



**ANNUAL REPORTING OF
DEVELOPMENT IMPACT FEES AND OTHER
CITY PLANNING-MANAGED FUNDS**

FY 2024

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INTRODUCTION

GOVERNMENT CODE SECTION

66006(b)(1)

- Government Code Section 66006(b) (1) requires that for each Development Impact Fee account, the local agency shall, within 180 days after the last day of the fiscal year, make available to the public the following information for the fiscal year:
- A brief description of the type of fee in the account or fund.
 - The amount of the fee.
 - The beginning and ending balance of the account or fund.
 - The amount of the fees collected and the interest earned.
 - An identification of each public improvement on which the fees were expended and the amount.
 - An identification on the approximate date by which the public improvement will commence.
 - A description of each interfund loan or transfer.
 - Information regarding refunds.

This report is divided into two sections. Section 1 provides an overview and accounting of Development Impact Fees collected and expended in Fiscal Year 2024 as well as available fund balances, and satisfies the City’s annual reporting requirements under the California Mitigation Fee Act.

Development Impact Fees are fees imposed on new development in all communities to fund public infrastructure needed to serve our growing City and enhance the lives of our community members.

Additionally, to provide centralized and clear reporting of other fees and funds managed by City Planning, Section 2 of this report provides an overview and accounting of fees and funds that are not considered Development Impact Fees under the California Mitigation Fee Act. These include fees associated with opt-in City programs such as Complete Communities Housing Solutions, funds that support resource conservation and protection, such as the Habitat Acquisition Fund, and funds that address climate and equity, such as the Climate Equity Fund.

Annual Reports for prior years, as well as annual funds reports, can be found on the City Planning Department website: www.sandiego.gov/planning/work/public-spaces/reports.



SECTION 1:
DEVELOPMENT
IMPACT FEES

TYPES OF DIFs &
FEE AMOUNTS

GOVERNMENT CODE
SECTION

This section provides details about Development Impact Fees and addresses the requirements of AB 1600.

66006(b)(1)(A)
66006(b)(1)(B)

- A. A brief description of the type of fee in the account or fund.
- B. The amount of the fee.

A

A brief description of the various types of DIF is provided below, and the [fee schedule](#) for the below-mentioned fees is published on City’s website.

1. Facilities Benefit Assessment (FBA):

FBAs were development impact fees that were applied in communities that were identified in the General Plan as Facilities Benefit Assessment communities. FBAs were imposed in accordance with the City’s Facilities Benefit Assessment Ordinance, which was repealed by the City Council in 2016 by San Diego [Ordinance No. 20627](#). FBAs were intended to ensure that greenfield development paid all of the costs of the infrastructure needed to serve these new communities. As development trends have shifted toward infill development, more nuanced methodologies became necessary to address the City’s growing population. FBAs generally provided up to 100% of funds for public facilities projects identified in the respective community’s Public Facilities Financing Plan (PFFP). The dollar amount of the assessment was based upon the cost of each public facility distributed over the community.

2. Development Impact Fee (DIF):

Development Impact Fees (DIF) are fees charged to projects to defray all or a portion of the cost of new public facilities needed to serve the new development. The City then uses the DIF funds collected from all new developments to design and

construct the infrastructure needed to serve the City’s new growth. All DIFs must be expended for purpose for which it was collected in accordance with the California Mitigation Fee Act ([California Government Code section 66000 et seq.](#)). Prior to 2021, all DIFs were community-specific, meaning that they could only be used for specific facilities identified in community-specific Public Facilities Financing Plans (PFFP) or Impact Fee Studies (IFS). The PFFPs or IFS documents were used as the nexus studies that formed the basis for the amount of the applicable DIF. Beginning in 2021, with the adoption of a [Citywide Park](#) DIF, and then in 2022, with the adoption of a [Citywide Fire DIF](#), [Citywide Library DIF](#), and [Citywide Mobility DIF](#). Separate nexus studies for [Parks](#), [Fire](#), [Library](#), and [Mobility](#) have been prepared as the basis for each new Citywide DIF. Citywide DIF funds must then be utilized and expended as outlined in each of the nexus studies. Community-specific DIF will continue to be expended in accordance with the community specific PFFPs and IFS documents and the Mitigation Fee Act requirements. Citywide DIF can now be used for expanded purposes, including providing additional needed funds for projects identified in community-specific documents to help close the gap between remaining community-specific funds and infrastructure needs.

3. Park Development Fee (PDF):

Park Development Fees (PDFs) were special park fees enacted in certain community planning areas to fund park amenities. Although PDFs are no longer collected—and have largely been replaced by Development Impact Fees (DIF) or park ad hoc fees—some account balances remain available for use on park projects. For this reporting period, the following PDF accounts have balances of less than \$500,000 and therefore are not included in Figure 1 – FY 2024 Community-Specific DIF Cash and Fund Balance.

Fund Title	Cash Balance
Mid-City PDF	\$194,161
Park North East PDF	\$39,203
Rancho Bernardo PDF	\$35,578

Because these balances have remained in the accounts for over five years, they are reported in Table 5 – Findings for Funds Collected Over Five Years Ago. All remaining balances in the three PDF accounts are already allocated to specific projects and are identified in Table 5.

4. Regional Transportation Congestion Improvement Program (RTCIP) Fee:

The RTCIP was established under Proposition A, approved by the voters in 2004 and Resolutions [R-303554](#), [R-307401](#), and [R-314269](#). This fee is collected from new residential development and is used to fund improvements to streets and roadways identified in the Regional



Arterial System (RAS) as established by the San Diego Association of Governments (SANDAG) and related regional transportation facility improvements. The Citywide Mobility DIF includes the required RTCIP fee. For development that is paying into community-specific DIF accounts because an application was submitted prior to new Citywide DIF becoming effective, a separate RTCIP fee is still collected.

5. Active Transportation In Lieu Fee (ATILF):

The Active Transportation in Lieu Fee (ATILF) was adopted as part of the Complete Communities-Mobility Choices initiative. This fee was adopted to alleviate the burden caused by new developments that increase vehicle miles traveled within the city. ATILF is charged to residential and non-residential development projects located in Mobility Zone 4 and is used to fund walking/rolling, biking, or transit infrastructure within Mobility Zones 1, 2, and 3 with at least 50% of funds to be expended in communities of concern. The ultimate goal is to reduce vehicle miles traveled Citywide, and in turn, decrease the carbon footprint of the city.

B [Fee schedule](#) for all development impact fees can be accessed on the City’s website.

DIF COLLECTED AND EXPENDED

GOVERNMENT CODE SECTION

COMMUNITY SPECIFIC FUNDS

66006(b)(1)(C)
66006(b)(1)(D)
66006(b)(1)(E)

- C. The beginning and ending balance of the account or fund.
- D. The amount of the fees collected and the interest earned.
- E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total cost of the public improvement that was funded with fees.

Community Specific Funds

With the adoption of Citywide Development Impact Fees (DIFs) as part of [Parks for All of Us](#) (2021) and [Build Better SD](#) (2022), community-specific DIFs are no longer assessed on project applications submitted after July 1, 2023. However, under SB 330 pipeline provisions, projects with applications submitted prior to that date are charged the lower of the two fee structures, which means Community DIF revenues are still being collected.

Remaining balances in community-specific DIF funds must continue to be expended consistent with the applicable Public Facilities Financing Plans (PFFPs), Impact Fee Studies (IFS), and the Mitigation Fee Act. Where balances are insufficient to address infrastructure needs, they may be supplemented with Citywide DIF funds.

In FY 2024, the City received \$35,031,439 in Community DIF and \$20,003,013 in Citywide DIF, with Community DIF still representing nearly two-thirds (63.65%) of total DIF revenues. City Planning staff will continue to monitor the transition and provide updates in future annual reports.

The beginning and ending fund balances, amount of fees collected, interest earned, identification of each public improvement on which fees were expended, and the amount of the expenditures on each improvement are provided in the Development Impact Funds Report provided as [Attachment 2](#).



FY 2024 Community- Specific DIF Cash and Fund Balance

Figure 1 displays the ending cash balance (Cash Balance) for communities with a fund balance greater than \$500,000 at the close of Fiscal Year 2024. Fund balances for all DIF accounts are provided in Attachment 2. The blue bars represent the appropriated balance—funds already committed to projects that are underway or pending execution. The orange bars represent the unappropriated balance—funds available for allocation to future projects as of July 2025. The combined total of the appropriated and unappropriated balances represents the total cash balance in each account, as required by Government Code Section 66006(b)(1)(C). Fund balance information for DIF accounts is updated quarterly and is available on the City Planning Department’s [web page](#).

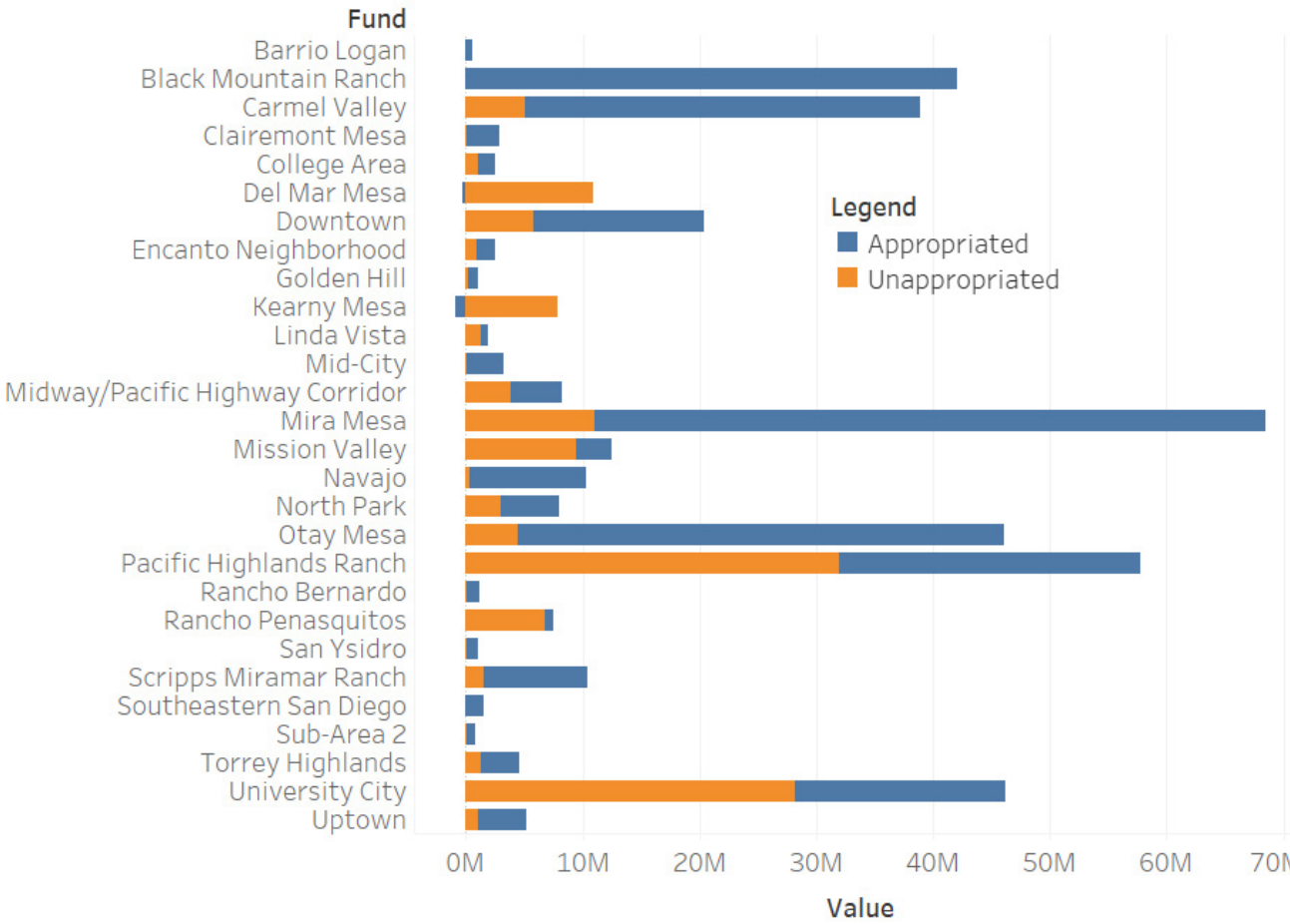


Figure -1 Cash and Fund Balance - Community Specific Funds

FY 2024 Community- Specific DIF Expenditures

Figure 2 shows the communities with DIF expenditures greater than \$500K. A full list of expenditures is provided in [Attachment 2](#).

