



TransNet Independent Taxpayer Oversight Committee Agenda

Wednesday, July 9, 2025

9:30 a.m.

Welcome to SANDAG. The TransNet Independent Taxpayer Oversight Committee (ITOC) meeting scheduled for Wednesday, July 9, 2025, will be held in person in the SANDAG Board Room. While Committee members will attend in person, members of the public will have the option of participating either in person or virtually.

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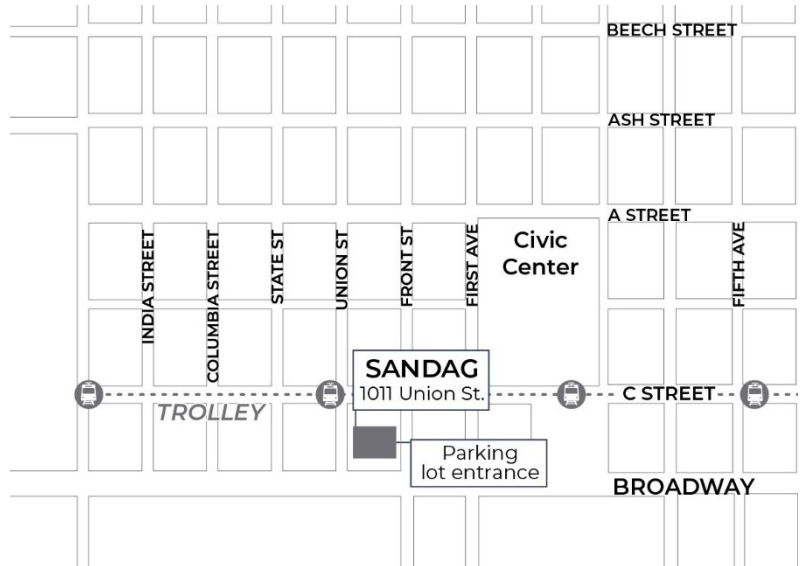
Vision Statement: *Pursuing a brighter future for all*

Mission Statement: *We are the regional agency that connects people, places, and innovative ideas by implementing solutions with our unique and diverse communities.*

Our Commitment to Equity: *We hold ourselves accountable to the communities we serve. We acknowledge we have much to learn and much to change; and we firmly uphold equity and inclusion for every person in the San Diego region. This includes historically underserved, systemically marginalized groups impacted by actions and inactions at all levels of our government and society.*

We have an obligation to eliminate disparities and ensure that safe, healthy, accessible, and inclusive opportunities are available to everyone. The SANDAG equity action plan will inform how we plan, prioritize, fund, and build projects and programs; frame how we work with our communities; define how we recruit and develop our employees; guide our efforts to conduct unbiased research and interpret data; and set expectations for companies and stakeholders that work with us.

We are committed to creating a San Diego region where every person who visits, works, and lives can thrive.





TransNet Independent Taxpayer Oversight Committee

MEMBERSHIP

The TransNet Independent Taxpayer Oversight Committee (ITOC) aids in the implementation of the TransNet program, the San Diego region's half-cent sales tax for transportation improvements. The TransNet program is administered by SANDAG. As outlined in the TransNet Ordinance and Expenditure Plan, the ITOC provides an increased level of accountability for expenditures of TransNet funds. With the passage of the TransNet Extension Ordinance and Expenditure Plan in November 2004 (Proposition A), it was mandated in the Ordinance that an Independent Taxpayer Oversight Committee for TransNet be formed to provide an enhanced level of accountability for the expenditure of funds under the Expenditure Plan. The Committee helps ensure that all voter mandates are carried out as required and develops recommendations for improvements to the financial integrity and performance of the program.

The ITOC generally meets at 9:30 a.m., on the second Wednesday of the month.

Staff contacts: Michelle Smith, (619) 595-5608, michelle.smith@sandag.org
Adrian Paniagua, (619) 515-1182, adrian.paniagua@sandag.org
Vanessa Leon, (619) 699-0726, vanessa.leon@sandag.org

MEMBERS

David Santistevan

Real Estate/Land Economics/Right-of-Way Category

Jacqueline Appleton-Deane

Contractor/Construction Category

Lorraine Ahlquist

Biology/Environmental Science Category

Maryam Babaki

Municipal/Public Finance and Budgeting Category

Vacant

Licensed Engineer Category

Sunnie House

Private Sector/CEO Category

Francisco X. Rivera

Licensed Civil/Traffic Engineer Category

ADVISORY MEMBERS

Tracy Drager

San Diego County Auditor's Office

Independent Taxpayer Oversight Committee

Wednesday, July 9, 2025

Comments and Communications

1. Non-Agenda Public Comments/Member Comments

Members of the public shall have the opportunity to address the TransNet Independent Taxpayer Oversight Committee on any issue within the jurisdiction of the Committee that is not on this agenda. Public speakers are limited to three minutes or less per person. Public comments under this agenda item will be limited to five public speakers. If the number of public comments under this agenda item exceeds five, additional public comments will be taken at the end of the agenda. Committee members and SANDAG staff also may present brief updates and announcements under this agenda item.

Consent

+2. Approval of Meeting Minutes

Approve

Francesca Webb, SANDAG

The TransNet Independent Taxpayer Oversight Committee is asked to approve the minutes from its June 11, 2025, meeting.

[Meeting Minutes.pdf](#)

+3. 2025 Regional Transportation Improvement Program: Amendment No. 7

Information

Richard Radcliffe, SANDAG

This report provides an update on the 2025 Regional Transportation Improvement Program, Amendment No. 7.

[2025 RTIP Amendment No 7.pdf](#)

[Att. 1 - Summary of Changes Report.pdf](#)

[Att. 2 - 2025 RTIP Amendment No. 7 - TransNet Only.pdf](#)

Reports

+4. 2025 Regional Transportation Improvement Program: Amendment No. 8

Discussion

Richard Radcliffe, SANDAG

The Independent Taxpayer Oversight Committee is asked to review and discuss Amendment No. 8, focusing its review on the TransNet-funded projects.

[2025 RTIP Amendment No. 8.pdf](#)

[Att. 1 - Table 1 - Summary of Changes Report.pdf](#)

[Att. 2 - Table 2 - 2025 RTIP Amendment No. 8 - TN Only.pdf](#)

[Att. 3 - TransNet Eligibility Analysis - 2025 RTIP Amend No. 8.pdf](#)

[Att. 4 - Programming Analysis - 2025 RTIP Amend No. 8.pdf](#)

5. Annual Selection of ITOC Chair and Vice Chair

Approve

Vanessa Leon, SANDAG

The ITOC is asked to approve the selection of a Chair and Vice Chair for FY 2026.

+6. FY 2025 Proposed TransNet Agreed-Upon Procedures

Approve

Marcus Pascual, SANDAG; Shannon Ayala, Davis Farr LLP

The ITOC is asked to approve the proposed FY 2025 TransNet Agreed-Upon Procedures.

[FY25 Proposed TNet Agreed Upon Procedures.pdf](#)

[Att. 1 - Proposed AUP Discussion Memo.pdf](#)

[Att. 2 - Proposed AUP App to TN Fund \(Caltrans\) .pdf](#)

[Att. 3 - Proposed AUP App to TN Fund \(Cities and Counties of SD\).pdf](#)

[Att. 4 - Proposed AUP App to TN Fund \(ITOC\).pdf](#)

[Att. 5 - Proposed AUP App to TN Fund \(SANDAG_SDCRTC\).pdf](#)

[Att. 6 - Proposed AUP App to TN Fund \(Transit Operators\).pdf](#)

+7. Acceptance of the FY 2024 TransNet Fiscal and Compliance Audits

Accept

Marcus Pascual, SANDAG; Shannon Ayala, Davis Farr LLP

The ITOC is asked to accept the final FY 2024 TransNet Fiscal and Compliance Audit Reports, as prepared by the independent audit firm, Davis Farr LLP, in accordance with the Agreed-Upon Procedures.

[Acceptance of FY24 TNet Fiscal & Compliance Audits.pdf](#)

[Att. 1 - ITOC and TransNet Summary of Results.pdf](#)

[Att. 2 - MTS Report on Agreed Upon Procedures.pdf](#)

[Att. 3 - NCTD Report on Agreed Upon Procedures.pdf](#)

+8. Final 2025 ITOC Annual Report

Approve

Adrian Paniagua, Vanessa Leon, SANDAG

The ITOC is asked to approve the 2025 ITOC Annual Report, or direct staff to make specified revisions to the proposed final 2025 ITOC Annual Report with approval as revised.

[Final 2025 ITOC Annual Report.pdf](#)

[Att. 1 - Final Draft 2025 ITOC Annual Report.pdf](#)

+9. TransNet Active Transportation Grant Program Project Amendment

Discussion/Possible
Action

Benjamin Gembler, SANDAG; Paz Gomez, City of Carlsbad

The ITOC is asked to consider a three-year time extension, scope of work, and budget amendment for the City of Carlsbad's ATGP-funded Carlsbad Boulevard and Tamarack Avenue Pedestrian Improvement Project.

[TransNet ATGP Project Amendment.pdf](#)

[Att. 1 - Revised Amendment Request Letter.pdf](#)

[Presentation.pdf](#)

+10. TransNet Smart Growth Incentive Program Project Amendment

Recommend

Goldy Herbon, SANDAG

The TransNet Independent Taxpayer Oversight Committee is asked to recommend that the Transportation Committee approve a 12-month time extension for the City of San Diego/Civic San Diego's East Village Green Park Phase 1.

[Transnet Smart Growth Incentive Program Amendment.pdf](#)

[Att. 1 - City of San Diego Civic San Diego SGIP Amendment Request Letter.pdf](#)

[Presentation.pdf](#)

Adjournment

11. Adjournment

The next TransNet Independent Taxpayer Oversight Committee meeting is scheduled for Wednesday, September 10, 2025, at 9:30 a.m.

July 9, 2025

June 11, 2025, Meeting Minutes

[View Meeting Video](#)

Chair Maryam Babaki (Finance/Budgeting) called the meeting of the TransNet Independent Taxpayer Oversight Committee (ITOC) to order at 9:30 a.m.

1. Non-Agenda Public Comments/Member Comments

Public Comments: Purita Javier, Cesar Javier.

Member Comments: None.

Chief Financial Officer Dawn Vettese provided an update on agency activities.

Consent

2. Approval of Meeting Minutes

The ITOC was asked to approve the minutes from its May 14, 2025, meeting.

3. TransNet Triennial Performance Audit: Completion Recommendations

The ITOC was asked to approve one new TransNet Triennial Performance Audit Completion Form.

4. Annual Selection Process for ITOC Chair and Vice-Chair

In accordance with the ITOC Bylaws, at the first regular meeting following commencement of the SANDAG fiscal year, the ITOC shall select a Chair and Vice Chair to serve a term of one year. This report provided an overview of the annual ITOC Chair and Vice-Chair selection process.

Public Comments: Cesar Javier.

Action: Upon a motion by Sunnie House (CEO / Private Sector) and a second by Vice Chair Frank Rivera (Licensed Civil / Traffic Engineer), the ITOC voted to approve the consent agenda.

The motion passed.

Yes: Chair Babaki, Vice Chair Rivera, Lorraine Ahlquist (Biology / Environmental), Sunnie House, Jacqueline Appleton-Deane (Contractor / Construction), David Santistevan (Real Estate / Right-of-Way Acquisition).

No: None.

Abstain: None.

Absent: Licensed Engineer.

Reports

5. Appointment of Subcommittee Members for FY 2025 Fiscal and Compliance Audit

Accountant Noelle Takahashi and Senior Accountant Marcus Pascual presented the item.

Public Comments: Cesar Javier.

Action: Upon a motion by Sunnie House and a second by Chair Babaki, the ITOC voted to appoint Vice Chair Rivera, Jacqueline Appleton Deane, and Tracy Drager (San Diego County Auditor's Office), to

serve on its FY 2025 Fiscal and Compliance Audit Subcommittee.

The motion passed.

Yes: Chair Babaki, Vice Chair Rivera, Lorraine Ahlquist, Sunnie House, Jacqueline Appleton-Deane, David Santistevan.

No: None.

Abstain: None.

Absent: Licensed Engineer.

6. 2024 State of the Commute

Senior Director of Data Science and BITS Grace Miño and Senior Researcher and Modeler Joaquin Ortega presented findings from the 2024 State of the Commute report.

Public Comments: Cesar Javier.

Action: Information.

7. TransNet Environmental Mitigation Program Land Management Grant Program Project Amendment

Associate Grants Program Analyst Benjamin Gembler presented the item.

Public Comments: Cesar Javier.

Action: Upon a motion by Lorraine Ahlquist and a second by Vice Chair Rivera, the ITOC voted to recommend that the Transportation Committee approve a 12-month time extension for the San Diego Habitat Conservancy's Thornmint Enhancement Project.

The motion passed.

Yes: Chair Babaki, Vice Chair Rivera, Lorraine Ahlquist, Sunnie House, Jacqueline Appleton-Deane, David Santistevan.

No: None.

Abstain: None.

Absent: Licensed Engineer.

8. Regional Bikeway Program Status Update

Director of Engineering and Construction David Cortez and Principal Engineer Omar Atayee presented an overview of the status of the implementation of the Regional Bike Early Action projects and provided a summary of leveraged funding.

Public Comments: Cesar Javier.

Action: Information.

9. Adjournment

The next ITOC meeting is scheduled for Wednesday, July 9, 2025, at 9:30 a.m.

Chair Babaki adjourned the meeting at 11:20 a.m.

Attendance at TransNet Independent Taxpayer Oversight Committee Meeting

Jurisdiction	Name	Attend
Biology/Environmental	Lorraine Ahlquist	Yes
CEO/Private Sector	Sunnie House	Yes
Contractor/Construction	Jacqueline Appleton-Deane	Yes
Finance/Budgeting	Maryam Babaki	Yes
Licensed Civil/Traffic Engineer	Frank Rivera	Yes
Licensed Engineer	Les Hopper	No
Real Estate/Right-of-Way Acquisition	David Santistevan	Yes
Advisory Members		
San Diego County Auditor's Office	Tracy Drager	Yes

July 9, 2025

2025 Regional Transportation Improvement Program: Amendment No. 7

Overview

The Regional Transportation Improvement Program (RTIP) is a five-year document that reflects funding sources, project phases, and fiscal years of implementation for all transportation-related projects in the San Diego region that: (1) use federal, state, or TransNet funds; (2) increase capacity of the transportation system; or (3) are regionally significant. SANDAG develops the RTIP based on projects included in the adopted Regional Plan, as submitted by member agencies (local jurisdictions, transit agencies, Caltrans).

The 2025 RTIP covers FY 2025 – FY 2029 and is fiscally constrained, meaning that sufficient revenue is committed or reasonably assumed to be available from local, state, and/or federal sources for each phase of the project that is included in the RTIP. Amendments are made to the RTIP on a quarterly (or as-needed) basis to reflect funding or scope changes.

Action: Information

This report provides an update on the 2025 Regional Transportation Improvement Program, Amendment No. 7.

Fiscal Impact:

Amendment No. 7 reflects an increase of \$17.2 million to TransNet dollars programmed.

Schedule/Scope Impact:

The SANDAG Chief Executive Officer approved Amendment No. 7 on June 2, 2025.

Key Considerations

The amendment changes are summarized in Attachment 1 and presented in detail in Attachment 2. The federal administrative modification procedures allow changes that are considered minor to be approved by SANDAG under delegated authority, with no additional approvals by Caltrans or federal agencies required. Minor changes include funding shifts between fiscal years; increases or decreases to Total Project Cost less than or equal to \$20 million or 50 percent, whichever is less; and adding a new project to a grouped listing or deleting a project from a grouped listing. The threshold of \$20 million or 50 percent for increases/decreases to Total Project Cost does not apply to grouped project listings. At the request of the Independent Taxpayer Oversight Committee (ITOC), staff has reviewed the amendment and considers the changes to be consistent with the TransNet ordinance.

Amendment No. 7 modifies projects in the RTIP that the ITOC previously reviewed for TransNet eligibility. The changes in Amendment No. 7 include amendments submitted by SANDAG, Caltrans and the San Diego Metropolitan Transit System (MTS).

Key changes in this amendment include:

- The addition of \$15 million TransNet – Major corridors on new project SAN318 (Part of SAN114) for the emergency stabilization of Wall 508 and the slope beneath the wall (Elvira to Morena Double Track) which was added to the FY 2026 Annual Program budget as part of an emergency request.
- The replacement of SB1 – Local Partnership Program funding with Congestion Mitigation and Air Quality for flexibility purposes, and the extension of the TransNet conversion date based on the FY 2026 SANDAG Budget update for CAL278 (SR78 HOV/Managed Lanes)
- Changes submitted by transit agencies revising their TransNet programming based on the TransNet revenue estimates approved by the SANDAG Board on February 14, 2025.

Next Steps

The SANDAG Chief Executive Officer approved Amendment No. 7 on June 2, 2025. The funding changes in Amendment No. 7 became effective at that time.

Susan Huntington, Director of Financial Planning, Budgets, and Grants

Attachments: 1. Table 1 - Summary of Changes Report
2. Table 2 - 2025 RTIP Amendment No. 7 - TransNet Only

Table 1 - Summary of Changes Report (\$000)
2025 RTIP Amendment No. 7

Project ID	Lead Agency	Project Title	Total Programmed Before	Total Programmed Revised	Cost Difference	Percent Change	TransNet Change	Change Description
CAL278	Caltrans	SR78 HOV/Managed Lanes	\$40,683	\$40,683	\$0	0%	\$0	↑ CMAQ; ↔ TransNet - MC between fiscal years; Removed SB1 - LPP Formula
MTS32A	San Diego Metropolitan Transit System	Preventive Maintenance	\$408,472	\$410,142	\$1,670	1%	\$1,670	↑ TransNet - TSI
MTS33A	San Diego Metropolitan Transit System	Senior Disabled Program	\$19,555	\$19,545	-\$10	-1%	-\$10	↓ TransNet - ADA
SAN114	San Diego Association of Governments	Grouped Projects for Rehabilitation or Reconstruction of Track Structures, Track, and Trackbed in Existing Rights-of-Way: Coastal Rail Corridor	\$673,553	\$689,168	\$15,615	2%	\$15,615	↑ TransNet - MC; New project SAN318 added for CIP# 1239825 (Wall 508 Stabilization)
TransNet Change=							\$17,275	

Abbreviation

CMAQ

SB1 - LPP

TransNet - ADA

TransNet - MC

TransNet - TSI

Fund Type

Congestion Mitigation and Air Quality

Senate Bill 1 - Local Partnership Program

Prop A Extension - Americans with Disabilities Act

Prop A Extension - Major Corridors

Prop A Extension - Transit System Improvements

TransNet Summary

TSI	\$1,670
MC	\$15,615
ADA	-\$10
	\$17,275

Table 2
2025 Regional Transportation Improvement Program - TransNet Only

Amendment No. 7
San Diego Region (in \$000s)

MPO ID: CAL278								RTIP #:25-07			
Project Title: SR78 HOV/Managed Lanes								EA NO: 2T241			
Project Description: SR 78 from I-5 to I-15 Milepost begins at 0 ends at 16.54 (16.54 miles) - environmental studies and preliminary engineering for high-occupancy vehicle/managed lanes								SANDAG ID: 1207801, 1207804			
Change Reason: Revise Fund Source, Revise funding between fiscal years											
RT:78		Capacity Status:NCI		Exempt Category:Other - Engineering studies							
Est Total Cost: \$40,683											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$20,559	\$1,685	\$427	\$7,900	\$6,000	\$3,145	\$740	\$662	\$20,559		
TransNet - MC AC	\$0		\$11,124					\$-11,124			
CMAQ	\$16,124				\$5,000			\$11,124	\$16,124		
RSTP	\$4,000	\$4,000							\$4,000		
TransNet Subtotal	\$20,559	\$1,685	\$11,551	\$7,900	\$6,000	\$3,145	\$740	\$-10,462	\$20,559		
Other Subtotal	\$20,124	\$4,000			\$5,000			\$11,124	\$20,124		
TOTAL	\$40,683	\$5,685	\$11,551	\$7,900	\$11,000	\$3,145	\$740	\$662	\$40,683		
PROJECT LAST AMENDED 25-01											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$20,559	\$2,979	\$1,600	\$10,036	\$5,944				\$20,559		
TransNet - MC AC	\$0		\$11,124					\$-11,124			
CMAQ	\$11,124							\$11,124	\$11,124		
RSTP	\$4,000	\$4,000							\$4,000		
SB1 - LPP Formula	\$5,000		\$5,000						\$5,000		
TransNet Subtotal	\$20,559	\$2,979	\$12,724	\$10,036	\$5,944			\$-11,124	\$20,559		
Other Subtotal	\$20,124	\$4,000	\$5,000					\$11,124	\$20,124		
TOTAL	\$40,683	\$6,979	\$17,724	\$10,036	\$5,944				\$40,683		

2025 Regional Transportation Improvement Program - TransNet Only

**Amendment No. 7
San Diego Region (in \$000s)**

San Diego Association of Governments

MPO ID: SAN114									RTIP #:25-07		
Project Title:	Grouped Projects for Rehabilitation or Reconstruction of Track Structures, Track, and Trackbed in Exisiting Rights-of-Way: Coastal Rail Corridor							SANDAG ID: 1239805, 1239810, 1239813, 1239813, 1239822, 1239824, 1239814, 1239815, 1239816, 1239819, 1239821, 1239825			
Project Description:	Projects are consistent with 40 CFR Parts 93.126 and 93.127 Exempt Tables 2 and 3 categories: rehabilitation or reconstruction of track structures, track, and trackbed in existing right-of-way (non-capacity increasing)- from Oceanside to San Diego along the Coastal Rail Corridor; design track improvements										
Change Reason:	Increase funding; New project added										
Capacity Status:NCI			Exempt Category:Mass Transit - Track rehabilitation in existing right of way								
Est Total Cost: \$689,168											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$120,945	\$49,047	\$14,343	\$18,109	\$14,933	\$19,340	\$4,559	\$614			\$120,945
CMAQ	\$76,754	\$76,754									\$76,754
FTA 5307	\$24,266	\$18,002	\$6,264								\$24,266
FTA 5339	\$2,600	\$2,600									\$2,600
Fed Rail Admin (FRA-PRIIA)	\$7,085	\$7,085									\$7,085
Fed Disc.-CPF-Transit Infra	\$54,893	\$1,000			\$53,893						\$54,893
RSTP	\$28,136	\$28,136									\$28,136
CAP-TRADE	\$4,617	\$4,617									\$4,617
Coastal Conservancy	\$103,300	\$103,300									\$103,300
SB1 - LPP Formula	\$15,331	\$4,831	\$10,500								\$15,331
SB1 - TCEP	\$30,528	\$30,528									\$30,528
SB1 - TIRCP	\$100,200	\$200	\$100,000								\$100,200
SB125 - TIRCP	\$36,397			\$36,397							\$36,397
STIP State Cash-Augmn RIP	\$82,800				\$20,800	\$62,000					\$82,800
Local Funds	\$1,316	\$1,316									\$1,316
TransNet Subtotal	\$120,945	\$49,047	\$14,343	\$18,109	\$14,933	\$19,340	\$4,559	\$614			\$120,945
Other Subtotal	\$568,223	\$278,369	\$116,764	\$36,397	\$74,693	\$62,000					\$568,223
TOTAL	\$689,168	\$327,416	\$131,107	\$54,506	\$89,626	\$81,340	\$4,559	\$614			\$689,168

PROJECT LAST AMENDED 25-05											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$105,330	\$49,047	\$9,183	\$7,654	\$14,933	\$19,340	\$4,559	\$614			\$105,330
CMAQ	\$76,754	\$76,754									\$76,754
FTA 5307	\$24,266	\$18,002	\$6,264								\$24,266
FTA 5339	\$2,600	\$2,600									\$2,600
Fed Rail Admin (FRA-PRIIA)	\$7,085	\$7,085									\$7,085
Fed Disc.-CPF-Transit Infra	\$54,893	\$1,000			\$53,893						\$54,893
RSTP	\$28,136	\$28,136									\$28,136
CAP-TRADE	\$4,617	\$4,617									\$4,617
Coastal Conservancy	\$103,300	\$103,300									\$103,300
SB1 - LPP Formula	\$15,331	\$4,831	\$10,500								\$15,331
SB1 - TCEP	\$30,528	\$30,528									\$30,528
SB1 - TIRCP	\$100,200	\$200	\$100,000								\$100,200
SB125 - TIRCP	\$36,397			\$36,397							\$36,397
STIP State Cash-Augmn RIP	\$82,800				\$20,800	\$62,000					\$82,800
Local Funds	\$1,316	\$1,316									\$1,316
TransNet Subtotal	\$105,330	\$49,047	\$9,183	\$7,654	\$14,933	\$19,340	\$4,559	\$614			\$105,330
Other Subtotal	\$568,223	\$278,369	\$116,764	\$36,397	\$74,693	\$62,000					\$568,223
TOTAL	\$673,553	\$327,416	\$125,947	\$44,051	\$89,626	\$81,340	\$4,559	\$614			\$673,553

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 7
San Diego Region (in \$000s)

San Diego Metropolitan Transit System

MPO ID: MTS32A										RTIP #:25-07	
Project Title: Preventive Maintenance											
Project Description: MTS service area - Within MTS Service Area - FY26 Projects Include: - Preventive Maintenance for the period between July 1, 2024 and June 30, 2025. FY27 Projects Include: - Preventive Maintenance for the period between July 1, 2025 and June 30, 2026.											
Change Reason: Increase funding											
Capacity Status:NCI			Exempt Category:Mass Transit - Transit operating assistance								
Est Total Cost: \$410,142											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - TSI	\$44,142		\$44,142						\$44,142		
FTA 5307	\$160,000		\$30,000	\$31,000	\$32,000	\$33,000	\$34,000		\$160,000		
FTA 5337	\$206,000		\$40,000	\$40,000	\$41,000	\$42,000	\$43,000		\$206,000		
TransNet Subtotal	\$44,142		\$44,142						\$44,142		
Other Subtotal	\$366,000		\$70,000	\$71,000	\$73,000	\$75,000	\$77,000		\$366,000		
TOTAL	\$410,142		\$114,142	\$71,000	\$73,000	\$75,000	\$77,000		\$410,142		
PROJECT LAST AMENDED 25-04											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - TSI	\$42,472		\$42,472						\$42,472		
FTA 5307	\$160,000		\$30,000	\$31,000	\$32,000	\$33,000	\$34,000		\$160,000		
FTA 5337	\$206,000		\$40,000	\$40,000	\$41,000	\$42,000	\$43,000		\$206,000		
TransNet Subtotal	\$42,472		\$42,472						\$42,472		
Other Subtotal	\$366,000		\$70,000	\$71,000	\$73,000	\$75,000	\$77,000		\$366,000		
TOTAL	\$408,472		\$112,472	\$71,000	\$73,000	\$75,000	\$77,000		\$408,472		

MPO ID: MTS33A									RTIP #:25-07		
Project Title:			Senior Disabled Program								
Project Description:			MTS service area - Within MTS Service Area - Subsidy for senior and disabled as required by <i>TransNet</i>								
Change Reason:			Reduce funding								
Capacity Status:			NCI		Exempt Category:Mass Transit - Transit operating assistance						
Est Total Cost: \$19,545											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - ADA	\$19,133	\$11,764	\$1,169	\$1,183	\$1,200	\$1,231	\$1,271	\$1,315	\$19,133		
TransNet - ADA Carryover	\$412	\$412							\$412		
TOTAL	\$19,545	\$12,176	\$1,169	\$1,183	\$1,200	\$1,231	\$1,271	\$1,315	\$19,545		
PROJECT LAST AMENDED 25-04											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - ADA	\$19,143	\$11,764	\$1,179	\$1,183	\$1,200	\$1,231	\$1,271	\$1,315	\$19,143		
TransNet - ADA Carryover	\$412	\$412							\$412		
TOTAL	\$19,555	\$12,176	\$1,179	\$1,183	\$1,200	\$1,231	\$1,271	\$1,315	\$19,555		

2025 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 7
San Diego Region (in \$000s)

RTIP Fund Types

<u>Federal Funding</u>	
BIP/CBI	Border Infrastructure Program/Corridors and Borders Infrastructure Program
CMAQ	Congestion Mitigation and Air Quality
DEMO-Sec 117/STP	Surface Transportation Program under FHWA Administrative Program (congressionally directed appropriations)
EARREPU	Earmark Repurposing
FRA-PRIIA	Federal Railroad Administration Passenger Rail Investment and Improvement Act of 2008
FTA Section 5307	Federal Transit Administration Urbanized Area Formula Program
FTA Section 5311	Federal Transit Administration Rural Program
FTA Section 5337	Federal Transit Administration State of Good Repair Grant Program
FTA Section 5339	Federal Transit Administration Bus and Bus Facilities Formula Grant Program
CRRSAA	Other Fed - Coronavirus Response and Relief Supplemental Appropriations Act
RSTP	Regional Surface Transportation Program
STP-RL	Surface Transportation Program - Highway Railway Crossings Program (Section 130)
TE	Transportation Enhancement Program
CMAQ/RSTP Conversion	Reimbursement of advanced federal funds which have been advanced with local funds in earlier years
<u>State Funding</u>	
ATP	Active Transportation Program (Statewide and Regional)
Coastal Conservancy	California Coastal Conservancy Fund
SB1 - TCEP	Senate Bill 1 - Trade Corridor Enhancement Program
SB1 - LPP Formula	Senate Bill 1 - Local Partnership Formula Program
SB1 - TIRCP	Senate Bill 1 - Transit and Intercity Rail Program
STA	State Transit Assistance
STIP-IIP	State Transportation Improvement Program - Interregional Program
STIP-RIP	State Transportation Improvement Program - Regional Improvement Program
TIRCP	Transit and Intercity Rail Capital Program
<u>Local Funding</u>	
Local Funds AC	Local Funds - Advanced Construction; mechanism to advance local funds to be reimbursed at a later fiscal year with federal/state funds
RTCIP	Regional Transportation Congestion Improvement Program
TDA	Transportation Development Act
<i>TransNet</i> -ADA	Prop. A Local Transportation Sales Tax - Transit
<i>TransNet</i> -BPNS	Prop. A Extension Local Transportation Sales Tax - Bicycle, Pedestrian and Neighborhood Safety Program
<i>TransNet</i> -LSI	Prop. A Extension Local Transportation Sales Tax - Local System Improvements
<i>TransNet</i> -LSI Carry Over	<i>TransNet</i> - LSI funds previously programmed but not requested/paid in year of allocation
<i>TransNet</i> -LSI (Cash)	<i>TransNet</i> - LSI funds which agencies have received payment, but have not spent
<i>TransNet</i> -MC	Prop. A Extension Local Transportation Sales Tax - Major Corridors

2025 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 7
San Diego Region (in \$000s)

<i>TransNet</i> -MC AC	TransNet - Major Corridors - Advanced Construction; mechanism to advance TransNet funds to be reimbursed at a later fiscal year with federal/state funds
<i>TransNet</i> -TSI	Prop. A Extension Local Transportation Sales Tax- Transit System Improvements

July 9, 2025

2025 Regional Transportation Improvement Program: Amendment No. 8

Overview

The Regional Transportation Improvement Program (RTIP) is a five-year document that reflects funding sources, project phases, and fiscal years of implementation for all transportation-related projects in the San Diego region that: (1) use federal, state, or TransNet funds; (2) increase capacity of the transportation system; or (3) are regionally significant. SANDAG develops the RTIP based on projects included in the adopted Regional Plan, as submitted by member agencies (local jurisdictions, transit agencies, Caltrans).

The [2025 RTIP](#) covers FY 2025 – FY 2029 and is fiscally constrained, meaning that sufficient revenue is committed or reasonably assumed to be available from local, state, and/or federal sources for each phase of the project that is included in the RTIP. Amendments are made to the RTIP on a quarterly (or as-needed) basis to reflect funding or scope changes.

Key Considerations

The amendment changes are summarized in Attachment 1 and presented in detail in Attachment 2. Amendment No. 8 includes changes to projects in the RTIP that the Independent Taxpayer Oversight Committee (ITOC) previously reviewed for TransNet eligibility.

Key changes in this amendment include:

- The alignment of various projects with the FY 2026 SANDAG Program Budget approved by the SANDAG Board on May 9, 2025
 - Significant Changes (\$20 million or more) include:
 - CAL29B – TransNet – Major Corridor funding was updated to align with FY 26 Budget and updated estimates from the developer fees are proposed to be lower than expected.
 - CAL277A - \$50 million of State Transportation Improvement Program – Regional Improvement Program funding was removed from the project, as this funding was not approved by the California Transportation Commission as part of the 2024 STIP.
 - SAN64 – Updated to reflect \$26.8 million of SB1- Transit and Intercity Rail Capital Program awarded for Construction phase.
- SD34 – City of San Diego is adding \$25.9 million of Local Funds to match the City's revised project cost estimate.
- Changes by most local agencies revising their TransNet programming based on the TransNet revenue estimates approved on February 14, 2025

Action: Discussion

The Independent Taxpayer Oversight Committee is asked to review and discuss Amendment No. 8, focusing its review on the TransNet-funded projects.

Fiscal Impact:

Amendment No. 8 reflects an increase of \$15.8 million to total TransNet dollars programmed.

Schedule/Scope Impact:

Amendment No. 8 includes 7 new TransNet-funded projects, including:

- Five new LSI-funded projects
 - Six in the City of Oceanside
 - One in the City of San Marcos
- One new SANDAG project with Major Corridors funding

Attachment 3 is the TransNet Eligibility Analysis for Amendment No. 8. At the request of the ITOC, staff has reviewed the proposed project amendments included in Amendment No. 8 and consider changes to be consistent with the TransNet Ordinance.

Attachment 4 provides an analysis of the programming of TransNet Local Street Improvement (LSI) funding by local agencies. Agencies that did not participate in this RTIP amendment will update their programming in an upcoming amendment, and this attachment will be updated to reflect their progress made towards the 70% programming threshold. For agencies falling below the 70% threshold beyond the TransNet Biennial Element (FYs 2025 to 2026), their percentage programmed is expected to increase once the 2027 RTIP process begins in early 2026.

Next Steps

Any comments provided by the ITOC will be forwarded to the Board of Directors prior to approval. The Board of Directors is scheduled to approve Amendment No. 8 to the 2025 Regional Transportation Improvement Program at its meeting on July 25, 2025.

Susan Huntington, Director of Financial Planning, Budgets, and Grants

Attachments: 1. Table 1 - Summary of Changes Report
2. Table 2 - 2025 RTIP Amendment No. 8 - TransNet Only
3. TransNet Eligibility Analysis - 2025 RTIP Amendment No. 8
4. Programming Analysis - 2025 RTIP Amendment No. 8

Table 1 - Summary of Changes Report (\$000)
2025 RTIP Amendment No. 8

LEGEND:
 ↑ Increase
 ↓ Reduce
 ↔ Revise
 + Add new

Project ID	Lead Agency	Project Title	Total Programmed Before	Total Programmed Revised	Cost Difference	Percent Change	TransNet Change	Change Description
CAL277A	Caltrans	I-5 HOV/SR 78 Connector	\$66,118	\$16,118	-\$50,000	-76%	\$0	↔ TransNet - MC between fiscal years; removed STIP - RIP (Updated based on FY26 SANDAG Budget)
SAN114	San Diego Association of Governments	Grouped Projects for Rehabilitation or Reconstruction of Track Structures, Track, and Trackbed in Existing Rights-of-Way: Coastal Rail Corridor	\$689,168	\$731,339	\$42,171	6%	\$5,414	↑ TransNet - MC; ↓ CMAQ; ↓ FTA 5307; ↓ SB1 - TIRCP; ↑ SB125 - TIRCP; ↓ STIP RIP; + STIP IIP (Updated based on FY26 SANDAG Budget)
SAN64	San Diego Association of Governments	Eastbrook to Shell Double Track	\$37,092	\$64,248	\$27,156	73%	\$320	↑ TransNet - MC and revised between fiscal years; + SB1 - TIRCP (Updated based on FY26 SANDAG Budget)
SD34	San Diego, City of	El Camino Real	\$65,973	\$91,970	\$25,997	39%	\$0	↑ Local Funds
SAN228	San Diego Association of Governments	Grouped Projects for Bicycle and Pedestrian Facilities - Uptown Bikeways	\$75,259	\$99,577	\$24,318	32%	\$11,231	↑ TransNet - BPNS; ↓ TransNet - MC; ↑ TransNet - SGIP; ↑ Local Funds (Updated based on FY26 SANDAG Budget)
CAL29B	Caltrans	SR 76 East	\$222,197	\$201,943	-\$20,254	-9%	-\$19,506	↑ TransNet - MC; ↓ RSTP (Updated based on FY26 SANDAG Budget)
SD166	San Diego, City of	Bicycle Facilities	\$48,925	\$31,489	-\$17,436	-36%	-\$17,436	↓ TransNet - LSI; ↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
SD96	San Diego, City of	Street Resurfacing and Reconstruction Citywide	\$163,283	\$179,050	\$15,768	10%	\$15,768	↑ TransNet - LSI; ↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
SAN129	San Diego Association of Governments	Downtown Multiuse and Bus Stopover Facility	\$57,975	\$66,980	\$9,005	16%	\$321	↑ TransNet - MC; + FTA 5307_TR; ↑ Local Funds; ↓ RSTP (Updated based on FY26 SANDAG Budget)
O22	Oceanside, City of	College Boulevard Improvements from Vista Way to Old Grove Road	\$24,184	\$33,063	\$8,879	37%	\$0	↑ Local RTCIP
CAL536	Caltrans	SR-52 Operational Improvements	\$17,172	\$24,500	\$7,328	43%	\$0	↑ Federal Disc. - CPF Highway Infra; ↑ Local Funds (Updated based on FY26 SANDAG Budget)
SD237	San Diego, City of	Coastal Rail Trail	\$32,818	\$25,539	-\$7,279	-22%	-\$7,279	↓ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
SAN227	San Diego Association of Governments	Grouped Projects for Bicycle and Pedestrian Facilities - North Park/Mid-City Bikeways	\$96,986	\$104,197	\$7,211	7%	\$711	↑ TransNet - BPNS; + Local Funds (Updated based on FY26 SANDAG Budget)
CHV48	Chula Vista, City of	Pavement Major Rehabilitation	\$104,418	\$111,473	\$7,055	7%	\$7,055	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
SD249	San Diego, City of	Streamview Drive Improvements Phase 2	\$13,578	\$19,493	\$5,915	44%	\$5,915	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
SM77	San Marcos, City of	Roadway Rehabilitation Program Group 1 #ST022	\$0	\$3,500	\$3,500	N/A	\$1,000	New project
SAN40	San Diego Association of Governments	Metropolitan Planning	\$87,300	\$90,709	\$3,409	4%	\$3,385	↑ TransNet - MC; ↑ FTA 5307 (Updated based on FY26 SANDAG Budget)

Table 1 - Summary of Changes Report (\$000)
2025 RTIP Amendment No. 8

Project ID	Lead Agency	Project Title	Total Programmed Before	Total Programmed Revised	Cost Difference	Percent Change	TransNet Change	Change Description
CAL68	Caltrans	SR 94/125 Interchange and Arterial Operational Improvements	\$135,240	\$132,196	-\$3,044	-2%	\$0	↓ SB1 - LPP Formula (Updated based on FY26 SANDAG Budget)
CAL29	Caltrans	SR 76 Middle	\$151,028	\$148,028	-\$3,000	-2%	-\$3,000	↓ TransNet - MC and revised between fiscal years (Updated based on FY26 SANDAG Budget)
CAL538	Caltrans	SR 67 Improvements	\$55,000	\$52,000	-\$3,000	-5%	-\$3,000	↓ TransNet - MC (Updated based on FY26 SANDAG Budget)
V12	Various Agencies	Grouped Projects for Bicycle and Pedestrian Facilities.	\$56,125	\$58,928	\$2,804	5%	-\$1,068	↓ TransNet - BPNS; + Local Funds; ↑ TDA - Bicycles (Updated based on FY26 SANDAG Budget)
SAN29	San Diego Association of Governments	Sorrento to Miramar Double Track/Realign	\$75,514	\$78,225	\$2,712	4%	\$2,712	↑ TransNet - MC (Updated based on FY26 SANDAG Budget)
SM32	San Marcos, City of	Via Vera Cruz Bridge and Street Improvements #88264	\$44,268	\$46,768	\$2,500	6%	\$2,500	↑ TransNet - LSI; ↑ TransNet - LSI Carry Over and revised between fiscal years (Updated to align with TransNet revenue estimates approved 2/14/2025)
SNT04	Santee, City of	Pavement Repair and Rehabilitation	\$39,875	\$42,361	\$2,486	6%	\$1,379	↑ TransNet - LSI; ↑ TransNet - LSI Carry Over; ↑ Local Funds (Updated to align with TransNet revenue estimates approved 2/14/2025)
SAN132	San Diego Association of Governments	Elvira to Morena Double Track	\$199,712	\$202,128	\$2,416	1%	\$2,416	↑ TransNet - MC (Updated based on FY26 SANDAG Budget)
O38	Oceanside, City of	Road Safety and Access Improvements	\$6,539	\$8,879	\$2,340	36%	\$2,340	↑ TransNet - LSI; + TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
SAN153	San Diego Association of Governments	The Inland Rail Trail	\$95,993	\$98,222	\$2,229	2%	\$2,229	↑ TransNet - BPNS (Updated based on FY26 SANDAG Budget)
SM31	San Marcos, City of	San Marcos Creek Specific Plan - Discovery St. Widening and Flood Control Improvements #88265	\$14,829	\$16,829	\$2,000	13%	\$1,500	↑ TransNet - LSI Carry Over; ↑ Local Funds and revised between fiscal years (Updated to align with TransNet revenue estimates approved 2/14/2025)
SM75	San Marcos, City of	RSF Pavement Restoration #ST014	\$7,600	\$5,600	-\$2,000	-26%	-\$2,000	↓ TransNet - LSI; ↓ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
O33	Oceanside, City of	Coast Highway Corridor Design	\$5,163	\$7,054	\$1,891	37%	\$1,891	↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
POW30	Poway, City of	Street Maintenance Project	\$1,625	\$3,514	\$1,889	116%	\$1,889	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
O14	Oceanside, City of	Bridge Rehabilitation	\$5,976	\$7,863	\$1,887	32%	\$1,887	+ TransNet - LSI Carry Over and revised TransNet - LSI between fiscal years (Updated to align with TransNet revenue estimates approved 2/14/2025)
SAN319	San Diego Association of Governments	San Diego At-Grade Crossing Elimination Study (SD-ACES)	\$0	\$1,871	\$1,871	N/A	\$274	New project (Updated based on FY26 SANDAG Budget)
SD176	San Diego, City of	Maintenance and Non Congestion Relief Efforts	\$72,785	\$70,917	-\$1,868	-3%	-\$1,868	↓ TransNet - LSI; ↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)

LEGEND:
 ↑ Increase
 ↓ Reduce
 ↔ Revise
 + Add new

Table 1 - Summary of Changes Report (\$000)
2025 RTIP Amendment No. 8

Project ID	Lead Agency	Project Title	Total Programmed Before	Total Programmed Revised	Cost Difference	Percent Change	TransNet Change	Change Description
NCTD34	North County Transit District	Transit Service Operating Support	\$473,170	\$471,329	-\$1,841	-1%	-\$3,543	↓ TransNet - BRT/Rail Ops; ↓ TransNet - TSI; + TransNet -TSI Carry Over; ↓ FTA 5311; ↑ Other State - LCTOP; ↑ SB1 - SRA Commuter; ↓ SB125 - ZETCP; ↑ STA; ↓ TDA
CAL114	Caltrans	I-5/SR 56 Interchange	\$38,621	\$40,457	\$1,836	5%	-\$237	↓ TransNet - MC and revised between fiscal years; Removed STP - Sec 112 and increased STP; + State Cash (Updated based on FY26 SANDAG Budget)
O24	Oceanside, City of	Street Overlay Program	\$38,878	\$40,625	\$1,747	4%	\$1,747	↓ TransNet - LSI; ↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
NC03	National City, City of	Street Resurfacing Project	\$35,405	\$33,674	-\$1,731	-5%	-\$1,731	↓ TransNet - LSI and revised between fiscal years (Updated to align with TransNet revenue estimates approved 2/14/2025)
V10	Various Agencies	Grouped Projects for TransNet Smart Growth Incentive Program	\$45,109	\$43,387	-\$1,722	-4%	-\$1,722	↑ TransNet - LSI; ↑ TransNet - LSI Carry Over; ↓ TransNet - SGIP (Updated based on FY26 SANDAG Budget)
ESC04	Escondido, City of	Citracado Parkway II	\$48,981	\$50,631	\$1,650	3%	\$0	↑ Local Funds
O37	Oceanside, City of	Bicycle Master Plan and Bicycle Safety Improvement	\$2,474	\$3,930	\$1,456	59%	\$1,456	↑ TransNet - LSI; + TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
SD188	San Diego, City of	Congestion Relief/Traffic Engineering Operations	\$66,220	\$67,656	\$1,436	2%	\$1,436	↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
POW38	Poway, City of	Annual Reconstruction and Overlay Project	\$15,279	\$16,703	\$1,424	9%	\$1,424	↓ TransNet - LSI; ↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
V20	Various Agencies	Grouped Projects for Engineering - Complete Corridor Studies	\$28,543	\$27,128	-\$1,415	-5%	\$182	↑ TransNet - MC; removed FTA 5307 and FRA - PRIIA (Updated based on FY26 SANDAG Budget)
SNT22	Santee, City of	Pavement Roadway Maintenance	\$14,130	\$15,514	\$1,384	10%	\$593	↑ TransNet - LSI; ↑ TransNet - LSI Carry Over; ↑ Local Funds (Updated to align with TransNet revenue estimates approved 2/14/2025)
ESC38	Escondido, City of	Pavement Rehabilitation/Reconstruction	\$25,144	\$23,829	-\$1,315	-5%	-\$1,162	↓ TransNet - LSI; ↓ Local Funds (Updated to align with TransNet revenue estimates approved 2/14/2025)
CAL633	Caltrans	I-805 South HOT Lane Conversion	\$10,000	\$11,072	\$1,072	11%	\$1,072	+ TransNet - MC (Updated based on FY26 SANDAG Budget)
POW36	Poway, City of	Neighborhood Sidewalk Project	\$1,865	\$814	-\$1,051	-56%	-\$1,051	↓ TransNet - LSI; ↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
NC04	National City, City of	Traffic Signal Install/Upgrade	\$824	\$1,864	\$1,040	126%	\$1,040	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
SM72	San Marcos, City of	Annual Surface Seal Project FY24-FY27 #ST011	\$16,000	\$15,000	-\$1,000	-6%	-\$1,778	↓ TransNet - LSI; ↓ TransNet - LSI Carry Over; ↑ Local Funds (Updated to align with TransNet revenue estimates approved 2/14/2025)
SAN73	San Diego Association of Governments	San Elijo Lagoon Double Track	\$79,349	\$78,358	-\$991	-1%	-\$991	↓ TransNet - MC (Updated based on FY26 SANDAG Budget)

LEGEND:
 ↑ Increase
 ↓ Reduce
 ↔ Revise
 + Add new

Table 1 - Summary of Changes Report (\$000)
2025 RTIP Amendment No. 8

Project ID	Lead Agency	Project Title	Total Programmed Before	Total Programmed Revised	Cost Difference	Percent Change	TransNet Change	Change Description
SD49	San Diego, City of	Median Improvements Citywide	\$27,090	\$26,100	-\$990	-4%	-\$990	↓ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
MTS28	San Diego Metropolitan Transit System	Bus & Rail Rolling Stock purchases and Rehabilitations	\$275,719	\$274,748	-\$971	-1%	\$0	↓ FTA 5307; ↑ FTA 5339
O18	Oceanside, City of	Neighborhood Sidewalk/ADA/Traffic Improvements	\$34,643	\$33,743	-\$900	-3%	-\$900	↑ TransNet - LSI; ↓ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
SAN36	San Diego Association of Governments	Bus/Rail Signal & Communications Equipment	\$28,339	\$29,157	\$818	3%	\$6	↑ TransNet - TSI; ↑ Local Funds; ↑ TDA (Updated based on FY26 SANDAG Budget)
ESC57	Escondido, City of	South Escondido Access Improvement Project	\$2,575	\$3,325	\$750	29%	\$0	↑ Local Funds
O54	Oceanside, City of	Apple Street Improvements	\$0	\$700	\$700	N/A	\$700	New project
SD09	San Diego, City of	Sidewalks - Citywide	\$32,437	\$31,749	-\$688	-2%	-\$688	↓ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
ESC37	Escondido, City of	Pavement Maintenance	\$16,129	\$15,478	-\$651	-4%	-\$498	↓ TransNet - LSI; ↓ Local Funds (Updated to align with TransNet revenue estimates approved 2/14/2025)
CAL46A	Caltrans	Grouped Projects for Safety Improvements - SHOPP Mobility Program	\$139,037	\$139,305	\$610	1%	\$610	↑ TransNet - MC
ESC39	Escondido, City of	Traffic Signals	\$4,055	\$4,605	\$550	14%	\$550	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
SAN47	San Diego Association of Governments	South Bay BRT	\$126,865	\$127,391	\$525	1%	\$525	↑ TransNet - MC (Updated based on FY26 SANDAG Budget)
SD18	San Diego, City of	Traffic Control Measures	\$12,893	\$12,393	-\$500	-4%	-\$500	↓ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
O53	Oceanside, City of	Crown Heights Pedestrian Lighting	\$0	\$500	\$500	N/A	\$500	New project
SM48	San Marcos, City of	San Marcos Creek Specific Plan: Creekside Drive and Pad Grading #88505	\$11,592	\$12,092	\$500	4%	\$500	↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
CHV60	Chula Vista, City of	Traffic Signal Upgrades	\$4,218	\$4,711	\$493	12%	\$493	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
SAN148	San Diego Association of Governments	Grouped Projects for Bicycle and Pedestrian Facilities - Coastal Rail Trail	\$46,457	\$46,948	\$492	1%	\$492	↑ TransNet - BPNS (Updated based on FY26 SANDAG Budget)
CHV75	Chula Vista, City of	ADA Curb Ramps	\$4,568	\$5,057	\$488	11%	\$488	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)

LEGEND:
 ↑ Increase
 ↓ Reduce
 ↔ Revise
 + Add new

Table 1 - Summary of Changes Report (\$000)
2025 RTIP Amendment No. 8

Project ID	Lead Agency	Project Title	Total Programmed Before	Total Programmed Revised	Cost Difference	Percent Change	TransNet Change	Change Description
SD15	San Diego, City of	Installation of Street Lights	\$1,333	\$1,818	\$485	36%	\$485	↓ TransNet - LSI; ↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
CHV35	Chula Vista, City of	Traffic Signing, Studies and Signal Upgrade	\$7,939	\$8,414	\$475	6%	\$475	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
CHV06	Chula Vista, City of	Pavement Rehabilitation Program	\$31,020	\$31,440	\$420	1%	\$420	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
SD16A	San Diego, City of	Traffic Signals - Citywide	\$71,612	\$71,254	-\$358	-1%	-\$358	↓ TransNet - LSI; ↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
V18	Various Agencies	I-5/Voigt Drive Improvements	\$41,010	\$40,654	-\$356	-1%	-\$356	↓ TransNet - MC (Updated based on FY26 SANDAG Budget)
CHV39	Chula Vista, City of	Traffic Signal System Optimization	\$6,463	\$6,795	\$332	5%	\$332	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
CHV50	Chula Vista, City of	Storm Drain and Bridge Culvert Repair	\$11,600	\$11,925	\$325	3%	\$325	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
O55	Oceanside, City of	Traffic Safety Barrier Installation	\$0	\$300	\$300	N/A	\$300	New project
O51	Oceanside, City of	Cassidy Street Bridge Overcrossing Replacement	\$950	\$1,240	\$290	31%	\$290	↑ TransNet - LSI; ↓ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
NCTD03	North County Transit District	ADA Paratransit Services	\$73,108	\$72,829	-\$279	-1%	-\$97	↓ TransNet - ADA; ↓ TDA
CAL09C	Caltrans	I-805 Direct Access Ramp and HOV at Carroll Canyon	\$84,282	\$84,008	-\$274	-1%	-\$274	↓ TransNet - MC (Updated based on FY26 SANDAG Budget)
O41	Oceanside, City of	Lot 23 Transit Parking Structure	\$9,258	\$9,524	\$266	3%	\$266	↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
O47	Oceanside, City of	Pier View Pedestrian Bridge Study and Renovation	\$1,255	\$1,502	\$247	20%	\$247	↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
IB12	Imperial Beach, City of	Major Street Improvements	\$9,228	\$9,000	-\$228	-2%	-\$228	↓ TransNet - LSI and revised between fiscal years (Updated to align with TransNet revenue estimates approved 2/14/2025)
NCTD05	North County Transit District	Bus Revenue Vehicle Purchases & Related Equipment	\$157,974	\$158,184	\$210	1%	\$0	↑ FTA 5339; ↓ SB125 - ZETCP; ↑ TDA
CHV33	Chula Vista, City of	School Zone Traffic Calming Program	\$3,206	\$3,406	\$200	6%	\$200	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
SD99	San Diego, City of	Bridge Rehabilitation	\$7,519	\$7,319	-\$200	-3%	-\$200	↓ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)

LEGEND:
 ↑ Increase
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 + Add new

Table 1 - Summary of Changes Report (\$000)
2025 RTIP Amendment No. 8

Project ID	Lead Agency	Project Title	Total Programmed Before	Total Programmed Revised	Cost Difference	Percent Change	TransNet Change	Change Description
O56	Oceanside, City of	Crosswalk Improvements	\$0	\$200	\$200	N/A	\$200	New project
POW48	Poway, City of	Espola Road Safety Improvements Phase 2	\$2,933	\$3,116	\$183	6%	\$183	↓ TransNet - LSI; + TransNet - LSI Carry Over; + TransNet - LSI (Cash) (Updated to align with TransNet revenue estimates approved 2/14/2025)
O25	Oceanside, City of	Traffic Management Center and Adaptive Traffic Signals	\$3,400	\$3,570	\$170	5%	\$170	↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
O40	Oceanside, City of	Railroad Crossing Safety Improvements	\$5,440	\$5,602	\$162	3%	\$162	↑ TransNet - CP
CHV34	Chula Vista, City of	Neighborhood Traffic and Pedestrian Safety Program	\$8,713	\$8,863	\$150	2%	\$150	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
O52	Oceanside, City of	Reclaimed Water Conversion for Medians/Parkways	\$0	\$150	\$150	N/A	\$150	New project
SAN119	San Diego Association of Governments	Sorrento Valley Double Track	\$32,813	\$32,963	\$150	0%	\$150	↑ TransNet - MC (Updated based on FY26 SANDAG Budget)
SD266	San Diego, City of	Normal Street Promenade	\$5,747	\$5,604	-\$143	-2%	-\$143	↓ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
SAN54	San Diego Association of Governments	ITS Operating	\$2,060	\$2,198	\$138	7%	\$138	↑ TransNet - MC (Updated based on FY26 SANDAG Budget)
CAL547	Caltrans	I-805/SR 94/SR 15 Transit Connection	\$16,000	\$16,130	\$130	1%	\$130	+ TransNet - MC (Updated based on FY26 SANDAG Budget)
CHV22	Chula Vista, City of	Advance Planning Studies	\$3,416	\$3,526	\$110	3%	\$110	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
DM06	Del Mar, City of	Sidewalk, Street, and Drainage Improvements	\$5,304	\$5,406	\$102	2%	\$102	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
CAL09E	Caltrans	I-5 HOV Lanes: Oceanside	\$11,266	\$11,366	\$100	1%	\$100	↑ TransNet - MC (Updated based on FY26 SANDAG Budget)
IB02	Imperial Beach, City of	Street Maintenance Operations	\$6,659	\$6,561	-\$98	-1%	-\$98	↓ TransNet - LSI; ↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
SAN26B	San Diego Association of Governments	Downtown BRT Stations	\$20,882	\$20,980	\$98	1%	\$98	↑ TransNet - MC (Updated based on FY26 SANDAG Budget)
CAL26	Caltrans	State Route 52 Freeway (E&F)	\$452,117	\$452,020	-\$97	-1%	-\$97	↓ TransNet - MC and revised between fiscal years (Updated based on FY26 SANDAG Budget)
SD186	San Diego, City of	Administrative Expenses	\$7,501	\$7,435	-\$66	-1%	-\$66	↓ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)

LEGEND:
 ↑ Increase
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 + Add new

Table 1 - Summary of Changes Report (\$000)
2025 RTIP Amendment No. 8

Project ID	Lead Agency	Project Title	Total Programmed Before	Total Programmed Revised	Cost Difference	Percent Change	TransNet Change	Change Description
CAL78C	Caltrans	I-805 HOV/Managed Lanes - South	\$227,026	\$227,077	\$51	1%	\$51	↑ TransNet - MC (Updated based on FY26 SANDAG Budget)
CHV58	Chula Vista, City of	New Sidewalk Improvements	\$4,126	\$4,176	\$50	1%	\$50	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
DM01	Del Mar, City of	Annual Street Maintenance	\$2,112	\$2,154	\$42	2%	\$42	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
CHV79	Chula Vista, City of	Raised Median Improvements	\$4,175	\$4,205	\$30	1%	\$30	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
O45	Oceanside, City of	Douglas Drive and Mission Avenue Median Construction	\$731	\$752	\$21	3%	\$21	↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
SAN73A	San Diego Association of Governments	Chesterfield Drive Crossing Improvements	\$7,101	\$7,115	\$14	1%	\$14	↑ TransNet - MC (Updated based on FY26 SANDAG Budget)
SM54	San Marcos, City of	Citywide Traffic Signals - RAMS	\$130	\$119	-\$11	-8%	-\$11	↓ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
CHV45	Chula Vista, City of	Traffic Monitoring Program	\$3,044	\$3,054	\$10	1%	\$10	↑ TransNet - LSI (Updated to align with TransNet revenue estimates approved 2/14/2025)
SD23	San Diego, City of	Flood Resilience Infrastructure - Roadway Drainage Improvements	\$33,637	\$33,631	-\$6	-1%	-\$6	↓ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
SAN11A	San Diego Association of Governments	Regional Rideshare Program	\$11,916	\$11,922	\$6	1%	\$6	+ TransNet - BRT/Rail Ops (Updated based on FY26 SANDAG Budget)
O46	Oceanside, City of	Coastal Rail Trail	\$666	\$671	\$5	1%	\$5	↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
SM67	San Marcos, City of	San Marcos Blvd. at Discovery Street Intersection Improvements #86002	\$3,611	\$3,612	\$1	1%	\$0	↑ Local Funds
CAL78D	Caltrans	I-805 South Soundwalls - Unit 1	\$87,461	\$87,462	\$1	1%	\$1	↔ TransNet - MC between fiscal years (Updated based on FY26 SANDAG Budget)
SAN199	San Diego Association of Governments	Rose Canyon Bridge Replacements	\$220	\$219	-\$1	-1%	-\$1	↓ TransNet - MC (Updated based on FY26 SANDAG Budget)
SAN200	San Diego Association of Governments	San Onofre Bridge Replacement	\$110	\$111	\$1	1%	\$0	↑ Local Funds and revised between fiscal years (Updated based on FY26 SANDAG Budget)
V08	Various Agencies	Regional Habitat Conservation Fund	\$78,271	\$78,271	\$0	0%	\$0	↔ TransNet - LEMP between fiscal years (Updated based on FY26 SANDAG Budget)
V11	Various Agencies	State Route 11	\$1,208,187	\$1,193,187	\$0	0%	\$0	↔ INFRA, SB1 - TCEP, and Local Funds between fiscal years (Updated based on FY26 SANDAG Budget)

LEGEND:
 ↑ Increase
 ↓ Reduce
 ↔ Revise
 + Add new

Table 1 - Summary of Changes Report (\$000)
2025 RTIP Amendment No. 8

Project ID	Lead Agency	Project Title	Total Programmed Before	Total Programmed Revised	Cost Difference	Percent Change	TransNet Change	Change Description
CAL18B	Caltrans	I-15 Managed Lanes- South Segment and Mira Mesa Transit Center	\$395,529	\$395,529	\$0	0%	\$0	↔ TransNet - MC between fiscal years (Updated based on FY26 SANDAG Budget)
CAL277	Caltrans	I-15/SR 78 ML Connectors	\$39,937	\$39,937	\$0	0%	\$0	↔ TransNet - MC between fiscal years (Updated based on FY26 SANDAG Budget)
CAL278	Caltrans	SR78 HOV/Managed Lanes	\$40,683	\$40,683	\$0	0%	\$0	↔ CMAQ between fiscal years (Updated based on FY26 SANDAG Budget)
CAL571	Caltrans	I-805 Transit Priority Lanes (SR 94 to SR 52)	\$30,000	\$30,000	\$0	0%	\$0	↔ TransNet - MC between fiscal years (Updated based on FY26 SANDAG Budget)
POW52	Poway, City of	Midland Road Safety Signs	\$50	\$50	\$0	0%	\$0	↓ TransNet - LSI; ↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
POW53	Poway, City of	Traffic Signal Intersection Upgrades	\$300	\$300	\$0	0%	\$0	↓ TransNet - LSI; ↑ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
SAN13	San Diego Association of Governments	Joint Transit Operations Center	\$2,085	\$2,085	\$0	0%	\$0	↔ Local Funds - Toll Funds (Updated based on FY26 SANDAG Budget)
SAN66	San Diego Association of Governments	Grouped Projects for Rehabilitation or Reconstruction of Track Structures, Track, and Trackbed in Existing Rights-of-Way: Blue Line Corridor	\$4,550	\$4,550	\$0	0%	\$0	↔ TransNet - MC between fiscal years (Updated based on FY26 SANDAG Budget)
SAN78	San Diego Association of Governments	Mid-City Rapid Bus	\$44,527	\$44,527	\$0	0%	-\$7	↓ TransNet - MC; ↑ FTA 5309 (NS) (Updated based on FY26 SANDAG Budget)
SAN196	San Diego Association of Governments	Grouped Projects for Bicycle and Pedestrian Facilities - San Diego River Trail	\$1,360	\$1,360	\$0	0%	\$0	↔ TransNet - BPNS between fiscal years (Updated based on FY26 SANDAG Budget)
SAN224	San Diego Association of Governments	I-805/SR 94 Bus on Shoulder Demonstration Project	\$30,900	\$30,900	\$0	0%	\$0	↔ TransNet - MC between fiscal years (Updated based on FY26 SANDAG Budget)
SAN260	North County Transit District	COASTER Train Sets	\$58,800	\$58,800	\$0	0%	\$0	↔ TransNet - MC between fiscal years (Updated based on FY26 SANDAG Budget)
SAN261	San Diego Association of Governments	Palomar Street Rail Grade Separation	\$34,135	\$34,135	\$0	0%	\$0	↔ TransNet - MC between fiscal years (Updated based on FY26 SANDAG Budget)
SAN262	San Diego Metropolitan Transit System	Low-Floor Light Rail Transit Vehicles	\$72,260	\$72,260	\$0	0%	\$0	↔ TransNet - MC between fiscal years (Updated based on FY26 SANDAG Budget)
SAN289	San Diego Association of Governments	San Dieguito to Sorrento Valley Double-Track	\$302,718	\$302,718	\$0	0%	\$0	↔ TransNet - MC between fiscal years (Updated based on FY26 SANDAG Budget)
SM22	San Marcos, City of	South Santa Fe from Bosstick to Smilax #88179	\$7,424	\$7,424	\$0	0%	\$0	↑ TransNet - LSI; ↓ TransNet - LSI Carry Over (Updated to align with TransNet revenue estimates approved 2/14/2025)
SM24	San Marcos, City of	Woodland Parkway Interchange and Barham Drive Widening & Street Improvements #88005	\$17,420	\$17,420	\$0	0%	\$0	↔ Local Funds between fiscal years

LEGEND:
 ↑ Increase
 ↓ Reduce
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 + Add new

Table 1 - Summary of Changes Report (\$000)
2025 RTIP Amendment No. 8

LEGEND:
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 ↓ Reduce
 ↔ Revise
 + Add new

Project ID	Lead Agency	Project Title	Total Programmed Before	Total Programmed Revised	Cost Difference	Percent Change	TransNet Change	Change Description
SM62	San Marcos, City of	Annual Surface Seal Project #ST001	\$250	\$250	\$0	0%	\$0	↔ TransNet - LSI Carry Over between fiscal years (Updated to align with TransNet revenue estimates approved 2/14/2025)
SM64	San Marcos, City of	San Marcos Blvd. Reconstruction #ST005	\$11,601	\$11,600	\$0	0%	-\$1,023	↓ TransNet - LSI; ↑ TransNet - LSI Carry Over; ↓ Local Funds; ↑ Local RTCIP (Updated to align with TransNet revenue estimates approved 2/14/2025)
SM74	San Marcos, City of	Olive Street Bridge #ST012	\$2,500	\$2,500	\$0	0%	-\$1,455	↑ TransNet - LSI Carry Over; ↓ Local Funds (Updated to align with TransNet revenue estimates approved 2/14/2025)
SM76	San Marcos, City of	Annual Surface Seal Project FY28-FY31 #ST018	\$20,000	\$20,000	\$0	0%	-\$180	↓ TransNet - LSI; ↑ Local Funds (Updated to align with TransNet revenue estimates approved 2/14/2025)
V14	Various Agencies	Grouped Projects for Bicycle and pedestrian facilities - Active Transportation Program (ATP)	\$108,868	\$108,868	\$0	0%	\$0	↑ TransNet - LSI; ↓ TransNet - LSI Carry Over (Updated based on FY26 SANDAG Budget)
TransNet Change=								\$15,816

Abbreviation

ATP-R	Active Transportation Program - Regional
CMAQ	Congestion Mitigation and Air Quality
Coastal Conservancy	California State Coastal Conservancy Grant Program
CRP	Carbon Reduction Program
Fed Disc. - CPF - Highway Infra	Community Planning Earmark Funds
FRA	Federal Railroad Administration
FTA 5307	Federal Transit Administration Urbanized Area Formula Program
FTA 5307_Transfer	FHWA funds transferred to Federal Transit Administration Urbanized Area Formula Program
FTA 5309 NS	Federal Transit Administration Capital Investment Grants New Starts
FTA 5337	Federal Transit Administration State of Good Repair Grant Program
FTA 5339	Federal Transit Administration Bus and Bus Facilities Grant Program
HBP	Highway Bridge Program under SAFETEA-LU
Local Funds	Funds available from other sources such as developer fees, fare revenue or general fund
RSTP	Regional Surface Transportation Block Grant
RTCIP	Regional Transportation Congestion Improvement Program
SHOPP - Roadway Preservation	State Highway Operation and Protection Program - Roadway Preservation
SHOPP - Bridge Preservation (HBP)	State Highway Operation and Protection Program - Bridge Preservation (Highway Bridge Program)
TDA - Bike	Transportation Development Act for Bicycles
SB1 - LPP	Senate Bill 1 - Local Partnership Program
SB1 - TCEP	Senate Bill 1 - Trade Corridor Enhancement Program
SB1 - TIRCP	Senate Bill 1 - Transit and Intercity Rail Capital Program
SB125 - TIRCP	Senate Bill 125 - Transit and Intercity Rail Capital Program
SB125 - ZETCP	Senate Bill 125 - Zero-Emission Transit Capital Program
SRA - Commuter	State Rail Assistance - Commuter
STA	State Transit Assistance
STIP-IIP	State Interregional Improvement Program
STIP-RIP-AC	STIP - Regional Improvement Program AC
TDA	Transportation Development Act
TransNet - ADA	Prop A Extension - Americans with Disabilities Act
TransNet - BPNS	Prop A Extension - Bicycle, Pedestrian and Neighborhood Safety Program
TransNet - CP	Prop A Extension - Commercial Paper
TransNet - LEMP	Prop A Extension - Local Environmental Mitigation Program
TransNet - LSI	Prop A Extension - Local System Improvements
TransNet - MC	Prop A Extension - Major Corridors
TransNet - SGIP	Prop A Extension - Smart Growth Incentive Program
TransNet - TSI	Prop A Extension - Transit System Improvements

