - John Baca Park
S22002 - Grove Neighborhood Park	S22004 - John Baca Park	400881 - Debt Funded General Fund CIP Projects	\$900,000.00	
Fund Balance -	AGF00007 - Park Improvements	400892 - Citywide Park Deficient Unrestricted	\$271,476.00	Funding is added to support B19188 - Marcy Neighborhood Park Improvements. An equal

Funded Program (Sending)	Funded Program (Receiving)	Fund	Amount	Justification
AGF00007 – Park Improvements	S22004 – John Baca Park	400881 – Debt Funded General Fund CIP Projects	\$271,476.00	amount of Debt is transferred to support S22004 – John Baca Park
Fund Balance –	S16013 – Children's Park Improvements	400367 – 99B(T) Bonds-Centre	\$155,108.21	Funding added to Children's Park Improvement. Same amount of Citywide Park Deficient CoC transferred to Grove Neighborhood Park. Ultimately, General Fund Cash is used to support S24014 – SD Humane Society Roof and HVAC Repl.
S16013 – Children's Park Improvements	S22002 – Grove Neighborhood Park	400891 – Citywide Park Deficient Community of Concern	\$155,108.21	
S22002 – Grove Neighborhood Park	S24014 – SD Humane Society Roof and HVAC Repl	400265 – CIP Contributions from the General Fund	\$93,169.68	
S22002 – Grove Neighborhood Park	S25002 – Emerald Hills Neighborhood Park Phase 1	400881 – Debt Funded General Fund CIP Projects	\$61,938.53	
S25002 – Emerald Hills Neighborhood Park Phase 1	S24014 – SD Humane Society Roof and HVAC Repl	400265 – CIP Contributions from the General Fund	\$61,938.53	
Fund Balance –	S16013 – Children's Park Improvements	400367 – 99B(T) Bonds-Centre	\$144,891.79	Funding added to Children's Park Improvements. Citywide Park Deficient CoC then transferred to P23003 – Mt. Hope Rec Ctr @ Dennis V Allen Park then transferred GFCIP to support S24014 – SD Humane Society Roof and HVAC Repl
S16013 – Children's Park Improvements	P23003 – Mt. Hope Rec Ctr @ Dennis V Allen Park	400891 – Citywide Park Deficient Community of Concern	\$144,891.79	

Funded Program (Sending)	Funded Program (Receiving)	Fund	Amount	Justification
P23003 - Mt. Hope Rec Ctr @ Dennis V Allen Park	S24014 - SD Humane Society Roof and HVAC Repl	400265 - CIP Contributions from the General Fund	\$144,891.79	
Fund Balance -	P20005 - Chollas Triangle Park	400892 - Citywide Park Deficient Unrestricted	\$291,626.87	Funding added Chollas Triangle Park. Infrastructure funding is then transferred to support S24014 - SD Humane Society Roof and HVAC Repl
P20005 - Chollas Triangle Park	S24014 - SD Humane Society Roof and HVAC Repl	100012 - Infrastructure Fund (Proposition H)	\$291,626.87	
Fund Balance -	S22002 - Grove Neighborhood Park	400891 - Citywide Park Deficient Community of Concern	\$201,000.00	Funding added to Grove Neighborhood Park. Debt then transferred for equal amount. Debt is then transferred from John Baca Park to support SD Humane Society Roof and HVAC Repl
S22002 - Grove Neighborhood Park	S22004 - John Baca Park	400881 - Debt Funded General Fund CIP Projects	\$201,000.00	
S22004 - John Baca Park	S24014 - SD Humane Society Roof and HVAC Repl	100012 - Infrastructure Fund (Proposition H)	\$201,000.00	
Fund Balance -	S22002 - Grove Neighborhood Park	400892 - Citywide Park Deficient Unrestricted	\$569,999.26	Funding added to support Grove Neighborhood Park. Debt then transferred for equal amount. Debt