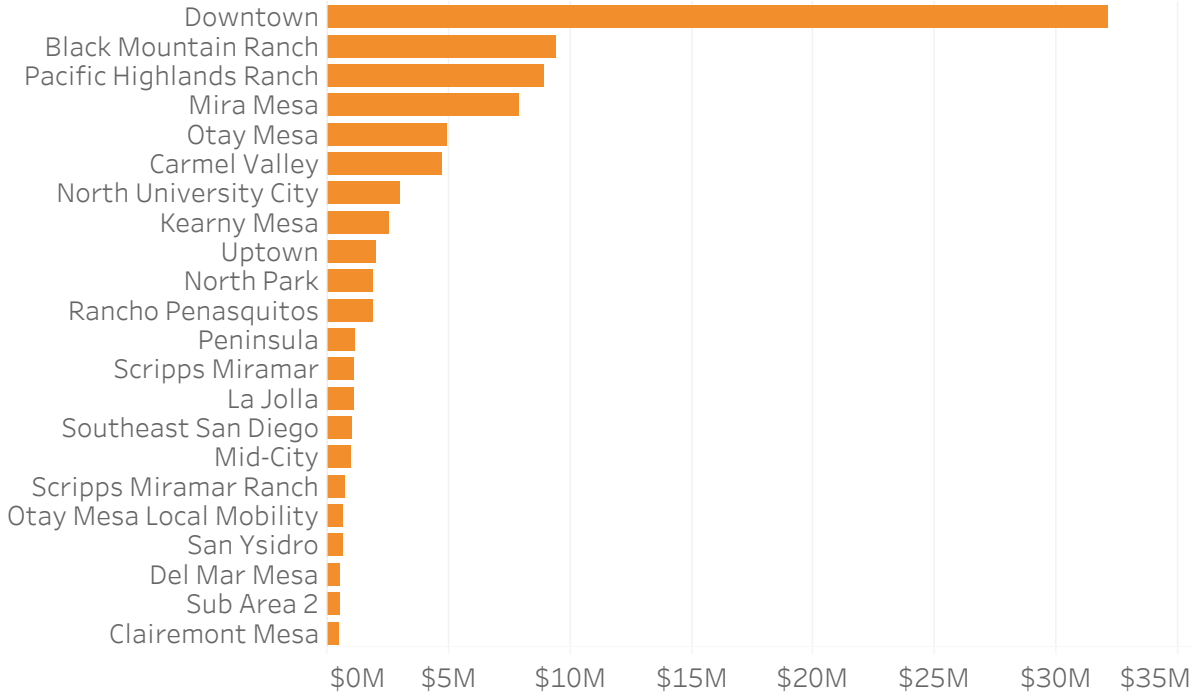


Figure -2 Expenditures- Community Specific Funds

FY 2024 Community- Specific DIF Collected

Projects already in the permit process when the Citywide DIFs were adopted were subject to the lower fee, either the community-specific fee or the Citywide DIF, whichever was less. For this reason, community-specific fees are still being collected in FY24. Figure 3 shows the communities with DIF revenue greater than \$500K. A full list of revenue collected is provided in [Attachment 2](#).

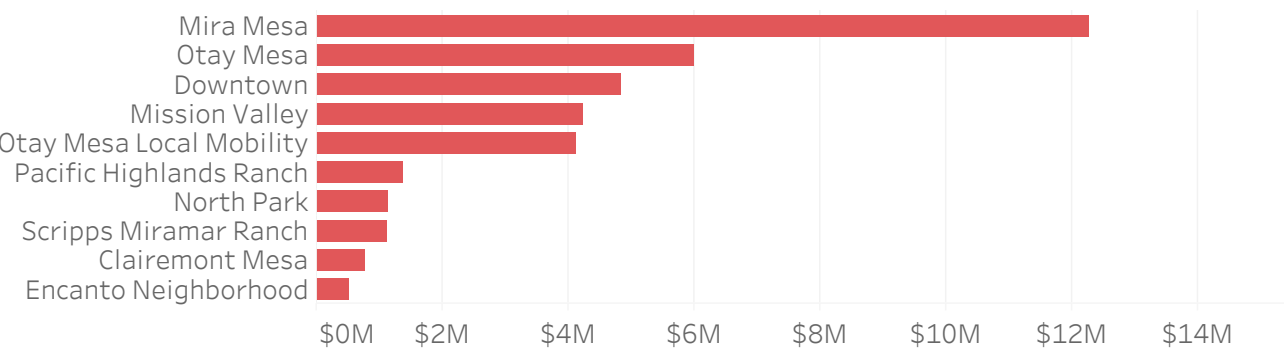


Figure -3 Fees Collected- Community Specific Funds

DIF COLLECTED AND EXPENDED

GOVERNMENT CODE SECTION

CITYWIDE FUNDS

66006(b)(1)(C)
66006(b)(1)(D)
66006(b)(1)(E)

- C. The beginning and ending balance of the account or fund.
- D. The amount of the fees collected and the interest earned.
- E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total cost of the public improvement that was funded with fees.

Citywide Funds

With the adoption of Citywide DIF, projects are subject to DIF based by asset types of parks, library, mobility, and fire. Funds collected are expended for each asset type citywide and are prioritized for expenditure in areas experiencing the greatest growth and greatest need. Citywide funds may also be used to supplement community-specific DIF funds to deliver needed infrastructure when funding gaps occur.

The beginning and ending fund balances, amount of fees collected, interest earned, identification of each public improvement on which fees were expended, and the amount of the expenditures on each improvement are provided in the Development Impact Funds Report provided as [Attachment 2](#).

FY 2024 Citywide DIF Cash and Fund Balance

The figure below displays the ending Cash Balance for each of the Citywide accounts at the close of Fiscal Year 2024. The green bars represent the total cash held in each account, as required by Government Code Section 66006(b)(1)(C). It is important to note that while this reflects the total cash balance, a significant portion of these funds may already be committed to projects that are underway or pending execution.

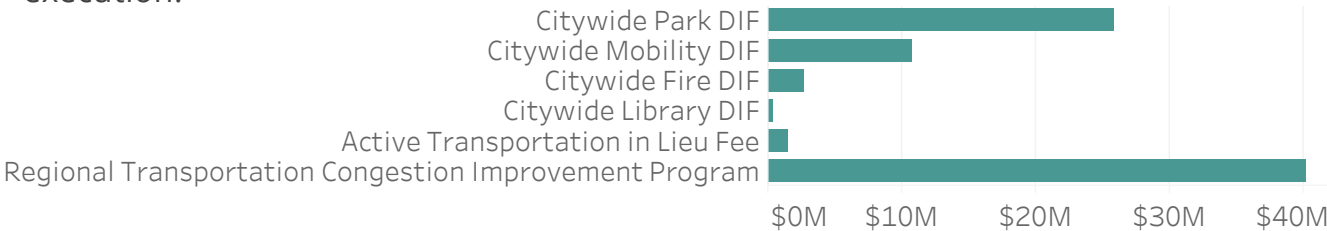


Figure -4 Cash and Fund Balance - Citywide Funds

FY 2024 Citywide DIF Expenditures

The orange bars indicate the expenditures as of July 2024.

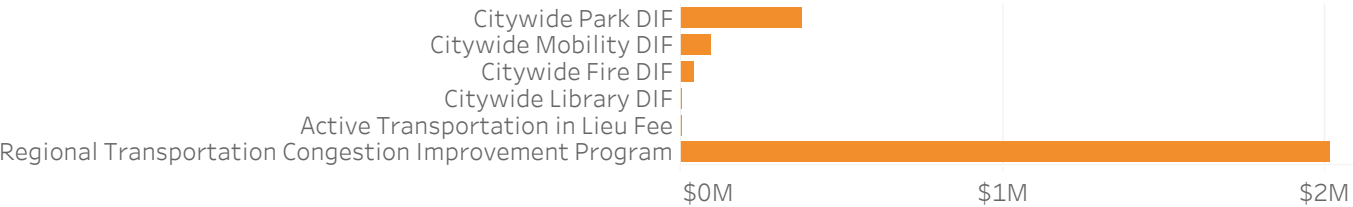


Figure -5 Expenditures - Citywide Funds

FY 2024 Citywide DIF Collected

Fund balance information for DIF funds is updated quarterly and available on the City Planning Department’s [web page](#).

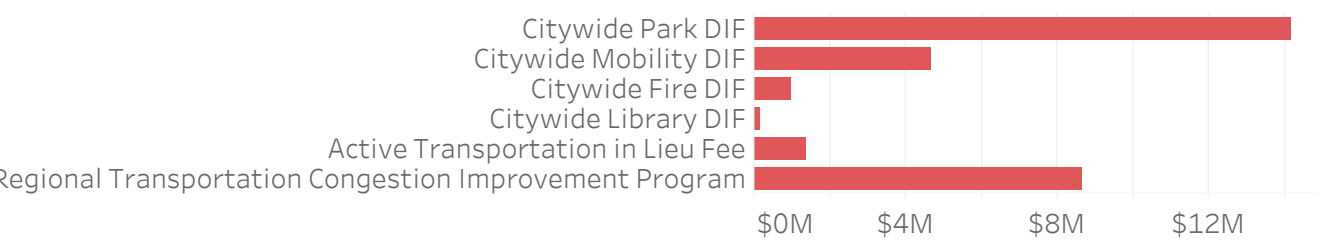


Figure -6 Fees Collected - Citywide Funds



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DIF
EXPENDITURES
EXAMPLES

Libraries	Pacific Highlands Ranch Branch Library
	San Carlos Library
Parks & Recreation	East Village Green Park (Phase 1)
	Olive Street Park
Mobility	La Media Road Improvements
	University Avenue Mobility
Fire-Rescue	Torrey Pines Fire Station

DIF funds are used to support a variety of infrastructure projects such as parks, libraries, fire stations, sidewalks and bike paths. Park improvement projects that increase capacity through new amenities like playgrounds, sports facilities, picnic areas, and increasing accessibility for all residents are examples of DIF eligible expenditures. DIF funds are also used to reimburse developer led public projects in an effort to deliver projects efficiently and in a timely manner. It is important to note that DIF funds are only one of the several funding sources for Capital Improvement Projects funded by the City. Additional information on the types of funding sources for Capital Improvement Projects is made available as part of the [Capital Improvements Program Budget document](#).