TransNet	Change
MC	-\$9,837
LSI	\$17,714
BPNS	\$13,837
SGIP	-\$2,433
BRT/Rail Ops	-\$158
CP	\$162
ADA	-\$97
TSI	-\$3,373
Total	\$15,816

Table 2
2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL09C									RTIP #:25-08		
Project Title:		I-805 Direct Access Ramp and HOV at Carroll Canyon							EA NO: 2T040, 2T041		
Project Description:		I-805 from Carroll Canyon Road to I- 5 Milepost begins at 49.9 ends at 51.7 (1.8 miles) - construct Direct Access Ramps (DARs) and HOV lanes to Carroll Canyon Road on I-805 and extend Carroll Canyon Road as a four-lane arterial from Scranton Road to Sorrento Valley Road.							PPNO: 0716 RTP REF: A-16,27,B-30,31,34 SANDAG ID: 1280505		
Change Reason:		Reduce funding									
RT:805		Capacity Status:CI		Exempt Category:Non-Exempt							
Est Total Cost: \$95,501				Open to Traffic: Apr 2014							
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC		\$32,191	\$32,190	\$2					\$16,604	\$2,762	\$12,825
Other Fed - ARRA-RSTP		\$51,817	\$51,817								\$51,817
TransNet Subtotal		\$32,191	\$32,190	\$2					\$16,604	\$2,762	\$12,825
Other Subtotal		\$51,817	\$51,817								\$51,817
TOTAL		\$84,008	\$84,007	\$2					\$16,604	\$2,762	\$64,642

* Additional local contribution of \$11.491M programmed in SD32 and \$2K of misc. revenue not included in the RTIP

PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$32,465	\$32,292	\$173						\$16,806	\$2,763	\$12,896
Other Fed - ARRA-RSTP	\$51,817	\$51,817									\$51,817
TransNet Subtotal	\$32,465	\$32,292	\$173						\$16,806	\$2,763	\$12,896
Other Subtotal	\$51,817	\$51,817									\$51,817
TOTAL	\$84,282	\$84,109	\$173						\$16,806	\$2,763	\$64,713

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL09E										RTIP #:25-08	
Project Title:		I-5 HOV Lanes: Oceanside							EA NO: 2T377x		
Project Description:		I-5 from SR 78 to SR 76 Milepost begins at 51.2 ends at 53.8 (2.56 miles) - Design of one High-Occupancy Vehicle (HOV) lane in each direction.							PPNO: 1547		
Change Reason:		Increase funding, Revise funding between fiscal years							SANDAG ID: 1200516		
RT:5		Capacity Status:NCI		Exempt Category:Other - Non construction related activities							
Est Total Cost: \$11,366											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$200		\$20	\$123	\$30	\$27			\$200		
Other Fed - HIP	\$1,166		\$1,166						\$1,166		
STIP-RIP NHS	\$10,000		\$10,000						\$10,000		
TransNet Subtotal	\$200		\$20	\$123	\$30	\$27			\$200		
Other Subtotal	\$11,166		\$11,166						\$11,166		
TOTAL	\$11,366		\$11,186	\$123	\$30	\$27			\$11,366		
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$100		\$40	\$40	\$20				\$100		
Other Fed - HIP	\$1,166		\$1,166						\$1,166		
STIP-RIP NHS	\$10,000		\$10,000						\$10,000		
TransNet Subtotal	\$100		\$40	\$40	\$20				\$100		
Other Subtotal	\$11,166		\$11,166						\$11,166		
TOTAL	\$11,266		\$11,206	\$40	\$20				\$11,266		

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL18B										RTIP #:25-08	
Project Title:	I-15 Managed Lanes- South Segment and Mira Mesa Transit Center							EA NO: 081501			
Project Description:	In San Diego on I-15 from just south of SR 52 to SR 56 and on SR 163 from SR 52 to I-15. - construct managed lanes, south segment including Direct Access Ramps and BRT Station: construct auxiliary lane along northbound I-15 from Pomerado Rd. overcrossing to Carroll Canyon Rd. overcrossing, construct transit center at Miramar College near Hillery Dr.							PPNO: 0672G SANDAG ID: 1201501, 1201506, 1201518, 1201520			
Change Reason:	Revise funding between fiscal years										
RT:15	Capacity Status:CI		Exempt Category:Non-Exempt								
Est Total Cost: \$395,529 Open to Traffic: Jun 2011											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$80,393	\$78,483	\$1,336	\$367	\$207				\$36,205	\$13,674	\$30,514
CMAQ	\$11,744	\$11,744							\$11,744		
Prop 1B - CMIA	\$288,972	\$288,972									\$288,972
STIP-RIP NHS	\$8,853	\$8,853							\$8,853		
STIP-RIP State Cash	\$1,147	\$1,147							\$1,147		
Local Funds	\$4,420	\$4,420								\$692	\$3,728
TransNet Subtotal	\$80,393	\$78,483	\$1,336	\$367	\$207				\$36,205	\$13,674	\$30,514
Other Subtotal	\$315,136	\$315,136							\$21,744	\$692	\$292,700
TOTAL	\$395,529	\$393,619	\$1,336	\$367	\$207				\$57,949	\$14,366	\$323,214
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$80,393	\$80,134	\$259						\$36,205	\$13,674	\$30,514
CMAQ	\$11,744	\$11,744							\$11,744		
Prop 1B - CMIA	\$288,972	\$288,972									\$288,972
STIP-RIP NHS	\$8,853	\$8,853							\$8,853		
STIP-RIP State Cash	\$1,147	\$1,147							\$1,147		
Local Funds	\$4,420	\$4,420								\$692	\$3,728
TransNet Subtotal	\$80,393	\$80,134	\$259						\$36,205	\$13,674	\$30,514
Other Subtotal	\$315,136	\$315,136							\$21,744	\$692	\$292,700
TOTAL	\$395,529	\$395,270	\$259						\$57,949	\$14,366	\$323,214

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL26				RTIP #:25-08			
Project Title:		State Route 52 Freeway (E&F)			EA NO: 010611		
Project Description:		In San Diego, Santee and Lakeside, from SR 125 to Cuyamaca Street to SR 67 - construct 4 lane freeway			PPNO: 0260		
					RTP REF: T-5		
					SANDAG ID: 1205203		
					EARMARK NO: CA424/604, HPP 1134/2735		
Change Reason:		Reduce funding, Revise funding between fiscal years					
RT:52	Capacity Status:CI	Exempt Category:Non-Exempt					
Est Total Cost: \$460,509				Open to Traffic: Mar 2011			
TransNet - H	\$44,945	\$44,945				\$671	\$44,274
TransNet - MC	\$64,932	\$64,674	\$258			\$14,019	\$31,957 \$18,956
DEMO	\$2,234	\$2,234					\$2,234
HPP	\$10,409	\$10,409					\$10,409
RSTP	\$54,738	\$53,238		\$1,500	\$110	\$24,426	\$30,202
TCSP	\$1,228	\$1,228					\$1,228
STIP-IIP NHS	\$3,010	\$3,010			\$2,125	\$885	
STIP-IIP State Cash	\$5,355	\$5,355			\$4,732	\$623	
STIP-RIP NHS	\$26,558	\$26,558			\$5,848	\$20,710	
STIP-RIP Prior NHS	\$16,375	\$16,375				\$16,375	
STIP-RIP Prior State Cash	\$802	\$802				\$802	
STIP-RIP State Cash	\$177,501	\$177,501			\$10,825	\$19,274	\$147,402
TCRP	\$43,700	\$43,700				\$43,700	
Local Funds	\$233	\$233				\$233	
TransNet Subtotal	\$109,877	\$109,619	\$258		\$14,690	\$76,231	\$18,956
Other Subtotal	\$342,143	\$340,643		\$1,500	\$23,640	\$130,490	\$188,013
TOTAL	\$452,020	\$450,262	\$258	\$1,500	\$38,330	\$206,721	\$206,969

State contributed \$8.392M in additional funds outside of the RTIP

PROJECT LAST AMENDED 25-01											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - H	\$44,945	\$44,945							\$671	\$44,274	
TransNet - MC	\$65,029	\$64,773	\$256						\$14,007	\$31,954	\$19,068
DEMO	\$2,234	\$2,234								\$2,234	
HPP	\$10,409	\$10,409									\$10,409
RSTP	\$54,738	\$53,238						\$1,500	\$110	\$24,426	\$30,202
TCSP	\$1,228	\$1,228								\$1,228	
STIP-IIP NHS	\$3,010	\$3,010							\$2,125	\$885	
STIP-IIP State Cash	\$5,355	\$5,355							\$4,732	\$623	
STIP-RIP NHS	\$26,558	\$26,558							\$5,848	\$20,710	
STIP-RIP Prior NHS	\$16,375	\$16,375								\$16,375	
STIP-RIP Prior State Cash	\$802	\$802								\$802	
STIP-RIP State Cash	\$177,501	\$177,501							\$10,825	\$19,274	\$147,402
TCRP	\$43,700	\$43,700								\$43,700	
Local Funds	\$233	\$233								\$233	
TransNet Subtotal	\$109,974	\$109,718	\$256						\$14,678	\$76,228	\$19,068
Other Subtotal	\$342,143	\$340,643						\$1,500	\$23,640	\$130,490	\$188,013
TOTAL	\$452,117	\$450,361	\$256					\$1,500	\$38,318	\$206,718	\$207,081

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL29								RTIP #:25-08					
Project Title:		SR 76 Middle						EA NO: 08010, 08017					
Project Description:		SR 76 from Melrose Dr. to So. Mission Rd. Milepost begins at 7.5 ends at 12.5 (4.8 miles) - in San Diego County in and near Oceanside - widen from 2 to 4 lanes						PPNO: 0759 RTP REF: A-9 SANDAG ID: 1207602 EARMARK NO: CA603/2719					
Change Reason:		Reduce funding, Revise funding between fiscal years											
RT:76		Capacity Status:CI		Exempt Category:Non-Exempt									
Est Total Cost: \$163,698								Open to Traffic: Nov 2012					
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - H	\$3,000	\$3,000									\$3,000		
TransNet - MC	\$43,968	\$43,952	\$16						\$8,432	\$30,205	\$5,331		
TransNet - REMP	\$6,146	\$6,146									\$6,146		
DEMO - TEA 21	\$5,519	\$5,519								\$2,680	\$2,839		
HPP	\$4,006	\$4,006								\$4,006			
Other Fed - ARRA-RSTP	\$76,613	\$76,613									\$76,613		
RSTP	\$6,314	\$6,314							\$6,314				
STP	\$949	\$949							\$949				
Local Funds	\$1,513	\$1,513									\$1,513		
TransNet Subtotal	\$53,114	\$53,098	\$16						\$8,432	\$30,205	\$14,477		
Other Subtotal	\$94,914	\$94,914							\$7,263	\$6,686	\$80,965		
TOTAL	\$148,028	\$148,012	\$16						\$15,695	\$36,891	\$95,442		

* State contribution of \$13.452M outside of RTIP

PROJECT LAST AMENDED 25-01											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - H	\$3,000	\$3,000									\$3,000
TransNet - MC	\$46,968	\$46,967	\$1						\$9,737	\$29,737	\$7,494
TransNet - REMP	\$6,146	\$6,146									\$6,146
DEMO - TEA 21	\$5,519	\$5,519								\$2,680	\$2,839
HPP	\$4,006	\$4,006								\$4,006	
Other Fed - ARRA-RSTP	\$76,613	\$76,613									\$76,613
RSTP	\$6,314	\$6,314							\$6,314		
STP	\$949	\$949							\$949		
Local Funds	\$1,513	\$1,513									\$1,513
TransNet Subtotal	\$56,114	\$56,113	\$1						\$9,737	\$29,737	\$16,640
Other Subtotal	\$94,914	\$94,914							\$7,263	\$6,686	\$80,965
TOTAL	\$151,028	\$151,027	\$1						\$17,000	\$36,423	\$97,605

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL29B									RTIP #:25-08		
Project Title: SR 76 East Project Description: SR 76 from Mission Rd. to I-15 Milepost begins at 5 ends at 9.77 (4.77 miles) - In and near Oceanside from Mission Rd to I-15, widen from 2 to 4 lanes									EA NO: 25715 RTP REF: A-51 (2019) SANDAG ID: 1207606		
Change Reason: Reduce funding, Revise funding between fiscal years											
RT:76 Capacity Status:CI Exempt Category:Non-Exempt											
Est Total Cost: \$201,943									Open to Traffic: Phase 1: Aug 2013 Phase 2: May 2017		
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - H	\$12,139	\$12,139							\$12,139		
TransNet - MC	\$47,341	\$36,268	\$10,593	\$480					\$(592)	\$18,186	\$29,747
TransNet - MC AC	\$0	\$15,876	\$(15,876)							\$3,166	\$(3,166)
TransNet - REMP	\$8,133	\$8,133									\$8,133
RSTP	\$92,938	\$92,938							\$7,436		\$85,502
TPFP	\$300	\$300									\$300
Prop 1B - CMIA	\$27,085	\$27,085									\$27,085
Local Funds	\$14,007	\$3,766	\$5,283		\$4,958				\$3,170	\$8,868	\$1,969
TransNet Subtotal	\$67,613	\$72,416	\$(5,283)	\$480					\$11,547	\$21,352	\$34,714
Other Subtotal	\$134,330	\$124,089	\$5,283		\$4,958				\$10,606	\$8,868	\$114,856
TOTAL	\$201,943	\$196,505		\$480	\$4,958				\$22,153	\$30,220	\$149,570
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - H	\$12,139	\$12,139							\$12,139		
TransNet - MC	\$46,655	\$46,242	\$414						\$11,353	\$16,934	\$18,368
TransNet - MC AC	\$20,192	\$25,150			\$(4,958)						\$20,192
TransNet - REMP	\$8,133	\$8,133									\$8,133
RSTP	\$93,686	\$93,686							\$7,436		\$86,250
TPFP	\$300	\$300									\$300
Prop 1B - CMIA	\$27,085	\$27,085									\$27,085
Local Funds	\$14,007	\$9,049			\$4,958				\$4,318	\$4,958	\$4,731
TransNet Subtotal	\$87,119	\$91,664	\$414		\$(4,958)				\$23,492	\$16,934	\$46,693
Other Subtotal	\$135,078	\$130,120			\$4,958				\$11,754	\$4,958	\$118,366
TOTAL	\$222,197	\$221,784	\$414						\$35,246	\$21,892	\$165,059

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL46A								RTIP #:25-08			
Project Title:	Grouped Projects for Safety Improvements - SHOPP Mobility Program							SANDAG ID: 1280516			
Project Description:	Projects are consistent with 40 CFR Part 93.126 Exempt Tables 2 and Table 3 categories - Railroad/highway crossing, Safer non-Federal-aid system roads, Shoulder improvements, traffic control devices and operating assistance other than signalization projects, Intersection signalization projects at individual intersections, Pavement marking demonstration, Truck climbing lanes outside the urbanized area, Lighting improvements, Emergency truck pullovers										
Change Reason:	Increase funding										
RT:Var	Capacity Status:NCI		Exempt Category:Safety - Shoulder Improvements								
Est Total Cost: \$139,647											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$1,331	\$115	\$821	\$386	\$6	\$3					\$1,331
SHOPP (AC)-Mobility	\$49,137	\$25,496		\$23,641							\$49,137
SHOPP - SB1 - RMRA	\$76,701		\$4,472	\$5,533	\$54,072	\$12,624					\$76,701
SHOPP-State Cash-Mobility	\$8,278	\$1,746	\$6,532								\$8,278
STIP-RIP AC	\$4,200	\$4,200									\$4,200
TransNet Subtotal	\$1,331	\$115	\$821	\$386	\$6	\$3					\$1,331
Other Subtotal	\$138,316	\$31,442	\$11,004	\$29,174	\$54,072	\$12,624					\$138,316
TOTAL	\$139,647	\$31,557	\$11,825	\$29,560	\$54,078	\$12,627					\$139,647
PROJECT LAST AMENDED 25-01											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$721	\$115	\$606								\$721
SHOPP (AC)-Mobility	\$49,137	\$25,496		\$23,641							\$49,137
SHOPP - SB1 - RMRA	\$76,701		\$4,472	\$5,533	\$54,072	\$12,624					\$76,701
SHOPP-State Cash-Mobility	\$8,278	\$1,746	\$6,532								\$8,278
STIP-RIP AC	\$4,200	\$4,200									\$4,200
TransNet Subtotal	\$721	\$115	\$606								\$721
Other Subtotal	\$138,316	\$31,442	\$11,004	\$29,174	\$54,072	\$12,624					\$138,316
TOTAL	\$139,037	\$31,557	\$11,610	\$29,174	\$54,072	\$12,624					\$139,037

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL68									RTIP #:25-08		
Project Title:		SR 94/125 Interchange and Arterial Operational Improvements							EA NO: 14665		
Project Description:		Interchange on SR 94 at SR 94 and SR125 Milepost begins at 1 ends at 2 - In San Diego County in and near La Mesa on Route 94 from Spring Street Undercrossing to Kenwood Drive Undercrossing and on Route 125 from Spring Street Undercrossing to 0.1 mile north of Murray Drive Undercrossing. Design and Right-Of-Way of southbound 125 to eastbound SR 94 direct connector.							PPNO: 0356 RTP REF: CC108; T-3 (2021) SANDAG ID: 1212501, 1212502		
Change Reason:		Reduce funding, Revise funding between fiscal years									
RT:94		Capacity Status:CI		Exempt Category:Non-Exempt							
Est Total Cost: \$132,196			Open to Traffic: Jan 2028								
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$3,914	\$2,151	\$666	\$626	\$346	\$65	\$60		\$2,763	\$1,151	
RSTP	\$6,000	\$4,000	\$2,000						\$3,373	\$2,627	
SB1 - LPP Formula	\$956	\$956								\$956	
STIP-RIP Augmentation	\$114,948	\$13,948		\$101,000					\$29,948		\$85,000
State Cash	\$26	\$26								\$26	
TCRP	\$6,352	\$6,352							\$5,000	\$1,352	
TransNet Subtotal	\$3,914	\$2,151	\$666	\$626	\$346	\$65	\$60		\$2,763	\$1,151	
Other Subtotal	\$128,282	\$25,282	\$2,000	\$101,000					\$38,321	\$4,961	\$85,000
TOTAL	\$132,196	\$27,433	\$2,666	\$101,626	\$346	\$65	\$60		\$41,084	\$6,112	\$85,000
PROJECT LAST AMENDED 25-01											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$3,914	\$3,528	\$66	\$90	\$102	\$83	\$16	\$29	\$2,373	\$1,541	
RSTP	\$6,000	\$4,000	\$2,000						\$3,373	\$2,627	
SB1 - LPP Formula	\$4,000	\$4,000								\$4,000	
STIP-RIP Augmentation	\$114,948	\$13,948		\$101,000					\$29,948		\$85,000
State Cash	\$26	\$26								\$26	
TCRP	\$6,352	\$6,352							\$5,000	\$1,352	
TransNet Subtotal	\$3,914	\$3,528	\$66	\$90	\$102	\$83	\$16	\$29	\$2,373	\$1,541	
Other Subtotal	\$131,326	\$28,326	\$2,000	\$101,000					\$38,321	\$8,005	\$85,000
TOTAL	\$135,240	\$31,854	\$2,066	\$101,090	\$102	\$83	\$16	\$29	\$40,694	\$9,546	\$85,000

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL78C										RTIP #:25-08	
Project Title:			I-805 HOV/Managed Lanes - South						EA NO: 08161		
Project Description:			I-805 Freeway - environmental document for I-805 widening in San Diego, Chula Vista, and National City from Palomar Street to State Route 94; design and construct 2 High Occupancy Vehicle (HOV) lanes in the median of I-805 including a Direct Access Ramp (DAR) and a transit station at Palomar Street; design and construct one auxiliary lane on northbound I-805 from Grove Street to 16th Street in National City; design and construct one auxiliary lane on southbound I-805 from 20th Street to Plaza Boulevard in National City; design one HOV lane in each direction from Hilltop Drive to Landis Street and a direct HOV connector from I-805 to I-15						PPNO: 0730A-B RTP REF: A-5 (2019) SANDAG ID: 1280501, 1280514, 1280510		
Change Reason:			Increase funding, Revise funding between fiscal years								
RT:805		Capacity Status:CI		Exempt Category:Non-Exempt							
Est Total Cost: \$227,077 Open to Traffic: Phase 1: Feb 2016 Phase 2: Jan 2017											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$159,067	\$150,753	\$8,253	\$54	\$6				\$112,565	\$4,721	\$41,781
IM	\$975	\$975							\$975		
RSTP	\$9,661	\$9,661							\$9,661		
Prop 1B - CMIA	\$56,763	\$56,763									\$56,763
SHOPP (AC)-Misc	\$82	\$82								\$82	
Local Funds	\$529	\$529							\$180		\$349
TransNet Subtotal	\$159,067	\$150,753	\$8,253	\$54	\$6				\$112,565	\$4,721	\$41,781
Other Subtotal	\$68,010	\$68,010							\$10,816	\$82	\$57,112
TOTAL	\$227,077	\$218,763	\$8,253	\$54	\$6				\$123,381	\$4,803	\$98,893
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$159,016	\$158,997	\$18						\$117,847	\$4,721	\$36,448
IM	\$975	\$975							\$975		
RSTP	\$9,661	\$9,661							\$9,661		
Prop 1B - CMIA	\$56,763	\$56,763									\$56,763
SHOPP (AC)-Misc	\$82	\$82								\$82	
Local Funds	\$529	\$529							\$180		\$349
TransNet Subtotal	\$159,016	\$158,997	\$18						\$117,847	\$4,721	\$36,448
Other Subtotal	\$68,010	\$68,010							\$10,816	\$82	\$57,112
TOTAL	\$227,026	\$227,007	\$18						\$128,663	\$4,803	\$93,560

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL78D								RTIP #:25-08					
Project Title:		I-805 South Soundwalls - Unit 1						EA NO: 2T260, 43018, 2T343					
Project Description:		Palomar to SR 54 - construct soundwalls (phase 1 and 2) and design Sweetwater River Bridge improvements.. Toll Credits will be used to match federal funds for the PE phase, ROW phase, and the CON phase						RTP REF: A-5 (2019) SANDAG ID: 1280515 EARMARK NO: CA643; CA604					
Change Reason:		Revise funding between fiscal years											
RT:805		Capacity Status:NCI		Exempt Category:Other - Noise attenuation									
Est Total Cost: \$113,810													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - MC	\$14,389	\$8,884	\$421	\$2,533	\$875	\$1,545	\$130		\$5,104	\$117	\$9,168		
TransNet - MC AC	\$0	\$1,659	\$(1,659)										
HPP Conversion	\$1,080	\$1,080									\$1,080		
RSTP	\$71,993	\$70,334	\$1,659						\$14,961	\$2,402	\$54,630		
TransNet Subtotal	\$14,389	\$10,543	\$(1,238)	\$2,533	\$875	\$1,545	\$130		\$5,104	\$117	\$9,168		
Other Subtotal	\$73,073	\$71,414	\$1,659						\$14,961	\$2,402	\$55,710		
TOTAL	\$87,462	\$81,957	\$421	\$2,533	\$875	\$1,545	\$130		\$20,065	\$2,519	\$64,878		

* SHOPP funding for Sweetwater Bridge Construction is programmed on CAL484 - \$26.631M

PROJECT LAST AMENDED 25-01											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$14,388	\$9,076	\$3,062	\$571	\$1,549	\$71	\$59		\$6,111	\$549	\$7,728
TransNet - MC AC	\$0	\$1,659	\$(1,659)								
HPP Conversion	\$1,080	\$1,080									\$1,080
RSTP	\$71,993	\$70,334	\$1,659						\$14,961	\$2,402	\$54,630
TransNet Subtotal	\$14,388	\$10,735	\$1,403	\$571	\$1,549	\$71	\$59		\$6,111	\$549	\$7,728
Other Subtotal	\$73,073	\$71,414	\$1,659						\$14,961	\$2,402	\$55,710
TOTAL	\$87,461	\$82,149	\$3,062	\$571	\$1,549	\$71	\$59		\$21,072	\$2,951	\$63,438

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL114										RTIP #:25-08				
Project Title:		I-5/SR 56 Interchange							EA NO: 17790					
Project Description:		At I-5/SR 56 interchange - in San Diego, final environmental document for freeway to freeway interchange, associated operational improvements, and the relocation of the fiber optic cable line; connector phases are outside of TIP cycle but included in the long range plan. Phase I: Final design and construction of HOV operational lanes in the east and westbound directions on SR-56 from El Camino Real to Carmel Valley Road.							RTP REF: CC104 (2021) SANDAG ID: 1200503, 1200513					
Change Reason:		Increase funding, Revise funding between fiscal years												
RT:5		Capacity Status:CI		Exempt Category:Non-Exempt										
Est Total Cost: \$40,458												Open to Traffic: Jan 2025		
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON			
TransNet - MC	\$1,854	\$1,827	\$22	\$3	\$1				\$1,854					
CBI	\$1,942	\$1,942							\$1,942					
DEMO - Sec 115	\$1,000	\$1,000							\$1,000					
DEMO - TEA 21	\$375	\$375							\$375					
HPP	\$4,529	\$4,529							\$4,529					
IM	\$1,927	\$1,927							\$1,927					
STP	\$3,348	\$3,348							\$3,348					
State Cash	\$2,073	\$2,073									\$2,073			
Local Funds	\$23,409	\$4,837	\$16,945	\$1,007	\$500	\$120					\$23,409			
TransNet Subtotal	\$1,854	\$1,827	\$22	\$3	\$1				\$1,854					
Other Subtotal	\$38,603	\$20,031	\$16,945	\$1,007	\$500	\$120			\$13,121		\$25,482			
TOTAL	\$40,457	\$21,858	\$16,967	\$1,010	\$501	\$120			\$14,975		\$25,482			
PROJECT LAST AMENDED 25-00														
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON			
TransNet - MC	\$2,091	\$1,780	\$158	\$153					\$2,091					
CBI	\$1,942	\$1,942							\$1,942					
DEMO - Sec 115	\$1,000	\$1,000							\$1,000					
DEMO - TEA 21	\$375	\$375							\$375					
HPP	\$4,529	\$4,529							\$4,529					
IM	\$1,927	\$1,927							\$1,927					
STP	\$2,952	\$2,952							\$2,952					
STP - Sec 112	\$396	\$396							\$396					
Local Funds	\$23,409	\$23,409							\$909		\$22,500			
TransNet Subtotal	\$2,091	\$1,780	\$158	\$153					\$2,091					
Other Subtotal	\$36,530	\$36,530							\$14,030		\$22,500			
TOTAL	\$38,621	\$38,310	\$158	\$153					\$16,121		\$22,500			

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL277									RTIP #:25-08		
Project Title: I-15/SR 78 ML Connectors Project Description: SR-78 from Post Mile 15.49 to R16.6 and on I-15 from Post Mile R30.63 to R31.56 - preliminary engineering for northbound I-15 to westbound SR-78 and eastbound SR-78 to southbound I-15 HOV connectors and operational improvements. Change Reason: Revise funding between fiscal years, Revise funding between phases RT:15 Capacity Status:CI Exempt Category:Non-Exempt									EA NO: 2T240 RTP REF: CC073 (2021) SANDAG ID: 1207802 EARMARK NO: CAA38		
Est Total Cost: \$432,847									Open to Traffic: Oct 2027		
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$4,207	\$1,128	\$1,090	\$1,242	\$423	\$213	\$111		\$4,107	\$100	
Other Fed - HIP	\$4,000		\$4,000						\$4,000		
STIP-RIP NHS	\$31,730	\$12,000		\$19,730					\$31,730		
TransNet Subtotal	\$4,207	\$1,128	\$1,090	\$1,242	\$423	\$213	\$111		\$4,107	\$100	
Other Subtotal	\$35,730	\$12,000	\$4,000	\$19,730					\$35,730		
TOTAL	\$39,937	\$13,128	\$5,090	\$20,972	\$423	\$213	\$111		\$39,837	\$100	
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$4,207	\$2,582	\$174	\$1,451					\$4,207		
Other Fed - HIP	\$4,000		\$4,000						\$4,000		
STIP-RIP NHS	\$31,730	\$12,000		\$19,730					\$31,730		
TransNet Subtotal	\$4,207	\$2,582	\$174	\$1,451					\$4,207		
Other Subtotal	\$35,730	\$12,000	\$4,000	\$19,730					\$35,730		
TOTAL	\$39,937	\$14,582	\$4,174	\$21,181					\$39,937		

MPO ID: CAL277A									RTIP #:25-08		
Project Title: I-5 HOV/SR 78 Connector Project Description: In Oceanside and Carlsbad, Intersection of SR 78 and I-5 - environmental studies and preliminary engineering for High-Occupancy Vehicle (HOV)/managed lanes direct connectors at SR 78 to I-5 Change Reason: Reduce funding, Revise funding between fiscal years RT:78 Capacity Status:NCl Exempt Category:Other - Engineering studies									EA NO: 07890 SANDAG ID: 1207803		
Est Total Cost: \$554,100											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$16,118	\$3,896	\$2,845	\$4,084	\$2,771	\$1,266	\$1,210	\$46	\$16,118		
TOTAL	\$16,118	\$3,896	\$2,845	\$4,084	\$2,771	\$1,266	\$1,210	\$46	\$16,118		
PROJECT LAST AMENDED 25-01											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$16,118	\$3,197	\$4,668	\$3,846	\$1,976	\$1,198	\$657	\$576	\$16,118		
STIP State Cash-Augmn RIP	\$50,000							\$50,000	\$50,000		
TransNet Subtotal	\$16,118	\$3,197	\$4,668	\$3,846	\$1,976	\$1,198	\$657	\$576	\$16,118		
Other Subtotal	\$50,000							\$50,000	\$50,000		
TOTAL	\$66,118	\$3,197	\$4,668	\$3,846	\$1,976	\$1,198	\$657	\$50,576	\$66,118		

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL278									RTIP #:25-08		
Project Title: SR78 HOV/Managed Lanes									EA NO: 2T241		
Project Description: SR 78 from I-5 to I-15 Milepost begins at 0 ends at 16.54 (16.54 miles) - environmental studies and preliminary engineering for high-occupancy vehicle/managed lanes									SANDAG ID: 1207801, 1207804		
Change Reason: Revise funding between fiscal years											
RT:78 Capacity Status:NCI Exempt Category:Other - Engineering studies											
Est Total Cost: \$40,683											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$20,559	\$1,685	\$427	\$7,900	\$6,000	\$3,145	\$740	\$662	\$20,559		
TransNet - MC AC	\$0		\$11,124					\$-11,124			
CMAQ	\$16,124		\$5,000					\$11,124	\$16,124		
RSTP	\$4,000	\$4,000							\$4,000		
TransNet Subtotal	\$20,559	\$1,685	\$11,551	\$7,900	\$6,000	\$3,145	\$740	\$-10,462	\$20,559		
Other Subtotal	\$20,124	\$4,000	\$5,000					\$11,124	\$20,124		
TOTAL	\$40,683	\$5,685	\$16,551	\$7,900	\$6,000	\$3,145	\$740	\$662	\$40,683		
PROJECT LAST AMENDED 25-07											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$20,559	\$1,685	\$427	\$7,900	\$6,000	\$3,145	\$740	\$662	\$20,559		
TransNet - MC AC	\$0		\$11,124					\$-11,124			
CMAQ	\$16,124				\$5,000			\$11,124	\$16,124		
RSTP	\$4,000	\$4,000							\$4,000		
TransNet Subtotal	\$20,559	\$1,685	\$11,551	\$7,900	\$6,000	\$3,145	\$740	\$-10,462	\$20,559		
Other Subtotal	\$20,124	\$4,000			\$5,000			\$11,124	\$20,124		
TOTAL	\$40,683	\$5,685	\$11,551	\$7,900	\$11,000	\$3,145	\$740	\$662	\$40,683		

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL536									RTIP #:25-08		
Project Title: SR-52 Operational Improvements									EA NO: 43012		
Project Description: SR 52 from I-805 to SR 125 Milepost begins at 7.4 ends at 14.9 (7.5 miles) - operational improvements including a truck climbing lane WB from Mast Boulevard to Santo Road and EB auxiliary lane from I-15 to Santo Road									PPNO: 1351		
Change Reason: Increase funding									RTP REF: T-3 (2021)		
									SANDAG ID: 1205204		
RT:52			Capacity Status:CI			Exempt Category:Non-Exempt					
Est Total Cost: \$45,000									Open to Traffic: Mar 2028		
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet- MC	\$6,000	\$74	\$737	\$2,131	\$989	\$893	\$609	\$567	\$6,000		
Fed Disc. - CPF - Hwy Infra	\$9,500			\$9,500					\$9,500		
SB1 - LPP Formula	\$3,000			\$3,000					\$3,000		
Local Funds	\$6,000	\$78	\$1			\$424		\$5,497	\$6,000		
TransNet Subtotal	\$6,000	\$74	\$737	\$2,131	\$989	\$893	\$609	\$567	\$6,000		
Other Subtotal	\$18,500	\$78	\$1	\$12,500		\$424		\$5,497	\$18,500		
TOTAL	\$24,500	\$152	\$738	\$14,631	\$989	\$1,317	\$609	\$6,064	\$24,500		
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$6,000	\$70	\$1,658	\$3,749	\$523				\$6,000		
Fed Disc. - CPF - Hwy Infra	\$2,500			\$2,500					\$2,500		
SB1 - LPP Formula	\$3,000			\$3,000					\$3,000		
Local Funds	\$5,672	\$175	\$5,497						\$5,672		
TransNet Subtotal	\$6,000	\$70	\$1,658	\$3,749	\$523				\$6,000		
Other Subtotal	\$11,172	\$175	\$5,497	\$5,500					\$11,172		
TOTAL	\$17,172	\$245	\$7,155	\$9,249	\$523				\$17,172		

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL538									RTIP #:25-08		
Project Title: SR 67 Improvements									EA NO: 28700		
Project Description: SR 67 from Maplevue Street to Highland Valley/Dye Road Milepost begins at 5.48 ends at 21.35 (15.87 miles) - SR67 from Maplevue Street to Highland Valley/Dye Road - Environmental clearance and design for alternatives to enhance temporary evacuation capacity along SR 67, including transit options from Ramona to Poway.									PPNO: 1419		
Change Reason: Reduce funding, Revise funding between fiscal years									RTP REF: CC050 (2021)		
RT:67 Capacity Status:NCI Exempt Category:Other - Engineering studies									SANDAG ID: 1206701		
Est Total Cost: \$1,340,000											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$6,832	\$163	\$877	\$2,056	\$2,726	\$860	\$50	\$100	\$6,832		
RSTP	\$11,125	\$11,125							\$11,125		
SB1 - LPP Formula	\$4,043	\$4,043							\$4,043		
STIP-RIP NHS	\$30,000					\$30,000			\$30,000		
TransNet Subtotal	\$6,832	\$163	\$877	\$2,056	\$2,726	\$860	\$50	\$100	\$6,832		
Other Subtotal	\$45,168	\$15,168				\$30,000			\$45,168		
TOTAL	\$52,000	\$15,331	\$877	\$2,056	\$2,726	\$30,860	\$50	\$100	\$52,000		
PROJECT LAST AMENDED 25-03											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$9,832	\$832	\$9,000						\$9,832		
RSTP	\$11,125	\$11,125							\$11,125		
SB1 - LPP Formula	\$4,043	\$4,043							\$4,043		
STIP-RIP NHS	\$30,000					\$30,000			\$30,000		
TransNet Subtotal	\$9,832	\$832	\$9,000						\$9,832		
Other Subtotal	\$45,168	\$15,168				\$30,000			\$45,168		
TOTAL	\$55,000	\$16,000	\$9,000			\$30,000			\$55,000		

2025 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL547										RTIP #:25-08	
Project Title: I-805/SR 94/SR 15 Transit Connection									EA NO: 2T366		
Project Description: I-805 from SR 94 to SR 15 Milepost begins at 12.6 ends at 15.9 (3.3 miles) - design and right of way for two High-Occupancy Vehicle lanes and transit connectors between I-805 and SR 15 for northbound to northbound and southbound to southbound HOV and Rapid BRT connection									PPNO: 1500		
Change Reason: Add new funding source									RTP REF: CC083, CC084 (2021)		
									SANDAG ID: 1280520		
RT:805		Capacity Status:CI		Exempt Category:Non-Exempt							
Est Total Cost: \$16,130 Open to Traffic: Apr 2030											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$130		\$122	\$8						\$130	
CMAQ	\$8,800	\$8,800							\$8,050	\$750	
SB1 - LPP Formula	\$7,200	\$7,200							\$6,450	\$750	
TransNet Subtotal	\$130		\$122	\$8						\$130	
Other Subtotal	\$16,000	\$16,000							\$14,500	\$1,500	
TOTAL	\$16,130	\$16,000	\$122	\$8					\$14,500	\$1,630	
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
CMAQ	\$8,800	\$8,800							\$8,050	\$750	
SB1 - LPP Formula	\$7,200		\$7,200						\$6,450	\$750	
TransNet Subtotal	\$0										
Other Subtotal	\$16,000	\$8,800	\$7,200						\$14,500	\$1,500	
TOTAL	\$16,000	\$8,800	\$7,200						\$14,500	\$1,500	

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Caltrans

MPO ID: CAL571									RTIP #:25-08		
Project Title:		I-805 Transit Priority Lanes (SR 94 to SR 52)							EA NO: 2T371		
Project Description:		On I-805 from SR-94 to SR-52. - Add two transit priority lanes between SR-94 and SR-52 and restripe viaduct. Post Mile-Begin 13.3, End 24.0.							SANDAG ID: 1280519		
Change Reason:		Revise funding between fiscal years									
RT:805	Capacity Status:NCI		Exempt Category:Other - Engineering studies								
Est Total Cost: \$30,000											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$24,000	\$523	\$2,307	\$5,113	\$8,259	\$6,283	\$1,515		\$24,000		
RSTP	\$6,000		\$6,000						\$6,000		
TransNet Subtotal	\$24,000	\$523	\$2,307	\$5,113	\$8,259	\$6,283	\$1,515		\$24,000		
Other Subtotal	\$6,000		\$6,000						\$6,000		
TOTAL	\$30,000	\$523	\$8,307	\$5,113	\$8,259	\$6,283	\$1,515		\$30,000		
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$24,000	\$527	\$5,374	\$9,315	\$5,572	\$3,212			\$24,000		
RSTP	\$6,000		\$6,000						\$6,000		
TransNet Subtotal	\$24,000	\$527	\$5,374	\$9,315	\$5,572	\$3,212			\$24,000		
Other Subtotal	\$6,000		\$6,000						\$6,000		
TOTAL	\$30,000	\$527	\$11,374	\$9,315	\$5,572	\$3,212			\$30,000		

MPO ID: CAL633									RTIP #:25-08		
Project Title:		I-805 South HOT Lane Conversion							EA NO: 2T375		
Project Description:		I-805 from 4.4 to 15.8 Milepost begins at 4.4 ends at 15.8 (11.4 miles) - I-805 South HOT Lane Conversion (Convert existing HOV lanes and construct HOT lanes on I-805 from 0.3 mile south of the E. Palomar St. overcrossing to Landis Street overcrossing. Install technology that would support HOT lanes.)							PPNO: 1545 SANDAG ID: 1280521		
Change Reason:		Add new funding source, Increase funding									
RT:805	Capacity Status:NCI	Exempt Category:Mass Transit - Construction or renovation of power, signal, and communications systems									
Est Total Cost: \$120,000											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$1,072		\$1,072						\$1,072		
STIP-RIP State Cash	\$10,000		\$10,000						\$9,300	\$700	
TransNet Subtotal	\$1,072		\$1,072						\$1,072		
Other Subtotal	\$10,000		\$10,000						\$9,300	\$700	
TOTAL	\$11,072		\$11,072						\$10,372	\$700	
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
STIP-RIP State Cash	\$10,000		\$10,000						\$9,300	\$700	
TransNet Subtotal	\$0										
Other Subtotal	\$10,000		\$10,000						\$9,300	\$700	
TOTAL	\$10,000		\$10,000						\$9,300	\$700	

Thursday, June 19, 2025

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

Chula Vista, City of

MPO ID: CHV06									RTIP #:25-08		
Project Title:		Pavement Rehabilitation Program							TransNet - LSI: Maint		
Project Description:		In Chula Vista - citywide - Pavement maintenance treatment repairs as well as managing and maintaining the City's Pavement Management System (PMS).									
Change Reason:		Increase funding									
		Capacity Status:NCI		Exempt Category:Safety - Pavement resurfacing and/or rehabilitation							
Est Total Cost: \$31,440											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$15,900	\$15,900							\$3,250		\$12,650
TransNet - L (Cash)	\$6,304	\$6,304							\$1,300		\$5,004
TransNet - LSI	\$5,684	\$1,024	\$640	\$420	\$900	\$900	\$900	\$900	\$1,395		\$4,289
TransNet - LSI Carry Over	\$1,054	\$920	\$134						\$740		\$314
Local Funds	\$2,498	\$2,498							\$160		\$2,338
TransNet Subtotal	\$28,942	\$24,148	\$774	\$420	\$900	\$900	\$900	\$900	\$6,685		\$22,257
Other Subtotal	\$2,498	\$2,498							\$160		\$2,338
TOTAL	\$31,440	\$26,646	\$774	\$420	\$900	\$900	\$900	\$900	\$6,845		\$24,595
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$15,900	\$15,900							\$3,250		\$12,650
TransNet - L (Cash)	\$6,304	\$6,304							\$1,300		\$5,004
TransNet - LSI	\$5,264	\$1,024	\$640	\$900	\$900	\$900	\$900		\$1,295		\$3,969
TransNet - LSI Carry Over	\$1,054	\$920	\$134						\$740		\$314
Local Funds	\$2,498	\$2,498							\$160		\$2,338
TransNet Subtotal	\$28,522	\$24,148	\$774	\$900	\$900	\$900	\$900		\$6,585		\$21,937
Other Subtotal	\$2,498	\$2,498							\$160		\$2,338
TOTAL	\$31,020	\$26,646	\$774	\$900	\$900	\$900	\$900		\$6,745		\$24,275

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

Chula Vista, City of

MPO ID: CHV22										RTIP #:25-08	
Project Title:			Advance Planning Studies						TransNet - LSI: Maint		
Project Description:			In Chula Vista - citywide - Manages asset inventories, master plans, special studies to identify current and future infrastructure needs and manages available funding sources.								
Change Reason:			Increase funding								
Capacity Status:			NCI		Exempt Category:Other - Engineering studies						
Est Total Cost: \$3,526											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$375	\$375							\$375		
TransNet - L (Cash)	\$114	\$114							\$114		
TransNet - LSI	\$1,911	\$891	\$110	\$110	\$200	\$200	\$200	\$200	\$1,911		
TransNet - LSI (Cash)	\$16	\$16							\$16		
TransNet - LSI Carry Over	\$525	\$363	\$162						\$525		
Local Funds	\$585	\$585							\$585		
TransNet Subtotal	\$2,941	\$1,759	\$272	\$110	\$200	\$200	\$200	\$200	\$2,941		
Other Subtotal	\$585	\$585							\$585		
TOTAL	\$3,526	\$2,344	\$272	\$110	\$200	\$200	\$200	\$200	\$3,526		
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$375	\$375							\$375		
TransNet - L (Cash)	\$114	\$114							\$114		
TransNet - LSI	\$1,801	\$891	\$110	\$200	\$200	\$200	\$200		\$1,801		
TransNet - LSI (Cash)	\$16	\$16							\$16		
TransNet - LSI Carry Over	\$525	\$363	\$162						\$525		
Local Funds	\$585	\$585							\$585		
TransNet Subtotal	\$2,831	\$1,759	\$272	\$200	\$200	\$200	\$200		\$2,831		
Other Subtotal	\$585	\$585							\$585		
TOTAL	\$3,416	\$2,344	\$272	\$200	\$200	\$200	\$200		\$3,416		

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Chula Vista, City of

MPO ID: CHV33										RTIP #:25-08	
Project Title:			School Zone Traffic Calming Program						TransNet - LSI: Maint		
Project Description:			In Chula Vista - citywide - Field investigation and installation/construction of traffic calming devices in public school zones, such as traffic control devices (flashing beacons), signs, striping and minor street improvements								
Change Reason:			Increase funding								
Capacity Status:			NCI Exempt Category:Safety - Non signalization traffic control and operating								
Est Total Cost: \$3,406											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$280	\$280							\$280		
TransNet - L (Cash)	\$232	\$232							\$232		
TransNet - LSI	\$1,370	\$570	\$200	\$200	\$100	\$100	\$100	\$100	\$1,370		
TransNet - LSI Carry Over	\$1,354	\$1,314	\$40						\$1,354		
Local Funds	\$170	\$170							\$170		
TransNet Subtotal	\$3,236	\$2,396	\$240	\$200	\$100	\$100	\$100	\$100	\$3,236		
Other Subtotal	\$170	\$170							\$170		
TOTAL	\$3,406	\$2,566	\$240	\$200	\$100	\$100	\$100	\$100	\$3,406		
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$280	\$280							\$280		
TransNet - L (Cash)	\$232	\$232							\$232		
TransNet - LSI	\$1,170	\$570	\$200	\$100	\$100	\$100	\$100		\$1,170		
TransNet - LSI Carry Over	\$1,354	\$1,314	\$40						\$1,354		
Local Funds	\$170	\$170							\$170		
TransNet Subtotal	\$3,036	\$2,396	\$240	\$100	\$100	\$100	\$100		\$3,036		
Other Subtotal	\$170	\$170							\$170		
TOTAL	\$3,206	\$2,566	\$240	\$100	\$100	\$100	\$100		\$3,206		

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Chula Vista, City of

MPO ID: CHV34									RTIP #:25-08		
Project Title:			Neighborhood Traffic and Pedestrian Safety Program						TransNet - LSI: Maint		
Project Description:			In Chula Vista - citywide - To provide community outreach and education regarding traffic/safety hazards; preparation of plans and construction of traffic calming, pedestrian safety measures and ADA improvements.								
Change Reason:			Increase funding								
Capacity Status:			NCI			Exempt Category:Safety - Non signalization traffic control and operating					
Est Total Cost: \$8,863											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$280	\$280							\$280		
TransNet - LSI	\$3,930	\$2,055	\$725	\$150	\$250	\$250	\$250	\$250	\$3,396		\$534
TransNet - LSI Carry Over	\$4,583	\$3,129	\$1,455						\$2,971		\$1,612
Local Funds	\$70	\$70							\$70		
TransNet Subtotal	\$8,793	\$5,464	\$2,180	\$150	\$250	\$250	\$250	\$250	\$6,647		\$2,146
Other Subtotal	\$70	\$70							\$70		
TOTAL	\$8,863	\$5,534	\$2,180	\$150	\$250	\$250	\$250	\$250	\$6,717		\$2,146
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$280	\$280							\$280		
TransNet - LSI	\$3,780	\$2,055	\$725	\$250	\$250	\$250	\$250		\$3,246		\$534
TransNet - LSI Carry Over	\$4,583	\$3,129	\$1,455						\$2,971		\$1,612
Local Funds	\$70	\$70							\$70		
TransNet Subtotal	\$8,643	\$5,464	\$2,180	\$250	\$250	\$250	\$250		\$6,497		\$2,146
Other Subtotal	\$70	\$70							\$70		
TOTAL	\$8,713	\$5,534	\$2,180	\$250	\$250	\$250	\$250		\$6,567		\$2,146

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Chula Vista, City of

MPO ID: CHV35										RTIP #:25-08			
Project Title:	Traffic Signing, Studies and Signal Upgrade								TransNet - LSI: Maint				
Project Description:	Citywide program - upgrading and maintenance of roadway signing, striping, traffic signal and street light systems in the City. Work includes, but is not limited to interconnect cables and conduit, vehicle and bike detection systems, emergency vehicle pre-emption systems, traffic signal controllers, and new street light fixtures.												
Change Reason:	Increase funding												
Capacity Status:		NCI		Exempt Category:								Safety - Hazard elimination program	
Est Total Cost: \$8,414													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - L	\$135	\$135							\$135				
TransNet - L (Cash)	\$24	\$24									\$24		
TransNet - LSI	\$4,382	\$1,157	\$550	\$475	\$550	\$550	\$550	\$550	\$181		\$4,201		
TransNet - LSI (Cash)	\$27	\$27									\$27		
TransNet - LSI Carry Over	\$3,089	\$3,088							\$953		\$2,136		
Local Funds	\$757	\$757							\$571		\$186		
TransNet Subtotal	\$7,657	\$4,431	\$550	\$475	\$550	\$550	\$550	\$550	\$1,269		\$6,388		
Other Subtotal	\$757	\$757							\$571		\$186		
TOTAL	\$8,414	\$5,188	\$550	\$475	\$550	\$550	\$550	\$550	\$1,840		\$6,574		
PROJECT LAST AMENDED 25-00													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - L	\$135	\$135							\$135				
TransNet - L (Cash)	\$24	\$24									\$24		
TransNet - LSI	\$3,907	\$1,157	\$550	\$550	\$550	\$550	\$550		\$181		\$3,726		
TransNet - LSI (Cash)	\$27	\$27									\$27		
TransNet - LSI Carry Over	\$3,089	\$3,088							\$953		\$2,136		
Local Funds	\$757	\$757							\$571		\$186		
TransNet Subtotal	\$7,182	\$4,431	\$550	\$550	\$550	\$550	\$550		\$1,269		\$5,913		
Other Subtotal	\$757	\$757							\$571		\$186		
TOTAL	\$7,939	\$5,188	\$550	\$550	\$550	\$550	\$550		\$1,840		\$6,099		

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Chula Vista, City of

MPO ID: CHV39										RTIP #:25-08	
Project Title:	Traffic Signal System Optimization								TransNet - LSI: CR		
Project Description:	Citywide Program - provision of consultant services and/or equipment such as traffic signal timing coordination projects and adaptive traffic control systems, to optimize the performance of existing traffic signal systems in order to improve traffic circulation, reduce intersection delays, and reduce congestion throughout the City..										
Change Reason:	Increase funding										
Capacity Status:		NCI		Exempt Category:Other - Traffic signal synchronization projects							
Est Total Cost: \$6,795											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$150	\$150							\$150		
TransNet - L (Cash)	\$19	\$19							\$19		
TransNet - LSI	\$4,508	\$1,860	\$620	\$650	\$405	\$405	\$285	\$285	\$4,508		
TransNet - LSI Carry Over	\$1,738	\$1,485	\$254						\$1,738		
Local Funds	\$380	\$380							\$380		
TransNet Subtotal	\$6,415	\$3,514	\$874	\$650	\$405	\$405	\$285	\$285	\$6,415		
Other Subtotal	\$380	\$380							\$380		
TOTAL	\$6,795	\$3,894	\$874	\$650	\$405	\$405	\$285	\$285	\$6,795		
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$150	\$150							\$150		
TransNet - L (Cash)	\$19	\$19							\$19		
TransNet - LSI	\$4,176	\$1,860	\$636	\$420	\$420	\$420	\$420		\$4,176		
TransNet - LSI Carry Over	\$1,738	\$1,485	\$254						\$1,738		
Local Funds	\$380	\$380							\$380		
TransNet Subtotal	\$6,083	\$3,514	\$890	\$420	\$420	\$420	\$420		\$6,083		
Other Subtotal	\$380	\$380							\$380		
TOTAL	\$6,463	\$3,894	\$890	\$420	\$420	\$420	\$420		\$6,463		

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Chula Vista, City of

MPO ID: CHV45									RTIP #:25-08		
Project Title:		Traffic Monitoring Program							TransNet - LSI: Maint		
Project Description:		In Chula Vista - citywide - traffic monitoring to evaluate conformance with the city's traffic threshold standards and provide data for advanced planning studies, capital improvements projects, speed surveys and other related studies.									
Change Reason:		Increase funding									
		Capacity Status:NCI		Exempt Category:Other - Engineering studies							
Est Total Cost: \$3,054											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L (Cash)	\$67	\$67							\$67		
TransNet - LSI	\$1,039	\$829	\$40	\$10	\$40	\$40	\$40	\$40	\$1,039		
TransNet - LSI Carry Over	\$1,885	\$1,303	\$582						\$1,885		
Local Funds	\$13	\$13							\$13		
Local RTCIP	\$50	\$50							\$50		
TransNet Subtotal	\$2,991	\$2,199	\$622	\$10	\$40	\$40	\$40	\$40	\$2,991		
Other Subtotal	\$63	\$63							\$63		
TOTAL	\$3,054	\$2,262	\$622	\$10	\$40	\$40	\$40	\$40	\$3,054		
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L (Cash)	\$67	\$67							\$67		
TransNet - LSI	\$1,029	\$829	\$40	\$40	\$40	\$40	\$40		\$1,029		
TransNet - LSI Carry Over	\$1,885	\$1,303	\$582						\$1,885		
Local Funds	\$13	\$13							\$13		
Local RTCIP	\$50	\$50							\$50		
TransNet Subtotal	\$2,981	\$2,199	\$622	\$40	\$40	\$40	\$40		\$2,981		
Other Subtotal	\$63	\$63							\$63		
TOTAL	\$3,044	\$2,262	\$622	\$40	\$40	\$40	\$40		\$3,044		

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Chula Vista, City of

MPO ID: CHV48									RTIP #:25-08		
Project Title:		Pavement Major Rehabilitation							TransNet - LSI: CR		
Project Description:		In Chula Vista - citywide - annual pavement rehabilitation and reconstruction projects requiring thick overlays (greater than 1") and/or major street reconstruction.									
Change Reason:		Increase funding									
		Capacity Status:NCI		Exempt Category:Safety - Pavement resurfacing and/or rehabilitation							
Est Total Cost: \$111,473											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L (Cash)	\$72	\$72									\$72
TransNet - LSI	\$59,445	\$20,957	\$5,747	\$5,887	\$6,225	\$6,469	\$6,907	\$7,253	\$6,240		\$53,205
TransNet - LSI (Cash)	\$218	\$219							\$18		\$200
TransNet - LSI Carry Over	\$51,388	\$31,812	\$19,577						\$5,569		\$45,819
Local Funds	\$350	\$350									\$350
TransNet Subtotal	\$111,123	\$53,060	\$25,324	\$5,887	\$6,225	\$6,469	\$6,907	\$7,253	\$11,827		\$99,296
Other Subtotal	\$350	\$350									\$350
TOTAL	\$111,473	\$53,410	\$25,324	\$5,887	\$6,225	\$6,469	\$6,907	\$7,253	\$11,827		\$99,646
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L (Cash)	\$72	\$72									\$72
TransNet - LSI	\$52,390	\$20,957	\$5,716	\$6,142	\$6,261	\$6,532	\$6,782		\$5,640		\$46,750
TransNet - LSI (Cash)	\$218	\$219							\$18		\$200
TransNet - LSI Carry Over	\$51,388	\$31,812	\$19,577						\$5,569		\$45,819
Local Funds	\$350	\$350									\$350
TransNet Subtotal	\$104,068	\$53,060	\$25,293	\$6,142	\$6,261	\$6,532	\$6,782		\$11,227		\$92,841
Other Subtotal	\$350	\$350									\$350
TOTAL	\$104,418	\$53,410	\$25,293	\$6,142	\$6,261	\$6,532	\$6,782		\$11,227		\$93,191

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Chula Vista, City of

MPO ID: CHV50										RTIP #:25-08	
Project Title:		Storm Drain and Bridge Culvert Repair							TransNet - LSI: Maint		
Project Description:		In Chula Vista - citywide - storm drain repairs due to pipe failure at several locations that need to be repaired before the following storm season. Repair of culverts under City bridges to maintain bridge safety.									
Change Reason:		Increase funding									
		Capacity Status:NCI		Exempt Category:Safety - Hazard elimination program							
Est Total Cost: \$11,925											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L (Cash)	\$1,811	\$1,811							\$1,307		\$504
TransNet - LSI	\$1,572	\$1,247		\$325					\$168		\$1,404
TransNet - LSI Carry Over	\$8,542	\$5,868	\$2,675						\$428		\$8,114
TOTAL	\$11,925	\$8,926	\$2,675	\$325					\$1,903		\$10,022
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L (Cash)	\$1,811	\$1,811							\$1,307		\$504
TransNet - LSI	\$1,247	\$1,247							\$143		\$1,104
TransNet - LSI Carry Over	\$8,542	\$5,868	\$2,675						\$428		\$8,114
TOTAL	\$11,600	\$8,926	\$2,675						\$1,878		\$9,722

MPO ID: CHV58										RTIP #:25-08	
Project Title: New Sidewalk Improvements									TransNet - LSI: CR		
Project Description: In Chula Vista - citywide - design and construction of sidewalk and other pedestrian improvements in areas without existing sidewalk.											
Change Reason: Increase funding											
Capacity Status:NCI			Exempt Category:Air Quality - Bicycle and pedestrian facilities								
Est Total Cost: \$4,176											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L (Cash)	\$97	\$97									\$97
TransNet - LSI	\$1,719	\$419	\$50	\$50	\$300	\$300	\$300	\$300	\$645		\$1,074
TransNet - LSI Carry Over	\$2,360	\$1,931	\$429						\$680		\$1,680
TOTAL	\$4,176	\$2,447	\$479	\$50	\$300	\$300	\$300	\$300	\$1,325		\$2,851
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L (Cash)	\$97	\$97									\$97
TransNet - LSI	\$1,669	\$419	\$50	\$300	\$300	\$300	\$300		\$620		\$1,049
TransNet - LSI Carry Over	\$2,360	\$1,931	\$429						\$680		\$1,680
TOTAL	\$4,126	\$2,447	\$479	\$300	\$300	\$300	\$300		\$1,300		\$2,826

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Chula Vista, City of

MPO ID: CHV60										RTIP #:25-08	
Project Title:	Traffic Signal Upgrades								TransNet - LSI: CR		
Project Description:	In Chula Vista - citywide - Modifications at these intersections will allow motorists to safely maneuver left turns into the intersection with a protected phase, and improve signal visibility by installing signal standards with mast arms. This will enhance traffic safety, reduce broadside accidents, potentially decrease delays and improve air quality.										
Change Reason:	Increase funding										
Capacity Status:		NCI		Exempt Category:Other - Transportation enhancement activities							
Est Total Cost: \$4,711											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L (Cash)	\$2	\$2									\$2
TransNet - LSI	\$1,727	\$434		\$493	\$200	\$200	\$200	\$200	\$454		\$1,273
TransNet - LSI Carry Over	\$2,140	\$2,005	\$135						\$544		\$1,596
Earmark Repurposing	\$454	\$454							\$100		\$354
Local Funds	\$388	\$388							\$175		\$213
TransNet Subtotal	\$3,869	\$2,441	\$135	\$493	\$200	\$200	\$200	\$200	\$998		\$2,871
Other Subtotal	\$842	\$842							\$275		\$567
TOTAL	\$4,711	\$3,283	\$135	\$493	\$200	\$200	\$200	\$200	\$1,273		\$3,438

* Demo ID CA356 repurposed to FHWA transfer number CA 17-RP-006

PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L (Cash)	\$2	\$2									\$2
TransNet - LSI	\$1,234	\$434		\$200	\$200	\$200	\$200		\$354		\$880
TransNet - LSI Carry Over	\$2,140	\$2,005	\$135						\$544		\$1,596
Earmark Repurposing	\$454	\$454							\$100		\$354
Local Funds	\$388	\$388							\$175		\$213
TransNet Subtotal	\$3,376	\$2,441	\$135	\$200	\$200	\$200	\$200		\$898		\$2,478
Other Subtotal	\$842	\$842							\$275		\$567
TOTAL	\$4,218	\$3,283	\$135	\$200	\$200	\$200	\$200		\$1,173		\$3,045

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Chula Vista, City of

MPO ID: CHV75									RTIP #:25-08		
Project Title:			ADA Curb Ramps						TransNet - LSI: Maint		
Project Description:			In Chula Vista - Citywide - Installation of American with Disabilities Act-compliant ramps at missing locations in accordance with the City's priority list								
Change Reason:			Increase funding								
Capacity Status:			NCI			Exempt Category:Air Quality - Bicycle and pedestrian facilities					
Est Total Cost: \$5,057											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L (Cash)	\$84	\$84							\$50		\$34
TransNet - LSI	\$3,511	\$1,572	\$450	\$488	\$250	\$250	\$250	\$250	\$880		\$2,631
TransNet - LSI Carry Over	\$1,462	\$1,030	\$432						\$242		\$1,220
TOTAL	\$5,057	\$2,686	\$882	\$488	\$250	\$250	\$250	\$250	\$1,172		\$3,885
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L (Cash)	\$84	\$84							\$50		\$34
TransNet - LSI	\$3,022	\$1,572	\$450	\$250	\$250	\$250	\$250		\$780		\$2,242
TransNet - LSI Carry Over	\$1,462	\$1,030	\$432						\$242		\$1,220
TOTAL	\$4,568	\$2,686	\$882	\$250	\$250	\$250	\$250		\$1,072		\$3,496

MPO ID: CHV79										RTIP #:25-08	
Project Title:		Raised Median Improvements							TransNet - LSI: CR		
Project Description:		Telegraph Canyon Road from Paseo Del Rey to Medical Center Drive (.1 miles) - Design and construction of new/modification of existing raised medians to improve traffic safety.									
Change Reason:		Increase funding									
		Capacity Status:NCI		Exempt Category:Safety - Adding medians							
Est Total Cost: \$4,205											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$1,402	\$1,248	\$125	\$30					\$200		\$1,202
TransNet - LSI Carry Over	\$2,803	\$1,617	\$1,186						\$199		\$2,604
TOTAL	\$4,205	\$2,865	\$1,311	\$30					\$399		\$3,806
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$1,372	\$1,248	\$125						\$200		\$1,172
TransNet - LSI Carry Over	\$2,803	\$1,617	\$1,186						\$199		\$2,604
TOTAL	\$4,175	\$2,865	\$1,311						\$399		\$3,776

2025 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 8
San Diego Region (in \$000s)

Del Mar, City of

MPO ID: DM01										RTIP #:25-08	
Project Title: Annual Street Maintenance									TransNet - LSI: Maint		
Project Description: In Del Mar - citywide - resurface and/or rehabilitate roadways											
Change Reason: Increase funding											
Capacity Status:NCI			Exempt Category:Safety - Pavement resurfacing and/or rehabilitation								
Est Total Cost: \$2,154											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$831	\$831									\$831
TransNet - LSI	\$725	\$479	\$40	\$39	\$40	\$41	\$42	\$44			\$725
TransNet - LSI Carry Over	\$8	\$8									\$8
Local Funds	\$590	\$590									\$590
TransNet Subtotal	\$1,564	\$1,318	\$40	\$39	\$40	\$41	\$42	\$44			\$1,564
Other Subtotal	\$590	\$590									\$590
TOTAL	\$2,154	\$1,908	\$40	\$39	\$40	\$41	\$42	\$44			\$2,154
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$831	\$831									\$831
TransNet - LSI	\$683	\$479	\$40	\$40	\$41	\$42	\$43				\$683
TransNet - LSI Carry Over	\$8	\$8									\$8
Local Funds	\$590	\$590									\$590
TransNet Subtotal	\$1,522	\$1,318	\$40	\$40	\$41	\$42	\$43				\$1,522
Other Subtotal	\$590	\$590									\$590
TOTAL	\$2,112	\$1,908	\$40	\$40	\$41	\$42	\$43				\$2,112

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Del Mar, City of

MPO ID: DM06										RTIP #:25-08	
Project Title:	Sidewalk, Street, and Drainage Improvements								SANDAG ID: 1223061		
Project Description:	Multiple locations along Camino del Mar, Jimmy Durante Boulevard, and Via de la Valle - pedestrian, bicycle, roadway, and drainage improvements along Camino del Mar, Jimmy Durante Boulevard, and Via de la Valle								TransNet - LSI: CR		
Change Reason:	Increase funding, Revise funding between fiscal years										
	Capacity Status:NCI		Exempt Category:Safety - Pavement resurfacing and/or rehabilitation								
Est Total Cost: \$5,406											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$812	\$812							\$100		\$712
TransNet - Bond	\$2,803	\$2,803							\$228		\$2,575
TransNet - CP	\$700	\$700							\$25		\$675
TransNet - LSI	\$745	\$197	\$92	\$92	\$85	\$86	\$90	\$103			\$745
TransNet - LSI Carry Over	\$250	\$250									\$250
Local Funds	\$96	\$96									\$96
TransNet Subtotal	\$5,310	\$4,762	\$92	\$92	\$85	\$86	\$90	\$103	\$353		\$4,957
Other Subtotal	\$96	\$96									\$96
TOTAL	\$5,406	\$4,858	\$92	\$92	\$85	\$86	\$90	\$103	\$353		\$5,053

* SANDAG Board approved TransNet/ATP swap on November 21, 2014 for \$812

PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$812	\$812							\$100		\$712
TransNet - Bond	\$2,803	\$2,803							\$228		\$2,575
TransNet - CP	\$700	\$700							\$25		\$675
TransNet - LSI	\$643	\$197	\$92	\$92	\$85	\$87	\$89				\$643
TransNet - LSI Carry Over	\$250	\$250									\$250
Local Funds	\$96	\$96									\$96
TransNet Subtotal	\$5,208	\$4,762	\$92	\$92	\$85	\$87	\$89		\$353		\$4,855
Other Subtotal	\$96	\$96									\$96
TOTAL	\$5,304	\$4,858	\$92	\$92	\$85	\$87	\$89		\$353		\$4,951

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Escondido, City of

MPO ID: ESC04									RTIP #:25-08		
Project Title:	Citracado Parkway II							RAS (T2-2)			
Project Description:	Citracado Parkway from West Valley to Andreason (.5 miles) - Widen from 2 to 4 lanes with raised medians, construct bridge over Escondido Creek. Road is currently open to traffic, however, future year funds are dedicated to long-term vegetation monitoring and maintenance as required by the project's CEQA-EIR.							TransNet - LSI: CR			
Change Reason:	Increase funding										
Capacity Status:CI		Exempt Category:Non-Exempt									
Est Total Cost: \$50,631									Open to Traffic: Aug 2024		
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$581	\$581								\$581	
TransNet - LSI	\$1,667	\$1,667									\$1,667
TransNet - LSI (Cash)	\$988	\$988									\$988
TransNet - LSI Carry Over	\$5,886	\$3,565	\$2,321								\$5,886
HUD	\$908	\$908							\$908		
SB1 - LPP Comp	\$12,500	\$12,500									\$12,500
Local Funds	\$26,118	\$23,217	\$1,250	\$750	\$300	\$300	\$300		\$5,608	\$1,000	\$19,510
Local RTCIP	\$1,983	\$1,983									\$1,983
TransNet Subtotal	\$9,122	\$6,801	\$2,321							\$581	\$8,541
Other Subtotal	\$41,509	\$38,608	\$1,250	\$750	\$300	\$300	\$300		\$6,516	\$1,000	\$33,993
TOTAL	\$50,631	\$45,409	\$3,571	\$750	\$300	\$300	\$300		\$6,516	\$1,581	\$42,534
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$581	\$581								\$581	
TransNet - LSI	\$1,667	\$1,667									\$1,667
TransNet - LSI (Cash)	\$988	\$988									\$988
TransNet - LSI Carry Over	\$5,886	\$3,565	\$2,321								\$5,886
HUD	\$908	\$908							\$908		
SB1 - LPP Comp	\$12,500	\$12,500									\$12,500
Local Funds	\$24,468	\$23,217	\$1,250						\$5,608	\$1,000	\$17,860
Local RTCIP	\$1,983	\$1,983									\$1,983
TransNet Subtotal	\$9,122	\$6,801	\$2,321							\$581	\$8,541
Other Subtotal	\$39,859	\$38,608	\$1,250						\$6,516	\$1,000	\$32,343
TOTAL	\$48,981	\$45,409	\$3,571						\$6,516	\$1,581	\$40,884

