



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

FY 2025

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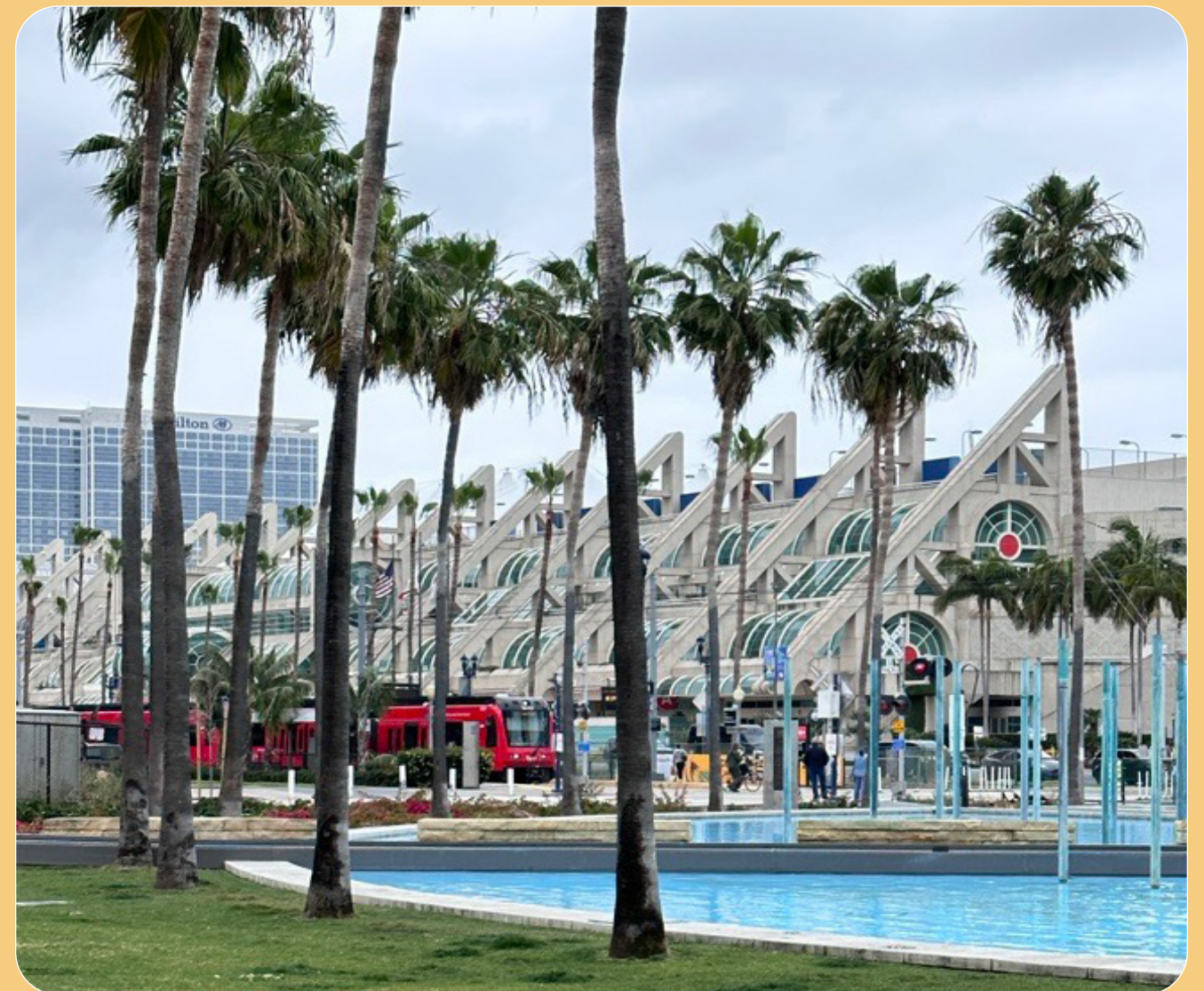
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INTRODUCTION

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 2025 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, funds that address climate and equity, such as the Climate Equity Fund and funds that support historic preservation programs and incentives, such as the Historic Preservation 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 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 2025 Community-Specific DIF Cash and Fund Balance.

Fund Title	Cash Balance
Mid-City PDF	\$141,353
Park North East PDF	\$8,349
Rancho Bernardo PDF	\$33,342

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 2025, the City received \$19,966,502 in Community DIF and \$30,261,130 in Citywide DIF, with Community DIF representing less than 40% 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 2025 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 2025. 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](#).

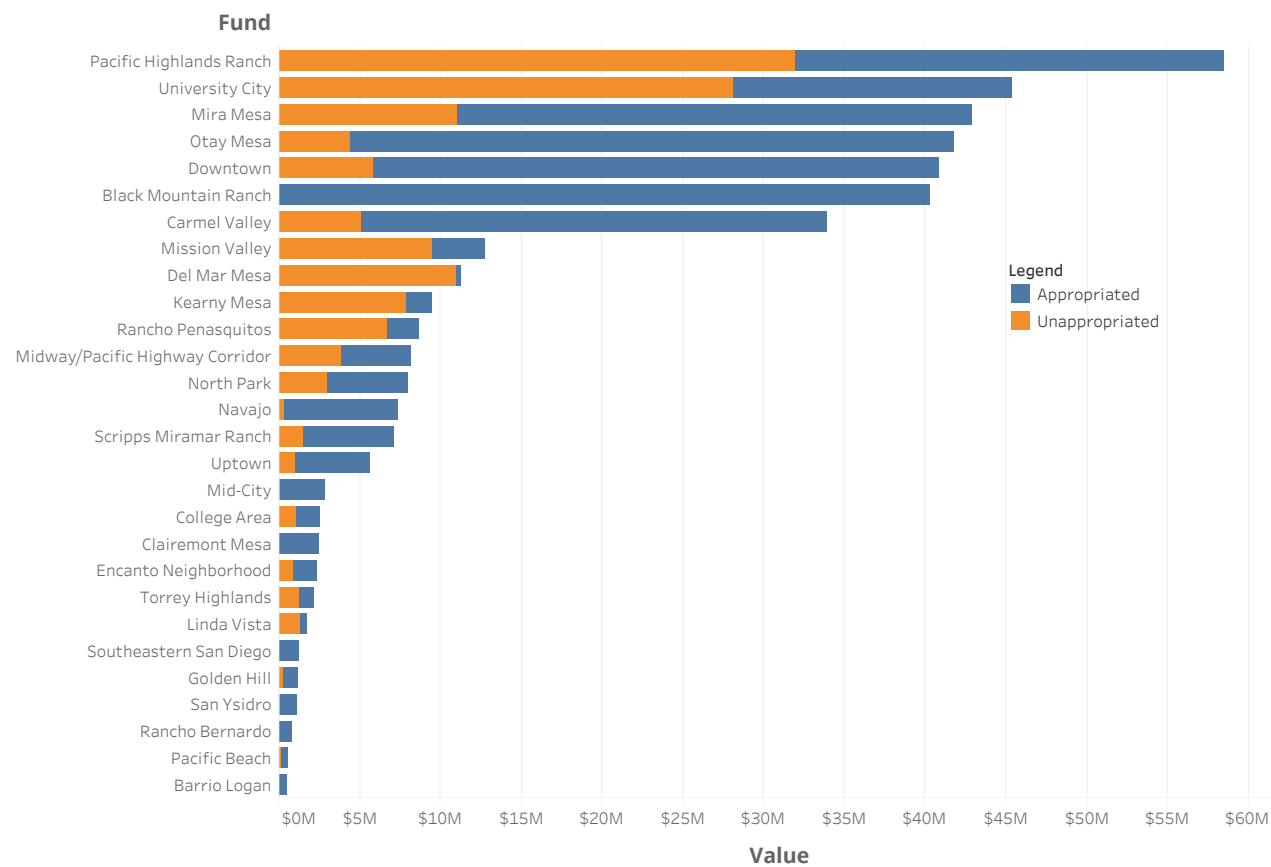


Figure -1 Cash and Fund Balance - Community Specific Funds

FY 2025 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](#).

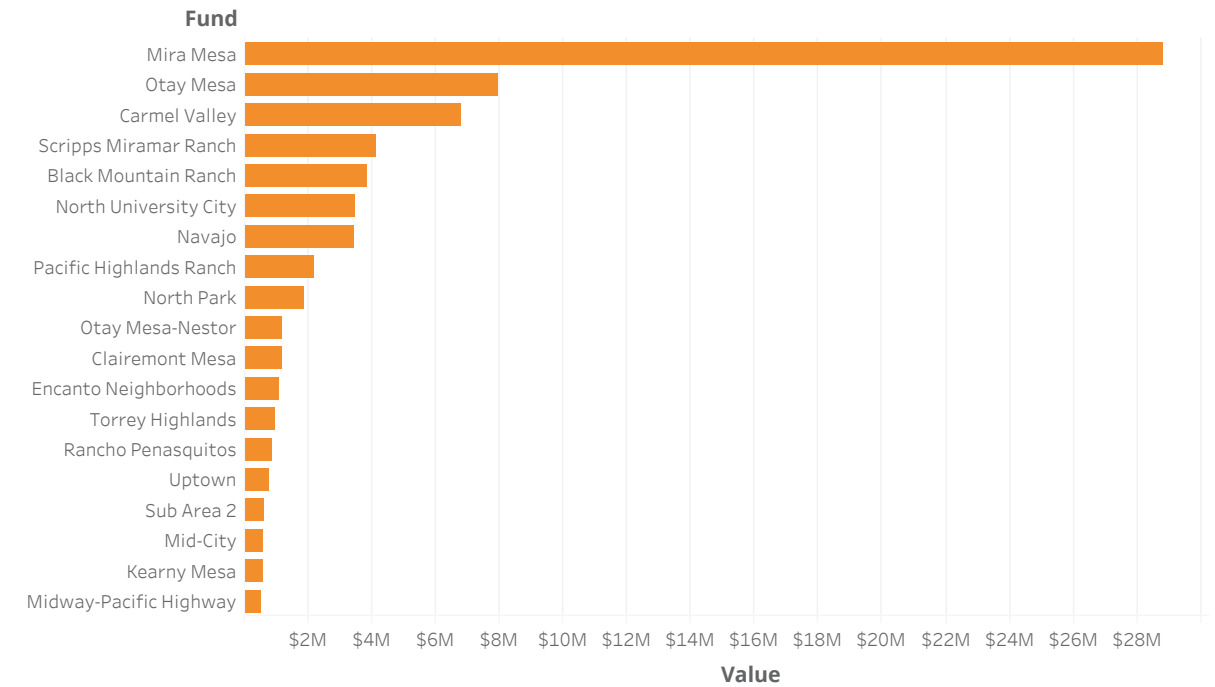


Figure -2 Expenditures- Community Specific Funds

FY 2025 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 FY25. Figure 3 shows the communities with DIF revenue greater than \$500K. A full list of revenue collected is provided in [Attachment 2](#).