Libraries



The San Diego Public Library is a popular destination that connects the City’s diverse community to free educational and cultural resources that will enrich their lives. With 6.6 million visitors, the Library is the largest cultural institution in San Diego that offers free programming, including access to more than 5.3 million books, including e-books and audio-visual materials; 1.6 million government documents; and over a quarter million books in 25 languages other than English.

Future development and associated growth in population will cause increased demand for library services. Without a corresponding investment in library improvements, this increased demand will result in sub-standard service levels, inadequate coverage, and other service inequities. The Library DIF is used to fund library improvements throughout the City in a manner consistent with the goals and policies set forth in the General Plan and the San Diego Public Library Master Plan Framework.

The following are examples of library projects that are fully or partially funded by DIF. A full list of DIF expenditures is provided in [Attachment 2](#).

Name	DIF Expenditure	
	Community DIF	Citywide Library DIF
PACIFIC HIGHLANDS RANCH BRANCH LIBRARY	\$9,840,974.94	\$0
SCRIPPS MIRAMAR RANCH LIBRARY	\$1,309,920.17	\$0
SAN CARLOS BRANCH LIBRARY	\$357,143.85	\$0

Table -1: List of FY 24 Expenditures of DIF for Library Assets

Libraries

Pacific Highlands Ranch Branch Library



This new 18,000 sq. ft. library opened to the public in November 2024. The project includes a community room that can accommodate 250 people, a seminar room for 20 people and six study rooms. The library also features multiple walled outdoor spaces including a main patio with tables and seating and a children’s patio connected to the children’s part of the library. The children’s patio leads to an area featuring seating and grassy play mounds. An IDEA Lab is available along with several computers for visitor use. The site has EV charging stations and ADA spaces.

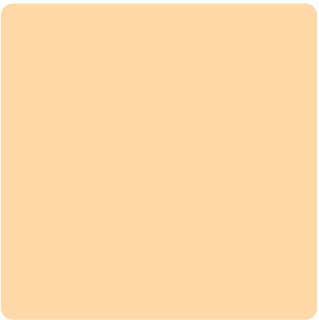


Libraries

San Carlos Library

This project provides for the acquisition of a lot adjoining the existing branch library located at 7265 Jackson Drive and building a new 25,000 square-foot library. This project is part of the 21st Century Library System/Library Department Facility Improvements Program. The new building will serve as the district’s flagship library.

The renderings shown below are preliminary and the design is subject to change.



Parks and Recreation



The City’s Parks & Recreation Department serves the recreational needs of community members and visitors through the development and management of over 42,000 acres of park assets, including almost 27,000 acres of open space and aquatic areas, 400 parks, and 27 miles of waterfront.

Future development and corresponding population growth within the City will cause increased demand for park facilities. Without a corresponding investment in park facilities, this increased demand will result in sub-standard service levels, inadequate park coverage, and other recreational inequities. The Parks DIF is used to fund a variety of park improvements to accommodate future growth, in a manner consistent with City park standards set forth in the Parks Master Plan.

The following are examples of parks projects that are fully or partially funded by DIF. A full list of DIF expenditures is provided in [Attachment 2](#).

Name	DIF Expenditure	
	Community DIF	Citywide Parks DIF
EAST VILLAGE GREEN PHASE 1	\$30,274,179.60	\$0
SALK NEIGHBORHOOD PARK AND JOINT USE	\$3,440,932.48	\$0
WANGENHEIM JOINT USE FACILITY	\$2,807,821.22	\$0
CARMEL VALLEY COMMUNITY PARK TURF UPGRADES	\$2,034,014.21	\$0
HICKMAN FIELDS ATHLETIC AREA	\$1,980,319.95	\$0
RIVIERA DEL SOL NEIGHBORHOOD PARK	\$1,520,861.98	\$0
OLIVE STREET PARK ACQUISITION AND DEVELOPMENT	\$1,492,854.49	\$0
CAÑON STREET POCKET PARK	\$1,141,082.87	\$0
MIRA MESA POOL & SKATE PARK PHASE 2	\$731,006.83	\$0
JERABEK PARK IMPROVEMENTS	\$545,618.42	\$0

Table -2: List of FY 24 Expenditures of DIF for Parks and Recreation Assets

Parks and Recreation

East Village Green Park (Phase 1)

This project provides for the design and construction of Phase 1 of the East Village Green Park. Phase 1 park amenities include a recreation center, comfort station, below-grade parking, an off-leash dog park, children’s play area, outdoor seating and landscaping. This project is located on a full 60,000 square foot block bound by 13th, F, 14th, and G Streets. A 20,000 square foot site at the northeast corner of 14th & G Streets, and a small site along the south side of F Street, between 14th and 15th Streets, will accommodate the relocation of two historic buildings. The project will contain a two-story community center, a central lawn area, a children’s playground with an interactive water feature, an off-leash dog park, public restrooms, and more.



Parks and Recreation

Olive Street Park



Olive Street Park in Bankers Hill officially opened in December 2024, adding approximately 0.36 acres of improved green space to the Uptown community. The project transformed the existing 0.6-acre lot into a vibrant community park featuring multi-purpose turf and lawn areas, a children’s playground, an adult exercise zone with fitness equipment and ADA-compliant walkways. Visitors can also enjoy an overlook deck with seating that offers scenic views of Maple Canyon, enhanced by landscaping and security lighting. Central to the park is San Diego’s first-ever AIDS Memorial, with commemorative boulders and interpretive panels honoring the nearly 10,000 San Diegans lost to AIDS. Additional amenities include seating areas and a drinking fountain.



Mobility



In FY 24, the City Planning Department and Sustainability and Mobility Department (which has since been dissolved and integrated into other City departments) worked together to plan for a complete mobility network that serves the needs of community members and visitors. That network is managed by the City’s Transportation Department, which evaluates and implements capital and operational changes to improve mobility and enhance safety for motorists, transit users, cyclists, and pedestrians.

Future development and associated growth in population within the City will cause increased strain on and demand for mobility infrastructure. Without a corresponding investment in mobility improvements, this increased demand will result in sub-standard service levels, inadequate coverage, and other service inequities. The Mobility DIF is used to fund identified mobility improvements throughout the City - including roadway improvements, bicycle facilities, traffic signals, roundabouts, sidewalks, curb ramps, and intelligent transportation systems - in a manner consistent with the goals and policies set forth in the General Plan and other planning documents. The following are examples of mobility projects that are fully or partially funded by DIF. A full list of DIF expenditures is provided in [Attachment 2](#).

Name	DIF Expenditure	
	Community DIF	Citywide Mobility DIF
STATE ROUTE 56 FREEWAY EXPANSION	\$8,274,787.00	\$0
MERGE 56 (CAMINO DEL SUR & CARMEL MOUNTAIN RD)	\$3,676,948.26	\$0
MIRAMAR ROAD & I-805 EASTERLY RAMPS	\$2,564,952.02	\$0
LA MEDIA ROAD IMPROVEMENTS	\$2,262,833.34	\$0
UNIVERSITY AVENUE MOBILITY	\$1,492,737.86	\$0
DOWNTOWN COMPLETE STREET IMPL. PHASES	\$1,451,482.59	\$0
CALIENTE AVENUE IN OTAY MESA	\$599,310.71	\$0

Table -3: List of FY 24 Expenditures of DIF for Transportation Assets

Mobility

La Media Road Improvements



Completed in May 2025, the project widened La Media Road between SR-905 and Siempre Viva Road. La Media Road was widened to become a six-lane primary arterial from SR-905 to Airway Road and a five-lane major corridor between Airway Road and Siempre Viva Road. Improvements from Siempre Viva Road to Otay Truck Route will be constructed under a different project. This project will also improve drainage at the intersection of La Media Road and Airway Road.



Mobility

University Avenue Mobility

This project focuses on improving safety and mobility for pedestrians, bicyclists, transit and automobiles along University Avenue corridor between Florida Street and Boundary Street in the North Park area. Safety and mobility improvements include restriping to provide painted medians and construction of raised medians, left turn pockets, improved lane widths, installation of enhanced pedestrian crosswalks, repainting of existing crosswalks, removal of parallel on-street parking and re-striping select side streets to provide angled and head-in parking. Project is anticipated to finish in Fiscal Year 2026.



Fire-Rescue



The Fire-Rescue Department ensures the protection of both urban and natural environments with 17 miles of coastline extending 3 miles offshore and 4,600 acres surrounding Mission Bay Park, the department’s reach is extensive. There are 52 fire stations strategically positioned throughout the city, along with 9 permanent lifeguard stations (augmented by 31 seasonal stations during peak periods), the department maintains a robust presence to swiftly respond to emergencies.

Future development and associated growth in population will cause increased demand for fire and rescue services. Without a corresponding investment in improvements, this increased demand could result in sub-standard service levels, inadequate coverage, and other service inequities.

Example projects that were partially or fully funded by DIF funds for the reporting period of FY 2024 are provided in [Attachment 2](#).

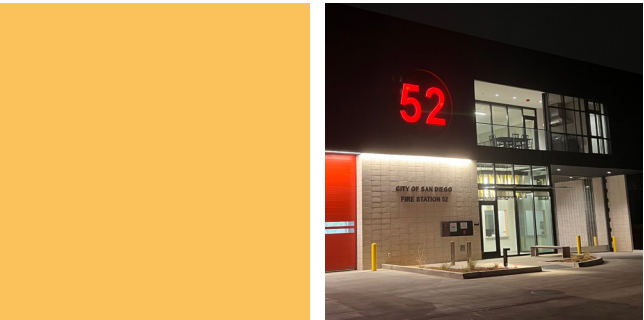
Name	DIF Expenditure	
	Community DIF	Citywide Fire DIF
FIRE-RESCUE AIR OPS FACILITY- PH II	\$519,962.09	\$0
FIRE STATION NO. 48- BLACK MOUNTAIN RANCH	\$255,397.81	\$0
TORREY PINES FIRE STATION	\$180,150.72	\$0
FAIRMOUNT AVENUE FIRE STATION	\$155,362.29	\$0

Table -4: List of FY 24 Expenditures of Fire-Rescue Assets

Fire-Rescue

Torrey Pines Fire Station

Completed and opened in October 2024, this project involves the design and construction of a new permanent 3-bay fire station totaling approximately 14,664 square feet. The facility accommodates three fire apparatus, a crew of up to eleven personnel, dorm rooms, a kitchen, a watch room, a ready room, a station alerting system, electrical, mechanical and utility infrastructure. Onsite surface parking is provided for Fire-Rescue personnel, and the facility was designed to support an electric vehicle (EV) fire engine, including EV charging stations. Offsite improvements included site grading, utility connections and street and traffic modifications along Torrey Pines Road to ensure efficient emergency vehicle access.



FUTURE FUND
EXPENDITURES

GOVERNMENT CODE
SECTION

66006(b)(1)(F)

F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement.