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Escondido, City of

MPO ID: ESC37										RTIP #:25-08			
Project Title:	Pavement Maintenance								TransNet - LSI: Maint				
Project Description:	Various streets - This is an annual project that includes maintenance (crackseal, chipseal, slurry, sidewalk repairs) of various street elements citywide. This annual project provides for the maintenance and repair of City streets. Work is focused on one of eight maintenance zones each year. In addition, the project repairs lifted sidewalks and stripes bike lanes on resurfaced streets in accordance with the Bicycle Master Plan.												
Change Reason:	Reduce funding												
Capacity Status:		NCI		Exempt Category:								Safety - Pavement resurfacing and/or rehabilitation	
Est Total Cost: \$15,478													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - LSI	\$3,559		\$687	\$626	\$513	\$787	\$946				\$3,559		
TransNet - LSI (Cash)	\$1		\$1								\$1		
TransNet - LSI Carry Over	\$1,909		\$1,909								\$1,909		
Local Funds	\$10,009			\$2,323	\$2,525	\$2,545	\$2,615				\$10,009		
TransNet Subtotal	\$5,469		\$2,597	\$626	\$513	\$787	\$946				\$5,469		
Other Subtotal	\$10,009			\$2,323	\$2,525	\$2,545	\$2,615				\$10,009		
TOTAL	\$15,478		\$2,597	\$2,949	\$3,038	\$3,332	\$3,561				\$15,478		
PROJECT LAST AMENDED 25-00													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - LSI	\$4,057		\$687	\$681	\$806	\$920	\$963				\$4,057		
TransNet - LSI (Cash)	\$1		\$1								\$1		
TransNet - LSI Carry Over	\$1,909		\$1,909								\$1,909		
Local Funds	\$10,162			\$2,536	\$2,506	\$2,525	\$2,595				\$10,162		
TransNet Subtotal	\$5,967		\$2,597	\$681	\$806	\$920	\$963				\$5,967		
Other Subtotal	\$10,162			\$2,536	\$2,506	\$2,525	\$2,595				\$10,162		
TOTAL	\$16,129		\$2,597	\$3,217	\$3,312	\$3,445	\$3,558				\$16,129		

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Escondido, City of

MPO ID: ESC38									RTIP #:25-08				
Project Title:		Pavement Rehabilitation/Reconstruction							TransNet - LSI: CR				
Project Description:		various roads - Annual pavement project to rehabilitate existing pavement greater than 1" in depth within one of the city's 8 maintenance zones. Each year, the project rotates to a new zone, and identifies roads in need of rehabilitation or reconstruction.											
Change Reason:		Reduce funding											
Capacity Status:		NCI		Exempt Category:							Safety - Pavement resurfacing and/or rehabilitation		
Est Total Cost: \$23,829													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - LSI	\$8,047		\$1,345	\$1,461	\$1,198	\$1,837	\$2,206				\$8,047		
TransNet - LSI (Cash)	\$3		\$3								\$3		
TransNet - LSI Carry Over	\$1,082		\$1,082								\$1,082		
Local Funds	\$14,697		\$4,687	\$2,323	\$2,525	\$2,545	\$2,615				\$14,697		
TransNet Subtotal	\$9,132		\$2,430	\$1,461	\$1,198	\$1,837	\$2,206				\$9,132		
Other Subtotal	\$14,697		\$4,687	\$2,323	\$2,525	\$2,545	\$2,615				\$14,697		
TOTAL	\$23,829		\$7,117	\$3,784	\$3,723	\$4,382	\$4,821				\$23,829		
PROJECT LAST AMENDED 25-00													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - LSI	\$9,209		\$1,345	\$1,589	\$1,882	\$2,147	\$2,246				\$9,209		
TransNet - LSI (Cash)	\$3		\$3								\$3		
TransNet - LSI Carry Over	\$1,082		\$1,082								\$1,082		
Local Funds	\$14,850		\$4,687	\$2,536	\$2,506	\$2,525	\$2,595				\$14,850		
TransNet Subtotal	\$10,294		\$2,430	\$1,589	\$1,882	\$2,147	\$2,246				\$10,294		
Other Subtotal	\$14,850		\$4,687	\$2,536	\$2,506	\$2,525	\$2,595				\$14,850		
TOTAL	\$25,144		\$7,117	\$4,125	\$4,388	\$4,672	\$4,841				\$25,144		

MPO ID: ESC39									RTIP #:25-08		
Project Title:		Traffic Signals							TransNet - LSI: CR		
Project Description:		Various Locations - This project is for traffic signal and signalized intersection improvements Citywide as prioritized in the City's Local Roadway Safety Plan and the City's Traffic Signal Priority List.									
Change Reason:		Increase funding, Revise funding between fiscal years, Revise project description									
Capacity Status:		NCI Exempt Category:All Projects - Intersection signalization projects at individual intersections									
Est Total Cost: \$4,605											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$4,000		\$1,000	\$750	\$750	\$750	\$750				\$4,000
TransNet - LSI Carry Over	\$605		\$605								\$605
TOTAL	\$4,605		\$1,605	\$750	\$750	\$750	\$750				\$4,605
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$3,450		\$1,000	\$200	\$750	\$750	\$750				\$3,450
TransNet - LSI Carry Over	\$605		\$605								\$605
TOTAL	\$4,055		\$1,605	\$200	\$750	\$750	\$750				\$4,055

Thursday, June 19, 2025

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Imperial Beach, City of

MPO ID: IB02									RTIP #:25-08				
Project Title:		Street Maintenance Operations							TransNet - LSI: Maint				
Project Description:		Various locations - preventative maintenance - slurry seals and localized pavement repairs											
Change Reason:		Reduce funding, Revise funding between fiscal years											
Capacity Status:		NCI		Exempt Category:							Safety - Pavement resurfacing and/or rehabilitation		
Est Total Cost: \$6,561													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - L	\$1,655	\$1,655									\$1,655		
TransNet - LSI	\$4,287	\$2,992	\$251	\$214	\$270	\$277	\$285				\$4,287		
TransNet - LSI Carry Over	\$619	\$618	\$2								\$619		
TOTAL	\$6,561	\$5,265	\$253	\$214	\$270	\$277	\$285				\$6,561		
PROJECT LAST AMENDED 25-00													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - L	\$1,655	\$1,655									\$1,655		
TransNet - LSI	\$4,386	\$2,992	\$252	\$278	\$281	\$289	\$296				\$4,386		
TransNet - LSI Carry Over	\$618	\$618									\$618		
TOTAL	\$6,659	\$5,265	\$252	\$278	\$281	\$289	\$296				\$6,659		

MPO ID: IB12								RTIP #:25-08			
Project Title:		Major Street Improvements						TransNet - LSI: CR			
Project Description:		Various Locations - work includes but not limited to overlay greater than 1", new sidewalks, curbs and gutters, ramps, and storm drain									
Change Reason:		Reduce funding, Revise funding between fiscal years									
		Capacity Status:NCI		Exempt Category:Safety - Pavement resurfacing and/or rehabilitation							
Est Total Cost: \$9,000											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L (Cash)	\$200	\$200									\$200
TransNet - LSI	\$6,710	\$4,272		\$498	\$629	\$645	\$665		\$1,970		\$4,740
TransNet - LSI Carry Over	\$2,090	\$2,091							\$830		\$1,260
TOTAL	\$9,000	\$6,563		\$498	\$629	\$645	\$665		\$2,800		\$6,200
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L (Cash)	\$200	\$200									\$200
TransNet - LSI	\$6,938	\$4,272		\$648	\$655	\$673	\$690		\$1,993		\$4,945
TransNet - LSI Carry Over	\$2,090	\$2,091							\$830		\$1,260
TOTAL	\$9,228	\$6,563		\$648	\$655	\$673	\$690		\$2,823		\$6,405

2025 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 8
San Diego Region (in \$000s)

National City, City of

MPO ID: NC03										RTIP #:25-08	
Project Title:	Street Resurfacing Project							EARMARK NO: CAT 16-065			
Project Description:	Various Streets in the City of National City as attached - provide roadway rehabilitation (grinding and new overlay 1 inch thick or greater) and repair of concrete sidewalks, curb and gutters at multiple locations throughout the City							TransNet - LSI: CR			
Change Reason:	Reduce funding										
Capacity Status:		NCI		Exempt Category:Safety - Pavement resurfacing and/or rehabilitation							
Est Total Cost: \$33,674											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - CP	\$4,500	\$4,500									\$4,500
TransNet - L	\$5,313	\$5,313									\$5,313
TransNet - L (Cash)	\$629	\$629									\$629
TransNet - LSI	\$15,618	\$8,407	\$1,910	\$462	\$1,553	\$1,611	\$1,675				\$15,618
TransNet - LSI (Cash)	\$2,402	\$2,402									\$2,402
TransNet - LSI Carry Over	\$333	\$239	\$94								\$333
Earmark Repurposing	\$612	\$612									\$612
Local Funds	\$4,267	\$4,267									\$4,267
TransNet Subtotal	\$28,795	\$21,490	\$2,004	\$462	\$1,553	\$1,611	\$1,675				\$28,795
Other Subtotal	\$4,879	\$4,879									\$4,879
TOTAL	\$33,674	\$26,369	\$2,004	\$462	\$1,553	\$1,611	\$1,675				\$33,674
PROJECT LAST AMENDED 25-01											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - CP	\$4,500	\$4,500									\$4,500
TransNet - L	\$5,313	\$5,313									\$5,313
TransNet - L (Cash)	\$629	\$629									\$629
TransNet - LSI	\$17,349	\$8,407	\$2,028	\$1,662	\$1,688	\$1,755	\$1,809				\$17,349
TransNet - LSI (Cash)	\$2,402	\$2,402									\$2,402
TransNet - LSI Carry Over	\$333	\$239	\$94								\$333
Earmark Repurposing	\$612	\$612									\$612
Local Funds	\$4,267	\$4,267									\$4,267
TransNet Subtotal	\$30,526	\$21,490	\$2,122	\$1,662	\$1,688	\$1,755	\$1,809				\$30,526
Other Subtotal	\$4,879	\$4,879									\$4,879
TOTAL	\$35,405	\$26,369	\$2,122	\$1,662	\$1,688	\$1,755	\$1,809				\$35,405

2025 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 8
San Diego Region (in \$000s)

National City, City of

MPO ID: NC04										RTIP #:25-08	
Project Title:	Traffic Signal Install/Upgrade								RAS (T2-4)		
Project Description:	National City Boulevard (1st Street to 35th Street), Plaza Boulevard (Roosevelt Avenue to Paradise Valley Road), Euclid Avenue (Division Street to Sweetwater Road), 30th Street (National City Boulevard to Euclid Avenue), Harbor Drive (Civic Center Drive to 8th Street), Highland Avenue (Division Street to 30th Street), 8th Street (Harbor Drive to Paradise Valley Road), Division Street (Highland Avenue to Harbison Avenue), DD Avenue (8th Street to 30th Street), Palm Avenue (Division Street to 18th Street), 18th Street (National City Boulevard to Euclid Avenue), 24th Street (Tidelands Avenue to Highland Avenue), Sweetwater Road (Euclid Avenue to Plaza Bonita Center Way) - install and/or upgrade traffic signal/coordination at locations identified by the City's Traffic Monitoring Program in order to reduce congestion and intersection delays; coordinate regional traffic through the Regional Arterial Management System.								TransNet - LSI: CR		
Change Reason:	Increase funding										
Capacity Status:NCI										Exempt Category:Other - Intersection signalization projects	
Est Total Cost: \$1,864											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$1,864			\$1,264	\$200	\$200	\$200				\$1,864
TOTAL	\$1,864			\$1,264	\$200	\$200	\$200				\$1,864
PROJECT LAST AMENDED 25-01											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$824		\$8	\$208	\$208	\$200	\$200				\$824
TOTAL	\$824		\$8	\$208	\$208	\$200	\$200				\$824

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

North County Transit District

MPO ID: NCTD03									RTIP #:25-08		
Project Title: ADA Paratransit Services											
Project Description: NCTD service area - This project supports the operations of the District ADA/paratransit services.											
Change Reason: Reduce funding											
Capacity Status:NCI Exempt Category:Other - Non construction related activities											
Est Total Cost: \$72,829											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - ADA	\$7,388	\$4,908	\$482	\$484	\$491	\$503	\$520		\$7,388		
TransNet - ADA Carryover	\$50	\$50							\$50		
FTA 5307	\$2,000	\$2,000							\$2,000		
Local Funds	\$7,981	\$7,981							\$7,981		
TDA	\$55,410	\$38,393	\$5,774	\$2,609	\$2,815	\$2,881	\$2,938		\$55,410		
TransNet Subtotal	\$7,438	\$4,958	\$482	\$484	\$491	\$503	\$520		\$7,438		
Other Subtotal	\$65,391	\$48,374	\$5,774	\$2,609	\$2,815	\$2,881	\$2,938		\$65,391		
TOTAL	\$72,829	\$53,332	\$6,256	\$3,093	\$3,306	\$3,384	\$3,458		\$72,829		
PROJECT LAST AMENDED 25-04											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - ADA	\$7,485	\$4,908	\$498	\$504	\$511	\$525	\$539		\$7,485		
TransNet - ADA Carryover	\$50	\$50							\$50		
FTA 5307	\$2,000	\$2,000							\$2,000		
Local Funds	\$7,981	\$7,981							\$7,981		
TDA	\$55,592	\$38,393	\$5,774	\$2,791	\$2,815	\$2,881	\$2,938		\$55,592		
TransNet Subtotal	\$7,535	\$4,958	\$498	\$504	\$511	\$525	\$539		\$7,535		
Other Subtotal	\$65,573	\$48,374	\$5,774	\$2,791	\$2,815	\$2,881	\$2,938		\$65,573		
TOTAL	\$73,108	\$53,332	\$6,272	\$3,295	\$3,326	\$3,406	\$3,477		\$73,108		

MPO ID: NCTD05

RTIP #:25-08

Project Title:

Bus Revenue Vehicle Purchases & Related Equipment

Project Description:

NCTD service area - This project funds the programmatic replacement of fixed route buses that have reached the end of their service life, and the programmatic rebuild of fixed route buses engines and transmissions. The twenty-two (22) non-revenue vehicle purchase includes: Five (5) standard cab trucks with service body, One (1) stake bed standard cab truck, One (1) shop truck with combination body and lift gate, One (1) crew cab four-wheel drive truck, Two (2) extended cab, service body, four-wheel drive trucks, Six (6) standard SUVs, Six (6) four-wheel drive, small SUVs. The eight (8) Hydrogen Fuel Cell Electric Bus purchase includes: Eight (8) New Flyer Xcelsior CHARGE H2 40 foot, 37 passenger, hydrogen fuel cell electric buses.

Change Reason:

Increase funding, Revise Fund Source, Revise funding between fiscal years

Capacity Status:NCI

Exempt Category:Mass Transit - Purchase new buses and rail cars to replace existing vehicles or minor expansions of fleet

Est Total Cost: **\$158,184**

	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$1,509	\$1,509									\$1,509
TransNet - Transit (Cash)	\$1,155	\$1,155									\$1,155
FTA 5307	\$52,262	\$49,104		\$3,158							\$52,262
FTA 5309 (Bus)	\$4,622	\$4,622									\$4,622
FTA 5311	\$2,036	\$2,036									\$2,036
FTA 5339	\$15,109	\$13,747	\$600	\$762							\$15,109
FTA 5339(c)	\$27,093	\$27,093									\$27,093
FTA Funds - AR-5311	\$578	\$578									\$578
Federal Disc. - CPF - Transit Infra	\$500	\$500									\$500
Other State - LCTOP	\$9,321	\$9,321									\$9,321
SB1 - SGR	\$1,604	\$1,604									\$1,604
SB125 - TIRCP	\$6,450		\$6,450								\$6,450
SB125 - ZETCP	\$3,661		\$100		\$978	\$2,583					\$3,661
STA	\$3,865	\$2,885		\$980							\$3,865
TCRP	\$7,700	\$7,700									\$7,700
Local Funds	\$13,060	\$13,060									\$13,060
TDA	\$7,659	\$7,509		\$150							\$7,659
TransNet Subtotal	\$2,664	\$2,664									\$2,664
Other Subtotal	\$155,520	\$139,759	\$7,150	\$5,050	\$978	\$2,583					\$155,520
TOTAL	\$158,184	\$142,423	\$7,150	\$5,050	\$978	\$2,583					\$158,184

PROJECT LAST AMENDED 25-04

	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$1,509	\$1,509									\$1,509
TransNet - Transit (Cash)	\$1,155	\$1,155									\$1,155
FTA 5307	\$52,262	\$49,104		\$3,158							\$52,262
FTA 5309 (Bus)	\$4,622	\$4,622									\$4,622
FTA 5309 (FG)	\$0										
FTA 5311	\$2,036	\$2,036									\$2,036
FTA 5339	\$14,509	\$13,747		\$762							\$14,509
FTA 5339(c)	\$27,093	\$27,093									\$27,093
FTA Funds - AR-5311	\$578	\$578									\$578
Federal Disc. - CPF - Transit Infra	\$500	\$500									\$500
Other State - LCTOP	\$9,321	\$9,321									\$9,321
SB1 - SGR	\$1,604	\$1,604									\$1,604
SB125 - TIRCP	\$6,450		\$6,450								\$6,450
SB125 - ZETCP	\$4,201		\$100	\$540	\$978	\$2,583					\$4,201
STA	\$3,865	\$2,885		\$980							\$3,865
TCRP	\$7,700	\$7,700									\$7,700
Local Funds	\$13,060	\$13,060									\$13,060
TDA	\$7,509	\$7,509									\$7,509
TransNet Subtotal	\$2,664	\$2,664									\$2,664
Other Subtotal	\$155,310	\$139,759	\$6,550	\$5,440	\$978	\$2,583					\$155,310
TOTAL	\$157,974	\$142,423	\$6,550	\$5,440	\$978	\$2,583					\$157,974

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

North County Transit District

MPO ID: NCTD34								RTIP #:25-08				
Project Title:			Transit Service Operating Support									
Project Description:			NCTD service area - This project funds operating costs for existing fixed route and rail transit service, including rural services.									
Change Reason:			Reduce funding, Revise Fund Source									
Capacity Status:			NCI		Exempt Category:			Mass Transit - Transit operating assistance				
Est Total Cost: \$471,329												
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON	
TransNet - BRT/Rail Ops	\$42,832		\$8,092	\$8,179	\$8,593	\$8,851	\$9,117		\$42,832			
TransNet - TSI	\$84,270		\$16,335	\$16,397	\$16,654	\$17,131	\$17,753		\$84,270			
TransNet - TSI Carry Over	\$282						\$282		\$282			
FTA 5311	\$3,207		\$641	\$642	\$642	\$642	\$642		\$3,207			
Other State - LCTOP	\$14,668		\$2,901	\$3,062	\$2,901	\$2,901	\$2,901		\$14,668			
SB1 - SRA Commuter	\$4,933			\$3,900	\$1,033				\$4,933			
SB125 - ZETCP	\$8,141		\$1,890	\$2,877	\$2,489	\$885			\$8,141			
STA	\$63,046		\$12,481	\$12,043	\$10,812	\$13,750	\$13,960		\$63,046			
TDA	\$249,950		\$49,882	\$49,734	\$53,661	\$48,025	\$48,648		\$249,950			
TransNet Subtotal	\$127,384		\$24,427	\$24,576	\$25,247	\$25,982	\$27,152		\$127,384			
Other Subtotal	\$343,945		\$67,795	\$72,258	\$71,538	\$66,203	\$66,151		\$343,945			
TOTAL	\$471,329		\$92,222	\$96,834	\$96,785	\$92,185	\$93,303		\$471,329			

PROJECT LAST AMENDED 25-04

	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BRT/Rail Ops	\$42,996		\$8,092	\$8,343	\$8,593	\$8,851	\$9,117		\$42,996		
TransNet - TSI	\$87,931		\$16,941	\$17,166	\$17,406	\$17,956	\$18,462		\$87,931		
FTA 5311	\$3,208		\$642	\$642	\$642	\$642	\$642		\$3,208		
Other State - LCTOP	\$14,506		\$2,901	\$2,901	\$2,901	\$2,901	\$2,901		\$14,506		
SB1 - SRA Commuter	\$4,833			\$3,800	\$1,033				\$4,833		
SB125 - ZETCP	\$8,191		\$1,890	\$2,927	\$2,489	\$885			\$8,191		
STA	\$58,090		\$12,481	\$7,087	\$10,812	\$13,750	\$13,960		\$58,090		
TDA	\$253,415		\$49,882	\$53,199	\$53,661	\$48,025	\$48,648		\$253,415		
TransNet Subtotal	\$130,927		\$25,033	\$25,509	\$25,999	\$26,807	\$27,579		\$130,927		
Other Subtotal	\$342,243		\$67,796	\$70,556	\$71,538	\$66,203	\$66,151		\$342,243		
TOTAL	\$473,170		\$92,829	\$96,065	\$97,537	\$93,010	\$93,730		\$473,170		

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

North County Transit District

MPO ID: SAN260										RTIP #:25-08	
Project Title: COASTER Train Sets										RTP REF: TL06 (2021)	
Project Description: In the San Diego Region along the COASTER Corridor - Two additional train sets to provide more frequent commuter rail service, including 30-minute peak period service										SANDAG ID: 1239820	
Change Reason: Revise funding between fiscal years											
Capacity Status:CI Exempt Category:Non-Exempt											
Est Total Cost: \$58,800										Open to Traffic: May 2024	
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$25,000	\$24,479	\$521								\$25,000
SB1 - LPP Formula	\$21,200	\$21,200									\$21,200
TDA	\$12,600	\$12,600									\$12,600
TransNet Subtotal	\$25,000	\$24,479	\$521								\$25,000
Other Subtotal	\$33,800	\$33,800									\$33,800
TOTAL	\$58,800	\$58,279	\$521								\$58,800
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$25,000	\$21,708	\$3,292								\$25,000
SB1 - LPP Formula	\$21,200	\$21,200									\$21,200
TDA	\$12,600	\$12,600									\$12,600
TransNet Subtotal	\$25,000	\$21,708	\$3,292								\$25,000
Other Subtotal	\$33,800	\$33,800									\$33,800
TOTAL	\$58,800	\$55,508	\$3,292								\$58,800

2025 Regional Transportation Improvement Program - TransNet Only
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Oceanside, City of

MPO ID: O14									RTIP #:25-08				
Project Title:		Bridge Rehabilitation							TransNet - LSI: CR				
Project Description:		Bridge 57C0322, Bridge 57C0010 - seismic retrofit of highway bridges over the San Luis Rey River. City match to grant.											
Change Reason:		Increase funding, Revise Fund Source											
Capacity Status:		NCI		Exempt Category:							Safety - Non capacity widening or bridge reconstruction		
Est Total Cost: \$7,863													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - L	\$1,948	\$1,948							\$1,948				
TransNet - LSI	\$4,020	\$2,247	\$225	\$90	\$108	\$1,350			\$2,695		\$1,325		
TransNet - LSI Carry Over	\$1,895		\$1,895						\$712		\$1,183		
TOTAL	\$7,863	\$4,195	\$2,120	\$90	\$108	\$1,350			\$5,355		\$2,508		

* *local match to HBP funds programmed on CAL44 -

PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$1,948	\$1,948							\$1,948		
TransNet - LSI	\$4,028	\$2,247	\$233	\$90	\$108	\$1,350			\$4,028		
TOTAL	\$5,976	\$4,195	\$233	\$90	\$108	\$1,350			\$5,976		

MPO ID: O18								RTIP #:25-08			
Project Title:		Neighborhood Sidewalk/ADA/Traffic Improvements						TransNet - LSI: Maint			
Project Description:		The yearly list of neighborhoods with scheduled road maintenance is available upon request - Slurry sealing of streets, sidewalk repair, parkway and median landscape maintenance, minor storm drain culvert maintenance, and streetlight repairs. The work is scheduled each year by neighborhood									
Change Reason:		Reduce funding, Revise Fund Source									
		Capacity Status:NCI		Exempt Category:Safety - Pavement resurfacing and/or rehabilitation							
Est Total Cost: \$33,743											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$1,150	\$1,150									\$1,150
TransNet - L (Cash)	\$600	\$600									\$600
TransNet - LSI	\$25,923	\$15,423	\$1,800	\$4,050	\$3,350	\$650	\$650				\$25,923
TransNet - LSI Carry Over	\$6,070	\$6,070									\$6,070
TOTAL	\$33,743	\$23,243	\$1,800	\$4,050	\$3,350	\$650	\$650				\$33,743
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$1,150	\$1,150									\$1,150
TransNet - L (Cash)	\$600	\$600									\$600
TransNet - LSI	\$25,738	\$15,423	\$3,061	\$3,291	\$650	\$3,313					\$25,738
TransNet - LSI Carry Over	\$7,155	\$6,070	\$989	\$59		\$37					\$7,155
TOTAL	\$34,643	\$23,243	\$4,050	\$3,350	\$650	\$3,350					\$34,643

Thursday, June 19, 2025

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Oceanside, City of

MPO ID: O22									RTIP #:25-08		
Project Title:	College Boulevard Improvements from Vista Way to Old Grove Road							RAS (T2-4)			
Project Description:	College Boulevard from Vista Way to Old Grove Road (2.5 miles) - Traffic calming without additional lanes between Waring Road/Barnard and Road Roselle Street (first phase). The second phase is widening from the existing four lanes to six lanes with bike lanes and raised median between Olive Avenue and Old Grove.							TransNet - LSI: CR			
Change Reason:	Reduce funding										
Capacity Status:CI			Exempt Category:Non-Exempt								
Est Total Cost: \$33,063			Open to Traffic: Dec 2026								
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI Carry Over	\$200	\$200							\$200		
Local Funds	\$9,015	\$9,015							\$915		\$8,100
Local RTCIP	\$23,848	\$11,789	\$10,938	\$1,060	\$60				\$10,296		\$13,552
TransNet Subtotal	\$200	\$200							\$200		
Other Subtotal	\$32,863	\$20,804	\$10,938	\$1,060	\$60				\$11,211		\$21,652
TOTAL	\$33,063	\$21,004	\$10,938	\$1,060	\$60				\$11,411		\$21,652
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI Carry Over	\$200	\$200							\$200		
Local Funds	\$9,015	\$9,015							\$915		\$8,100
Local RTCIP	\$14,969	\$11,789	\$2,060	\$1,060	\$60				\$6,638		\$8,331
TransNet Subtotal	\$200	\$200							\$200		
Other Subtotal	\$23,984	\$20,804	\$2,060	\$1,060	\$60				\$7,553		\$16,431
TOTAL	\$24,184	\$21,004	\$2,060	\$1,060	\$60				\$7,753		\$16,431

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Oceanside, City of

MPO ID: O24										RTIP #:25-08	
Project Title: Street Overlay Program									TransNet - LSI: CR		
Project Description: various locations as attached - Permanent asphalt overlay (2-inch thickness) of arterial streets.											
Change Reason: Increase funding, Revise Fund Source, Revise funding between fiscal years											
Capacity Status:NCI			Exempt Category:Safety - Pavement resurfacing and/or rehabilitation								
Est Total Cost: \$40,625											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L (Cash)	\$921	\$921									\$921
TransNet - LSI	\$18,473	\$12,975	\$796	\$902	\$1,800	\$2,000					\$18,473
TransNet - LSI (Cash)	\$20	\$20									\$20
TransNet - LSI Carry Over	\$21,211	\$16,962	\$3,351	\$898							\$21,211
TOTAL	\$40,625	\$30,878	\$4,147	\$1,800	\$1,800	\$2,000					\$40,625
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L (Cash)	\$921	\$921									\$921
TransNet - LSI	\$20,975	\$12,975	\$2,000	\$2,000	\$2,000	\$2,000					\$20,975
TransNet - LSI (Cash)	\$20	\$20									\$20
TransNet - LSI Carry Over	\$16,962	\$16,962									\$16,962
TOTAL	\$38,878	\$30,878	\$2,000	\$2,000	\$2,000	\$2,000					\$38,878

MPO ID: O25										RTIP #:25-08	
Project Title:	Traffic Management Center and Adaptive Traffic Signals								TransNet - LSI: CR		
Project Description:	Various locations as attached - Includes traffic signal interconnect in Mission Avenue between Airport Road and Mesa Drive. Also includes reconstruction of the traffic signals at S Coast Hwy and Vista Way, and Mission Ave and Mesa Drive for new pedestrian push buttons and remote camera and signal timing control. This includes 'smart city' fiber-optic cable infrastructure in the downtown coastal area for remote streetlight operation and public internet service.										
Change Reason:	Increase funding										
	Capacity Status:NCI		Exempt Category:Other - Traffic signal synchronization projects								
Est Total Cost: \$3,570											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$2,670	\$2,670									\$2,670
TransNet - LSI Carry Over	\$900	\$730	\$170								\$900
TOTAL	\$3,570	\$3,400	\$170								\$3,570
PROJECT LAST AMENDED 21-30											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$2,670	\$2,670									\$2,670
TransNet - LSI Carry Over	\$730	\$730									\$730
TOTAL	\$3,400	\$3,400									\$3,400

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Oceanside, City of

MPO ID: O33									RTIP #:25-08			
Project Title:	Coast Highway Corridor Design								RAS (T2-4)			
Project Description:	Coast Highway - In Oceanside, on Coast Highway from the bridge over the San Luis Rey River to the southerly city limit: perform study and begin design to reduce the four-lane roadway to two lanes with bike lanes, on-street parking and roundabouts at the following cross-streets: SR-76, Surfrider, Civic Center, Pierview, Michigan, Wisconsin, Oceanside Blvd, Morse Street, and Cassidy Street								TransNet - LSI: CR			
Change Reason:	Increase funding, Revise funding between fiscal years											
	Capacity Status:NCI		Exempt Category:Safety - Hazard elimination program									
Est Total Cost: \$7,054												
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON	
TransNet - LSI	\$4,853	\$4,853							\$4,853			
TransNet - LSI Carry Over	\$2,201	\$310	\$1,891							\$2,201		
TOTAL	\$7,054	\$5,163	\$1,891							\$7,054		
PROJECT LAST AMENDED 23-30												
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON	
TransNet - LSI	\$4,853	\$2,853	\$2,000							\$4,853		
TransNet - LSI Carry Over	\$310	\$310							\$310			
TOTAL	\$5,163	\$3,163	\$2,000							\$5,163		

MPO ID: O37									RTIP #:25-08		
Project Title:	Bicycle Master Plan and Bicycle Safety Improvement								TransNet - LSI: CR		
Project Description:	Seagaze Drive between N Coast Highway and Horne Street. Also includes other locations to be determined - in the City of Oceanside, construction of curb "pop-outs", bike lanes, sharrows and crosswalks for improved bicycle and pedestrian safety. Loma Alta Bike Trail assessment.										
Change Reason:	Increase funding, Revise funding between fiscal years, Revise funding between phases										
Capacity Status:NCI			Exempt Category:Air Quality - Bicycle and pedestrian facilities								
Est Total Cost: \$3,930											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$3,265	\$1,406	\$344	\$357	\$372	\$389	\$397		\$984		\$2,281
TransNet - LSI Carry Over	\$665		\$666						\$156		\$509
TOTAL	\$3,930	\$1,406	\$1,010	\$357	\$372	\$389	\$397		\$1,140		\$2,790
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$2,474	\$1,406	\$342	\$356	\$371						\$2,474
TOTAL	\$2,474	\$1,406	\$342	\$356	\$371						\$2,474

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Oceanside, City of

MPO ID: O38								RTIP #:25-08					
Project Title:	Road Safety and Access Improvements							RAS (T2-4)					
Project Description:	Various locations - Citywide construction of new curb access ramps, new sidewalk for pedestrian access, traffic signal safety modifications, neighborhood speed control devices, school safety improvement and new pavement delineation. A specific location is the Mission Ave. median re-construction between Myers and the NCTD grade crossing to align with the reconstructed segment of Mission Ave. from Myers west to Pacific St.							TransNet - LSI: CR					
Change Reason:	Increase funding, Revise funding between fiscal years												
Capacity Status:		NCI		Exempt Category:								Safety - Safety Improvement Program	
Est Total Cost: \$8,879													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - LSI	\$7,839	\$4,589	\$650	\$650	\$650	\$650	\$650				\$7,839		
TransNet - TSI Carry Over	\$1,040		\$1,040								\$1,040		
TOTAL	\$8,879	\$4,589	\$1,690	\$650	\$650	\$650	\$650				\$8,879		
PROJECT LAST AMENDED 25-00													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - LSI	\$6,539	\$4,589	\$650	\$650	\$650						\$6,539		
TOTAL	\$6,539	\$4,589	\$650	\$650	\$650						\$6,539		

MPO ID: O40										RTIP #:25-08		
Project Title:	Railroad Crossing Safety Improvements								RAS (T2-4)			
Project Description:	Coastal railroad corridor at the following streets: Surfrider Avenue, Mission Avenue, Wisconsin Avenue, Oceanside Boulevard, and Cassidy Street - in the City of Oceanside, rail crossing safety improvements; including upgrades to the railroad signaling and communication systems, queue-cutter traffic signals at Mission Avenue, pedestrian crossing gates, sidewalk and median reconstruction, and fencing								TransNet - LSI: CR			
Change Reason:	Increase funding											
	Capacity Status:NCI		Exempt Category:Safety - Railroad/highway crossing									
Est Total Cost: \$5,602												
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON	
TransNet - CP	\$4,952	\$4,790	\$162								\$4,952	
TransNet - LSI	\$650	\$650							\$650			
TOTAL	\$5,602	\$5,440	\$162						\$650		\$4,952	
PROJECT LAST AMENDED 23-30												
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON	
TransNet - CP	\$4,790	\$4,790									\$4,790	
TransNet - LSI	\$650	\$650							\$650			
TOTAL	\$5,440	\$5,440							\$650		\$4,790	

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Oceanside, City of

MPO ID: O41										RTIP #:25-08			
Project Title:	Lot 23 Transit Parking Structure								TransNet - LSI: CR				
Project Description:	Intersection at Cleveland St and Pier View Way - Oceanside, at the intersection of Cleveland Street and the Pier View Way pedestrian undercrossing, construction of parking structure making 325 public parking spaces available for bus and train commuters at the Oceanside Transit Center												
Change Reason:	Increase funding												
Capacity Status:		NCI		Exempt Category:								All Projects - Bus terminal and transfer points	
Est Total Cost: \$9,524													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - L (Cash)	\$1,000	\$1,000							\$200	\$250	\$550		
TransNet - LSI	\$1,325	\$1,325									\$1,325		
TransNet - LSI (Cash)	\$950	\$950									\$950		
TransNet - LSI Carry Over	\$2,249	\$1,983	\$266								\$2,249		
Local Funds	\$4,000	\$4,000								\$410	\$3,590		
TransNet Subtotal	\$5,524	\$5,258	\$266						\$200	\$250	\$5,074		
Other Subtotal	\$4,000	\$4,000								\$410	\$3,590		
TOTAL	\$9,524	\$9,258	\$266						\$200	\$660	\$8,664		
PROJECT LAST AMENDED 21-30													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - L (Cash)	\$1,000	\$1,000							\$200	\$250	\$550		
TransNet - LSI	\$1,325	\$1,325									\$1,325		
TransNet - LSI (Cash)	\$950	\$950									\$950		
TransNet - LSI Carry Over	\$1,983	\$1,983									\$1,983		
Local Funds	\$4,000	\$4,000								\$410	\$3,590		
TransNet Subtotal	\$5,258	\$5,258							\$200	\$250	\$4,808		
Other Subtotal	\$4,000	\$4,000								\$410	\$3,590		
TOTAL	\$9,258	\$9,258							\$200	\$660	\$8,398		

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Oceanside, City of

MPO ID: O45										RTIP #:25-08		
Project Title:	Douglas Drive and Mission Avenue Median Construction								RAS (T2-4)			
Project Description:	Mission Avenue - Construction of raised medians at two locations: 1. Douglas Drive between 300 feet south of Westport Drive and 250 feet north of Festival Drive (\$80,0000 match for HSIP7-11-0009); and 2. Mission Avenue between Carolyn Circle and Foussat Rd (this portion of the project is on the NHS)								TransNet - LSI: CR			
Change Reason:	Increase funding											
	Capacity Status:NCI		Exempt Category:Safety - Adding medians									
Est Total Cost: \$752												
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON	
TransNet - LSI	\$58	\$58							\$58			
TransNet - LSI Carry Over	\$694	\$673	\$21						\$694			
TOTAL	\$752	\$731	\$21						\$752			

* Local match for HSIP project CAL417 programmed under CAL105

PROJECT LAST AMENDED 23-30											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$58	\$58							\$58		
TransNet - LSI Carry Over	\$673	\$673							\$673		
TOTAL	\$731	\$731							\$731		

MPO ID: O46										RTIP #:25-08	
Project Title:		Coastal Rail Trail							TransNet - LSI: CR		
Project Description:		Coastal railroad right-of-way from Oceanside Boulevard to Morse Street (.43 miles) - Environmental study and design for a class 1 bikeway along the coastal railroad right-of-way from Oceanside Blvd to Morse St									
Change Reason:		Increase funding									
		Capacity Status:NCI		Exempt Category:Other - Engineering studies							
Est Total Cost: \$671											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$631	\$606	\$25						\$631		
TransNet - LSI Carry Over	\$40	\$35	\$5						\$40		
TOTAL	\$671	\$641	\$30						\$671		
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$631	\$606	\$25						\$631		
TransNet - LSI Carry Over	\$35	\$35							\$35		
TOTAL	\$666	\$641	\$25						\$666		

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Oceanside, City of

MPO ID: O47									RTIP #:25-08		
Project Title:		Pier View Pedestrian Bridge Study and Renovation							TransNet - LSI: CR		
Project Description:		Bridge C0605, C0605 - Engineering study for permanent structural repairs to the Pier View Way pedestrian bridge with CON funds to provide for temporary repairs and replacement of Pier View Way bridge.									
Change Reason:		Increase funding, Revise funding between fiscal years									
		Capacity Status:NCI		Exempt Category:Air Quality - Bicycle and pedestrian facilities							
Est Total Cost: \$1,502											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$1,218	\$1,218							\$1,118		\$100
TransNet - LSI Carry Over	\$284	\$37	\$247							\$284	
TOTAL	\$1,502	\$1,255	\$247							\$1,402	\$100
PROJECT LAST AMENDED 23-30											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$1,218	\$500	\$718							\$1,118	\$100
TransNet - LSI Carry Over	\$37	\$37							\$37		
TOTAL	\$1,255	\$537	\$718							\$1,155	\$100

MPO ID: O51										RTIP #:25-08	
Project Title:		Cassidy Street Bridge Overcrossing Replacement							TransNet - LSI: CR		
Project Description:		Bridge 57C0601 - The concrete bridge structure that spans Cassidy Street between Myers Street and Pacific Street was constructed in 1927, the same year as the concrete portion of the Oceanside Pier. The bridge was closed to vehicle traffic in response to pieces of the bridge separating and falling onto Cassidy Street. The bridge currently serves as a pedestrian only foot bridge and bicycle route.									
Change Reason:		Increase funding									
		Capacity Status:NCI		Exempt Category:Safety - Non capacity widening or bridge reconstruction							
Est Total Cost: \$1,240											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$950	\$300	\$500	\$150					\$950		
TransNet - LSI Carry Over	\$290		\$290						\$290		
TOTAL	\$1,240	\$300	\$790	\$150					\$1,240		
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$300	\$300							\$300		
TransNet - LSI Carry Over	\$650		\$500	\$150					\$650		
TOTAL	\$950	\$300	\$500	\$150					\$950		

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Oceanside, City of

MPO ID: O52										RTIP #:25-08	
Project Title:	Reclaimed Water Conversion for Medians/Parkways								TransNet - LSI: Maint		
Project Description:	Citywide Medians/Parkways - As an unfunded state mandate, the project would convert non-functional turf irrigation systems to recycled water in lieu of potable water irrigation systems.										
Change Reason:	New Project										
Capacity Status:NCI Exempt Category:Other - Plantings, landscaping, etc											
Est Total Cost: \$150											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$150		\$150								\$150
TOTAL	\$150		\$150								\$150

MPO ID: O53										RTIP #:25-08	
Project Title:		Crown Heights Pedestrian Lighting							TransNet - LSI: Maint		
Project Description:		Crown Heights Neighborhood: Division, Grant, Missouri, etc. - The project includes installation of solar-powered pedestrian streetlights on Division, Grant, Missouri, etc. streets within the Crown Heights Neighborhood.									
Change Reason:		New Project									
		Capacity Status:NCI		Exempt Category:Safety - Lighting improvements							
Est Total Cost: \$500											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$500		\$500								\$500
TOTAL	\$500		\$500								\$500

MPO ID: O54										RTIP #:25-08	
Project Title:		Apple Street Improvements							TransNet - LSI: Maint		
Project Description:		Apple Street from Goat Hill Drive to Greenbriar Drive (.12 miles) - The project includes improving sidewalks and streetlights along Apple Street between Goat Hill Drive and Greenbriar Drive as part of the Safe Parking Lot project..									
Change Reason:		New Project									
		Capacity Status:NCI		Exempt Category:Safety - Lighting improvements							
Est Total Cost: \$700											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$700		\$700								\$700
TOTAL	\$700		\$700								\$700

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San Diego Region (in \$000s)

Oceanside, City of

MPO ID: O55										RTIP #:25-08	
Project Title:		Traffic Safety Barrier Installation							TransNet - LSI: Maint		
Project Description:		Intersection at El Camino Real and Oceanside Boulevard - The project will install a traffic safety barrier at the northeast corner of El Camino Real and Oceanside Boulevard, just south of the Quarry									
Change Reason:		New Project									
		Capacity Status:NCI		Exempt Category:Safety - Guardrails, median barriers, crash cushions							
Est Total Cost: \$300											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$289		\$289								\$289
TransNet - LSI Carry Over	\$11		\$11								\$11
TOTAL	\$300		\$300								\$300

MPO ID: O56										RTIP #:25-08	
Project Title:		Crosswalk Improvements							TransNet - LSI: Maint		
Project Description:		Intersection at Whaley and S. Coast Highway - To provide safe pedestrian crossing at Whaley Street. Work is to include Rapid Flashing Beacons, advanced notification signage, added striping and signing.									
Change Reason:		New Project									
		Capacity Status:NCI		Exempt Category:All Projects - Intersection signalization projects at individual intersections							
Est Total Cost: \$200											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$200		\$200								\$200
TOTAL	\$200		\$200								\$200

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

Poway, City of

MPO ID: POW30									RTIP #:25-08		
Project Title:	Street Maintenance Project								TransNet - LSI: Maint		
Project Description:	25/26 - Zone 8, 26/27 Zone 1, 27/28 - Zone 2, 28/29 - Zone 3, 29/30 - Zone 4 - In the City of Poway; street maintenance project; place slurry seal treatment on City streets on an annually rotating zone: FY25/26 - Street Maintenance Zone 8, FY26/27 - Street Maintenance Zone 1, FY27/28 - Street Maintenance Zone 2, FY28/29 - Street Maintenance Zone 3, FY29/30 - Street Maintenance Zone 4										
Change Reason:	Increase funding										
Capacity Status:NCI			Exempt Category:Safety - Pavement resurfacing and/or rehabilitation								
Est Total Cost: \$3,514											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$3,309		\$110	\$617	\$618	\$634	\$654	\$677			\$3,309
TransNet - LSI Carry Over	\$205		\$205								\$205
TOTAL	\$3,514		\$315	\$617	\$618	\$634	\$654	\$677			\$3,514
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$1,420		\$110	\$320	\$325	\$330	\$335				\$1,420
TransNet - LSI Carry Over	\$205		\$205								\$205
TOTAL	\$1,625		\$315	\$320	\$325	\$330	\$335				\$1,625

MPO ID: POW36								RTIP #:25-08			
Project Title: Neighborhood Sidewalk Project								TransNet - LSI: CR			
Project Description: Future locations to be determined - In Poway - Construct new sidewalks											
Change Reason: Reduce funding											
Capacity Status:NCI				Exempt Category:Air Quality - Bicycle and pedestrian facilities							
Est Total Cost: \$814											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$221		\$221								\$221
TransNet - LSI Carry Over	\$593	\$315	\$278								\$593
TOTAL	\$814	\$315	\$499								\$814
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$1,550		\$500	\$300	\$250	\$250	\$250				\$1,550
TransNet - LSI Carry Over	\$315	\$315									\$315
TOTAL	\$1,865	\$315	\$500	\$300	\$250	\$250	\$250				\$1,865

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

Poway, City of

MPO ID: POW38								RTIP #:25-08			
Project Title:	Annual Reconstruction and Overlay Project							RAS (M-41)			
Project Description:	Various Locations - Annual Arterial Patching and Residential Reconstruction - overlay and reconstruct streets greater than 1" thick AC for: FY25/26 Various Streets within Street Maintenance Zone 1 FY26/27 Various Streets within Street Maintenance Zone 2 FY27/28 Various Streets within Street Maintenance Zone 3 FY28/29 Various Streets within Street Maintenance Zone 4 FY29/30 Various Streets within Street Maintenance Zone 5							TransNet - LSI: CR			
Change Reason:	Increase funding										
	Capacity Status:NCI		Exempt Category:Safety - Pavement resurfacing and/or rehabilitation								
Est Total Cost: \$16,703											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$14,454	\$5,218	\$1,710	\$1,431	\$1,459	\$1,496	\$1,544	\$1,596	\$60		\$14,394
TransNet - LSI (Cash)	\$76	\$76									\$76
TransNet - LSI Carry Over	\$2,173	\$925	\$343	\$604	\$300						\$2,173
TOTAL	\$16,703	\$6,219	\$2,053	\$2,035	\$1,759	\$1,496	\$1,544	\$1,596	\$60		\$16,643
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$12,658	\$5,218	\$1,073	\$1,498	\$1,569	\$1,625	\$1,675		\$60		\$12,598
TransNet - LSI (Cash)	\$76	\$76									\$76
TransNet - LSI Carry Over	\$2,545	\$925	\$1,280	\$340							\$2,545
TOTAL	\$15,279	\$6,219	\$2,353	\$1,838	\$1,569	\$1,625	\$1,675		\$60		\$15,219

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Poway, City of

MPO ID: POW48										RTIP #:25-08	
Project Title:	Espola Road Safety Improvements Phase 2								RAS (T2-4)		
Project Description:	Espola Road from Durhullen Drive to Del Poniente Road (.3 miles) - In Poway - Construct a pedestrian pathway on the western side of Espola Road from Durhullen Road to Del Poniente Road.								TransNet - LSI: CR		
Change Reason:	Add new funding source, Increase funding										
Capacity Status:NCI		Exempt Category:Safety - Shoulder Improvements									
Est Total Cost: \$3,116											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$260	\$260									\$260
TransNet - LSI (Cash)	\$183		\$183								\$183
TransNet - LSI Carry Over	\$60		\$60								\$60
Local Funds	\$2,100	\$2,100									\$2,100
Local RTCIP	\$513	\$513									\$513
TransNet Subtotal	\$503	\$260	\$243								\$503
Other Subtotal	\$2,613	\$2,613									\$2,613
TOTAL	\$3,116	\$2,873	\$243								\$3,116
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$320	\$260	\$60								\$320
Local Funds	\$2,100	\$2,100									\$2,100
Local RTCIP	\$513	\$513									\$513
TransNet Subtotal	\$320	\$260	\$60								\$320
Other Subtotal	\$2,613	\$2,613									\$2,613
TOTAL	\$2,933	\$2,873	\$60								\$2,933

MPO ID: POW52										RTIP #:25-08	
Project Title:	Midland Road Safety Signs								TransNet - LSI: CR		
Project Description:	Midland Road from Norwalk Street to Putney Road (.8 miles) - The project will replace existing and install new warning signs with fluorescent yellow-green signs, install new rapid flashing beacon signs and a speedback warning sign to reduce vehicular speed and improve pedestrian safety along Midland Road from Norwalk Street to Putney Road.										
Change Reason:	Revise Fund Source										
	Capacity Status:NCI		Exempt Category:Air Quality - Bicycle and pedestrian facilities								
Est Total Cost: \$50											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI Carry Over	\$50		\$50								\$50
TOTAL	\$50		\$50								\$50
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$50		\$50								\$50
TOTAL	\$50		\$50								\$50

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San Diego Region (in \$000s)

Poway, City of

MPO ID: POW53										RTIP #:25-08	
Project Title:	Traffic Signal Intersection Upgrades								TransNet - LSI: CR		
Project Description:	Various signalized intersections in the City of Poway - The project involves upgrading signal controller equipment and components at various signalized intersections in the City of Poway. The work involves replacement and/or upgrades to detector loops, pull boxes, conduits, controllers, cabinets, wiring, installation video detection cameras, and signal coordination.										
Change Reason:	Revise Fund Source										
Capacity Status:NCI Exempt Category:Other - Intersection signalization projects											
Est Total Cost: \$300											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI Carry Over	\$300		\$300						\$50		\$250
TOTAL	\$300		\$300						\$50		\$250
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$300		\$300						\$50		\$250
TOTAL	\$300		\$300						\$50		\$250

2025 Regional Transportation Improvement Program - *TransNet* Only
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San Diego Region (in \$000s)

San Diego Association of Governments

MPO ID: SAN11A										RTIP #:25-08	
Project Title:		Regional Rideshare Program							SANDAG ID: 3310703, 3310704, 3310711, 3505000, 3501001		
Project Description:		Countywide - component of overall regional Transportation Demand Management									
Change Reason:		Increase funding									
		Capacity Status:NCI		Exempt Category:Air Quality - Ride-sharing and van-pooling program							
Est Total Cost: \$11,922											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BRT/Rail Ops	\$6			\$6							\$6
CMAQ	\$11,916			\$2,916	\$9,000						\$11,916
TransNet Subtotal	\$6			\$6							\$6
Other Subtotal	\$11,916			\$2,916	\$9,000						\$11,916
TOTAL	\$11,922			\$2,922	\$9,000						\$11,922
PROJECT LAST AMENDED 25-01											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
CMAQ	\$11,916			\$2,916	\$9,000						\$11,916
TransNet Subtotal	\$0										
Other Subtotal	\$11,916			\$2,916	\$9,000						\$11,916
TOTAL	\$11,916			\$2,916	\$9,000						\$11,916

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

San Diego Association of Governments

MPO ID: SAN13									RTIP #:25-08		
Project Title:		Joint Transit Operations Center							SANDAG ID: 1142600		
Project Description:		Regionwide - operations facility/control center to coordinate and integrate several Intelligent Transportation System (ITS) deployments; part of ITS regional architecture							EARMARK NO: E2008-BUSP-0111		
Change Reason:		Revise funding between fiscal years									
	Capacity Status:NCI		Exempt Category:Mass Transit - Construction or renovation of power, signal, and communications systems								
Est Total Cost: \$2,085											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - H	\$0										
FTA 5309 (Bus)	\$1,668	\$1,668									\$1,668
Loc Funds - Toll Funds	\$417	\$117	\$179	\$73	\$16	\$16	\$16				\$417
TransNet Subtotal	\$0										
Other Subtotal	\$2,085	\$1,785	\$179	\$73	\$16	\$16	\$16				\$2,085
TOTAL	\$2,085	\$1,785	\$179	\$73	\$16	\$16	\$16				\$2,085
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - H	\$0										
FTA 5309 (Bus)	\$1,668	\$1,668									\$1,668
Loc Funds - Toll Funds	\$417	\$198	\$114	\$105					\$4		\$413
TransNet Subtotal	\$0										
Other Subtotal	\$2,085	\$1,866	\$114	\$105					\$4		\$2,081
TOTAL	\$2,085	\$1,866	\$114	\$105					\$4		\$2,081

MPO ID: SAN26B										RTIP #:25-08	
Project Title:		Downtown BRT Stations							SANDAG ID: 1201509		
Project Description:		Broadway corridor; Park Blvd, 11th Ave, Kettner Street and India Street - construct new and modify existing transit stations in downtown San Diego for Bus Rapid Transit (BRT) services									
Change Reason:		Increase funding									
		Capacity Status:CI		Exempt Category:Non-Exempt							
Est Total Cost: \$20,980 Open to Traffic: Oct 2016											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$20,980	\$20,887	\$70	\$23					\$4,551		\$16,429
TOTAL	\$20,980	\$20,887	\$70	\$23					\$4,551		\$16,429
PROJECT LAST AMENDED 25-01											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$20,882	\$20,879	\$2						\$4,551		\$16,331
TOTAL	\$20,882	\$20,879	\$2						\$4,551		\$16,331

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

San Diego Association of Governments

MPO ID: SAN29										RTIP #:25-08	
Project Title: Sorrento to Miramar Double Track/Realign									EA NO: R690SA		
Project Description: Phase 1: Control Point (CP) Pines (Mile Post (MP) 249.8) to CP Miramar (MP 251)Phase 2: CP Miramar (MP 251) to CP Cumbres (MP 252.9) - realign curve and construct second main track; fully funds PE and design for both Phase 1 and Phase 2; construction for Phase 1 only									PPNO: 7301 RTP REF: T-3 (2021) SANDAG ID: 1239801, 1239812		
Change Reason: Increase funding											
Capacity Status:NCI			Exempt Category:Mass Transit - Track rehabilitation in existing right of way								
Est Total Cost: \$78,225											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$46,903	\$39,277	\$1,281	\$4,642	\$1,003	\$700			\$7,327	\$4,770	\$34,806
Fed Rail Admin (FRA-PRIIA)	\$3,102	\$3,102							\$3,102		
Prop 1B - TCIF	\$10,800	\$10,800									\$10,800
SB1 - LPP Formula	\$1,720	\$1,720							\$1,720		
SB1 - TCEP	\$10,500	\$10,500								\$10,500	
STIP-IIP PTA	\$3,900	\$3,900							\$3,900		
STIP-IIP State Cash	\$1,300	\$1,300							\$1,300		
TransNet Subtotal	\$46,903	\$39,277	\$1,281	\$4,642	\$1,003	\$700			\$7,327	\$4,770	\$34,806
Other Subtotal	\$31,322	\$31,322							\$10,022	\$10,500	\$10,800
TOTAL	\$78,225	\$70,599	\$1,281	\$4,642	\$1,003	\$700			\$17,349	\$15,270	\$45,606
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$44,192	\$42,912	\$1,280						\$7,326	\$8,405	\$28,461
Fed Rail Admin (FRA-PRIIA)	\$3,102	\$3,102							\$3,102		
Prop 1B - TCIF	\$10,800	\$10,800									\$10,800
SB1 - LPP Formula	\$1,720	\$1,720							\$1,720		
SB1 - TCEP	\$10,500	\$10,500								\$10,500	
STIP-IIP PTA	\$3,900	\$3,900							\$3,900		
STIP-IIP State Cash	\$1,300	\$1,300							\$1,300		
TransNet Subtotal	\$44,192	\$42,912	\$1,280						\$7,326	\$8,405	\$28,461
Other Subtotal	\$31,322	\$31,322							\$10,022	\$10,500	\$10,800
TOTAL	\$75,514	\$74,234	\$1,280						\$17,348	\$18,905	\$39,261

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San Diego Association of Governments

MPO ID: SAN36								RTIP #:25-08			
Project Title:	Bus/Rail Signal & Communications Equipment							RTP REF: A-70 (2021)			
Project Description:	Countywide - bid display module, dispatch software, fixed guideway electrification/power distribution projects such as catenary replacement, Feeder Cable, SCADA, DC Breaker Replacement							SANDAG ID: 1129200, 1145100, 1144000			
Change Reason:	Increase funding										
Capacity Status:		NCI		Exempt Category:Mass Transit - Track rehabilitation in existing right of way							
Est Total Cost: \$29,157											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$1,086	\$1,086									\$1,086
TransNet - TSI	\$46	\$40		\$6							\$46
FTA 5307	\$18,510	\$18,510									\$18,510
FTA 5309 (FG)	\$1,112	\$1,112									\$1,112
Local Funds	\$2,653	\$2,353		\$300							\$2,653
TDA	\$5,750	\$3,867	\$1,429	\$294	\$160						\$5,750
TransNet Subtotal	\$1,132	\$1,126		\$6							\$1,132
Other Subtotal	\$28,025	\$25,842	\$1,429	\$594	\$160						\$28,025
TOTAL	\$29,157	\$26,968	\$1,429	\$600	\$160						\$29,157
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$1,086	\$1,086									\$1,086
TransNet - TSI	\$40	\$40									\$40
FTA 5307	\$18,510	\$18,510									\$18,510
FTA 5309 (FG)	\$1,112	\$1,112									\$1,112
Local Funds	\$2,353	\$2,353									\$2,353
TDA	\$5,238	\$3,867	\$1,369	\$2							\$5,238
TransNet Subtotal	\$1,126	\$1,126									\$1,126
Other Subtotal	\$27,213	\$25,842	\$1,369	\$2							\$27,213
TOTAL	\$28,339	\$26,968	\$1,369	\$2							\$28,339

2025 Regional Transportation Improvement Program - *TransNet* Only
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San Diego Region (in \$000s)

San Diego Association of Governments

MPO ID: SAN40									RTIP #:25-08		
Project Title:		Metropolitan Planning							SANDAG ID:		
Project Description:		Countywide - ongoing regional transportation planning as well as administrative oversight for various <i>TransNet</i> and FTA-funded programs. Toll Credits will be used to match federal funds for the PE phase							31020,33201,33203,23000,31007,35040,33107		
Change Reason:		Increase funding									
Capacity Status:		NCI		Exempt Category:Other - Non construction related activities							
Est Total Cost: \$90,709											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
<i>TransNet</i> - BPNS	\$1,007	\$933	\$73						\$1,007		
<i>TransNet</i> - MC	\$3,780	\$395		\$3,385					\$3,780		
<i>TransNet</i> - SGIP	\$1,085	\$908	\$178						\$1,085		
<i>TransNet</i> - SS	\$1,080	\$909	\$171						\$1,080		
CBI	\$250	\$250							\$250		
FTA 5307	\$66,186	\$59,240	\$6,946						\$66,186		
FTA 5309TOD	\$239	\$239							\$239		
FTA 5310	\$442	\$442							\$442		
ITS	\$231	\$231							\$231		
RSTP	\$991	\$991							\$991		
Local Funds	\$14,133	\$12,891	\$1,242						\$14,133		
TDA	\$1,285	\$492	\$497	\$297					\$1,285		
<i>TransNet</i> Subtotal	\$6,952	\$3,145	\$422	\$3,385					\$6,952		
Other Subtotal	\$83,757	\$74,776	\$8,685	\$297					\$83,757		
TOTAL	\$90,709	\$77,921	\$9,107	\$3,682					\$90,709		
PROJECT LAST AMENDED 25-04											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
<i>TransNet</i> - BPNS	\$1,007	\$933	\$73						\$1,007		
<i>TransNet</i> - MC	\$395	\$395							\$395		
<i>TransNet</i> - SGIP	\$1,085	\$908	\$178						\$1,085		
<i>TransNet</i> - SS	\$1,080	\$909	\$171						\$1,080		
CBI	\$250	\$250							\$250		
FTA 5307	\$66,162	\$59,240	\$6,922						\$66,162		
FTA 5309TOD	\$239	\$239							\$239		
FTA 5310	\$442	\$442							\$442		
ITS	\$231	\$231							\$231		
RSTP	\$991	\$991							\$991		
Local Funds	\$14,133	\$12,891	\$1,242						\$14,133		
TDA	\$1,285	\$492	\$497	\$297					\$1,285		
<i>TransNet</i> Subtotal	\$3,567	\$3,145	\$422						\$3,567		
Other Subtotal	\$83,733	\$74,776	\$8,661	\$297					\$83,733		
TOTAL	\$87,300	\$77,921	\$9,083	\$297					\$87,300		

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

San Diego Association of Governments

MPO ID: SAN47										RTIP #:25-08	
Project Title:			South Bay BRT						SANDAG ID: 1280504		
Project Description:			From the Otay Mesa Border Crossing to Downtown San Diego along SR 125, Palomar Street, I-805, and SR 94 - Rapid transit service from the I-805/Palomar Direct Access Ramp (DAR) to the Otay Mesa Border, including the construction of a guideway on East Palomar over SR 125, around Otay Ranch Town Center Mall and through the new Millenia development; construction of 7 new Rapid transit stations								
Change Reason:			Increase funding								
Capacity Status:CI			Exempt Category:Non-Exempt								
Est Total Cost: \$127,391											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$105,831	\$105,226	\$365	\$201	\$39				\$30,820		\$75,011
TransNet - Transit	\$148	\$148							\$148		
FTA 5307	\$545	\$545							\$545		
FTA 5309 (Bus)	\$1,827	\$1,827							\$1,827		
CAP-TRADE	\$11,000	\$11,000									\$11,000
Other State - LCTOP	\$376	\$376									\$376
Loc Funds - Toll Funds	\$6,500	\$6,500									\$6,500
Local Funds	\$1,164	\$1,164							\$180		\$984
TransNet Subtotal	\$105,979	\$105,374	\$365	\$201	\$39				\$30,968		\$75,011
Other Subtotal	\$21,412	\$21,412							\$2,552		\$18,860
TOTAL	\$127,391	\$126,786	\$365	\$201	\$39				\$33,520		\$93,871
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$105,305	\$104,963	\$342						\$30,275		\$75,030
TransNet - Transit	\$148	\$148							\$148		
FTA 5307	\$545	\$545							\$545		
FTA 5309 (Bus)	\$1,827	\$1,827							\$1,827		
CAP-TRADE	\$11,000	\$11,000									\$11,000
Other State - LCTOP	\$376	\$376									\$376
Loc Funds - Toll Funds	\$6,500	\$6,500									\$6,500
Local Funds	\$1,164	\$1,164							\$180		\$984
TransNet Subtotal	\$105,453	\$105,111	\$342						\$30,423		\$75,030
Other Subtotal	\$21,412	\$21,412							\$2,552		\$18,860
TOTAL	\$126,865	\$126,523	\$342						\$32,975		\$93,890

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San Diego Association of Governments

MPO ID: SAN54										RTIP #:25-08	
Project Title:	ITS Operating								RTP REF: A-68 (2021)		
Project Description:	Regionwide - implementation and deployment of Intelligent Transportation System (ITS) projects such as Intermodal Transportation Management System (IMTMS), 511 Advanced Traveler Information System; activities include data collection, dissemination, software upgrades								SANDAG ID: 33105, 33307, 33110, 33312, 1147700 <i>TransNet</i> - LSI: CR		
Change Reason:	Reduce funding										
Capacity Status:NCI		Exempt Category:Safety - Non signalization traffic control and operating									
Est Total Cost: \$2,198											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
<i>TransNet</i> - MC	\$2,198		\$2,127	\$41	\$28	\$2			\$2,198		
TOTAL	\$2,198		\$2,127	\$41	\$28	\$2			\$2,198		
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
<i>TransNet</i> - MC	\$2,060		\$2,020	\$40					\$2,060		
TOTAL	\$2,060		\$2,020	\$40					\$2,060		

MPO ID: SAN64										RTIP #:25-08	
Project Title:			Eastbrook to Shell Double Track						PPNO: 2074		
Project Description:			On coastal rail corridor from Control Point (CP) Eastbrook near Harbor Drive to CP Shell near Surfrider Way - in Oceanside, design to add a new 0.6 mile section of double track, add new signals and replace the San Luis Rey River Bridge over San Luis Rey River						SANDAG ID: 1239809		
Change Reason:			Add new funding source, Increase funding, Revise funding between fiscal years								
Capacity Status:			NCI		Exempt Category:Mass Transit - Track rehabilitation in existing right of way						
Est Total Cost: \$64,248											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$5,145	\$4,480	\$220	\$445					\$4,360		\$785
Fed Rail Admin (FRA-PRIIA)	\$30,826	\$30,826							\$3,526		\$27,300
SB1 - LPP Formula	\$1,441	\$1,441							\$1,441		
SB1 - TIRCP	\$26,836				\$26,836						\$26,836
TransNet Subtotal	\$5,145	\$4,480	\$220	\$445					\$4,360		\$785
Other Subtotal	\$59,103	\$32,267			\$26,836				\$4,967		\$54,136
TOTAL	\$64,248	\$36,747	\$220	\$445	\$26,836				\$9,327		\$54,921
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$4,825	\$4,436	\$389						\$4,360		\$465
Fed Rail Admin (FRA-PRIIA)	\$30,826	\$30,826							\$3,526		\$27,300
SB1 - LPP Formula	\$1,441	\$1,441							\$1,441		
TransNet Subtotal	\$4,825	\$4,436	\$389						\$4,360		\$465
Other Subtotal	\$32,267	\$32,267							\$4,967		\$27,300
TOTAL	\$37,092	\$36,703	\$389						\$9,327		\$27,765

Thursday, June 19, 2025

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MPO ID: SAN66									RTIP #:25-08		
Project Title:	Grouped Projects for Rehabilitation or Reconstruction of Track Structures, Track, and Trackbed in Existing Rights-of-Way: Blue Line Corridor								SANDAG ID: 1210021		
Project Description:	Projects are consistent with 40 CFR Part 93.126 Exempt Tables 2 and 3 categories - rehabilitation or reconstruction of track structures, track and trackbed in existing rights-of-way (non-capacity increasing)										
Change Reason:	Revise funding between fiscal years, Revise project description										
Capacity Status:NCI			Exempt Category:Mass Transit - Reconstruction or renovation of transit structures								
Est Total Cost: \$4,550											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$4,550	\$282	\$1,311	\$2,629	\$328						\$4,550
TOTAL	\$4,550	\$282	\$1,311	\$2,629	\$328						\$4,550
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$4,550	\$307	\$1,057	\$2,651	\$536						\$4,550
TOTAL	\$4,550	\$307	\$1,057	\$2,651	\$536						\$4,550

MPO ID: SAN73									RTIP #:25-08		
Project Title:			San Elijo Lagoon Double Track						SANDAG ID: 1239806, 3310708		
Project Description:			On coastal rail corridor in Cardiff and across San Elijo Lagoon from MP 239.2 near Montgomery Ave to MP 241.3 in Solana Beach - install 1.5 miles of new double track, replace Bridge 240.4, reconfigure Control Point (CP) Cardiff with double crossovers, install new signals and drainage structures								
Change Reason:			Reduce funding								
Capacity Status:			NCI		Exempt Category:Mass Transit - Track rehabilitation in existing right of way						
Est Total Cost: \$78,358											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$24,602	\$24,087	\$5	\$510					\$2,324	\$1,018	\$21,260
RSTP	\$9,413	\$9,413							\$5,263	\$422	\$3,728
Prop 1B - TCIF	\$4,343	\$4,343									\$4,343
STIP-RIP AC	\$40,000	\$40,000									\$40,000
TransNet Subtotal	\$24,602	\$24,087	\$5	\$510					\$2,324	\$1,018	\$21,260
Other Subtotal	\$53,756	\$53,756							\$5,263	\$422	\$48,071
TOTAL	\$78,358	\$77,843	\$5	\$510					\$7,587	\$1,440	\$69,331
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$25,593	\$24,305	\$1,289						\$2,324	\$1,018	\$22,251
RSTP	\$9,413	\$9,413							\$5,263	\$422	\$3,728
Prop 1B - TCIF	\$4,343	\$4,343									\$4,343
STIP-RIP AC	\$40,000	\$40,000									\$40,000
TransNet Subtotal	\$25,593	\$24,305	\$1,289						\$2,324	\$1,018	\$22,251
Other Subtotal	\$53,756	\$53,756							\$5,263	\$422	\$48,071
TOTAL	\$79,349	\$78,061	\$1,289						\$7,587	\$1,440	\$70,322

