Guide to the Capital Improvement Projects

The CIP project pages are designed to provide accurate and informative financial and logistical information for projects. They include all active projects, as well as new projects scheduled to begin in Fiscal Year 2026. Within the Capital Improvement Projects section, CIP project pages are organized by asset-managing section, then alphabetically by project title. Refer to the Indexes beginning on page 411 to locate a specific project page.

Each asset-managing section begins with a Budget Narrative which introduces the department and highlights Fiscal Year 2025 accomplishments and Fiscal Year 2026 goals. Following the narrative is an alphabetical list of the department's projects including budgeted amounts and total project cost. If applicable, Preliminary Engineering projects are summarized before the comprehensive summaries for projects that are already in progress (see below for more information on the Preliminary Engineering project accounting type).

Project Accounting Structure

The CIP uses several project accounting structures to differentiate project size, project scope, and other project characteristics. A comprehensive list of project accounting types is below.

- *A: Annual Allocation* - These projects provide for ongoing replacements and improvements requiring funding on an annual basis. Individual projects funded by an annual allocation are typically smaller projects. The funding information provided for annual allocation projects aggregates all funding in existing sub-projects and will fluctuate as individual projects are completed and new projects are added.

- *L: Large* - These projects are a combination of multiple assets into a single project to achieve efficiencies. Each individual asset will be capitalized as that portion of the project is completed.

- *P: Preliminary Engineering* – These projects are still in the planning phase of developing scope, schedule, and project cost, and will either be converted to other project types or abandoned. This is a pre-design phase to determine the viability of construction, conformity to policy, and any known constraints related to timeframe and budget.

- *RD: Reimbursement to Developer* - These projects allocate funding to reimburse developers for projects privately constructed in accordance with approved financing plans or other regulatory documents.

- *S: Standalone* - These projects are typically limited to a single asset and may be of any size and duration.

- *T: Technology* - These projects are information systems projects. Due to the unique nature of these projects, there is no affiliated Council District, Community Plan, priority score, or priority category.

Project Page Guide

As mentioned above, project information is provided in comprehensive tables referred to as a “Project Page.” The section below explains the different data points and information provided in each project page based on the example provided in **Figure 1**. The numbers in the figure (1 through 6) correspond to a thorough explanation below.

Figure 1: Example Project Page

Parks & Recreation

Hidden Trails Neighborhood Park / S00995 1 **Parks - Neighborhood** 2

Council District:	8	**Priority Score:**	44
Community Planning:	Otay Mesa	**Priority Category:**	Low
Project Status:	Continuing 3	**Contact Information:**	Genova, Darren
Duration:	2008 - 2028		619-533-4601
Improvement Type:	New		dgenova@sandiego.gov

Description: This project provides for the acquisition, design, and construction of an approximately 4.0 useable acre neighborhood park serving the Ocean View Hills Community. Amenities include an open turf area, children's play area, picnic areas, a new comfort station, public art, landscaping, and other park improvements.
Justification: This project provides population-based park acreage in accordance with the City's General Plan standards to accommodate the park and recreational needs of the residents within the Hidden Trails Subdivision. 4
Operating Budget Impact: This facility will require an on-going operational budget for personnel and non-personnel expenses. Operational costs for the project will be revised as all amenities and unique site characteristics are considered.
Relationship to General and Community Plans: This project is consistent with the Otay Mesa Community Plan, the Hidden Trails Precise Plan, and is in conformance with the City's General Plan.

Schedule: Land acquisition began in Fiscal Year 2008 and was completed in Fiscal Year 2012. This project's General Development Plan (GDP) phase was completed in Fiscal Year 2021. Design began in Fiscal Year 2022 and was completed in Fiscal Year 2025. Construction is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2027.
Summary of Project Changes: The total project cost has increased by $1.3 million due to a revised scope and updated final cost estimates. $1.3 million of Otay Mesa DIF and FBA funding was allocated to this project in Fiscal Year 2025 via City Council resolution. The project description, schedule and operating budget impact have been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Otay Mesa Development Impact Fee 5	400857	$ -	$ 897,566	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 897,566
Otay Mesa EIFD Capital Project Fund	400870	-	2,000,000	-	-	-	-	-	-	-	-	2,000,000
Otay Mesa Facilities Benefit Assessment	400856	1,501,154	7,045,314	-	-	-	-	-	-	-	-	8,546,468
Otay Mesa-West (From 39067)	400093	1,133,196	-	-	-	-	-	-	-	-	-	1,133,196
Total		$ 2,634,349	$ 9,942,880	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,577,230