Most of the city’s public improvement projects are managed by the City. As funding for a City-managed public improvement project becomes available, the funding is identified in the City’s annual Capital Improvements Program (CIP) Budget. The City’s CIP Budget can be found on the City’s website at:

<https://www.sandiego.gov/finance/annual/fy24>

In certain instances, public improvement projects may be managed by private developers under a Reimbursement Agreement with the City. Under such an agreement, a private developer fronts the cost and manages the construction of the public improvement, and the City, in turn, reimburses the developer for the agreed-upon costs of delivering the project. In such instances, the construction schedule is typically stated in the applicable Reimbursement Agreement. To view active Reimbursement Agreements, please visit the City’s website at:

<https://www.sandiego.gov/planning/facilities-planning/reimbursementagreement/executed-agreements>

If there are infrastructure projects within the City of San Diego that you would like to advocate for, please visit the Infrastructure Prioritization website to find out ways in which your voice can be heard including filling out a survey or attending a workshop meeting or pop up event in your area. All input received will be sent to the correct Asset Managing Department to help them assess which projects should be included in their Five-Year Outlook:

<https://www.sandiego.gov/planning/programs/work-programs/infrastructure-prioritization-engagement>

INTERFUND LOANS

GOVERNMENT CODE
SECTION

66006(b)(1)(G)

G. A description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended and, in the case of an inter-fund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

In September 2020, the City Council approved Ordinance O-21236, authorizing a Reimbursement Agreement (RA) with Sea Breeze 56, LLC for the design and construction of certain public infrastructure projects in the Torrey Highlands and Rancho Peñasquitos Community Plan Areas. Although the estimated total cost for the public improvements exceeded the funds available at the time the RA was developed, it was anticipated that additional Torrey Highlands FBA fees would be collected as future development occurred to fully reimburse the developer’s infrastructure costs. For that reason, Ordinance O-21236 also authorized an inter-fund loan of up to \$7,106,304 (the value of the anticipated Rancho Peñasquitos FBA contribution) from the Rancho Peñasquitos FBA fund to the Torrey Highlands FBA Fund.

On March 8, 2021, an interfund loan in the amount of \$5,053,420.73 was made from the Rancho Peñasquitos FBA Fund 400083 to the Torrey Highlands FBA Fund 400094. The purpose of the loan was to facilitate progress payments on five projects under construction pursuant to the Torrey Highlands Public Facilities Financing Plan, specifically Camino del Sur South T-3.1A, Camino del Sur North T-3.1B, Carmel Mountain Road South T-5.2, Torrey Highlands Trails P-6, and Water Lines U-3. The loaned fees were expended on the aforementioned projects on April 5, 2021. The loan is anticipated be repaid on or before March 8, 2026. Interest on the loan is paid annually and is based on the City’s variable pooled interest rate over the term covered by the interest payment.

On May 5, 2021 an interfund loan in the amount of \$882,967.13 was made from the Rancho Peñasquitos FBA Fund 400083 to the Torrey Highlands FBA Fund 400094. The purpose of the loan was to facilitate progress payments on four projects under construction pursuant to the Torrey Highlands Public Facilities Financing Plan, specifically Camino del Sur North T-3.1B, Carmel Mountain Road South T-5.2, Torrey Highlands Trails P-6, and Water Lines U-3. The loaned fees were expended on the aforementioned projects on May 27,2021. The loan is anticipated be repaid on or before May, 5, 2026. Interest on the loan is paid annually and is based on the City’s variable pooled interest rate at the time the interest payment is due.

Because the City transitioned from community-specific DIFs to Citywide DIFs, the Torrey Highlands FBA Fund did not collect the previously forecasted revenues required to fully repay the loans. As a result, on February 20, 2025, the City Council authorized the use of up to \$4,300,000 from the Citywide Mobility DIF Fund (Fund No. 400888) to repay the remaining balance owed to the Rancho Peñasquitos FBA Fund. The portion of the loan being repaid with Citywide Mobility DIF is associated with infrastructure improvements along Camino Del Sur South, including construction of the road, curb, gutter, sidewalk, bike lane, and landscaping. These improvements are eligible for funding under the Citywide Mobility Development Impact Fee Nexus Study. The final settlement payment from Citywide Mobility DIF is expected to occur in Fiscal Year 2026, following completion of all project closeouts and final payments.

FEE REFUNDS

GOVERNMENT CODE
SECTION

66006(b)(1)(H)

H. The amount of refunds made to current record owners from unexpended portions of fees.

There have been no refunds made for unexpended portions of fees as such refunds have not been required pursuant to Government Code section 66001(e).

REQUIRED
EXPENDITURE
FINDINGS

GOVERNMENT CODE
SECTION

66001(d)

For the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(A) Identify the purpose to which the fee is to be put.

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

(C) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements identified in paragraph (2) of subdivision (a).

(D) Designate the approximate dates on which the funding referred to in subparagraph (C) is expected to be deposited into the appropriate account or fund.

Funds Collected over Five Years Ago

Table 5 includes development impact fees and their corresponding fee amounts that have remained in the account for over 5 years. The table also outlines the anticipated utilization of these unexpended funds. The primary objective of the identified funds is to ensure a fair share contribution towards crucial infrastructure projects required to cater to both residential and non-residential developments. [Impact Fee Fiscal Year Summary's](#) provide information on available DIF amounts and City's [Capital Improvement Program Budget](#) document presents details about other funding sources and project timelines and an anticipated schedule of expenditures, providing a comprehensive overview of the city's infrastructure development plans.

Community Name	Fund No.	Fund Description/ Title	Unexpended Funds in Accounts longer than Five Years as of 6/30/24	Project Name to Utilize Unexpended Funds	Project Number to Utilize Unexpended Funds	Anticipated Completion Date
Barrio Logan	400128	Barrio Logan DIF	\$408,918	Signal Mods in Barrio Logan	B13010	Q2 2028
				Chollas Creek to Bayshore Multi Use Path	B17113	Q3 2030
				Chicano Park Improvements Phase III	B20060	Q4 2028
Black Mountain Ranch	40091	Black Mountain Ranch FBA	\$33,823,468	Black Mountain Ranch Park Ph2	RD21001	FY 2027
				Pacific Highlands Ranch Branch Library	S14023	Q2 2027
				Fire Station No. 48 - Black Mountain Ranch	S15015	Q4 2030
Carmel Valley	400088	Carmel Valley Consolidated FBA	\$19,484,851	Carmel Mtn Road @ Carmel Country Road Roundabout	B21102	Q4 2029
				Hiking/Equestrian Trail Neighborhood 10	B22159	TBD
				Carmel Country Road Low Flow Channel	S00969	Q1 2030
				Carmel Valley CP-Turf Upgrades	S16029	Q4 2027
				Ocean Air Comfort Station and Park Improvements	S16031	Q4 2027
				Solana Highlands NP-Comfort Station Development	S16032	Q2 2029
				Carmel Knolls NP Comfort Station-Development	S16033	Q2 2028
				Carmel Del Mar NP Comfort Station-Development	S16034	Q1 2028
				Sage Canyon NP Improvements	S16035	Q3 2028
				Torrey Highlands NP Upgrades	S16036	Q4 2026
	400855	Carmel Valley DIF	\$15,201,886	Carmel Grove NP Comfort Station and Park	S16038	Q2 2028
				Carmel Country Road Low Flow Channel	S00969	Q1 2030
				Carmel Valley CP-Turf Upgrades	S16029	Q4 2027
				Ocean Air Comfort Station and Park Improvements	S16031	Q4 2027
				Solana Highlands NP-Comfort Station Development	S16032	Q2 2029
				Carmel Knolls NP Comfort Station-Development	S16033	Q2 2028
				Carmel Del Mar NP Comfort Station-Development	S16034	Q1 2028
				Sage Canyon NP Improvements	S16035	Q3 2028
				Carmel Grove NP Comfort Station and Park	S16038	Q2 2028

Table -5: Findings for Funds Collected over Five Years Ago (part one of four)

Community Name	Fund No.	Fund Description/ Title	Unexpended Funds in Accounts longer than Five Years as of 6/30/24	Project Name to Utilize Unexpended Funds	Project Number to Utilize Unexpended Funds	Anticipated Completion Date
College Area	400127	College Area DIF	\$604,510	70th-Alvarado to Saranac-Sidewalk	B17065	Q4 2028
				Montezuma Road Communications Upgrade	B17130	Q4 2025
				73rd St-El Cajon Bl to Saranac-Sidewalk	B18017	Q4 2028
				6500 Montezuma Rd SD Emergency	B19126	Q4 2026
				Cajon Way CMP Storm Drain Emergency	B21115	Q3 2026
				Montezuma Park General Dev Plan Amendment	P21002	TBD
Del Mar Mesa	400089	Del Mar Mesa FBA	\$9,034,506	Del Mar Mesa Southern Multi-Use Trail	B19182	TBD
				State Route 56 Freeway Expansion	RD14000	TBD
				Pacific Highlands Ranch Branch Library	S14023	Q2 2027
Fairbanks Country Club	400097	Fairbanks Country Club Fac Dev	\$563	El Camino Real to ViaDeLaValle	S00856	Q4 2030
Golden Hill Urban Comm	400111	Golden Hill Urban Impact Fee	\$82,773	Golf Course Drive Improvements	S15040	Q3 2025
Linda Vista	400113	Linda Vista Urban Impact Fee	\$235,695	FS #23 - Facility Repair	B16096	2025
				Storm Drain Group 763	B17143	Q1 2029
Mid-City	400109	Mid-City Park Dev Fund	\$182,651	City Heights Pool Reconstruction	B19068	Q3 2025
				Ward Canyon Phase III	B20058	Q4 2029
				North Chollas CP Improvements Phase I	L220041	TBD
				Park de la Cruz Community Ctr & Gym Bldg	S16059	FY 2025
				Chollas Creek Oak Park Trail	S20012	Q2 2028
Midway-Pacific Highway	400115	Midway/Pacific Hwy Urban Impact Fee	\$3,433,057	Sidewalk Repair and Reconstruction	AIK00003	Ongoing
				Traffic Calming	AILO0001	Ongoing
				Traffic Signals Modification	AILO0005	Ongoing
				Pump Station D Component Upgrade	B17119	Q3 2031
				Kettner & Palm Pedestrian Hybrid Beacon	B18046	Q3 2027
				Convert Bldg 619 @ NTC into Rec Center	B18087	Q2 2030
				Camino Del Rio West & Moore St Median	B19049	Q4 2028
				Feasibility Study	L230021	TBD
				Pump Station C Assessment	P25001	TBD
Mira Mesa	400085	Mira Mesa FBA	\$14,546,770	Aquarius & Camino Ruiz Traff. Signal	B19057	Q1 2027
				Mira Mesa - Pool & Skate Plaza Ph 2	L160021	Q2 2028
				Carroll Canyon Road Planning Study	P21000	Complete
				Carroll Cyn Rd/Sorrento Valley Rd Dist 1	S00841	Q4 2026
				Salk Neighborhood Park & Joint Use Devel	S14007	Q2 2027
	400858	Mira Mesa DIF	\$1,252,433.52	Mira Mesa - Pool & Skate Plaza Ph 2	L160021	Q2 2028
Mission Beach	400130	Mission Beach Urban Impact Fee	\$27,352.78	Mission Beach Obstruction DIF 13 CR	B13125	Q4 2026
				South Mission Beach SD Replacement	B18117	Q3 2030
Mission Valley	400135	Mission Valley Urban Impact Fee	\$2,784,452.94	Sefton Field Improvements	P23006	TBD
				West Valley River Crossing	P24016	TBD
				SR 163/Friars Road	S00851	Q1 2029
Navajo	400116	Navajo Urban Impact Fee	\$6,890,895.53	Traffic Calming	AILO0001	Ongoing
				Traffic Signal Upgrades Citywide FY14	B14048	Q3 2028
				Navajo Storm Drains	B15029	Q3 2030
				6760 High Country Court SD Emergency	B24144	Q2 2031
				San Carlos Branch Library	S00800	Q4 2030
				Rancho Mission Canyon Park Upgrades	S15004	FY 2025