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San Diego Association of Governments

MPO ID: SAN73A									RTIP #:25-08		
Project Title:	Chesterfield Drive Crossing Improvements								SANDAG ID: 1239817		
Project Description:	On Chesterfield Drive in the City of Encinitas, between Coast Highway 101 and San Elijo Avenue, and in the North County Transit District coastal rail corridor - complete final design and construct at-grade crossing improvements including bike and pedestrian facilities, double track rail, signals, and safety improvements at Chesterfield Drive										
Change Reason:	Increase funding, Revise funding between fiscal years										
Capacity Status:NCI			Exempt Category:Safety - Railroad/highway crossing								
Est Total Cost: \$7,115											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$486	\$486							\$124		\$362
TransNet - MC	\$4,391	\$4,377		\$14					\$50		\$4,341
Fed Rail Admin (FRA-PRIIA)	\$2,238	\$2,237							\$83		\$2,155
TransNet Subtotal	\$4,877	\$4,863		\$14					\$174		\$4,703
Other Subtotal	\$2,238	\$2,237							\$83		\$2,155
TOTAL	\$7,115	\$7,100		\$14					\$257		\$6,858
PROJECT LAST AMENDED 23-30											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$486	\$486							\$124		\$362
TransNet - MC	\$4,377	\$4,377							\$50		\$4,327
Fed Rail Admin (FRA-PRIIA)	\$2,238	\$2,237							\$83		\$2,155
TransNet Subtotal	\$4,863	\$4,863							\$174		\$4,689
Other Subtotal	\$2,238	\$2,237							\$83		\$2,155
TOTAL	\$7,101	\$7,100							\$257		\$6,844

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San Diego Association of Governments

MPO ID: SAN78										RTIP #:25-08	
Project Title:	Mid-City Rapid Bus								SANDAG ID: 1240001		
Project Description:	From San Diego State University to Downtown San Diego along El Cajon Boulevard, College Avenue, Park Boulevard, and Broadway - provide new Rapid Bus service including: consolidated transit stops, SR 15 transit plaza, synchronized traffic signals with extended green lights for buses, new low-floor vehicles, new shelters, improved waiting areas, real-time next-bus arrival signs, service frequency upgrade to every 10 minutes in the peak period, and every 15 minutes off-peak. Additional improvements include adding Traffic Signal Priority (TSP) along Park Boulevard, and TSP maintenance reporting for Rapid Fleet.										
Change Reason:	Revise funding between fiscal years										
Capacity Status:CI			Exempt Category:Non-Exempt								
Est Total Cost: \$44,527 Open to Traffic: Oct 2014											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$21,648	\$21,556	\$12	\$79					\$3,663	\$214	\$17,771
TransNet - Transit	\$173	\$173							\$173		
FTA 5307	\$320	\$320							\$320		
FTA 5309 (NS)	\$22,386	\$22,386							\$729		\$21,657
TransNet Subtotal	\$21,821	\$21,729	\$12	\$79					\$3,836	\$214	\$17,771
Other Subtotal	\$22,706	\$22,706							\$1,049		\$21,657
TOTAL	\$44,527	\$44,435	\$12	\$79					\$4,885	\$214	\$39,428
PROJECT LAST AMENDED 23-05											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$21,655	\$21,569	\$86						\$3,663	\$214	\$17,778
TransNet - Transit	\$173	\$173							\$173		
FTA 5307	\$320	\$320							\$320		
FTA 5309 (NS)	\$22,379	\$22,379							\$729		\$21,650
TransNet Subtotal	\$21,828	\$21,742	\$86						\$3,836	\$214	\$17,778
Other Subtotal	\$22,699	\$22,699							\$1,049		\$21,650
TOTAL	\$44,527	\$44,441	\$86						\$4,885	\$214	\$39,428

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MPO ID: SAN114									RTIP #:25-08		
Project Title:	Grouped Projects for Rehabilitation or Reconstruction of Track Structures, Track, and Trackbed in Exisiting Rights-of-Way: Coastal Rail Corridor							SANDAG ID: 1239805, 1239810, 1239813, 1239813, 1239822, 1239813, 1239822, 1239824, 1239814, 1239815, 1239816, 1239819, 1239821, 1239825			
Project Description:	Projects are consistent with 40 CFR Parts 93.126 and 93.127 Exempt Tables 2 and 3 categories: rehabilitation or reconstruction of track structures, track, and trackbed in existing right-of-way (non-capacity increasing)- from Oceanside to San Diego along the Coastal Rail Corridor; design track improvements										
Change Reason:	Increase funding										
Capacity Status:NCI			Exempt Category:Mass Transit - Track rehabilitation in existing right of way								
Est Total Cost: \$731,339											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$126,359	\$49,981	\$13,462	\$28,989	\$10,893	\$19,606	\$1,975	\$1,452			\$126,359
CMAQ	\$64,154	\$64,154									\$64,154
FTA 5307	\$23,866	\$23,866									\$23,866
FTA 5339	\$2,600	\$2,600									\$2,600
Fed Rail Admin (FRA-PRIIA)	\$7,085	\$7,085									\$7,085
FedDisc. - CPF - Trans Infra	\$54,893	\$1,000			\$53,893						\$54,893
RSTP	\$28,136	\$28,136									\$28,136
CAP-TRADE	\$4,617	\$4,617									\$4,617
Coastal Conservancy	\$103,300	\$103,300									\$103,300
SB1 - LPP Formula	\$15,331	\$4,831	\$10,500								\$15,331
SB1 - TCEP	\$30,528	\$30,528									\$30,528
SB1 - TIRCP	\$100,000		\$100,000								\$100,000
SB125 - TIRCP	\$86,354			\$36,397	\$49,957						\$86,354
STIP State Cash-Augmn RIP	\$20,800				\$20,800						\$20,800
STIP State Cash-Augmt IIP	\$62,000					\$62,000					\$62,000
Local Funds	\$1,316	\$1,116		\$200							\$1,316
TransNet Subtotal	\$126,359	\$49,981	\$13,462	\$28,989	\$10,893	\$19,606	\$1,975	\$1,452			\$126,359
Other Subtotal	\$604,980	\$271,233	\$110,500	\$36,597	\$124,650	\$62,000					\$604,980
TOTAL	\$731,339	\$321,214	\$123,962	\$65,586	\$135,543	\$81,606	\$1,975	\$1,452			\$731,339
PROJECT LAST AMENDED 25-07											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$120,945	\$49,047	\$14,343	\$18,109	\$14,933	\$19,340	\$4,559	\$614			\$120,945
CMAQ	\$76,754	\$76,754									\$76,754
FTA 5307	\$24,266	\$18,002	\$6,264								\$24,266
FTA 5339	\$2,600	\$2,600									\$2,600
Fed Rail Admin (FRA-PRIIA)	\$7,085	\$7,085									\$7,085
FedDisc. - CPF - Trans Infra	\$54,893	\$1,000			\$53,893						\$54,893
RSTP	\$28,136	\$28,136									\$28,136
CAP-TRADE	\$4,617	\$4,617									\$4,617
Coastal Conservancy	\$103,300	\$103,300									\$103,300
SB1 - LPP Formula	\$15,331	\$4,831	\$10,500								\$15,331
SB1 - TCEP	\$30,528	\$30,528									\$30,528
SB1 - TIRCP	\$100,200	\$200	\$100,000								\$100,200
SB125 - TIRCP	\$36,397			\$36,397							\$36,397
STIP State Cash-Augmn RIP	\$82,800				\$20,800	\$62,000					\$82,800
Local Funds	\$1,316	\$1,316									\$1,316
TransNet Subtotal	\$120,945	\$49,047	\$14,343	\$18,109	\$14,933	\$19,340	\$4,559	\$614			\$120,945
Other Subtotal	\$568,223	\$278,369	\$116,764	\$36,397	\$74,693	\$62,000					\$568,223
TOTAL	\$689,168	\$327,416	\$131,107	\$54,506	\$89,626	\$81,340	\$4,559	\$614			\$689,168

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San Diego Association of Governments

MPO ID: SAN119										RTIP #:25-08	
Project Title:	Sorrento Valley Double Track								RTP REF: T-3 (2021)		
Project Description:	From MP 247.8 to MP 248.9 north of Sorrento Valley Coaster Station - convert 1.1 miles of single-track to double-track, raise tracks to minimize flooding during storms, construct two new bridges, expand parking lot at Sorrento Valley Station, and install new signals - does not add additional transit service								SANDAG ID: 1239807		
Change Reason:	Increase funding										
Capacity Status:NCI			Exempt Category:Mass Transit - Track rehabilitation in existing right of way								
Est Total Cost: \$32,963											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$3,874	\$3,665	\$4	\$205					\$803	\$323	\$2,748
CMAQ	\$3,867	\$3,867									\$3,867
RSTP	\$12,861	\$12,861							\$5,156		\$7,705
Prop 1B - TCIF	\$12,055	\$12,055									\$12,055
Local Funds	\$306	\$306									\$306
TransNet Subtotal	\$3,874	\$3,665	\$4	\$205					\$803	\$323	\$2,748
Other Subtotal	\$29,089	\$29,089							\$5,156		\$23,933
TOTAL	\$32,963	\$32,754	\$4	\$205					\$5,959	\$323	\$26,681
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$3,724	\$3,668	\$56						\$803	\$323	\$2,598
CMAQ	\$3,867	\$3,867									\$3,867
RSTP	\$12,861	\$12,861							\$5,156		\$7,705
Prop 1B - TCIF	\$12,055	\$12,055									\$12,055
Local Funds	\$306	\$306									\$306
TransNet Subtotal	\$3,724	\$3,668	\$56						\$803	\$323	\$2,598
Other Subtotal	\$29,089	\$29,089							\$5,156		\$23,933
TOTAL	\$32,813	\$32,757	\$56						\$5,959	\$323	\$26,531

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San Diego Association of Governments

MPO ID: SAN129										RTIP #:25-08	
Project Title:	Downtown Multiuse and Bus Stopover Facility							RTP REF: A-52			
Project Description:	Downtown San Diego - block bounded by A Street , B Street, State Street and Union Street - environmental certification and land acquisition for bus stopover facility and potentially a multi-use facility that could include office, residential and retail development.							SANDAG ID: 1201514			
Change Reason:	Increase funding, Revise Fund Source										
Capacity Status:NCI										Exempt Category:All Projects - Bus terminal and transfer points	
Est Total Cost: \$66,980											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$27,611	\$21,762	\$2,279	\$749	\$2,263	\$558			\$3,979	\$23,632	
FTA 5307_TR	\$16,448			\$16,448						\$16,448	
RSTP	\$21,516	\$12,837			\$8,679					\$21,516	
Local Funds	\$1,405	\$1,405								\$1,405	
TransNet Subtotal	\$27,611	\$21,762	\$2,279	\$749	\$2,263	\$558			\$3,979	\$23,632	
Other Subtotal	\$39,369	\$14,242		\$16,448	\$8,679					\$39,369	
TOTAL	\$66,980	\$36,004	\$2,279	\$17,197	\$10,942	\$558			\$3,979	\$63,001	
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$27,290	\$21,762	\$5,528						\$3,979	\$23,311	
RSTP	\$29,285	\$29,285								\$29,285	
Local Funds	\$1,400	\$1,400								\$1,400	
TransNet Subtotal	\$27,290	\$21,762	\$5,528						\$3,979	\$23,311	
Other Subtotal	\$30,685	\$30,685								\$30,685	
TOTAL	\$57,975	\$52,447	\$5,528						\$3,979	\$53,996	

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MPO ID: SAN132									RTIP #:25-08								
Project Title:	Elvira to Morena Double Track							SANDAG ID: 1146500, 1239811									
Project Description:	On coastal rail corridor from Control Point (CP) Elvira near SR 52 to CP Friar near Friars Road - convert 2.6 miles of single-track to double-track and install new signals. Replace 1 mile of double track. Construct new/replacement bridges at MP 260.4, 259.6, 259.1, 258.6, and 257.2. Construct new water/sewer facilites for the City of San Diego between Friars Road and SR 52 - does not add additional transit service																
Change Reason:	Increase funding, Revise funding between fiscal years																
Capacity Status:NCI			Exempt Category:Mass Transit - Track rehabilitation in existing right of way														
Est Total Cost: \$202,128																	
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON						
TransNet - MC	\$44,118	\$37,826	\$427	\$1,250	\$1,615	\$2,065	\$936		\$7,310	\$987	\$35,821						
CMAQ	\$24,878	\$24,878	\$2,229							\$2,776		\$22,102					
FTA 5307	\$2,229														\$2,229		
Fed Rail Admin (FRA-PRIIA)	\$17,963	\$17,963												\$6,082		\$11,881	
RSTP	\$29,688	\$29,688												\$4,688	\$927	\$24,073	
SB1 - TIRCP	\$61,383									\$61,383						\$61,383	
STA	\$168	\$168							\$168								
TCRP	\$4,052	\$4,052									\$4,052						
Local Funds	\$17,260	\$16,183		\$568	\$510						\$17,260						
TDA	\$389	\$389									\$389						
TransNet Subtotal	\$44,118	\$37,826	\$427	\$1,250	\$1,615	\$2,065	\$936		\$7,310	\$987	\$35,821						
Other Subtotal	\$158,010	\$93,321	\$63,612	\$568	\$510				\$13,714	\$927	\$143,369						
TOTAL	\$202,128	\$131,147	\$64,039	\$1,818	\$2,125	\$2,065	\$936		\$21,024	\$1,914	\$179,190						
PROJECT LAST AMENDED 25-00																	
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON						
TransNet - MC	\$41,702	\$38,297	\$1,684	\$676	\$628	\$418			\$7,310	\$987	\$33,405						
CMAQ	\$24,878	\$24,878	\$2,229								\$2,776		\$22,102				
FTA 5307	\$2,229															\$2,229	
Fed Rail Admin (FRA-PRIIA)	\$17,963	\$17,963													\$6,082		\$11,881
RSTP	\$29,688	\$29,688													\$4,688	\$927	\$24,073
SB1 - TIRCP	\$61,383										\$61,383						\$61,383
STA	\$168	\$168								\$168							
TCRP	\$4,052	\$4,052										\$4,052					
Local Funds	\$17,260	\$16,183		\$568	\$510							\$17,260					
TDA	\$389	\$389										\$389					
TransNet Subtotal	\$41,702	\$38,297	\$1,684	\$676	\$628	\$418			\$7,310	\$987	\$33,405						
Other Subtotal	\$158,010	\$93,321	\$63,612	\$568	\$510				\$13,714	\$927	\$143,369						
TOTAL	\$199,712	\$131,618	\$65,296	\$1,244	\$1,138	\$418			\$21,024	\$1,914	\$176,774						

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MPO ID: SAN148									RTIP #:25-08		
Project Title:	Grouped Projects for Bicycle and Pedestrian Facilities - Coastal Rail Trail							SANDAG ID: 1223016, 1223017, 3301100			
Project Description:	Projects are consistent with 40 CFR Part 93.126 Exempt Table 2 categories - bicycle and pedestrian facilities (both motorized and non-motorized)										
Change Reason:	Increase funding										
Capacity Status:NCI			Exempt Category:Air Quality - Bicycle and pedestrian facilities								
Est Total Cost: \$46,948											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$31,711	\$31,045	\$199	\$35	\$400	\$17	\$10	\$6			\$31,711
CRP	\$238							\$238			\$238
ATP - R	\$1,025	\$1,025									\$1,025
STIP-RIP Augmentation	\$9,000			\$9,000							\$9,000
STIP-RIP STP TE	\$587	\$587									\$587
STIP-RIP State Cash	\$47	\$47									\$47
Local Funds	\$219	\$219									\$219
TDA - Bicycles	\$4,121	\$4,121									\$4,121
TransNet Subtotal	\$31,711	\$31,045	\$199	\$35	\$400	\$17	\$10	\$6			\$31,711
Other Subtotal	\$15,237	\$5,999		\$9,000				\$238			\$15,237
TOTAL	\$46,948	\$37,044	\$199	\$9,035	\$400	\$17	\$10	\$244			\$46,948
PROJECT LAST AMENDED 25-01											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$31,220	\$31,153	\$36	\$31							\$31,220
CRP	\$238							\$238			\$238
ATP - R	\$1,025	\$1,025									\$1,025
STIP-RIP Augmentation	\$9,000			\$9,000							\$9,000
STIP-RIP STP TE	\$587	\$587									\$587
STIP-RIP State Cash	\$47	\$47									\$47
Local Funds	\$219	\$219									\$219
TDA - Bicycles	\$4,121	\$4,121									\$4,121
TransNet Subtotal	\$31,220	\$31,153	\$36	\$31							\$31,220
Other Subtotal	\$15,237	\$5,999		\$9,000				\$238			\$15,237
TOTAL	\$46,457	\$37,152	\$36	\$9,031				\$238			\$46,457

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

San Diego Association of Governments

MPO ID: SAN153								RTIP #:25-08			
Project Title:	The Inland Rail Trail							PPNO: 7421W			
Project Description:	On and along the North County Transit District rail corridor from North Melrose Drive in Oceanside to North Pacific Street in San Marcos - environmental clearance for 7.0 miles of new bike path. Construction of 4.0 miles of new bike path; and final design and construct one new mile of Class I bike path (Phase 3). Construction is funded through phase 3 (3.0 miles in Vista). Phase 4 (Oceanside) will be constructed when funding is identified.. Toll Credits will be used to match federal funds for the CON phase							RTP REF: AT003 (2021) SANDAG ID: 1223023, 1223094, 1223095 EARMARK NO: CA832			
Change Reason:	Increase funding										
Capacity Status:		NCI		Exempt Category:Air Quality - Bicycle and pedestrian facilities							
Est Total Cost: \$98,222											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$27,693	\$22,653	\$793	\$2,536	\$1,701	\$10			\$10,178	\$1,880	\$15,635
CRP	\$4,632	\$3,882		\$750							\$4,632
Earmark Repurposing	\$92	\$92									\$92
RSTP	\$8,740	\$6,940	\$1,800								\$8,740
ATP - R	\$17,660	\$6,509	\$330	\$10,821					\$1,236		\$16,424
SB1 - LPP Formula	\$6,376	\$5,451	\$925								\$6,376
STIP-RIP AC	\$16,322	\$16,322									\$16,322
STIP-RIP STP TE	\$1,414	\$1,414							\$1,414		
STIP-RIP State Cash	\$2,298	\$2,298							\$183		\$2,115
Local Funds	\$2,541	\$2,541							\$2,541		
TDA - Bicycles	\$10,454	\$10,454							\$2,025		\$8,429
TransNet Subtotal	\$27,693	\$22,653	\$793	\$2,536	\$1,701	\$10			\$10,178	\$1,880	\$15,635
Other Subtotal	\$70,529	\$55,903	\$3,055	\$11,571					\$7,399		\$63,130
TOTAL	\$98,222	\$78,556	\$3,848	\$14,107	\$1,701	\$10			\$17,577	\$1,880	\$78,765
PROJECT LAST AMENDED 25-07											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$25,464	\$22,851	\$793	\$1,099	\$721				\$10,178	\$1,880	\$13,406
CRP	\$4,632	\$3,882		\$750							\$4,632
Earmark Repurposing	\$92	\$92									\$92
RSTP	\$8,740	\$6,940	\$1,800								\$8,740
ATP - R	\$17,660	\$6,509	\$330	\$10,821					\$1,236		\$16,424
SB1 - LPP Formula	\$6,376	\$5,451	\$925								\$6,376
STIP-RIP AC	\$16,322	\$16,322									\$16,322
STIP-RIP STP TE	\$1,414	\$1,414							\$1,414		
STIP-RIP State Cash	\$2,298	\$2,298							\$183		\$2,115
Local Funds	\$2,541	\$2,541							\$2,541		
TDA - Bicycles	\$10,454	\$10,454							\$2,025		\$8,429
TransNet Subtotal	\$25,464	\$22,851	\$793	\$1,099	\$721				\$10,178	\$1,880	\$13,406
Other Subtotal	\$70,529	\$55,903	\$3,055	\$11,571					\$7,399		\$63,130
TOTAL	\$95,993	\$78,754	\$3,848	\$12,670	\$721				\$17,577	\$1,880	\$76,536

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

San Diego Association of Governments

MPO ID: SAN183A									RTIP #:25-08		
Project Title:		Batiquitos Lagoon Double Track							SANDAG ID: 1239816		
Project Description:		On Coastal rail corridor over Batiquitos Lagoon from MP 234.5 to MP 235.5 - Construct 0.8 miles of double-track and a new bridge over Batiquitos Lagoon									
Change Reason:		New Project									
Capacity Status:		NCI		Exempt Category:Mass Transit - Track rehabilitation in existing right of way							
Est Total Cost: \$145,333											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$31,823			\$6,295	\$7,210	\$15,427	\$2,891				\$31,823
SB1 - LPP Formula	\$10,210		\$10,210								\$10,210
SB1 - SCCP	\$103,300	\$103,300									\$103,300
TransNet Subtotal	\$31,823			\$6,295	\$7,210	\$15,427	\$2,891				\$31,823
Other Subtotal	\$113,510	\$103,300	\$10,210								\$113,510
TOTAL	\$145,333	\$103,300	\$10,210	\$6,295	\$7,210	\$15,427	\$2,891				\$145,333

MPO ID: SAN196									RTIP #:25-08				
Project Title:		Grouped Projects for Bicycle and Pedestrian Facilities - San Diego River Trail							SANDAG ID: 1223053				
Project Description:		Projects are consistent with 40 CFR Part 93.126 Exempt Table 2 categories - bicycle and pedestrian facilities (both motorized and non-motorized)											
Change Reason:		Revise funding between fiscal years											
		Capacity Status:NCI		Exempt Category:Air Quality - Bicycle and pedestrian facilities									
Est Total Cost: \$1,360													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - BPNS	\$1,028	\$920	\$54	\$53							\$1,028		
Coastal Conservancy	\$332	\$332									\$332		
TransNet Subtotal	\$1,028	\$920	\$54	\$53							\$1,028		
Other Subtotal	\$332	\$332									\$332		
TOTAL	\$1,360	\$1,252	\$54	\$53							\$1,360		

PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$1,028	\$968	\$60								\$1,028
Coastal Conservancy	\$332	\$332									\$332
TransNet Subtotal	\$1,028	\$968	\$60								\$1,028
Other Subtotal	\$332	\$332									\$332
TOTAL	\$1,360	\$1,300	\$60								\$1,360

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

San Diego Association of Governments

MPO ID: SAN199								RTIP #:25-08			
Project Title:	Rose Canyon Bridge Replacements							SANDAG ID: 1145300			
Project Description:	Mileposts 254.7, 255.1, and 255.3. - replace four aging timber trestle railway bridges in order to maintain compliance with FRA bridge standards for state of good repair and support intercity, commuter and freight rail services in a segment of the nations second busiest rail corridor.										
Change Reason:	Revise funding between fiscal years										
Capacity Status:NCI		Exempt Category:Mass Transit - Reconstruction or renovation of transit structures									
Est Total Cost: \$29,700											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$21			\$21					\$21		
FTA 5307	\$40	\$40							\$40		
Local Funds	\$143	\$81	\$1	\$60					\$143		
TDA	\$15	\$10		\$5					\$15		
TransNet Subtotal	\$21			\$21					\$21		
Other Subtotal	\$198	\$131	\$1	\$65					\$198		
TOTAL	\$219	\$131	\$1	\$86					\$219		
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$22	\$1	\$21						\$22		
FTA 5307	\$40	\$40							\$40		
Local Funds	\$143	\$136	\$7						\$143		
TDA	\$15	\$10	\$5						\$15		
TransNet Subtotal	\$22	\$1	\$21						\$22		
Other Subtotal	\$198	\$186	\$12						\$198		
TOTAL	\$220	\$187	\$33						\$220		

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

San Diego Association of Governments

MPO ID: SAN200									RTIP #:25-08		
Project Title:	San Onofre Bridge Replacement							SANDAG ID: 1145400			
Project Description:	Point location at MP 207.6, 201.8 and 207.9 - replace three aging timber trestle railway bridges in order to maintain compliance with Federal Railroad Administration (FRA) standards and support intercity, commuter and freight rail services in the second busiest rail corridor in the nation										
Change Reason:	Increase funding										
Capacity Status:		NCI		Exempt Category:Mass Transit - Reconstruction or renovation of transit structures							
Est Total Cost: \$14,700											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$2		\$2						\$2		
FTA 5307	\$48	\$48							\$48		
Local Funds	\$49	\$39	\$5	\$5					\$49		
TDA	\$12	\$12							\$12		
TransNet Subtotal	\$2		\$2						\$2		
Other Subtotal	\$109	\$99	\$5	\$5					\$109		
TOTAL	\$111	\$99	\$5	\$7					\$111		
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$2		\$2						\$2		
FTA 5307	\$48	\$48							\$48		
Local Funds	\$48	\$39	\$9						\$48		
TDA	\$12	\$12							\$12		
TransNet Subtotal	\$2		\$2						\$2		
Other Subtotal	\$108	\$99	\$9						\$108		
TOTAL	\$110	\$99	\$11						\$110		

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San Diego Region (in \$000s)

San Diego Association of Governments

MPO ID: SAN224										RTIP #:25-08	
Project Title:	I-805/SR 94 Bus on Shoulder Demonstration Project								SANDAG ID: 1280513		
Project Description:	In Chula Vista, on East Palomar Street between Heritage Road and I-805, on I-805 between East Palomar Street and SR 94 and on SR 94 between I-805 and Downtown San Diego. - design and construct new freeway shoulder infrastructure on East Palomar, I-805 and SR 94; implement technology improvements within the corridor to support freeway bus operation; procurement of 16 new Compressed Natural Gas (CNG) buses. - no additional lanes										
Change Reason:	Revise funding between fiscal years										
	Capacity Status:NCI		Exempt Category:Mass Transit - Purchase new buses and rail cars to replace existing vehicles or minor expansions of fleet								
Est Total Cost: \$30,900											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$16,816	\$14,780	\$172	\$1,804	\$60				\$2,159		\$14,657
FTA 5309 (Bus)	\$14,084	\$14,084							\$1,455		\$12,629
TransNet Subtotal	\$16,816	\$14,780	\$172	\$1,804	\$60				\$2,159		\$14,657
Other Subtotal	\$14,084	\$14,084							\$1,455		\$12,629
TOTAL	\$30,900	\$28,864	\$172	\$1,804	\$60				\$3,614		\$27,286
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$16,816	\$14,672	\$1,366	\$777					\$2,159		\$14,657
FTA 5309 (Bus)	\$14,084	\$14,084							\$1,455		\$12,629
TransNet Subtotal	\$16,816	\$14,672	\$1,366	\$777					\$2,159		\$14,657
Other Subtotal	\$14,084	\$14,084							\$1,455		\$12,629
TOTAL	\$30,900	\$28,756	\$1,366	\$777					\$3,614		\$27,286

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

San Diego Association of Governments

MPO ID: SAN227										RTIP #:25-08	
Project Title:	Grouped Projects for Bicycle and Pedestrian Facilities - North Park/Mid-City Bikeways							SANDAG ID: 1223020, 1223079, 1223081, 1223082, 1223087			
Project Description:	Projects are consistent with 40 CFR Part 93.126 Exempt Tables 2 and Table 3 categories - Bicycle and pedestrian facilities (both motorized and Non-motorized)										
Change Reason:	Increase funding										
Capacity Status:		NCI		Exempt Category:Air Quality - Bicycle and pedestrian facilities							
Est Total Cost: \$104,197											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$37,348	\$34,175	\$517	\$973	\$1,644	\$40					\$37,348
CRP	\$7,048		\$5,600	\$1,448							\$7,048
RSTP	\$14,517	\$3,182	\$10,227	\$1,108							\$14,517
ATP - R	\$26,187	\$15,302	\$5,713		\$5,172						\$26,187
SB1 - TIRCP	\$9,990	\$9,990									\$9,990
Local Funds	\$6,500			\$2,401	\$2,402	\$1,697					\$6,500
TDA - Bicycles	\$2,607	\$2,607									\$2,607
TransNet Subtotal	\$37,348	\$34,175	\$517	\$973	\$1,644	\$40					\$37,348
Other Subtotal	\$66,849	\$31,081	\$21,540	\$4,957	\$7,574	\$1,697					\$66,849
TOTAL	\$104,197	\$65,256	\$22,057	\$5,930	\$9,218	\$1,737					\$104,197
PROJECT LAST AMENDED 25-07											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$36,637	\$34,265	\$1,580	\$544	\$144	\$80	\$24				\$36,637
CRP	\$7,048		\$5,600	\$1,448							\$7,048
RSTP	\$14,517	\$3,182	\$10,227	\$1,108							\$14,517
ATP - R	\$26,187	\$20,474	\$5,713								\$26,187
SB1 - TIRCP	\$9,990	\$9,990									\$9,990
TDA - Bicycles	\$2,607	\$2,607									\$2,607
TransNet Subtotal	\$36,637	\$34,265	\$1,580	\$544	\$144	\$80	\$24				\$36,637
Other Subtotal	\$60,349	\$36,253	\$21,540	\$2,556							\$60,349
TOTAL	\$96,986	\$70,518	\$23,120	\$3,100	\$144	\$80	\$24				\$96,986

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San Diego Region (in \$000s)

San Diego Association of Governments

MPO ID: SAN228									RTIP #:25-08		
Project Title:	Grouped Projects for Bicycle and Pedestrian Facilities - Uptown Bikeways							SANDAG ID: 1223022, 1223083, 1223084, 1223085			
Project Description:	Projects are consistent with 40 CFR Part 93.126 Exempt Tables 2 and Table 3 categories - Bicycle and pedestrian facilities (both motorized and Non-motorized)										
Change Reason:	Increase funding										
Capacity Status:NCI			Exempt Category:Air Quality - Bicycle and pedestrian facilities								
Est Total Cost: \$99,577											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$40,417	\$28,663	\$264	\$2,390	\$6,133	\$2,968					\$40,417
TransNet - MC	\$14,876	\$784	\$3,725	\$7,236	\$2,617	\$513					\$14,876
TransNet - SGIP	\$648	\$648									\$648
ATP - R	\$982				\$982						\$982
SB1 - LPP Formula	\$7,000	\$7,000									\$7,000
STIP State Cash-Augmn RIP	\$7,000	\$7,000									\$7,000
Local Funds	\$27,404	\$1,539	\$4,263	\$11,864	\$9,428	\$310					\$27,404
TDA - Bicycles	\$1,250	\$1,250									\$1,250
TransNet Subtotal	\$55,941	\$30,095	\$3,989	\$9,626	\$8,750	\$3,481					\$55,941
Other Subtotal	\$43,636	\$16,789	\$4,263	\$11,864	\$10,410	\$310					\$43,636
TOTAL	\$99,577	\$46,884	\$8,252	\$21,490	\$19,160	\$3,791					\$99,577
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$28,944	\$28,314	\$570	\$60							\$28,944
TransNet - MC	\$15,157	\$1,085	\$4,283	\$9,560	\$229						\$15,157
TransNet - SGIP	\$609	\$609									\$609
ATP - R	\$982	\$982									\$982
SB1 - LPP Formula	\$7,000	\$7,000									\$7,000
STIP State Cash-Augmn RIP	\$7,000	\$7,000									\$7,000
Local Funds	\$14,317	\$1,856	\$5,669	\$5,657	\$1,035	\$100					\$14,317
TDA - Bicycles	\$1,250	\$1,250									\$1,250
TransNet Subtotal	\$44,710	\$30,008	\$4,853	\$9,620	\$229						\$44,710
Other Subtotal	\$30,549	\$18,088	\$5,669	\$5,657	\$1,035	\$100					\$30,549
TOTAL	\$75,259	\$48,096	\$10,522	\$15,277	\$1,264	\$100					\$75,259

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

San Diego Association of Governments

MPO ID: SAN261								RTIP #:25-08			
Project Title:		Palomar Street Rail Grade Separation						SANDAG ID: 1210091			
Project Description:		In the City of Chula Vista at Palomar and Industrial Boulevard on the Blue Line Trolley - final design and right-of-way for Rail Grade Separation						RAS (M-39)			
Change Reason:		Revise funding between fiscal years									
		Capacity Status:NCI		Exempt Category:Safety - Railroad/hwy crossing warning devices							
Est Total Cost: \$34,135											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$5,695	\$70	\$180	\$167	\$3,450	\$1,828			\$5,695		
TransNet - MC AC	\$0	\$2,825	\$(2,825)								
CMAQ	\$4,930	\$2,105	\$2,825						\$4,930		
Fed Rail Admin (FRA-PRIIA)	\$21,510			\$21,510						\$21,510	
Federal Disc. - CPF - Transit Infra	\$2,000	\$2,000							\$2,000		
TransNet Subtotal	\$5,695	\$2,895	\$(2,645)	\$167	\$3,450	\$1,828			\$5,695		
Other Subtotal	\$28,440	\$4,105	\$2,825	\$21,510					\$6,930	\$21,510	
TOTAL	\$34,135	\$7,000	\$180	\$21,677	\$3,450	\$1,828			\$12,625	\$21,510	
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$5,695	\$71	\$45	\$3,472	\$1,664	\$444			\$5,695		
TransNet - MC AC	\$0	\$2,825	\$(2,825)								
CMAQ	\$4,930	\$2,105	\$2,825						\$4,930		
Fed Rail Admin (FRA-PRIIA)	\$21,510			\$21,510					\$21,510		
Federal Disc. - CPF - Transit Infra	\$2,000	\$2,000							\$2,000		
TransNet Subtotal	\$5,695	\$2,896	\$(2,780)	\$3,472	\$1,664	\$444			\$5,695		
Other Subtotal	\$28,440	\$4,105	\$2,825	\$21,510					\$28,440		
TOTAL	\$34,135	\$7,001	\$45	\$24,982	\$1,664	\$444			\$34,135		

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

San Diego Association of Governments

MPO ID: SAN289									RTIP #:25-08		
Project Title:	San Dieguito to Sorrento Valley Double-Track							SANDAG ID: 1239823			
Project Description:	Near tracks in Del Mar - Completion of Project Approval and Environmental Document (PA&ED) phase re-aligning the LOSSAN rail corridor away from the Del Mar Bluffs with a double track system, and the advancement of the design and right-of-way phases.										
Change Reason:	Revise funding between fiscal years, Revise funding between phases										
Capacity Status:NCI			Exempt Category:Safety - Hazard elimination program								
Est Total Cost: \$302,718											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$2,718	\$330	\$300	\$550	\$947	\$360	\$231		\$330	\$2,388	
CAP-TRADE	\$300,000	\$152,000	\$148,000						\$152,000	\$148,000	
TransNet Subtotal	\$2,718	\$330	\$300	\$550	\$947	\$360	\$231		\$330	\$2,388	
Other Subtotal	\$300,000	\$152,000	\$148,000						\$152,000	\$148,000	
TOTAL	\$302,718	\$152,330	\$148,300	\$550	\$947	\$360	\$231		\$152,330	\$150,388	
PROJECT LAST AMENDED 25-01											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$2,718	\$211	\$780	\$550	\$947	\$230			\$211	\$650	\$1,857
CAP-TRADE	\$300,000	\$152,000	\$148,000						\$152,000		\$148,000
TransNet Subtotal	\$2,718	\$211	\$780	\$550	\$947	\$230			\$211	\$650	\$1,857
Other Subtotal	\$300,000	\$152,000	\$148,000						\$152,000		\$148,000
TOTAL	\$302,718	\$152,211	\$148,780	\$550	\$947	\$230			\$152,211	\$650	\$149,857

MPO ID: SAN319										RTIP #:25-08	
Project Title:		San Diego At-Grade Crossing Elimination Study (SD-ACES)							SANDAG ID: 3323100		
Project Description:		Analyze grade separation opportunities and potential configurations at eleven at-grade rail crossings, between and including Taylor Street in Old Town San Diego and Ash Street in Downtown San Diego									
Change Reason:		New Project									
		Capacity Status:NCI Exempt Category:Other - Engineering studies									
Est Total Cost: \$1,871											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$274			\$147	\$128				\$274		
FTA 5307	\$1,097		\$1,097						\$1,097		
Other Fed - FRA CRISI	\$500		\$500						\$500		
TransNet Subtotal	\$274			\$147	\$128				\$274		
Other Subtotal	\$1,597		\$1,597						\$1,597		
TOTAL	\$1,871		\$1,597	\$147	\$128				\$1,871		

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Diego Metropolitan Transit System

MPO ID: SAN262										RTIP #:25-08	
Project Title:		Low-Floor Light Rail Transit Vehicles							SANDAG ID: 1210090		
Project Description:		In the San Diego region for the Blue and Orange Lines - procurement of 47 LRVs to replace existing SD100 fleet to support minor service enhancements.									
Change Reason:		Revise funding between fiscal years									
		Capacity Status:NCI		Exempt Category:Mass Transit - Purchase new buses and rail cars to replace existing vehicles or minor expansions of fleet							
Est Total Cost: \$72,260											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$30,260	\$3	\$17,510	\$12,747							\$30,260
RSTP	\$42,000	\$42,000									\$42,000
TransNet Subtotal	\$30,260	\$3	\$17,510	\$12,747							\$30,260
Other Subtotal	\$42,000	\$42,000									\$42,000
TOTAL	\$72,260	\$42,003	\$17,510	\$12,747							\$72,260
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$30,260	\$15,005	\$15,255								\$30,260
RSTP	\$42,000	\$42,000									\$42,000
TransNet Subtotal	\$30,260	\$15,005	\$15,255								\$30,260
Other Subtotal	\$42,000	\$42,000									\$42,000
TOTAL	\$72,260	\$57,005	\$15,255								\$72,260

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Diego, City of

MPO ID: SD09										RTIP #:25-08		
Project Title:	Sidewalks - Citywide								RAS (M-39)			
Project Description:	Wabaska, La Media Rd, Sea World Dr, 5th Ave, San Diego Mission Rd to Fairmount; Mission Village Sidewalk, Genesee/Sauk, Market St-47th to Euclid; RTCIP funded locations Genesee Ave, University Ave, Balboa Ave, 70th St-Alvarado to Saranac 73rd St-El Cajon Blvd to Saranac Brooklyn St-61 St to 63rd Chateau Dr-Derrick to Mt Abernathy Coast Blvd-Cuvier St to Coast S Franklin Ave-49th-S Willie James Jones Howard Ave-Village Pine to IrisSaturn Blvd-Palm to Boundary W. San Ysidro Blvd & Sunset Ln - Provides for the construction of new sidewalks citywide (CIP # AIK00001/ AIK00003), including the addition of RTCIP funding to this project for the installation of sidewalks on streets included in the RAS: Genesee Ave, University Ave, and Balboa Ave.								TransNet - LSI: CR			
Change Reason:	Reduce funding											
	Capacity Status:NCI		Exempt Category:Safety - Safety Improvement Program									
Est Total Cost: \$31,749												
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON	
TransNet - L	\$2,150	\$2,150									\$2,150	
TransNet - L (Cash)	\$329	\$329									\$329	
TransNet - LSI	\$17,134	\$13,031	\$790	\$312	\$1,000	\$1,000	\$1,000				\$17,134	
TransNet - LSI (Cash)	\$75	\$75									\$75	
TransNet - LSI Carry Over	\$8,903	\$6,990	\$1,913								\$8,903	
Local Funds	\$1,053	\$1,053									\$1,053	
Local RTCIP	\$2,105	\$2,105									\$2,105	
TransNet Subtotal	\$28,591	\$22,575	\$2,703	\$312	\$1,000	\$1,000	\$1,000				\$28,591	
Other Subtotal	\$3,158	\$3,158									\$3,158	
TOTAL	\$31,749	\$25,733	\$2,703	\$312	\$1,000	\$1,000	\$1,000				\$31,749	
PROJECT LAST AMENDED 25-00												
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON	
TransNet - L	\$2,150	\$2,150									\$2,150	
TransNet - L (Cash)	\$329	\$329									\$329	
TransNet - LSI	\$17,822	\$13,031	\$790	\$1,000	\$1,000	\$1,000	\$1,000				\$17,822	
TransNet - LSI (Cash)	\$75	\$75									\$75	
TransNet - LSI Carry Over	\$8,903	\$6,990	\$1,913								\$8,903	
Local Funds	\$1,053	\$1,053									\$1,053	
Local RTCIP	\$2,105	\$2,105									\$2,105	
TransNet Subtotal	\$29,279	\$22,575	\$2,703	\$1,000	\$1,000	\$1,000	\$1,000				\$29,279	
Other Subtotal	\$3,158	\$3,158									\$3,158	
TOTAL	\$32,437	\$25,733	\$2,703	\$1,000	\$1,000	\$1,000	\$1,000				\$32,437	

Thursday, June 19, 2025

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Diego, City of

MPO ID: SD15										RTIP #:25-08	
Project Title:			Installation of Street Lights						TransNet - LSI: CR		
Project Description:			Install approximately 100 new street lights at multiple locations citywide including 55th Street, Trojan Avenue, Kurtz Street, Orange Avenue, Friars Road, Hawley Street - In San Diego, install new street lights, replace existing street lights (CIP # AIH00001), and install street light circuit upgrades (CIP # AIH00002).								
Change Reason:			Increase funding								
Capacity Status:			NCI		Exempt Category:Safety - Lighting improvements						
Est Total Cost: \$1,818											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$827		\$227		\$200	\$200	\$200				\$827
TransNet - LSI Carry Over	\$991		\$991								\$991
TOTAL	\$1,818		\$1,218		\$200	\$200	\$200				\$1,818
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$1,027		\$227	\$200	\$200	\$200	\$200				\$1,027
TransNet - LSI Carry Over	\$306		\$306								\$306
TOTAL	\$1,333		\$533	\$200	\$200	\$200	\$200				\$1,333

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Diego, City of

MPO ID: SD16A			RTIP #:25-08									
Project Title:	Traffic Signals - Citywide								RAS (M-43 & 44) TransNet - LSI: CR			
Project Description:	New traffic signal installation at multiple locations: 31st & National Bernardo Heights & Calle Pueblito Governor Dr & Lakewood Traffic signal mods Citywide: Mission Village & Ruffin Civita & Mission Center 1st & Ash 11th & Broadway Cass & Turquoise Lake Murray & Turnbridge 47th & Imperial 3rd Ave @ Washington St 4th Ave & Date St 15th/Broadway 15th/F 15th/Market 17th/G 31th St. & National Ave. 41st St @ National Ave Averil Rd @ San Ysidro Bernardo Heights & Calle P Beyer Bl @ Smythe Ave Pacific Hwy/Beech Traffic Signal Interconnects: Carmel Valley, Mission Valley, Otay Mesa, San Ysidro, Rancho Bernardo, Tierrasanta/Murphy Canyon - In San Diego, install new traffic signals with intersection street lighting systems, upgrade/modernize traffic signals, install protected/permissive traffic signal systems; traffic signal interconnect systems and upgrades citywide (CIP AIL00002, AIL00004, AIL00005) as well as non-capital work related to traffic signal modification/ modernization and the RAMS (Regional Arterial Management System) program that coordinates traffic signals between cities within the County (various internal orders).....											
Change Reason:	Reduce funding											
	Capacity Status: NCI		Exempt Category: All Projects - Intersection signalization projects at individual intersections									
Est Total Cost: \$71,255												
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON	
TransNet - L	\$4,280	\$4,280									\$4,280	
TransNet - L (Cash)	\$45	\$45									\$45	
TransNet - LSI	\$33,652	\$17,758	\$7,724	\$1,669	\$2,167	\$2,167	\$2,167				\$33,652	
TransNet - LSI Carry Over	\$25,712	\$18,577	\$7,134								\$25,712	
Local RTCIP	\$7,565	\$7,565									\$7,565	
TransNet Subtotal	\$63,689	\$40,660	\$14,858	\$1,669	\$2,167	\$2,167	\$2,167				\$63,689	
Other Subtotal	\$7,565	\$7,565									\$7,565	
TOTAL	\$71,254	\$48,225	\$14,858	\$1,669	\$2,167	\$2,167	\$2,167				\$71,254	
PROJECT LAST AMENDED 25-00												
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON	
TransNet - L	\$4,280	\$4,280									\$4,280	
TransNet - L (Cash)	\$45	\$45									\$45	
TransNet - LSI	\$34,352	\$17,758	\$7,724	\$2,218	\$2,218	\$2,218	\$2,218				\$34,352	
TransNet - LSI Carry Over	\$25,370	\$18,577	\$6,793								\$25,370	
Local RTCIP	\$7,565	\$7,565									\$7,565	
TransNet Subtotal	\$64,047	\$40,660	\$14,517	\$2,218	\$2,218	\$2,218	\$2,218				\$64,047	
Other Subtotal	\$7,565	\$7,565									\$7,565	
TOTAL	\$71,612	\$48,225	\$14,517	\$2,218	\$2,218	\$2,218	\$2,218				\$71,612	

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Diego, City of

MPO ID: SD18										RTIP #:25-08		
Project Title:	Traffic Control Measures								TransNet - LSI: CR			
Project Description:	University Avenue-Fairmount to Euclid Complete Street and traffic control and calming measures in multiple locations citywide: 20 rectangular rapid flashing beacons; 10 V-Calm signs - In San Diego, this projects provides for installing traffic control measures on an as-needed basis. These improvements respond to a variety of traffic concerns such as speeding motorists and shortcutting traffic. Solutions used may include the construction of rectangular rapid flashing beacons and geometric design features such as road humps and traffic islands. (CIP # AIL00001).											
Change Reason:	Reduce funding											
	Capacity Status:NCI		Exempt Category:Other - Transportation enhancement activities									
Est Total Cost: \$12,393												
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON	
TransNet - L	\$1,600	\$1,600									\$1,600	
TransNet - L (Cash)	\$741	\$741									\$741	
TransNet - LSI	\$3,563	\$1,917	\$146		\$500	\$500	\$500				\$3,563	
TransNet - LSI Carry Over	\$5,007	\$4,525	\$483						\$466		\$4,541	
Local Funds	\$621	\$621									\$621	
Local RTCIP	\$861	\$861									\$861	
TransNet Subtotal	\$10,911	\$8,783	\$629		\$500	\$500	\$500		\$466		\$10,445	
Other Subtotal	\$1,482	\$1,482									\$1,482	
TOTAL	\$12,393	\$10,265	\$629		\$500	\$500	\$500		\$466		\$11,927	
PROJECT LAST AMENDED 25-00												
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON	
TransNet - L	\$1,600	\$1,600									\$1,600	
TransNet - L (Cash)	\$741	\$741									\$741	
TransNet - LSI	\$4,063	\$1,917	\$146	\$500	\$500	\$500	\$500				\$4,063	
TransNet - LSI Carry Over	\$5,007	\$4,525	\$483						\$466		\$4,541	
Local Funds	\$621	\$621									\$621	
Local RTCIP	\$861	\$861									\$861	
TransNet Subtotal	\$11,411	\$8,783	\$629	\$500	\$500	\$500	\$500		\$466		\$10,945	
Other Subtotal	\$1,482	\$1,482									\$1,482	
TOTAL	\$12,893	\$10,265	\$629	\$500	\$500	\$500	\$500		\$466		\$12,427	

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Diego, City of

MPO ID: SD23			RTIP #:25-08								
Project Title:	Flood Resilience Infrastructure - Roadway Drainage Improvements								TransNet - LSI: CR		
Project Description:	B11013 Jean Drive Storm Drain B12021 Huntington & Wilbee Storm Drain B12032 Mobley Ave Storm Drain B12078 Preece St Storm Drain B14108 Uptown Storm Drain Replacement (Affected Streets: Johnson St, Pennsylvania Ave, 1st Ave, Hunter St, Hawk St, Kite St, Rhode Island St, Cypress Ave, and Randolph St.) B14066 Otay Mesa Storm Drain Upgrade (Affected Streets: Arruza St, Del Sol Ln, Del Sur Blvd, Pequena St, 30th St, W San Ysidro Blvd, and Coronado Ave), S11002-Hayes Ave SD - Roadway drainage projects for the purpose of improving traffic impeding conditions and alleviating significant and frequent flooding (CIP ACA00001/S11002).										
Change Reason:	Reduce funding										
	Capacity Status:NCI		Exempt Category:Safety - Safety Improvement Program								
Est Total Cost: \$33,631											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$3,302	\$3,302									\$3,302
TransNet - L (Cash)	\$445	\$445									\$445
TransNet - LSI	\$11,519	\$11,519									\$11,519
TransNet - LSI (Cash)	\$102	\$102									\$102
TransNet - LSI Carry Over	\$4,165	\$3,949	\$216								\$4,165
Local Funds	\$14,098	\$14,096	\$1	\$1							\$14,098
TransNet Subtotal	\$19,533	\$19,317	\$216								\$19,533
Other Subtotal	\$14,098	\$14,096	\$1	\$1							\$14,098
TOTAL	\$33,631	\$33,413	\$217	\$1							\$33,631
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$3,302	\$3,302									\$3,302
TransNet - L (Cash)	\$445	\$445									\$445
TransNet - LSI	\$11,519	\$11,519									\$11,519
TransNet - LSI (Cash)	\$102	\$102									\$102
TransNet - LSI Carry Over	\$4,171	\$3,949	\$222								\$4,171
Local Funds	\$14,098	\$14,096	\$1	\$1							\$14,098
TransNet Subtotal	\$19,539	\$19,317	\$222								\$19,539
Other Subtotal	\$14,098	\$14,096	\$1	\$1							\$14,098
TOTAL	\$33,637	\$33,413	\$223	\$1							\$33,637

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Diego, City of

MPO ID: SD34										RTIP #:25-08	
Project Title:		El Camino Real							RAS (M - 46)		
Project Description:		Bridge 57C0042 - In San Diego on El Camino Real from San Dieguito Road to Via de la Valle - reconstruct & widen from 2 to 4 lanes and extend transition lane and additional grading to avoid biological impacts (CIP 52-479.0/S-00856)							TransNet - LSI: CR		
Change Reason:		Increase funding									
		Capacity Status:CI		Exempt Category:Non-Exempt							
Est Total Cost: \$91,970 Open to Traffic: Jul 2025											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$491	\$491							\$491		
TransNet - LSI Carry Over	\$334	\$334							\$334		
HBP	\$36,220	\$3,420		\$32,800					\$1,420	\$2,000	\$32,800
HBRR	\$1,700	\$1,700							\$1,700		
RSTP	\$2,560	\$2,560							\$2,560		
Local Funds	\$49,665	\$19,418		\$30,247					\$1,955	\$2,165	\$45,545
Local Funds AC	\$0										
Local RTCIP	\$1,000	\$1,000									\$1,000
TransNet Subtotal	\$825	\$825							\$825		
Other Subtotal	\$91,145	\$28,098		\$63,047					\$7,635	\$4,165	\$79,345
TOTAL	\$91,970	\$28,923		\$63,047					\$8,460	\$4,165	\$79,345
PROJECT LAST AMENDED 25-01											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$491	\$491							\$491		
TransNet - LSI Carry Over	\$334	\$334							\$334		
HBP	\$36,220	\$3,420		\$32,800					\$1,420	\$2,000	\$32,800
HBRR	\$1,700	\$1,700							\$1,700		
RSTP	\$2,560	\$2,560							\$2,560		
Local Funds	\$23,668	\$19,418		\$4,250					\$1,955	\$2,165	\$19,548
Local Funds AC	\$0										
Local RTCIP	\$1,000	\$1,000									\$1,000
TransNet Subtotal	\$825	\$825							\$825		
Other Subtotal	\$65,148	\$28,098		\$37,050					\$7,635	\$4,165	\$53,348
TOTAL	\$65,973	\$28,923		\$37,050					\$8,460	\$4,165	\$53,348

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Diego, City of

MPO ID: SD49										RTIP #:25-08		
Project Title:	Median Improvements Citywide								TransNet - LSI: CR			
Project Description:	Morena Bl - Ashton St to Littlefield St; University Ave - Winona to 5thTraffic Circles at various locations; Crown Point Dr at La Cima Crown Point Dr at Moorland Ave; Crown Point Dr at Lamont St; Foothill Boulevard & Loring Street - This project provides for the installation and improvements of medians, traffic circles, and roundabouts citywide (CIP # AIG00001 & L24005).											
Change Reason:	Reduce funding											
Capacity Status:		NCI		Exempt Category:						Safety - Adding medians		
Est Total Cost: \$26,100												
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON	
TransNet - L (Cash)	\$894	\$894									\$894	
TransNet - LSI	\$12,738	\$8,632	\$334	\$29	\$1,744	\$1,000	\$1,000				\$12,738	
TransNet - LSI Carry Over	\$10,391	\$6,230	\$4,161								\$10,391	
Local Funds	\$2,077	\$2,077							\$1,102		\$975	
TransNet Subtotal	\$24,023	\$15,756	\$4,495	\$29	\$1,744	\$1,000	\$1,000				\$24,023	
Other Subtotal	\$2,077	\$2,077							\$1,102		\$975	
TOTAL	\$26,100	\$17,833	\$4,495	\$29	\$1,744	\$1,000	\$1,000		\$1,102		\$24,998	
PROJECT LAST AMENDED 25-00												
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON	
TransNet - L (Cash)	\$894	\$894									\$894	
TransNet - LSI	\$13,728	\$8,632	\$334	\$1,762	\$1,000	\$1,000	\$1,000				\$13,728	
TransNet - LSI Carry Over	\$10,391	\$6,230	\$4,161								\$10,391	
Local Funds	\$2,077	\$2,077							\$1,102		\$975	
TransNet Subtotal	\$25,013	\$15,756	\$4,495	\$1,762	\$1,000	\$1,000	\$1,000				\$25,013	
Other Subtotal	\$2,077	\$2,077							\$1,102		\$975	
TOTAL	\$27,090	\$17,833	\$4,495	\$1,762	\$1,000	\$1,000	\$1,000		\$1,102		\$25,988	

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Diego, City of

MPO ID: SD96										RTIP #:25-08			
Project Title:			Street Resurfacing and Reconstruction Citywide						TransNet - LSI: CR				
Project Description:			Citywide - This provides for roadway resurfacing, repair, and reconstruction including the repair and reconstruction of concrete streets greater than 1 inch on city streets (CIP # AID00005 and S23006)										
Change Reason:			Increase funding										
Capacity Status:			NCI		Exempt Category:							Safety - Pavement resurfacing and/or rehabilitation	
Est Total Cost: \$179,050													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - L	\$4,000	\$4,000									\$4,000		
TransNet - L (Cash)	\$149	\$149									\$149		
TransNet - LSI	\$132,284	\$42,731	\$15,412	\$17,500	\$17,014	\$19,264	\$20,363				\$132,284		
TransNet - LSI (Cash)	\$1,340	\$1,340									\$1,340		
TransNet - LSI Carry Over	\$24,030	\$9,118	\$14,912								\$24,030		
Local Funds	\$17,247	\$17,247									\$17,247		
TransNet Subtotal	\$161,803	\$57,338	\$30,324	\$17,500	\$17,014	\$19,264	\$20,363				\$161,803		
Other Subtotal	\$17,247	\$17,247									\$17,247		
TOTAL	\$179,050	\$74,585	\$30,324	\$17,500	\$17,014	\$19,264	\$20,363				\$179,050		
PROJECT LAST AMENDED 25-01													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - L	\$4,000	\$4,000									\$4,000		
TransNet - L (Cash)	\$149	\$149									\$149		
TransNet - LSI	\$121,712	\$42,731	\$16,118	\$14,126	\$15,309	\$16,270	\$17,157				\$121,712		
TransNet - LSI (Cash)	\$1,340	\$1,340									\$1,340		
TransNet - LSI Carry Over	\$18,835	\$9,118	\$9,716								\$18,835		
Local Funds	\$17,247	\$17,247									\$17,247		
TransNet Subtotal	\$146,036	\$57,338	\$25,834	\$14,126	\$15,309	\$16,270	\$17,157				\$146,036		
Other Subtotal	\$17,247	\$17,247									\$17,247		
TOTAL	\$163,283	\$74,585	\$25,834	\$14,126	\$15,309	\$16,270	\$17,157				\$163,283		

2025 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 8
San Diego Region (in \$000s)

San Diego, City of

MPO ID: SD99										RTIP #:25-08	
Project Title:	Bridge Rehabilitation								RAS (M-43)		
Project Description:	Citywide - Provides for the widening, replacement, or retrofitting of bridge rehabilitation projects in San Diego (AIE00001 and P23004). RTCIP funding allocated to this project for the Fairmount Avenue Bridge Rehabilitation projects (B17066 and B17067).								TransNet - LSI: CR		
Change Reason:	Reduce funding										
Capacity Status:NCI		Exempt Category:Safety - Non capacity widening or bridge reconstruction									
Est Total Cost: \$7,319											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$300	\$300									\$300
TransNet - LSI	\$2,208	\$1,608			\$200	\$200	\$200				\$2,208
TransNet - LSI (Cash)	\$86	\$86									\$86
TransNet - LSI Carry Over	\$3,552	\$2,736	\$816								\$3,552
Local RTCIP	\$1,173	\$1,173									\$1,173
TransNet Subtotal	\$6,146	\$4,730	\$816		\$200	\$200	\$200				\$6,146
Other Subtotal	\$1,173	\$1,173									\$1,173
TOTAL	\$7,319	\$5,903	\$816		\$200	\$200	\$200				\$7,319

* Local fund match for Bridge Preventive Maintenance Program and Fairmount Ave Bridge Rehab - HBP CAL44

PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$300	\$300									\$300
TransNet - LSI	\$2,408	\$1,608		\$200	\$200	\$200	\$200				\$2,408
TransNet - LSI (Cash)	\$86	\$86									\$86
TransNet - LSI Carry Over	\$3,552	\$2,736	\$816								\$3,552
Local RTCIP	\$1,173	\$1,173									\$1,173
TransNet Subtotal	\$6,346	\$4,730	\$816	\$200	\$200	\$200	\$200				\$6,346
Other Subtotal	\$1,173	\$1,173									\$1,173
TOTAL	\$7,519	\$5,903	\$816	\$200	\$200	\$200	\$200				\$7,519

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Diego, City of

MPO ID: SD166										RTIP #:25-08	
Project Title:	Bicycle Facilities							EARMARK NO: 317/90			
Project Description:	Citywide including:El Camino Real/State Route 56 Bike Path Connector (S00981); SR56 Bike Interchanges (S00955) Downtown Bicycle Loop; Bikeway Striping Improvements Citywide (AIA00001)including Cycle Tracks - Throughout the City of San Diego, installation of bike facilities including Class I, Class II, Class III, and Class IV bike facilities that are capital in nature (CIP AIA00001) as well as non-capital work related to Bicycle Facilities (various internal orders).							TransNet - LSI: CR			
Change Reason:	Reduce funding, Revise funding between fiscal years										
Capacity Status:		NCI		Exempt Category:Air Quality - Bicycle and pedestrian facilities							
Est Total Cost: \$31,489											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$15	\$15									\$15
TransNet - L (Cash)	\$136	\$136									\$136
TransNet - LSI	\$20,101	\$5,879	\$1,823	\$1,139	\$4,194	\$3,533	\$3,533		\$15		\$20,086
TransNet - LSI Carry Over	\$7,433	\$4,163	\$3,269						\$241		\$7,192
Federal Disc. - CPF - Highway Infra	\$3,144		\$3,144						\$3,144		
HPP	\$360	\$360							\$53		\$307
Local Funds	\$300	\$300									\$300
TransNet Subtotal	\$27,685	\$10,193	\$5,092	\$1,139	\$4,194	\$3,533	\$3,533		\$256		\$27,429
Other Subtotal	\$3,804	\$660	\$3,144						\$3,197		\$607
TOTAL	\$31,489	\$10,853	\$8,236	\$1,139	\$4,194	\$3,533	\$3,533		\$3,453		\$28,036
PROJECT LAST AMENDED 25-01											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$15	\$15									\$15
TransNet - L (Cash)	\$136	\$136									\$136
TransNet - LSI	\$37,902	\$5,879	\$1,823	\$7,550	\$7,550	\$7,550	\$7,550		\$15		\$37,887
TransNet - LSI Carry Over	\$7,068	\$4,163	\$2,904						\$241		\$6,827
Federal Disc. - CPF - Highway Infra	\$3,144			\$3,144							\$3,144
HPP	\$360	\$360							\$53		\$307
Local Funds	\$300	\$300									\$300
TransNet Subtotal	\$45,121	\$10,193	\$4,727	\$7,550	\$7,550	\$7,550	\$7,550		\$256		\$44,865
Other Subtotal	\$3,804	\$660		\$3,144					\$53		\$3,751
TOTAL	\$48,925	\$10,853	\$4,727	\$10,694	\$7,550	\$7,550	\$7,550		\$309		\$48,616

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Diego, City of

MPO ID: SD176									RTIP #:25-08				
Project Title:		Maintenance and Non Congestion Relief Efforts							TransNet - LSI: Maint				
Project Description:		Citywide - in San Diego, maintenance and non congestion relief efforts including but not limited to pavement overlay, pot hole repair, etc.											
Change Reason:		Reduce funding											
Capacity Status:		NCI		Exempt Category:							Safety - Pavement resurfacing and/or rehabilitation		
Est Total Cost: \$70,917													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - LSI	\$70,442		\$13,695	\$13,742	\$13,937	\$14,299	\$14,770				\$70,442		
TransNet - LSI Carry Over	\$475		\$475								\$475		
TOTAL	\$70,917		\$14,170	\$13,742	\$13,937	\$14,299	\$14,770				\$70,917		
PROJECT LAST AMENDED 25-00													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - LSI	\$72,410		\$13,998	\$14,167	\$14,347	\$14,759	\$15,139				\$72,410		
TransNet - LSI Carry Over	\$375		\$375								\$375		
TOTAL	\$72,785		\$14,373	\$14,167	\$14,347	\$14,759	\$15,139				\$72,785		

MPO ID: SD186								RTIP #:25-08			
Project Title: Administrative Expenses								TransNet - LSI: CR			
Project Description: Citywide - City of San Diego 1% administrative costs											
Change Reason: Reduce funding											
Capacity Status:NCI								Exempt Category:Other - Non construction related activities			
Est Total Cost: \$7,435											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$6,594	\$4,222	\$461	\$463	\$469	\$481	\$497		\$6,594		
TransNet - LSI Carry Over	\$841	\$561	\$280						\$841		
TOTAL	\$7,435	\$4,783	\$741	\$463	\$469	\$481	\$497		\$7,435		
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$6,660	\$4,222	\$471	\$477	\$483	\$497	\$510		\$6,660		
TransNet - LSI Carry Over	\$841	\$561	\$280						\$841		
TOTAL	\$7,501	\$4,783	\$751	\$477	\$483	\$497	\$510		\$7,501		

2025 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 8
San Diego Region (in \$000s)

San Diego, City of

MPO ID: SD188									RTIP #:25-08		
Project Title:	Congestion Relief/Traffic Engineering Operations								TransNet - LSI: CR		
Project Description:	Various locations - Congestion relief efforts (non-capital) to include intersection lighting, traffic signal coordination, centrally controlled traffic signal optimization system, traffic data collection for performance monitoring; traffic calming in Smart Growth areas; and project development/preliminary engineering/corridor studies.										
Change Reason:	Increase funding										
Capacity Status:NCI			Exempt Category:Other - Non construction related activities								
Est Total Cost: \$67,656											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$64,188	\$36,688	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500		\$64,188		
TransNet - LSI Carry Over	\$3,468	\$2,032	\$1,436						\$3,468		
TOTAL	\$67,656	\$38,720	\$6,936	\$5,500	\$5,500	\$5,500	\$5,500		\$67,656		
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$64,188	\$36,688	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500		\$64,188		
TransNet - LSI Carry Over	\$2,032	\$2,032							\$2,032		
TOTAL	\$66,220	\$38,720	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500		\$66,220		

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Diego, City of

MPO ID: SD237										RTIP #:25-08	
Project Title:			Coastal Rail Trail						RAS (T2-5)		
Project Description:			The proposed path will begin near the City of Del Mar at the intersection of Carmel Valley Road and Sorrento Valley Road to the north and continues to Union Station Downtown San Diego. The City is currently focusing on the northerly ten miles of the trail from the Sorrento Valley Road/Carmel Valley to the Gilman Drive/I-5 intersections. - This project is the Gilman Drive segment of the regional 40-mile bicycle corridor. The proposed alignment will follow Gilman Drive between La Jolla Village Drive and Interstate 5, installing a one-way protected cycle-track in each direction and a continuous sidewalk on the west side of the road. (City CIP# S-00951)						TransNet - LSI: CR		
Change Reason:			Reduce funding								
Capacity Status:			NCI Exempt Category:Air Quality - Bicycle and pedestrian facilities								
Est Total Cost: \$25,539											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$10,050	\$10,050							\$350		\$9,700
TransNet - LSI Carry Over	\$4,149	\$4,149							\$3,140		\$1,009
Fed Disc. - CPF - Hwy Infra	\$4,116		\$4,116								\$4,116
Local RTCIP	\$7,224	\$7,224									\$7,224
TransNet Subtotal	\$14,199	\$14,199							\$3,490		\$10,709
Other Subtotal	\$11,340	\$7,224	\$4,116								\$11,340
TOTAL	\$25,539	\$21,423	\$4,116						\$3,490		\$22,049
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$10,050	\$10,050							\$350		\$9,700
TransNet - LSI Carry Over	\$11,428	\$4,149	\$7,279						\$3,140		\$8,288
Fed Disc. - CPF - Hwy Infra	\$4,116		\$4,116								\$4,116
Local RTCIP	\$7,224	\$7,224									\$7,224
TransNet Subtotal	\$21,478	\$14,199	\$7,279						\$3,490		\$17,988
Other Subtotal	\$11,340	\$7,224	\$4,116								\$11,340
TOTAL	\$32,818	\$21,423	\$11,395						\$3,490		\$29,328

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Diego, City of

MPO ID: SD249										RTIP #:25-08	
Project Title:	Streamview Drive Improvements Phase 2								TransNet - LSI: CR		
Project Description:	Streamview Drive from 54th to College (1 miles) - In San Diego, this project provides for the installation of roundabouts, a new raised median, curb extensions, sidewalk, curb and gutter, driveways, drainage improvements, green infrastructure, signage, and striping on Streamview Drive from 54th Street to Lynn Street/Michael Street, and on Streamview Drive from Gayle Street to College Avenue. The first phase of the project, Streamview Drive between Gayle Street and Lynn/Michael Streets has been completed. The second phase of the project is located on Streamview Drive between 54th Street and Lynn/Michael Streets, and on Streamview Drive between Gayle Street and College Avenue. (CIP S-18000)										
Change Reason:	Increase funding										
	Capacity Status:NCI		Exempt Category:Safety - Safety Improvement Program								
Est Total Cost: \$19,493											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$7,668	\$1,753		\$5,915					\$993		\$6,675
TransNet - LSI Carry Over	\$4,835	\$4,045	\$790						\$57		\$4,778
Local Funds	\$6,404	\$6,404							\$64		\$6,340
TDA	\$586	\$586							\$586		
TransNet Subtotal	\$12,503	\$5,798	\$790	\$5,915					\$1,050		\$11,453
Other Subtotal	\$6,990	\$6,990							\$650		\$6,340
TOTAL	\$19,493	\$12,788	\$790	\$5,915					\$1,700		\$17,793
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$1,753	\$1,753							\$993		\$760
TransNet - LSI Carry Over	\$4,835	\$4,045	\$790						\$57		\$4,778
Local Funds	\$6,404	\$6,404							\$64		\$6,340
TDA	\$586	\$586							\$586		
TransNet Subtotal	\$6,588	\$5,798	\$790						\$1,050		\$5,538
Other Subtotal	\$6,990	\$6,990							\$650		\$6,340
TOTAL	\$13,578	\$12,788	\$790						\$1,700		\$11,878