Funded Program (Sending)	Funded Program (Receiving)	Fund	Amount	Justification
S22002 - Grove Neighborhood Park	S22004 - John Baca Park	400881 - Debt Funded General Fund CIP Projects	\$569,999.26	is then transferred to support John Baca Park
Fund Balance -	S00869 - Palm Avenue Interstate 805 Interchange	400890 - Otay Local Mobility DIF	\$530,000.00	Funding added to Palm Avenue Interstate 805 Interchange. Infrastructure and Mobility DIF funding transferred to support Hidden Trails Neighborhood Park
S00869 - Palm Avenue Interstate 805 Interchange	S00995 - Hidden Trails Neighborhood Park	400857 - Otay Mesa Development Impact Fee	\$530,000.00	
S00871 - West Mission Bay Drive Bridge Over San D	S00951 - Coastal Rail Trail	400174 - Transnet Extension RTCIP Fee	\$1,241,305.00	Excess funding in RTCIP Fee transferred to Coastal Rail Trail then transferred same amount in Transnet 70% Cap to support B17019 - 31st St @ National Ave Traffic Signal, B24122 - Logan Ave Series Circuit Conversion (SG), B22107 - Morena Pipeline (BL)
S00951 - Coastal Rail Trail	AIL00004 - Traffic Signals - Citywide	400169 - Transnet Extension 70% Cap	\$191,305.00	
S00951 - Coastal Rail Trail	AIH00002 - Street Light Circuit Upgrades	400169 - Transnet Extension 70% Cap	\$410,000.00	
S00951 - Coastal Rail Trail	AIH00002 - Street Light Circuit Upgrades	400169 - Transnet Extension 70% Cap	\$275,000.00	
S00951 - Coastal Rail Trail	AIA00001 - Bicycle Facilities	400169 - Transnet Extension 70% Cap	\$365,000.00	

Funded Program (Sending)	Funded Program (Receiving)	Fund	Amount	Justification
S00871 - West Mission Bay Drive Bridge Over San D	S00951 - Coastal Rail Trail	400174 - Transnet Extension RTCIP Fee	\$530,000.00	Excess funding in RTCIP Fee to Coastal Rail Trail. Transnet then transferred to Street Resurfacing for an equal amount. Debt funding is then transferred to support B24110 - RRFB Group 2402 (NSF), B18012 - Citywide Street Lights Group 1801, B23084 - Kensington Heights #3 Series Circuit Upg, B19046 - Rectangular Rapid Flash Beacons Grp 1902
S00951 - Coastal Rail Trail	AID00005 - Street Resurfacing and Reconstruction	400169 - Transnet Extension 70% Cap	\$530,000.00	
AID00005 - Street Resurfacing and Reconstruction	AIL00001 - Traffic Calming	400881 - Debt Funded General Fund CIP Projects	\$140,000.00	
AID00005 - Street Resurfacing and Reconstruction	AIH00001 - Installation of City Owned Street Lights	400881 - Debt Funded General Fund CIP Projects	\$100,000.00	
AID00005 - Street Resurfacing and Reconstruction	AIH00002 - Street Light Circuit Upgrades	400881 - Debt Funded General Fund CIP Projects	\$34,691.00	
AID00005 - Street Resurfacing and Reconstruction	AIL00001 - Traffic Calming	400881 - Debt Funded General Fund CIP Projects	\$75,000.00	
S00951 - Coastal Rail Trail	AID00005 - Street Resurfacing and Reconstruction	400169 - Transnet Extension 70% Cap	\$5,136,183.96	Funding in Transnet 70% Cap is transferred to Street Resurfacing. Debt is transferred to support B23084 - Kensington Heights #3 Series Circuit Upg and B23086 - Sunset Cliffs Devonshire Series Circuit
AID00005 - Street Resurfacing and Reconstruction	AIH00002 - Street Light Circuit Upgrades	400881 - Debt Funded General Fund CIP Projects	\$2,232,100.00	

Funded Program (Sending)	Funded Program (Receiving)	Fund	Amount	Justification
AID00005 - Street Resurfacing and Reconstruction	AIH00002 - Street Light Circuit Upgrades	400881 - Debt Funded General Fund CIP Projects	\$2,904,083.96	
Fund Balance -	AGF00007 - Park Improvements	400891 - Citywide Park Deficient Community of Concern	\$181,503.71	Funding added to Southcrest CP Improv. Citywide Park Deficient CoC and Citywide Park DIF funding then transferred to support Chollas Triangle Park and SD Humane Society Roof and HVAC Repl
AGF00007 - Park Improvements	P20005 - Chollas Triangle Park	400883 - Citywide Park DIF Unrestricted	\$181,503.71	
P20005 - Chollas Triangle Park	S24014 - SD Humane Society Roof and HVAC Repl	400002 - Capital Outlay-Misc Revenue	\$181,503.71	
Fund Balance -	S25002 - Emerald Hills Neighborhood Park Phase 1	400891 - Citywide Park Deficient Community of Concern	\$225,869.42	Funding added to Emerald Hills Neighborhood Park Phase 1. CEF and Capital Outlay funding is then transferred to support Chollas Triangle Park and Humane Society Roof and HVAC Repl
S25002 - Emerald Hills Neighborhood Park Phase 1	P20005 - Chollas Triangle Park	100015 - Climate Equity Fund	\$225,869.42	
P20005 - Chollas Triangle Park	S24014 - SD Humane Society Roof and HVAC Repl	400002 - Capital Outlay-Misc Revenue	\$225,869.42	