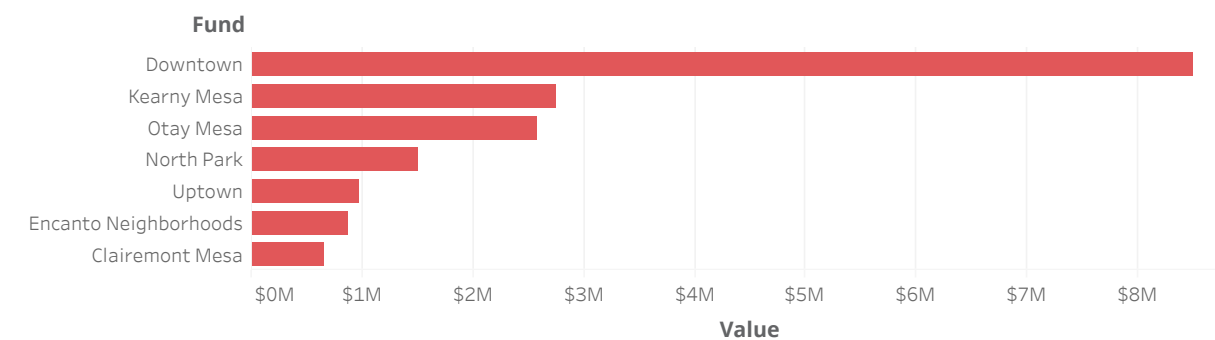


Figure -3 Fees Collected- Community Specific Funds

DIF COLLECTED AND EXPENDED

GOVERNMENT CODE SECTION

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

CITYWIDE FUNDS

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 2025 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 2025. The blue bars represent the appropriated balance—funds that have been allocated to active or pending projects. The orange bars represent the unappropriated balance, or funds available for future project allocation as of July 2025. Together, the appropriated and unappropriated balances equal the total cash balance for each account, consistent with the requirements of 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](#).

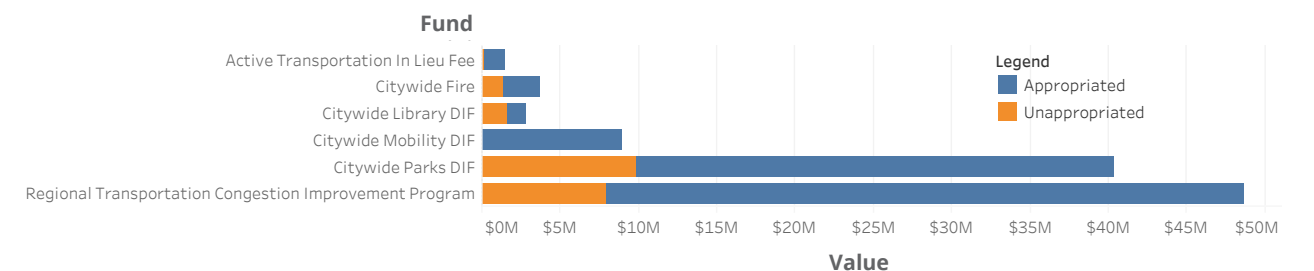


Figure -4 Cash and Fund Balance - Citywide Funds

FY 2025 Citywide DIF Expenditures

The orange bars indicate the appropriated funds that have been expended as of July 2025.

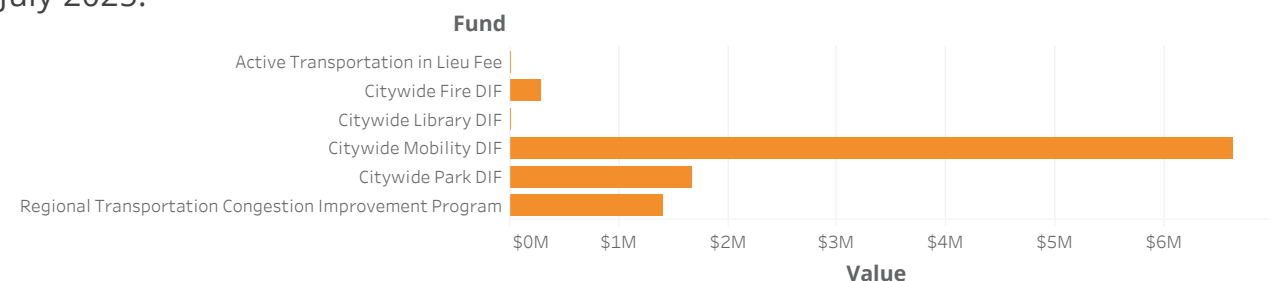


Figure -5 Expenditures - Citywide Funds

FY 2025 Citywide DIF Collected

Figure 6 shows Development Impact Fee revenue collected in FY 2025 across all Citywide funds. A full list of revenue collected is available on the City Planning Department's [web page](#).

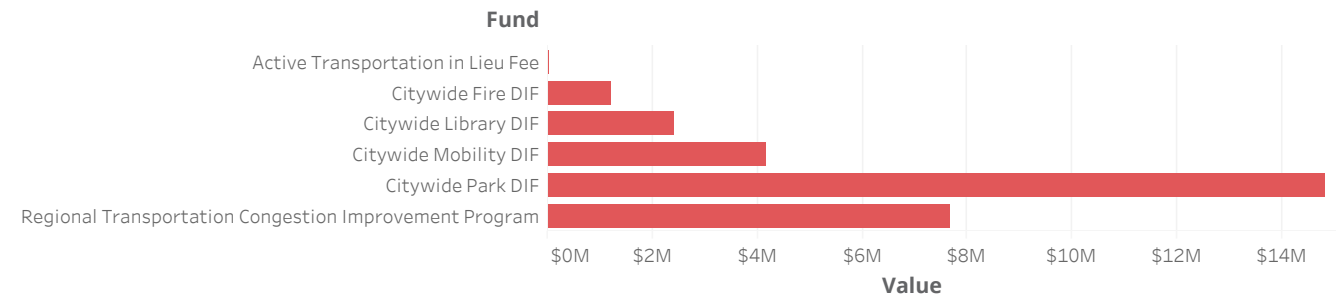
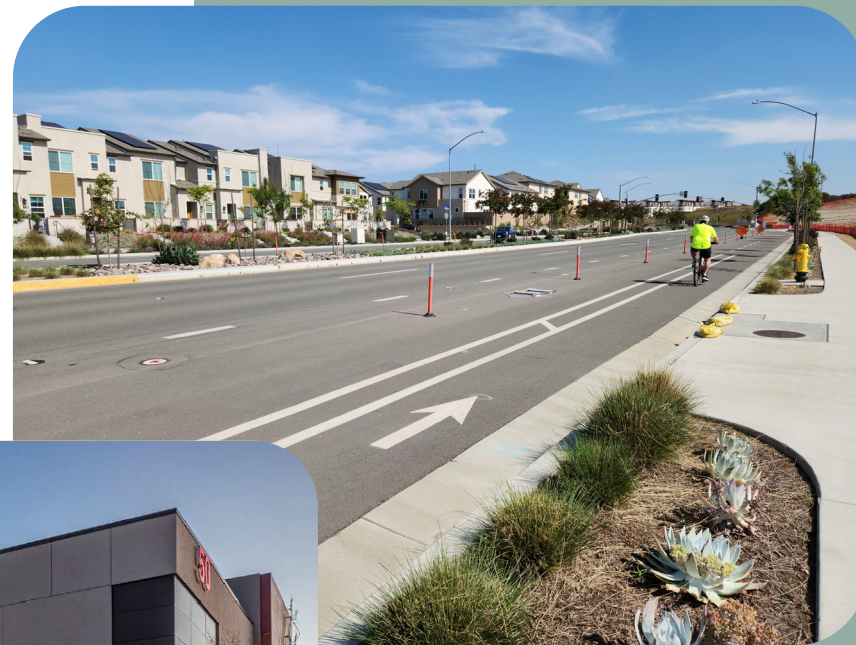


Figure -6 Fees Collected - Citywide Funds



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DIF EXPENDITURES EXAMPLES

Libraries	Pacific Highlands Ranch Branch Library
	San Carlos Library
Parks & Recreation	Mira Mesa Pool and Skate Park Phase 2
	Beyer Park Development
Mobility	University Avenue Complete Street Phase 1
	54th-Market to Santa Margarita Sidewalk
Fire-Rescue	Fire Station No. 48 -Black Mountain Ranch

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. The table below shows all expenditures that took place in Fiscal Year 2025, but does not reflect total DIF expended on the project in prior fiscal years. A full list of DIF expenditures is provided in [Attachment 2](#).

Name	FY25 DIF Expenditure	
	Community DIF	Citywide Library DIF
PACIFIC HIGHLANDS RANCH BRANCH LIBRARY	\$3,218,586	\$0
SCRIPPS MIRAMAR RANCH LIBRARY	\$1,419,450	\$0
SAN CARLOS BRANCH LIBRARY	\$332,940	\$0

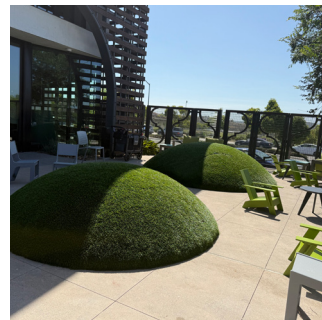
Table -1: List of FY 25 Expenditures of DIF for Library Assets

Libraries

Pacific Highlands Ranch Branch Library



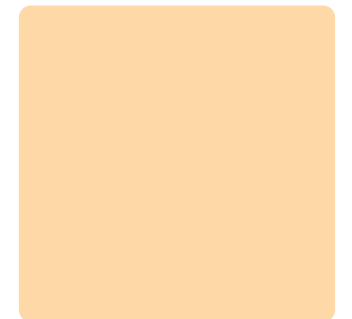
This new 18,000 sq. ft. library in Council District 1 opened to the public in November 2024. The project includes a community room that can accommodate 250 people, a seminar room for 20 people and six study rooms. The library also features multiple walled outdoor spaces including a main patio with tables 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 new flagship library in Council District 7. 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 park projects that are fully or partially funded by DIF. The table below shows all expenditures that took place in Fiscal Year 2025, but does not reflect total DIF expended on the project in prior fiscal years. A full list of DIF expenditures is provided in [Attachment 2](#).