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Diego, City of

MPO ID: SD266									RTIP #:25-08		
Project Title:	Normal Street Promenade								TransNet - LSI: CR		
Project Description:	Normal Street from University Avenue to Washington Street (.3 miles) - This complete street project will install hard-scape improvements and a bike facility on Normal Street between University Avenue and Washington Street. (CIP# S-22012/ B19096). Linked to SAN234.										
Change Reason:	Reduce funding										
Capacity Status:NCI			Exempt Category:Air Quality - Bicycle and pedestrian facilities								
Est Total Cost: \$5,604											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$2,455	\$2,455									\$2,455
TransNet - LSI Carry Over	\$1,749		\$1,749								\$1,749
Local Funds	\$1,400	\$1,400							\$1,400		
TransNet Subtotal	\$4,204	\$2,455	\$1,749								\$4,204
Other Subtotal	\$1,400	\$1,400							\$1,400		
TOTAL	\$5,604	\$3,855	\$1,749						\$1,400		\$4,204
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$2,455	\$2,455									\$2,455
TransNet - LSI Carry Over	\$1,892		\$1,892								\$1,892
Local Funds	\$1,400	\$1,400							\$1,400		
TransNet Subtotal	\$4,347	\$2,455	\$1,892								\$4,347
Other Subtotal	\$1,400	\$1,400							\$1,400		
TOTAL	\$5,747	\$3,855	\$1,892						\$1,400		\$4,347

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Marcos, City of

MPO ID: SM22									RTIP #:25-08				
Project Title:		South Santa Fe from Bosstick to Smilax #88179							RTP REF: A-28 (2019) RAS (T2-11) <i>TransNet</i> - LSI: CR				
Project Description:		Intersection at S. Santa Fe Rd and Smilax Rd. - Realign and signalize the intersection located at S. Santa Fe Road and Smilax Road. This project will also widen S. Santa Fe in the westbound direction. Improvements will include the construction of new pavement, new intersection configuration and new bike lanes.											
Change Reason:		Revise funding between fiscal years											
		Capacity Status:CI		Exempt Category:Non-Exempt									
Est Total Cost: \$7,424 Open to Traffic: Jun 2024													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
<i>TransNet</i> - H (78)	\$580	\$580								\$580			
<i>TransNet</i> - LSI	\$144	\$39	\$105							\$39		\$105	
<i>TransNet</i> - LSI Carry Over	\$164	\$164								\$89		\$75	
Local Funds	\$6,536	\$6,537								\$263	\$3,308	\$2,965	
<i>TransNet</i> Subtotal	\$888	\$783	\$105							\$128	\$580	\$180	
Other Subtotal	\$6,536	\$6,537								\$263	\$3,308	\$2,965	
TOTAL	\$7,424	\$7,320	\$105							\$391	\$3,888	\$3,145	
PROJECT LAST AMENDED 25-00													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
<i>TransNet</i> - H (78)	\$580	\$580								\$580			
<i>TransNet</i> - LSI	\$39	\$39								\$39			
<i>TransNet</i> - LSI Carry Over	\$269	\$164	\$105								\$89	\$180	
Local Funds	\$6,536	\$6,537								\$263	\$3,308	\$2,965	
<i>TransNet</i> Subtotal	\$888	\$783	\$105								\$128	\$580	\$180
Other Subtotal	\$6,536	\$6,537								\$263	\$3,308	\$2,965	
TOTAL	\$7,424	\$7,320	\$105								\$391	\$3,888	\$3,145

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Marcos, City of

MPO ID: SM24									RTIP #:25-08		
Project Title:	Woodland Parkway Interchange and Barham Drive Widening & Street Improvements #88005							RTP REF: A-62; C-51 (2021) RAS (T2-11)			
Project Description:	SR 78 Bridge 57 0389 - This project includes reconstruction of the State Route 78 overcrossing at Woodland Parkway, reconfiguration of on/off ramps, widening and realigning portions of Woodland Parkway, Barham Drive and Rancheros Drive. Improvements would also include continuation of new bike lanes and trails.										
Change Reason:	Revise funding between fiscal years										
RT:78	Capacity Status:CI		Exempt Category:Non-Exempt								
Est Total Cost: \$17,420									Open to Traffic: Jul 2026		
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$600	\$600							\$600		
Local Funds	\$16,820	\$16,819	\$1						\$9,408	\$1,590	\$5,822
TransNet Subtotal	\$600	\$600							\$600		
Other Subtotal	\$16,820	\$16,819	\$1						\$9,408	\$1,590	\$5,822
TOTAL	\$17,420	\$17,419	\$1						\$10,008	\$1,590	\$5,822
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - L	\$600	\$600							\$600		
Local Funds	\$16,820	\$16,819	\$1						\$9,408	\$1,590	\$5,822
TransNet Subtotal	\$600	\$600							\$600		
Other Subtotal	\$16,820	\$16,819	\$1						\$9,408	\$1,590	\$5,822
TOTAL	\$17,420	\$17,419	\$1						\$10,008	\$1,590	\$5,822

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Marcos, City of

MPO ID: SM31									RTIP #:25-08			
Project Title:	San Marcos Creek Specific Plan - Discovery St. Widening and Flood Control Improvements #88265							RTP REF: A-62; C-49 (2021) RAS (T2-11) <i>TransNet</i> - LSI: CR				
Project Description:	From Via Vera Cruz Rd to Bent Ave/Craven Rd - Part of San Marcos Creek Specific Plan group of projects to widen Discovery St. to four lane secondary arterial between Via Vera Cruz and Bent Ave. Improvements include construction of roadway improvements, bike lanes and trails.											
Change Reason:	Increase funding, Revise funding between fiscal years											
	Capacity Status:CI		Exempt Category:Non-Exempt									
Est Total Cost: \$16,829 Open to Traffic: Nov 2023												
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON	
<i>TransNet</i> - Bond	\$1,997	\$1,998							\$1,457	\$40	\$500	
<i>TransNet</i> - LSI Carry Over	\$3,457	\$1,957		\$1,500					\$537	\$450	\$2,470	
Local Funds	\$6,393	\$4,592		\$1,800					\$147	\$215	\$6,031	
Local RTCIP	\$4,982	\$4,982									\$4,982	
<i>TransNet</i> Subtotal	\$5,454	\$3,955		\$1,500					\$1,994	\$490	\$2,970	
Other Subtotal	\$11,375	\$9,574		\$1,800					\$147	\$215	\$11,013	
TOTAL	\$16,829	\$13,529		\$3,300					\$2,141	\$705	\$13,983	
PROJECT LAST AMENDED 25-00												
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON	
<i>TransNet</i> - Bond	\$1,997	\$1,998							\$1,457	\$40	\$500	
<i>TransNet</i> - LSI Carry Over	\$1,957	\$1,957							\$537	\$450	\$970	
Local Funds	\$5,893	\$4,592	\$1,300						\$147	\$215	\$5,531	
Local RTCIP	\$4,982	\$4,982									\$4,982	
<i>TransNet</i> Subtotal	\$3,954	\$3,955							\$1,994	\$490	\$1,470	
Other Subtotal	\$10,875	\$9,574	\$1,300						\$147	\$215	\$10,513	
TOTAL	\$14,829	\$13,529	\$1,300						\$2,141	\$705	\$11,983	

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Marcos, City of

MPO ID: SM32									RTIP #:25-08		
Project Title:			Via Vera Cruz Bridge and Street Improvements #88264						RTP REF: A-62: C-49 (2021)		
Project Description:			Bridge 57C0867 - Part of San Marcos Creek Specific Plan group of projects to widen to four lane secondary arterial and construct a bridge at San Marcos Creek						TransNet - LSI: CR		
Change Reason:			Increase funding, Revise funding between fiscal years								
Capacity Status:CI			Exempt Category:Non-Exempt								
Est Total Cost: \$46,768			Open to Traffic: Jul 2024								
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$1,330	\$175		\$1,155							\$1,330
TransNet - LSI Carry Over	\$8,725	\$3,894	\$1,322	\$3,509					\$96		\$8,629
HBP	\$24,522	\$24,522							\$2,390	\$443	\$21,689
Local Funds	\$12,191	\$12,191							\$115	\$57	\$12,019
TransNet Subtotal	\$10,055	\$4,069	\$1,322	\$4,664					\$96		\$9,959
Other Subtotal	\$36,713	\$36,713							\$2,505	\$500	\$33,708
TOTAL	\$46,768	\$40,782	\$1,322	\$4,664					\$2,601	\$500	\$43,667
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$175	\$175									\$175
TransNet - LSI Carry Over	\$7,380	\$3,894	\$3,486						\$96		\$7,284
HBP	\$24,522	\$24,522							\$2,390	\$443	\$21,689
Local Funds	\$12,191	\$12,191							\$115	\$57	\$12,019
TransNet Subtotal	\$7,555	\$4,069	\$3,486						\$96		\$7,459
Other Subtotal	\$36,713	\$36,713							\$2,505	\$500	\$33,708
TOTAL	\$44,268	\$40,782	\$3,486						\$2,601	\$500	\$41,167

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Marcos, City of

MPO ID: SM48									RTIP #:25-08		
Project Title:		San Marcos Creek Specific Plan: Creekside Drive and Pad Grading #88505							RTP REF: A-63; C-49 (2021) <i>TransNet</i> - LSI: CR		
Project Description:		Creekside Drive from Via Vera Cruz to Grand Ave (.57 miles) - construct approximately 3,000 feet of a two-lane collector road from Via Vera Cruz to Grand Avenue in the City of San Marcos; will include two 12' lanes, diagonal parking on the north side, and parallel parking on the south side; the project will also include a 10' bike trail meandering along the south side									
Change Reason:		Increase funding, Revise funding between fiscal years									
Capacity Status:CI		Exempt Category:Non-Exempt									
Est Total Cost: \$12,092				Open to Traffic: Dec 2024							
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - Bond	\$1,384	\$1,384							\$929	\$455	
TransNet - LSI (Cash)	\$473	\$473							\$473		
TransNet - LSI Carry Over	\$2,514	\$914	\$1,600								\$2,514
Local Funds	\$7,721	\$7,720	\$1							\$170	\$7,551
TransNet Subtotal	\$4,371	\$2,771	\$1,600						\$1,402	\$455	\$2,514
Other Subtotal	\$7,721	\$7,720	\$1							\$170	\$7,551
TOTAL	\$12,092	\$10,491	\$1,601						\$1,402	\$625	\$10,065
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - Bond	\$1,384	\$1,384							\$929	\$455	
TransNet - LSI (Cash)	\$473	\$473							\$473		
TransNet - LSI Carry Over	\$2,014	\$914	\$1,100								\$2,014
Local Funds	\$7,721	\$7,720	\$1							\$170	\$7,551
TransNet Subtotal	\$3,871	\$2,771	\$1,100						\$1,402	\$455	\$2,014
Other Subtotal	\$7,721	\$7,720	\$1							\$170	\$7,551
TOTAL	\$11,592	\$10,491	\$1,101						\$1,402	\$625	\$9,565

COMPLETED

MPO ID: SM54										RTIP #:25-08	
Project Title: Citywide Traffic Signals - RAMS										TransNet - LSI: CR	
Project Description: Regional Arterial Management System - RAMS Traffic Signals....											
Change Reason: Complete project											
Capacity Status:NCI Exempt Category:Other - Traffic signal synchronization projects											
Est Total Cost: \$119											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$119	\$119							\$119		
TOTAL	\$119	\$119							\$119		
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$130	\$119	\$11						\$130		
TOTAL	\$130	\$119	\$11						\$130		

2025 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 8
San Diego Region (in \$000s)

San Marcos, City of

MPO ID: SM62										RTIP #:25-08	
Project Title:	Annual Surface Seal Project #ST001								TransNet - LSI: Maint		
Project Description:	Various roadways throughout San Marcos - Street surface seals and overlays under 1 inch at various locations throughout the city. Improvements include the applications of bituminous surface seals, restriping to current City standards to provide bike facilities wherever possible and provide updated striping at pedestrian crossings.										
Change Reason:	Revise funding between fiscal years										
Capacity Status:NCI Exempt Category:Safety - Pavement resurfacing and/or rehabilitation											
Est Total Cost: \$250											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI Carry Over	\$250			\$250							\$250
TOTAL	\$250			\$250							\$250

* Future fund source has not been identified

PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
<i>TransNet</i> - LSI Carry Over	\$250		\$250								\$250
TOTAL	\$250		\$250								\$250

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Marcos, City of

MPO ID: SM64										RTIP #:25-08			
Project Title:	San Marcos Blvd. Reconstruction #ST005								RAS (T2-11)				
Project Description:	San Marcos Boulevard from Grand Ave to Rancho Santa Fe Rd. (6.75 miles) - This project includes the reconstruction of San Marcos Blvd. from Grand Ave. to Rancho Santa Fe Rd., including the removal and replacement of deteriorated pavement, removal of pavers at intersections, the installation of new signals throughout the corridor, updated pedestrian ramps for ADA compliance, and the repair and replacement of damaged and uplifted curbs, gutters and uplifted sidewalks. Improvements also include buffered bike lanes where possible.								TransNet - LSI: CR				
Change Reason:	Revise funding between fiscal years												
Capacity Status:		NCI		Exempt Category:								Safety - Pavement resurfacing and/or rehabilitation	
Est Total Cost: \$11,600													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - LSI	\$137	\$130			\$7						\$137		
TransNet - LSI Carry Over	\$1,982			\$1,982							\$1,982		
Local Funds	\$5,603	\$2,399	\$222	\$2,982					\$600		\$5,003		
Local RTCIP	\$3,878		\$2,356	\$529	\$993						\$3,878		
TransNet Subtotal	\$2,119	\$130		\$1,982	\$7						\$2,119		
Other Subtotal	\$9,481	\$2,399	\$2,578	\$3,511	\$993				\$600		\$8,881		
TOTAL	\$11,600	\$2,529	\$2,578	\$5,493	\$1,000				\$600		\$11,000		
PROJECT LAST AMENDED 25-00													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - LSI	\$1,877	\$1,857	\$20								\$1,877		
TransNet - LSI Carry Over	\$1,265	\$291	\$974								\$1,265		
Local Funds	\$6,103	\$2,399	\$2,704	\$1,000					\$600		\$5,503		
Local RTCIP	\$2,356		\$2,356								\$2,356		
TransNet Subtotal	\$3,142	\$2,148	\$994								\$3,142		
Other Subtotal	\$8,459	\$2,399	\$5,060	\$1,000					\$600		\$7,859		
TOTAL	\$11,601	\$4,547	\$6,054	\$1,000					\$600		\$11,001		

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Marcos, City of

MPO ID: SM67									RTIP #:25-08		
Project Title:			San Marcos Blvd. at Discovery Street Intersection Improvements #86002						RAS (T2-11) TransNet - LSI: CR		
Project Description:			Intersection at San Marcos Blvd and Discovery St - This project will adjust the intersection at San Marcos Blvd. and Discovery Street to eliminate the free-right turn, construct bike lanes and install a new traffic signal. The project will also widen San Marcos Blvd. in the westbound direction, for approximately 900 feet approaching the intersection providing a right turn lane into a highly used school site.								
Change Reason:			Increase funding, Revise funding between fiscal years								
Capacity Status:			NCI		Exempt Category:Other - Intersection channelization projects						
Est Total Cost: \$3,612											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI Carry Over	\$350	\$350									\$350
Local Funds	\$3,262	\$3,175	\$87						\$995		\$2,267
TransNet Subtotal	\$350	\$350									\$350
Other Subtotal	\$3,262	\$3,175	\$87						\$995		\$2,267
TOTAL	\$3,612	\$3,525	\$87						\$995		\$2,617
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI Carry Over	\$350	\$350									\$350
Local Funds	\$3,261	\$3,174	\$87						\$995		\$2,266
TransNet Subtotal	\$350	\$350									\$350
Other Subtotal	\$3,261	\$3,174	\$87						\$995		\$2,266
TOTAL	\$3,611	\$3,524	\$87						\$995		\$2,616

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Marcos, City of

MPO ID: SM72									RTIP #:25-08				
Project Title:	Annual Surface Seal Project FY24-FY27 #ST011								TransNet - LSI: Maint				
Project Description:	Various locations throughout the city - Various roadways throughout the City will be surface sealed. Improvements include restriping to current standards and adding buffered bike lanes where possible.												
Change Reason:	Reduce funding, Revise funding between fiscal years												
Capacity Status:		NCI		Exempt Category:							Safety - Pavement resurfacing and/or rehabilitation		
Est Total Cost: \$15,000													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - LSI	\$3,366			\$1,081	\$2,285						\$3,366		
TransNet - LSI Carry Over	\$13	\$13							\$10		\$3		
Local Funds	\$11,621	\$6,762		\$3,145	\$1,715						\$11,621		
TransNet Subtotal	\$3,379	\$13		\$1,081	\$2,285				\$10		\$3,369		
Other Subtotal	\$11,621	\$6,762		\$3,145	\$1,715						\$11,621		
TOTAL	\$15,000	\$6,775		\$4,226	\$4,000				\$10		\$14,990		
PROJECT LAST AMENDED 25-00													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - LSI	\$3,690			\$1,316	\$2,374						\$3,690		
TransNet - LSI Carry Over	\$1,778	\$13	\$1,081	\$684					\$10		\$1,768		
Local Funds	\$10,532	\$3,157	\$3,749	\$2,000	\$1,626						\$10,532		
TransNet Subtotal	\$5,468	\$13	\$1,081	\$2,000	\$2,374				\$10		\$5,458		
Other Subtotal	\$10,532	\$3,157	\$3,749	\$2,000	\$1,626						\$10,532		
TOTAL	\$16,000	\$3,170	\$4,830	\$4,000	\$4,000				\$10		\$15,990		

MPO ID: SM74									RTIP #:25-08		
Project Title: Olive Street Bridge #ST012									TransNet - LSI: Maint		
Project Description: Bridge 57C0519 - Replacement of the existing Olive Street bridge. This project will also include trail and/or bicycle improvements.											
Change Reason: Revise funding between fiscal years											
Capacity Status:NCI Exempt Category:Safety - Non capacity widening or bridge reconstruction											
Est Total Cost: \$2,500											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI Carry Over	\$1,045			\$1,045					\$600		\$445
Local Funds	\$1,455				\$1,455						\$1,455
TransNet Subtotal	\$1,045			\$1,045					\$600		\$445
Other Subtotal	\$1,455				\$1,455						\$1,455
TOTAL	\$2,500			\$1,045	\$1,455				\$600		\$1,900
* Remaining funding not yet identified											
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$1,032		\$2	\$1,023	\$7						\$1,032
TransNet - LSI Carry Over	\$1,468		\$1,043	\$425					\$600		\$868
TOTAL	\$2,500		\$1,045	\$1,448	\$7				\$600		\$1,900

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

San Marcos, City of

MPO ID: SM75									RTIP #:25-08				
Project Title:		RSF Pavement Restoration #ST014							TransNet - LSI: CR				
Project Description:		Rancho Santa Fe from Melrose to Island (4 miles) - Repair pavement on South Rancho Santa Fe from approx. Melrose to Island Drive											
Change Reason:		Reduce funding, Revise funding between fiscal years											
Capacity Status:		NCI		Exempt Category:							Safety - Pavement resurfacing and/or rehabilitation		
Est Total Cost: \$5,600													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - LSI	\$2,240	\$108	\$2,132						\$108		\$2,132		
TransNet - LSI Carry Over	\$760			\$760							\$760		
Local Funds	\$2,600		\$600	\$2,000							\$2,600		
TransNet Subtotal	\$3,000	\$108	\$2,132	\$760					\$108		\$2,892		
Other Subtotal	\$2,600		\$600	\$2,000							\$2,600		
TOTAL	\$5,600	\$108	\$2,732	\$2,760					\$108		\$5,492		
PROJECT LAST AMENDED 25-00													
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON		
TransNet - LSI	\$2,375	\$108	\$2,267						\$108		\$2,267		
TransNet - LSI Carry Over	\$2,625		\$2,625						\$229		\$2,396		
Local Funds	\$2,600		\$2,600								\$2,600		
TransNet Subtotal	\$5,000	\$108	\$4,892						\$337		\$4,663		
Other Subtotal	\$2,600		\$2,600								\$2,600		
TOTAL	\$7,600	\$108	\$7,492						\$337		\$7,263		

MPO ID: SM76										RTIP #:25-08	
Project Title:		Annual Surface Seal Project FY28-FY31 #ST018							TransNet - LSI: Maint		
Project Description:		Various streets throughout the city - Various roadways throughout the City will be surface sealed. Improvements include restriping to current standards and adding buffered bike lanes where possible.									
Change Reason:		Revise funding between fiscal years									
		Capacity Status:NCI		Exempt Category:Safety - Pavement resurfacing and/or rehabilitation							
Est Total Cost: \$20,000											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$4,857					\$2,375	\$2,482		\$500		\$4,357
Local Funds	\$15,143					\$2,625	\$2,518	\$10,000	\$500		\$14,643
TransNet Subtotal	\$4,857					\$2,375	\$2,482		\$500		\$4,357
Other Subtotal	\$15,143					\$2,625	\$2,518	\$10,000	\$500		\$14,643
TOTAL	\$20,000					\$5,000	\$5,000	\$10,000	\$1,000		\$19,000
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$5,037					\$2,475	\$2,562		\$500		\$4,537
Local Funds	\$14,963					\$2,525	\$12,438		\$500		\$14,463
TransNet Subtotal	\$5,037					\$2,475	\$2,562		\$500		\$4,537
Other Subtotal	\$14,963					\$2,525	\$12,438		\$500		\$14,463
TOTAL	\$20,000					\$5,000	\$15,000		\$1,000		\$19,000

Thursday, June 19, 2025

2025 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 8
San Diego Region (in \$000s)

San Marcos, City of

MPO ID: SM77										RTIP #:25-08	
Project Title:		Roadway Rehabilitation Program Group 1 #ST022							TransNet - LSI: Maint		
Project Description:		Various streets and roadways throughout the City - Project proposes additional funding for deferred maintenance of roadways. Projects would predominately be rehabilitation projects. Projects would also include supplementation of existing preventative maintenance program (slurry ST018).									
Change Reason:		New Project									
		Capacity Status:NCI		Exempt Category:Safety - Pavement resurfacing and/or rehabilitation							
Est Total Cost: \$3,500											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI Carry Over	\$1,000			\$1,000							\$1,000
Local Funds	\$2,500			\$2,500					\$500		\$2,000
TransNet Subtotal	\$1,000			\$1,000							\$1,000
Other Subtotal	\$2,500			\$2,500					\$500		\$2,000
TOTAL	\$3,500			\$3,500					\$500		\$3,000

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Santee, City of

MPO ID: SNT04			RTIP #:25-08								
Project Title:	Pavement Repair and Rehabilitation								TransNet - LSI: CR		
Project Description:	Multiple locations as recommended by Pavement Management Analysis report and as provided on attached street lists. - Reconstruction and rehabilitation in the form of removal and replacement of existing pavement sections 2 inches minimum, 1.5 inch minimum overlay, pedestrian ramps, sidewalk improvements, and drainage improvements as part of the rehabilitation improvements.										
Change Reason:	Increase funding, Revise funding between fiscal years										
Capacity Status:NCI			Exempt Category:Safety - Pavement resurfacing and/or rehabilitation								
Est Total Cost: \$42,361											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - Bond	\$9,855	\$9,856							\$343		\$9,512
TransNet - L	\$7,729	\$7,729									\$7,729
TransNet - LSI	\$7,916	\$2,508	\$840	\$841	\$854	\$888	\$927	\$1,058	\$814		\$7,102
TransNet - LSI (Cash)	\$1	\$1									\$1
TransNet - LSI Carry Over	\$4,966	\$4,457	\$31	\$478					\$219		\$4,747
Local Funds	\$11,894	\$5,842	\$949	\$2,641	\$615	\$615	\$615	\$615	\$15		\$11,879
TransNet Subtotal	\$30,467	\$24,551	\$871	\$1,319	\$854	\$888	\$927	\$1,058	\$1,376		\$29,091
Other Subtotal	\$11,894	\$5,842	\$949	\$2,641	\$615	\$615	\$615	\$615	\$15		\$11,879
TOTAL	\$42,361	\$30,393	\$1,820	\$3,960	\$1,469	\$1,503	\$1,542	\$1,673	\$1,391		\$40,970
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - Bond	\$9,855	\$9,856							\$343		\$9,512
TransNet - L	\$7,729	\$7,729									\$7,729
TransNet - LSI	\$7,046	\$2,508	\$871	\$884	\$896	\$930	\$956		\$679		\$6,367
TransNet - LSI (Cash)	\$1	\$1									\$1
TransNet - LSI Carry Over	\$4,457	\$4,457							\$219		\$4,238
Local Funds	\$10,787	\$5,842	\$949	\$1,899	\$699	\$699	\$699		\$15		\$10,772
TransNet Subtotal	\$29,088	\$24,551	\$871	\$884	\$896	\$930	\$956		\$1,241		\$27,847
Other Subtotal	\$10,787	\$5,842	\$949	\$1,899	\$699	\$699	\$699		\$15		\$10,772
TOTAL	\$39,875	\$30,393	\$1,820	\$2,783	\$1,595	\$1,629	\$1,655		\$1,256		\$38,619

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

Santee, City of

MPO ID: SNT22									RTIP #:25-08		
Project Title:	Pavement Roadway Maintenance								TransNet - LSI: Maint		
Project Description:	Various locations as recommended in Santee's Pavement Management Analysis Report and provided on the project street list. - Maintenance repair in the form of crack filling, grind and patch failed areas followed by Cape seal or Slurry seal of the street.										
Change Reason:	Increase funding, Revise funding between fiscal years										
Capacity Status:NCI			Exempt Category:Safety - Pavement resurfacing and/or rehabilitation								
Est Total Cost: \$15,514											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$5,519	\$3,201	\$360	\$360	\$366	\$381	\$398	\$454	\$551		\$4,968
TransNet - LSI Carry Over	\$2,021	\$1,802	\$13	\$206					\$78		\$1,943
Local Funds	\$7,974	\$3,438	\$949	\$1,125	\$615	\$615	\$615	\$615	\$9		\$7,965
TransNet Subtotal	\$7,540	\$5,003	\$373	\$566	\$366	\$381	\$398	\$454	\$629		\$6,911
Other Subtotal	\$7,974	\$3,438	\$949	\$1,125	\$615	\$615	\$615	\$615	\$9		\$7,965
TOTAL	\$15,514	\$8,441	\$1,322	\$1,691	\$981	\$996	\$1,013	\$1,069	\$638		\$14,876
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LSI	\$5,145	\$3,201	\$373	\$379	\$384	\$399	\$410		\$436		\$4,709
TransNet - LSI Carry Over	\$1,802	\$1,802							\$78		\$1,724
Local Funds	\$7,183	\$3,438	\$949	\$699	\$699	\$699	\$699		\$9		\$7,174
TransNet Subtotal	\$6,947	\$5,003	\$373	\$379	\$384	\$399	\$410		\$514		\$6,433
Other Subtotal	\$7,183	\$3,438	\$949	\$699	\$699	\$699	\$699		\$9		\$7,174
TOTAL	\$14,130	\$8,441	\$1,322	\$1,078	\$1,083	\$1,098	\$1,109		\$523		\$13,607

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

Various Agencies

MPO ID: V08									RTIP #:25-08		
Project Title: Regional Habitat Conservation Fund									SANDAG ID: 1200300		
Project Description: Countywide - regional habitat management and monitoring											
Toll Comment:											
Change Reason: Revise funding between fiscal years											
Capacity Status:NCI Exempt Category:Other - Plantings, landscaping, etc											
Est Total Cost: \$78,271											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LEMP	\$28,815	\$15,144	\$3,590	\$3,550	\$3,650	\$2,882			\$28,815		
TransNet - REMP	\$49,206	\$49,205							\$30,034		\$19,172
Local Funds	\$250	\$250									\$250
TransNet Subtotal	\$78,021	\$64,349	\$3,590	\$3,550	\$3,650	\$2,882			\$58,849		\$19,172
Other Subtotal	\$250	\$250									\$250
TOTAL	\$78,271	\$64,599	\$3,590	\$3,550	\$3,650	\$2,882			\$58,849		\$19,422
PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - LEMP	\$28,815	\$13,348	\$4,789	\$2,768	\$3,955	\$3,955			\$28,815		
TransNet - REMP	\$49,206	\$49,205							\$30,034		\$19,172
Local Funds	\$250	\$250									\$250
TransNet Subtotal	\$78,021	\$62,553	\$4,789	\$2,768	\$3,955	\$3,955			\$58,849		\$19,172
Other Subtotal	\$250	\$250									\$250
TOTAL	\$78,271	\$62,803	\$4,789	\$2,768	\$3,955	\$3,955			\$58,849		\$19,422

2025 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 8
San Diego Region (in \$000s)

Various Agencies

MPO ID: V10									RTIP #:25-08		
Project Title:	Grouped Projects for <i>TransNet</i> Smart Growth Incentive Program							SANDAG ID: 1224060, 1224065, 1224067, 1224068, 1224069, 1224070, 1224072, 1224073			
Project Description:	Projects are consistent with 40 CFR Part 93.126 Exempt Tables 2 and Table 3 categories - Transportation enhancement activities (except rehabilitation and operation of historic transportation buildings, structures, or facilities)										
Change Reason:	Reduce funding										
Capacity Status:NCI		Exempt Category:Other - Transportation enhancement activities									
Est Total Cost: \$43,387											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
<i>TransNet</i> - LSI	\$5,747	\$185	\$1,212	\$1,250	\$1,750	\$850	\$500				\$5,747
<i>TransNet</i> - LSI Carry Over	\$1,753	\$653	\$1,100								\$1,753
<i>TransNet</i> - SGIP	\$13,741	\$8,289	\$3,202	\$1,110	\$1,140						\$13,741
Local Funds	\$22,146	\$8,413	\$13,633	\$100							\$22,146
<i>TransNet</i> Subtotal	\$21,241	\$9,127	\$5,514	\$2,360	\$2,890	\$850	\$500				\$21,241
Other Subtotal	\$22,146	\$8,413	\$13,633	\$100							\$22,146
TOTAL	\$43,387	\$17,540	\$19,147	\$2,460	\$2,890	\$850	\$500				\$43,387
PROJECT LAST AMENDED 25-01											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
<i>TransNet</i> - LSI	\$5,035	\$185	\$1,250	\$1,750	\$850	\$500	\$500				\$5,035
<i>TransNet</i> - LSI Carry Over	\$1,715	\$653	\$1,062								\$1,715
<i>TransNet</i> - SGIP	\$16,213	\$8,177	\$6,011	\$2,025							\$16,213
Local Funds	\$22,146	\$8,413	\$13,633	\$100							\$22,146
<i>TransNet</i> Subtotal	\$22,963	\$9,015	\$8,323	\$3,775	\$850	\$500	\$500				\$22,963
Other Subtotal	\$22,146	\$8,413	\$13,633	\$100							\$22,146
TOTAL	\$45,109	\$17,428	\$21,956	\$3,875	\$850	\$500	\$500				\$45,109

2025 Regional Transportation Improvement Program - TransNet Only
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San Diego Region (in \$000s)

Various Agencies

MPO ID: V11								RTIP #:25-08										
Project Title:		State Route 11						EA NO: 05631, 05632, 05633, 05634, 05638, 05639 PPNO: 0999 RTP REF: A-5; A-30; B-24 SANDAG ID: 1201101, 1201102, 1201103, 1201105 EARMARK NO: CA393/740										
Project Description:		On new alignment from SR 125 to the U.S.-Mexico Border - Construction of four-lane toll highway facility, CVEF and POE in three segments: Segment 1: SR-11/905 to Enrico Fermi; Segment 2: SR-11 from Enrico Fermi to Siempre Viva; Segment 3: POE from Siempre Viva to Mexico Border.																
Change Reason:		Reduce funding, Revise funding between fiscal years																
RT:11		Capacity Status:CI		Exempt Category:Non-Exempt														
Est Total Cost: \$1,193,187												Open to Traffic: Phase 1: Mar 2016			Phase 2: Sep 2021		Phase 3: Nov 2022	
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON							
TransNet - Border	\$33,498	\$5,150	\$13,348	\$15,000					\$15,709	\$2,789	\$15,000							
TransNet - MC	\$9,141	\$7,039	\$2,102						\$7,612	\$1,529								
CBI	\$281,287	\$210,287		\$71,000					\$67,139	\$104,091	\$110,057							
HPP	\$800	\$800							\$800									
INFRA	\$199,278	\$49,278		\$150,000							\$199,278							
ITS	\$439	\$439							\$439									
RSTP	\$32,500	\$32,500							\$32,500									
Prop 1B - TCIF	\$73,385	\$73,385									\$73,385							
SB1 - TCEP	\$275,345	\$84,688	\$70,541	\$120,116					\$14,610	\$37,770	\$222,965							
SB1 TCEP NHFP	\$1,000		\$1,000								\$1,000							
STIP-IIP NHS	\$6,882	\$6,882							\$6,882									
STIP-IIP Prior State Cash	\$5,200	\$5,200							\$5,200									
STIP-IIP State Cash	\$919	\$919							\$919									
Local Funds	\$288,513	\$2,600	\$285,913						\$2,600		\$285,913							
Local Funds AC	\$0																	
TransNet Subtotal	\$42,639	\$12,189	\$15,450	\$15,000					\$23,321	\$4,318	\$15,000							
Other Subtotal	\$1,165,548	\$466,978	\$342,454	\$341,116					\$131,089	\$141,861	\$892,598							
TOTAL	\$1,193,187	\$479,167	\$357,904	\$356,116					\$154,410	\$146,179	\$907,598							

PROJECT LAST AMENDED 25-06											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - Border	\$33,498	\$5,150	\$13,348	\$15,000					\$15,709	\$2,789	\$15,000
TransNet - MC	\$9,141	\$7,039	\$2,102						\$7,612	\$1,529	
CBI	\$281,287	\$210,287		\$71,000					\$67,139	\$104,091	\$110,057
HPP	\$800	\$800							\$800		
INFRA	\$199,278	\$49,278	\$150,000								\$199,278
ITS	\$439	\$439							\$439		
RSTP	\$32,500	\$32,500							\$32,500		
Prop 1B - TCIF	\$73,385	\$73,385									\$73,385
SB1 - TCEP	\$275,345	\$84,688	\$35,141	\$155,516					\$14,610	\$37,770	\$222,965
SB1 TCEP NHFP	\$1,000		\$1,000								\$1,000
STIP-IIP NHS	\$6,882	\$6,882							\$6,882		
STIP-IIP Prior State Cash	\$5,200	\$5,200							\$5,200		
STIP-IIP State Cash	\$919	\$919							\$919		
Local Funds	\$288,513	\$2,600		\$285,913					\$2,600		\$285,913
Local Funds AC	\$0										
TransNet Subtotal	\$42,639	\$12,189	\$15,450	\$15,000					\$23,321	\$4,318	\$15,000
Other Subtotal	\$1,165,548	\$466,978	\$186,141	\$512,429					\$131,089	\$141,861	\$892,598
TOTAL	\$1,208,187	\$479,167	\$201,591	\$527,429					\$154,410	\$146,179	\$907,598

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Various Agencies

MPO ID: V12

RTIP #:25-08

Project Title:

Grouped Projects for Bicycle and Pedestrian Facilities.

SANDAG ID: 1223054, 1223057, 1223058

Project Description:

Projects are consistent with 40 CFR Part 93.126 Exempt Table 2 categories - bicycle and pedestrian facilities (both motorized and non-motorized)

Change Reason:

Increase funding

Capacity Status:NCI

Exempt Category:Air Quality - Bicycle and pedestrian facilities

Est Total Cost: \$58,928

	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$25,093	\$23,779	\$970	\$329	\$16						\$25,093
CRP	\$9,143	\$8,543		\$600							\$9,143
CRRSAA	\$4,100	\$4,100									\$4,100
RSTP	\$2,813	\$2,813									\$2,813
ATP - R	\$4,450	\$4,450									\$4,450
ATP - S	\$2,834		\$2,834								\$2,834
CAP-TRADE	\$791	\$791									\$791
Local Funds	\$804		\$314	\$490							\$804
TDA - Bicycles	\$8,900	\$5,833	\$3,067								\$8,900
TransNet Subtotal	\$25,093	\$23,779	\$970	\$329	\$16						\$25,093
Other Subtotal	\$33,835	\$26,530	\$6,215	\$1,090							\$33,835
TOTAL	\$58,928	\$50,309	\$7,185	\$1,419	\$16						\$58,928

PROJECT LAST AMENDED 25-01

	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$26,161	\$24,404	\$1,475	\$266	\$16						\$26,161
CRP	\$9,143	\$8,543		\$600							\$9,143
CRRSAA	\$4,100	\$4,100									\$4,100
RSTP	\$2,813	\$2,813									\$2,813
ATP - R	\$4,450	\$4,450									\$4,450
ATP - S	\$2,834		\$2,834								\$2,834
CAP-TRADE	\$791	\$791									\$791
TDA - Bicycles	\$5,833	\$5,813	\$20								\$5,833
TransNet Subtotal	\$26,161	\$24,404	\$1,475	\$266	\$16						\$26,161
Other Subtotal	\$29,964	\$26,510	\$2,854	\$600							\$29,964
TOTAL	\$56,125	\$50,914	\$4,329	\$866	\$16						\$56,125

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Various Agencies

MPO ID: V14									RTIP #:25-08		
Project Title:	Grouped Projects for Bicycle and pedestrian facilities - Active Transportation Program (ATP)							SANDAG ID: 1223093, 1223097			
Project Description:	Projects are consistent with 40 CFR Part 93.126 Exempt Tables 2 and Table 3 categories - Bicycle and pedestrian facilities (both motorized and Non-motorized)										
Change Reason:	Revise Lump Sum List - No Change To Programming										
Capacity Status:NCI			Exempt Category:Air Quality - Bicycle and pedestrian facilities								
Est Total Cost: \$108,868											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$1,126	\$548	\$98	\$40	\$440						\$1,126
TransNet - LSI	\$4,862	\$4,278	\$585								\$4,862
TransNet - LSI (Cash)	\$50	\$50									\$50
TransNet - LSI Carry Over	\$3,739	\$3,543	\$193	\$4							\$3,739
TransNet - MC	\$2,000		\$1,000	\$1,000							\$2,000
ATP - R	\$42,679	\$7,332	\$16,349	\$10,506	\$8,493						\$42,679
ATP - S	\$40,079	\$10,395	\$3,819	\$1,220	\$24,645						\$40,079
Local Funds	\$14,033	\$11,403	\$2,080	\$550							\$14,033
Local RTCIP	\$300	\$300									\$300
TransNet Subtotal	\$11,777	\$8,419	\$1,876	\$1,044	\$440						\$11,777
Other Subtotal	\$97,091	\$29,430	\$22,248	\$12,276	\$33,138						\$97,091
TOTAL	\$108,868	\$37,849	\$24,124	\$13,320	\$33,578						\$108,868
PROJECT LAST AMENDED 25-07											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - BPNS	\$1,126	\$548	\$98	\$40	\$440						\$1,126
TransNet - LSI	\$4,866	\$4,278	\$588								\$4,866
TransNet - LSI (Cash)	\$50	\$50									\$50
TransNet - LSI Carry Over	\$3,735	\$3,543	\$193								\$3,735
TransNet - MC	\$2,000		\$1,000	\$1,000							\$2,000
ATP - R	\$42,679	\$7,332	\$16,349	\$10,506	\$8,493						\$42,679
ATP - S	\$40,079	\$10,395	\$5,039		\$24,645						\$40,079
Local Funds	\$14,033	\$11,403	\$2,080	\$550							\$14,033
Local RTCIP	\$300	\$300									\$300
TransNet Subtotal	\$11,777	\$8,419	\$1,879	\$1,040	\$440						\$11,777
Other Subtotal	\$97,091	\$29,430	\$23,468	\$11,056	\$33,138						\$97,091
TOTAL	\$108,868	\$37,849	\$25,347	\$12,096	\$33,578						\$108,868

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Various Agencies

MPO ID: V18										RTIP #:25-08	
Project Title:		I-5/Voigt Drive Improvements							EA NO: 2T215		
Project Description:		between La Jolla Village Drive and Genesee Avenue - in San Diego, on Interstate 5, construction of the realignment of both Campus Point and Voigt Drive between I-5 and Genesee Avenue							SANDAG ID: 1200507		
Change Reason:		Reduce funding									
RT:5		Capacity Status:CI		Exempt Category:Non-Exempt							
Est Total Cost: \$40,654				Open to Traffic: Dec 2021							
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$23,044	\$22,774	\$210	\$60					\$6,574		\$16,470
SB1 - LPP Formula	\$16,130	\$16,130									\$16,130
Local Funds	\$1,480	\$1,480							\$880		\$600
TransNet Subtotal	\$23,044	\$22,774	\$210	\$60					\$6,574		\$16,470
Other Subtotal	\$17,610	\$17,610							\$880		\$16,730
TOTAL	\$40,654	\$40,384	\$210	\$60					\$7,454		\$33,200

* Local funds on related Major Capital projects not programmed

PROJECT LAST AMENDED 25-00											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$23,400	\$23,002	\$398						\$6,388		\$17,012
SB1 - LPP Formula	\$16,130	\$16,130									\$16,130
Local Funds	\$1,480	\$1,480							\$880		\$600
TransNet Subtotal	\$23,400	\$23,002	\$398						\$6,388		\$17,012
Other Subtotal	\$17,610	\$17,610							\$880		\$16,730
TOTAL	\$41,010	\$40,612	\$398						\$7,268		\$33,742

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

Various Agencies

MPO ID: V20								RTIP #:25-08			
Project Title:	Grouped Projects for Engineering - Complete Corridor Studies							SANDAG ID: 1600101,			
Project Description:	Projects are consistent with 40 CFR part 93.126 Exempt Tables 2 and Table 3 categories - Engineering to assess social, economic, and environmental effects of the proposed action or alternatives to that action; non-capacity increasing. Toll credits are used for the match in the PE Phase.							1600501, 1600503, 1600504, 1600505, 1600801, 1601501, 1605201, 1605601, 1607801, 1609401, 1612501			
Change Reason:	Reduce funding										
Capacity Status:NCI		Exempt Category:Other - Engineering studies									
Est Total Cost: \$27,128											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$4,595	\$4,020	\$320	\$155	\$50	\$50					\$4,595
RSTP	\$22,135	\$19,395	\$140	\$1,500	\$1,100						\$22,135
TDA	\$98	\$98									\$98
Toll - Managed Lanes	\$300		\$239	\$61							\$300
TransNet Subtotal	\$4,595	\$4,020	\$320	\$155	\$50	\$50					\$4,595
Other Subtotal	\$22,533	\$19,493	\$379	\$1,561	\$1,100						\$22,533
TOTAL	\$27,128	\$23,513	\$699	\$1,716	\$1,150	\$50					\$27,128
PROJECT LAST AMENDED 25-07											
	TOTAL	PRIOR	24/25	25/26	26/27	27/28	28/29	FUTURE	PE	RW	CON
TransNet - MC	\$4,413	\$4,061	\$189	\$114	\$50						\$4,413
FTA 5307	\$1,097		\$1,097								\$1,097
Fed Rail Admin (FRA-PRIIA)	\$500		\$500								\$500
RSTP	\$22,135	\$19,395	\$140	\$1,500	\$1,100						\$22,135
TDA	\$98	\$98									\$98
Toll - Managed Lanes	\$300		\$239	\$61							\$300
TransNet Subtotal	\$4,413	\$4,061	\$189	\$114	\$50						\$4,413
Other Subtotal	\$24,130	\$19,493	\$1,976	\$1,561	\$1,100						\$24,130
TOTAL	\$28,543	\$23,554	\$2,165	\$1,675	\$1,150						\$28,543

2025 Regional Transportation Improvement Program - TransNet Only
Amendment No. 8
San Diego Region (in \$000s)

RTIP Fund Types

<u>Federal Funding</u>	
BIP/CBI	Border Infrastructure Program/Corridors and Borders Infrastructure Program
CMAQ	Congestion Mitigation and Air Quality
DEMO - TEA 21	High Priority Demonstration Program under TEA-21
DEMO-Sec 115	High Priority Demonstration Program under FY 2004 Appropriations
DEMO-Sec 117/STP	Surface Transportation Program under FHWA Administrative Program (congressionally directed appropriations)
EARREPU	Earmark Repurposing
INFRA/FASTLANE	Infrastructure for Rebuilding America (INFRA) Grant
FRA-PRIIA	Federal Railroad Administration Passenger Rail Investment and Improvement Act of 2008
FTA Section 5307	Federal Transit Administration Urbanized Area Formula Program
FTA Section 5309 (Bus)	Federal Transit Administration Discretionary Program
FTA Section 5309 (FG)	Federal Transit Administration Fixed Guideway Modernization Formula Program
FTA Section 5309 (NS)	Federal Transit Administration Discretionary - New Starts Program
FTA Section 5310	Federal Transit Administration Elderly & Disabled Program
FTA Section 5311	Federal Transit Administration Rural Program
FTA Section 5337	Federal Transit Administration State of Good Repair Grant Program
FTA Section 5339	Federal Transit Administration Bus and Bus Facilities Formula Grant Program
HBP	Highway Bridge Program under SAFETEA-LU
HPP	High Priority Program under SAFETEA-LU
HSIP	Highway Safety Improvement Program
ITS	Intelligent Transportation System
CRRSAA	Other Fed - Coronavirus Response and Relief Supplemental Appropriations Act
NHS	National Highway System (administered by Caltrans)
RSTP	Regional Surface Transportation Program
STP-RL	Surface Transportation Program - Highway Railway Crossings Program (Section 130)
TCSP	Transportation, Community & System Preservation
TE	Transportation Enhancement Program
TPFP	Truck Parking Facilities Program (Federal Discretionary)
TSGP	Transit Security Grant Program (Federal Discretionary)
USDOTs	United States Department of Transportation's Research and Innovative Technology Admin
CMAQ/RSTP Conversion	Reimbursement of advanced federal funds which have been advanced with local funds in earlier years
<u>State Funding</u>	
ATP	Active Transportation Program (Statewide and Regional)
CMIA	Corridor Mobility Improvement Account (State Prop. 1B)
Coastal Conservancy	California Coastal Conservancy Fund

2025 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 8
San Diego Region (in \$000s)

PTA	Public Transportation Account
SB1 - TCEP	Senate Bill 1 - Trade Corridor Enhancement Program
SB1 - LPP Formula	Senate Bill 1 - Local Partnership Formula Program
SB1 - LPP Comp	Senate Bill 1 - Local Partnership Competitive Program
SB1 - SGR	Senate Bill 1 - State Transit Assistance State of Good Repair
SB1 - TIRCP	Senate Bill 1 - Transit and Intercity Rail Program
SB1 - SRA Commuter	Senate Bill 1 - State Rail Assistance Commuter Rail
SHOPP (AC)	State Highway Operation & Protection Program
STA	State Transit Assistance
STIP-IIP	State Transportation Improvement Program - Interregional Program
STIP-RIP	State Transportation Improvement Program - Regional Improvement Program
TCIF	Trade Corridor Improvement Fund (State Prop. 1B)
TIRCP	Transit and Intercity Rail Capital Program
TCRP	Traffic Congestion Relief Program
TSGP	Transit Security Grant Program (State Prop. 1B)
<u>Local Funding</u>	
Local Funds AC	Local Funds - Advanced Construction; mechanism to advance local funds to be reimbursed at a later fiscal year with federal/state funds
RTCIP	Regional Transportation Congestion Improvement Program
TDA	Transportation Development Act
<i>TransNet-ADA</i>	Prop. A Local Transportation Sales Tax - Transit
<i>TransNet-Border</i>	Prop. A Extension Local Transportation Sales Tax - Border
<i>TransNet-BPNS</i>	Prop. A Extension Local Transportation Sales Tax - Bicycle, Pedestrian and Neighborhood Safety Program
<i>TransNet-CP</i>	Prop. A Local Transportation Sales Tax - Commercial Paper
<i>TransNet-H</i>	Prop. A Local Transportation Sales Tax - Highway
<i>TransNet-L</i>	Prop. A Local Transportation Sales Tax - Local Streets & Roads
<i>TransNet-L (Cash)</i>	TransNet - L funds which agencies have received payment, but have not spent
<i>TransNet-LSI</i>	Prop. A Extension Local Transportation Sales Tax - Local System Improvements
<i>TransNet-LSI Carry Over</i>	TransNet - LSI funds previously programmed but not requested/paid in year of allocation
<i>TransNet-LSI (Cash)</i>	TransNet - LSI funds which agencies have received payment, but have not spent
<i>TransNet-MC</i>	Prop. A Extension Local Transportation Sales Tax - Major Corridors
<i>TransNet-MC AC</i>	TransNet - Major Corridors - Advanced Construction; mechanism to advance TransNet funds to be reimbursed at a later fiscal year with federal/state funds
<i>TransNet-REMP</i>	Prop. A Extension Local Transportation Sales Tax - Regional Environmental Mitigation Program
<i>TransNet-SGIP</i>	Prop. A Extension Local Transportation Sales Tax - Regional Smart Growth Incentive Program
<i>TransNet-SS</i>	Prop. A Extension Local Transportation Sales Tax - Senior Services
<i>TransNet-TSI</i>	Prop. A Extension Local Transportation Sales Tax- Transit System Improvements

Eligibility Analysis for 2025 RTIP Amendment No. 8

TransNet Eligibility

The TransNet Extension (Ordinance) and the TransNet Ordinance and Expenditure Plan Rules (Board Policy No. 031) establish guidance and requirements for the use of TransNet. Projects must comply with these rules to be considered eligible for TransNet, and that compliance must be evaluated through the Regional Transportation Improvement Program (RTIP).

Projects programmed in the RTIP must satisfy the following criteria to comply with the Ordinance. They must: (1) be consistent with San Diego Forward: The 2021 Regional Transportation Plan (2021 Regional Plan); (2) be approved by the governing body of a local agency following a public hearing; (3) be on a Regional Arterial to utilize RTCIP funds; (4) include at least 70% of local street and road funds for congestion relief; (5) accommodate bicycles and pedestrians; (6) be financially constrained and (7) follow the Public Participation Policy. Each of these items is tested every time the RTIP is amended, and each amendment must maintain the conformity of the 2025 RTIP to the Ordinance.

Project Eligibility for the 2025 RTIP

All TransNet funded projects in the 2025 RTIP meet all requirements set forth by the Ordinance and were reviewed by the Independent Taxpayer Oversight Committee on July 10, 2024, and September 11, 2024. ITOC recommended the projects to the San Diego County Regional Transportation Commission. SANDAG has made the following eligibility findings for Amendment No. 8 to the 2025 RTIP under Board Policy No. 031 TransNet Ordinance and Expenditure Plan rules.

Rule #7 – Program of Projects Approval Process and Amendments

An amendment to revise the TransNet Program of Projects (POP) must first be approved by the governing body of the local agency proposing the revision within the preceding 12 months. All projects a local agency wishes to include in its POP must be consistent with the long-range Regional Transportation Plan. A POP amendment which includes but is not limited to, adding a new project, deleting an existing project, revising the project scope, or otherwise changing the TransNet funds programmed, requires that the local agency hold a noticed public hearing with an agenda item that clearly identifies the proposed project amendments and submits a resolution using the language and deadlines prescribed by the Commission as documentation of governing body approval.

- 1) *Finding:* The TransNet projects, through Amendment No. 8, are consistent with the Amended 2021 Regional Transportation Plan (2021 Regional Plan) (policies, programs, and projects). All projects conform to the scope, cost, and schedule included in the 2021 Regional Plan.
- 2) *Finding:* All local agencies submitting project revisions impacting TransNet funding in Amendment No. 8 have submitted a signed resolution attesting to having held a public hearing within the preceding 12 months.

Rule #18 - Use of Local Street and Road Funds for Congestion Relief

As specified in Section 2(C)(1) of the Ordinance 04-01, at least 70 percent of the revenues provided for local street and road purposes should be used for congestion relief purposes and no more than 30 percent for maintenance purposes.

- 3) *Finding:* All projects programmed in Amendment No. 8 using TransNet LSI funding are indicated as either Congestion Relief or Maintenance.

Rule #21 - Accommodation of Bicyclists and Pedestrians

Section 4(E)(3) of the TransNet Extension Ordinance requires that all new projects or major reconstruction projects funded with TransNet shall accommodate travel by pedestrians and bicyclists except where prohibited by law or disproportionate cost.

- 4) *Finding:* All projects programmed in Amendment No. 8 make adequate provisions for bicyclists and pedestrians.

Rule #23: Application of TransNet Extension Ordinance Regional Transportation Congestion Improvement Program (RTCIP) Requirements

- 5) *Finding:* All projects programmed in Amendment No. 8 utilizing RTCIP funds have been verified as Regional Arterials eligible for RTCIP funding.

Financial Constraint

The projects contained within the 2025 RTIP must be reasonable when considering available funding sources.

- 6) *Finding:* The proposed Amendment No. 8 does not exceed the Board of Directors TransNet Revenue forecast approved February 14, 2025, for the current biennial and the five-year period of the RTIP.

Board Policy No. 25 - SANDAG Public Participation Policy

The SANDAG Public Participation Policy requires that a draft of all formal RTIP amendments be provided to all interested parties for a 15-day comment period. SANDAG accomplishes this by posting it in the [Public Notices](#) section of the website.

- 7) *Finding:* The draft Amendment No. 8 was posted for public review and comment on June 27, 2025, ending on July 17, 2025.

2025 Regional Transportation Improvement Program
TransNet Local Street Improvements Program (\$000s)
Programming Analysis - Amendment No. 8

	A	B	C = A - B	D = B / A		E	F	G = E - F	H = (B + F) / (A + E)
	TransNet Biennial Element								
	FYs 2025 - 2026					FYs 2027 - 2029			Overall 5-Yr RTIP
	Revenue¹	Programmed²	Balance	Percentage Programmed		Revenue³	Programmed²	Balance	Percentage Programmed
Carlsbad, City of	\$40,575	\$39,275	\$1,300	96.80%		\$16,451	\$17,433	(\$982)	99.44%
Chula Vista, City of	\$48,507	\$48,476	\$31	99.94%		\$29,142	\$29,066	\$76	99.86%
Coronado, City of	\$5,336	\$5,210	\$126	97.64%		\$2,617	\$2,298	\$319	94.40%
Del Mar, City of	\$775	\$263	\$512	33.94%		\$926	\$384	\$542	38.04%
El Cajon, City of	\$19,132	\$19,384	(\$252)	101.32%		\$10,633	\$10,805	(\$172)	101.42%
Encinitas, City of	\$7,813	\$6,082	\$1,731	77.84%		\$9,012	\$7,505	\$1,507	80.75%
Escondido, City of	\$23,900	\$23,601	\$299	98.75%		\$16,761	\$16,462	\$299	98.53%
Imperial Beach, City of	\$2,104	\$1,555	\$549	73.91%		\$3,320	\$2,773	\$547	79.79%
La Mesa, City of	\$9,862	\$7,628	\$2,234	77.35%		\$9,052	\$6,818	\$2,234	76.38%
Lemon Grove, City of	\$4,211	\$4,211	\$0	100.00%		\$3,128	\$3,128	\$0	100.00%
National City, City of	\$9,879	\$3,940	\$5,939	39.88%		\$11,986	\$6,039	\$5,947	45.64%
Oceanside, City of	\$27,375	\$23,150	\$4,225	84.57%		\$23,658	\$13,027	\$10,631	70.89%
Poway, City of	\$8,825	\$6,018	\$2,807	68.19%		\$9,233	\$6,726	\$2,507	70.57%
San Diego County	\$140,114	\$93,622	\$46,492	66.82%		\$110,553	\$102,739	\$7,814	78.34%
San Diego, City of	\$133,773	\$133,151	\$622	99.54%		\$145,421	\$144,799	\$622	99.55%
San Marcos, City of	\$18,464	\$18,453	\$11	99.94%		\$7,160	\$7,149	\$11	99.91%
Santee, City of	\$3,143	\$3,143	\$0	100.00%		\$3,821	\$3,821	\$0	100.00%
Solana Beach, City of	\$1,844	\$570	\$1,274	30.91%		\$2,041	\$1,200	\$841	45.56%
Vista, City of	\$12,167	\$11,465	\$702	94.23%		\$10,906	\$10,129	\$777	93.59%
	\$517,799	\$449,197	\$68,602			\$425,821	\$392,301	\$33,520	

¹ Revenue Amount includes prior year carry over as of July 2024 and funds allocated in FY 2024/25 and FY 2025/26

² Programmed funds include annual allocation and carry over revenues

³ Revenues include Balance from Biennial and Est Revenues for FYs 2027- 2029

Highlighting indicates which agencies have programmed less than 70% of their revenue

July 9, 2025

FY 2025 Proposed TransNet Agreed-Upon Procedures

Overview

In June, the ITOC Fiscal and Compliance Audit Subcommittee, composed of ITOC members Jacqueline Appleton-Deane, Francisco Rivera, and Tracy Drager (non-voting), reviewed the proposed agreed-upon procedures (AUP) approach for the FY 2025 audits. In response to comments received, the independent audit firm of Davis Farr LLP revised the AUP and will present the draft FY 2025 AUP to the ITOC.

Key Considerations

- Per the TransNet Extension Ordinance, the ITOC has the responsibility to conduct annual fiscal and compliance audits of all TransNet-funded activities.
- The following are the key compliance components included in the scope of the procedures:
 - Maintenance of effort eligibility
 - Transit operator eligibility for receipts of funds
 - SANDAG Board Policy No. 031, Rule 17, Section IV, Local Agency Balance Limitations (30% rule)
 - Local Street Improvements Annual Allocations (70/30 split)
 - Regional Transportation Congestion Improvement Program
 - Test payroll changes when payroll exceeds 20% of the total TransNet expenditures

Next Steps

Upon approval of the FY 2025 TransNet Agreed-Upon Procedures, the audit firm of Davis Farr LLP will begin their review of all agencies that receive TransNet funding.

Dawn Vettese, Chief Financial Officer

- Attachments:
1. Proposed Agreed-Upon Procedures Discussion Memo
 2. Proposed Agreed-Upon Procedures Applied to the TransNet Fund (Caltrans) for the Year Ended June 30, 2025
 3. Proposed Agreed-Upon Procedures Applied to the TransNet Fund (Cities and County of San Diego) for the Year Ended June 30, 2025
 4. Proposed Agreed-Upon Procedures Applied to the TransNet Fund (Independent Taxpayer Oversight Committee) for the Year Ended June 30, 2025
 5. Proposed Agreed-Upon Procedures Applied to the TransNet Fund (SANDAG and SDCRTC) for the Year Ended June 30, 2025
 6. Proposed Agreed-Upon Procedures Applied to the TransNet Fund (Transit Operators) for the Year Ended June 30, 2025

Action: **Approve**

The ITOC is asked to approve the proposed FY 2025 TransNet Agreed-Upon Procedures.

Fiscal Impact:

The annual TransNet audits are funded through Overall Work Program Element No. 1500200 in the FY 2026 Program Budget.

Schedule/Scope Impact:

Upon approval of the FY 2025 TransNet Agreed-Upon Procedures, the audit firm of Davis Farr LLP will begin their review of all local agencies that receive TransNet funding.

Discussion Memo

ITOC Responsibility

Per the attachment to the TransNet Extension Ordinance entitled " Statement of Understanding regarding the Implementation of the Independent Taxpayer Oversight Committee for the TransNet Program, " the ITOC has the following responsibilities:

Conduct an annual fiscal and compliance audit of all TransNet-funded activities using the services of an independent fiscal auditor to assure compliance with the voter-approved Ordinance and Expenditure Plan. This annual audit will cover all recipients of TransNet funds during the fiscal year and will evaluate compliance with the maintenance of effort requirement and any other applicable requirements. The audits will identify expenditures made for each project in the prior fiscal year and will include the accumulated expenses and revenues for ongoing, multiyear projects.

Audit Requirements

There are several sections of the Ordinance that include a requirement for an annual audit, including Section 8: Maintenance of Effort (MOE), Section 9: Regional Transportation Congestion Improvement Program (RTCIP), and Section 12: Administrative Expenses. The expenditures of the ITOC also are required to be audited annually. The TransNet Ordinance can be referenced at <https://www.sandag.org/funding/transnet>.

With the current FY 2025 audits, an agreed-upon procedures (AUP) audit approach similar to the prior years' audit approach is proposed. Advantages of AUP include specific audit procedures to ensure that the requirements of the original TransNet and TransNet Extension Ordinances and Board Policy No. 031: TransNet Ordinance and Expenditure Plan Rules are directly audited. The AUP audit approach also ensures results related to those requirements are specifically reported in the audit reports. Additionally, the AUP provides consistency in audit procedures performed and reported among recipient agencies.

Key Components

The following are the key compliance components included in the scope of the procedures:

Section 8: MOE eligibility remains a key component of the report for the local agencies that receive LSI funds. Section 8 of the Ordinance states that

Any local agency which does not meet its MOE requirement in any given year shall have its funding under Section 4(D)(1) reduced in the following year by the amount by which the agency did not meet its required MOE level. Any local street and road revenues not allocated pursuant to the MOE requirement shall be redistributed to the remaining eligible agencies according to the formula described in Section 4(D)(1).

Similarly, the transit operators are held to an annual Consumer Price Index adjustment for both bus and rail services. In accordance with Section 4(C)(5) of the Ordinance:

To maintain eligibility for the receipt of funds under Section 4(C), a transit operator must limit the increase in its total operating cost per revenue vehicle hour for bus services or the increase in its total operating cost per revenue vehicle mile for rail services from one fiscal year to the next to no more than the increase in the Consumer Price Index for San Diego County over the same period.

In accordance with the 30% Rule of Board Policy No. 031, a recipient agency that maintains a balance of more than 30 percent of its annual apportionment (after debt service payments) must use the remaining balance to fund projects. SANDAG will defer payment until the recipient agency's Director of Finance, or equivalent, submits a certification that the unused balance has fallen below the 30 percent threshold and will remain below the threshold until such time that a new threshold is determined.

Section 2 of the Ordinance includes a provision to determine how the Local Street and Road Program funds are to be allocated. According to the Ordinance, at least 70 percent of the revenues provided for the Local Street and Road program are to be used for congestion relief projects, and no more than 30 percent of these funds should be used for maintenance projects. This is a cumulative requirement and is tested on an annual basis.

The final key component included in the proposed FY 2025 AUP is the RTCIP, which is a requirement of the Ordinance and states that:

The RTCIP and each local agency's Funding Program shall be subject to an annual review and audit to be carried out by the SANDAG and the ITOC. Any local agency that does not provide its full monetary contribution required by Section 9(A) in a given fiscal year will not be eligible to receive funding for its local streets and roads for the immediately following fiscal year.

Expanded language is included in Board Policy No. 031, Rule No. 23, Application of Ordinance RTCIP Requirements. This rule provides clarification regarding how the RTCIP will be implemented.

Verification of fund usage is essential for all TransNet programs even if there are no specific requirements within the Ordinance or Board Policy. Per Board Policy No. 031, Rule No. 17, Section I, Fiscal and Compliance Audit Procedures, "if the auditor is unable to complete the audit because an agency was not ready or did not provide the required information or reviews in a timely manner, then the agency will be deemed in noncompliance of the Ordinance. SANDAG will withhold future TransNet payments (except for required debt service payments) until the audit draft is completed." Therefore, the withholding of TransNet fund payments applies to all agencies that do not have a completed audit.

Audit schedule

As selected by the ITOC, engagement partner Jennifer Farr of the firm of Davis Farr LLP will conduct the audit for the fiscal year ending June 30, 2025, and will be reporting directly to the ITOC. The following proposed audit process schedule is included in Board Policy No. 031, Rule No. 17, Fiscal and Compliance Audit Procedures, as a guide:

- A.** July/August: ITOC designee and appropriate SANDAG staff coordinate with the auditors to review the audits required for the year and provide all necessary documentation/information for the auditors to begin work.
- B.** August to December: Auditors schedule and perform site visits. Recipient agencies must be ready and available to meet with the auditors and provide requested financial schedules and other information necessary for the completion of the audit.
- C.** January/February: Auditors issue preliminary draft reports to both SANDAG and the recipient agencies no later than January 31st. Recipient agencies must be available to review and comment on the draft report in a timely manner. All outstanding issues should be resolved within four weeks of preliminary draft report issuance.
- D.** March: Auditors issue a report of compliance audit results and present them to the ITOC at its March meeting. The ITOC presents the initial finding(s) of the audit and its recommendations to the Transportation Committee (March/April).
- E.** May/June: The ITOC issues all compliance reports and adopts the annual report.
- F.** June/July: The ITOC annual report, which includes results of the annual audit and its process, is presented to the Board of Directors.