Continuation of Table 5 (part two of four)

Community Name	Fund No.	Fund Description/ Title	Unexpended Funds in Accounts longer than Five Years as of 6/30/24	Project Name to Utilize Unexpended Funds	Project Number to Utilize Unexpended Funds	Anticipated Completion Date
North University City	400080	North University City FBA	\$7,337,618.83	Miramar Road-I-805 Easterly Ramps	S00880	Q2 2026
				Fire Station No. 50 - North University City	S13021	Q3 2025
				La Jolla Village/I-805 Landscape Maint	S15017	Q1 2027
				Torrey Pines Fire Station	S19003	Q1 2028
	400849	North University City DIF	\$21,813,400.50	Miramar Road-I-805 Easterly Ramps	S00880	Q2 2026
				Torrey Pines Fire Station	S19003	Q1 2028
Ocean Beach	400124	Ocean Beach Urban Impact Fee	\$1,517.76	Robb Field Turf & Irrigation Improvement	B19133	Q4 2030
				Robb Field Playground	B19175	Q4 2030
Old Town San Diego	400131	Old San Diego Urban Impact Fee	\$76,767.49	Camino Del Rio West & Moore St Median	B19049	Q4 2028
Otay Mesa	400092	Otay Mesa East (from 39062)	\$2,087,859.49	La Media Road Improvements	S15018	Q1 2033
				Fire Station No. 49 - Otay Mesa	S00784	Q4 2031
	400093	Otay Mesa West (from 39067)	\$105,260.20	Dennery Ranch Neigh Park	RD22001	TBD
				Fire Station No. 49 - Otay Mesa	S00784	Q4 2031
				Riviera Del Sol Neighborhood Park	S00999	Q4 2027
	400100	Otay Mesa Eastern DIF	\$2,024.15	La Media Road Improvements	S15018	Q1 2033
				Fire Station No. 49 - Otay Mesa	S00784	Q4 2031
	400102	Otay Mesa Western DIF	\$38,070.96	Beyer Park Development	S00752	Q4 2031
				Fire Station No. 49 - Otay Mesa	S00784	Q4 2031
	400857	Otay Mesa DIF	\$263,604.85	Dennery Ranch Neigh Park	RD22001	TBD
				Beyer Park Development	S00752	Q4 2031
				Fire Station No. 49 - Otay Mesa	S00784	Q4 2031
				Palm Avenue Interstate 805 Interchange	S00869	Q1 2033
				Beyer Park Development Phase II	S23008	Q3 2030
Otay Mesa Nestor	400125	Otay Mesa / Nestor Urban Impact Fee	\$1,296,273.57	Otay Mesa/Nestor Communications Upgrade	B17129	TBD
				Thermal Ave-Donax Av to Palm Ave Sidwlk	B18157	Q2 2031
				Hard Court Improvements	B22045	TBD
				Egger/South Bay Community Park ADA Improvements	S15031	Q1 2027
				Grove Neighborhood Park	S22002	Q1 2029
Pacific Highlands Ranch	400090	Pacific Highlands Ranch FBA	\$31,582,999.13	Village Cntr Loop Rd-N Carmel Valley Rd	P24007	TBD
				State Route 56 Freeway Expansion	RD14000	FY 2027
				Solterra Vista Neighborhood Park	RD22000	FY 2026
				El Camino Real to ViaDeLaValle (1/2 mile)	S00856	Q3 2035
				Pacific Highlands Ranch Branch Library	S14023	Q2 2027
Rancho Bernardo	400099	Rancho Bernardo Fac Dev Fund	\$345,665.27	Rancho Bernardo Community Park Improv Lighting	L200001	Q1 2029
				Rancho Bernardo Community Park Improv - Dog Park	L200002	Q3 2028
	400107	Rancho Bernardo Park Dev Fund	\$32,789.09	Rancho Bernardo Community Park Improv Lighting	L200001	Q1 2029
				Rancho Bernardo Community Park Improv - Dog Park	L200002	Q3 2028
Rancho Encantada	400095	Rancho Encantada FBA	\$173.17	West Sycamore Staging Area	B20054	Q2 2030

Continuation of Table 5 (part three of four)

Community Name	Fund No.	Fund Description/ Title	Unexpended Funds in Accounts longer than Five Years as of 6/30/24	Project Name to Utilize Unexpended Funds	Project Number to Utilize Unexpended Funds	Anticipated Completion Date
Sabre Springs	400082	Sabre Springs FBA	\$366,508.99	Citywide Street Lights 1950	B19125	Q4 2026
				Sidewalk Replacement Group 2331	B23092	Q1 2032
San Pasqual Valley	400103	San Pasqual Valley Dev Fund	\$43,166.09	Citywide Street Lights 1950	B19125	Q4 2026
				20100 San Pasqual Rd SD Replacement	B23099	Q1 2032
San Ysidro	400126	San Ysidro Urban Impact Fee	\$612,097.54	Coral Gate Neighborhood Park Playground Improv	B20057	Q3 2027
				San Ysidro Act Cntr Prking Lot & ADA Imp	B20097	Q2 2027
				Beyer Park Development	S00752	Q4 2031
Scripps Miramar Ranch	400086	Scripps Miramar Ranch FBA	\$1,695,967.51	Scripps Miramar Ranch Library	S00811	Q3 2029
	400863	Scripps Miramar Ranch DIF	\$1,173,380.18	Scripps Miramar Ranch Library	S00811	Q3 2029
				Jerabek Park Improvements	S20007	Q4 2026
Serra Mesa	400132	Serra Mesa Urban Impact Fee	\$89,667.08	Taft Joint Use Facility Development	S15026	TBD
Sub Area 2 (NCFUA)	400101	Sub Area 2	\$712,686.67	El Camino Real to ViaDeLaValle (1/2 mile)	S00856	Q3 2035
Torrey Pines	400133	Torrey Pines Urban Impact Fee	\$276,139.81	Crest Canyon Park Emergency SD Replacement	B20019	Q4 2028
				Mercado Dr at Del Mar Hghts TS	B22046	Q4 2026
				Carroll Cyn Rd/Sorrento Valley Rd Dist 1	S00841	Q4 2026
				N Torrey Pines Rd Bridge/ Los Penasquitos	S00935	Q3 2026
Transnet Extension Regional Transportation Congestion Improvement Program Fee	400174	Transnet Extension RTCIP Fee Fund	\$5,034,547.59	Traffic Calming	AILO0001	Ongoing
				Interconnect Upgrades by Streets	B15013	Q1 2026
				Pacific Beach TS Interconnect Upgrade	B15065	Q1 2029
				Genesee Ave-Chateau to Sauk Sidwlk	B15168	Q4 2027
				TSCMP Group 1 Implementation	B16032	TBD
				El Cajon Bl-Highland-58th Improv (VZ)	B17003	Complete
				Implementation of TSCMP Group 2	B17014	TBD
				Fairmount Ave Bridge Rehab East	B17066	Q3 2031
				Fairmount Ave Bridge Rehab West	B17067	Q3 2031
				Miramar, LJV, Genesee TSCMP Grp 3	B17123	Q1 2026
				Mid-City & Eastern Area Signal Mods	B17128	Q2 2026
				Regional Arterial Guardrail Group 2a (Blk Mtn Rd)	B18201	TBD
				Torrey Pines Rd, Prospect-Coast Walk GR	B19056	Q2 2028
				Normal Street Promenade	B19096	Q3 2028
				Rectangular Rapid Flash Beacons GRP 2001	B20093	TBD
				Front & Washington TS Modification	B22101	Q3 2028
				TS Upgrades - Camino Ruiz & TX Madison	B24107	Q2 2029
				SR 163/Friars Road	S00851	Q1 2029
				Palm Avenue Interstate 805 Interchange	S00869	Q1 2033
				W Mission Bay Dr Bridge Over SD River	S00871	Q2 2029
				SR 163/Clairemont Mesa Blvd Interchange	S00905	Q3 2025
				University Avenue Mobility	S00915	Q2 2027
				N Torrey Pines Rd Bridge/ Los Penasquitos	S00935	Q3 2026
				Coastal Rail Trail	S00951	Q3 2030
				La Media Road Improvements	S15018	Q1 2033
				Market Street-47th to Euclid-Complete Street	S16061	Q4 2026
				University Avenue Complete Street Phase1	S18001	Q4 2028

Continuation of Table 5 (part four of four)

In accordance with Government Code Section 66001(d)(1), the City of San Diego makes all of the following findings with respect to that portion of the funds remaining unexpended, whether committed or uncommitted:

1. Identify the purpose to which the fee is to be put.

Table 5 within the Annual Development Impact Fee Report for Fiscal Year 2024 lists the communities with Development Impact Fee funds in the account for over 5 years and provides the amount of fees that have remained in the account for over five years. The table provides an anticipated list of projects that are expected to utilize the unexpended funds.

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

All projects listed in Table 5 of the Annual Development Impact Fee Report for Fiscal Year 2024 are projects listed within the Public Facilities Financing Plans and thus eligible for Development Impact Fee funds, or alternative projects that serve the purpose for which the funds were collected. This ensures compliance with the Mitigation Fee Act, which mandates that the funds are expended to mitigate the need for public infrastructure due to new development and growth and for the purpose for which it was collected. Additional information can be found in each applicable Public Facilities Financing Plan, along with the findings in the resolutions that adopted each applicable plan. Projects that are not listed in the Public Facilities Financing Plan, but still serve the purpose for which the funds were collected are further discussed in finding 4.

3. Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.

The Capital Improvement Projects within the City are funded by a variety of funding sources. Development Impact Fees are one of several funding sources that the City uses to fund capital improvement projects. The anticipated projects toward which the Development Impact Fee funds in the account for over five years will be expended may need additional funds from other funding sources to ensure project completion. The annual Adopted Budget publication (Volume III, Capital Improvements Program) that is brought forward each year by the Department of Finance lists all projects and allocated funding sources for active projects - projects in planning, design and construction for the respective fiscal year. Development Impact Fees are one of the funding sources identified for active projects that are

eligible for Development Impact Fees. Other revenue sources include grants, general funds, infrastructure funds, enterprise funds, bonds, etc.

4. Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

All projects identified in Table 5 of the Annual Development Impact Fee Report for Fiscal Year 2024, that are anticipated to utilize unexpended funds that have been in the account for over five years, are projects that are managed by the City’s Engineering and Capital Projects department and other asset-managing departments. The Engineering and Capital Projects Department maintains a [Capital Improvement Program project tracking webpage](#). The webpage provides project scope, project schedule and project cost for all projects in different phases of planning, design and construction. The project scope, project cost and the project schedule are updated on a regular basis, and the most current project status is provided through the Capital Improvement Program project tracking webpage. Projects that are identified in the table are also included on the Capital Improvement Program project [tracking webpage](#).

Thirty-nine community funds have unexpended balances that have been in the account for over five years. Thirty-five out of the thirty-nine accounts that have fund balances in the account for over five years have appropriations to projects that will utilize all the funds available. These projects are detailed in Table 5 along with the construction completion date, which is the latest date these funds would be expended.

The four community funds with unexpended and unallocated balances that have been in the account for over five years are North University City (DIF and FBA), Del Mar Mesa and Carmel Valley.

North University (DIF and FBA) has an unexpended and unallocated fund balance of approximately \$29 million that has remained in the account for over five years. However, \$20 million of this funding is appropriated to existing CIP projects with construction end dates shown in Table 5. The remaining \$9 million is anticipated to be expended on the needs identified within the recently adopted Community Plan Update, for a nature walkway along the Regents Greenway (North and South).

The Regents Greenway project improvements would take place along the rights-of-way north and south of Rose Canyon. This project aims to provide

safe pedestrian connections and places of reprieve and enjoyment along Regents Road, which is similar to the projects originally anticipated in the Public Facilities Financing Plan that provide community connections. The project aligns with the community's strong desire to preserve the natural landscape of Rose Canyon, offering a vision that harmonizes with the area's environmental and recreational goals.

The greenway project could include a range of features, such as multi-use pathways, nature exploration playgrounds, fitness circuits and seating areas. It also prioritizes environmental sustainability, incorporating native plant landscaping and bioretention swales to capture and filter runoff before it enters the canyon. Additionally, the project may include educational and cultural elements, enhancing the community's connection to the natural environment while promoting health, recreation and environmental stewardship.

Planning-level estimates for the Regents Greenway (North and South) are around \$9 million. North University funds are anticipated to be appropriated toward the Regents Greenway Project in FY26, and the Project is anticipated to be completed in FY35.

Del Mar Mesa has an unexpended and unallocated fund balance of approximately \$9 million that has remained in the account for over five years. With this council action, City Planning Staff is proposing to allocate \$10,974,527 which is the balance of the Del Mar Mesa account as of September 2025, to the Del Mar Mesa Trails, which is included in the most recent Del Mar Mesa Public Facilities Financing Plan.

Carmel Valley has an unexpended and unallocated fund balance of approximately \$35 million that has remained in the account for over five years. However, \$33 million of this funding is appropriated to existing CIP projects with construction end dates shown in Table 5. Part of this remaining about, \$1.2 million of the remaining \$1.85 million is anticipated to be expended on projects within the community that have been experiencing a project need. These projects include: Solana Highlands Neighborhood Park, Comfort Station Development (S16032), Carmel Grove Neighborhood Park, Comfort Station and Park (S16038), Carmel Knolls Neighborhood Park, Comfort Station Development (S16033), Carmel Del Mar Neighborhood Park, Comfort Station Development (S16034) and Sage Canyon Neighborhood Park Improvements (\$16035). The unallocated funds are anticipated to be

allocated toward these projects with this council action, and that will expend the majority of the fund balance that has been in the account for over five years.

City Planning staff will continue to work with the Engineering & Capital Projects Department and the Department of Finance to identify projects within communities with outstanding account balances over 5 years that are eligible for the respective community-specific development impact fees to expend the unexpended and unallocated funds. These projects include infrastructure projects needed to serve new development, such as stormwater facilities, parks and mobility improvements. Planning-level cost estimates for stormwater facilities can range from \$2 million to \$5 million or greater, and planning-level cost estimates for mobility improvement projects can range from \$5 million to \$15 million or greater, depending on the scope of the project.

ALTERNATE USE OF FUNDS

GOVERNMENT CODE SECTION

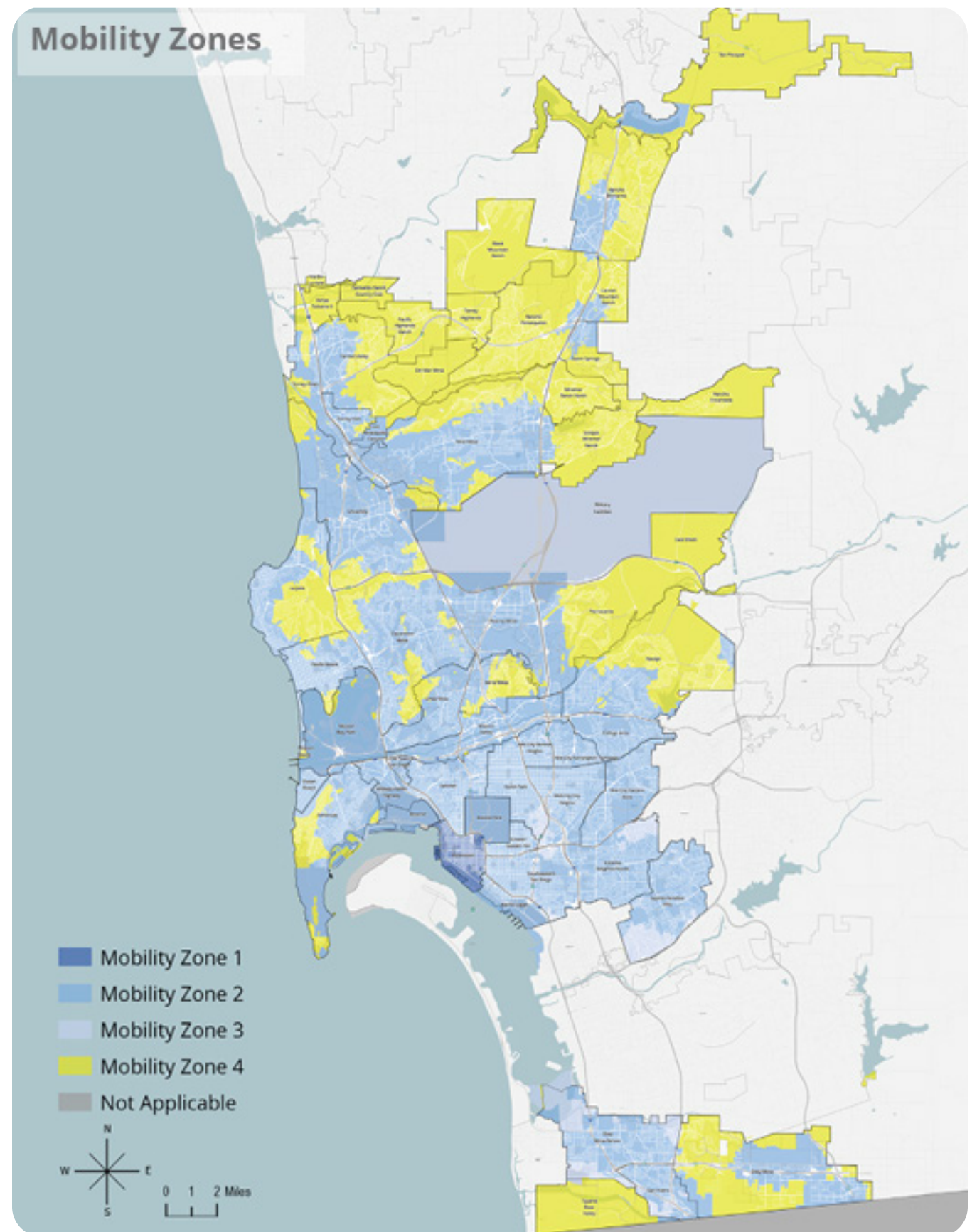
66001(f)

- F. If the administrative costs of refunding unexpended revenues exceed the amount to be refunded, the local agency, after a public hearing, may:
- 1. Determine some other purpose towards which the revenue collected shall be allocated to serve the project on the which the fee was originally imposed; and
 - 2. Publish a onetime notice pursuant to code 66001 and post in three prominent places within the area of the development project

Since there have been no refunds issued, there have been no instances where the administrative costs of refunding unexpended revenues exceeded the amount to be refunded. Therefore, a public hearing under Government Code Section 66001(f) is not required.

ACTIVE TRANSPORTATION IN-LIEU FEE

The [Active Transportation In Lieu Fee \(ATILF\)](#) was adopted as part of Complete Communities -Mobility Choices in order to address the burdens posed by new development that increases citywide Vehicle Miles Traveled (VMT) by developing in areas that are VMT inefficient. ATILF funds may only be used to fund walking/rolling, biking, or transit infrastructure projects within Mobility Zones 1, 2, and 3 that will result in reduced VMT. In addition to the reporting required as a DIF under Government Code Section 66006(b)(1), which is addressed in the previous pages, the resolution that adopted the ATILF requires annual reporting to ensure the City's economic prosperity and VMT reduction goals are achieved throughout Mobility Zones 1, 2, 3 and 4.



ATILF is also a DIF not due until final inspection. It only applies to projects located in certain mobility zones and with a fee date of January 8, 2021, and later. ATILF funds (numbers 400875 and 400876) reached a cumulative balance of \$1,403,643.00 by the end of June 30, 2024. The use of Fund No. 400876 is restricted to development in communities of concern.

The City Planning Department prepares an [Annual Report on Homes](#) to track new home development in the city. Based on the reports from the past three years, the application of the ATILF does not appear to have had an adverse effect on new home production. City Planning staff will continue to monitor the impact of this fee on new home production and provide annual reports.

Table 6 below shows all the projects that have paid ATILF as of this reporting fiscal year period.

Project Location	Project Description	ATILF Fee Paid
Peninsula	Mixed-Use Building - Conversion of 8,983 sq. ft. of commercial space into 12 dwelling units	\$3,050
Serra Mesa	Residential Project - 20 dwelling units including 2 affordable	\$171,420
Del Mar Mesa	Residential Project - 25 units	\$1,069,205
Serra Mesa	Residential Project - 18 dwelling units	\$150,880

Table -6: Projects that have paid Active Transportation in Lieu Fee (ATILF)

Below are the projects that have been identified to require an ATILF payment as of this reporting fiscal year period. It is worth noticing that these amounts might change due to rate increases or projects no longer pursued (applications withdrawn or expired).

Project Location	Project Description	ATILF Fee Estimated
Mira Mesa	Residential Project - 118 dwelling units	\$1,159,704
Otay Mesa	Industrial Project - New 6,000 sq. ft. storage warehouse	\$24,788
Kearny Mesa	Residential Project - 267 dwelling units including 12 affordable units	\$1,737,028
Scripps Miramar Ranch	Industrial Project - New 218,751 sq. ft. research & development campus	\$2,631,894
San Ysidro	Commercial Project - 2 new two-story buildings totaling 12,637 sq. ft. in place of a 3,310 sq. ft. mixed use development	\$64,040
La Jolla	Residential Project- 5 dwelling units	\$120,630
Serra Mesa	Residential Project - 60 dwelling units	\$965,934
Mission Valley	Commercial Project - Conversion of 9,600 sq. ft. of office space into 9 vacation rental suites	\$27,104
Torrey Pines	Industrial Project - New five-story 166,313 sq. ft. storage warehouse in place of a two-story 17,040 sq. ft. commercial building	\$19,096

Table -7: Projects that have been estimated to pay Active Transportation in Lieu Fee (ATILF)

No ATILF funds were allocated or expended in FY 24, but staff continues to review projects for eligibility to ensure that the ATILF funds are used to fund mobility infrastructure in Mobility Zones 1, 2 and 3 that reduce VMT.