Name	FY25 DIF Expenditure	
	Community DIF	Citywide Parks DIF
MIRA MESA POOL & SKATE PARK PHASE 2	\$25,582,788	\$0
JERABEK PARK IMPROVEMENTS	\$2,739,276	\$0
CARMEL VALLEY COMMUNITY PARK TURF UPGRADES	\$2,423,546	\$0
SALK NEIGHBORHOOD PARK AND JOINT USE	\$2,415,801	\$0
OCEAN AIR COMFORT STATION AND PARK IMPROVEMENTS	\$1,404,784	\$0
EGGER/SOUTH BAY COMMUNITY PARK ADA IMPROVEMENTS	\$1,153,876	\$0
CARMEL DEL MAR NEIGHBORHOOD PARK COMFORT STATION-DEVELOPMENT	\$1,116,120	\$0
BEYER PARK DEVELOPMENT	\$816,718	\$0
OLIVE GROVE COMMUNITY PARK ADA IMPROVEMENTS	\$609,704	\$0
OLIVE ST PARK ACQUISITION AND DEVELOPMENT	\$287,857	\$251,585
GROVE COMMUNITY PARK	\$34,155	\$124,756

Table -2: List of FY 25 Expenditures of DIF for Parks and Recreation Assets

Parks and Recreation

Mira Mesa Pool and Skate Park Phase 2

The Mira Mesa Pool and Skate Park Phase 2 Improvements project will enhance recreational amenities and facilities at Mira Mesa Community Park, with the purpose of expanding active and passive recreation opportunities for the surrounding community. The project focuses on improvements to the approximately 10.88-acre Carrol School Site Neighborhood Park portion of the larger 28.82-acre park site and includes construction of a new aquatics center, wheel-friendly plaza, children's play areas, basketball courts (striped for pickleball), public art, and renovations to the existing Recreation Center, along with upgraded utilities, parking, landscaping, lighting, and stormwater features. The park is located in the Mira Mesa Community Planning Area within Council District 6, northeast of the intersection of Mira Mesa Boulevard and Camino Ruiz. Construction is anticipated to be completed by Summer 2026.



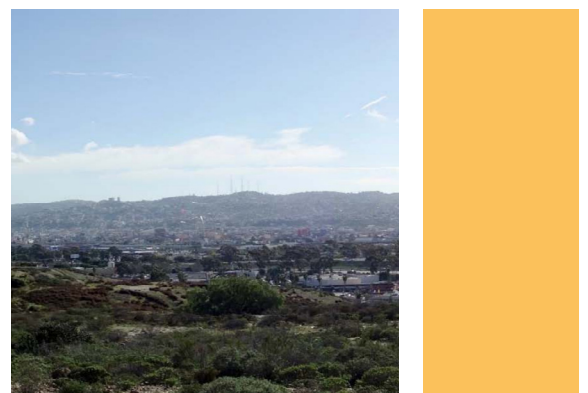
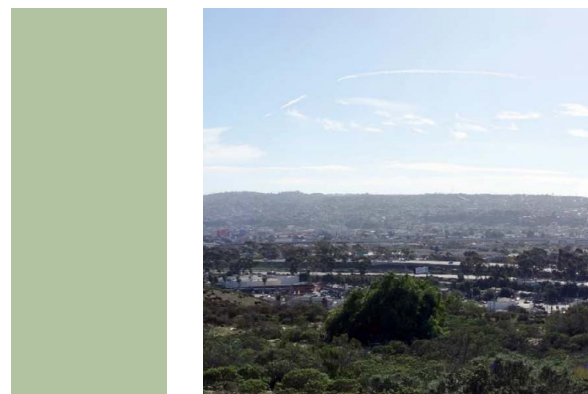
Parks and Recreation

Beyer Park Development



The Beyer Park project will build a new community park to provide high-quality recreational space and amenities—including a children’s playground, ball fields, picnic areas, restrooms, dog park, skate park, walking trails, and public art—for the San Ysidro and Otay Mesa communities on an approximately 43-acre site along East Beyer Boulevard in San Ysidro, within Council District 8.

Construction on the first phase of the 8-acre park began in 2024 with funding from multiple local, state, and federal sources as part of the City’s Parks for All of Us initiative, and the project is expected to be completed in spring 2026.



Mobility



In Fiscal Year 2024 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. The table below shows all expenditures that took place in Fiscal Year 2025, but does not reflect total DIF expended on the project in prior fiscal years.

A full list of DIF expenditures is provided in [Attachment 2](#).

Name	FY25 DIF Expenditure	
	Community DIF	Citywide Mobility DIF
LA MEDIA ROAD IMPROVEMENTS	\$5,332,397	\$0
UNIVERSITY AVENUE COMPLETE STREET PHASE 1	\$1,440,329	\$0
EL CAMINO REAL TO VIA DE LA VALLE (1/2 MILE)	\$1,223,593	\$0
MIRAMAR ROAD-I-805 EASTERLY RAMPS	\$867,791	\$0
CAMINO DEL SUR S. UPGRADES & IMPROVEMENTS	\$752,356	\$0
54TH-MARKET TO SANTA MARGARITA SIDEWALK	\$724,568	\$0
N TORREY PINES RD BRIDGE/ LOS PEÑASQUITOS	\$89,642	\$554,261
UNIVERSITY AVENUE MOBILITY	\$473,366	\$0
CAMINO DEL SUR N. UPGRADES & IMPROVEMENTS	\$506,644	\$0

Table -3: List of FY 25 Expenditures of DIF for Transportation Assets

Mobility

University Avenue Complete Street Phase 1



The University Avenue Complete Street Phase 1 Project is a City of San Diego capital improvement project focused on enhancing safety, mobility, and overall corridor quality along University Avenue between Fairmount Avenue and Euclid Avenue in the City Heights area.

The project introduces a range of complete street improvements designed to serve pedestrians, transit users, bicyclists, and drivers, including new roundabouts, raised medians, roadway resurfacing, and updated striping. It also adds pedestrian safety features such as flashing beacons, High-Intensity Activated Crosswalk (HAWK) signals, widened sidewalks, curb extensions, and accessible curb ramps, along with transit stop upgrades and new storm drain infrastructure.

Situated in one of the city's most densely populated corridors, the project aims to create a safer, more efficient, and more attractive street environment for all users. This project located in Council District 9 was completed in the year 2025.

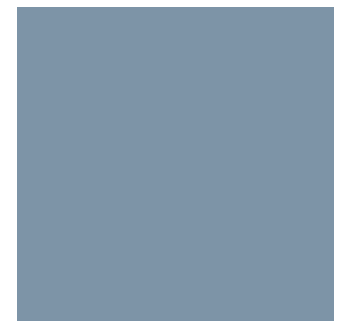
Mobility

54th-Market to Santa Margarita Sidewalk

This project constructed a new pedestrian path along the east side of 54th Street between Naranja Street and Santa Margarita Street.

Improvements included new curb ramps, sidewalk, driveways, and curb and gutter to enhance pedestrian safety and accessibility.

The project is located in the Encanto Neighborhoods within the Valencia Park area of Council District 4 and was completed in late 2025.



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.

The following are examples of fire-rescue projects that are fully or partially funded by DIF. The table below shows all expenditures that took place in Fiscal Year 2025, but does not reflect total DIF expended on the project in prior fiscal years. A full list of DIF expenditures is provided in [Attachment 2](#).

Name	FY25 DIF Expenditure	
	Community DIF	Citywide Fire DIF
TORREY PINES FIRE STATION	\$2,246,862	\$0
FIRE STATION NO. 48 - BLACK MOUNTAIN RANCH	\$1,783,607	\$0
FAIRMOUNT AVENUE FIRE STATION	\$173,636	\$0
FIRE-RESCUE AIR OPS FACILITY - PH II	\$130,429	\$0
FIRE STATION NO. 49 - OTAY MESA	\$124,435	\$0
OB LIFEGUARD STATION REPLACEMENT STUDY	\$0	\$110,764.37

Table -4: List of FY 25 Expenditures of Fire-Rescue Assets

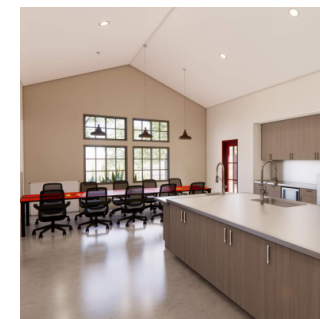
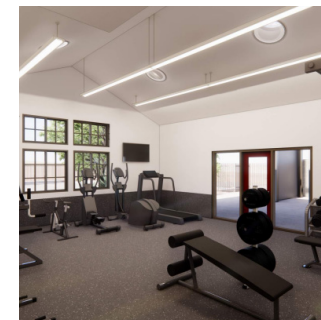
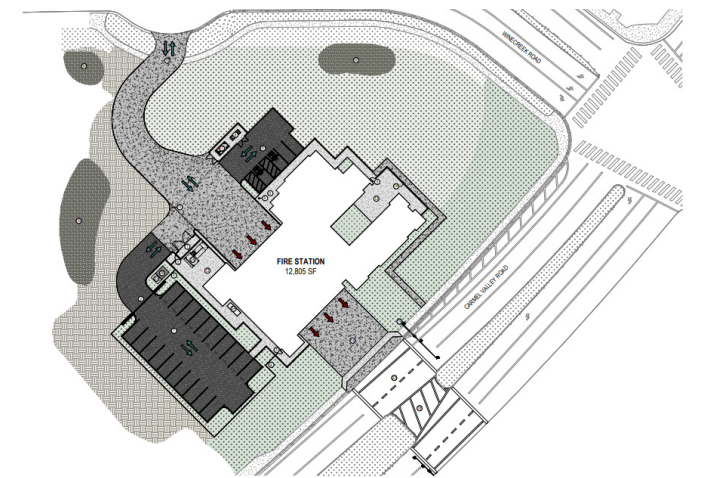
Fire-Rescue

Fire Station No.48 - Black Mountain Ranch

This project in Council District 5 will deliver a new permanent fire station to enhance emergency response and public safety services in the Black Mountain Ranch community.