Funded Program (Sending)	Funded Program (Receiving)	Fund	Amount	Justification
Fund Balance -	P24006 - Penasquitos Creek NP Comfort Station	400083 - Rancho Penasquitos FBA	\$100,000.00	Infrastructure funds returned to Fund Balance. Same amount from FBA Fund Balance transferred to support Penasquitos Creek NP Comfort Station. This is part of Third Quarter Mitigation.
P24006 - Penasquitos Creek NP Comfort Station	Fund Balance -	100012 - Infrastructure Fund	\$100,000.00	

## General Fund Mitigation

### Summary

To provide additional clarity and transparency, the table below summarizes the CIP budget de-appropriations from Attachment I that are necessary to balance the Fiscal Year 2025 General Fund operating budget, as discussed in the Third Quarter Budget Monitoring Report.

Funded Program	Fund	Amount
S20009 - Kearny Mesa Repair Facility	400265 - CIP Contributions from the General Fund	\$299,914.47
P24006 - Penasquitos Creek NP Comfort Station	100012 - Infrastructure Fund (Proposition H)	100,000.00
P24013 - Fire Training Facility	100012 - Infrastructure Fund (Proposition H)	541,000.00
S00800 - San Carlos Library	400002 - Capital Outlay-Misc Revenue	1,397,034.92
S00800 - San Carlos Library	400265 - CIP Contributions from the General Fund	4,742,069.53
S00800 - San Carlos Library	100012 - Infrastructure Fund (Proposition H)	339,024.50
<b>Total</b>		<b>\$7,419,043.42</b>

# Additional CIP Adjustment Requests

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## Close CIP Projects

1. Close S23003 - Otay Water Treatment Plant Upgrade Ph 3

This project is in the pre-planning phase, and the scope of work for the Otay Water Treatment Plant is being evaluated. The planning report is anticipated to be completed by the end of FY2027.

## Rename Projects

1. Rename L24002 from "Citywide Homeless Shelters" to "Citywide Homeless Facilities."

## Non-CIP Adjustments

1. Appropriate and expend not to exceed \$1,435,535.40 from fund 400169 - Transnet Extension 70% Cap in the Transportation Department.
2. Appropriate and expend not to exceed \$391,676.97 from fund 200371 - RMRA fund to Slurry Seal program.
3. Appropriate and expend not to exceed \$297,590.69 from fund 200118 - Gas Tax fund to Slurry Seal program.

## General Fund Mitigation

1. Appropriate and expend not to exceed \$4,000,000 of fund 200118 - Gas Tax as a transfer to fund 100000 - General Fund.
2. Appropriate and expend not to exceed \$100,157 of fund 400170 - Transnet 30% Non-Cap as a transfer to fund 100000 - General Fund.
3. Transfer not to exceed \$5,041,984 from fund 400265 - CIP Contributions from the General Fund to fund 100000 - General Fund.
4. Appropriate and expend not to exceed \$980,024.50 from fund 100012 - Infrastructure Fund (Proposition H) to re-allocate debt service from the General Fund.
5. Appropriate and expend not to exceed \$1,397,034.92 from fund 400002 - Capital Outlay-Misc Revenue to re-allocate debt service from the General Fund.
6. Appropriate and expend not to exceed \$1,142,961.01 from fund 400002 - Capital Outlay-Misc Revenue to re-allocate debt service from the General Fund.

# TransNet Schedule Adjustments

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## TransNet

1. That the City of San Diego requests that SANDAG make the following changes to its 2024 POP (“the Amendment”) as programmed in the 2024 RTIP; and
2. That pursuant to Section 2(C)(1) of the TransNet Extension Ordinance, the City of San Diego certifies that no more than 30 percent of its cumulative revenues shall be spent on local street and road maintenance-related projects as a result of the Amendment.
3. That pursuant to Section 4(E)(3) of the TransNet Extension Ordinance, the City of San Diego certifies that all new projects, or major reconstruction projects, funded by TransNet revenues shall accommodate travel by pedestrians and bicyclists, and that any exception to this requirement permitted under the Ordinance and proposed shall be clearly noticed as part of City of San Diego’s public hearing process for the Amendment.
4. That the City of San Diego does hereby certify that all applicable provisions of the TransNet Extension Ordinance and SANDAG Board Policy No. 31 have been met.
5. That the City of San Diego continues to agree to indemnify, hold harmless, and defend SANDAG, the San Diego County Regional Transportation Commission, and all officers and employees thereof against all causes of action or claims related to City of San Diego’s TransNet funded projects.