SECTION 2: OTHER FEES COLLECTED AND MANAGED BY THE CITY PLANNING DEPARTMENT

Section 2 of this report provides an overview and accounting of fees and funds that are not classified as Development Impact Fees under the California Mitigation Fee Act. This section highlights three key funds administered by the City Planning Department—the Habitat Acquisition Fund, Climate Equity Fund, and Neighborhood Enhancement Fund—and includes graphs illustrating annual revenues, expenditures, and fund balances. Together, these funds support a range of City priorities, from resource conservation and habitat protection to climate equity and neighborhood improvements.

Over the years, the City has established several specialized funding mechanisms outside of the Development Impact Fee structure to address emerging priorities. The Habitat Acquisition Fee dates back to the early 1990s, when the City sought to create a consistent program for mitigating development impacts to sensitive biological resources. Decades later, in 2020, the Neighborhood Enhancement In-Lieu Fee was introduced as part of the Complete Communities program, offering a funding pathway in place of constructing required promenades. The following year, the Climate Equity Fund was launched to align with the City’s Climate Action Plan, directing revenues from franchise fees toward climate-resilient infrastructure in communities most vulnerable to climate change. These programs were adopted independently of Citywide and Community DIF and have been collected under their respective authorizations since their inception.

HABITAT ACQUISITION FEE

ALLOCATIONS AND PROJECT STATUS

This fee is associated with development of property in areas affecting sensitive biological habitats. In some cases, developments in such areas with relatively small impacts may mitigate those impacts by payment into the City's Habitat Acquisition Fund. This fund is used for acquisition, maintenance, and administrative costs associated with the development of habitat preserves.

For this reporting period, \$38,115 was collected in the Habitat Acquisition Fund. The fund incurred \$1,734 in administrative expenditures and has a current balance of approximately \$1.3 million. City Planning staff will continue to monitor allocations of Habitat Acquisition Funds to eligible projects and provide updates in each annual report.

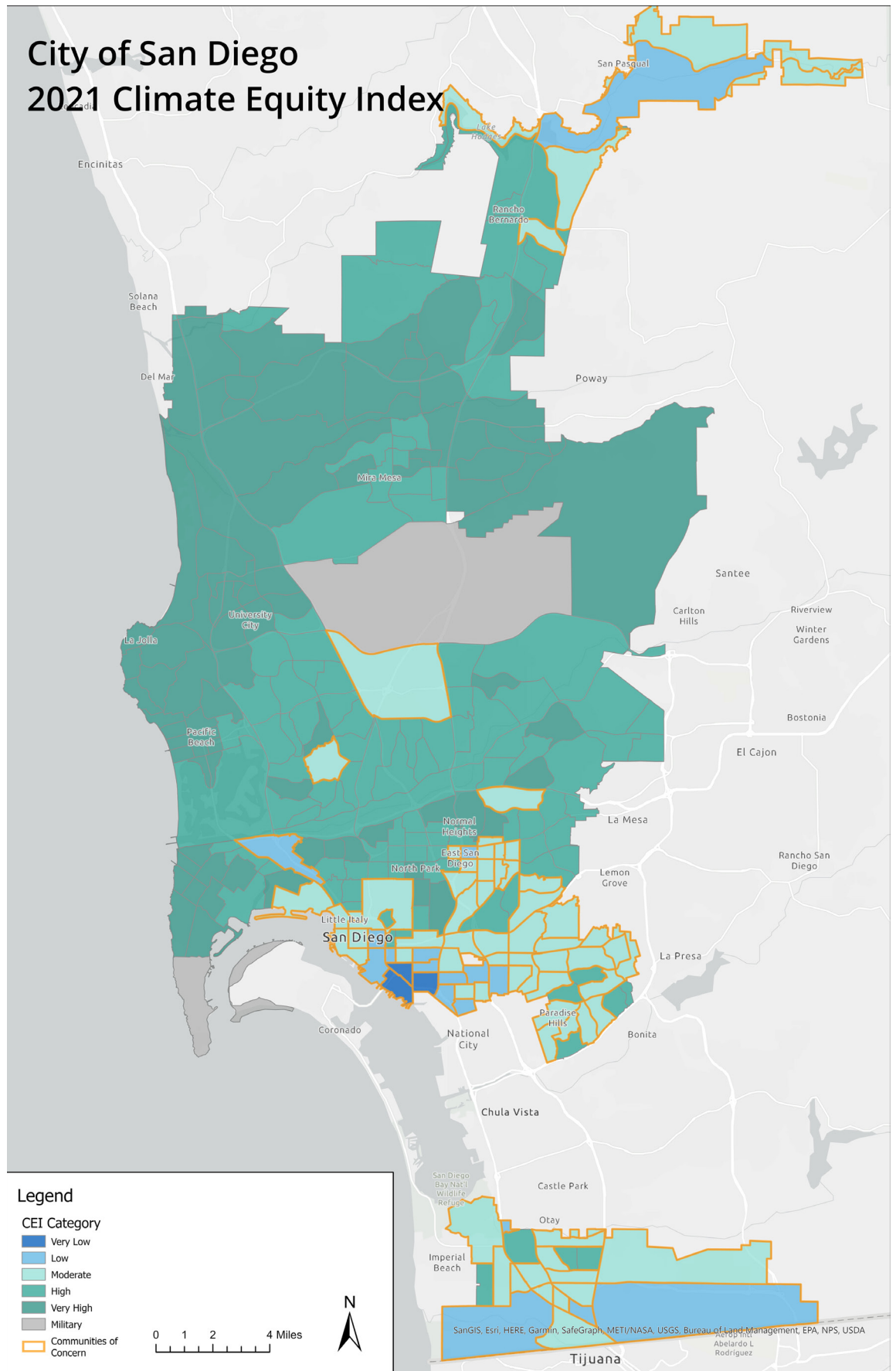
CLIMATE
EQUITY
FUND

ALLOCATIONS AND
PROJECT STATUS

The Climate [Climate Equity Fund \(CEF\)](#) was established by the San Diego City Council in 2021 to provide targeted funding for infrastructure projects that enhance sustainability and climate resiliency in disadvantaged communities, as identified in the City's Climate Equity Index (CEI). The majority of funding is derived from franchise fees paid to the City by San Diego Gas & Electric (SDG&E). CEF projects must be located in census tracts with CEI scores between 0 and 60 (Very Low to Moderate access to opportunity) and advance climate equity objectives such as reducing greenhouse gas emissions, improving public safety, enhancing mobility, or expanding park and open space access.

Providing an annual report to monitor CEF allocations and project status was identified as an implementation item to ensure that climate equity goals are being advanced in alignment with the City's Climate Action Plan and Climate Equity Index.

City of San Diego
2021 Climate Equity Index



OVERVIEW

From FY2022 through FY2024, the CEF has been allocated a total of \$23,819,424. Allocations have supported projects ranging from neighborhood park improvements to pedestrian safety enhancements, traffic signal modifications and streetlight installations.

PROJECT STATUS SUMMARY

Table 8 provides a summary of all CEF projects from the start of the program in FY22 through FY24. Projects are listed roughly chronologically according to the first year of CEF allocation. Information in the “Intent” column is collected from annual City Council Budget Priorities reports; “Not specified” means that no written justification could be found in the Budget Priorities reports. Some CEF funds have been transferred within projects, such as from parent projects to sublets or to other funds in the same project (i.e., from the CEF fund to the Debt Funded General Fund CIP Projects fund), whereas other CEF funds have been transferred to completely different projects. All transfers are documented in the “Total CEF funding transferred” column. Amounts marked with an asterisk (*) come from CEF fund transfers and are not new allocations. Data for this table was obtained from a report run August 1, 2024. All amounts are rounded to the nearest dollar.

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Funded Prg	Project	Intent	Total Allocated Funds as of beginning of FY 2024	Budget Changes	Total Allocated Funds as of end of FY 2024	Expenditures	Remaining Balance	Project Status
21005614	P&R LIGHTING ENHANCEMENTS-CLIMATE EQUITY	Replacements and upgrades regarding lighting on Parks and Recreation asset areas.	\$1,613,500.00		\$1,613,500.00	\$5,834.02	\$1,607,665.98	Continuous
AGF00007	Park Improvements	This annual allocation provides for the handling of all improvements to community parks, mini parks, neighborhood parks, and miscellaneous parks. Improvements include playground upgrades, accessibility improvements, lighting upgrades, and other improvements to existing parks.	\$650,000.00	\$(650,000.00)	\$-	\$-	\$-	Continuous
AIH00001	Installation of City Owned Street Lights	This annual allocation provides for the installation of new streetlights, and the replacement of existing streetlights, where needed.	\$-	\$-	\$-	\$-	\$-	Continuous
AIK00001	New Walkways	Install new walkways throughout the City	\$-	\$-	\$-	\$-	\$-	Continuous
AIL00005	Traffic Signals Modification	Install new traffic signals throughout the City	\$250,000.00	\$(250,000.00)	\$-	\$-	\$-	Continuous
B17128	Mid-City & Eastern Area Signal Mods	To improve safety through the provision of traffic signal modifications and upgrades, associated improvements and by addressing accessibility needs at the intersections of 58th Street at University Avenue, Aragon Drive at University Avenue, and College Avenue at Judy McCarty Way.	\$-	\$250,000.00	\$250,000.00	\$140,949.38	\$109,050.62	Post Construction
B19052	Citywide Street Lights - FY19	The project consist of installing 3 new streetlights in the North Park, Encanto, and Mid-City: City Heights communities.	\$-	\$65,000.00	\$65,000.00		\$65,000.00	Construction
B19080	Castle Neighborhood New Street Lights	This project consists of the installation of 14 new streetlights with new service points in the Mid-City: City Heights community.	\$150,000.00	\$-	\$150,000.00	\$150,000.00	\$-	Post Construction
B20060	Chicano Park Improvements Phase III	Storm drain improvements and ADA improvements in Chicano Park, the path of travel improvements to two playgrounds, lighting upgrades, and interior wall extension in the existing comfort station.	\$1,079,331.00	\$(1,079,331.00)	\$-	\$-	\$-	Design
B20096	Willie Henderson Sports Complex Imp	This project provides a General Development Plan Amendment to the current Willie Henderson Sports Complex through community engagement. New park amenities to be added to the park include but not limited to: indoor/outdoor soccer arena, multi-purpose courts, replacement play areas, fitness areas, and accessibility upgrades to walkways and site furnishings.	\$3,901,839.05	\$(3,500,000.00)	\$401,839.05	\$131,569.40	\$270,269.65	Design
B21123	Sewer and AC Water GJ 778 (BL)	AC Overlay paving	\$90,000.00		\$90,000.00	\$-	\$90,000.00	Construction
B22149	Installation of City Owned SL 2201 (NSG)	Installation of (9) underground-powered streetlights on new poles at listed locations. Note: Existing power is overhead and trenching may be needed.	\$261,627.86	\$(65,000.00)	\$196,627.86	\$77,918.69	\$118,709.17	Design
B23011	Willie Henderson Lighting Upgrades	This project will provide for the design and installation of upgrades and new security lighting replacement throughout the Willie Henderson Sports Complex and its parking lots, per highlighted area in the attached image. The additional security lighting will be installed with vandal-proofing measures. Additionally, this project will include infrastructure for future surveillance cameras (conduit), and associated electrical upgrades.	\$200,000.00	\$(150,000.00)	\$50,000.00	\$-	\$50,000.00	Design