Located at the intersection of Carmel Valley Road and Winecreek Road, the approximately 11,500-square-foot facility will accommodate ten crewmembers and include essential operational spaces, along with the purchase of one electric fire engine.

Design is expected to occur from Fiscal Year 2025 through Fiscal Year 2026, with construction anticipated from Fiscal Year 2026 through Fiscal Year 2029, followed by a maintenance and monitoring period extending through Fiscal Year 2031.



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/fy25>

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 to be paid this year as soon as project closeouts and payouts associated with the RA are complete. 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. As of when this report was docketed for council in April 2026. The loan is anticipated to be paid this year as soon as project closeouts and payouts associated with the RA are complete. 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. In June 2025 (FY25), the Torrey Highlands FBA Fund 400094 transferred a payment of \$1.2 million, plus interest, to the Rancho Peñasquitos FBA Fund 400083. The final settlement payment from Citywide Mobility DIF is expected to occur in FY26, following completion of all project closeouts including the required extended vernal pool monitoring period, which necessitated an additional year, and final payments.

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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 includes the anticipated project close out date which is when the project has been constructed and all financial obligations have been satisfied. 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 Summaries](#) provide information on available DIF amounts. The City's [Capital Improvement Program Budget](#) document presents details about other funding sources, project scope, project timelines and an anticipated schedule of expenditures. The documents provide a comprehensive overview of the city's infrastructure development plans.

Table -5: Findings for Funds Collected over Five Years Ago

Community Name	Fund No.	Fund Description/Title	Unexpended Amount over 5 Years	Project Name to Utilize Unexpended Funds (CIP)	CIP Number	Anticipated Project Close Out Date
Barrio Logan	400128	Barrio Logan UIF	\$131,293.75	Bicycle Facilities	AIA00001	N/A ³
				Signal Mods in Barrio Logan	B13010	Q3 2026
				Chollas Creek to Bayshore Multi Use Path	B17113	Q1 2029
				Chicano Park Improvements Phase III	B20060	Q2 2027
Black Mountain Ranch	400091	Black Mountain Ranch FBA	\$31,083,246.66	Black Mountain Ranch Park Ph2	RD21001	Q4 2028
				Pacific Highlands Ranch Branch Library	S14023	Q4 2027
				Fire Station No. 48 - Black Mountain Ranch	S15015	Q3 2028
Carmel Valley	400088	Carmel Valley FBA	\$15,368,769.30	Carmel Mtn Road @ Carmel Country Road Roundabout	B21102	Q3 2028
				Hiking/Equestrian Trail Neighborhood 10	B22159	TBD ²
				Carmel Country Road Low Flow Channel	S00969	Q4 2028
				Interstate 5 Underpass-Bikeway/Ped Conn	S00982	Q4 2026
				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	Q4 2027
				Carmel Knolls NP Comfort Station-Development	S16033	Q4 2028
				Carmel Del Mar NP Comfort Station-Development	S16034	Q1 2027
				Sage Canyon NP Improvements	S16035	Q1 2027
				Torrey Highlands NP Upgrades	S16036	Q4 2026
				Carmel Grove NP Comfort Station and Park	S16038	Q4 2028
Carmel Valley Recreation Center	TBD	TBD ²				

Community Name	Fund No.	Fund Description/Title	Unexpended Amount over 5 Years	Project Name to Utilize Unexpended Funds (CIP)	CIP Number	Anticipated Project Close Out Date
Carmel Valley	400855	Carmel Valley DIF	\$13,291,299.16	Median Installation	AIG00001	N/A ³
				Carmel Mtn Road @ Carmel Country Road Roundabout	B21102	Q3 2028
				Carmel Country Road Low Flow Channel	S00969	Q4 2028
				Interstate 5 Underpass-Bikeway/Ped Conn	S00982	Q4 2026
				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	Q4 2027
				Carmel Knolls NP Comfort Station-Development	S16033	Q4 2028
				Carmel Del Mar NP Comfort Station-Development	S16034	Q1 2027
				Sage Canyon NP Improvements	S16035	Q1 2027
Carmel Grove NP Comfort Station and Park	S16038	Q4 2028				
College Area	400127	College Area UIF	\$559,014.33	Flood Resilience Infrastructure	ACA00001	N/A ³
				70th-Alvarado to Saranac-Sidewalk	B17065	Q1 2027
				Montezuma Road Communications Upgrade	B17130	Q4 2027
				73rd St-El Cajon Bl to Saranac-Sidewalk	B18017	Q2 2027
				6500 Montezuma Rd SD Emergency	B19126	TBD ²
				Cajon Way CMP Storm Drain Emergency	B21115	TBD ²
				Montezuma NP Improvements Phase 1	S25003	Q1 2029
Del Mar Mesa	400089	Del Mar Mesa FBA	\$9,641,762.63	Del Mar Mesa Southern Multi-Use Trail	B19182	TBD ²
				State Route 56 Freeway Expansion	RD14000	Q4 2027
				Pacific Highlands Ranch Branch Library	S14023	Q4 2027
				Del Mar Mesa Trail Improvement	P26002	TBD ²
Downtown	400122	Downtown UIF (formerly Centre City)	\$8,519,921.75	Bicycle Facilities	AIA00001	N/A ³
				Sidewalk Repair and Reconstruction	AIK00003	N/A ³
				Traffic Signals - Citywide	AIL00004	N/A ³
				Traffic Signals Modification	AIL00005	N/A ³
				Downtown Complete Street Implementation	B17056	Q2 2024 ¹
				Curb Ramp Improvement Group 1701	B17114	Q1 2026
				Ash Street Signal Mods	B18069	Q3 2026
				Center City - New Traffic Signals	B18083	Q3 2022 ¹
				Downtown Audibles O4th & E S29	B18162	Q3 2028
				Downtown Complete St Impl Phase 2	B19143	Q3 2022 ¹
				Downtown Complete St Impl Phase 3	B19144	Q2 2026
				Center City Traffic Signals-15th Street	B22111	Q3 2028
				Center City Traffic Signals - 17th Street	B22112	Q1 2028
				Downtown Complete St Impl. Ph. 3A2	B23046	Q3 2029

Community Name	Fund No.	Fund Description/Title	Unexpended Amount over 5 Years	Project Name to Utilize Unexpended Funds (CIP)	CIP Number	Anticipated Project Close Out Date				
Downtown (continued)	400122	Downtown UIF (formerly Centre City)	\$8,519,921.75	Downtown Complete St Impl. Ph. 3B1	B23118	Q4 2028				
				Downtown Complete St Impl. Ph. 3B2	B23119	Q4 2030				
				Downtown Complete St Impl. Ph. 3B3	B23120	Q3 2022 ¹				
				North Central Square Park	RD23002	TBD ²				
				Park Boulevard At-Grade Crossing	S15045	Q4 2026				
				East Village Green Phase 1	S16012	Q4 2026				
				Children's Park Improvements	S16013	Q4 2026				
Fairbanks Country Club	400097	Fairbanks Country Club DIF	\$1,602.50	El Camino Real to ViaDeLaValle (1/2 mile)	S00856	Q2 2030				
Golden Hill	400111	Golden Hill UIF	\$146,370.80	Golf Course Drive Improvements	S15040	Q1 2029				
Linda Vista	400113	Linda Vista UIF	\$80,157.72	City Facilities Improvements	ABT00001	N/A ³				
				Traffic Calming	AIL00001	N/A ³				
				FS #23 - Facility Repair	B16096	TBD ²				
				Storm Drain Group 763	B17143	Q4 2026				
				Osler Street Traffic Calming	B23147	Q3 2027				
Mid-City	400109	Mid-City PDF	\$141,353.30	Park Improvements	AGF00007	N/A ³				
				Ward Canyon Phase III	B20058	Q3 2028				
				North Chollas CP Improvements Phase I	L22004.1	Q2 2029				
				Chollas Creek Oak Park Trail	S20012	Q4 2027				
Midway-Pacific Highway	400115	Midway-Pacific Highway UIF	\$3,037,109.81	Park Improvements	AGF00007	N/A ³				
				Pump Station D Component Upgrade	B17119	Q1 2030				
				Kettner & Palm Pedestrian Hybrid Beacon	B18046	Q1 2026				
				Convert Bldg 619 @ NTC into Rec Center	B18087	TBD ²				
				Camino Del Rio West & Moore St Median	B19049	Q4 2027				
				Feasibility Study	L23002.1	Q4 2028				
				Pump Station C Assessment	P25001	TBD ²				
				Bicycle Facilities	AIA00001	N/A ³				
Mission Beach	400130	Mission Beach UIF	\$30,265.26	Mission Beach Obstruction DIF 13 CR	B13125	Q3 2025				
				South Mission Beach SD Replacement	B18117	Q1 2029				
				South Mission Beach SD Replacement (BL)	B23088	Q1 2029				
				Sefton Field Improvements	P23006	TBD ²				
Mission Valley	400135	Mission Valley UIF	\$4,209,929.83	SR 163/Friars Road	S00851	Q1 2027				
				Creekside Park	RD26004	Q4 2026				
				Bicycle Facilities	AIA00001	N/A ³				
Navajo	400116	Navajo UIF	\$3,648,221.90	Traffic Calming	AIL00001	N/A ³				
				Laurelridge Court Storm Drain	B10161	Q3 2028				
				Traffic Signal Upgrades Citywide FY14	B14048	Q4 2026				
				Navajo Storm Drains	B15029	Q2 2029				
				Lake Murray Improv 2 (BL)	B24000	Q4 2026				
				6760 High Country Court SD Emergency	B24144	Q2 2026				
				San Carlos Branch Library	S00800	Q2 2029				
				Alvarado Canyon Rd Realignment Project	S22005	Q2 2031				
				North Park	400110	North Park PDF	\$8,349.58	North Park Mini Park	S10050	Q2 2026