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
Caltrans
For the Year Ended June 30, 2025**

1. We reviewed the TransNet Ordinance and Expenditure Plan, TransNet Extension Ordinance, and SANDAG Board Policy No. 031.
2. We obtained from SANDAG the applicable approved RTIP.
3. We obtained from SANDAG staff the TransNet Grant Program spreadsheet.
4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for TransNet revenues or has an alternative approach to maintaining separate accountability for reasonableness.
5. We obtained a detailed general ledger for TransNet revenues and expenditures from the recipient agency for the current fiscal year.
6. We obtained from the recipient agency Schedule A that includes a beginning balance, TransNet funds received, expenditures, interest income, adjustments, and an ending balance listed alpha-numeric by MPO ID and identifying recipient agency project number.
 - a. We substantiated all footnotes required in Schedule A.
 - b. We reviewed Schedule A and determined that the projects are properly classified and reported by TransNet program (i.e., original TransNet vs. TransNet Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).
 - c. We agreed the beginning balance from the prior year or reviewed that the recipient agency provided a footnote for any restatements. We determined whether reasons for differences were valid.
 - d. We obtained a listing of TransNet payments made to the recipient agency from SANDAG staff. We compared the TransNet revenue recorded by the recipient agency to the list of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.
 - e. We identified the interest income reported for the fiscal year.
 - i. We reviewed the interest income reported on Schedule A and agreed to the TransNet general ledger.
 - ii. We reviewed the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.
 - f. We identified the total TransNet expenditures for the fiscal year.
 - i. We reviewed the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.
 - ii. We selected individual expenditures of at least 25% of the total dollar expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
Caltrans
For the Year Ended June 30, 2025**

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the TransNet and TransNet Extension Ordinance and Expenditure Plan requirements.
- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.
- v. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We evaluated whether the direct payroll charge appeared reasonable for the project.
- vi. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the TransNet program, the percentage of indirect costs compared to total TransNet expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and evaluated the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been reviewed by a federal or state agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total TransNet expenditures.
- g. We reviewed that any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.
- h. We obtained a list of completed projects from the recipient agency that are reported by the TransNet program and MPO ID. We determined whether any remaining TransNet funds for completed projects were transferred to another TransNet-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.
 - i. If the balance of a completed project had not been transferred to another TransNet-eligible project, we ensured that a footnote was presented that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.
- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that included the subsequent year's

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
Caltrans
For the Year Ended June 30, 2025**

intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

- i. We substantiated that additional funding is available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2026.
 - j. We reviewed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had provided a footnote as to the status of the project that included when the project will be completed.
 - k. We obtained approval from SANDAG staff for reason of inactivity.
 - l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of TransNet funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.
 - m. We reported all non-TransNet activity separate from TransNet activity in Schedule A.
7. We obtained from the recipient agency Schedule B which includes cumulative information for all TransNet Extension projects including TransNet funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.
- a. We reviewed Schedule B and determined that projects were properly classified and reported by TransNet program (i.e., local street improvements, including congestion relief versus maintenance; major corridors; and environmental mitigation program; etc.). We reviewed the ending balances at June 30 and ensured that the balances agreed for those projects reported in both Schedule A and Schedule B.
 - b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.
 - c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B "completed" section by category.
8. If applicable, we compared long-term debt information reported on Schedule A to the schedule to long-term debt for each recipient agency provided by SANDAG staff.
9. We reviewed and documented the status of any prior year findings and recommendations.
10. We proposed current fiscal year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

GLOSSARY OF TERMS

"Current Fiscal Year" means the fiscal period of July 1, 2024, through June 30, 2025.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including Caltrans, that receives TransNet funding on an annual basis for one or more of the TransNet Programs.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the TransNet Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: TransNet Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active TransNet projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency TransNet Extension Ordinance projects.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
Cities and County of San Diego
For the Year Ended June 30, 2025**

1. We reviewed the TransNet Ordinance and Expenditure Plan, TransNet Extension Ordinance and SANDAG Board Policy No. 031.
2. We obtained from SANDAG staff the applicable approved RTIP.
3. We obtained from SANDAG staff the TransNet Grant Program spreadsheet.
4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for TransNet revenues or has an alternative approach to maintaining separate accountability for reasonableness.
5. We obtained a detailed general ledger for TransNet revenues and expenditures from the recipient agency for the current fiscal year.
6. We obtained from the recipient agency Schedule A that includes a beginning balance, TransNet funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.
 - a. We substantiated all footnotes required in Schedule A.
 - b. We reviewed Schedule A and determined that the projects are properly classified and reported by TransNet program (i.e., original TransNet vs. TransNet Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).
 - c. We agreed the beginning balance from the prior year or reviewed that the recipient agency provided a footnote for any restatements. We determined whether reasons for differences were valid.
 - d. We obtained a listing of TransNet payments made to the recipient agency from SANDAG staff. We compared the TransNet revenue recorded by the recipient agency to the list of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.
 - e. We identified the interest income reported for the fiscal year.
 - i. We reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.
 - ii. We reviewed the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.
 - f. We identified the total TransNet expenditures for the fiscal year.
 - i. We reviewed the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.
 - ii. We selected individual expenditures of at least 25% of the total dollar expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
Cities and County of San Diego
For the Year Ended June 30, 2025**

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the TransNet and TransNet Extension Ordinance and Expenditure Plan requirements.
- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.
- v. Based on the project description and expenditure support reviewed, we evaluated whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy No. 031.
- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We evaluated whether the direct payroll charge appeared reasonable for the project.
- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the TransNet program, the percentage of indirect costs compared to total TransNet expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and evaluated the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been reviewed by a federal or state agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total TransNet expenditures.
- g. We reviewed that any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.
- h. We obtained a list of completed projects from the recipient agency that are reported by the TransNet program and MPO ID. We determined whether any remaining TransNet funds for completed projects were transferred to another TransNet -eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.
- i. If the balance of a completed project had not been transferred to another TransNet-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
Cities and County of San Diego
For the Year Ended June 30, 2025**

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.
 - i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2026.
 - j. We reviewed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.
 - k. We obtained approval from SANDAG staff for the reason of inactivity.
 - l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of TransNet funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.
 - m. We determined whether the recipient agency reported all non- TransNet activity separate from TransNet activity in Schedule A.
7. We obtained from the recipient agency Schedule B which includes cumulative information for all TransNet Extension projects including TransNet funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.
- a. We reviewed Schedule B and determined that projects were properly classified and reported by TransNet program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We reviewed the ending balances at June 30 and ensured that the balances agreed for those projects reported in both Schedule A and Schedule B.
 - b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.
 - c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.
8. We reviewed that the ending project status per Schedule A for those projects that were derived from the recipient agency's annual TransNet apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance over/under the threshold.

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
Cities and County of San Diego
For the Year Ended June 30, 2025**

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2025 TransNet Local Streets Improvements Allocation Schedule.
10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.
11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.
12. We reviewed the MOE requirement.
 - a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
 - b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.
 - a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, perform additional steps as follows:
 - i. Obtain an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. Obtain notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. Include adjusted amount to Procedure 12.c. and provide a brief explanation of adjustment in Results.
 - c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program, less the MOE base amount.
 - d. We reported any outstanding unmet requirement from a prior year; the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.
13. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.
 - a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.
 - b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
Cities and County of San Diego
For the Year Ended June 30, 2025**

- c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.
 - i. We reviewed to ensure that the recipient agency was using the most current approved fee amount.
 - ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.
 - iii. We determined whether all exaction fees have been expended or committed within seven years of collection.
 - iv. If exaction fees are committed, but not expended within seven years, we obtained evidence that unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.
 - v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and tested at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.
 - vi. If unallowable expenditures were identified in procedure 13.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.
 - vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We evaluated whether the direct payroll charge appeared reasonable for the project.
 - viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the TransNet Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.
 - ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the TransNet Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.
 - x. We identified interest income for the fiscal year and reviewed that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We reviewed the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
Cities and County of San Diego
For the Year Ended June 30, 2025**

- xii. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the TransNet Ordinance have been met. If so, we documented details of the transfer, loan and/or exchange.
 - xiii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.
 - xiv. We documented the date the recipient agency provided RTCIP documentation to us for review.
 - xv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the TransNet Extension Ordinance.
14. We reviewed the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.
15. We reviewed and documented the status of any prior year findings and recommendations.
16. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

GLOSSARY OF TERMS

“Annual Street Report” means the State of California Annual Street Report.

“Current Fiscal Year” means the fiscal period of July 1, 2024, through June 30, 2025.

“ITOC” means the Independent Taxpayer Oversight Committee.

“MOE” means Maintenance of Effort as explained in Section 8 of the TransNet Extension Ordinance and Expenditure Plan.

“MPO ID” means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

“Recipient Agency” means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives TransNet funding on an annual basis for one or more of the TransNet Programs.

“RTCIP” means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the TransNet Extension Ordinance.

“RTIP” means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

“SANDAG” means San Diego Association of Governments, the responsible agent for the administration of the TransNet Ordinances.

“SANDAG Board Policy No. 031” means the SANDAG Board Policy No. 031: TransNet Ordinance and Expenditure Plan Rules.

“Schedule A” means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active TransNet projects.

“Schedule B” means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency TransNet Extension Ordinance projects.

“TransNet Extension Ordinance” means the 2004 Proposition A.

“TransNet Ordinance and Expenditure Plan” means the 1987 Proposition A San Diego Transportation Improvement Plan.

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
Independent Taxpayer Oversight Committee
For the Year Ended June 30, 2025**

1. We reviewed the TransNet Extension Ordinance, and SANDAG Board Policy No. 031.
2. We obtained a detailed general ledger for TransNet revenues and expenditures from SANDAG staff for the current fiscal year.
3. We obtained from SANDAG staff, Schedule A that includes a beginning balance, TransNet funds received, expenditures, interest income, adjustments and an ending balance.
 - a. We substantiated all footnotes required in Schedule A.
 - b. We agreed the beginning balance from the prior year or reviewed that SANDAG staff provides a footnote for any restatements of ITOC activity. We determined whether reasons for differences were valid.
 - c. We obtained a listing of TransNet payments made for the ITOC from SANDAG staff. We compared the TransNet revenue recorded for the ITOC to the list of payments received from SANDAG staff. We notified SANDAG staff of any variations and obtained approval from SANDAG.
 - d. We identified the interest income reported for the year ended June 30, 2025.
 - i. We reviewed the interest income reported on Schedule A and matched it to SANDAG's general ledger.
 - ii. We reviewed the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.
 - e. We identified the total TransNet expenditures for the fiscal year.
 - i. We reviewed the total project expenditures per Schedule A and agreed to SANDAG's general ledger.
 - ii. We reviewed at least 25% of ITOC expenditures as reported by SANDAG to determine if they are necessary and reasonable in carrying out ITOC responsibilities under the TransNet Extension Ordinance in the ITOC Responsibilities Section of the attachment to Commission Ordinance CO-04-01 entitled "Statement of Understanding Regarding the Implementation of the Independent Taxpayer Oversight Committee for the TransNet Program."
 - iii. If unallowable expenditures were identified in procedure 3.e.ii, we expanded the sample to include an additional 25% of ITOC expenditures and documented SANDAG's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures are required.
 - iv. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We evaluated whether the direct payroll charge appeared reasonable for the project.

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
Independent Taxpayer Oversight Committee
For the Year Ended June 30, 2025**

- v. We reviewed Schedule A to ensure that SANDAG's administrative expenditures complied with Commission Ordinance CO-2021-01 that the total administrative expenditures did not exceed \$250,000, as adjusted for inflation.
- 4. We obtained from SANDAG staff, Schedule B which includes cumulative information for all TransNet Extension projects including TransNet funds received, expenditures, interest income (either listed by project or Program), and an ending balance.
 - a. We reviewed the ending balances at June 30 and ensured that the balances agree for those projects reported in both Schedule A and Schedule B.
 - b. We reclassified all amounts listed in the Adjustment column of Schedule A to funds received, expenditures, or interest income.
- 5. We reviewed and documented the status of any prior year findings and recommendations.
- 6. We proposed current year findings as a result of performing the above agreed-upon procedures. We included SANDAG staff's response to address the ITOC findings, if applicable.

GLOSSARY OF TERMS

"Current Fiscal Year" means the fiscal period of July 1, 2024, through June 30, 2025.

"ITOC" means the Independent Taxpayer Oversight Committee, with the administrative functions performed by SANDAG.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"TransNet Extension Ordinance" means the 2004 Proposition A.

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
SANDAG and SDCRTC
For the Year Ended June 30, 2025**

1. We reviewed the TransNet Ordinance and Expenditure Plan, TransNet Extension Ordinance, and SANDAG Board Policy No. 031.
2. We obtained from SANDAG the applicable approved RTIP.
3. We obtained from SANDAG the TransNet Grant Program spreadsheet.
4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.
5. We obtained a detailed general ledger for TransNet revenues and expenditures for SANDAG and SDCRTC for the current fiscal year.
6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed alpha-numeric by MPO ID and identifying recipient agency project number.
 - a. We substantiated all footnotes required in Schedule A.
 - b. We reviewed Schedule A and determined that the projects are properly classified and reported by TransNet program (i.e., original TransNet vs. TransNet Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.). We determined that the projects are properly classified by SANDAG and SDCRTC.
 - c. We agreed the beginning balance from the prior year or reviewed that the recipient agency provided a footnote for any restatements. We determined whether reasons for differences were valid.
 - d. We obtained a listing of TransNet payments made to the recipient agency from SANDAG staff. We compared the TransNet revenue recorded by the recipient agency to the list of payments received from SANDAG staff. If variances existed, we notified SANDAG staff and obtained approval.
 - e. We identified the interest income reported for the fiscal year.
 - i. We reviewed the interest income reported on Schedule A and matched it to the TransNet general ledger.
 - ii. We reviewed the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.
 - f. We identified the total TransNet expenditures for the year ended June 30, 2025.
 - i. We reviewed the total project expenditures per Schedule A and agreed to the respective recipient agency's general ledger.
 - ii. We selected individual expenditures of at least 25% of the total dollar expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
SANDAG and SDCRTC
For the Year Ended June 30, 2025**

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the TransNet and TransNet Extension Ordinance and Expenditure Plan requirements.
- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.
- v. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We evaluated whether the direct payroll charge appeared reasonable for the project.
- vi. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the TransNet program, the percentage of indirect costs compared to total TransNet expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and evaluated the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been reviewed by a federal or state agency or audited by an independent certified public accounting firm.
- g. We determined that any amounts reported in the "Adjustments" column was explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.
- h. We obtained a list of completed projects from the recipient agency that are reported by the TransNet program and MPO ID. We determined whether any remaining TransNet funds for completed projects were transferred to another TransNet-eligible project within the same Program or related Program. We reviewed that completed projects from the previous year were no longer shown in the current year Schedule A.
 - i. If the balance of a completed project had not been transferred to another TransNet-eligible project, we ensured that a footnote was presented that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type or authorization and date of authorization.
- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2026.

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
SANDAG and SDCRTC
For the Year Ended June 30, 2025**

- j. We reviewed that inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency has provided a footnote of the status of the project that includes when the project will be completed.
 - k. We obtained approval from SANDAG staff for reason of inactivity.
 - l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of TransNet funds from one project to another. We reviewed that transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.
 - m. We reported all non-TransNet activity separate from TransNet activity in Schedule A.
7. We obtained from the recipient agency the Schedule B which includes cumulative information for all TransNet Extension projects including TransNet funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.
- a. We reviewed Schedule B and determined that projects were properly classified and reported by TransNet program (i.e., local street improvements, including congestion relief versus maintenance; major corridors; and environmental mitigation program; etc.). We reviewed the ending balances at June 30 and ensured that the balances agreed for those projects reported in both Schedule A and Schedule B.
 - b. We reclassified all amounts listed in the Adjustment column of Schedule A to funds received, expenditures, or interest income.
 - c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B "completed" section by category.
8. We determined that the ending project status per Schedule A for those projects that are derived from the recipient agency's annual TransNet apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance over/under the threshold.
9. If applicable (including SDCRTC), we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.
10. For recipient SANDAG, acting as the SDCRTC, we obtained a schedule of bond financing costs related to Highway and transit capital projects indicating beginning balance, additions and ending paid to date balance. We ensured the financing costs were properly supported and did not exceed \$500,000,000 (2002 dollars). We agreed the current fiscal year financing costs to SANDAG records.

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
SANDAG and SDCRTC
For the Year Ended June 30, 2025**

11. We reviewed to ensure that SANDAG's administrative expenditures complied with Section 12 of the TransNet Extension Ordinance:
 - a. We reviewed and ensured that the total administrative expenditures did not exceed 2% of the annual TransNet apportioned revenues, plus any funds not utilized in prior years.
 - b. We reviewed at least 25% of the administrative expenditures and ensured that they were expended by recipient SANDAG for costs necessary to administer TransNet.
 - c. If unallowable expenditures were identified in procedure 11.b, we expanded the sample to include an additional 25% of administrative expenditures, and documented SANDAG's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted ITOC Audit Subcommittee Chair to determine whether additional procedures were required.
 - d. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We evaluated whether the direct payroll charge appeared reasonable for the project.
12. For SANDAG, acting as the SDCRTC, we performed the following procedures in accordance with Section 4 of the Ordinance:
 - a. We obtained the calculation of the annual TransNet revenues received and allocation of projects from SANDAG.
 - b. We tested the mathematical accuracy of the calculation.
 - c. We ensured the allocation is in compliance with Section 4 of the Ordinance.
13. We reviewed and documented the status of any prior year findings and recommendations.
14. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

GLOSSARY OF TERMS

"Current Fiscal Year" means the fiscal period of July 1, 2024, through June 30, 2025.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including SANDAG and SDCRTC, that receives *TransNet* funding on an annual basis for one or more of the TransNet Programs.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the TransNet Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: TransNet Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active TransNet projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency TransNet Extension Ordinance projects.

"SDCRTC" means the San Diego County Regional Transportation Commission, a blended component unit of SANDAG.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
Transit Operators
For the Year Ended June 30, 2025**

1. We reviewed the TransNet Ordinance and Expenditure Plan, TransNet Extension Ordinance, and SANDAG Board Policy No. 031.
2. We obtained from SANDAG staff the applicable approved RTIP.
3. We obtained from SANDAG staff the TransNet Grant Program spreadsheet.
4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for TransNet revenues or has an alternative approach to maintaining separate accountability for reasonableness.
5. We obtained a detailed general ledger for TransNet revenues and expenditures from the recipient agency for the current fiscal year.
6. We obtained from the recipient agency Schedule A that includes a beginning balance, TransNet funds received, expenditures, interest income, adjustments, and an ending balance listed alpha-numeric by MPO ID and identifying recipient agency project number.
 - a. We substantiated all footnotes required in Schedule A.
 - b. We reviewed Schedule A and determined that the projects are properly classified and reported by TransNet program (i.e., original TransNet vs. TransNet Extension).
 - c. We agreed the beginning balance from the prior year or reviewed that the recipient agency provided a footnote for any restatements. We determined whether reasons for differences were valid.
 - d. We obtained a listing of TransNet payments made to the recipient agency from SANDAG staff. We compared the TransNet revenue recorded by the recipient agency to the list of payments received from SANDAG staff. If variances existed, we notified the recipient agency and obtained approval from SANDAG.
 - e. We identified the interest income reported for the fiscal year.
 - i. We reviewed the interest income reported on Schedule A and agreed it to the recipient agency's general ledger.
 - ii. We reviewed the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.
 - f. We identified the total TransNet expenditures for the fiscal year.
 - i. We reviewed the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.
 - ii. We selected individual expenditures of at least 25% of the total dollar expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).
 - iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
Transit Operators
For the Year Ended June 30, 2025**

procedure 2 above) and the expenditures are an eligible cost per the TransNet and TransNet Extension Ordinance and Expenditure Plan requirements.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.
- v. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We evaluated whether the direct payroll charge appeared reasonable for the project.
- vi. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the TransNet program, the percentage of indirect costs compared to total TransNet expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and evaluated the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been reviewed by a federal or state agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total TransNet expenditures.
- g. We determined that any amounts reflected in the "Adjustments" column are explained in the form of a footnote and that the adjustments are consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.
- h. We obtained a list of completed projects from the recipient agency that are reported by the TransNet program and MPO ID. We determined whether any remaining TransNet funds for completed projects were transferred to another TransNet -eligible project within the same Program or related Program. We reviewed that completed projects from the previous year were no longer shown in the current year Schedule A.
 - i. If the balance of a completed project had not been transferred to another TransNet -eligible project, we ensured that a footnote was presented that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.
- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III. We substantiated that additional funding is available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2026.

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
Transit Operators
For the Year Ended June 30, 2025**

- j. We reviewed that inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had presented a footnote as to the status of the project that included when the project will be completed.
 - k. We obtained approval from SANDAG staff for the reason of inactivity.
 - l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of TransNet funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.
 - m. We reported all non- TransNet activity separate from TransNet activity in Schedule A.
7. We obtained from the recipient agency the Schedule B which includes cumulative information for all TransNet Extension projects including TransNet funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.
- a. We reviewed Schedule B and determined that projects were properly classified and reported by TransNet program (i.e., original TransNet vs. TransNet Extension). We reviewed the ending balances at June 30 and ensured that the balances agreed for those projects reported in both Schedule A and Schedule B.
 - b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.
 - c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B "completed" section by category.
8. We reviewed that the ending fund balance per Schedule A for those projects that are derived from the recipient agency's annual TransNet apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance over/under the threshold.
9. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.
10. We reviewed transit operator eligibility for receipt of funds.
- a. We calculated and reported the total operating cost per revenue vehicle hour for bus services and total operating cost per revenue vehicle mile for rail services for the current year and prior year. We documented how the transit operators compile

**Proposed Agreed-Upon Procedures Applied to the TransNet Fund
Transit Operators
For the Year Ended June 30, 2025**

their information used in their calculation. We ensured the calculation did not include any non-cash transactions.

- b. We obtained from SANDAG staff the increase in CPI over the same period of the prior year.
 - c. We reviewed and reported that the increase in the total operating cost per revenue vehicle hour for bus services and total operating cost per revenue vehicle mile for rail services (calculated in [a]) does not exceed the increase in the CPI (obtained in [b]).
- 11. We reviewed and documented the status of any prior year findings and recommendations.
 - 12. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

GLOSSARY OF TERMS

"CPI" means Consumer Price Index for San Diego County. For the transit operators, CPI is taken from the Bureau of Labor Statistics West Information Office for San Diego, CA (1st Half 2025 of the Semiannual average indexes Table).

"Current Fiscal Year" means the fiscal period of July 1, 2024, through June 30, 2025.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including Metropolitan Transit System and North County Transportation Commission, that receives TransNet funding on an annual basis for one or more of the TransNet Programs.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means the San Diego Association of Governments, the responsible agent for the administration of the TransNet Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: TransNet Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active TransNet projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency TransNet Extension Ordinance projects.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

July 9, 2025

Acceptance of the FY 2024 TransNet Fiscal and Compliance Audits

Overview

In accordance with the TransNet Extension Ordinance, the Independent Tax Oversight Committee (ITOC) has the responsibility to conduct the annual fiscal and compliance audits of agencies that receive TransNet funds. The TransNet Extension Ordinance requires the ITOC to share the initial audit findings and its recommendations with the Transportation Committee 60 days prior to its release to resolve any inconsistencies and technical issues.

Key Considerations

Davis Farr, LLP, performed the audit of the FY 2024 TransNet sales tax revenue recipient agencies using the agreed-upon procedures (AUP) approved by the ITOC at its July 10, 2024 meeting. These AUP include requirements specific to the TransNet Extension Ordinance and [SANDAG Board Policy No. 031](#).

The independent auditor's summary of results (Attachment 1) has been updated to include final results.

Substantial changes since the drafts were presented to the ITOC in March included updates to findings relative to the Metropolitan Transit System (MTS) and North County Transit District (NCTD). At the time of the initial draft reports, both MTS and NCTD were in non-compliance with the rail operator eligibility requirement. At its April 25, 2025, meeting, the Board of Directors approved the eligibility request of MTS and NCTD. Attachments 2 and 3 include the reports with updates as follows and consistent with TransNet Extension Ordinance provisions:

- MTS findings have been removed and the rail services calculations have been updated to utilize the three-year average calculation
- NCTD findings have been removed and the rail services calculations have been updated to utilize the three-year average calculation

Next Steps

Upon acceptance of the final report, Davis Farr LLP will issue final reports for all agencies.

Dawn Vettese, Chief Financial Officer

Attachments: 1. Independent Taxpayer Oversight Committee TransNet and TransNet Extension Summary of Results, Year Ended June 30, 2024
2. MTS Report on Agreed-Upon Procedures Applied to the TransNet Fund for the Year Ended June 30, 2024
3. NCTD Report on Agreed-Upon Procedures Applied to the TransNet Fund for the Year Ended June 30, 2024

Action: **Accept**

The ITOC is asked to accept the final FY 2024 TransNet Fiscal and Compliance Audit Reports, as prepared by the independent audit firm, Davis Farr LLP, in accordance with the Agreed-Upon Procedures.

Fiscal Impact:

The annual TransNet fiscal and compliance audits are conducted by the ITOC and its independent fiscal auditor and funded through Overall Work Program Element No. 1500200 in the FY 2025 Program Budget.

Schedule/Scope Impact:

The FY 2024 TransNet Fiscal and compliance Audit is an annual review of all agencies that receive TransNet funding.

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and *TransNet* Extension
Activities

Year Ended June 30, 2024

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and TransNet Extension Activities

Year Ended June 30, 2024

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INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and *TransNet* Extension Activities

Summary of Results

Year Ended June 30, 2024

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and *TransNet* Extension Activities

Summary of Results

Year Ended June 30, 2024

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INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and *TransNet* Extension Activities

Summary of Results

Year Ended June 30, 2024

Background

TransNet is the half-cent sales tax for local transportation projects that was first approved by voters in 1988. In 2004, the San Diego voters renewed their commitment to the region's transportation improvement program by approving Proposition A, implemented through the Extension Ordinance, and continuing an existing half-cent transportation sales tax for an additional 40 years. Administered by the San Diego Association of Governments (SANDAG), the program has been instrumental in expanding the region's transportation system, reducing traffic congestion, and bringing critical transportation programs to life.

Scope of the Engagement

This engagement was to apply agreed-upon procedures in order to assist the Independent Taxpayer Oversight Committee (ITOC) and SANDAG in determining whether the recipients of *TransNet* funds were in compliance with the *TransNet* Ordinance and the *TransNet* Extension Ordinance for the year ended June 30, 2024. We performed the procedures in accordance with attestation standards established by the American Institute of Certified Public Accountants.

In accordance with SANDAG Board Policy No. 031, Rule #17, Section I, fiscal and compliance agreed upon procedures are to be completed in a timely manner. The Policy recommends that the accountants issue a report of compliance results and present them to ITOC.

The following are the major compliance components included in the scope of the procedures:

- *TransNet* and *TransNet* Extension Expenditures;
- Maintenance of Effort (MOE);
- SANDAG Board Policy No. 031, Rule 17, Section IV, Local Agency Balance Limitations (30% Rule);
- Local Street Improvements – Congestion Relief vs. Maintenance;
- Local Street Improvements – Maintenance Monitoring;
- Indirect Costs Allocated to Projects in the Regional Transportation Improvement Plan (RTIP);
- Regional Transportation Congestion Improvement Program (RTCIP); and
- Transit Operator Eligibility for Receipt of Funds.

Summary of all 8 criteria for the past three fiscal years are documented at Attachment A.

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and *TransNet* Extension Activities

Summary of Results

Year Ended June 30, 2024

The procedures performed were approved by the ITOC prior to commencing fieldwork. The specific procedures performed, and the results of those procedures are included in each of the draft reports for the recipient agencies. The reports may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of the reports and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. Following approval of the procedures, we scheduled and performed our fieldwork during the months of September 2024 through January 2025.

Results of Procedures

TransNet and TransNet Extension Expenditures

As required by SANDAG Board Policy No. 031, each recipient agency is required to account for *TransNet* activities in a separate fund, or if an alternative approach is used, it must be approved by SANDAG. All recipient agencies complied with this requirement.

During our fieldwork, we obtained the following items:

- Trial balance including balance sheet and income statement;
- Detailed general ledger including revenue and expenditure details;
- Schedule A – Schedule of Status of Funds by Project; and
- Schedule B – Cumulative Schedule of Status of Funds by Project.

The objectives of the procedures were to ensure the following:

- Expenditures were allowable in accordance with the *TransNet* Ordinance and *TransNet* Extension Ordinance;
- Revenues were recorded and agreed to SANDAG's payment records;
- Interest income allocation methodology was reasonable;
- Explanations were obtained and disclosed for projects that had a negative balance; and
- Proper approvals were obtained for most inter-project transfers. Those that have not obtained approval are scheduled either for jurisdiction approval or RTIP approval prior to issuance of the final report.

Based upon the results of the procedures performed, all recipient agencies were in compliance with the revenue and expenditure requirements.

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and *TransNet* Extension Activities

Summary of Results

Year Ended June 30, 2024

Maintenance of Effort (MOE)

In accordance with Section 8 of the *TransNet* Extension Ordinance, each recipient agency receiving revenues pursuant to Section 4(D) shall annually maintain, at a minimum, the same level of local discretionary funds expended for street and road purposes on average over the last three fiscal years (FY) completed prior to the operative date of the *TransNet* Extension Ordinance (FY 2001 through FY 2003), as was reported in the State Controller's Annual Report of Financial Transactions for Street and Roads, and as re-indexed in FY24.

During our fieldwork, we obtained the following items:

- From SANDAG, the current MOE requirements for each recipient agency subject to this requirement; and
- From the recipient agencies, Schedule 3 of the Annual Report of Financial Transactions for Streets and Roads.

Based upon the results of the procedures performed, all recipient agencies, with the exception of City of Poway, were in compliance with the MOE requirements for the year ended June 30, 2024. See Attachment B for a summary of compliance with the MOE requirements.

In addition, we performed the following procedures to re-index the MOE bases year as of June 30, 2024 to use for fiscal years 2027, 2028 and 2029 agreed-upon procedures.

- Calculated the growth rate in the construction price index from June 30, 2021 to June 30, 2024.
- Calculated the growth rate in the general fund revenues from June 30, 2021 to June 30, 2024.
- Selected the lowest growth rate and applied to the previously calculated MOE base year amount.

See Attachment C for re-indexing of the MOE base year as of June 30, 2024. As of June 6, 2025, City of La Mesa and City of National City are pending finalization of their ACFR to complete the re-indexing of the MOE bases.

SANDAG Board Policy No. 031, Rule #17, Section IV, Local Agency Balance Limitations (30% Rule)

In accordance with the 30% Rule, a recipient agency that maintains a balance of more than 30 percent of its annual apportionment (after debt service payments) must use the remaining balance to fund projects. SANDAG will defer payment until the recipient agency's Director of Finance, or equivalent, submits a certification that the unused balance has fallen below the 30 percent threshold, and will remain below the threshold until such time that a new threshold is determined.

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and *TransNet* Extension Activities

Summary of Results

Year Ended June 30, 2024

The objectives of the procedures were to ensure that the recipient agency's *TransNet* balance for those programs that receive funding from the annual apportionment (Local Streets and Roads, Local Street Improvements, and Transit Services) is not more than 30% of the recipient agency's current year annual apportionment (net of debt service payments).

In order to ensure compliance with the 30% Rule, we performed the following:

- Obtained the schedule of annual apportionments from SANDAG;
- Obtained and reviewed the balance of the programs that received annual allocations; and
- Compared the balance of the programs noted above to the apportionment schedule to ensure the excess fund balance did not exceed the 30% threshold.

Based upon the results of the procedures performed, all recipient agencies, were in compliance with the 30% Rule. See Attachment D for a summary of compliance with the 30% Rule.

Local Street Improvements – Congestion Relief vs. Maintenance

As specified in Section 2(C)(1) of the *TransNet* Extension Ordinance, at least 70% of the revenues provided for local street and road purposes should be used for congestion relief, and no more than 30% for maintenance. In order to ensure SANDAG is in compliance with the *TransNet* Extension Ordinance, we performed the following:

- Inquired and obtained source data used to calculate the Local Street Improvements Allocation Schedule in SANDAG's TTrak program (SANDAG's *TransNet* tracking program) and recalculated the total fund distribution per jurisdiction; and
- Reviewed the FY24 *TransNet* Streets and Road Fund Allocation Schedule and determined that at least 70% of the revenues provided for local street and road purposes were used for congestion relief purposes and that no more than 30% were used for maintenance purposes.

Based upon the results of the procedures performed, SANDAG was in compliance with the Local Street Improvement requirements. See Attachment E for the Local Street Improvement allocation between congestion relief and maintenance, by recipient agency.

Local Street Improvements: Maintenance Monitoring

At the request of ITOC, we documented the percentage of local street and road revenue cumulatively expended for maintenance. In accordance with the *TransNet* Extension Ordinance, the local jurisdictions receiving local street improvement funds may not spend more than 30% of cumulative funds for Maintenance purposes. All recipient agencies were in compliance with this requirement. Results of this procedure are located in Attachment F.

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and *TransNet* Extension Activities

Summary of Results

Year Ended June 30, 2024

Indirect Costs Allocated to Projects in RTIP

We inquired of management whether indirect costs are allocated to the projects included in the RTIP. If so, we documented the indirect cost rate allocated and the basis of allocation. We documented whether the recipient agency's indirect cost plan had been reviewed by a federal or state agency or audited by a certified public accounting firm. If not, we documented the year the indirect cost plan was last updated, the year the methodology was last reviewed, and whether the methodology was reasonable. If indirect costs exceeded 10% of total *TransNet* expenditures, we documented an explanation. The City of San Diego and County of San Diego each exceeded 10%. Additionally, we noted Caltrans overallocated approximately \$77K to several projects during FY24. See the Summary of Findings by Recipient Agency for further information. See Attachment G for the indirect costs allocated to the RTIP.

Regional Transportation Congestion Improvement Program (RTCIP)

In accordance with Section 9(A) of the *TransNet* Extension Ordinance and Expenditure Plan, each local agency in the San Diego region shall contribute a minimum of \$2,000, subject to an annual adjustment based upon an index, in exactions from the private sector, for each newly constructed residential housing unit in that jurisdiction to the RTCIP. However, each jurisdiction may use their own fee schedule, as long as the fees are at a minimum the adjusted amount as approved by the SANDAG Board of Directors annually. The RTCIP revenue is to be used to construct improvements to the Regional Arterial System.

The objectives of the procedures were to ensure the following:

- Each recipient agency collected at least the minimum exaction fee of \$2,741.97 from each newly constructed residential housing unit;
- Documentation was submitted to the ITOC on a timely basis and proper approval was obtained for the exaction fee; and
- Expenditures were allowable in accordance with the *TransNet* Extension Ordinance and Expenditure Plan.

In order to ensure compliance with the *TransNet* Extension Ordinance, we performed the following:

- Obtained a detailed general ledger from the recipient agencies;
- Obtained the RTCIP approved schedule for collecting and/or contributing private sector exactions;
- Obtained the RTCIP schedule (Schedule C of the associated reports) including beginning balance, exactions collected, interest earned, expenditures, and ending balance;

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and *TransNet* Extension Activities

Summary of Results

Year Ended June 30, 2024

- Verified that the exaction fee being collected was approved by the City Council or Board of Supervisors and is in compliance with the *TransNet* Extension Ordinance and SANDAG Board Policy No. 031; and
- Verified that expenditures, if any, complied with the *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Based upon the results of the procedures performed, all recipient agencies, with the exception of the City of Coronado and County of San Diego, were in compliance with the RTCIP requirements. See the Summary of Findings by Recipient Agency for further information.

Transit Operator Eligibility for Receipt of Funds

In accordance with the *TransNet* Extension Ordinance, in order for transit operators to maintain eligibility for receipt of funds, the operator must limit the increase in its total operating cost per revenue vehicle hour for bus or revenue vehicle mile for rail services from one fiscal year to the next, to no more than the increase in the Consumer Price Index (CPI) for San Diego County over the same period.

In order to ensure compliance with the *TransNet* Extension Ordinance, we performed the following:

- Calculated the increase in operating cost per revenue vehicle hour for bus services and revenue vehicle mile for rail services between June 30, 2023 and June 30, 2024;
- Calculated the increase in the CPI for San Diego County between June 30, 2023 and June 30, 2024; and
- Compared the increase in total operating cost per revenue vehicle hour for bus services, and revenue vehicle mile for rail services, to the increase in the CPI.

Both North County Transit District (NCTD) and San Diego Metropolitan Transit System (MTS) are in compliance with both bus and rail operator portion of the eligibility requirements.

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and TransNet Extension Activities

Summary of Results

Year Ended June 30, 2024

Summary of Findings by Recipient Agency

The following findings were identified during performance of the agreed-upon procedures.

<u>Recipient Agency</u>	<u>Finding</u>	<u>Management Response</u>
City of Coronado	Need to use the approved exaction fee	The city has attempted to collect the under-collected amounts and has been unsuccessful. The City will record the uncollected fees as receivable in FY25 and will complete a General Fund transfer to cover the deficit once SANDAG passes the procedure to take this action.
City of Coronado	RTCIP funding not expended nor committed within seven years of collection	The City has committed RTCIP funds to a project in FY25 and it was discovered that the commitment was not reported in ProjectTrak. During FY25, Finance will work with City staff to ensure that commitments are entered into ProjectTrak to properly record the commitments with SANDAG
County of San Diego	Need to use the approved exaction fee	In process of collecting
City of Poway	Need to meet Maintenance of Effort Requirement	The cost allocation model has been adjusted for FY25 to accurately capture the correct amount required to meet the MOE. The city will also provide additional training and oversight to ensure compliance in future budgets.
Caltrans	Higher indirect cost rate was charged	In process of setting up the projects accurately with the correct indirect cost rate in addition to working on staff training to ensure ongoing process will be developed to verify all the SANDAG projects are set up and are charging the correct indirect cost rate.

Complete responses from the recipient agencies to the findings identified are included in the individual recipient agency reports.

Summary of 8 Major Compliance Components

City of Carlsbad	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	Yes
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	Yes	Yes
Transit Operator Eligibility	n/a	n/a	n/a

City of Chula Vista	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	Yes
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	Yes	Yes
Transit Operator Eligibility	n/a	n/a	n/a

Yes = In Compliance

No = Not in compliance

n/a = Not applicable

Summary of 8 Major Compliance Components

City of Coronado	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	Yes
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	No	No	No
Transit Operator Eligibility	n/a	n/a	n/a

City of Del Mar	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	No
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	No	Yes
Transit Operator Eligibility	n/a	n/a	n/a

Yes = In Compliance

No = Not in compliance

n/a = Not applicable

Summary of 8 Major Compliance Components

City of El Cajon	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	Yes
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	No	Yes
Transit Operator Eligibility	n/a	n/a	n/a

City of Encinitas	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	Yes
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	Yes	Yes
Transit Operator Eligibility	n/a	n/a	n/a

Yes = In Compliance

No = Not in compliance

n/a = Not applicable

Summary of 8 Major Compliance Components

City of Escondido	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	Yes
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	Yes	No
Transit Operator Eligibility	n/a	n/a	n/a

City of Imperial Beach	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	Yes
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	Yes	Yes
Transit Operator Eligibility	n/a	n/a	n/a

Yes = In Compliance

No = Not in compliance

n/a = Not applicable

Summary of 8 Major Compliance Components

City of La Mesa	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	Yes
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	No	No
Transit Operator Eligibility	n/a	n/a	n/a

City of Lemon Grove	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	Yes
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	Yes	No
Transit Operator Eligibility	n/a	n/a	n/a

Yes = In Compliance

No = Not in compliance

n/a = Not applicable

Summary of 8 Major Compliance Components

City of National City	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	Yes
30% Fund Balance Limitation	Yes	Yes	No
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	Yes	Yes
Transit Operator Eligibility	n/a	n/a	n/a

City of Oceanside	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	Yes
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	Yes	Yes
Transit Operator Eligibility	n/a	n/a	n/a

Yes = In Compliance

No = Not in compliance

n/a = Not applicable

Summary of 8 Major Compliance Components

City of Poway	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	No	Yes	Yes
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	Yes	Yes
Transit Operator Eligibility	n/a	n/a	n/a

City of San Diego	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	Yes
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	Yes	Yes
Transit Operator Eligibility	n/a	n/a	n/a

Yes = In Compliance

No = Not in compliance

n/a = Not applicable

Summary of 8 Major Compliance Components

City of San Marcos	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	No
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	Yes	Yes
Transit Operator Eligibility	n/a	n/a	n/a

City of Santee	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	Yes
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	Yes	Yes
Transit Operator Eligibility	n/a	n/a	n/a

Yes = In Compliance

No = Not in compliance

n/a = Not applicable

Summary of 8 Major Compliance Components

City of Solana Beach	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	Yes
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	No	Yes
Transit Operator Eligibility	n/a	n/a	n/a

City of Vista	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	Yes
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	Yes	Yes	Yes
Transit Operator Eligibility	n/a	n/a	n/a

Yes = In Compliance

No = Not in compliance

n/a = Not applicable

Summary of 8 Major Compliance Components

Caltrans	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	n/a	n/a	n/a
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	No	Yes	Yes
RTCIP	n/a	n/a	n/a
Transit Operator Eligibility	n/a	n/a	n/a

County of San Diego	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	n/a	n/a	n/a
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	No	No	Yes
Transit Operator Eligibility	n/a	n/a	n/a

Yes = In Compliance

No = Not in compliance

n/a = Not applicable

Summary of 8 Major Compliance Components

SANDAG	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	n/a	n/a	n/a
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	Yes	Yes	Yes
LSI – Maintenance Monitoring	Yes	Yes	Yes
Indirect Costs	Yes	Yes	Yes
RTCIP	n/a	n/a	n/a
Transit Operator Eligibility	n/a	n/a	n/a

MTS	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	n/a	n/a	n/a
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	n/a	n/a	n/a
LSI – Maintenance Monitoring	n/a	n/a	n/a
Indirect Costs	Yes	Yes	Yes
RTCIP	n/a	n/a	n/a
Transit Operator Eligibility	Yes	Yes	Yes

Yes = In Compliance

No = Not in compliance

n/a = Not applicable

Summary of 8 Major Compliance Components

NCTD	FY 2024	FY 2023	FY 2022
Compliance Components	In Compliance	In Compliance	In Compliance
<i>TransNet</i> and <i>TransNet</i> Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	n/a	n/a	n/a
30% Fund Balance Limitation	Yes	Yes	Yes
LSI – Congestion Relief vs. Maintenance	n/a	n/a	n/a
LSI – Maintenance Monitoring	n/a	n/a	n/a
Indirect Costs	Yes	Yes	Yes
RTCIP	n/a	n/a	n/a
Transit Operator Eligibility	Yes	Yes	Yes

Yes = In Compliance

No = Not in compliance

n/a = Not applicable

Compliance With Maintenance of Effort Requirement

Recipient Agency	Fiscal Year 2024				
	In Compliance	Streets and Roads	Specialized Transportation Services	Transit Bus Subsidies	Deficit Amount
Carlsbad	Yes	\$4,250,218	—	—	—
Chula Vista	Yes	2,763,821	—	—	—
Coronado	Yes	620,164	—	—	—
Del Mar	Yes	379,643	17,493	—	—
El Cajon	Yes	1,165,357	—	—	—
Encinitas	Yes	1,436,353	—	—	—
Escondido	Yes	2,111,880	—	—	—
Imperial Beach	Yes	146,928	—	—	—
La Mesa	Yes	1,274,724	—	—	—
Lemon Grove	Yes	127,907	—	—	—
National City	Yes	1,278,879	—	—	—
Oceanside	Yes	1,965,970	—	—	—
Poway	No	836,358	—	—	92,916
San Diego	Yes	16,288,475	120,526	648,839	—
San Marcos	Yes	3,082,862	—	—	—
Santee	Yes	414,730	—	—	—
Solana Beach	Yes	337,419	—	—	—
Vista	Yes	1,703,119	—	—	—
County of San Diego (1)	—	—	—	—	—

Yes - In Compliance

No - Not in compliance

— Not applicable

Note 1 - The County does not have discretionary expenditures or projects that can be reported under the MOE.

Maintenance of Effort Re-Indexing

	Previously approved MOE Base			Growth Rate		Adjusted MOE as of June 30, 2024		
	Streets and Roads	Specialized Transportation Services	Transit Bus Subsidies	Jurisdiction Growth Rate	Construction Cost Index Growth rate	Streets and Roads	Specialized Transportation Services	Transit Bus Subsidies
Carlsbad	\$4,250,218	0	0	1.32	1.76	\$5,610,288	0	0
Chula Vista	2,763,821	0	0	1.22	1.76	3,371,862	0	0
Coronado	620,164	0	0	1.46	1.76	905,439	0	0
Del Mar	379,643	17,493	0	1.32	1.76	501,129	23,091	0
El Cajon	1,165,357	0	0	1.25	1.76	1,456,696	0	0
Encinitas	1,436,353	40	0	1.27	1.76	1,824,168	0	0
Escondido	2,111,880	0	0	1.13	1.76	2,386,424	0	0
Imperial Beach	146,928	0	0	1.35	1.76	198,353	0	0
La Mesa (1)	1,274,724	0	0	(1)	1.76	(1)	(1)	(1)
Lemon Grove	127,907	0	0	1.23	1.76	157,326	0	0
National City (1)	1,278,879	0	0	(1)	1.76	(1)	(1)	(1)
Oceanside	1,965,970	0	0	1.30	1.76	2,555,761	0	0
Poway	836,358	0	0	1.34	1.76	1,120,720	0	0
San Diego, City	16,288,475	120,526	648,839	1.34	1.76	21,826,557	161,505	869,444
San Marcos	3,082,862	0	0	1.13	1.76	3,483,634	0	0
Santee	414,730	0	0	1.18	1.76	489,381	0	0
Solana Beach	337,419	0	0	1.55	1.76	522,999	0	0
Vista	1,703,119	0	0	1.28	1.76	2,179,992	0	0
San Diego, County(2)	0	0	0	n/a	n/a	0	0	0

Note 1 – City's Annual Comprehensive Financial Report for the Fiscal Year Ending June 30, 2024 is not yet available. As such, we were unable to complete the re-index for the City.

Note 2 - The County does not have discretionary expenditures or projects that can be reported under the MOE

Compliance With 30 Percent Fund Balance Limitation FY 2022 – FY 2024

	Fiscal Year 2024				Fiscal Year 2023				Fiscal Year 2022			
Recipient Agency	In Compliance	30% Limitation	S&R Balance	Excess Amount	In Compliance	30% Limitation	S&R Balance	Excess Amount	In Compliance	30% Limitation	S&R Balance	Excess Amount
Streets and Roads												
Carlsbad	Yes	1,453,271	219,917	–	Yes	1,477,093	653,397	–	Yes	1,259,563	830,551	–
Chula Vista	Yes	2,725,386	129,509	–	Yes	2,821,061	(480,229)	–	Yes	2,523,474	(344,144)	–
Coronado	Yes	239,226	(48,452)	–	Yes	242,680	107,341	–	Yes	231,738	(361,259)	–
Del Mar	Yes	39,851	3,390	–	Yes	42,619	3,285	–	Yes	37,385	3,167	–
El Cajon	Yes	1,055,606	(2,245,047)	–	Yes	1,059,124	(1,277,814)	–	Yes	989,663	(629,159)	–
Encinitas	Yes	701,079	4,758	–	Yes	728,255	142,498	–	Yes	666,660	(204,026)	–
Escondido	Yes	1,557,844	(1,599,920)	–	Yes	1,594,196	(321,770)	–	Yes	1,509,225	(1,659,886)	–
Imperial Beach	Yes	137,662	(416,827)	–	Yes	182,160	(109,219)	–	Yes	196,519	(19,704)	–
La Mesa	Yes	652,760	(931,155)	–	Yes	494,998	(94,884)	–	Yes	473,545	(855,519)	–
Lemon Grove	Yes	299,092	(262,555)	–	Yes	290,657	4,615	–	Yes	281,219	(90,478)	–
National City	Yes	603,594	(1,801,289)	–	Yes	603,110	(838,387)	–	No	578,295	1,373,673	795,378
Oceanside	Yes	1,864,451	(1,518,684)	–	Yes	1,927,938	(1,547,572)	–	Yes	1,358,351	(2,697,217)	–
Poway	Yes	619,489	(222,678)	–	Yes	622,290	(1,034,020)	–	Yes	584,864	(104)	–
San Diego, City	Yes	13,728,770	9,747,322	–	Yes	14,075,217	11,175,015	–	Yes	13,742,311	6,041,776	–
San Marcos	Yes	811,358	(2,084,765)	–	Yes	796,302	(784,208)	–	Yes	725,011	397,603	–
Santee	Yes	367,161	(104,213)	–	Yes	351,680	21,194	–	Yes	330,212	(63,042)	–
Solana Beach	Yes	120,119	1,702	–	Yes	113,953	1,702	–	Yes	102,117	(131,456)	–
Vista	Yes	988,250	236,147	–	Yes	1,009,302	(27,142)	–	Yes	944,059	518,622	–
County of San Diego	Yes	6,617,312	368,602	–	Yes	6,222,015	4,242,047	–	Yes	5,752,318	1,264,885	–
Transit												
Metropolitan Transit System (MTS)	Yes	13,545,417	359,295	–	Yes	13,680,714	–	–	Yes	12,923,070	–	–
North County Transit District (NCTD)	Yes	5,116,529	146,998	–	Yes	5,117,399	–	–	Yes	4,823,047	–	–

Yes = In Compliance

No = Not in compliance and not receiving *TransNet* payment.

Compliance with Allocation of Local Street Improvements Revenues

Recipient Agency	Fiscal Year 2024		
	Allocation of Sales Tax Revenues Received	70% Congestion Relief Allocated	30% Maintenance Allocated
Carlsbad	\$4,844,235	\$3,390,965	\$1,453,270
Chula Vista	9,084,621	6,359,234	2,725,387
Coronado	797,420	558,194	239,226
Del Mar	265,598	185,919	79,679
El Cajon	3,518,686	2,463,080	1,055,606
Encinitas	2,336,931	1,635,852	701,079
Escondido	5,192,812	3,634,968	1,557,844
Imperial Beach	899,992	629,994	269,998
La Mesa	2,175,866	1,523,106	652,760
Lemon Grove	996,974	697,882	299,092
National City	2,011,980	1,408,386	603,594
Oceanside	6,214,838	4,350,386	1,864,452
Poway	2,064,963	1,445,474	619,489
San Diego, City	46,327,054	32,428,938	13,898,116
San Marcos	3,175,297	2,222,708	952,589
Santee	2,021,078	1,414,755	606,323
Solana Beach	559,795	391,857	167,938
Vista	3,294,166	2,305,916	988,250
County of San Diego	23,273,259	16,291,281	6,981,978

Result: SANDAG appropriately allocated *TransNet* revenues for the Local Street Improvements program in accordance with the *TransNet* Extension Ordinance.

Local Street Improvements: Maintenance Monitoring

Recipient Agency	Cumulative Revenue	30% of Cumulative Revenue	Cumulative Maintenance Expenditures	Available Maintenance Funds	Cumulative % Expended for Maintenance	In Compliance
Carlsbad	\$61,818,366	\$18,545,510	\$2,034,308	\$16,511,202	3.29%	Yes
Chula Vista	106,369,444	31,910,833	22,408,647	9,502,186	21.07%	Yes
Coronado	10,774,125	3,232,238	386,910	2,845,328	3.59%	Yes
Del Mar	7,761,744	2,328,523	403,270	1,925,253	5.20%	Yes
El Cajon	42,559,977	12,767,993	7,662,498	5,105,495	18.00%	Yes
Encinitas	31,664,792	9,499,438	1,117,046	8,382,392	3.53%	Yes
Escondido	68,937,196	20,681,159	18,434,725	2,246,434	26.74%	Yes
Imperial Beach	14,335,090	4,300,527	3,251,304	1,049,223	22.68%	Yes
La Mesa	33,482,010	10,044,603	5,548,056	4,496,547	16.57%	Yes
Lemon Grove	12,203,298	3,660,989	3,195,092	465,897	26.18%	Yes
National City	28,288,031	8,486,409	0	8,486,409	0.00%	Yes
Oceanside	89,548,620	26,864,586	16,008,927	10,885,659	17.88%	Yes
Poway	25,760,139	7,728,042	6,477,513	1,250,529	25.15%	Yes
San Diego, City	587,271,206	176,181,362	165,837,902	10,343,460	28.24%	Yes
San Marcos	53,755,577	16,126,673	3,793,217	12,333,456	7.06%	Yes
Santee	42,545,723	12,763,717	5,964,595	6,799,122	14.02%	Yes
Solana Beach	13,146,737	3,944,021	389,587	3,554,434	2.96%	Yes
Vista	42,120,811	12,636,243	7,626,053	5,010,190	18.11%	Yes
San Diego, County	273,599,356	82,079,807	11,463,804	70,616,003	4.19%	Yes

Indirect Costs Charged to *TransNet*

Recipient Agency	2024 Total <i>TransNet</i> Expenditures	2024 Indirect Costs Charged to <i>TransNet</i>	2024 Indirect Costs as a % of Total <i>TransNet</i> Expenditures	Last Allocation Plan Approval	2023 Indirect Costs as a % of Total <i>TransNet</i> Expenditures
Carlsbad	\$3,722,418	\$93,791	2.52%	2021 ^{1,3}	14.21%
Chula Vista	3,410,530	246,133	7.22%	2021 ³	8.49%
Coronado	210,047	0	0.00%	n/a	0.00%
Del Mar	228,757	0	0.00%	n/a	0.00%
El Cajon	6,942,547	15,379	0.22%	2021 ³	0.87%
Encinitas	2,066,580	0	0.00%	n/a	0.00%
Escondido	6,852,355	298,257	4.35%	2022 ^{1,3}	19.12%
Imperial Beach	1,244,696	0	0.00%	n/a	0.00%
La Mesa	1,092,376	0	0.00%	n/a	0.00%
Lemon Grove	1,066,817	102,039	9.56%	2019 ¹	14.41%
National City	1,896,283	0	0.00%	n/a	0.00%
Oceanside	4,987,002	146,249	2.93%	2010 ³	5.45%
Poway	359,069	0	0.00%	n/a	0.00%
San Diego, City	51,367,341	5,628,384	10.96%	2023 ³	13.59%
San Marcos	3,892,482 ⁴	0	0.00%	2023 ²	0.00%
Santee	2,310,678 ⁴	17,924	0.78%	2023 ³	1.48%
Solana Beach	474,398	0	0.00%	n/a	0.00%
Vista	3,714,889	0	0.00%	n/a	0.00%
Caltrans	17,665,961	994,037	5.63%	2024 ²	8.02%
San Diego, County	9,371,607	1,622,290	17.31%	2023 ³	9.44%
SANDAG	85,351,130	7,357,632	8.62%	2023 ²	5.38%
MTS	81,989,000	164,302	0.20%	2024 ²	0.17%
NCTD	33,792,772	0	0.00%	n/a	0.00%

n/a – not applicable because jurisdiction does not have a plan

¹ – approved by City Council² – approved by federal cognizant agency³ – approved by Management or another individual within the agency⁴ – based on expenditure less debt service

CALTRANS

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the State of California Department of Transportation's (Caltrans or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. Caltrans' management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by Caltrans with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: Per discussion with Caltrans management, *TransNet* revenues and expenditures are not recorded in a separate fund but are part of the State

Transportation Fund set of accounts of Caltrans. Within the Caltrans State Transportation Fund set of accounts, separate subaccounts are maintained for *TransNet* by expenditure authorization and contributor number. This alternative approach to maintaining separate accountability is allowable per SANDAG Board Policy No. 031, Rule #6 if submitted to SANDAG for concurrence. SANDAG has accepted Caltrans' alternative approach.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: We identified the following variance between the *TransNet* revenues recorded by Caltrans in comparison to the SANDAG *TransNet* payment schedule.

<i>TransNet</i> payments made by SANDAG	\$ 2,012,877
<i>TransNet</i> revenue recorded by Caltrans	<u>(4,829,628)</u>
Variance	<u>\$ 6,842,505</u>

The variance was a result of the following:

Paid by SANDAG in 2023 but received by Caltrans in 2024	\$(2,784,057)
Paid by SANDAG in 2024 but received by Caltrans in 2025	<u>9,626,562</u>
Variance	<u>\$ 6,842,505</u>

- e. We identified the interest income reported for the fiscal year.
 - i. We inspected the interest income reported on Schedule A and agreed to the Caltrans general ledger.

Results: This procedure is not applicable as there was no interest income reported on Schedule A.
 - ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: In accordance with the Governor’s budget, Caltrans has no authority to disburse funds deposited in the State Highway Account, as that money is defined for a special purpose through the legislative process. An absence of such authority means that Caltrans cannot disburse funds, and the Department of Finance has no authority to pay interest on advance deposits. SANDAG has accepted this practice in the past, thus no exceptions were noted as a result of our procedures.
- f. We identified the total *TransNet* expenditures for the fiscal year.
 - i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency’s general ledger.

Results: No exceptions were noted as a result of our procedures.
 - ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: Caltrans recorded total *TransNet* expenditures in the amount of \$17,665,961 (prior to the adjustments being netted). We selected \$5,495,050 (31.11%) for testing. No exceptions were noted as a result of our procedures.
 - iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e., payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of the total dollar amount of expenditures.

- vi. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet* expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a federal or state agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: Indirect costs are allocated to RTIP projects at a rate of 71.57% of direct labor costs from 7/1/2023 - 7/10/2023 and a rate of 52.09% of direct labor costs from 7/10/2023 to 6/30/2024 associated with each project when the contributor is considered a self-help county. As of July 1, 2020, SB 848 was enacted which limits the Indirect Cost Rate Proposal (ICRP) rates for self-help counties. Caltrans' indirect cost plan has been reviewed by the State of California Department of Finance and the Federal Highway Administration as of 9/1/2023. The indirect cost plan is reviewed and updated by Caltrans on an annual basis. Caltrans allocated a total of \$994,037 of indirect costs in the RTIP resulting in 5.63% of indirect costs compared to total *TransNet* expenditures. Caltrans' methodology for allocating indirect costs appears reasonable.

In addition, it was noted in FY24, Caltrans charged the incorrect ICRP rate of 56.17% for *TransNet*, as a result of several Caltrans project IDs not set up correctly with the SANDAG contributor (*TransNet*) as a self-help county. This resulted in certain projects being allocated an incorrect ICRP rate. A total of \$77,785 was overcharged for FY24. See Finding 1 in the Findings and Recommendations section of this report.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: This procedure is not applicable as there were no adjustments made during FY24.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was presented that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: This procedure is not applicable as there were no completed project balances requiring movement to a *TransNet*-eligible project.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding is available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had provided a footnote as to the status of the project that included when the project will be completed.

Results: CAL26 had no activity over the past two years. The status of the project has been added to Schedule A.

- k. We obtained approval from SANDAG staff for reasons of inactivity.

Results: SANDAG approved the inactive project on January 23, 2025.

- I. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.
 - m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as Caltrans had no non-*TransNet* activity for the fiscal year.
7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.
 - a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief versus maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.
 - b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: This procedure is not applicable as there were no adjustments reported in Schedule A.
 - c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B completed section by category.

Results: No exceptions were noted as a result of our procedures.
8. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there is no long-term debt outstanding as of June 30, 2024.
9. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

10. We proposed current fiscal year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the findings.

Results: See Findings and Recommendation section of this report.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on Caltrans's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Caltrans and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

CALTRANS

Report on Agreed-Upon Procedures Applied to the *TransNet* Fund

Findings and Recommendations

Year Ended June 30, 2024

(1) Indirect Rate Charged to Certain Projects Were Using Higher Indirect Cost Rate Proposal Rate for FY 2024

During inquiry with Caltrans regarding indirect allocation to the projects included in the RTIP, Caltrans discovered that several of Caltrans' projects were not set up correctly with the SANDAG contributor (*TransNet*) as a self-help county. This resulted in several projects being charged a higher Indirect Cost Rate Proposed (ICRP) than it should have charged. Actual ICRP rate charged was calculated to be 56.17% when the correct ICRP for the FY 2024 should have been 52.09%. Total of \$77,784.57 was overcharged for FY 2024. They also noted some charges in the 2025 fiscal year that needs to be adjusted too during this discovery phase.

Recommendation

We recommend that Caltrans set up the projects accurately in their system for the correct ICRP to be charged to the fiscal year.

Management Response

Caltrans is concentrating on making sure that the projects identified that were set up wrong are amended and set up correctly. Once they are all set up correctly, an adjustment from the incorrect ICRP rate charged to the correct ICRP rate in 2024 (and 2025) year will be processed. Caltrans is also working with staff training and once all the adjustments are completed, an ongoing process will be developed to verify all the SANDAG projects are set up as self-help and are charging the correct ICRP rate.

GLOSSARY OF TERMS

"Current Fiscal Year" means the fiscal period of July 1, 2023, through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including Caltrans, which receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

SCHEDULE A

CALTRANS TransNet and TransNet Extension Activities Schedule of Status of Funds by Project Year Ended June 30, 2024

MPO ID/ Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	Caltrans Adjustments	Project Status June 30, 2024	Notes
TransNet:								
Highways:								
CAL26	Route 52	\$ 13,864	\$ -	\$ -	\$ -	\$ -	\$ 13,864	(a)
	Total Highways	13,864	-	-	-	-	13,864	
	Total TransNet	\$ 13,864	\$ -	\$ -	\$ -	\$ -	\$ 13,864	
TransNet Extension:								
Major Corridor:								
CAL09	I-5 North Coast	\$ (2,662,479)	\$ 2,862,600	\$ -	\$ 888,650	\$ -	\$ 1,088,771	
CAL09 C	I-805 HOV / Carroll Canyon DAR	-	-	-	-	-	-	
CAL09 D	5/805 Conversion to Express	(105,903)	340,000	-	(172,605)	-	61,492	
CAL18B	Mira Mesa DAR and Bus Station	-	-	-	(14,643)	-	(14,643)	(b)
CAL 29	SR 76 Middle	-	-	-	-	-	-	(c)
CAL29 B	SR 76 East	(15,919)	243,000	-	4,237,444	-	4,464,525	
CAL38	SR-905 New Freeway	-	-	-	-	-	-	
CAL67	SR-94 HOV	(673)	62,257	-	(50,754)	-	10,830	
CAL68	94/125 S to E Connector	(900)	2,000	-	(1,000)	-	100	
CAL75	I-5 Genesee	30,407	41,000	-	(1,337,646)	-	(1,266,239)	(d)
CAL78 B	I-805 North	(7,913)	7,913	-	-	-	-	
CAL78 C	I-805 South	(1,775)	9,000	-	(5,259)	-	1,966	
CAL78 D	I-805 South Soundwalls	(460,380)	838,000	-	(837,019)	-	(459,399)	(d)
CAL114	I-5/56 Interchange	(164,888)	198,000	-	(80,633)	-	(47,521)	(d)
CAL277A	SR78/I-5 Express Lanes	(23,236)	559,000	-	(876,246)	-	(340,482)	(d)
CAL278	SR-78 HOV / Managed Lanes	-	-	-	-	-	-	
CAL 538	SR-67 Improvements	-	12,000	-	(10,528)	-	1,472	
CAL 547	CML-6211 (155) Transit Connection	-	-	-	(2,300)	-	(2,300)	(d)
CAL 550	CMCP--Coast, Canyons, Trails SR-52	(52,443)	50,747	-	1,696	-	-	
CAL 552	CMCP--South Bay to Sorrento	-	-	-	-	-	-	(c)
CAL 553	CMCP--SPRINTER/Palomar Airport SR78/76	-	-	-	-	-	-	(c)
CAL 571	I-805 Transit Priority Lanes (15 to 52)	-	202,000	-	(677,285)	-	(475,285)	(d)
SAN23	Mid-Coast LRT	(16,517)	-	-	(3,466)	-	(19,983)	(d)
SAN26 C	I-15 BRT Stations - South	-	-	-	-	-	-	(c)
SAN47	I-805 BRT	-	-	-	-	-	-	
SAN73	San Elijo Lagoon Double Track	-	-	-	-	-	-	
SAN73A	Chesterfield Dr Crossing	-	-	-	-	-	-	
SAN 183	Batiquitos Lagoon Double Track	-	-	-	(245,856)	-	(245,856)	(d)
SAN224	I-805/SR-94 Bus on Shoulder Demonstration	(2,058)	2,058	-	-	-	-	
SAN253	CMCP--Central Mobility Hub Connections/Military	-	-	-	-	-	-	(c)
V-11	SR-11	(5,685)	5,685	-	(165,248)	-	(165,248)	(d)
V-15	I-5 Gilman Dr Bridge	(7,922)	7,922	-	-	-	-	
V-18	I-5 Voigt	-	-	-	-	-	-	
V-22	CMCP--San Vicente Corridor SR 67	-	-	-	-	-	-	(c)
1200100	Program Office	-	-	-	(569)	-	(569)	(d)
	Total Major Corridor	\$ (3,498,284)	\$ 5,443,182	\$ -	\$ 646,733	\$ -	\$ 2,591,631	

(Continued)

SCHEDULE A

CALTRANS TransNet and TransNet Extension Activities Schedule of Status of Funds by Project (Continued) Year Ended June 30, 2024

MPO ID/ Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	Caltrans Adjustments	Project Status June 30, 2024	Notes
Major Corridor Environmental: Mitigation Program (MC EMP):								
V-07	Mitigation Program	\$ 16,446,020	\$ (10,272,810)	\$ -	\$ (11,836,348)	\$ -	\$ (5,663,138)	(d)
	Total MC EMP	16,446,020	(10,272,810)	-	(11,836,348)	-	(5,663,138)	
TransNet Bike, Pedestrian & Neighborhood Safety (BPNS) Program:								
CAL330	SR-15 Bike Path	-	-	-	-	-	-	(c)
SAN156	Coastal Rail Trail: E St to Chesterfield	185,712	-	-	-	-	185,712	(e)
	Total TransNet BPNS Program	185,712	-	-	-	-	185,712	
	Total TransNet Extension	\$ 13,133,448	\$ (4,829,628)	\$ -	\$ (11,189,615)	\$ -	\$ (2,885,795)	
	Total TransNet and TransNet Extension	\$ 13,147,312	\$ (4,829,628)	\$ -	\$ (11,189,615)	\$ -	\$ (2,871,931)	

Notes:

- (a) All projects related to CAL 26 in the TransNet Highway section are still in the final voucher process and the goal is to complete it by FY 2025.
- (b) Expenditure posted in error and will be removed in FY 2025--Negative ending balance will be removed once 100% of the expenditure is removed.
- (c) Project is complete.
- (d) Negative ending balance will be removed with the next invoice to SANDAG in FY 2025.
- (e) Project is completed and in the process of close out.

SCHEDULE B

CALTRANS
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID/ Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:					
Major Corridor:					
CAL09	I-5 North Coast	\$ 105,216,460	\$ -	\$ (104,127,689)	\$ 1,088,771
CAL09 C	I-805 HOV / Carroll Canyon DAR	27,274,289	-	(27,274,289)	-
CAL09 D	5/805 Conversion to Express	340,000	-	(278,508)	61,492
CAL18 B	Mira Mesa DAR and Bus Station	-	-	(14,643)	(14,643)
CAL29	SR 76 Middle	39,397,631	-	(39,397,631)	-
CAL29 B	SR 76 East	48,901,495	-	(44,436,970)	4,464,525
CAL38	SR-905 New Freeway	612,440	-	(612,440)	-
CAL67	SR-94 HOV	8,281,707	-	(8,270,877)	10,830
CAL68	94/125 S to E Connector	424,079	-	(423,979)	100
CAL75	I-5 Genesee	13,167,317	-	(14,433,556)	(1,266,239)
CAL78 B	I-805 North	12,285,517	-	(12,285,517)	-
CAL78 C	I-805 South	135,810,214	-	(135,808,248)	1,966
CAL78 D	I-805 South Soundwalls	6,752,374	-	(7,211,773)	(459,399)
CAL114	I-5/56 Interchange	1,694,000	-	(1,741,521)	(47,521)
CAL 277A	SR78/I-5 Express Lanes	3,187,523	-	(3,528,005)	(340,482)
CAL 278	SR-78 HOV / Managed Lanes	1,662,367	-	(1,662,367)	-
CAL 538	SR-67 Improvements	12,000	-	(10,528)	1,472
CAL 547	CML-6211 (155) Transit Connection	-	-	(2,300)	(2,300)
CAL 550	CMCP--Coast, Canyons, Trails SR-52	(23,638)	-	23,638	-
CAL 552	CMCP--South Bay to Sorrento	258,575	-	(258,575)	-
CAL 553	CMCP--SPRINTER/Palomar Airport SR78/76	301,846	-	(301,846)	-
CAL 571	I-805 Transit Priority Lanes (15 to 52)	202,000	-	(677,285)	(475,285)
SAN23	Mid-Coast LRT	444,000	-	(463,983)	(19,983)
SAN26 C	I-15 BRT Stations - South	11,994,074	-	(11,994,074)	-
SAN47	I-805 BRT	2,939,727	-	(2,939,727)	-
SAN73	San Elijo Lagoon Double Track	7,786,582	-	(7,786,582)	-
SAN73A	Chesterfield Dr Crossing	3,154,106	-	(3,154,106)	-
SAN 183	Batiquitos Lagoon Double Track	655,365	-	(901,221)	(245,856)
SAN224	I-805/SR-94 Bus on Shoulder Demonstration	128,058	-	(128,058)	-
SAN253	CMCP--Central Mobility Hub Connections/Military	38,099	-	(38,099)	-
V-11	SR-11	1,931,235	-	(2,096,483)	(165,248)
V-15	I-5 Gilman Dr Bridge	130,921	-	(130,921)	-
V-18	I-5 Voigt	686,952	-	(686,952)	-
V-22	CMCP--San Vicente Corridor SR 67	11,910	-	(11,910)	-
1200100	Program Office	221,956	-	(222,525)	(569)
Total Major Corridor		435,881,181	-	(433,289,550)	2,591,631

(Continued)

CALTRANS

TransNet Extension Activities

Cumulative Schedule of Status of Funds by Project (Continued)

Year Ended June 30, 2024

MPO ID/ Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:					
MC EMP					
V-07	Mitigation Program	\$ 181,519,882	\$ -	\$ (187,183,020)	\$ (5,663,138)
	Total MC EMP	181,519,882	-	(187,183,020)	(5,663,138)
TransNet BPNS Program:					
CAL330	SR-15 Bike Path	2,905,773	-	(2,905,773)	-
SAN156	Coastal Rail Trail: E St to Chesterfield	4,786,000	-	(4,600,288)	185,712
	Total TransNet BPNS Program	7,691,773	-	(7,506,061)	185,712
	Subtotal Cumulative TransNet Extension	625,092,836	-	(627,978,631)	(2,885,795)
Completed Projects:					
	Major Corridor	221,963,888	-	(221,963,888)	-
	Mitigation Program (MC EMP)	14,279,000	-	(14,279,000)	-
	TransNet Local Program	3,093,119	-	(3,093,119)	-
	Total Completed Projects	239,336,007	-	(239,336,007)	-
	Total Cumulative TransNet Extension	\$ 864,428,843	\$ -	\$ (867,314,638)	\$ (2,885,795)

CITY OF CARLSBAD, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of Carlsbad, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- f. We identified the total *TransNet* expenditures for the fiscal year.

- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: The City recorded total *TransNet* expenditures in the amount of \$3,722,418. We selected \$1,800,942 (48.38%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: No exceptions were noted as a result of our procedures.

- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of the total dollar amount of expenditures.

- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet*

expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: The City allocated indirect costs to projects included in the RTIP for the year ended June 30, 2024. The City allocates indirect costs to capital projects by using the employee's direct cost charged to a project and multiplying it by an allocation percentage of 116%, which was determined by a consultant. The City allocated a total of \$93,791 of indirect costs in the RTIP, resulting in 2.52% of indirect costs compared to total *TransNet* expenditures. The City's indirect cost plan has not been reviewed by a cognizant agency or audited by an independent CPA but has been approved by management and City Council during FY21. The City's methodology for allocating indirect costs appears reasonable. No exceptions were noted as a result of our procedures.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: No exceptions were noted as a result of our procedures.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: No exceptions were noted as a result of our procedures.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: This procedure is not applicable as there were no inactive projects during FY24.

- k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: This procedure is not applicable as there were no inactive projects during FY24.

- l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as the City did not have any non-*TransNet* activity during FY24.

- 7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.

- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: No exceptions were noted as a result of our procedures.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: No exceptions were noted as a result of our procedures.

8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$4,844,235
Less: debt service payment	<u>-</u>
Net estimated apportionment	4,844,235
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>1,453,271</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	655,363
Maintenance fund balance	<u>(435,446)</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>219,917</u>
Fund balance under apportionment	<u>\$1,233,354</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$ 655,363	\$14,445,697	\$15,101,060
Maintenance	<u>(435,446)</u>	<u>16,433,631</u>	<u>15,998,185</u>
Totals	<u>\$ 219,917</u>	<u>\$30,879,328</u>	<u>\$31,099,245</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 3.29% of cumulative local street and road revenue for maintenance as indicated below:

	<u>City</u>	<u>SANDAG</u>	<u>Total</u>
Congestion relief	\$29,236,257	\$11,666,167	\$40,902,424
Maintenance	1,579,825	15,267,970	16,847,795
Interest	<u>122,956</u>	<u>3,945,191</u>	<u>4,068,147</u>
 Total local street and road revenue	 <u>\$30,939,038</u>	 <u>\$30,879,328</u>	 <u>\$61,818,366</u>
 30% of total local street and road revenue			\$18,545,510
Less maintenance expenditures incurred to date			<u>(2,034,308)</u>
 Available maintenance funds			<u>\$16,511,202</u>
 Cumulative percentage expended for maintenance			<u>3.29%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there is no long-term debt outstanding as of June 30, 2024.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

- a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.

- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
Index as of June 30, 2024 divided by Index as of June 30, 2021	<u>161.65</u>	<u>91.96</u>	<u>1.76</u>

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.

- i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
General Fund revenues as of June 30, 2024, divided by General Fund revenues as of June 30, 2021	<u>\$234,094,927</u>	<u>\$177,085,370</u>	<u>1.32</u>

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: The lowest growth rate is 1.32.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: The adjusted MOE is calculated as follows:

Previously approved MOE base	\$4,250,218
Growth Rate	<u>1.32</u>
Adjusted MOE base as of June 30, 2024	<u>\$5,610,288</u>

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.
 - a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
 - i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;

- iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

Current year local discretionary expenditures	\$15,263,320
Less MOE base year requirement	<u>(4,250,218)</u>
Excess MOE for the year ended June 30, 2024	<u>\$11,013,102</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.

- a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.

- b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.

- c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.

- i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: No exceptions were noted as a result of our procedures.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: The City recorded total RTCIP expenditures in the amount of \$244,021. We selected \$49,619 (20.33%) for testing. No exceptions were noted as a result of our procedures.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable RTCIP expenditures for the fiscal year ending June 30, 2024.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as RCTIP payroll amounts did not exceed the 20% threshold during FY24.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as there were no program revenue spent for fund administration or indirect costs.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP

general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on October 7, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

- 15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The City did not include any administrative projects in the RTIP.

- 16. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

- 17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"*TransNet* Extension Ordinance" means the 2004 Proposition A.

"*TransNet* Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

SCHEDULE A

CITY OF CARLSBAD, CALIFORNIA

TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Local Street Improvements:									
Congestion Relief - Pass-Through:									
CB44	N/A	Regional Arterial Management Systems	\$ -	\$ 11,700	\$ -	\$ (11,700)	\$ -	\$ -	
		Total Congestion Relief - Pass-Through	-	11,700	-	(11,700)	-	-	
Congestion Relief:									
CB12	36364	College Rch A, Cannon Reach 4A	187,469	-	-	(118)	-	187,351	
CB17	60143	Carlsbad Blvd Bridge - Powerplant	48,392	-	-	-	(48,392)	-	(a)
CB17	60532	CB Blvd Railing East Side	9,728	-	-	-	(9,728)	-	(a)
		Total CB17 Projects	58,120	-	-	-	(58,120)	-	
CB20	60011	Pavement Management - Overlay	212,713	120,000	-	(65,589)	-	267,124	
CB32	60721	ECR Widening - Cassia to Cam Vid Robl	324,267	110,000	-	(328,615)	-	105,652	
CB34	60442	Palomar Airport Rd./Paseo Del Norte Rt. Turn Lane	113,625	-	-	-	(113,625)	-	(a)
CB35	60432	Palomar Airport Rd./Paseo Del Norte Lt. Turn Lane	6,483	-	-	-	(6,483)	-	(a)
CB36	60311	Carlsbad Blvd Realignment	(74,002)	120,000	-	(36,688)	-	9,310	
CB43	60491	ADA Improvements	(362,346)	1,020,000	-	(592,499)	178,228	243,383	(a)
CB46	60543	Terramar Area Coastal Improvements	(579)	-	-	(10,765)	-	(11,344)	(b)
CB49	60751	Kelly and Park Dr. Street Improvements	(48,254)	45,000	-	(22,872)	-	(26,126)	(b)
CB52	40152	Village/Barrio Traffic Circles	59,414	260,000	-	(102,301)	-	217,113	
CB53	60681	Carlsbad Blvd. Pedestrian Roadway Lighting	33,254	-	-	(29,198)	-	4,056	
CB59	60941	ECR Wid-SunnyCrk to Jackspar	(186,018)	120,000	-	(255,154)	-	(321,172)	(b)
CB62	40134	Barrio Street Lighting	(1,935)	-	-	(36,793)	-	(38,728)	(b)
CB63	60193	Valley St. and Magnolia Ave Complete Streets	(1,990)	1,200,000	-	(1,198,009)	-	1	
		Interest Income	13,542	-	5,201	-	-	18,743	
		Total Congestion Relief	333,763	2,995,000	5,201	(2,678,601)	-	655,363	
Maintenance:									
CB58	60622	Street Light Bulb Replacement Program	313,831	-	-	(757,309)	-	(443,478)	(b)
		Interest Income	5,803	-	2,229	-	-	8,032	
		Total Maintenance	319,634	-	2,229	(757,309)	-	(435,446)	
		Total Local Street Improvements	653,397	3,006,700	7,430	(3,447,610)	-	219,917	

(Continued)

SCHEDULE A

CITY OF CARLSBAD, CALIFORNIA
TransNet Extension Activities
 Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
Bikes and Pedestrian (BPNS):									
CB45	60583	Tamarack Ave/CB Blvd Ped Imprvmt	\$ (136,202)	\$ 165,851	\$ -	\$ (274,808)	\$ -	\$ (245,159)	(b)
		Total Bikes and Pedestrian (BPNS):	(136,202)	165,851	-	(274,808)	-	(245,159)	
		Total <i>TransNet</i> Extension	517,195	3,172,551	7,430	(3,722,418)	-	(25,242)	
		GASB 31 Fair Market Value Adjustment	(41,249)	-	11,820	-	-	(29,429)	
		Total <i>TransNet</i> Extension after GASB 31 Adjustment	475,946	3,172,551	19,250	(3,722,418)	-	(54,671)	
		Total <i>TransNet</i> Extension after GASB 31 Adjustment and Non- <i>TransNet</i>	\$ 475,946	\$ 3,172,551	\$ 19,250	\$ (3,722,418)	\$ -	\$ (54,671)	

Notes:

- (a) The City obtained council approval via Resolution No. 2024-141 to transfer funds from MPO ID's CB17, CB34 and CB35 to CB43. The movement of funds is due to projects being completed and moving remaining funds to an existing project.
- (b) The City will be drawing funds to clear negative balances in FY25.

SCHEDULE B

CITY OF CARLSBAD, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief Pass Through:						
CB44	N/A	Regional Arterial Management Systems	\$ 140,400	\$ -	\$ (140,400)	\$ -
		Total Congestion Relief-Pass Through	140,400	-	(140,400)	-
Congestion Relief:						
CB12	36364	College Rch A, Cannon Reach 4A	716,900	-	(529,549)	187,351
CB17	60143	Carlsbad Blvd Bridge-Powerplant	183,886	2,224	(186,110)	-
CB17	60532	CB Blvd Railing East Side	272	433	(705)	-
CB20	60011	Pavement Management - Overlay	10,606,709	18,059	(10,357,644)	267,124
CB32	60721	ECR Widening - Cassia to Cam Vid Robl	582,000	1,790	(478,138)	105,652
CB34	60442	Palomar Airport Rd./Paseo Del Norte Rt. Turn Lane	723,375	3,032	(726,407)	-
CB35	60432	Palomar Airport Rd./Paseo Del Norte Lt. Turn Lane	228,517	3,906	(232,423)	-
CB36	60311	Carlsbad Blvd Realignment	3,160,135	14,529	(3,165,354)	9,310
CB43	60491	ADA Improvements	2,893,228	1,308	(2,651,153)	243,383
CB46	60543	Terramar Area Coastal Improvements	-	-	(11,344)	(11,344)
CB49	60751	Kelly and Park Dr. Street Improvements	796,000	991	(823,117)	(26,126)
CB52	40152	Adaptive Traffic Signal Program	937,000	50	(719,937)	217,113
CB53	60681	Village/Barrio Traffic Circles	65,000	1,628	(62,572)	4,056
CB59	60941	Carlsbad Blvd. Pedestrian Roadway Lighting	458,000	-	(779,172)	(321,172)
CB62	40134	ECR Wid-SunnyCrk to Jackspar	-	-	(38,728)	(38,728)
CB63	60193	Barrio Street Lighting	1,200,000	-	(1,199,999)	1
		Interest Income	-	18,743	-	18,743
		Total Congestion Relief	22,551,022	66,693	(21,962,352)	655,363
Maintenance:						
CB58	60622	Street Light Bulb Replacement Program	1,295,000	10,988	(1,749,466)	(443,478)
		Interest Income	-	8,032	-	8,032
		Total Maintenance	1,295,000	19,020	(1,749,466)	(435,446)
		Total Local Street Improvements	23,986,422	85,713	(23,852,218)	219,917

(Continued)

SCHEDULE B

CITY OF CARLSBAD, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
Bikes and Pedestrian (BPNS):						
CB45	60583	Tamarack Ave/CB Blvd Ped Imprvmt	\$ 318,318	\$ 114	\$ (563,591)	\$ (245,159)
		Total Bikes and Pedestrian (BPNS):	318,318	114	(563,591)	(245,159)
		Subtotal Cumulative <i>TransNet</i> Extension	24,304,740	85,827	(24,415,809)	(25,242)
Completed Projects:						
		Congestion Relief	6,544,835	37,112	(6,581,947)	-
		Maintenance	284,825	17	(284,842)	-
		Bikes and Pedestrian	564,048	-	(564,048)	-
		Environmental Mitigation Grant	384,947	-	(384,947)	-
		Total Completed Projects	7,778,655	37,129	(7,815,784)	-
		Total Cumulative <i>TransNet</i> Extension	\$ 32,083,395	\$ 122,956	\$ (32,231,593)	\$ (25,242)

SCHEDULE C

CITY OF CARLSBAD, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2024

Project Year	Last Date to Spend funds	MPO ID	Cumulative					Cumulative Status	
			Funds Received	Interest Income	Project Expenditures	City Adjustments	Funds Committed	June 30, 2024	June 30, 2023
For Fiscal Year ended June 30, 2017	June 30, 2024	CB04A	\$ 1,727,814	\$ -	\$ (1,727,814)	\$ -	\$ -	\$ -	\$ -
For Fiscal Year ended June 30, 2018	June 30, 2025	CB04A	751,460	-	(751,460)	-	-	-	-
For Fiscal Year ended June 30, 2019	June 30, 2026	CB04A	715,030	-	(699,760)	-	-	15,270	259,291
For Fiscal Year ended June 30, 2020	June 30, 2027	CB04A	773,020	-	-	-	-	773,020	773,020
For Fiscal Year ended June 30, 2021	June 30, 2028	CB04A	373,424	-	-	-	-	373,424	373,424
For Fiscal Year ended June 30, 2022	June 30, 2029	CB31	57,981	-	-	-	-	57,981	57,981
For Fiscal Year ended June 30, 2023	June 30, 2030	CB31	755,387	-	-	-	-	755,387	755,387
For Fiscal Year ended June 30, 2024	June 30, 2031	CB31	765,010	-	-	-	-	765,010	-
Interest Income			-	215,096	-	-	-	215,096	139,197
Total RTCIP Funds			<u>\$ 5,919,126</u>	<u>\$ 215,096</u>	<u>\$ (3,179,034)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,955,188</u>	<u>\$ 2,358,300</u>

CITY OF CHULA VISTA, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of Chula Vista, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- f. We identified the total *TransNet* expenditures for the fiscal year.

- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: The City recorded total *TransNet* expenditures in the amount of \$3,410,530. We selected \$1,110,898 (32.57%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: No exceptions were noted as a result of our procedures.

- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: The City recorded total *TransNet* payroll expenditures in the amount of \$1,565,176, which represented 45.89% of total expenditures. We selected one pay period and five employees for testing. No exceptions were noted as a result of our procedures.

- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect

cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet* expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: The City allocated indirect costs to projects included in the RTIP for the year ended June 30, 2024. The City allocates costs out of their various departments and into capital projects by using the Engineering time directly charged to a project and multiplying the hours worked by the City's fully burdened hourly rate. Department Overhead Rates range from 6.76% to 40.64%, with an average rate of 18.66%. Total staff time costs (which includes both direct and indirect costs) included within projects on the RTIP were \$1,565,176. Total estimated indirect costs were \$246,133, or 7.22% of total *TransNet* expenditures. In order to verify that the City was allocating their indirect cost appropriately, we tested five job positions to ensure that the City was recording their direct and indirect costs properly according to internal project rates. The City's written indirect cost plan was last updated during FY 2021. The plan is approved by Management or another individual within the City. The City's indirect cost plan has not been reviewed by a federal or state agency or audited by an independent CPA firm. The City's methodology for allocating indirect costs appears reasonable. No exceptions were noted as a result of our procedures.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: No exceptions were noted as a result of our procedures.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: No exceptions were noted as a result of our procedures.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: This procedure is not applicable as there were no projects which had no activity over the past two years.

- k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: This procedure is not applicable as there were no projects which had no activity over the past two years.

- l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: We received approved staff resolution R2025-054 for the transfer of funds from MPO IDs CHV77, CHV82 and CHV84 in the amount of \$8,568 to MPO ID CHV88.

- m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as the City had no non-*TransNet* activity for the fiscal year.

7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.

- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and

environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: No exceptions were noted as a result of our procedures.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: No exceptions were noted as a result of our procedures.

8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$9,084,621
Less: debt service payment	<u>-</u>
Net estimated apportionment	9,084,621
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>2,725,386</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	461,416
Maintenance fund balance	<u>(331,907)</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>129,509</u>
Fund balance under apportionment	<u>\$2,595,877</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$461,416	\$19,585,467	\$20,046,883
Maintenance	<u>(331,907)</u>	<u>10,198,111</u>	<u>9,866,204</u>
Totals	<u>\$129,509</u>	<u>\$29,783,578</u>	<u>\$29,913,087</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 21.07% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	\$54,450,604	\$17,456,156	\$71,906,760
Maintenance	22,052,567	9,300,412	31,352,979
Interest	<u>82,699</u>	<u>3,027,006</u>	<u>3,109,705</u>
Total local street and road revenue	<u>\$76,585,870</u>	<u>\$29,783,574</u>	<u>\$106,369,444</u>
30% of total local street and road revenue			\$31,910,833
Less maintenance expenditures incurred to date			<u>(22,408,647)</u>
Available maintenance funds			<u>\$9,502,186</u>
Cumulative percentage expended for maintenance			<u>21.07%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there is no long-term debt outstanding as of June 30, 2024.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

- a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.

- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.
Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
Index as of June 30, 2024 divided by Index as of June 30, 2021	<u>161.65</u>	<u>91.96</u>	<u>1.76</u>

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.

- i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
General Fund revenues as of June 30, 2024, divided by General Fund revenues as of June 30, 2021	<u>\$264,706,174</u>	<u>\$217,347,023</u>	<u>1.22</u>

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: The lowest growth rate is 1.22.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: The adjusted MOE is calculated as follows:

Previously approved MOE base	\$2,763,821
Growth Rate	<u>1.22</u>
Adjusted MOE base as of June 30, 2024	<u>\$3,371,862</u>

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.

- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.
 - a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
 - i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

Current year local discretionary expenditures	\$4,724,990
Less MOE base year requirement	<u>(2,763,821)</u>
Excess MOE for the year ended June 30, 2024	<u>\$1,961,169</u>

- 14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.
 - a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.
 - b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.
 - c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.

- i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: No exceptions were noted as a result of our procedures.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: The City recorded total RTCIP expenditures in the amount of \$13,600. We selected \$1,827 (13.43%) for testing. No exceptions noted as a result of our procedures.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.v.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of the total dollar amount of expenditures for the fiscal year ended June 30, 2024.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on October 25, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The City did not include any administrative projects in the RTIP.

16. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

SCHEDULE A

CITY OF CHULA VISTA, CALIFORNIA

TransNet and TransNet Extension Activities

Schedule of Status of Funds by Project

Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Local Street Improvements:									
Congestion Relief - Pass-Through:									
CHV39	N/A	Regional Arterial Management Systems	\$ -	\$ 15,500	\$ -	\$ (15,500)	\$ -	\$ -	
		Total Congestion Relief - Pass-Through	-	15,500	-	(15,500)	-	-	
TransNet Extension:									
Local Street Improvements:									
Congestion Relief:									
CHV39	TRF0350	Traffic Signal System Optimization	(2,057)	58,300	-	(55,461)	-	782	
CHV39	TRF0354	Traffic Congestion Relief Program	-	71,800	-	(70,809)	-	991	
CHV39	TRF0400	Signal Retiming of Yellow	(4,680)	272,299	-	(102,344)	-	165,275	
CHV39	TRF0423	Traffic Signal Comm Improv W of 805	600	500	-	(382)	-	718	
CHV39	TRF0426	Adapt Signal Expansion Otay Lakes Rd	(616)	20,700	-	(19,523)	-	561	
		Total CHV39 Projects	(6,753)	423,599	-	(248,519)	-	168,327	
CHV44	TRF0356	Otay Mesa Transportation System	140	-	-	-	-	140	
CHV48	STM0393	Major Pavement Rehabilitation FY17/18	257,726	-	-	(2,900)	(253,000)	1,826	
CHV48	STM0400	RMRA Major Pavement Rehab FY19/20	(271,247)	964,000	-	(688,753)	100,000	104,000	
CHV48	STM0401	RMRA Major Pavement Rehab FY20/21	(497,950)	886,600	-	(387,890)	118,000	118,760	
CHV48	STM0408	Pavement Major Rehabilitation Program	(28,382)	188,128	-	(189,448)	30,000	298	
CHV48	STM0411	Pavement Major Rehabilitation Program	5,910	43,600	-	(53,497)	5,000	1,013	
CHV48	STM0414	Pavement Major Rehabilitation Program FY23/24	-	3,500	-	(3,442)	-	58	
		Total CHV48 Projects	(533,943)	2,085,828	-	(1,325,930)	-	225,955	
CHV58	STL0426	Sidewalk Gap Citywide FY 17/18	2,531	30,500	-	(31,218)	-	1,813	
CHV58	STL0442	Alpine (Naples to Emerson)	-	41,000	-	(40,354)	-	646	
CHV58	STM0405	ADA Path Install at Otay Lakes Rd	3,569	-	-	(2,392)	-	1,177	
CHV58	TRF0414	3rd Ave @ Seavale Pedestrian Improv	2,887	5,000	-	(2,205)	-	5,682	
		Total CHV58 Projects	8,987	76,500	-	(76,169)	-	9,318	
		Subtotal Congestion Relief	(531,569)	2,585,927	-	(1,650,618)	-	403,740	

(Continued)

SCHEDULE A

CITY OF CHULA VISTA, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
		Balance carried forward - Congestion Relief	\$ (531,569)	\$ 2,585,927	\$ -	\$ (1,650,618)	\$ -	\$ 403,740	
CHV60	STL0437	EB Right Turn Lane Install/ East H St Study	3,005	-	-	(1,326)	1,143	2,822	
CHV60	TRF0398	Traffic Sig Install at Main St and Jacqua St	3,931	-	-	(767)	-	3,164	
CHV60	TRF0418	Lead Ped Interval Traf Signal Ops	1,791	-	-	-	-	1,791	
CHV60	TRF0424	Ped Hybr Beacon Upgrade	1,143	-	-	-	(1,143)	-	(a)
		Total CHV60 Projects	9,870	-	-	(2,093)	-	7,777	
CHV70	STL0451	Bayshore Bikeway Segment 6A	-	1,000	-	(6,634)	3,765	(1,869)	(b)
CHV70	STM0384	Bike Lanes onBrdwy FsblyStudy	103	-	-	-	(103)	-	(a)
CHV70	STM0392	Bike Lanes on Broadway	3,662	-	-	-	(3,662)	-	(a)
		Total CHV70 Projects	3,765	1,000	-	(6,634)	-	(1,869)	
CHV77	TRF0395	SANDAG MainSt Fiber OpticAddtl	(444)	1,000	-	-	(556)	-	(c)
CHV79	TRF0415	Telegraph Cnyn Rd Raised Median Impvmnts	1,799	27,500	-	(20,911)	-	8,388	
CHV79	TRF0446	Left Turn Imp Bonita Rd@ Bonita Glen	(6,014)	21,000	-	(99,353)	-	(84,367)	(b)
		Total CHV79 Projects	(4,215)	48,500	-	(120,264)	-	(75,979)	
CHV80	STL0406	3rd Ave Streetscp Imprv Phs 3	68,336	-	-	(3,530)	-	64,806	
CHV82	STL0420	Palomar St/Orange Ave Sidewalk	4,545	-	-	-	(4,545)	-	(c)
CHV84	TRF0404	Retiming Signals/ Install Fiber Optic Comm Sys	3,467	-	-	-	(3,467)	-	(c)
CHV88	STL0464	F Street Promenade Phase 1	412	2,000	-	(5,397)	8,568	5,583	(c)
CHV89	TRF0432	Olympic Parkway Safety Enhancements	1,868	5,500	-	(3,571)	-	3,797	
		Interest Income	52,272	-	1,289	-	-	53,561	
		Total Congestion Relief	(391,693)	2,643,927	1,289	(1,792,107)	-	461,416	

(Continued)

SCHEDULE A

CITY OF CHULA VISTA, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
Maintenance:									
CHV06	CTY0219	Pavement Management System	\$ (13,144)	\$ 121,000	\$ -	\$ (107,578)	\$ 79	\$ 357	(a)
CHV06	STL0445	Pavement Minor Rehab	79	-	-	-	(79)	-	
CHV06	STL0455	Pavement Maintenance Program FY21/22	(14,757)	29,000	-	(11,409)	-	2,834	
Total CHV06 Projects			(27,822)	150,000	-	(118,987)	-	3,191	
CHV22	CTY0202	CIP Advanced Planning	(82,340)	90,000	-	(68,079)	-	(60,419)	(b)
CHV22	CTY0208	CIP Management & Equipment Purchase	1,013	5,000	-	(277)	-	5,736	
CHV22	CTY0232	ADA Pedestrian Connectivity Program	890	20,000	-	(19,849)	-	1,041	
CHV22	STM0406	Bay Boulevard at L Street Sidewalk Improvements Study	369	5,500	-	(5,147)	-	722	
Total CHV22 Projects			(80,068)	120,500	-	(93,352)	-	(52,920)	
CHV33	STL0410	Kellog Elem Schl Ped Improvmt	700	-	-	-	(700)	-	(a)
CHV33	STM0380	Sidewalk Replacement E H Street Study	275	-	-	-	(275)	-	(a)
CHV33	TRF0345	School Zone Traffic Calming	(56,830)	154,160	-	(91,236)	2,126	8,220	
CHV33	TRF0384	Lauderbach Elem. Pedestrian Imprv	1,151	-	-	-	(1,151)	-	(a)
CHV33	TRF0417	Enhanced Crosswalks School Zones	(5,840)	5,840	-	-	-	-	(a)
Total CHV33 Projects			(60,544)	160,000	-	(91,236)	-	8,220	
CHV34	SW0292	Indtrl Blvd & Main St Swr Imprv	2,272	-	-	-	-	2,272	(b)
CHV34	TRF0327	Neighborhood Safety Program	(15,219)	261,000	-	(245,508)	-	273	
CHV34	TRF0411	Ped Imprvmnts- Castle Park Middle School	530	53,000	-	(53,354)	-	176	
CHV34	TRF0413	Ladder Crosswalks at Controlled Intersections Program	2,171	-	-	(1,441)	-	730	
CHV34	TRF0416	Intersection Safety Improvements	5,784	50,800	-	(56,302)	-	282	
CHV34	TRF0422	Radar Speed Feedback Signs	910	49,200	-	(59,429)	-	(9,319)	
CHV34	TRF0429	Pedestr and Guardrail Imprv Various	141	119,000	-	(118,636)	-	505	
Total CHV34 Projects			(3,411)	533,000	-	(534,670)	-	(5,081)	
Subtotal Maintenance			(171,845)	963,500	-	(838,245)	-	(46,590)	

(Continued)

SCHEDULE A

CITY OF CHULA VISTA, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
		Balance carried forward - Maintenance	\$ (171,845)	\$ 963,500	\$ -	\$ (838,245)	\$ -	\$ (46,590)	
CHV35	STM0369	Bikeway Facilities Gap Project	49	9,200	-	(65,383)	-	(56,134)	(b)
CHV35	TRF0332	Signing and Stripping Program	109	13,800	-	(13,713)	-	196	
CHV35	TRF0366	Traffic Signal & St. Lighting Upgrade / Maint.	221	44,000	-	(43,408)	-	813	
CHV35	TRF0421	Engineering & Traffic Survey Updates Program	497	11,500	-	(11,750)	-	247	
		Total CHV35 Projects	876	78,500	-	(134,254)	-	(54,878)	
CHV45	TRF0321	Citywide Traffic Count Program	(2,066)	20,516	-	(2,961)	-	15,489	
CHV45	TRF0354	Traffic Congestion Relief Program	(5,484)	5,484	-	-	-	-	
		Total CHV45 Projects	(7,550)	26,000	-	(2,961)	-	15,489	
CHV50	DR0205	CMP Rehabilitation In Right of Way FY17/18	15,186	-	-	-	(15,186)	-	(a)
CHV50	DR0217	CMP Repair ROW FY20/21	(4,899)	37,000	-	(304,009)	15,186	(256,722)	(b)
CHV50	STM0385	Bridge Maintenance	12,726	-	-	(11,961)	-	765	
		Total CHV50 Projects	23,013	37,000	-	(315,970)	-	(255,957)	
CHV75	STL0432	ADA Pedestrian Curb Ramps Program FY18/19	455	-	-	-	(455)	-	(a)
CHV75	STL0447	ADA Pedestrian Curb Ramps Prog	453	-	-	-	(453)	-	(a)
CHV75	STL0448	Sidewalk Replacement Program FY20/21	568	2,000	-	(1,417)	-	1,151	
CHV75	STL0454	ADA Pedestrian Curb Ramps Program FY21/22	2,034	47,000	-	(91,980)	908	(42,038)	(b)
CHV75	STL0461	ADA Pedestrian Curb Ramps FY22/23	265	74,000	-	(73,578)	-	687	
		Total CHV75 Projects	3,775	123,000	-	(166,975)	-	(40,200)	
CHV83	STL0404	Bikeway Master Plan2016 Update	5,589	-	-	-	(5,589)	-	(a)
CHV83	STM0394	Local Street Utility Undergrounding District	18,169	-	-	(2,328)	5,589	21,430	
CHV83	STM0407	F Street Undergrounding Phase 2 - Street Light Design	15,549	-	-	-	-	15,549	
		Total CHV83 Projects	39,307	-	-	(2,328)	-	36,979	
		Subtotal Maintenance	(112,424)	1,228,000	-	(1,460,733)	-	(345,157)	

(Continued)

SCHEDULE A

CITY OF CHULA VISTA, CALIFORNIA
TransNet and *TransNet* Extension Activities
 Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
		Balance carried forward - Maintenance	\$ (112,424)	\$ 1,228,000	\$ -	\$ (1,460,733)	\$ -	\$ (345,157)	
CHV90	TRF0427	North Second Avenue Shoulder Improv	1,486	131,000	-	(142,190)	-	(9,704)	
		Interest Income	22,402	-	552	-	-	22,954	
		Total Maintenance	(88,536)	1,359,000	552	(1,602,923)	-	(331,907)	
		Total Local Street Improvements	(480,229)	4,018,427	1,841	(3,410,530)	-	129,509	
		Total <i>TransNet</i> Extension	(480,229)	4,018,427	1,841	(3,410,530)	-	129,509	
		GASB 31 Market Value Adjustment	(3,061)	-	-	-	3,061	-	(d)
		Total <i>TransNet</i> Extension after GASB 31 Adjustment	\$ (483,290)	\$ 4,018,427	\$ 1,841	\$ (3,410,530)	\$ 3,061	\$ 129,509	

Notes:

- (a) CIP Project complete. Remaining funds were redistributed within same MPO ID.
- (b) Deficit will be covered by drawdown in FY 2025.
- (c) Adjustment reflects the transfer of funds totaling \$8,568 (\$556 from TRF0395/CHV77, \$4,545 from STL0420/CHV82, and \$3,467 from TRF0404/CHV84) from completed projects to active project STL0464/CHV88.
- (d) Adjustment is to remove GASB 31 from Schedule A presentation.

SCHEDULE B

CITY OF CHULA VISTA, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief Pass Through:						
CHV39	N/A	Regional Arterial Management Systems	\$ 186,000	\$ -	\$ (186,000)	\$ -
		Total Congestion Relief-Pass Through	186,000	-	(186,000)	-
Congestion Relief:						
CHV39	TRF0350	Traffic Signal System Optimization	2,055,213	833	(2,055,264)	782
CHV39	TRF0354	Traffic Congestion Relief Program	71,800	-	(70,809)	991
CHV39	TRF0400	Signal Retiming of Yellow	455,275	-	(290,000)	165,275
CHV39	TRF0423	Traffic Signal Comm Improv W of 805	5,795	-	(5,077)	718
CHV39	TRF0426	Adapt Signal Expansion Otay Lakes Rd	34,399	-	(33,838)	561
		Total CHV39 Projects	2,622,482	833	(2,454,988)	168,327
CHV44	TRF0356	Otay Mesa Transportation System	31,455	-	(31,315)	140
CHV48	STM0393	Major Pavement Rehabilitation FY17/18	2,884,082	-	(2,882,256)	1,826
CHV48	STM0400	RMRA Major Pavement Rehab FY19/20	1,238,000	-	(1,134,000)	104,000
CHV48	STM0401	RMRA Major Pavement Rehab FY20/21	1,035,600	-	(916,840)	118,760
CHV48	STM0408	Pavement Major Rehabilitation Program	604,123	-	(603,825)	298
CHV48	STM0411	Pavement Major Rehabilitation Program	76,600	-	(75,587)	1,013
CHV48	STM0414	Pavement Major Rehabilitation Program FY23/24	3,500	-	(3,442)	58
		Total CHV 48 Projects	5,841,905	-	(5,615,950)	225,955
CHV58	STL0426	Sidewalk Gap Citywide FY 17/18	685,619	-	(683,806)	1,813
CHV58	STL0442	Alpine (Naples to Emerson)	41,000	-	(40,354)	646
CHV58	STM0405	ADA Path Install at Otay Lakes Rd	7,556	-	(6,379)	1,177
CHV58	TRF0414	3rd Ave @ Seavale Pedestrian Improv	16,864	-	(11,182)	5,682
		Total CHV58 Projects	751,039	-	(741,721)	9,318
		Subtotal Congestion Relief	9,246,881	833	(8,843,974)	403,740

(Continued)

SCHEDULE B

CITY OF CHULA VISTA, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
		Congestion Relief balance carried forward	\$ 9,246,881	\$ 833	\$ (8,843,974)	\$ 403,740
CHV60	STL0437	EB Right Turn Lane Install/ East H St Study	8,106	-	(5,284)	2,822
CHV60	TRF0398	Traffic Sig Install at Main St and Jacqua St	13,815	-	(10,651)	3,164
CHV60	TRF0418	Lead Ped Interval Traf Signal Ops	101,100	-	(99,309)	1,791
CHV60	TRF0424	Ped Hybr Beacon Upgrade	192,802	-	(192,802)	-
		Total CHV60 Projects	315,823	-	(308,046)	7,777
CHV70	STL0451	Bayshore Bikeway Segment 6A	4,765	-	(6,634)	(1,869)
CHV70	STM0384	Bike Lanes onBrdwy FsbiltyStudy	1,995,392	-	(1,995,392)	-
CHV70	STM0392	Bike Lanes on Broadway	966,761	-	(966,761)	-
		Total CHV70 Projects	2,966,918	-	(2,968,787)	(1,869)
CHV77	TRF0395	SANDAG Main St Fiber OpticAddtl	41,974	-	(41,974)	-
CHV79	TRF0415	Telegraph Cnyn Rd Raised Median Impvmnts	104,792	-	(96,404)	8,388
CHV79	TRF0446	Left Turn Imp Bonita Rd@ Bonita Glen	69,830	-	(154,197)	(84,367)
		Total CHV79 Projects	174,622	-	(250,601)	(75,979)
CHV80	STL0406	3rd Ave Streetscp Imprv Phs 3	2,644,038	-	(2,579,232)	64,806
CHV82	STL0420	Palomar St/Orange Ave Sidewalk	598,836	-	(598,836)	-
CHV84	TRF0404	Retiming Signals/ Install Fiber Optic Comm Sys	923,383	-	(923,383)	-
CHV88	STL0464	F Street Promenade Phase 1	13,068	-	(7,485)	5,583
CHV89	TRF0432	Olympic Parkway Safety Enhancements	11,500	-	(7,703)	3,797
		Interest Income	-	53,561	-	53,561
		Total Congestion Relief	16,937,043	54,394	(16,530,021)	461,416

(Continued)

SCHEDULE B

CITY OF CHULA VISTA, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
Maintenance:						
CHV06	CTY0219	Pavement Management System	\$ 1,533,767	\$ -	\$ (1,533,410)	\$ 357
CHV06	STL0445	Pavement Minor Rehab	32,353	-	(32,353)	-
CHV06	STL0455	Pavement Maintenance Program FY21/22	152,800	-	(149,966)	2,834
Total CHV06 Projects			1,718,920	-	(1,715,729)	3,191
CHV22	CTY0202	CIP Advanced Planning	919,448	-	(979,867)	(60,419)
CHV22	CTY0208	CIP Management & Equipment Purchase	50,873	-	(45,137)	5,736
CHV22	CTY0232	ADA Pedestrian Connectivity Program	42,950	-	(41,909)	1,041
CHV22	STM0406	Bay Boulevard at L Street Sidewalk Improvements Study	50,200	-	(49,478)	722
Total CHV 22 Projects			1,063,471	-	(1,116,391)	(52,920)
CHV33	STL0410	Kellog Elem Schl Ped Improvmt	224,993	-	(224,993)	-
CHV33	STM0380	Sidewalk Replacement E H Street Study	148,337	-	(148,337)	-
CHV33	TRF0345	School Zone Traffic Calming	815,646	-	(807,426)	8,220
CHV33	TRF0384	Lauderbach Elem. Pedestrian Imprv	362,645	-	(362,645)	-
CHV33	TRF0417	Enhanced Crosswalks School Zones	37,840	-	(37,840)	-
Total CHV 33 Projects			1,589,461	-	(1,581,241)	8,220
CHV34	SWR0292	Indtrl Blvd & Main St Swr Imprv	142,401	-	(140,129)	2,272
CHV34	TRF0327	Neighborhood Safety Program	2,288,008	-	(2,287,735)	273
CHV34	TRF0411	Ped Imprvmnts- Castle Park Middle School	71,069	-	(70,893)	176
CHV34	TRF0413	Ladder Crosswalks at Controlled Intersections Program	21,806	-	(21,076)	730
CHV34	TRF0416	Intersection Safety Improvements	256,300	-	(256,018)	282
CHV34	TRF0422	Radar Speed Feedback Signs	52,100	-	(61,419)	(9,319)
CHV34	TRF0429	Pedestr and Guardrail Imprv Various	162,800	-	(162,295)	505
Total CHV 34 Projects			2,994,484	-	(2,999,565)	(5,081)
Subtotal Maintenance			7,366,336	-	(7,412,926)	(46,590)

(Continued)

SCHEDULE B

CITY OF CHULA VISTA, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
		Maintenance balance carried forward	\$ 7,366,336	\$ -	\$ (7,412,926)	\$ (46,590)
CHV35	STM0369	Bikeway Facilities Gap Project	67,400	-	(123,534)	(56,134)
CHV35	TRF0332	Signing and Stripping Program	549,463	-	(549,267)	196
CHV35	TRF0366	Traffic Signal & St. Lighting Upgrade / Maint.	2,193,248	-	(2,192,435)	813
CHV35	TRF0421	Engineering & Traffic Survey Updates Program	14,241	-	(13,994)	247
		Total CHV 35 Projects	2,824,352	-	(2,879,230)	(54,878)
CHV45	TRF0321	Citywide Traffic Count Program	542,207	-	(526,718)	15,489
CHV45	TRF0354	Traffic Congestion Relief Program	76,028	-	(76,028)	-
		Total CHV 45 Projects	618,235	-	(602,746)	15,489
CHV50	DR0205	CMP Rehabilitation In Right of Way FY17/18	2,100,164	-	(2,100,164)	-
CHV50	DR0217	CMP Repair ROW FY20/21	153,736	-	(410,458)	(256,722)
CHV50	STM0385	Bridge Maintenance	138,485	-	(137,720)	765
		Total CHV 50 Projects	2,392,385	-	(2,648,342)	(255,957)
CHV75	STL0432	ADA Pedestrian Curb Ramps Program FY18/19	375,048	-	(375,048)	-
CHV75	STL0447	ADA Pedestrian Curb Ramps Program	249,571	-	(249,571)	-
CHV75	STL0448	Sidewalk Replacement Program FY20/21	87,163	-	(86,012)	1,151
CHV75	STL0454	ADA Pedestrian Curb Ramps Program FY21/22	75,968	-	(118,006)	(42,038)
CHV75	STL0461	ADA Pedestrian Curb Ramps FY22/23	84,100	-	(83,413)	687
		Total CHV 75 Projects	871,850	-	(912,050)	(40,200)
CHV83	STL0404	Bikeway Master Plan 2016 Update	63,539	-	(63,539)	-
CHV83	STM0394	Local Street Utility Undergrounding District	95,929	-	(74,499)	21,430
CHV83	STM0407	F Street Undergrounding Phase 2 - Street Light Design	24,801	-	(9,252)	15,549
		Total CHV 83 Projects	184,269	-	(147,290)	36,979
		Subtotal Maintenance	14,257,427	-	(14,602,584)	(345,157)

(Continued)

SCHEDULE B

CITY OF CHULA VISTA, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
		Maintenance balance carried forward	\$ 14,257,427	\$ -	\$ (14,602,584)	\$ (345,157)
CHV90	TRF0427	North Second Avenue Shoulder Improv	161,000	-	(170,704)	(9,704)
		Interest Income	-	22,954	-	22,954
		Total Maintenance	14,418,427	22,954	(14,773,288)	(331,907)
		Total Local Street Improvements	31,541,470	77,348	(31,489,309)	129,509
		Subtotal Cumulative <i>TransNet</i> Extension	31,541,470	77,348	(31,489,309)	129,509
		Completed Projects:				
		LSI - Congestion Relief	37,327,561	4,132	(37,331,693)	-
		LSI - Maintenance	7,634,140	1,219	(7,635,359)	-
		Major Corridor Environmental Mitigation	1,072,678	-	(1,072,678)	-
		Smart Growth	6,252,698	-	(6,252,698)	-
		Bike and Pedestrian	828,582	-	(828,582)	-
		Total Completed Projects	53,115,659	5,351	(53,121,010)	-
		Total Cumulative <i>TransNet</i> Extension	\$ 84,657,129	\$ 82,699	\$ (84,610,319)	\$ 129,509

SCHEDULE C

CITY OF CHULA VISTA, CALIFORNIA
TransNet Extension Activities
 RTCIP Fund
 Year Ended June 30, 2024

Project Year	Last Date to Commit funds	MPO ID	Cumulative				Funds Committed at June 30, 2024	Cumulative Status	
			Funds Received	Interest Income	Project Expenditures	City Adjustments		June 30, 2024	June 30, 2023
For Fiscal Year ended June 30, 2017	June 30, 2024	CHV45	\$ 5,708	\$ -	\$ (5,708)	\$ -	\$ -	\$ -	\$ -
For Fiscal Year ended June 30, 2018	June 30, 2025	CHV45	389,773	-	(38,967)	-	-	350,806	364,406
For Fiscal Year ended June 30, 2019	June 30, 2026		120,066	-	-	-	-	120,066	120,066
For Fiscal Year ended June 30, 2020	June 30, 2027		68,068	-	-	-	-	68,068	68,068
For Fiscal Year ended June 30, 2021	June 30, 2028		564,393	-	-	-	-	564,393	564,393
For Fiscal Year ended June 30, 2022	June 30, 2029		1,033,556	-	-	-	-	1,033,556	1,033,556
For Fiscal Year ended June 30, 2023	June 30, 2030		1,213,000	-	-	-	-	1,213,000	1,213,000
For Fiscal Year ended June 30, 2024	June 30, 2031		256,453	-	-	-	-	256,453	-
Interest Income			-	246,685	-	-	-	246,685	150,391
Subtotal RTCIP Funds			3,651,017	246,685	(44,675)	-	-	3,853,027	3,513,880
GASB 31 Market Value Adjustment			-	77,225	-	-	-	77,225	(63,615)
Total RTCIP Funds			<u>\$ 3,651,017</u>	<u>\$ 323,910</u>	<u>\$ (44,675)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,930,252</u>	<u>\$ 3,450,265</u>

CITY OF CORONADO, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of Coronado, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- f. We identified the total *TransNet* expenditures for the fiscal year.

- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: The City recorded total *TransNet* expenditures in the amount of \$210,047. We selected \$71,272 (33.93%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: No exceptions were noted as a result of our procedures.

- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as there were no payroll expenditures identified during FY24.

- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet*

expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: This procedure is not applicable as there were no indirect costs allocated during FY24.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: No exceptions were noted as a result of our procedures.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: No exceptions were noted as a result of our procedures.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: This procedure is not applicable as there were no inactive projects which had no activity over the past two years.

- k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: This procedure is not applicable as there were no inactive projects which had no activity over the past two years.

- l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.

- m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as the City had no non-*TransNet* activity included within Schedule A in FY24.

- 7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.

- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: No exceptions were noted as a result of our procedures.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: No exceptions were noted as a result of our procedures.

- 8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more

than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$797,420
Less: debt service payment	<u>-</u>
Net estimated apportionment	797,420
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>239,226</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(44,832)
Maintenance fund balance	<u>(3,620)</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>(48,452)</u>
Fund balance under apportionment	<u>\$287,678</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$(44,832)	\$845,656	\$800,824
Maintenance	<u>(3,620)</u>	<u>2,893,989</u>	<u>2,890,369</u>
Totals	<u>\$(48,452)</u>	<u>\$3,739,645</u>	<u>\$3,691,193</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 3.59% of cumulative local street and road revenue for maintenance as indicated below:

	<u>City</u>	<u>SANDAG</u>	<u>Total</u>
Congestion relief	\$6,629,514	\$553,204	\$7,182,718
Maintenance	382,949	2,778,142	3,161,091
Interest	<u>22,018</u>	<u>408,299</u>	<u>430,316</u>
 Total local street and road revenue	 <u>\$7,034,481</u>	 <u>\$3,739,645</u>	 <u>\$10,774,125</u>
 30% of total local street and road revenue			 \$3,232,238
Less maintenance expenditures incurred to date			<u>(386,910)</u>
 Available maintenance funds			 <u>\$2,845,328</u>
 Cumulative percentage expended for maintenance			 <u>3.59%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there is no long-term debt outstanding as of June 30, 2024.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.

- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
Index as of June 30, 2024 divided by Index as of June 30, 2021	<u>161.65</u>	<u>91.96</u>	<u>1.76</u>

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.

- i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
General Fund revenues as of June 30, 2024, divided by General Fund revenues as of June 30, 2021	<u>\$86,218,210</u>	<u>\$58,950,751</u>	<u>1.46</u>

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: The lowest growth rate is 1.46.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: The adjusted MOE is calculated as follows:

Previously approved MOE base	\$620,164
Growth Rate	<u>1.46</u>
Adjusted MOE base as of June 30, 2024	<u>\$905,439</u>

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.
 - a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
 - i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.

- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

Current year local discretionary expenditures	\$1,454,395
Less MOE base year requirement	<u>(620,164)</u>
Excess MOE for the year ended June 30, 2024	<u>\$ 834,231</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.

- a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.

- b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.

- c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.

- i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: The City did not consistently collect the required exaction fee amount of \$2,741.97. For one permit issued, the exaction fee collected was based upon the prior year's exaction fee amount. This resulted in an under-collection of the exaction fee in the amount of \$53.76. See Finding 1 in the Findings and Recommendations section of this report.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: The City did not expend or commit exaction fees collected within the required seven-year timeframe. See Finding 2 in the Findings and Recommendations Section within the report.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: The City did not expend or commit exaction fees collected within the required seven-year timeframe. See Finding 2 in the Findings and Recommendations Section within the report.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: This procedure is not applicable as the City did not incur RTCIP expenditures for the fiscal year ending June 30, 2024.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no RTCIP expenditures for the fiscal year ending June 30, 2024.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as there were no RTCIP payroll expenditures for the fiscal year ending June 30, 2024.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on October 18, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

- 15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The City did not include any administrative projects in the RTIP.

- 16. We documented the status of any prior year findings and recommendations.

Results: The City had one prior year finding relating to the City not consistently collecting the required exaction fee amount of \$2,635.50. For two permits issued, the exaction fee collected was based upon the prior year's exaction fee amount. Per further discussion with the City, it was determined that the City was not able to collect those funds and will record them as a receivable until FY25. In FY25 the City

will transfer the under collection of funds from their General Fund to cover the undercollected fees from FY22 – FY24.

17. We proposed current year’s findings as a result of performing the above agreed-upon procedures. We included the recipient agency’s response to address the finding.

Results: See the Findings and Recommendations section of this report.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City’s compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

CITY OF CORONADO, CALIFORNIA

Report on Agreed-Upon Procedures Applied to the TransNet Fund

Findings and Recommendations

Year Ended June 30, 2024

(1) **Need to Use Approved Exaction Fee**

Per review of the City's exaction fee collections for the year ended June 30, 2024, the City did not consistently collect the required exaction fee amount of \$2,741.97. For one permit issued, the exaction fee collected was based upon the prior year's exaction fee amount of \$2,688.21. This resulted in an under-collection of the exaction fee in the amount of \$53.76 as follows:

<u>Permit Number</u>	<u>Amount Collected</u>	<u>Amount Required</u>	<u>Variance</u>
NC2007-001	<u>\$2,688.21</u>	<u>\$2,741.97</u>	<u>\$53.76</u>
Totals	<u>\$2,688.21</u>	<u>\$2,741.97</u>	<u>\$53.76</u>

In addition, the City had one prior year finding relating to the City not consistently collecting the required exaction fee amount of \$2,635.50. For two permits issued, the exaction fee collected was based upon the prior year's exaction fee amounts.

SANDAG Board recommendations as of February 8, 2023 and subsequent approval states, in part:

"...the Board of Directors will be asked to approve a 2% adjustment to the Regional Transportation Congestion Improvement Program (RTCIP) raising the minimum fee from \$2,688.21 to \$2,741.97 beginning July 1, 2023."

Additionally, Board Policy 031, Rule #23 B.5 states in part:

"...if, however, the audit establishes a local agency did not provide its full monetary contribution under the RTCIP and the local agency does not cure defects of which it was notified by the time the audit is finalized and adopted by the ITOC, then the local agency will have forfeited its Section 4(D)(1) contribution. Any amount paid to the local agency in the fiscal year that was the subject of the audit will be retroactively owed to the Commission..."

Recommendation

We recommend that the City recover the under-collection of exaction fees in the amount of \$53.76 for FY24. Furthermore, the City has under-collected exaction fees in the amount of \$646.34 from FY23 for which we recommend the City recover the under-collected fees or fund the deficit from an alternate source. Lastly, we recommend that the City update and collect the proper exaction fees on a yearly basis to be in compliance with the RTCIP fees.

CITY OF CORONADO, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the TransNet Fund

Findings and Recommendations (Continued)

Year Ended June 30, 2024

(1) Need to Use Approved Exaction Fee (Continued)

Management Response

Management agrees with the finding and is continuing to evaluate internal controls to prevent errors in collections and is working with permitting staff to identify gaps in their collection procedures. During fiscal year 2025, the City has attempted to collect the under-collected amounts and has been unsuccessful. The City will record the uncollected fees as a receivable in FY25 and will complete a General Fund transfer to cover the deficit once SANDAG passes the procedure to take this action.

CITY OF CORONADO, CALIFORNIA

Report on Agreed-Upon Procedures Applied to the TransNet Fund

Findings and Recommendations (Continued)

Year Ended June 30, 2024

(2) **RTCIP Funding not Expended nor Committed Within Seven Years of Collection**

The City did not expend or commit RTCIP funding collected during fiscal year 2017 within seven years of collection. For the year ended June 30, 2017, the City collected \$21,213 in exaction fees. Of this amount, \$19,519 should have been expended or committed by June 30, 2024.

TransNet Extension and Ordinance, *TransNet* Extension Regional Transportation Congestion Improvement Program, Section G, *Procedure for the Levy, Collection and Disposition of Funding Program Revenues*, Paragraph 4, states, in part:

"Each jurisdiction shall have up to but no more than seven fiscal years to expend Funding Program revenues on the Regional Arterial Systems projects. The seven year term shall commence on the first day of July following the jurisdiction's receipt of the revenue. At the time of the review and audit by the Independent Taxpayer Oversight Committee, each jurisdiction collecting a development impact fee to meet the requirements of its Funding Program shall provide the Committee with written findings for any expended, unexpended and uncommitted fees in their Program Fund and demonstrates a reasonable relationship between the fee and the purpose for which it was charged, consistent with the requirements of Government Code Section 66000 et seq. Unless a planned need for such fees can be demonstrated and a justification for the delay can be provided that is acceptable to the Taxpayer Independent Oversight Committee, the unexpended or uncommitted portion of the Funding Program revenues shall be transferred to the Regional Transportation Commission (SANDAG) to be expended within three years on qualified projects within the same subregion. Contributions to the Funding Program not committed or expended by the tenth anniversary date of the July 1 following collection shall be refunded to the current record owner of the development project on a prorated basis. In no case will a refund be more than was initially contributed to the Funding Program..."

Recommendation

- (1) We recommend that the City expend or commit the remaining unspent RTCIP funds to restore compliance with the *TransNet* Extension and Ordinance.
- (2) We recommend that the City demonstrate their need for the exaction fees and get approved by the ITOC. If the need for funding is not needed, then we recommend that the City sends the funds back to the Regional Transportation Commission (SANDAG) who will then need to spend those funds within 3 years on those qualified projects.
- (3) We recommend the City develop procedures to ensure exaction fees collected for RTCIP purposes are properly tracked to ensure said collections are expended or committed within the required seven-year timeframe.

CITY OF CORONADO, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the TransNet Fund

Findings and Recommendations (Continued)

Year Ended June 30, 2024

Management Response

Management agrees with the finding. The City has committed RTCIP funds to a project in Fiscal Year 2025 and it was discovered that the commitment was not reported in ProjectTrak. During Fiscal Year 2025, Finance will work with City staff to ensure that commitments are entered into ProjectTrak to properly record the commitments with SANDAG.

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"*TransNet* Extension Ordinance" means the 2004 Proposition A.

"*TransNet* Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

SCHEDULE A

CITY OF CORONADO, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Congestion Relief:									
COR07	97400-20002	Street, Curb & Gutter-FY19/FY20	\$ 106,844	\$ -	\$ -	\$ -	\$ (106,844)	\$ -	
COR07	98070-21001	Street, Curb & Gutter-FY20/FY21	-	-	-	(73,277)	57,344	(15,933)	(a)
COR07	98987-23000	Seawall Stabilization & Repairs	-	-	-	(49,500)	49,500	-	
COR07	97520-20013	Shores Median	-	22,256	-	(22,256)	-	-	
Total COR07 Projects			106,844	22,256	-	(145,033)	-	(15,933)	
COR25	97120-18003	Ocean Blvd. Street Improvement	2	-	-	-	(2)	-	(b)(c)
COR27	98987-24008	Five Points Drainage Preliminary Eng	-	31,940	-	(61,376)	-	(29,436)	(a)
Interest Income			495	-	42	-	-	537	
Total Congestion Relief			107,341	54,196	42	(206,409)	(2)	(44,832)	
Maintenance:									
COR04	98987-STPVM FY23	Street Preventative Maintenance FY23	-	-	-	(3,638)	-	(3,638)	(a)
Interest Income			-	-	18	-	-	18	
Total Maintenance			-	-	18	(3,638)	-	(3,620)	
Total Local Street Improvements			107,341	54,196	60	(210,047)	(2)	(48,452)	
Total <i>TransNet</i> Extension			107,341	54,196	60	(210,047)	(2)	(48,452)	
GASB 31 Market Value Adjustment			(1,985)	-	1,593	-	392	-	(d)
Total <i>TransNet</i> Extension after GASB 31 adjustment			\$ 105,356	\$ 54,196	\$ 1,653	\$ (210,047)	\$ 390	\$ (48,452)	

Notes:

- (a) City will request funds during FY25.
- (b) Adjustment is due to rounding from PY revenues and expenditures.
- (c) Project is complete.
- (d) Adjustment is to remove GASB31 from Schedule A in FY24.

SCHEDULE B

CITY OF CORONADO, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief:						
COR07	97400-20002	Street, Curb & Gutter-FY19/FY20	\$ 80,735	\$ -	\$ (80,735)	\$ -
COR07	98070-21001	Street, Curb & Gutter-FY20/FY21	57,344	-	(73,277)	(15,933)
COR07	98987-23000	Seawall Stabilization & Repairs	49,500	-	(49,500)	-
COR07	97520-20013	Shores Median	22,256	-	(22,256)	-
Total COR07 Projects			209,835	-	(225,768)	(15,933)
COR25	97120-18003	Ocean Blvd. Street Improvement	959,042	3,866	(962,908)	-
COR27	98987-24008	Five Points Drainage Preliminary Eng	31,940	-	(61,376)	(29,436)
Interest Income			-	537	-	537
Total Congestion Relief			1,200,817	4,403	(1,250,052)	(44,832)
Maintenance:						
COR04	98987-STPVM FY23	Street Preventative Maintenance FY23	100,000	-	(103,638)	(3,638)
Interest Income			-	18	-	18
Total Maintenance			100,000	18	(103,638)	(3,620)
Total Local Street Improvements			1,300,817	4,421	(1,353,690)	(48,452)
Total Cumulative <i>TransNet</i> Extension			1,300,817	4,421	(1,353,690)	(48,452)
Completed Projects:						
LSI - Congestion Relief			5,428,697	17,274	(5,445,971)	-
LSI - Maintenance			282,949	323	(283,272)	-
Senior Mini Grant			89,083	-	(89,083)	-
Total Completed Projects			5,800,729	17,597	(5,818,326)	-
Total Cumulative <i>TransNet</i> Extension			\$ 7,101,546	\$ 22,018	\$ (7,172,016)	\$ (48,452)

SCHEDULE C

CITY OF CORONADO, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2024

Project Year	Last Date to Commit funds	MPO ID	Cumulative					Cumulative Status		Notes
			Funds Received	Interest Income	Project Expenditures	City Adjustments	Funds Committed	June 30, 2024	June 30, 2023	
For Fiscal Year ended June 30, 2017	June 30, 2024	COR24	\$ 21,213	\$ 1,977	\$ (3,671)	\$ -	\$ -	\$ 19,519	\$ 19,519	
For Fiscal Year ended June 30, 2018	June 30, 2025		14,425	1,344	-	2,404	-	18,173	15,769	(a)
For Fiscal Year ended June 30, 2019	June 30, 2026		26,446	2,465	-	-	-	28,911	28,911	
For Fiscal Year ended June 30, 2020	June 30, 2027		15,943	1,486	-	-	-	17,429	17,429	
For Fiscal Year ended June 30, 2021	June 30, 2028		-	-	-	-	-	-	-	
For Fiscal Year ended June 30, 2022	June 30, 2029		12,919	1,204	-	-	-	14,123	8,955	
For Fiscal Year ended June 30, 2023	June 30, 2030		20,859	1,944	-	-	-	22,803	22,803	
For Fiscal Year ended June 30, 2024	June 30, 2031		2,688	4,318	-	-	-	7,006	-	
Subtotal RTCIP Funds			114,493	14,738	(3,671)	2,404	-	127,964	113,386	
GASB 31 Market Value Adjustment			-	2,912	-	(2,912)	-	-	930	(b)
Total RTCIP Funds			<u>\$ 114,493</u>	<u>\$ 17,650</u>	<u>\$ (3,671)</u>	<u>\$ (508)</u>	<u>\$ -</u>	<u>\$ 127,964</u>	<u>\$ 114,316</u>	

Notes:

- (a) The City processed an adjustment in FY24 for a refund in the amount of \$2,404 of erroneous RTCIP charge in FY2018 for permit #B1807-001.
- (b) Adjustment is to remove GASB31 from Schedule C in FY25.

CITY OF DEL MAR, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of Del Mar, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- f. We identified the total *TransNet* expenditures for the fiscal year.

- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: The City recorded total *TransNet* expenditures in the amount of \$228,757. We selected \$95,996 (41.96%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: No exceptions were noted as a result of our procedures.

- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of the total dollar amount of expenditures.

- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet*

expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: This procedure is not applicable as indirect costs were not allocated to the projects included in the RTIP.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: This procedure is not applicable as there were no adjustments during the year ending June 30, 2024.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: This procedure is not applicable as there were no transfers during the year ending June 30, 2024.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the

recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: There are two projects that have been inactive over the past two years. The City indicated for DM02 project that "the City of Del Mar has secured other local funding sources that will be utilized first before using *TransNet* Funds. It is anticipated that the other available local funds will be exhausted during the construction phase of the project. The construction phase of the project is projected to begin in December 2026. It is not anticipated that *TransNet* funds will be used for this project prior to that date." The City also indicated for DM01 project that "The City completed a street assessment to evaluate the priority of required pothole/small area street maintenance. The City did not spend *TransNet* funds in FY24 but plans to spend funding in FY25 for DM01 project." The status of the projects has been added to Schedule A.

- k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: SANDAG approved the reason for the inactivity on October 31, 2024.

- l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.

- m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as the City did not have non-*TransNet* activity in Schedule A.

- 7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.

- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: This procedure is not applicable as there were no adjustments in Schedule A.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: This procedure is not applicable as there were no completed projects in the prior year's Schedule A.

8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$ 265,598
Less: debt service payment	<u>(132,761)</u>
Net estimated apportionment	132,837
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>39,851</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	3,390
Maintenance fund balance	<u>-</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>3,390</u>
Fund balance under apportionment	<u>\$ 36,461</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$ 3,390	\$(149,943)	\$(146,553)
Maintenance	-	657,655	657,655
Totals	<u>\$ 3,390</u>	<u>\$ 507,712</u>	<u>\$ 511,102</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 5.20% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	\$6,842,923	\$(195,081)	\$6,647,842
Maintenance	402,626	639,370	1,041,996
Interest	<u>8,483</u>	<u>63,423</u>	<u>71,906</u>
Total local street and road revenue	<u>\$7,254,032</u>	<u>\$507,712</u>	<u>\$7,761,744</u>
30% of total local street and road revenue			\$ 2,328,523
Less maintenance expenditures incurred to date			<u>(403,270)</u>
Available maintenance funds			<u>\$ 1,925,253</u>
Cumulative percentage expended for maintenance			<u>5.20%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: The results are summarized below.

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Total Debt Service *
2014 Series A Bonds	\$ 70,000	\$ -	\$ (70,000)	\$ -	\$ (54,706)
2019 Series A Bonds	855,000	-	(216,895)	638,105	(18,442)
2021 Series A Bonds	1,610,000	-	-	1,610,000	(50,402)
2023 Series A Bonds	<u>-</u>	<u>216,895</u>	<u>-</u>	<u>216,895</u>	<u>(9,211)</u>
Total	<u>\$2,535,000</u>	<u>\$216,895</u>	<u>\$(286,895)</u>	<u>\$2,465,000</u>	<u>\$(132,761)</u>

* Total Debt Service is comprised of principal payments, interest, debt service expenses and withholdings.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

- a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.
i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
Index as of June 30, 2024 divided by Index as of June 30, 2021	<u>161.65</u>	<u>91.96</u>	<u>1.76</u>

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.
i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
General Fund revenues as of June 30, 2024, divided by General Fund revenues as of June 30, 2021	<u>\$26,000,631</u>	<u>\$19,708,653</u>	<u>1.32</u>

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: The lowest growth rate is 1.32.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: The adjusted MOE is calculated as follows:

	<u>Street and Roads</u>	<u>Specialized Transportation</u>	<u>Total</u>
Previously approved MOE base	\$379,643	\$17,493	\$397,136
Growth Rate	<u>1.32</u>	<u>1.32</u>	<u>1.32</u>
Adjusted MOE base as of June 30, 2024	<u>\$501,129</u>	<u>\$23,091</u>	<u>\$524,220</u>

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.
 - a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
 - i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

	Street & Roads	Specialized Transportation	Total
Current year local discretionary expenditures	\$1,280,535	\$ 60,000	\$1,340,535
Less MOE base year requirement	<u>(379,643)</u>	<u>(17,493)</u>	<u>397,136</u>
Excess MOE for the year ended June 30, 2024	<u>\$ 900,892</u>	<u>\$ 42,507</u>	<u>\$943,399</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.

- a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.

- b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.

- c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.

- i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: No exceptions were noted as a result of our procedures.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: This procedure is not applicable as the City did not incur RTCIP expenditures for FY24.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no RTCIP expenditures for FY24.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as there were no payroll expenditures identified during FY24.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on October 16, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The City did not include any administrative projects in the RTIP.

16. We documented the status of any prior year findings and recommendations.

Results: The prior year's report included a finding that the City did not consistently collect the required exaction fee amount. There were two permits issued where the exaction fees collected were based on FY22 fees instead of FY23. The City was able to collect the balance due. As such, the finding will be removed.

17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"*TransNet* Extension Ordinance" means the 2004 Proposition A.

"*TransNet* Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

CITY OF DEL MAR, CALIFORNIA
TransNet Extension Activities
 Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
<i>TransNet Extension:</i>									
Local Street Improvements:									
Congestion Relief:									
DM02	44.7000.7011	Local Match to Bridge Retrofit Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(a)
DM06	44.7000.7050	Sidewalk, Street and Drainage Improv	3,285	95,996	105	(95,996)	-	3,390	
		2014 Series A Bond	-	54,706	-	(54,706)	-	-	
		2019 Series A Bond	-	18,442	-	(18,442)	-	-	
		2021 Series A Bond	-	50,402	-	(50,402)	-	-	
		2023 Series A Bond	-	9,211	-	(9,211)	-	-	
		Total Congestion Relief	3,285	228,757	105	(228,757)	-	3,390	
Maintenance:									
DM01	44.7000.7009	Resurfacing and Drainage Project	-	-	-	-	-	-	(b)
		Total Maintenance	-	-	-	-	-	-	
		Total Local Street Improvements	3,285	228,757	105	(228,757)	-	3,390	
		Total <i>TransNet</i> Extension	3,285	228,757	105	(228,757)	-	3,390	
		GASB 31 Market Value Adjustment	(95)	-	31	-	-	(64)	
		Total <i>TransNet</i> Extension after GASB 31 Adjustment	\$ 3,190	\$ 228,757	\$ 136	\$ (228,757)	\$ -	\$ 3,326	

Notes:

- (a) The City of Del Mar has secured other local funding sources that will be utilized first before using *TransNet* Funds. It is anticipated that the other available local funds will be exhausted during the construction phase of the project. The construction phase of the project is projected to begin in December 2026. It is not anticipated that *TransNet* funds will be used for this project prior to that date.
- (b) The City completed a street assessment to evaluate the priority of required pothole/small area street maintenance. The City did not spend *TransNet* funds in FY24 but plans to spend funding in FY25.

CITY OF DEL MAR, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief:						
DM02	44.7000.7011	Local Match to Bridge Retrofit Projects	\$ 207,386	\$ 459	\$ (207,845)	\$ -
DM06	44.7000.7009	Sidewalk, Street and Drainage Improv	4,349,981	5,969	(4,352,560)	3,390
		2014 Series A Bonds	1,349,888	-	(1,349,888)	-
		2019 Series A Bonds	98,755	-	(98,755)	-
		2021 Series A Bonds	122,397	-	(122,397)	-
		2023 Series A Bonds	9,211	-	(9,211)	-
		Total Congestion Relief	<u>6,137,618</u>	<u>6,428</u>	<u>(6,140,656)</u>	<u>3,390</u>
Maintenance:						
DM01	44.7000.7009	Resurfacing and Drainage Project	<u>402,626</u>	<u>644</u>	<u>(403,270)</u>	<u>-</u>
		Total Maintenance	<u>402,626</u>	<u>644</u>	<u>(403,270)</u>	<u>-</u>
		Total Local Street Improvements	<u>6,540,244</u>	<u>7,072</u>	<u>(6,543,926)</u>	<u>3,390</u>
		Total Cumulative <i>TransNet</i> Extension	<u>6,540,244</u>	<u>7,072</u>	<u>(6,543,926)</u>	<u>3,390</u>
Completed Projects:						
		LSI - Commercial Paper Debt Service	1,082	-	(1,082)	-
		LSI - Congestion Relief	704,223	1,411	(705,634)	-
		Bikes and Pedestrian	<u>812,000</u>	<u>-</u>	<u>(812,000)</u>	<u>-</u>
		Total Completed Projects	<u>1,517,305</u>	<u>1,411</u>	<u>(1,518,716)</u>	<u>-</u>
		Total Cumulative <i>TransNet</i> Extension	<u>\$ 8,057,549</u>	<u>\$ 8,483</u>	<u>\$ (8,062,642)</u>	<u>\$ 3,390</u>

CITY OF DEL MAR, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2024

Project Year	Last Date to Commit funds	MPO ID	Cumulative				Funds Committed at June 30, 2024	Cumulative Status	
			Funds Received	Interest Income	Project Expenditures	City Adjustments		June 30, 2024	June 30, 2023
For Fiscal Year ended June 30, 2017	June 30, 2024	DM06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
For Fiscal Year ended June 30, 2018	June 30, 2025	DM06	2,404	25	(2,429)	-	-	-	-
For Fiscal Year ended June 30, 2019	June 30, 2026	DM06	2,483	68	(2,551)	-	-	-	-
For Fiscal Year ended June 30, 2020	June 30, 2027	DM06	2,533	125	(3)	-	-	2,655	2,655
For Fiscal Year ended June 30, 2021	June 30, 2028	DM06	2,584	131	-	-	-	2,715	2,715
For Fiscal Year ended June 30, 2022	June 30, 2029	DM06	2,636	58	-	-	-	2,694	2,694
For Fiscal Year ended June 30, 2023	June 30, 2030		23,720	675	-	-	-	24,395	24,395
For Fiscal Year ended June 30, 2024	June 30, 2031		<u>3,216</u>	<u>1,067</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,284</u>	<u>-</u>
Subtotal RTCIP Funds			<u>39,576</u>	<u>2,149</u>	<u>(4,983)</u>	<u>-</u>	<u>-</u>	<u>36,743</u>	<u>32,459</u>
GASB 31 Market Value Adjustment			<u>-</u>	<u>270</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>270</u>	<u>(610)</u>
Total RTCIP Funds			<u>\$ 39,576</u>	<u>\$ 2,419</u>	<u>\$ (4,983)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,013</u>	<u>\$ 31,849</u>

CITY OF EL CAJON, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of El Cajon, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: This procedure is not applicable as there was no interest income reported on Schedule A.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: This procedure is not applicable as there was no interest income reported on Schedule A.