Table -8: Climate Equity Fund projects (part one of four)

³Actuals and remaining funds were updated in a Nov. 2024 budget report

Funded Prg	Project	Intent	Total Allocated Funds as of beginning of FY 2024	Budget Changes	Total Allocated Funds as of end of FY 2024	Expenditures	Remaining Balance	Project Status
B23030	Linda Vista & Comstock Intersection Upg	This project is a major traffic signal modernization and reconstruction at the intersection of Comstock Street and Linda Vista Road. Improvements include upgrading the existing traffic signal poles, electrical conduits, and improving the existing curb ramps.	\$674,924.21	\$-	\$674,924.21	\$53,260.04	\$621,664.17	Bid / Award
B23127	Streetlight Installations in CD4	Installation of (12) underground-powered streetlights on new poles.	\$957,955.86	\$-	\$957,955.86	\$55,265.69	\$902,690.17	Design
B23128	Streetlight Installations in CD7	Installation of (5) underground-powered streetlights on new poles.	\$400,000.00	\$-	\$400,000.00	\$92,812.68	\$307,187.32	Design
B23129	Streetlight Installations in CD8	Installation of (12) underground-powered streetlights on new poles.	\$963,055.86	\$-	\$963,055.86	\$124,586.41	\$838,469.45	Design
B23146	Gompers Prep 47th St Safety Enhancements	This project proposed to install (2) advance school warning flashing beacons along 47th Street for Gompers Prep Academy, install new interconnect on 47th between Hilltop and Market St, and traffic signal upgrades at 47th Street/Hilltop Drive including: <ul style="list-style-type: none">• Left turn arrow phase for north and southbound traffic• Accessible/audible pedestrian push buttons for all crossings• Reinstall accessible indicators for all pedestrian crossings• Lead pedestrian intervals for pedestrian crossing 47th St.	\$698,182.62	\$-	\$698,182.62	\$126,656.36	\$571,526.26	Design
B23147	Osler Street Traffic Calming	Installation of midblock crosswalk with Rectangular Rapid Flashing Beacons (RRFB), curb ramps, and street light along Osler Street between Genesee Avenue and Ulric Street.	\$95,465.23	\$-	\$95,465.23	\$79,204.57	\$16,260.66	Design
B23155	Imperial Avenue Pedestrian Signal Improv	This project is to install accessible pedestrian systems and lead pedestrian intervals at signalized intersections on Imperial Ave. Work orders are to be written by Traffic Engineering Division staff and construction completed by Street Division staff. Street Division's work was slowed due to work restrictions and labor force vacancies. With most vacancies now filled, work is expected to resume in FY 2024.	\$375,178.00	\$-	\$375,178.00	\$6,906.68	\$368,271.32	Design
B24109	Saturn Blvd Sidewalk Installation	Install new sidewalk, curb & gutter, and curb ramps on the west side of Saturn Blvd between Elm Ave and Dahlia Ave, and on the east side of 18th St between Coronado Ave and Elder Ave.	\$-	\$157,754.45	\$157,754.45	\$-	\$157,754.45	Design
P20003	Emerald Hills Park GDP	General Development Plan for a park.	\$1,000,000.00	\$-	\$1,000,000.00	\$48,328.97	\$951,671.03	Continuous
P22005	Boston Ave Linear Park GDP	General Development Plan for a linear park.	\$1,900,000.00		\$1,900,000.00	\$12,104.16	\$1,887,895.84	Continuous
P22006	Berardini Field GDP	This project provides for the design and approval of a General Development Plan (GDP) for the existing Sunshine Berardini Field. Plan improvements will address drainage issues, provide a lookout area, expand parking, replace the existing restroom with two new restrooms, relocate the playground and parking lot, multi-use courts, parking on Federal Boulevard, multi-purpose field, sports lighting, retaining wall, connection to Oak Park Tributary Trail, landscaping and accessibility upgrades.	\$285,760.72		\$285,760.72	\$121,543.47	\$164,217.25	Planning
RD24000	Federal Blvd Sidewalk Improv& SW Upgrade	This project is setup for the reimbursement to a non-profit organization to subsidize portion of the design and construction of the street improvements on Federal Blvd. between Home Ave and Sunshine Berardini Field Park.	\$1,000,000.00	\$(1,000,000.00)	\$-	\$-	\$-	Continuous

Continuation of Table 8 (part two of four)

³Actuals and remaining funds were updated in a Nov. 2024 budget report

Funded Prg	Project	Intent	Total Allocated Funds as of beginning of FY 2024	Budget Changes	Total Allocated Funds as of end of FY 2024	Expenditures	Remaining Balance	Project Status
S00751	Hickman Fields Athletic Area	This project provides for improvements to the existing Hickman Field Athletic Area, including: demolition, grading, paving roads and parking lots; installation of two restrooms, one with a concession stand; drinking fountains; pedestrian walkways, including path of travel accessibility upgrades; driveway/ingress/egress improvements; landscaping and irrigation systems; stormwater drainage improvements; sewer and water improvements; lighting and electrical improvement.	\$550,000.00	\$(157,754.45)	\$392,245.55	\$233,091.00	\$159,154.55	Construction
S18001	University Avenue Complete Street Phase1	This project will provide increased safety on University Avenue between Fairmount Avenue and Euclid Avenue. The project includes installing three roundabouts and medians with enhanced pedestrian crossings. This will also include new pavement, wider sidewalks, and trees along this portion of University Avenue.	\$800,000.00	\$-	\$800,000.00	\$-	\$800,000.00	Construction
S20012	Chollas Creek Oak Park Trail	This project is for a 2.3-mile multi-use recreation and active transportation pathway. This trail will extend from Sunshine Bernardini Park on the southwest side of the project following Chollas Creek up to the intersection of Chollas Parkway and 54th Street on the northeast side. These enhancements will include the construction of two bridges, informative kiosks to enrich the visitor experience, and strategically placed directional signs for ease of navigation.	\$2,928,201.38	\$-	\$2,928,201.38	\$61,501.26	\$2,866,700.12	Design
S22002	Grove Neighborhood Park	This project provides for design and construction of a new neighborhood park located east of the interstate-5 and bounded by 25th Street, 27th Street, and Grove Avenue. The proposed neighborhood park is located in the Otay Mesa-Nestor Community within Council District 8 and will provide approximately 11.5 acres of population-based park land in this park deficient community.	\$763,837.91	\$-	\$763,837.91	\$499,604.30	\$264,233.61	Design
S22004	John Baca Park	This project provides for design of accessibility improvements of an existing 1.7-acre park located at Linda Vista Community in Council District 7. The improvements for this project will include the following: <ul style="list-style-type: none">• addition of a children’s playground• fitness area• nature exploration area• prefabricated shade structure• site furnishings• ADA upgrades• new walkways• landscape and irrigation• and other improvements as identified on the General Development Plan (GDP) during the community input	\$1,400,000.00	\$(900,000.00)	\$500,000.00	\$48,871.10	\$451,128.90	Design

Continuation of Table 8 (part three of four)

³Actuals and remaining funds were updated in a Nov. 2024 budget report

Funded Prg	Project	Intent	Total Allocated Funds as of beginning of FY 2024	Budget Changes	Total Allocated Funds as of end of FY 2024	Expenditures	Remaining Balance	Project Status
S23011	Cypress Dr Cultural Corridor	The objective of this project is to enhance pedestrian safety on Cypress Drive. Key elements of this project include a dedicated pedestrian path, installation of additional streetlights, and undergrounding of overhead powerlines.	\$2,732,505.16	\$(2,145,199.45)	\$587,305.71	\$81,483.52	\$505,822.19	Design
Funds Transfer	Funds Transfer	Moved funds to General Fund as part of FY24 CIP Year-End Budget Monitoring report in order to balance the FY25 Adopted Budget	\$-	\$9,400,000.00	\$9,400,000.00	\$9,400,000.00	\$-	Transfer out
Overall Result			\$25,721,364.86	\$(24,530.45)	\$25,696,834.41	\$11,551,491.70	\$14,145,342.71	

Continuation of Table 8 (part four of four)

³Actuals and remaining funds were updated in a Nov. 2024 budget report

NEIGHBORHOOD ENHANCEMENT FEE

ALLOCATIONS AND PROJECT STATUS

The Neighborhood Enhancement In-Lieu Fee may be paid by developers in place of constructing the required public promenade under the City's Complete Communities program. Revenues from this fee are restricted to affordable housing preservation, neighborhood recreation amenities, active transportation, and transit infrastructure projects within Transit Priority Areas.

Pursuant to the [City Council Resolution](#) adopting the fees, at least 50% of funds must support affordable housing preservation, and at least 50% of the remaining funds must be expended within Communities of Concern.

To meet these requirements, the Neighborhood Enhancement Fund is administered through two separate accounts: one dedicated to citywide affordable housing preservation activities, and the other dedicated to walking, rolling, biking, and transit improvements in Communities of Concern.

For this reporting period, \$1,377,997.72 was collected in the NEF – Affordable Housing Fund and \$1,377,997.72 was collected in the NEF – Communities of Concern Fund. No expenditures were incurred during the reporting period, and the current balance of each fund is approximately \$2,119,589.43. City Planning staff will continue to monitor allocations from both funds to eligible projects and provide updates in each annual report.

REFERENCE DOCUMENTS

The links to financial summaries, fee schedules and CIP budgets provided on the right are for the fiscal year addressed in this report. Current summaries, fee schedules and CIP budgets can be found at the following links:

- [Current Financial Summary for Development Impact Fees](#)
- [Current Fee Schedule](#)
- [City's Current CIP Budget](#)

1. [FY 24 Financial Summary for Development Impact Fees](#)
2. [FY 24 Fee Schedule for Development Impact Fees](#)
3. [FY 24 City's CIP Budget](#)
4. [Developer Reimbursement Agreements for Public Infrastructure Projects](#)
5. [Parks Master Plan](#)
6. [FBA-Repealing Ordinance \(O-20627\)](#)
7. Fee-Adopting Resolutions:
 - [Citywide Park DIF \(R-313688\)](#)
 - [Citywide Fire-Rescue DIF \(R-314271\)](#)
 - [Citywide Library DIF \(R-314272\)](#)
 - [Citywide Mobility DIF \(R-314273\)](#)
 - Regional Transportation Congestion Improvement Program:
 - [Adopting Resolution \(R-303554\)](#)
 - [April 2012 Revisions \(R-307401\)](#)
 - [Amendment Related to Build Better SD \(R-314269\)](#)
 - [Active Transportation In-Lieu Fee \(R-313281\)](#)
8. [Community-Specific Development Impact Fee Plans](#)
9. Nexus Studies:
 - [Fire & Rescue](#)
 - [Library](#)
 - [Parks](#)
 - [Mobility](#)