Community Name	Fund No.	Fund Description/Title	Unexpended Amount over 5 Years	Project Name to Utilize Unexpended Funds (CIP)	CIP Number	Anticipated Project Close Out Date
North University City	400080	North University City FBA	\$12,238,961.75	La Jolla Village Drive-I-805 Ramps	S00857	Q4 2027
				Miramar Road-I-805 Easterly Ramps	S00880	Q4 2026
				La Jolla Village/I-805 Landscape Maint	S15017	Q2 2025
				Torrey Pines Fire Station	S19003	Q4 2030
				Regents Greenway	TBD	Q4 2035
	400849	North University City DIF	\$20,334,910.03	Miramar Road-I-805 Easterly Ramps	S00880	Q4 2026
				Coastal Rail Trail	S00951	Q1 2029
				Torrey Pines Fire Station	S19003	Q4 2030
Old Town	400131	Old Town UIF	\$90,508.52	Camino Del Rio West & Moore St Median	B19049	Q4 2027
Otay Mesa	400092	Otay Mesa East FBA (from 39062)	\$218,399.57	Fire Station No. 49 - Otay Mesa	S00784	Q2 2030
				Palm Avenue Interstate 805 Interchange	S00869	Q3 2028
				La Media Road Improvements	S15018	Q1 2026
	400093	Otay Mesa West FBA (from 39067)	\$125,906.46	Dennerly Ranch Neigh Park	RD22001	Q4 2028
				Beyer Park Development	S00752	Q3 2026
				Fire Station No. 49 - Otay Mesa	S00784	Q2 2030
				Palm Avenue Interstate 805 Interchange	S00869	Q3 2028
				Hidden Trails Neighborhood Park	S00995	Q4 2026
				Riviera Del Sol Neighborhood Park	S00999	Q4 2026
	400102	Otay Mesa Western DIF	\$40,740.80	Beyer Park Development	S00752	Q3 2026
				Fire Station No. 49 - Otay Mesa	S00784	Q2 2030
	400857	Otay Mesa General DIF	\$855,631.37	Dennerly Ranch Neigh Park	RD22001	Q4 2028
				Beyer Park Development	S00752	Q3 2026
				Fire Station No. 49 - Otay Mesa	S00784	Q2 2030
				Palm Avenue Interstate 805 Interchange	S00869	Q3 2028
				Hidden Trails Neighborhood Park	S00995	Q4 2026
					Beyer Park Development Phase II	S23008
Otay Mesa-Nestor	400125	Otay Mesa-Nestor UIF	\$160,971.21	New Walkways	AIK00001	N/A ³
				Traffic Signals Modification	AIL00005	N/A ³
				Otay Mesa/Nestor Communications Upgrade	B17129	Q4 2026
				Thermal Ave-Donax Av to Palm Ave Sidwlc	B18157	Q4 2029
				Palm (I-5 to Georgia St) Traffic Sig Mod (VZ)	B21120	Q1 2028
				Saturn Blvd Sidewalk Installation	B24109	Q2 2028
				Egger/South Bay Community Park ADA Improvements	S15031	Q4 2027
				Grove Neighborhood Park	S22002	Q2 2028
				State Route 56 Freeway Expansion	RD14000	Q4 2027
				Solterra Vista Neighborhood Park	RD22000	Q4 2026
Pacific Highlands Ranch	400090	Pacific Highlands Ranch FBA	\$33,914,284.91	El Camino Real to ViaDeLaValle (1/2 mile)	S00856	Q2 2030
				Pacific Highlands Ranch Branch Library	S14023	Q4 2027
				Pacific Highlands Recreation Center	TBD	TBD ²

Community Name	Fund No.	Fund Description/Title	Unexpended Amount over 5 Years	Project Name to Utilize Unexpended Funds (CIP)	CIP Number	Anticipated Project Close Out Date
Rancho Bernardo	400099	Rancho Bernardo General DIF	\$372,153.62	Rancho Bernardo Community Park Improv Lighting	L20000.1	Q4 2027
				Rancho Bernardo Community Park Improv - Dog Park	L20000.2	Q3 2027
	400107	Rancho Bernardo PDF	\$33,342.59	Rancho Bernardo Community Park Improv Lighting	L20000.1	Q4 2027
				Rancho Bernardo Community Park Improv - Dog Park	L20000.2	Q3 2027
Rancho Encantada	400095	Rancho Encantada FBA	\$178.80	West Sycamore Staging Area	B20054	Q4 2027
Sabre Springs	400082	Sabre Springs FBA	\$216,607.12	Citywide Street Lights 1950	B19125	TBD ²
				Sidewalk Replacement Group 2331	B23092	Q1 2026
San Pasqual Valley	400103	San Pasqual Valley DIF	\$43,902.89	Citywide Street Lights 1950	B19125	TBD ²
				20100 San Pasqual Rd SD Replacement	B23099	Q4 2029
San Ysidro	400126	San Ysidro UIF	\$769,543.02	Beyer BI @ Smythe Ave Traffic Signal	B14015	Q1 2027
				Coral Gate Neighborhood Park Playground Improv	B20057	Q4 2025
				San Ysidro Act Cntr Prking Lot & ADA Imp	B20097	Q2 2026
				Beyer Park Development	S00752	Q3 2026
Scripps Miramar Ranch	400086	Scripps Miramar Ranch FBA	\$1,117,980.89	Scripps Miramar Ranch Library	S00811	Q1 2027
				Jerabek Park Improvements	S20007	Q1 2026
	400863	Scripps Miramar Ranch DIF	\$2,401,946.51	Scripps Miramar Ranch Library	S00811	Q1 2027
				Jerabek Park Improvements	S20007	Q1 2026
Serra Mesa UIF	400132	Serra Mesa UIF	\$185,439.69	Hickman Fields Athletic Area	S00751	Q3 2026 ¹
Sub Area 2 (NCFUA)	400101	Sub Area 2 DIF	\$104,686.82	El Camino Real to ViaDeLaValle (1/2 mile)	S00856	Q2 2030
Uptown	400121	Uptown UIF	\$734,096.39	Median Installation	AIG00001	N/A ³
				Adams Ave (1620) Storm Drain Replacement	B13102	TBD ²
				Uptown Storm Drain Replacement	B14108	Q3 2028
				Mission Hills NE Storm Drain Replacement	B16113	Q4 2029
				5th and Brookes SD Upgrade	B19073	Q4 2026
				Normal Street Promenade	B19096	Q1 2028
				6th Ave @ Juniper St Roundabout	B20142	Q2 2028
				3635 7th Ave SD Emergency	B25027	Q3 2026
				Front & Washington TS Modification	B22101	Q3 2027
				El Cajon/Park/Normal Feasibility Study	P26001	TBD ²
Olive St Park Acquisition and Development	S10051	Q4 2027				
RTCIP (This is a Citywide Fund, not a Community)	400174	Transnet Extension RTCIP Fee Fund	\$5,049,101.39	Bicycle Facilities	AIA00001	N/A ³
				Median Installation	AIG00001	N/A ³
				Traffic Calming	AIL00001	N/A ³
				Install T/S Interconnect Systems	AIL00002	N/A ³
				Traffic Signals - Citywide	AIL00004	N/A ³
				Traffic Signals Modification	AIL00005	N/A ³

Community Name	Fund No.	Fund Description/Title	Unexpended Amount over 5 Years	Project Name to Utilize Unexpended Funds (CIP)	CIP Number	Anticipated Project Close Out Date
RTCIP (This is a Citywide Fund, not a Community) (continued)	400174	Transnet Extension RTCIP Fee Fund	\$5,049,101.39	Beyer Bl @ Smythe Ave Traffic Signal	B14015	Q1 2027
				Interconnect Upgrades by Streets	B15013	Q2 2026 ¹
				Pacific Beach TS Interconnect Upgrade	B15065	Q1 2028
				Genesee Ave-Chateau to Sauk Sidwkw	B15168	Q2 2026
				TSCMP Group 1 Implementation	B16032	Q4 2027
				Implementation of TSCMP Group 2	B17014	Q4 2026
				Fairmount Ave Bridge Rehab East	B17066	Q3 2030
				Fairmount Ave Bridge Rehab West	B17067	Q3 2030
				Miramar, LJV, Genesee TSCMP Grp 3	B17123	Q4 2026
				Mid-City & Eastern Area Signal Mods	B17128	TBD ²
				Torrey Pines Rd, Prospect-Coast Walk GR	B19056	Q2 2027
				Traffic Signal Mods Grp 19-01	B19069	Q2 2028
				Normal Street Promenade	B19096	Q1 2028
				Traffic Signal Mods Grp 20-01	B20075	Q2 2026
				ECB & 68th St RRFB & Ped Refuge Island	B20092	Q3 2026
				Rectangular Rapid Flash Beacons GRP 2001	B20093	Q1 2027
				6th Ave @ Juniper St Roundabout	B20142	Q2 2028
				Front & Washington TS Modification	B22101	Q3 2027
				University City Improv 1 (BL)	B22105	Q4 2026
				32nd St & Market St Intersection Upgrade	B23076	Q2 2028
				Rosecrans St & Byron St Shel Isl Signal	B24096	Q3 2027
				TS Upgrades - Camino Ruiz & TX Madison	B24107	Q2 2027
				Washington & Albatross HAWK	B24118	Q3 2027
				SR 163/Friars Road	S00851	Q1 2027
				El Camino Real to ViaDeLaValle (1/2 mile)	S00856	Q2 2030
				Palm Avenue Interstate 805 Interchange	S00869	Q3 2028
				W Mission Bay Dr Bridge Over SD River	S00871	Q3 2026
				Miramar Road-I-805 Easterly Ramps	S00880	Q4 2026
				SR 163/Clairemont Mesa Blvd Interchange	S00905	Q4 2025
				University Avenue Mobility	S00915	Q2 2026
N Torrey Pines Rd Bridge/ Los Peñasquitos	S00935	Q4 2026				
Coastal Rail Trail	S00951	Q1 2029				
La Media Road Improvements	S15018	Q1 2026				
Market Street-47th to Euclid-Complete Street	S16061	Q4 2026				
University Avenue Complete Street Phase1	S18001	Q2 2026				

¹Dates shown reflect when project construction was completed; an anticipated closeout date has not yet been determined.