Operating Budget Impact

Department - Fund		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Parks & Recreation - GENERAL FUND 6	FTEs	0.00	0.00	0.00	0.00	0.00
Parks & Recreation - GENERAL FUND	Total Impact $	-	597,745	356,745	356,745	356,745

1. Project Attributes: Department, Project Title, and Project Number

The department listed is the department that will be responsible for operating or maintaining the asset once complete. Each department's CIP is organized by project title. The project's title and unique identification number are listed below the department name. Due to character restrictions, the Capital Improvements Program uses a standard set of abbreviations in the project's title; some of which can be found in **Table 1** below:

Table 1: Project Title Abbreviations

Full Description	Abbreviation	Full Description	Abbreviation
Asbestos Concrete	AC	Neighborhood Park	NP
Canyon	Cyn	Open Space	OS
Community Park	CP	Phase	Ph
Concrete	CRC	Pipeline	PL
Ductile Iron	DI	Pump Station	PS
Golf Course	GC	Regional Park	RP
Maintenance Assessment District	MAD	Steel	STL
Mini Park	MP	Water Treatment Plant	WTP

2. Project Type

Project Types are a more specific manner of categorizing the type of improvement provided by each project. A complete listing of Project Types is available beginning on page 55. On the project pages, the Project Type is listed to the right of the Project Title and Number. Some Project Types, such as Buildings, are used in several departments.

3. Project Information

Council District

This identifies the City Council District in which a project is located. Projects that have a Citywide impact or are outside the City limits are also noted. For a map of all Council Districts, refer to the Community Planning section beginning on page 67.

Community Plan

This component lists affected community planning area(s). Projects that have a Citywide impact or are outside the City limits are also noted. For additional information on community planning areas, refer to the Community Planning section beginning on page 67.

Project Status

The Project Status serves as an indicator of project progress. Below is a description of these statuses:

- *New* - This indicates that the project is newly established as part of the Fiscal Year 2026 Adopted CIP Budget.
- *Continuing* - This indicates that the project was initiated in Fiscal Year 2025, or in a prior year, and is currently in progress.
- *Warranty* - This indicates that the project is technically completed, and the asset has been put into service but has not yet been closed.
- *Underfunded* - This indicates that the project is on hold due to lack of funding.

Duration

Duration is the estimated starting and ending fiscal years for each project.

Improvement Type

This component describes the project's impact on existing assets. A project may provide betterment, expansion, replacement, or widening of an existing City asset, or may result in a new asset to the City.

Priority Score

Projects are scored to establish an objective process for ranking CIP projects. Priority scores range from 0-100. Technology projects do not have a priority score listed as they are not evaluated using the same metrics as infrastructure type projects. Annual allocation projects are noted as Annual and are not scored. For additional information, refer to the Prioritization Policy section beginning on page 44.

Priority Category

The priority category indicates if the project is scored within the upper one-third (High), middle one third (Medium), or lower one-third (Low) of the priority scores within the same major asset type category. Annual allocation projects are categorized as Annual. For additional information, refer to the Prioritization Policy section beginning on page 44.

Contact Information

This provides the name, phone number, and e-mail address of the project manager or designated point of contact, at the time of publication.

4. Project Description

This section includes a description of the project, justification for the need of the project, operating budget impacts (if any), the project’s relationship to the General Plan and Community Plans, project schedule, summary of project changes since the prior year’s budget publication.

- *Description* - This component provides a brief statement explaining what the project is, where it is located, and its impact on the surrounding neighborhood(s).
- *Justification* - This component explains why a project is needed and describes any legal requirements for the project, including State or federal mandates.
- *Operating Budget Impact* - This component describes any ongoing operating expenses anticipated upon completion of the project and the impact on the City's operating budget. An Operating Budget Impact table may be included to provide additional detail and is described later in this section. Operating budget impacts include additional funding requirements to support both the operation and maintenance of the building, facility, park, or other infrastructure once it is put into service.
- *Relationship to General and Community Plans* - This component indicates whether a project is consistent with the affected community plan(s) and is in conformance with the City's General Plan. Additional information can be found in the Community Planning section beginning on page 67.
- *Schedule* - This component describes the anticipated project timeline and includes the years when design, construction, and other phases are expected to begin and end.
- *Summary of Project Changes* - This component explains any changes that have occurred since publication of the Fiscal Year 2025 Adopted Budget. Changes may have been a result of modifications to the project scope, City Council action to modify funding (resolutions and/or ordinances), updated total project cost estimates, or changes in project schedule.