²Project schedule has not yet been established, likely due to early project initiation. Future DIF Annual Reports will include this information once available.

³These accounts represent annual allocations that temporarily hold budgeted funds before being assigned to specific projects, at which point schedules are established.

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 FY25 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 FY25 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 FY25 that are anticipated to utilize unexpended funds that have been in the account for over five years are projects 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](#), which provides project scope, project schedule, and project cost for projects in various phases of planning, design, and construction. The project scope, cost, and schedule are updated regularly, and the most current project status is available through the Capital Improvement Program project [tracking webpage](#).

Thirty-eight community fund accounts have unexpended balances that have remained in the account for over five years. Thirty-two out of the thirty-eight accounts have appropriations to projects that will utilize 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 six funds with unexpended and unallocated balances that have remained in the account for over five years are North University City FBA, Carmel Valley Consolidated FBA, Pacific Highlands Ranch FBA, Serra Mesa Urban Impact Fee (UIF), Mission Valley Urban Communities, and North University City DIF. These funds and the associated unexpended balances are listed below:

- Carmel Valley Consolidated FBA – \$1,161,455.31
- Mission Valley Urban Communities – \$583,341.06
- North University City DIF – \$5,057,867.95
- North University City FBA – \$10,887,989.33
- Pacific Highlands Ranch FBA – \$8,107,062.99
- Serra Mesa UIF – \$185,439.69

Projects have been identified to utilize all unexpended fund balances for the six community funds identified above. For funds in Mission Valley Urban Communities, North University DIF, Pacific Highlands Ranch FBA, and Serra Mesa UIF, the proposed expenditures are related to existing Capital Improvement Projects, and therefore allocation and expenditure of those funds for the identified project is requested as part of the Council action to adopt the FY25 Annual Report. For funds in the Carmel Valley Consolidated FBA and North University FBA, the projects identified for fund expenditure do not yet have established Capital Improvement Projects, and therefore staff will return to Council at a later date to request authorization to allocate and expend the funds. More detail regarding each of the six funds above and the proposed expenditures is provided below.

Carmel Valley Consolidated FBA funds in the amount of \$1,161,455.31 are anticipated to be allocated toward improvements at the Carmel Valley Recreation Center in FY27. These funds would be used to provide amenities identified in the most recent General Development Plan and to address needs created by the growing community. Planned improvements include new recreational amenities such as pickleball courts and other recreation center improvements that expand recreational opportunities for residents and serve new development within the Carmel Valley community. This would require creating a new Capital Improvement Program project. New Capital Improvement Program projects typically take approximately three to six years to complete, including planning, design, environmental review, and construction.

Mission Valley Urban Communities funds in the amount of \$583,341.06 are anticipated to be allocated toward Creekside Park within the Civita community. Creekside Park is one of four parks included in a reimbursement agreement with the City for park infrastructure constructed by the developer to serve the Mission Valley community. Central Park and Franklin Ridge Park have already been constructed, and Phyllis Place Park still needs to be constructed. Creekside Park was completed in FY26 and is currently being closed out. The reimbursement agreement provides a mechanism for reimbursing eligible park infrastructure costs for new development as funds become available. These parks provide park and recreational infrastructure needed to serve new development within the Mission Valley community and are identified in the Mission Valley Public Facilities Financing Plan.

As part of the [FY23 Annual DIF Report](#), \$15,000,000 in North University City DIF funds were allocated for the Coastal Rail Trail project. The project currently has Citywide Mobility Funds supporting the project. With the adoption of the Fiscal Year 2025 Annual Report, staff is requesting that the City Council authorize the allocation and expenditure of \$5,057,867.95 from the North University City DIF fund for the project therefore releasing Citywide Mobility Funds. By using community-specific funds where eligible, the City can make more efficient use of limited citywide funding and advance a greater number of priority improvements. The Coastal Rail Trail will provide new bicycle and pedestrian improvements that enhance safety, mobility, and connections within the community and to the broader regional trail network. The project supports access to jobs, schools, and transit, and is anticipated to be completed in FY29.

The University Community Plan and Public Facilities Financing Plan previously identified the Regents Road bridge as a north-south connection within the community. Due to a lack of community support, that project was not advanced and the associated Development Impact Fee funds remained unexpended. With the adoption of the University Community Plan Update in July 2024, infrastructure priorities were refined, and available funds are being directed toward projects identified in the updated plan, including the Coastal Rail Trail, which serves a similar north-south mobility function.

This project is an identified infrastructure priority that will provide safe pedestrian and bicycle connections along the Gilman Drive corridor, fulfilling the long-standing goal of establishing a continuous north-south mobility link within the community. The project will include protected bike lanes, sidewalks, and other multimodal improvements to enhance safety, accessibility, and connectivity between neighborhoods, employment centers, and regional destinations, while also creating a more comfortable and attractive corridor that encourages walking and cycling, supports alternative modes of transportation, and promotes a more sustainable and active community.

North University City FBA funds were identified in the [FY23 Annual DIF Report](#) for allocation toward the Regents Greenway (North and South) project. However, as a formal project has not yet been established, these funds are currently reflected as unallocated. The City intends to utilize these funds for the Regents Greenway, which would provide safe pedestrian connections, passive recreation opportunities, and environmental enhancements along the Regents Road corridor, including multi-use pathways, nature exploration areas, fitness and seating areas, and features such as native landscaping and stormwater capture. Staff anticipates establishing the project and allocating these funds in FY27, with project completion anticipated in FY35.

With the adoption of the FY25 Annual Report, staff is requesting that the City Council authorize the allocation and expenditure of \$6,680,000 from the Pacific Highlands Ranch fund for the El Camino Real Widening project. This project will improve traffic flow, reduce congestion, and enhance safety by adding travel lanes, upgrading intersections, and improving pedestrian and bicycle infrastructure to support existing and future growth. The El Camino Real Widening project is anticipated to be completed in FY30. The remaining funds, \$1,427,062.99 will be allocated in FY27 toward Phase 2 improvements at the Pacific Highlands Ranch Recreation Center. Phase 1 of the recreation center was completed in 2022. The second phase will address existing drainage issues affecting the ballfields by relocating the infield to the east, installing new spectator stands, improving the backstop, and installing sports lighting. These improvements would also address drainage issues that currently limit the fields' usability during parts of the year, allowing the facility to be used more consistently and better serve the growing Pacific Highlands Ranch community. This phase would require the creation of a new Capital Improvement Program project, and new Capital Improvement Program projects typically require approximately three to six years to complete, including planning, design, environmental review, and construction.

With the adoption of the FY25 Annual Report, staff is requesting that the City Council authorize the allocation and expenditure of \$185,439.63 from the Serra Mesa UIF fund for the Hickman Field (S00751) Improvements project. Hickman Field Improvements is an existing Capital Improvement Program project and is anticipated to be completed in FY27. The scope of work for this facility includes two restrooms, one with a concession stand, automobile parking and park circulation roads, ingress and egress improvements along Hickman Field Drive, security lighting, paved pedestrian pathways, landscaping, irrigation and infrastructure and utility improvements for current and future needs on the 44-acre athletic area. The improvements will serve residents in the Kearny Mesa, Clairemont Mesa and Serra Mesa communities and shall comply with federal, state and local accessibility guidelines and regulations.

In the coming fiscal year, City Planning staff will work to allocate these funds to appropriate eligible projects that have already been identified, or will coordinate with Asset-Managing Departments and the Engineering & Capital Projects Department to establish new projects and allocate funding as necessary to ensure the timely expenditure of these funds. Future Annual Development Impact Fee Reports will include these projects and provide status updates, including anticipated construction completion dates, until the funds are fully expended.

ALTERNATE USE OF FUNDS

GOVERNMENT CODE SECTION

66001(f)

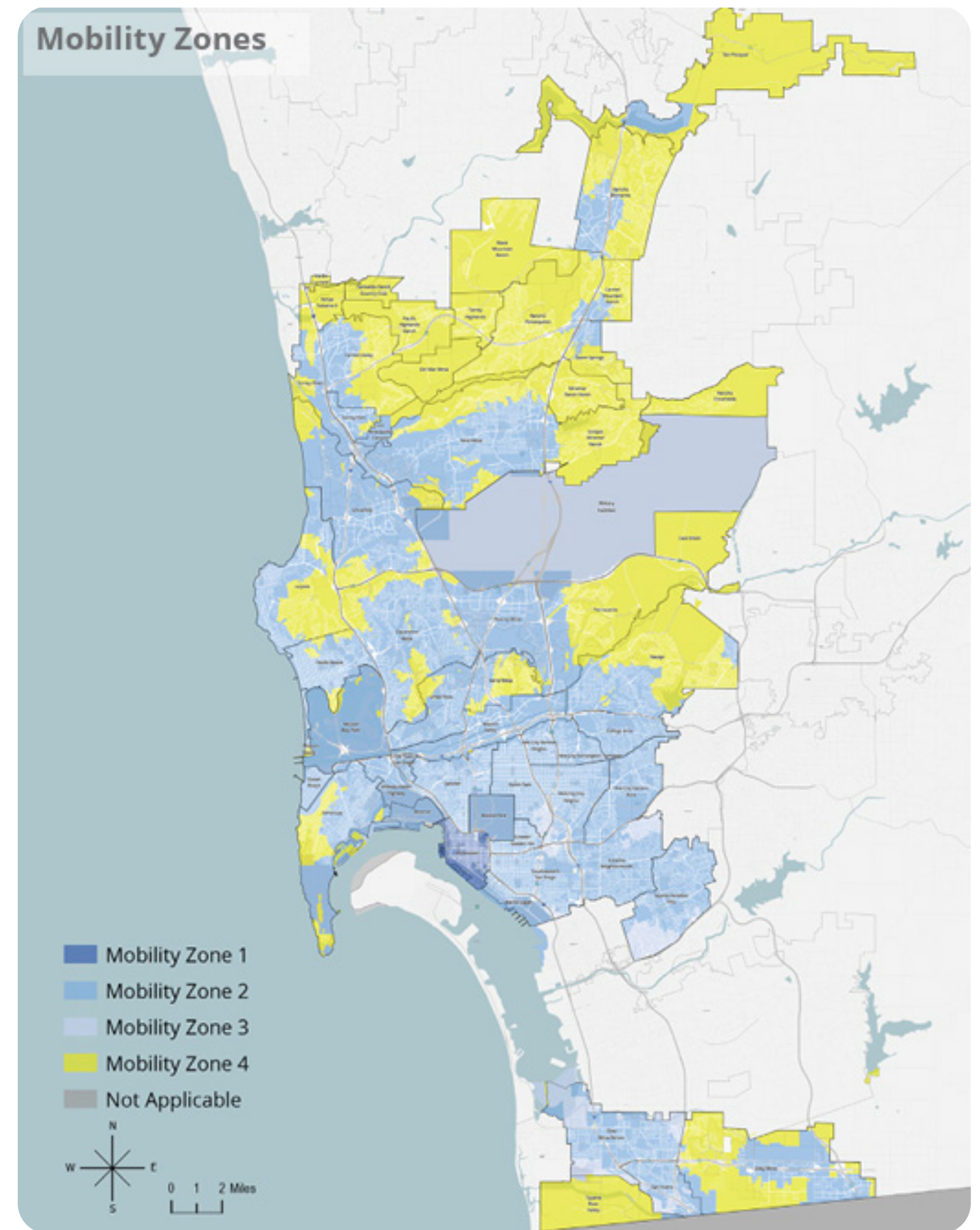
F. If the administrative costs of refunding unexpended revenues exceed the amount to be refunded, the local agency, after a public hearing, may:

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 a Development Impact Fee that is not due until final inspection and applies only to projects located in certain Mobility Zones with a fee date on or after January 8, 2021. The fee is accounted for in two separate funds, the Active Transportation In Lieu Fee Fund No. 400875 and the Active Trans In Lieu Fee - Communities Of Concern Fund No. 400876, each with distinct applicability. Fund No. 400875 may be used to support walking, rolling, biking, and transit infrastructure projects across Mobility Zones 1 through 3, which are areas identified in the City’s Mobility Choices framework as having lower vehicle dependence and greater access to jobs, transit, and services. Fund No. 400876 is specifically restricted to projects generated by development within Communities of Concern, which are areas identified through the Climate Equity Index as experiencing higher levels of environmental, economic, and mobility-related burdens. These funds are intended to ensure that investments in active transportation directly benefit historically underserved communities and advance equity outcomes.

At the start of Fiscal Year 2025, Fund No. 400875 (Active Transportation In Lieu Fee) had a beginning balance of \$708,602.92. No new revenue was collected during the fiscal year. However, interest earnings increased the fund balance to \$738,760.20 as of June 30, 2025. During the fiscal year, \$665,000.00 was appropriated from this fund to the Normal Street Promenade project (B19096), which enhances pedestrian and active transportation infrastructure.

At the start of Fiscal Year 2025, Fund No. 400876 (Active Transportation In Lieu Fee – Communities of Concern) had a beginning balance of \$703,057.49. Similar to Fund No. 400875, no new fee revenue was collected during the fiscal year. However, interest earnings increased the fund balance to \$738,760.20 as of June 30, 2025. During the fiscal year, \$609,726.18 was appropriated from this fund to the Downtown Audibles 4th & E S29 project (B18162), which advances active transportation improvements within a Community of Concern.

The City Planning Department is also actively tracking anticipated development projects that may be subject to the Active Transportation In Lieu Fee. Based on current projections, there are approximately 20 projects in the development pipeline that would be required to pay the fee, with an estimated total revenue of over \$7,790,000. This analysis helps the City plan for future investments in active transportation infrastructure and ensures that sufficient projects are identified and prioritized to effectively utilize projected revenue in alignment with VMT reduction and equity goals.

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 four 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.

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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 four key funds administered by the City Planning Department—the Habitat Acquisition Fund, Climate Equity Fund, Neighborhood Enhancement Fund and Historic Preservation Fund—and includes graphs illustrating annual revenues, expenditures, and fund balances. Together, these funds support a range of City priorities, from resource conservation, preservation 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. In 2009, the Historic Preservation Fund was established to support local historic preservation programs and incentives, including initiatives that identify, document, and protect cultural and historic resources throughout the city. 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. In 2021, 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 the 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 developing habitat preserves.

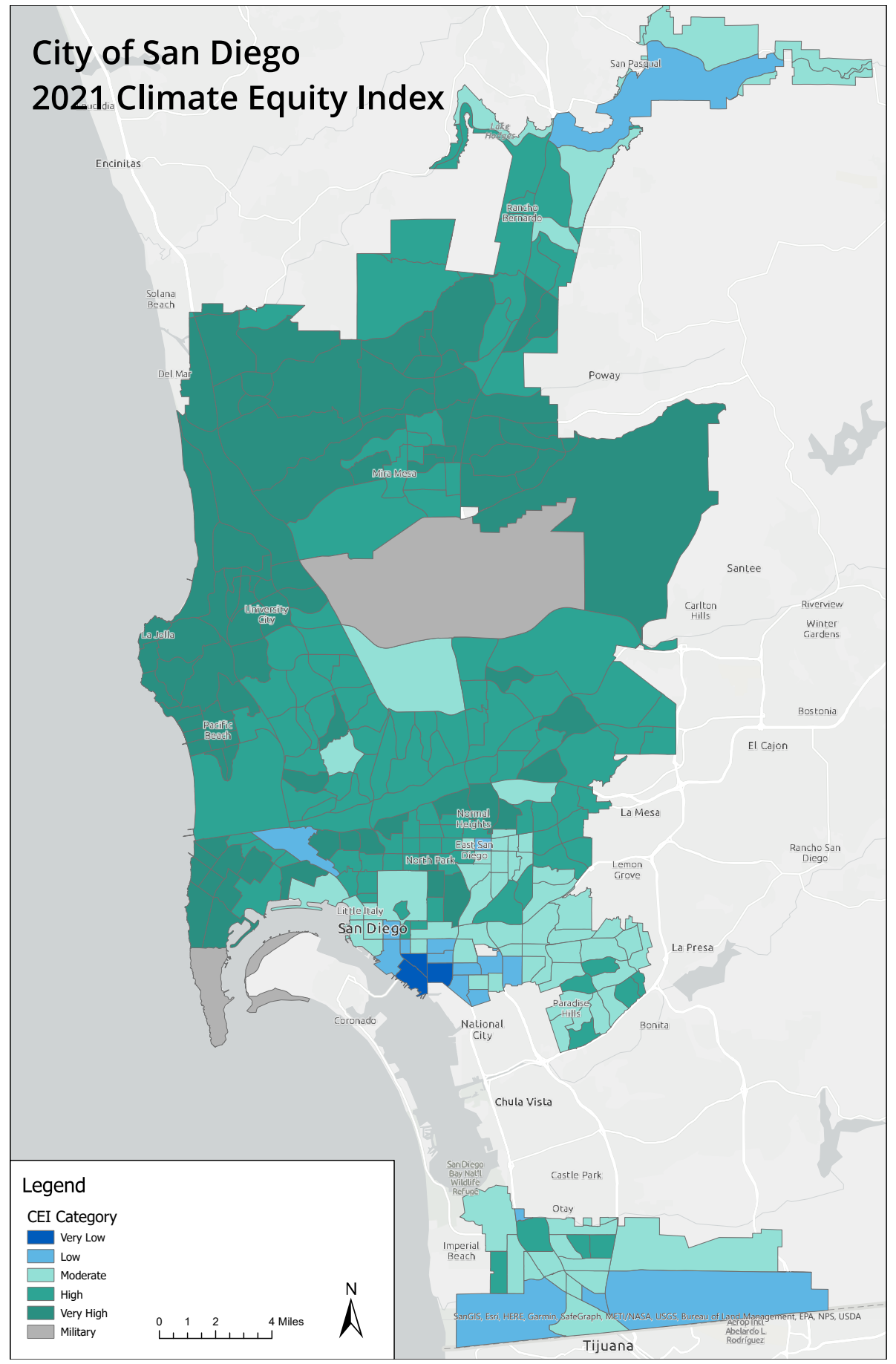
For this reporting period, \$47,757.52 was collected in the Habitat Acquisition Fund. The fund incurred \$489,629.62 in expenditures for acquisition of sensitive habitat in East Elliott, Callahan and Johnson areas and has a current balance of approximately \$910,318.58. City Planning staff will continue 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 Equity Fund \(CEF\)](#) was established in March 2021 under City Council resolution [R-313454](#). The purpose is to provide additional funding to infrastructure projects that will better enable disadvantaged communities, as identified by the City's Climate Equity Index, to adapt to climate change. The Resolution identifies the following revenue sources for the fund:

- [Transnet](#): One percent of the total annual revenue received through Transnet for use on Transnet and CEF eligible projects
- [Gas Tax](#): One percent of the total annual revenue received through the Gas Tax for use on Gas Tax and CEF eligible projects
- [Annual Gas and Electric Franchise Fees](#): Ten percent of the General Fund revenue received through the annual gas and electric franchise fees



OVERVIEW

San Diego Gas & Electric (SDG&E) was required to pay the City \$2.0 million per year for the first five years (FY 2022 through FY 2026) of the gas and electric franchise agreements that were approved by the City Council in June 2021. The purpose of these payments was to support the City's climate action and equity goals. The annual \$2.0 million payments were allocated as follows: \$1.5 million to the Climate Equity Fund and \$500,000 to the Environmental Growth Fund.

In FY 2025, the Climate Equity Fund received approximately \$2 million in revenue and interest, increasing the total available fund balance to \$16,745,342.71. Table 6 summarizes total funds available, budget changes, allocations and expenditures for all projects in FY25.

Throughout FY 2025, approximately \$3.6 million in Climate Equity Fund appropriations were made to transfer annual budget allocations from program-level holding accounts to project-specific accounts for capital improvement projects. This includes moving funds from program-level holding accounts, such as Stormwater Green Infrastructure annual allocation accounts, to specific projects, such as the Cherokee Point South Storm Drain and Green Infrastructure project, and from Traffic Signals Modification annual allocation accounts to specific signal modification projects to better support safety and neighborhood improvements.