5. Expenditure by Funding Source Table

This table lists the funding sources, expended/encumbered amounts, continuing appropriations, and an estimated budget timeline through project completion. The total estimated project cost includes project activity since inception through current and future fiscal years. Descriptions of common funding sources for the CIP can be found in the Funding Sources section beginning on page 60.

- *Expended and Encumbered (Exp/Enc)* - Projects initiated prior to Fiscal Year 2026 may have incurred expenditures and encumbrances in a prior fiscal year. Amounts shown include all funds that have been expended in the project, as well as any contractual or other obligations, as of June 30th, 2025. The expended and encumbered amount is cumulative since project inception.
- *Continuing Appropriations (Con Appn)* - Funding budgeted prior to Fiscal Year 2026, but not yet expended or encumbered, is reflected as continuing appropriations. Continuing appropriations are a cumulative amount of unexpended and unencumbered budget since project inception through June 30th, 2025.
- *FY 2026* - This is the amount of funding appropriated for the Fiscal Year 2026 Adopted CIP Budget. This amount is included in the annual Appropriations Ordinance, which gives the City the authority to expend from the capital improvement project.
- *FY 2026 Anticipated* - Funding that is budgeted after June 30th, 2025, or planned to be budgeted during Fiscal Year 2026 is reflected as anticipated funding. Anticipated funding may include sources, such as grants, donations, and financing, that require additional City Council approval prior to budgeting, or that are unpredictable revenue streams, such as Developer Impact Fees. The City is not legally bound to any Fiscal Year 2026 Anticipated funding because it is not included in the annual Appropriations Ordinance.
- *Outlying Fiscal Years* - Projects that will extend beyond Fiscal Year 2026 may include future year cost estimates based on project scheduling and projected funding availability. The City is not legally bound to any projections made beyond Fiscal Year 2026 because they are not included in the

annual Appropriations Ordinance. Revisions and refinements of project scope, cost estimates, scheduling, and funding may affect the funding needs in outlying fiscal years.

- *Unidentified Funding* - This reflects the portion of the total estimated project cost for which a funding source has not yet been identified. This amount is based upon the current estimated total project cost and funding schedule. Revisions and refinements of project scope, cost estimates, scheduling, and funding may affect the unidentified funding estimate.
- *Project Total* - The project total by funding source is an estimate of the total project cost from project inception through the current and future fiscal years, to project completion.

6. Operating Budget Impact Table

The Operating Budget Impact table provides estimated operational and maintenance costs that will be incurred upon completion of the project. This table supports the Operating Budget Impact description that was discussed earlier in this section. Not every published project will have an Operating Budget Impact table. This data is required for any project with anticipated impacts to a department's operating budget within the next five fiscal years. Operating budget impacts are provided for each impacted department and fund.

- *Full-time Equivalents (FTEs)* - The decimal equivalent of the number of positions required to be added to the budget to operate and maintain the asset upon completion.
- *Total Impact* - The estimated amount of personnel and non-personnel expenses required to be added to the budget to operate and maintain the asset upon completion, net of any additional anticipated revenue. Personnel expenses are expenditures related to employee compensation including salaries and wages, fringe benefits, retirement, and special pays such as shift differentials. Non-personnel expenses are expenditures related to supplies and services, information technology, energy, utilities, and outlay.

Unfunded Needs List

The Unfunded Needs List for each department provides a summary of projects with insufficient funding to complete an active project. Projects are listed by the percent of the project that is unfunded and include the total estimated project cost, unidentified funding amount, and the percent of the project that is unfunded. Also included is a brief description of the project and what components are unfunded. An Unfunded Needs List follows the project pages within each department's section. For a complete list of all projects with unfunded needs, refer to page 65.