Projects in the construction phase incurred expenditure during FY 2025. Along University Avenue, \$390,944.92 was expended to improve safety through roundabouts, enhanced pedestrian crossings, wider sidewalks, and new pavement. At Hickman Fields Athletic Area, \$51,633.06 supported upgrades such as restrooms, walkways, parking improvements, and landscaping. The City also expended \$152,796.82 to install new streetlights in multiple areas, including Encanto, City Heights and North Park. Together, these construction-phase expenditures demonstrate measurable progress toward safer streets, improved parks, and much-needed neighborhood infrastructure. Over \$4.2 million was expended on project implementation, bringing the remaining balance at the end of FY25 to approximately \$12.5 million.

Communities of Concern and other historically underserved neighborhoods also receive investment through several additional City funding programs. In 2021, the City adopted the Citywide Park Development Impact Fee program, which requires that at least 80 percent of Citywide Parks Development Impact Fees be allocated to park improvements within park-deficient communities and at least 50 percent of that be allocated to park improvements within Communities of Concern, helping direct growth-related park funding to areas with the greatest historic need. Other funding sources, such as the Neighborhood Enhancement Fund and the Active Transportation In-Lieu Fee Communities of Concern Fund, further expand the City's ability to deliver equitable infrastructure improvements, including sidewalks, lighting, and traffic-calming amenities, to historically underserved communities.

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Funded Program	Project	Intent	Total Allocated Funds as of beginning of FY 2025	Budget Changes	Total Allocated Funds as of end of FY 2025	Expenditures	Remaining Balance	Project Status
21005614	P&R Lighting Enhancements - Climate Equity	Replacements and upgrades regarding lighting on Parks and Recreation asset areas	\$1,607,665.98	\$0.00	\$1,607,665.98	\$1,486,671.23	\$120,994.75	Continuous
ACC00001	Stormwater Green Infrastructure	This annual allocation provides for the design and construction of green infrastructure, restoration, and revitalization capital projects. These projects, in conjunction with non-structural water quality projects, address storm drain discharge water quality standards.	\$1,500,000.00	-\$1,500,000.00	\$0.00	\$0.00	\$0.00	Continuous
AIL00001	Installation of City Owned Street Lights	This annual allocation provides for the installation of new street lights, and the replacement of existing streetlights, where needed	\$675,000.00	-\$675,000.00	\$0.00	\$0.00	\$0.00	Continuous
AIL00005	Traffic Signals Modification	Install new traffic signals throughout the City	\$425,000.00	-\$425,000.00	\$0.00	\$0.00	\$0.00	Continuous
B13010	Signal Modifications in Barrio Logan	Traffic signal improvements at (1) Cesar Chavez & Main St, (2) National Avenue & Sampson Street, (3) National Avenue & Sigsbee Street, and (4) Main Street & Vesta Street.	\$0.00	\$506,288.01	\$506,288.01	\$0.00	\$506,288.01	Construction
B15214	Cherokee Point South SD & GI	The project scope of work includes preventive measures to capture and treat the 0.5" storm (TMDL compliance) at four drainage locations within the Chollas Creek watershed. The project is located in the Mid-City: City Heights community and the CD9 - council district.	\$0.00	\$1,500,000.00	\$1,500,000.00	\$136,260.52	\$1,363,739.48	Design
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	\$109,050.62	-\$81,288.01	\$27,762.61	\$27,762.61	\$0.00	Closed
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	\$0.00	\$65,000.00	\$65,000.00	\$0.00	Construction
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	\$270,269.65	\$0.00	\$270,269.65	\$233,428.21	\$36,841.44	Design
B21123	Sewer and AC Water GJ 778 (BL)	AC Overlay paving	\$90,000.00	\$0.00	\$90,000.00	\$90,000.00	\$0.00	Post Construction
B22045	Hard Court Improvements	Replacement of existing hard courts at three locations: tennis courts at Emerald Hills Neighborhood Park, basketball courts at Skyline Community Park, and basketball courts at Silver Wing Neighborhood Park.	\$0.00	\$75,000.00	\$75,000.00	\$0.00	\$75,000.00	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	\$118,709.17	\$0.00	\$118,709.17	\$87,796.82	\$30,912.35	Construction
B23030	Linda Vista & Comstock Intersection Up	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.	\$621,664.17	\$0.00	\$621,664.17	\$16,715.50	\$604,948.67	Design
B23127	Streetlight Installations in CD4	Installation of (12) underground-powered streetlights on new poles	\$902,690.17	\$0.00	\$902,690.17	\$123,699.16	\$778,991.01	Design

Table -6: Climate Equity Fund projects

Funded Program	Project	Intent	Total Allocated Funds as of beginning of FY 2025	Budget Changes	Total Allocated Funds as of end of FY 2025	Expenditures	Remaining Balance	Project Status
B23128	Streetlight Installations in CD7	Installation of (5) underground-powered streetlights on new poles	\$307,187.32	\$0.00	\$307,187.32	\$139,758.57	\$167,428.75	Design
B23129	Streetlight Installations in CD8	Installation of (12) underground-powered streetlights on new poles	\$838,469.45	\$0.00	\$838,469.45	\$221,361.22	\$617,108.23	Design
B23146	Gompers Prep 47th St Safety Enhancement	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 	\$571,526.26	\$675,000.00	\$1,246,526.26	\$104,788.37	\$1,141,737.89	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	\$16,260.66	\$0.00	\$16,260.66	\$16,260.66	\$0.00	Design
B23155	Imperial Avenue Pedestrian Signal Improvements	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	\$368,271.32	\$0.00	\$368,271.32	\$96,115.27	\$272,156.05	Design
P20003	Emerald Hills Park GDP	General Development Plan for a park	\$951,671.03	-\$922,667.93	\$29,003.10	\$29,003.10	\$0.00	Closed
P20005	Boston Ave Linear Park GDP	General Development Plan for a linear park	\$0.00	\$225,869.42	\$225,869.42	\$0.00	\$225,869.42	Planning
P22005	Boston Ave Linear Park GDP	General Development Plan for a linear park	\$1,887,895.84	\$0.00	\$1,887,895.84	\$246,869.60	\$1,641,026.24	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.	\$164,217.25	\$0.00	\$164,217.25	\$133,048.00	\$31,169.25	Planning
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.	\$159,154.55	\$0.00	\$159,154.55	\$51,633.06	\$107,521.49	Construction

Funded Program	Project	Intent	Total Allocated Funds as of beginning of FY 2025	Budget Changes	Total Allocated Funds as of end of FY 2025	Expenditures	Remaining Balance	Project Status
S18001	University Avenue Complete Street Phase 1	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	\$0.00	\$800,000.00	\$390,944.92	\$409,055.08	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	\$2,866,700.12	\$0.00	\$2,866,700.12	\$75,489.86	\$2,791,210.26	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 Otoy Mesa-Nestor Community within Council District 8 and will provide approximately 11.5 acres of population-based park land in this park deficient community	\$264,233.61	\$0.00	\$264,233.61	\$81,192.76	\$183,040.85	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	\$451,128.90	\$0.00	\$451,128.90	\$184,715.79	\$266,413.11	Design
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	\$505,822.19	\$0.00	\$505,822.19	\$127,207.38	\$378,614.81	Design
S25002	Emerald Hills Neighborhood Park Phase 1	Design and Construction of the first phase of improvements to the Emerald Hills Neighborhood Park to include: renovations of the comfort station, replacement of children's play area, shade structures, picnic areas, assorted park furnishings, concrete path/sidewalk, ADA parking improvements, and stormwater basins.	\$0.00	\$621,798.51	\$621,798.51	\$76,846.44	\$544,952.07	Design
Overall Result			\$16,745,342.71	\$0.00	\$16,745,342.71	\$4,242,569.05	\$12,502,773.66	

NEIGHBORHOOD ENHANCEMENT FEE

ALLOCATIONS AND PROJECT STATUS

The Neighborhood Enhancement In-Lieu Fee (NEF) 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 one dedicated to walking, rolling, biking, and transit improvements in Communities of Concern.

During this reporting period, the Neighborhood Enhancement Fund for Affordable Housing collected \$5,913,554, with \$994 in administrative expenditures, bringing the approximate balance to \$5,912,560. City staff will be bringing forward an agreement to authorize the transfer of Neighborhood Enhancement Fees to the San Diego Housing Commission’s (SDHC) Affordable Housing Preservation Fund in FY26.

The Neighborhood Enhancement Fund for Communities of Concern collected \$5,993,474, with \$4,236,148 expended to the projects listed below, leaving a remaining balance of approximately \$1,757,326.

CIP#	Project Name	Funds Allocated
L-240032	Howard Lane Crosswalk	\$ 300,000
S-15040	Golf Course Drive Improvement	\$ 1,789,955
S-23011	Cypress Drive Cultural Corridor	\$ 2,145,199
13002083	Administration	\$ 994

Table -7: Neighborhood Enhancement Fee Projects

City Planning staff will continue to monitor allocations from both funds to eligible projects and provide updates in each annual report.

HISTORIC PRESERVATION FUND

PROJECT STATUS

The Historic Preservation Fund was established by City Council [Resolution R-305067 \(2009\)](#) for the purpose of funding local historic preservation programs and incentives, including but not limited to architectural assistance programs, archaeological site protection plans, and other preservation initiatives consistent with the City of San Diego General Plan and Action Plan.

[Preservation and Progress Package A](#), proposes to amend the purpose of the Historic Preservation Fund to advance equity in historic preservation by:

- Supporting the identification and preservation of historical resources important to traditionally underrepresented and marginalized communities, including Black, Indigenous, and People of Color (BIPOC) and Lesbian, Gay, Bisexual, Transgender, Queer (LGBTQ+) communities; and
- Providing financial assistance to very low- and low-income owners of designated historic properties to support maintenance and restoration work consistent with the U.S. Secretary of the Interior's Standards for the Treatment of Historic Properties.

The approximate current balance of the Historic Preservation Fund is \$103,679.23. City Planning staff will continue to monitor available funds and provide updates on allocations and program implementation 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 25 Financial Summary for Development Impact Fees](#)
2. [FY 25 Fee Schedule for Development Impact Fees](#)
3. [FY 25 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](#)