- f. We identified the total *TransNet* expenditures for the fiscal year.
- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.
- Results: No exceptions were noted as a result of our procedures.
- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).
- Results: The City recorded total *TransNet* expenditures in the amount of \$6,942,547. We selected \$2,283,694 (32.89%) for testing. No exceptions were noted as a result of our procedures.
- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.
- Results: No exceptions were noted as a result of our procedures.
- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.
- Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.
- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.
- Results: No exceptions were noted as a result of our procedures.
- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.
- Results: This procedure is not applicable as payroll expenditure did not exceed 20% of the total dollar amount of expenditures.
- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect

cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet* expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: The City allocated indirect costs to projects included in the RTIP for the year ended June 30, 2024. The City distributes indirect costs in two ways. For operating departments, an allocation for each cost pool is made on a reasonable allocation basis. For irregularly timed or project work, such as Capital Improvement Projects, indirect costs are applied using Fully Burdened Rates (FBR). FBRs are calculated for each job classification. Since job classifications may exist in many budgetary units, an average of each unit's hourly rate is calculated and used as the FBR for that classification. This average hourly rate is weighed by the portion of full time equivalent (FTE) employees in that unit. FBRs are used to assign indirect costs where they are not allocated. The City's indirect cost rates were last updated and approved on October 19, 2020 by the City's Finance Department. The dollar amount of the indirect costs charged to the *TransNet* program was \$15,379 resulting in 0.22% of indirect costs compared to total *TransNet* expenditures. The City's indirect cost plan has not been reviewed by a cognizant agency or audited by an independent certified public accounting firm.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: No exceptions were noted as a result of our procedures.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: No exceptions were noted as a result of our procedures.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: There are four projects that have been inactive over the past two years. The City indicated that, "EL06 is an active City project funded by multiple MPOID funding sources. Activity funded by this MPOID was not present during this phase of the project. EL18, EL11 and EL21 projects completed in Fiscal Year 2022-23. Remaining balances will be reprogrammed with Fiscal Year 2024-25 RTIP amendment in April 2025." The status of the projects has been added to Schedule A.

- k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: SANDAG approved the reason for the inactivity on December 6, 2024.

- l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.

- m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as there was no non-*TransNet* activity.

- 7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.

- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: No exceptions were noted as a result of our procedures.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: No exceptions were noted as a result of our procedures.

8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$3,518,686
Less: debt service payment	<u>-</u>
Net estimated apportionment	3,518,686
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>1,055,606</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(1,535,046)
Maintenance fund balance	<u>(710,001)</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>(2,245,047)</u>
Fund balance under apportionment	<u>\$3,300,653</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$(1,535,046)	\$ 6,375,800	\$4,840,754
Maintenance	<u>(710,001)</u>	<u>5,815,982</u>	<u>5,105,981</u>
Totals	<u>\$(2,245,047)</u>	<u>\$12,191,782</u>	<u>\$9,946,735</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 18.00% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	\$23,408,849	\$5,507,634	\$28,916,483
Maintenance	6,949,561	5,455,848	12,405,409
Interest	<u>9,785</u>	<u>1,228,300</u>	<u>1,238,085</u>
Total local street and road revenue	<u>\$30,368,195</u>	<u>\$12,191,782</u>	<u>\$42,559,977</u>
30% of total local street and road revenue			\$12,767,993
Less maintenance expenditures incurred to date			<u>(7,662,498)</u>
Available maintenance funds			<u>\$5,105,495</u>
Cumulative percentage expended for maintenance			<u>18.00%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there is no long-term debt outstanding as of June 30, 2024.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

- a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.
 - i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
Index as of June 30, 2024 divided by Index as of June 30, 2021	<u>161.65</u>	<u>91.96</u>	<u>1.76</u>

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.
 - i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
General Fund revenues as of June 30, 2024, divided by General Fund revenues as of June 30, 2021	<u>\$104,805,159</u>	<u>\$83,725,760</u>	<u>1.25</u>

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: The lowest growth rate is 1.25.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: The adjusted MOE is calculated as follows:

Previously approved MOE base	\$1,165,357
Growth Rate	<u>1.25</u>
Adjusted MOE base as of June 30, 2024	<u>\$1,456,696</u>

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.
 - a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
 - i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

Current year local discretionary expenditures	\$2,513,050
Less MOE base year requirement	<u>(1,165,357)</u>
Excess MOE for the year ended June 30, 2024	<u>\$1,347,693</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.

- a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.

- b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.

- c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.

- i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: No exceptions were noted as a result of our procedures.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: The City recorded total RTCIP expenditures in the amount of \$151,247. We selected \$66,184 (43.76%) for testing. No exceptions were noted as a result of our procedures.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 13.c.v.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as there were no payroll expenditures for fiscal year ending June 30, 2024.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on October 9, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The City did not include any administrative projects in the RTIP.

16. We documented the status of any prior year findings and recommendations.

Results: The City had one prior year finding from FY23 relating to not collecting the correct required exaction fee amount. As of June 30, 2024, City was able to collect the \$52.71 and as such, the finding has been resolved.

17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

SCHEDULE A

CITY OF EL CAJON, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Local Street Improvements:									
Congestion Relief - Pass-Through:									
EL06	N/A	Regional Arterial Management Systems	\$ -	\$ 9,700	\$ -	\$ (9,700)	\$ -	\$ -	
		Total Congestion Relief - Pass-Through	-	9,700	-	(9,700)	-	-	
Congestion Relief:									
EL03	200020PWCP	Overlay 2020	(247,473)	207,134	-	-	-	(40,339)	(a)
EL03	203688PWCP	Jamacha Road Safety Improvements	(13,233)	35,454	-	(30,934)	-	(8,713)	(a)
EL03	203689PWCP	Madison Avenue Safety Improvements	(2,382)	2,383	-	-	-	1	
EL03	203690PWCP	El Cajon Transit Center Improvements	-	1,189,854	-	(2,434,697)	-	(1,244,843)	(a)
EL03	223748PWCP	Luke Lane Drainage Improvements	(2,637)	94,193	-	(115,399)	-	(23,843)	(a)
EL03	233785PWCP	Oakdale Alameda Gateway Beautification	-	72,056	-	(155,972)	-	(83,916)	(a)
		Total EL03 Projects	(265,725)	1,601,074	-	(2,737,002)	-	(1,401,653)	
EL06	200020PWCP	Overlay 2020	38	-	-	-	(38)	-	(b)
EL06	203688PWCP	Jamacha Road Safety Improvements	12,415	3,562	-	(5,134)	-	10,843	
EL06	203689PWCP	Madison Avenue Safety Improvements	9,624	264,467	-	-	-	274,091	
EL06	203690PWCP	El Cajon Transit Center Improvements	28,514	-	-	-	38	28,552	(b)(c)
EL06	203691PWCP	Main/Green Street Gateway Improvements	6,000	4,950	-	(9,305)	-	1,645	
EL06	223744PWCP	Traffic Signal System Upgrades 2022	(18,785)	37,570	-	-	-	18,785	(d)
		Total EL06 Projects	37,806	310,549	-	(14,439)	-	333,916	
EL18	N/A	Street Light LED Retrofit Program 2019	(17,462)	17,462	-	-	-	-	(e)
EL18	203688PWCP	Jamacha Road Safety Improvements	(24,160)	28,633	-	(5,134)	-	(661)	(a)
EL18	203689PWCP	Madison Avenue Safety Improvements	(301,209)	174,355	-	(161,284)	-	(288,138)	(a)
EL18	N/A	Street Light LED Retrofit Program 2021	(38,750)	38,750	-	-	-	-	(e)
EL18	N/A	Street Light LED Retrofit Program 2022	7,090	-	-	-	-	7,090	(f)
		Total EL18 Projects	(374,491)	259,200	-	(166,418)	-	(281,709)	
EL29	203689PWCP	Madison Avenue Safety Improvements	-	18,531	-	(158,096)	-	(139,565)	(a)
EL29	213719PWCP	Traffic Safety Calming 2021	(41,366)	41,366	-	(9,261)	-	(9,261)	(a)
EL29	223745PWCP	Traffic Safety Calming 2022	(36,808)	37,660	-	(1,982)	-	(1,130)	(a)
EL29	223755PWCP	Pedestrian Safety Improvements	(2,081)	2,081	-	-	-	-	(e)
EL29	233790PWCP	Traffic Safety Calming 2023	(5,856)	-	-	(36,637)	-	(42,493)	(a)
		Total EL29 Projects	(86,111)	99,638	-	(205,976)	-	(192,449)	
		Interest Income	6,849	-	-	-	-	6,849	
		Total Congestion Relief	\$ (681,672)	\$ 2,270,461	\$ -	\$ (3,123,835)	\$ -	\$ (1,535,046)	

(Continued)

SCHEDULE A

CITY OF EL CAJON, CALIFORNIA
TransNet Extension Activities
 Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
Maintenance:									
EL11	203688PWCP	Jamacha Road Safety Improvements	\$ (36,949)	\$ 43,303	\$ -	\$ (5,134)	\$ -	\$ 1,220	(a)
EL11	203689PWCP	Madison Avenue Safety Improvements	(5,149)	5,149	-	-	-	-	(e)
EL11	203690PWCP	El Cajon Transit Center Improvements	(14,314)	60,753	-	(77,180)	-	(30,741)	(a)
EL11	203691PWCP	Main/Green Street Gateway Improvements	(2,425)	15,492	-	(19,363)	-	(6,296)	(a)
EL11	222022PWCP	Concrete Sidewalk Slicing	(31,503)	53,572	-	(5,637)	-	16,432	(a)
EL11	N/A	ADA Concrete Improvements 2020	(152,107)	152,107	-	-	-	-	(e)
EL11	N/A	ADA Concrete Improvements 2021	55	-	-	-	-	55	(f)
Total EL11 Projects			(242,392)	330,376	-	(107,314)	-	(19,330)	
EL21	N/A	Slurry 2020	(237,656)	237,656	-	-	-	-	(e)
EL21	N/A	Slurry 2021	(111,736)	111,736	-	-	-	-	(e)
EL21	233788PWCP	Slurry 2022	(7,294)	13,429	-	(699,742)	-	(693,607)	(a)
Total EL21 Projects			(356,686)	362,821	-	(699,742)	-	(693,607)	
Interest Income			2,936	-	-	-	-	2,936	
Total Maintenance			(596,142)	693,197	-	(807,056)	-	(710,001)	
Total Local Street improvements			(1,277,814)	2,973,358	-	(3,940,591)	-	(2,245,047)	
EL40	SNDG5488	El Cajon Transit Center Community Connection Improvements	(231,086)	1,701,506	-	(1,351,350)	-	119,070	(a)
EL41	SNDG5489	Main Street/Green Street Gateway	(53,554)	1,401,907	-	(1,650,606)	-	(302,253)	
Total Smart Growth			(284,640)	3,103,413	-	(3,001,956)	-	(183,183)	
Total <i>TransNet</i> Extension			(1,562,454)	6,076,771	-	(6,942,547)	-	(2,428,230)	
GASB 31 Market Value Adjustment			-	-	-	-	-	-	
Total <i>TransNet</i> Extension after GASB 31 Adjustment			\$ (1,562,454)	\$ 6,076,771	\$ -	\$ (6,942,547)	\$ -	\$ (2,428,230)	

Notes:

- (a) City will request funds during FY25.
- (b) Adjustment is to project being completed in FY23 and moved to another project.
- (c) This is an active City project funded by multiple MPOID funding sources. Activity funded by this MPOID was not present during this phase of the project.
- (d) A duplicate drawdown for Project 223744PWCP under EL06 and will move the balance in April 2025.
- (e) Project completed.
- (f) Projects completed in Fiscal Year 2022-23. Remaining balances will be reprogrammed with Fiscal Year 2024-25 RTIP amendment in April 2025.

SCHEDULE B

CITY OF EL CAJON, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief - Pass-Through:						
EL06	N/A	Regional Arterial Management Systems	\$ 116,400	\$ -	\$ (116,400)	\$ -
		Total Congestion Relief - Pass-Through	116,400	-	(116,400)	-
Congestion Relief:						
EL03	200020PWCP	Overlay 2020	1,064,828	-	(1,105,167)	(40,339)
EL03	203688PWCP	Jamacha Road Safety Improvements	35,454	-	(44,167)	(8,713)
EL03	203689PWCP	Madison Avenue Safety Improvements	2,383	-	(2,382)	1
EL03	203690PWCP	El Cajon Transit Center Improvements	1,189,854	-	(2,434,697)	(1,244,843)
EL03	223748PWCP	Luke Lane Drainage Improvements	94,193	-	(118,036)	(23,843)
EL03	233785PWCP	Oakdale Alameda Gateway Beautification	72,056	-	(155,972)	(83,916)
		Total EL06 Projects	2,458,768	-	(3,860,421)	(1,401,653)
EL06	200020PWCP	Overlay 2020	13	-	(13)	-
EL06	203688PWCP	Jamacha Road Safety Improvements	94,053	-	(83,210)	10,843
EL06	203689PWCP	Madison Avenue Safety Improvements	365,616	-	(91,525)	274,091
EL06	203690PWCP	El Cajon Transit Center Improvements	28,552	-	-	28,552
EL06	203691PWCP	Main/Green Street Gateway Improvements	10,950	-	(9,305)	1,645
EL06	223744PWCP	Traffic Signal System Upgrades 2022	252,820	-	(234,035)	18,785
		Total EL06 Projects	752,004	-	(418,088)	333,916
EL18	N/A	Street Light LED Retrofit Program 2019	156,335	-	(156,335)	-
EL18	203688PWCP	Jamacha Road Safety Improvements	82,550	-	(83,211)	(661)
EL18	203689PWCP	Madison Avenue Safety Improvements	195,955	-	(484,093)	(288,138)
EL18	N/A	Street Light LED Retrofit Program 2021	135,750	-	(135,750)	-
EL18	N/A	Street Light LED Retrofit Program 2022	107,300	-	(100,210)	7,090
		Total EL18 Projects	677,890	-	(959,599)	(281,709)
EL29	203689PWCP	Madison Avenue Safety Improvements	275,114	-	(414,679)	(139,565)
EL29	213719PWCP	Traffic Safety Calming 2021	50,366	-	(59,627)	(9,261)
EL29	223745PWCP	Traffic Safety Calming 2022	38,512	-	(39,642)	(1,130)
EL29	223755PWCP	Pedestrian Safety Improvements	2,081	-	(2,081)	-
EL29	233790PWCP	Traffic Safety Calming 2023	-	-	(42,493)	(42,493)
		Total EL29 Projects	366,073	-	(558,522)	(192,449)
		Interest Income	-	6,849	-	6,849
		Total Congestion Relief	\$ 4,254,735	\$ 6,849	\$ (5,796,630)	\$ (1,535,046)

(Continued)

SCHEDULE B

CITY OF EL CAJON, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
Maintenance:						
EL11	203688PWCP	Jamacha Road Safety Improvements	\$ 84,430	\$ -	\$ (83,210)	\$ 1,220
EL11	203689PWCP	Madison Avenue Safety Improvements	91,170	-	(91,170)	-
EL11	203690PWCP	El Cajon Transit Center Improvements	140,240	-	(170,981)	(30,741)
EL11	203691PWCP	Main/Green Street Gateway Improvements	35,507	-	(41,803)	(6,296)
EL11	222022PWCP	Concrete Sidewalk Slicing	87,320	-	(70,888)	16,432
EL11	N/A	ADA Concrete Improvements 2020	305,607	-	(305,607)	-
EL11	N/A	ADA Concrete Improvements 2021	1,100	-	(1,045)	55
Total EL11 Projects			<u>745,374</u>	<u>-</u>	<u>(764,704)</u>	<u>(19,330)</u>
EL21	N/A	Slurry 2020	722,674	-	(722,674)	-
EL21	N/A	Slurry 2021	276,736	-	(276,736)	-
EL21	233788PWCP	Slurry 2022	14,203	-	(707,810)	(693,607)
Total EL21 Projects			<u>1,013,613</u>	<u>-</u>	<u>(1,707,220)</u>	<u>(693,607)</u>
Interest Income			<u>-</u>	<u>2,936</u>	<u>-</u>	<u>2,936</u>
Total Maintenance			<u>1,758,987</u>	<u>2,936</u>	<u>(2,471,924)</u>	<u>(710,001)</u>
Total Local Street Improvements			<u>6,130,122</u>	<u>9,785</u>	<u>(8,384,954)</u>	<u>(2,245,047)</u>
Smart Growth:						
EL40	SNDG5488	El Cajon Transit Center Community Connection Improvements	2,010,497	-	(1,891,427)	119,070
EL41	SNDG5489	Main Street/Green Street Gateway	1,730,117	-	(2,032,370)	(302,253)
Total Smart Growth			<u>3,740,614</u>	<u>-</u>	<u>(3,923,797)</u>	<u>(183,183)</u>
Subtotal Cumulative <i>TransNet</i> Extension			<u>9,870,736</u>	<u>9,785</u>	<u>(12,308,751)</u>	<u>(2,428,230)</u>
Completed Projects:						
Congestion Relief			19,037,714	-	(19,037,714)	-
Maintenance			5,190,574	-	(5,190,574)	-
Smart Growth			537,626	-	(537,626)	-
Total Completed Projects			<u>24,765,914</u>	<u>-</u>	<u>(24,765,914)</u>	<u>-</u>
Total Cumulative <i>TransNet</i> Extension			<u>\$ 34,636,650</u>	<u>\$ 9,785</u>	<u>\$ (37,074,665)</u>	<u>\$ (2,428,230)</u>

SCHEDULE C

CITY OF EL CAJON CALIFORNIA

TransNet Extension Activities
RTCIP Fund
Year Ended June 30, 2024

Project Year	Last Date to Commit funds	MPO ID	Cumulative				Funds Committed at June 30, 2024	Cumulative Status	
			Funds Received	Interest Income	Project Expenditures	City Adjustments		June 30, 2024	June 30, 2023
For Fiscal Year ended June 30, 2017	June 30, 2024	EL40	\$ 260,933	\$ -	\$ (260,933)	\$ -	\$ -	\$ -	\$ -
For Fiscal Year ended June 30, 2018	June 30, 2025	EL40	50,449	-	(50,449)	-	-	-	-
For Fiscal Year ended June 30, 2019	June 30, 2026	EL40	302,985	-	(221,728)	-	-	81,257	232,504
For Fiscal Year ended June 30, 2020	June 30, 2027		298,912	-	-	-	-	298,912	298,912
For Fiscal Year ended June 30, 2021	June 30, 2028		79,997	-	-	-	-	79,997	79,997
For Fiscal Year ended June 30, 2022	June 30, 2029		44,648	-	-	-	-	44,648	44,648
For Fiscal Year ended June 30, 2023	June 30, 2030		37,530	-	-	-	-	37,530	37,530
For Fiscal Year ended June 30, 2024	June 30, 2031		147,099	-	-	-	-	147,099	-
Interest Income			-	74,560	-	-	-	74,560	59,256
Total RTCIP Funds			\$ 1,222,553	\$ 74,560	\$ (533,110)	\$ -	\$ -	\$ 764,003	\$ 752,847

CITY OF ENCINITAS, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of Encinitas, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- f. We identified the total *TransNet* expenditures for the fiscal year.

- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: The City recorded total *TransNet* expenditures in the amount of \$2,066,580. We selected \$1,355,251 (65.58%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: No exceptions were noted as a result of our procedures.

- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as payroll expenditures were not allocated to projects on the RTIP for the fiscal year ended June 30, 2024.

- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet*

program, the percentage of indirect costs compared to total *TransNet* expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: This procedure is not applicable as there were no indirect costs allocated to projects included within the RTIP for the fiscal year ended June 30, 2024.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: No exceptions were noted as a result of our procedures.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: No exceptions were noted as a result of our procedures.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: This procedure is not applicable as there were no projects with a negative ending balance at June 30, 2024.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: This procedure is not applicable as there were no projects with a negative ending balance at June 30, 2024.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: This procedure is not applicable as there were no inactive projects with no activity over the past two years.
 - k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: This procedure is not applicable as the City did not have projects with no activity for the past two years on Schedule A.
 - l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.
 - m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as there were no non-*TransNet* projects included within Schedule A.
7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.
- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.
 - b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: No exceptions were noted as a result of our procedures.
 - c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: No exceptions were noted as a result of our procedures.

8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$2,336,931
Less: debt service payment	<u>-</u>
Net estimated apportionment	2,336,931
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>701,079</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	4,758
Maintenance fund balance	<u>-</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>4,758</u>
Fund balance under apportionment	<u>\$696,321</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$4,758	\$(4,978,183)	\$(4,973,425)
Maintenance	<u>-</u>	<u>8,099,005</u>	<u>8,099,005</u>
Totals	<u>\$4,758</u>	<u>\$3,120,822</u>	<u>\$3,125,580</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 3.53% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	\$27,367,981	\$(5,780,166)	\$21,587,815
Maintenance	1,117,046	7,773,540	8,890,586
Interest	<u>58,943</u>	<u>1,127,448</u>	<u>1,186,391</u>
Total local street and road revenue	<u>\$28,543,970</u>	<u>\$3,120,822</u>	<u>\$31,664,792</u>
30% of total local street and road revenue			\$9,499,438
Less maintenance expenditures incurred to date			<u>(1,117,046)</u>
Available maintenance funds			<u>\$8,382,392</u>
Cumulative percentage expended for maintenance			<u>3.53%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there is no long-term debt outstanding as of June 30, 2024.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.

- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: The growth rate is calculated as follows:

	2024	2021	Growth Rate
Index as of June 30, 2024 divided by Index as of June 30, 2021	<u>161.65</u>	<u>91.96</u>	<u>1.76</u>

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.

- i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient

agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
General Fund revenues as of June 30, 2024, divided by General Fund revenues as of June 30, 2021	<u>\$106,116,237</u>	<u>\$83,327,537</u>	<u>1.27</u>

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: The lowest growth rate is 1.27.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: The adjusted MOE is calculated as follows:

Previously approved MOE base	\$1,436,353
Growth Rate	<u>1.27</u>
Adjusted MOE base as of June 30, 2024	<u>\$1,824,168</u>

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.
 - a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
 - i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.

- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

Current year local discretionary expenditures	\$ 9,859,829
Less MOE base year requirement	<u>(1,436,353)</u>
Excess MOE for the year ended June 30, 2024	<u>\$ 8,423,476</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.

- a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.

- b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.

- c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.

- i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: No exceptions were noted as a result of our procedures.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed

in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: This procedure is not applicable as exaction fees were expended within seven years of collection.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: This procedure is not applicable as the City did not incur RTCIP expenditures for the fiscal year ending June 30, 2024.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as the City did not incur RTCIP expenditures for the fiscal year ending June 30, 2024.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as the City did not incur RTCIP expenditures for the fiscal year ending June 30, 2024.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration for the fiscal year ended June 30, 2024.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP

general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on October 2, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

- 15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The City did not include any administrative projects in the RTIP.

- 16. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

- 17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"*TransNet* Extension Ordinance" means the 2004 Proposition A.

"*TransNet* Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

SCHEDULE A

CITY OF ENCINITAS, CALIFORNIA
TransNet Extension Activities
 Schedule of Status of Funds by Project
 Year Ended June 30, 2024

<u>MPO ID</u>	<u>Project Number</u>	<u>Project Name</u>	<u>Project Status July 1, 2023</u>	<u>Funds Received</u>	<u>Interest Income</u>	<u>Project Expenditures</u>	<u>City Adjustments</u>	<u>Project Status June 30, 2024</u>	<u>Notes</u>
TransNet Extension:									
Local Street Improvements:									
Congestion Relief Pass-Through:									
ENC28	CS02G	Regional Arterial Management Systems	\$ -	\$ 7,400	\$ -	\$ (7,400)	\$ -	\$ -	
		Total Congestion Relief - Pass-Through	-	7,400	-	(7,400)	-	-	
Congestion Relief:									
ENC14A	CS22A	FY 21/22 Annual Street Overlay	(29,562)	31,676	62	-	(2,176)	-	(a)(b)
ENC14A	CS23A	FY 22/23 Annual Street Overlay	169,199	1,664,934	3,241	(1,834,133)	-	3,241	
ENC14A	CS24A	FY 23/24 Annual Street Overlay	-	221,097	430	(225,047)	5,037	1,517	(b)(c)
		Total ENC14A Projects	139,637	1,917,707	3,733	(2,059,180)	2,861	4,758	
ENC20	CS04D	No. Coast Hwy 101 Streetscape	1,955	-	-	-	(1,955)	-	(a)(c)
ENC20	CS22F	Leucadia Streetscape Seg B & C	906	-	-	-	(906)	-	(a)(c)
		Total ENC20 Projects	2,861	-	-	-	(2,861)	-	
		Total Congestion Relief	142,498	1,917,707	3,733	(2,059,180)	-	4,758	
		Total Local Street Improvements	142,498	1,917,707	3,733	(2,059,180)	-	4,758	
		Total <i>TransNet</i> Extension	\$ 142,498	\$ 1,925,107	\$ 3,733	\$ (2,066,580)	\$ -	\$ 4,758	

Notes:

- (a) Project is complete.
- (b) Remaining project balance of \$2,176 for CS22A was transferred to CS24A within the same MPO ID.
- (c) Adjustment to transfer remaining positive balance on closed projects CS04D and CS22F under MPO ID ENC20 to project CS24A under MPO ID ENC14A due to prior year accumulated interest income will be included in City's midyear adjustments resolution in FY25.

SCHEDULE B

CITY OF ENCINITAS, CALIFORNIA TransNet Extension Activities Cumulative Schedule of Status of Funds by Project Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief Pass-Through:						
ENC28	CS02G	Regional Arterial Management Systems	\$ 88,800	\$ -	\$ (88,800)	\$ -
		Total Congestion Relief - Pass-Through	88,800	-	(88,800)	-
Congestion Relief:						
ENC14A	CS22A	FY 21/22 Annual Street Overlay	1,656,997	2,947	(1,659,944)	-
ENC14A	CS23A	FY 22/23 Annual Street Overlay	2,068,404	4,870	(2,070,033)	3,241
ENC14A	CS24A	FY 23/24 Annual Street Overlay	223,273	3,291	(225,047)	1,517
		Total ENC14A Projects	3,948,674	11,108	(3,955,024)	4,758
ENC20	CS04D	No. Coast Hwy 101 Streetscape	6,779,518	24,268	(6,803,786)	-
ENC20	CS22F	Leucadia Streetscape Seg B & C	224,452	-	(224,452)	-
		Total ENC20 Projects	7,003,970	24,268	(7,028,238)	-
		Total Congestion Relief	10,952,644	35,376	(10,983,262)	4,758
		Subtotal Cumulative TransNet Extension	11,041,444	35,376	(11,072,062)	4,758
Completed Projects:						
		LSI - Congestion Relief	16,326,537	23,567	(16,350,104)	-
		LSI - Maintenance	1,117,046	-	(1,117,046)	-
		Environmental Mitigation Grant	52,744	-	(52,744)	-
		Total Completed Projects	17,496,327	23,567	(17,519,894)	-
		Total Cumulative TransNet Extension	\$ 28,537,771	\$ 58,943	\$ (28,591,956)	\$ 4,758

SCHEDULE C

CITY OF ENCINITAS, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2024

Project Year	Last Date to Commit funds	MPO ID	Cumulative				Funds Committed June 30, 2024	Cumulative Status	
			Funds Received	Interest Income	Project Expenditures	City Adjustments		June 30, 2024	June 30, 2023
For Fiscal Year ended June 30, 2017	June 30, 2024	ENC46	\$ 94,233	\$ -	\$ (94,233)	\$ -	\$ -	\$ -	\$ -
For Fiscal Year ended June 30, 2018	June 30, 2025	ENC28/ENC46	125,062	-	(125,062)	-	-	-	-
For Fiscal Year ended June 30, 2019	June 30, 2026	ENC28	151,651	-	(151,651)	-	-	-	-
For Fiscal Year ended June 30, 2020	June 30, 2027	ENC28	157,055	-	(85,652)	-	-	71,403	71,403
For Fiscal Year ended June 30, 2021	June 30, 2028		98,317	-	-	-	-	98,317	98,317
For Fiscal Year ended June 30, 2022	June 30, 2029		89,720	-	-	-	-	89,720	89,720
For Fiscal Year ended June 30, 2023	June 30, 2030		259,177	-	-	-	-	259,177	259,177
For Fiscal Year ended June 30, 2024	June 30, 2031		392,499	-	-	-	-	392,499	-
Interest Income			-	136,834	-	-	-	136,834	95,441
Total RTCIP Funds			\$ 1,367,714	\$ 136,834	\$ (456,598)	\$ -	\$ -	\$ 1,047,950	\$ 614,058

CITY OF ESCONDIDO, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of Escondido, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- f. We identified the total *TransNet* expenditures for the fiscal year.

- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: The City recorded total *TransNet* expenditures in the amount of \$6,852,355. We selected \$2,129,759 (31.08%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: No exceptions were noted as a result of our procedures.

- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of total expenditures.

- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet*

expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: The City allocated indirect costs to projects included in the RTIP for the year ended June 30, 2024. The City allocates costs out of the various departments and into capital projects by using the engineering time directly charged to a project as the cost basis, and multiplying it by a set percentage associated with each department. The indirect cost percentage charged by departments varied between 0.50% and 35.11%. The City allocated a total of \$298,257 of indirect costs in the RTIP, resulting in 4.35% of indirect costs compared to total *TransNet* expenditures. The City's indirect cost plan was last updated in June 2023 and approved by the Director of Finance. The City's indirect cost plan has not been reviewed by a cognizant agency or audited by an independent CPA. The City's methodology for allocating indirect costs appears reasonable. No exceptions were noted as a result of our procedures.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: No exceptions were noted as a result of our procedures.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: No exceptions were noted as a result of our procedures.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: There were three projects that have been inactive over the past two years. The City indicated that for project ESC06 "Funds will be re-programmed in FY25 towards the Citracado Parkway Extension Project." Additionally, for project ESC24 the City stated, "This project will be completed in FY26 and FY27. Additional funds will be added in the next RTIP update." Lastly for project ESC38, the City indicated, "The project still has an open consulting agreement to perform a pavement condition survey to gather current street distress data, update the Pavement Condition Index (PCI), and update the City's street inventory." The status of the projects has been added to Schedule A.

- k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: SANDAG approved the reason for the inactivity on January 8, 2025.

- l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.

- m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as the City did not have non-*TransNet* activity in Schedule A.

7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.
 - a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances

at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: No exceptions were noted as a result of our procedures.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: No exceptions were noted as a result of our procedures.

8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$5,192,812
Less: debt service payment	<u>-</u>
Net estimated apportionment	5,192,812
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>1,557,844</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(678,201)
Maintenance fund balance	<u>(921,719)</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>(1,599,920)</u>
Fund balance under apportionment	<u>\$3,157,764</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$ (678,201)	\$10,905,655	\$10,227,454
Maintenance	<u>(921,719)</u>	<u>2,440,241</u>	<u>1,518,522</u>
Totals	<u>\$(1,599,920)</u>	<u>\$13,345,896</u>	<u>\$11,745,976</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 26.74% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	\$38,048,798	\$ 9,171,179	\$47,219,977
Maintenance	17,500,611	1,689,214	19,189,825
Interest	<u>41,891</u>	<u>2,485,503</u>	<u>2,527,394</u>
Total local street and road revenue	<u>\$55,591,300</u>	<u>\$13,345,896</u>	<u>\$68,937,196</u>
30% of total local street and road revenue			\$ 20,681,159
Less maintenance expenditures incurred to date			<u>(18,434,725)</u>
Available maintenance funds			\$ <u>2,246,434</u>
Cumulative percentage expended for maintenance			<u>26.74%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there is no long-term debt outstanding as of June 30, 2024.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.

- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
Index as of June 30, 2024 divided by Index as of June 30, 2021	<u>161.65</u>	<u>91.96</u>	<u>1.76</u>

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.

- i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
General Fund revenues as of June 30, 2024, divided by General Fund revenues as of June 30, 2021	<u>\$137,175,119</u>	<u>\$121,474,876</u>	<u>1.13</u>

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: The lowest growth rate is 1.13.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: The adjusted MOE is calculated as follows:

Previously approved MOE base	\$2,111,880
Growth Rate	<u>1.13</u>
Adjusted MOE base as of June 30, 2024	<u>\$2,386,424</u>

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.

- a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
 - i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

Current year local discretionary expenditures	\$ 6,679,925
Less MOE base year requirement	<u>(2,111,880)</u>
Excess MOE for the year ended June 30, 2024	<u>\$4,568,045</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.
 - a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.
 - b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.
 - c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.
 - i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: No exceptions were noted as a result of our procedures.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: The City recorded total RTCIP expenditures in the amount of \$3,333,666. We selected \$1,137,577 (34.12%) for testing. No exceptions were noted as a result of our procedures.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: No exceptions were noted as a result of our procedures.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of total RTCIP expenditures.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on October 4, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

- 15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The City did not include any administrative projects in the RTIP.

16. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

SCHEDULE A

CITY OF ESCONDIDO, CALIFORNIA
TransNet Extension Activities
 Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Project Status June 30, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Local Street Improvements:									
Congestion Relief:									
ESC02A	691705	East Valley/Valley Center Road	\$ 12,771	\$ -	\$ -	\$ (229)	\$ -	\$ 12,542	
ESC04	691101	Citracado/Harmony Grove to W Valley Pkwy	(853,846)	1,750,000	-	(1,429,227)	(393,088)	(926,161)	(a)(b)
ESC06	691706	El Norte Pkwy Bridge at Escondido Creek	7,746	-	-	-	-	7,746	(c)
ESC08	690309	Felicita Ave/Juniper Street	(85,025)	438,000	-	(352,975)	-	-	
ESC24	690029	Centre City/Highway 78 to Mission Ave	5,580	-	-	-	-	5,580	(d)
ESC46	609901	Escondido Creek Trail Bike Path Improvements	61,580	100,000	-	(24,049)	-	137,531	
ESC48	699902	Grand Ave Streetscape Improvements	64,482	-	-	(46,927)	(40,926)	(23,371)	(e)
ESC49	699901	Quince/Tulip Pedestrian Signal	963	-	-	-	-	963	
ESC51	698201	Comprehensive Active Transp. Strategy	40,291	145,000	-	(229,721)	-	(44,430)	(a)
ESC58	694401	Escondido Creek Drainage Capac	-	-	-	(5,324)	-	(5,324)	(a)
Subtotal Congestion Relief			(745,458)	2,433,000	-	(2,088,452)	(434,014)	(834,924)	
ESC38	694801	Pavement Rehabilitation FY 18	8,250	-	-	(8,250)	-	-	(f)
ESC38	694901	Pavement Rehabilitation FY 19	7,071	-	-	-	-	7,071	(g)
ESC38	694102	Pavement Rehabilitation FY 21	-	-	-	(325)	325	-	(h)
ESC38	694103	Pavement Rehabilitation FY 22	318,251	600,000	-	(1,129,960)	-	(211,709)	(a)
ESC38	694104	Pavement Rehabilitation FY 23	-	700,000	-	(938,706)	-	(238,706)	(a)
ESC38	694105	Pavement Rehabilitation FY 24	-	981,701	-	(376,068)	(325)	605,308	(h)
Total ESC38 Project			333,572	2,281,701	-	(2,453,309)	-	161,964	
ESC39	691901	Traffic Signals FY 19	16,275	-	-	(9,325)	-	6,950	
ESC39	691001	Traffic Signals FY 20	(197,803)	600,000	-	(422,311)	-	(20,114)	(a)
Total ESC39 Project			(181,528)	600,000	-	(431,636)	-	(13,164)	
Interest Income			6,789	-	1,134	-	-	7,923	
Total Congestion Relief			(586,625)	5,314,701	1,134	(4,973,397)	(434,014)	(678,201)	

(Continued)

SCHEDULE A

CITY OF ESCONDIDO, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Project Status June 30, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
Maintenance:									
ESC37	697901	Pavement Maintenance FY 19	\$ 437	\$ -	\$ -	\$ (436)	\$ (1)	\$ -	(f)
ESC37	687001	Pavement Maintenance FY 20	(52,936)	57,336	-	(4,400)	-	-	(f)
ESC37	687101	Pavement Maintenance FY 21	(39,153)	50,100	-	(10,947)	-	-	(f)
ESC37	687201	Pavement Maintenance FY 22	(13,950)	51,500	-	(37,549)	(1)	-	(f)
ESC37	687301	Pavement Maintenance FY 23	367,549	151,064	-	(1,214,348)	-	(695,735)	(a)
ESC37	687401	Pavement Maintenance FY 24	-	381,900	-	(611,278)	-	(229,378)	(a)
Total ESC37 Project			261,947	691,900	-	(1,878,958)	(2)	(925,113)	
Interest Income			2,908	-	486	-	-	3,394	
Total Maintenance			264,855	691,900	486	(1,878,958)	(2)	(921,719)	
Total Local Street Improvements			(321,770)	6,006,601	1,620	(6,852,355)	(434,016)	(1,599,920)	
Smart Growth:									
ESC44	699601	Transit Center Active Transportation Connections	(6,890)	-	-	-	-	(6,890)	(i)
ESC48	699902	Grand Ave Streetscape Improvements	(40,926)	-	-	-	40,926	-	(e)(i)
Total Smart Growth			(47,816)	-	-	-	40,926	(6,890)	
Total <i>TransNet</i> Extension			\$ (369,586)	\$ 6,006,601	\$ 1,620	\$ (6,852,355)	\$ (393,090)	\$ (1,606,810)	

Notes:

- (a) More project expenditures incurred in June 2024 than anticipated, drawdowns were requested in FY 2025 for ESC04, ESC51, ESC58, ESC08, ESC37, ESC38, and ESC39.
- (b) Journal entry was made to include FY23 expenditures of \$393,088 as it was not included in the prior year report.
- (c) Funds will be re-programmed in FY25 towards the Citracado Parkway Extension Project.
- (d) This project will be completed in FY26 and FY27. Additional funds will be added in the next RTIP update.
- (e) Agreement setup included a cost allocation of 42.27% towards SGIP and 57.73% towards MPO ESC48. Since, the project cost were less than the estimated project budget there was a calculation difference. Moved costs from SGIP to ESC48.
- (f) Project is complete.
- (g) The project still has an open consulting agreement to perform a pavement condition survey to gather current street distress data, update the Pavement Condition Index (PCI), and update the City's street inventory.
- (h) Costs were erroneously charged to 694102 adjusting journal entry moved them to 694105.

SCHEDULE B

CITY OF ESCONDIDO, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief:						
ESC02A	691705	East Valley/Valley Center Road	\$ 5,160,417	\$ 8,686	\$ (5,156,561)	\$ 12,542
ESC04	691101	Citracado/Harmony Grove to W Valley Pkwy	6,219,637	321	(7,146,119)	(926,161)
ESC06	691706	El Norte Pkwy Bridge at Escondido Creek	2,698,084	-	(2,690,338)	7,746
ESC08	690309	Felicita Ave/Juniper Street	750,000	-	(750,000)	-
ESC24	690029	Centre City/Highway 78 to Mission Ave	110,000	-	(104,420)	5,580
ESC46	609901	Escondido Creek Trail Bike Path Improvements	250,000	-	(112,469)	137,531
ESC48	699902	Grand Ave Streetscape Improvements	987,900	-	(1,011,271)	(23,371)
ESC49	699901	Quince/Tulip Pedestrian Signal	80,000	-	(79,037)	963
ESC51	698201	Comprehensive Active Transp. Strategy	250,000	-	(294,430)	(44,430)
ESC 58	694401	Escondido Creek Drainage Capac	-	-	(5,324)	(5,324)
Subtotal Congestion Relief			<u>16,506,038</u>	<u>9,007</u>	<u>(17,349,969)</u>	<u>(834,924)</u>
ESC38	694801	Pavement Rehabilitation FY 18	2,709,453	-	(2,709,453)	-
ESC38	694901	Pavement Rehabilitation FY 19	684,873	-	(677,802)	7,071
ESC38	694103	Pavement Rehabilitation FY 22	1,012,194	-	(1,223,903)	(211,709)
ESC38	694104	Pavement Rehabilitation FY 23	700,000	-	(938,706)	(238,706)
ESC38	694105	Pavement Rehabilitation FY 24	<u>981,701</u>	<u>-</u>	<u>(376,393)</u>	<u>605,308</u>
Total ESC38 Project			<u>6,088,221</u>	<u>-</u>	<u>(5,926,257)</u>	<u>161,964</u>
ESC39	691901	Traffic Signals FY 19	120,000	-	(113,050)	6,950
ESC39	691001	Traffic Signals FY 20	<u>975,000</u>	<u>-</u>	<u>(995,114)</u>	<u>(20,114)</u>
Total ESC39 Project			<u>1,095,000</u>	<u>-</u>	<u>(1,108,164)</u>	<u>(13,164)</u>
Interest Income			<u>-</u>	<u>7,923</u>	<u>-</u>	<u>7,923</u>
Total Congestion Relief			<u>23,689,259</u>	<u>16,930</u>	<u>(24,384,390)</u>	<u>(678,201)</u>

(Continued)

CITY OF ESCONDIDO, CALIFORNIA

TransNet Extension Activities

Cumulative Schedule of Status of Funds by Project (Continued)

Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
Maintenance:						
ESC37	697901	Pavement Maintenance FY19	\$ 1,676,757	\$ -	\$ (1,676,757)	\$ -
ESC37	687001	Pavement Maintenance FY20	1,155,579	2,121	(1,157,700)	-
ESC37	687101	Pavement Maintenance FY21	1,070,100	-	(1,070,100)	-
ESC37	687201	Pavement Maintenance FY22	1,201,500	-	(1,201,500)	-
ESC37	687301	Pavement Maintenance FY23	701,064	-	(1,396,799)	(695,735)
ESC37	687401	Pavement Maintenance FY24	381,900	-	(611,278)	(229,378)
Total ESC37 Project			6,186,900	2,121	(7,114,134)	(925,113)
Interest Income			-	3,394	-	3,394
Total Maintenance			6,186,900	5,515	(7,114,134)	(921,719)
Total Local Street Improvements			29,876,159	22,445	(31,498,524)	(1,599,920)
Smart Growth:						
ESC44	699601	Transit Center Active Transportation Connections	1,165,172	-	(1,172,062)	(6,890)
ESC48	699902	Grand Ave Streetscape Improvements	1,261,152	-	(1,261,152)	-
Total Smart Growth			2,426,324	-	(2,433,214)	(6,890)
Subtotal Cumulative TransNet Extension			32,302,483	22,445	(33,931,738)	(1,606,810)
Completed Projects:						
Congestion Relief			14,015,453	12,566	(14,028,019)	-
Congestion Relief Pass-Through			344,086	-	(344,086)	-
Maintenance			11,313,711	6,880	(11,320,591)	-
Bikes and Pedestrian			2,253,049	4,479	(2,257,528)	-
Total Completed Projects			27,926,299	23,925	(27,950,224)	-
Total Cumulative TransNet Extension			\$ 60,228,782	\$ 46,370	\$ (61,881,962)	\$ (1,606,810)

SCHEDULE C

CITY OF ESCONDIDO, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2024

Project Year	Last Date to Spend funds	MPO ID	Cumulative				Funds Committed June 30, 2024	Cumulative Status	
			Funds Received	Interest Income	Project Expenditures	City Adjustments		June 30, 2024	June 30, 2023
For Fiscal Year ended June 30, 2017	June 30, 2024	ESC04	\$ 453,403	\$ -	\$ (453,403)	\$ -	\$ -	\$ -	\$ -
For Fiscal Year ended June 30, 2018	June 30, 2025	ESC04	726,884	-	(726,884)	-	-	-	-
For Fiscal Year ended June 30, 2019	June 30, 2026	ESC04	64,347	-	(64,347)	-	-	-	-
For Fiscal Year ended June 30, 2020	June 30, 2027	ESC04	106,094	-	(106,094)	-	-	-	-
For Fiscal Year ended June 30, 2021	June 30, 2028	ESC04	1,074,561	247,390	(1,321,951)	-	-	-	690,425
For Fiscal Year ended June 30, 2022	June 30, 2029	ESC04	726,410	-	(726,410)	-	-	-	726,410
For Fiscal Year ended June 30, 2023	June 30, 2030	ESC04	511,469	-	(511,469)	-	-	-	511,469
For Fiscal Year ended June 30, 2024	June 30, 2031	ESC04	1,157,972	-	(1,157,972)	-	-	-	-
Interest Income			-	-	-	-	-	-	247,390
Total RTCIP Funds			\$ 4,821,140	\$ 247,390	\$ (5,068,530)	\$ -	\$ -	\$ -	\$ 2,175,694

CITY OF IMPERIAL BEACH, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of Imperial Beach, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: The City does not maintain a separate fund for *TransNet*. As a result, the City has to manually calculate interest income between *TransNet* and RTCIP funds. No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- f. We identified the total *TransNet* expenditures for the fiscal year.

- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: The City recorded total *TransNet* expenditures in the amount of \$1,244,696. We selected \$445,258 (35.77%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: No exceptions were noted as a result of our procedures.

- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of the total dollar amount of expenditures.

- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet*

expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: The procedure is not applicable as there were no indirect costs allocated to projects included in the RTIP during FY24.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: This procedure is not applicable as there were no adjustments during FY24.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: This procedure is not applicable as there were no completed projects during FY24.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: This procedure is not applicable as there were no completed projects during FY24.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: This procedure is not applicable as there were no inactive projects with no activity over the past two years.
 - k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: This procedure is not applicable as there were no inactive projects with no activity over the past two years.
 - l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.
 - m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: No exceptions were noted as a result of our procedures.
7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.
- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.
 - b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: This procedure is not applicable as there were no adjustments in Schedule A.
 - c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: This procedure is not applicable as there were no completed projects reported in the prior year's Schedule A.

8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$899,992
Less: debt service payment	<u>(441,119)</u>
Net estimated apportionment	458,873
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>137,662</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(416,931)
Maintenance fund balance	<u>104</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>(416,827)</u>
Fund balance under apportionment	<u>\$ 554,489</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$(416,931)	\$ 554,577	\$ 137,646
Maintenance	<u>104</u>	<u>332,053</u>	<u>332,157</u>
Totals	<u>\$(416,827)</u>	<u>\$ 886,630</u>	<u>\$ 469,803</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 22.68% of cumulative local street and road revenue for maintenance as indicated below:

	<u>City</u>	<u>SANDAG</u>	<u>Total</u>
Congestion relief	\$10,158,702	\$ 486,213	\$10,644,915
Maintenance	3,249,602	304,108	3,553,710
Interest	<u>40,156</u>	<u>96,309</u>	<u>136,465</u>
Total local street and road revenue	<u>\$13,448,460</u>	<u>\$886,630</u>	<u>\$14,335,090</u>
30% of total local street and road revenue			\$ 4,300,527
Less maintenance expenditures incurred to date			<u>(3,251,304)</u>
Available maintenance funds			\$ <u>1,049,223</u>
Cumulative percentage expended for maintenance			<u>22.68%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: The results are summarized below:

	<u>Balance July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2024</u>	<u>Interest</u>	<u>Total</u>
Commercial Paper Debt Services	\$649,428	\$196,000	\$438,266	\$407,162	\$2,853	\$441,119

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.

- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
Index as of June 30, 2024 divided by Index as of June 30, 2021	<u>161.65</u>	<u>91.96</u>	<u>1.76</u>

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.

- i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
General Fund revenues as of June 30, 2024, divided by General Fund revenues as of June 30, 2021	<u>\$30,974,365</u>	<u>\$23,021,407</u>	<u>1.35</u>

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: The lowest growth rate is 1.35.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: The adjusted MOE is calculated as follows:

Previously approved MOE base	\$146,928
Growth Rate	<u>1.35</u>
Adjusted MOE base as of June 30, 2024	<u>\$198,353</u>

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.
- a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
- i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or

- ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

Current year local discretionary expenditures	\$ 776,345
Less MOE base year requirement	(<u>146,928</u>)
Excess MOE for the year ended June 30, 2024	<u>\$ 629,417</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.

- a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.

- b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.

- c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.

- i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: No exceptions were noted as a result of our procedures.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: The City recorded total RTCIP expenditures in the amount of \$269,210. We selected \$208,422 (77.42%) for testing. No exceptions were noted as a result of our procedures.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 14.c.v.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of total dollar amount of expenditures.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension

Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on October 7, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

- 15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The City did not include any administrative projects in the RTIP.

16. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"*TransNet* Extension Ordinance" means the 2004 Proposition A.

"*TransNet* Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

CITY OF IMPERIAL BEACH, CALIFORNIA

TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Local Street Improvements:									
Congestion Relief:									
IB12	S22101	Major Street Improvements	\$ (5,441)	\$ 52,756	\$ -	\$ (50,392)	\$ -	\$ (3,077)	(a)
IB21	S20112	SR-75 Signal Interconnection Project (CP)	(82,081)	196,000	-	(214,919)	-	(101,000)	(a)
IB23	S22107	10th St. Streetscape Enhancement Project	(21,800)	82,512	-	(373,566)	-	(312,854)	(a)
		Commercial Paper Debt Service	-	441,119	-	(441,119)	-	-	
		Total Congestion Relief	(109,322)	772,387	-	(1,079,996)	-	(416,931)	
Maintenance:									
IB02	N/A	Street Maintenance - Operations	103	164,700	1	(164,700)	-	104	
		Total Maintenance	103	164,700	1	(164,700)	-	104	
		Total Local Street Improvements	(109,219)	937,087	1	(1,244,696)	-	(416,827)	
		Total <i>TransNet</i> Extension	(109,219)	937,087	1	(1,244,696)	-	(416,827)	
		GASB 31 Market Value Adjustment	2,722	-	-	-	-	2,722	
		Total <i>TransNet</i> Extension after GASB 31 Adjustment	(106,497)	937,087	1	(1,244,696)	-	(414,105)	
Non-TransNet									
IB22	S22101	9th St. Active Transportation Corridor	(29,727)	305,506	-	(288,695)	-	(12,916)	(a)
IB23	S22107	10th St. Streetscape Grant (Clean CA)	(39,515)	765,692	-	(726,177)	-	-	
		Total Non- <i>TransNet</i>	(69,242)	1,071,198	-	(1,014,872)	-	(12,916)	
Total <i>TransNet</i> Extension after GASB 31 Adjustment and Non- <i>TransNet</i>			\$ (175,739)	\$ 2,008,285	\$ 1	\$ (2,259,568)	\$ -	\$ (427,021)	

Notes:

(a) The City will request drawdown/ reimbursement in FY25 to address the deficit.

CITY OF IMPERIAL BEACH, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project
 Year Ended June 30, 2024

<u>MPO ID</u>	<u>Project Number</u>	<u>Project Name</u>	<u>Funds Received</u>	<u>Interest Income</u>	<u>Project Expenditures</u>	<u>Project Status June 30, 2024</u>
TransNet Extension:						
Local Street Improvements:						
Congestion Relief:						
IB12	S22101	Major Street Improvements	\$ 6,811,953	\$ 38,350	\$ (6,853,380)	\$ (3,077)
IB21	S20112	SR-75 Signal Interconnection Project	499,000	-	(600,000)	(101,000)
IB23	S22107	10th St. Streetscape Enhancement Project	108,136	-	(420,990)	(312,854)
		Commercial Paper Debt Services	1,439,596	-	(1,439,596)	-
		Total Congestion Relief	8,858,685	38,350	(9,313,966)	(416,931)
Maintenance:						
IB02	N/A	Street Maintenance - Operations	3,232,225	1,806	(3,233,927)	104
		Total Maintenance	3,232,225	1,806	(3,233,927)	104
		Total Local Street Improvements	12,090,910	40,156	(12,547,893)	(416,827)
Completed Projects:						
		Congestion Relief	1,300,009	-	(1,300,009)	-
		Maintenance	17,377	-	(17,377)	-
		Smart Growth Grant	795,281	-	(795,281)	-
		Bicycles and Pedestrian	1,800,000	-	(1,800,000)	-
		Active Transport Grants	50,000	-	(50,000)	-
		Total Completed Projects	3,962,667	-	(3,962,667)	-
		Total Cumulative <i>TransNet</i> Extension	\$ 16,053,577	\$ 40,156	\$ (16,510,560)	\$ (416,827)

CITY OF IMPERIAL BEACH, CALIFORNIA

TransNet Extension Activities
RTCIP Fund

Year Ended June 30, 2024

Cumulative									
Project Year	Last Date to Commit funds	MPO ID	Funds Received	Interest Income	Project Expenditures	City Adjustments	Funds Committed at June 30, 2024	Cumulative Status	
								June 30, 2024	June 30, 2023
For Fiscal Year ended June 30, 2017	June 30, 2024	IB11	\$ 197,988	\$ -	\$ (197,988)	\$ -	\$ -	\$ -	\$ -
For Fiscal Year ended June 30, 2018	June 30, 2025	IB11	352,277	-	(352,277)	-	-	-	64,118
For Fiscal Year ended June 30, 2019	June 30, 2026	IB11	38,178	-	(38,178)	-	-	-	38,178
For Fiscal Year ended June 30, 2020	June 30, 2027	IB11	61,329	-	(61,329)	-	-	-	61,329
For Fiscal Year ended June 30, 2021	June 30, 2028	IB11	25,838	-	(25,838)	-	-	-	25,838
For Fiscal Year ended June 30, 2022	June 30, 2029	IB11	31,626	-	(31,626)	-	-	-	31,626
For Fiscal Year ended June 30, 2023	June 30, 2030	IB11	48,388	-	(48,388)	-	-	-	48,388
For Fiscal Year ended June 30, 2024	June 30, 2031	IB11	46,613	-	(133)	-	-	46,480	-
Interest Income			-	17,002	-	-	-	17,002	15,351
Total RTCIP Funds			802,237	17,002	(755,757)	-	-	63,482	284,828
GASB 31 Market Value Adjustment			-	3,017	-	-	-	3,017	(696)
Total RTCIP Funds			\$ 802,237	\$ 20,019	\$ (755,757)	\$ -	\$ -	\$ 66,499	\$ 284,132

CITY OF LA MESA, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of La Mesa, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: This procedure is not applicable as there was no interest income reported on Schedule A in FY24.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: This procedure is not applicable as there was no interest income reported in FY24.

- f. We identified the total *TransNet* expenditures for the fiscal year.
 - i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: The City recorded total *TransNet* expenditures in the amount of \$1,092,376. We selected \$314,995 (28.84%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: No exceptions were noted as a result of our procedures.

- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as there were no payroll expenditures identified during FY24.

- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet*

program, the percentage of indirect costs compared to total *TransNet* expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: This procedure is not applicable as there were no indirect costs allocated to projects included in the RTIP.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: No exceptions were noted as a result of our procedures.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: No exceptions were noted as a result of our procedures.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the

recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: This procedure is not applicable as there were no projects during FY24 that were inactive.

- k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: This procedure is not applicable as there were no projects during FY24 that were inactive.

- l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.

- m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as the City had no non-*TransNet* activity for the fiscal year.

- 7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.

- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: No exceptions were noted as a result of our procedures.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: No exceptions were noted as a result of our procedures.

8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$2,175,866
Less: debt service payment	<u>-</u>
Net estimated apportionment	2,175,866
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>652,760</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(388,906)
Maintenance fund balance	<u>(542,249)</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>(931,155)</u>
Fund balance under apportionment	<u>\$1,583,915</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$(388,906)	\$1,781,093	\$1,392,187
Maintenance	<u>(542,249)</u>	<u>3,744,943</u>	<u>3,202,694</u>
Totals	<u>\$(931,155)</u>	<u>\$5,526,036</u>	<u>\$4,594,881</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 16.57% of cumulative local street and road revenue for maintenance as indicated on the following page:

	<u>City</u>	<u>SANDAG</u>	<u>Total</u>
Congestion relief	\$22,949,661	\$1,332,132	\$24,281,793
Maintenance	5,005,615	3,551,943	8,557,558
Interest	<u>700</u>	<u>641,959</u>	<u>642,659</u>
Total local street and road revenue	<u>\$27,955,976</u>	<u>\$5,526,034</u>	<u>\$33,482,010</u>
30% of total local street and road revenue			\$10,044,603
Less maintenance expenditures incurred to date			<u>(5,548,056)</u>
Available maintenance funds			<u>\$4,496,547</u>
Cumulative percentage expended for maintenance			<u>16.57%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there is no long-term debt outstanding as of June 30, 2024.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.

- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: This procedure was not completed as the City's ACFR for the Fiscal Year Ending June 30, 2024, is not yet available.

b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.

- i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: This procedure was not completed as the City's ACFR for the Fiscal Year Ending June 30, 2024, is not yet available.

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: This procedure was not completed as the City's ACFR for the Fiscal Year Ending June 30, 2024, is not yet available.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: This procedure was not completed as the City's ACFR for the Fiscal Year Ending June 30, 2024, is not yet available.

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.
 - a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
 - i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

Current year local discretionary expenditures	\$4,682,808
Less MOE base year requirement	<u>(1,274,724)</u>
Excess MOE for the year ended June 30, 2024	<u>\$3,408,084</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.

- a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.

- b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.

- c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.

- i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: No exceptions were noted as a result of our procedures.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: This procedure is not applicable as the City did not incur RTCIP expenditures for the fiscal year ending June 30, 2024.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no RTCIP expenditures for the fiscal year ending June 30, 2024.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as there were no RTCIP expenditures for the fiscal year ending June 30, 2024.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: This procedure is not applicable as the City did not report interest income at June 30, 2024.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on October 30, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

- 15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The City did not include any administrative projects in the RTIP.

- 16. We documented the status of any prior year findings and recommendations.

Results: The City had one prior year finding related to the use of incorrect exaction fees for RTCIP collections. Per discussion with the City, it was noted that they were not able to recoup the \$2,067 under-collected from developers in FY23. As a result, the City has made a transfer from the General Fund to absorb the loss for FY23. Furthermore, this finding was not repeated in FY24.

- 17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

“Annual Street Report” means the State of California Annual Street Report.

“Current Fiscal Year” means the fiscal period of July 1, 2023 through June 30, 2024.

“ITOC” means the Independent Taxpayer Oversight Committee.

“MOE” means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

“MPO ID” means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

“Recipient Agency” means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

“RTCIP” means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

“RTIP” means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

“SANDAG” means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

“SANDAG Board Policy No. 031” means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

“Schedule A” means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

“Schedule B” means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

“Schedule C” means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency’s RTCIP Fund.

“*TransNet* Extension Ordinance” means the 2004 Proposition A.

“*TransNet* Ordinance and Expenditure Plan” means the 1987 Proposition A San Diego Transportation Improvement Plan.

SCHEDULE A

CITY OF LA MESA, CALIFORNIA
TransNet and *TransNet* Extension Activities
 Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Local Street Improvements:									
Congestion Relief - Pass-Through:									
LAM46	n/a	Regional Arterial Management Systems	\$ -	\$ 7,400	\$ -	\$ (7,400)	\$ -	\$ -	
		Total Congestion Relief - Pass-Through	-	7,400	-	(7,400)	-	-	
Congestion Relief:									
LAM34	2232TR	Street Lights/ OH Utilities 23	11	73,834	-	(156,028)	-	(82,183)	(a)
LAM37	2223TR	Traffic Signal Upgrades 22	(19,354)	19,354	-	-	-	-	(b)
LAM37	2233TR	Traffic Signal Upgrades 23	(25,801)	90,128	-	(78,491)	-	(14,164)	(a)
LAM37	2243TR	Traffic Signal Upgrades 24	-	8,810	-	(32,798)	-	(23,988)	(a)
		Total LAM37 Projects	(45,155)	118,292	-	(111,289)	-	(38,152)	
LAM39	2204TR	Traffic Calming Program 20	2	12,873	-	(12,873)	-	2	
LAM39	2214TR	Traffic Calming Program 21	-	-	-	(23,702)	-	(23,702)	(a)
		Total LAM39 Projects	2	12,873	-	(36,575)	-	(23,700)	
LAM40	2205TR	Street Construction 20	6	-	-	-	-	6	
LAM40	2215TR	Street Construction 21	(3,017)	6,145	-	(36,193)	-	(33,065)	(a)
LAM40	2225TR	Street Construction 22	(4)	37,061	-	(50,436)	-	(13,379)	(a)
LAM40	2235TR	Street Construction 23	-	500	-	(15,347)	-	(14,847)	(a)
LAM40	2245TR	Street Construction 24	-	-	-	(91,326)	-	(91,326)	(a)
		Total LAM40 Projects	(3,015)	43,706	-	(193,302)	-	(152,611)	
LAM44	4210TR	Roadway Drainage Improvements 21	19	-	-	-	-	19	
LAM44	4221TR	Roadway Drainage Improvements 22	-	-	-	(25,225)	-	(25,225)	(a)
LAM44	4241TR	Roadway Drainage Improvements 24	-	-	-	(24,238)	-	(24,238)	(a)
		Total LAM44 Projects	19	-	-	(49,463)	-	(49,444)	
LAM52	2239TR	LM Bike & Sidewalk	-	-	-	(43,324)	-	(43,324)	(a)
		Interest Income	508	-	-	-	-	508	
		Total Congestion Relief	\$ (47,630)	\$ 248,705	\$ -	\$ (589,981)	\$ -	\$ (388,906)	

(Continued)

SCHEDULE A

CITY OF LA MESA, CALIFORNIA
TransNet and TransNet Extension Activities
 Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
Maintenance:									
LAM31	General Fund	Street Maintenance	\$ -	\$ -	\$ -	\$ (150,000)	\$ -	\$ (150,000)	(a)
LAM33	2201TR	Curb, Gutter, Sidewalk 20	-	-	-	(33,570)	-	(33,570)	(a)(c)
LAM33	2211TR	Curb, Gutter, Sidewalk 21	-	-	-	(72,870)	-	(72,870)	(a)
LAM33	2221TR	Curb, Gutter, Sidewalk 22	(36,988)	-	-	(33,580)	-	(70,568)	(a)
LAM33	2231TR	Curb, Gutter, Sidewalk 23	(10,458)	-	-	(19,002)	-	(29,460)	(a)
LAM33	2241TR	Curb, Gutter, Sidewalk 24	-	-	-	(185,973)	-	(185,973)	(a)
Total LAM33 Projects			(47,446)	-	-	(344,995)	-	(392,441)	
Interest Income			192	-	-	-	-	192	
Total Maintenance			(47,254)	-	-	(494,995)	-	(542,249)	
Total Local Street Improvements			(94,884)	256,105	-	(1,092,376)	-	(931,155)	
Senior Mini-Grants:									
LAM27	212001	La Mesa Rides4Neighbors	(2,433)	-	-	-	-	(2,433)	(a)
Total Senior Mini-Grants			(2,433)	-	-	-	-	(2,433)	
Smart Growth Grant									
LAM47	2168OT	North Spring Street	(12)	-	-	-	12	-	(d)
LAM49	220EOT	Complete Streets Design Manual	(15,443)	15,457	-	-	-	14	(e)
Total Smart Growth Grant			(15,455)	15,457	-	-	12	14	
Total <i>TransNet</i> Extension			\$ (112,772)	\$ 271,562	\$ -	\$ (1,092,376)	\$ 12	\$ (933,574)	

Notes:

- (a) This is a reimbursable funding source and expenditures are expected to be in excess of funding while the project is active.
- (b) Project Completed in FY24.
- (c) Work for this phase of the project is complete, awaiting final reimbursement from SANDAG.
- (d) JE 1270 moved \$12 expenditure to HUTA 2227FT Account
- (e) Project Completed in FY24. Excess funding will be transferred to another project or returned to SANDAG in FY25.

SCHEDULE B

CITY OF LA MESA, CALIFORNIA
TransNet and *TransNet* Extension Activities
 Cumulative Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief - Pass-Through:						
LAM46	n/a	Regional Arterial Management Systems	\$ 88,800	\$ -	\$ (88,800)	\$ -
		Total Congestion Relief - Pass-Through	88,800	-	(88,800)	-
Congestion Relief:						
LAM34	2232TR	Street Lights/ OH Utilities 23	79,396	-	(161,579)	(82,183)
LAM37	2223TR	Traffic Signal Upgrades 22	99,014	-	(99,014)	-
LAM37	2233TR	Traffic Signal Upgrades 23	128,127	-	(142,291)	(14,164)
LAM37	2243TR	Traffic Signal Upgrades 24	8,810	-	(32,798)	(23,988)
		Total LAM 37 Projects	235,951	-	(274,103)	(38,152)
LAM39	2204TR	Traffic Calming Program 20	92,760	-	(92,758)	2
LAM39	2214TR	Traffic Calming Program 21	-	-	(23,702)	(23,702)
		Total LAM 39 Projects	92,760	-	(116,460)	(23,700)
LAM40	2205TR	Street Construction 20	268,973	-	(268,967)	6
LAM40	2215TR	Street Construction 21	109,468	-	(142,533)	(33,065)
LAM40	2225TR	Street Construction 22	238,621	-	(252,000)	(13,379)
LAM40	2235TR	Street Construction 23	1,800	-	(16,647)	(14,847)
LAM40	2245TR	Street Construction 24	-	-	(91,326)	(91,326)
		Total LAM40 Projects	618,862	-	(771,473)	(152,611)
LAM44	4210TR	Roadway Drainage Improvements 21	258,391	-	(258,372)	19
LAM44	4221TR	Roadway Drainage Improvements 22	-	-	(25,225)	(25,225)
LAM44	4241TR	Roadway Drainage Improvements 24	-	-	(24,238)	(24,238)
		Total LAM44 Projects	258,391	-	(307,835)	(49,444)
LAM52	2239TR	LM Bike & Sidewalk	-	-	(43,324)	(43,324)
		Interest Income	-	508	-	508
		Total Congestion Relief	\$ 1,285,360	\$ 508	\$ (1,674,774)	\$ (388,906)

(Continued)

SCHEDULE B

CITY OF LA MESA, CALIFORNIA
TransNet and *TransNet* Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
Maintenance:						
LAM31	General Fund	Street Maintenance	\$ 1,658,281	\$ -	\$ (1,808,281)	\$ (150,000)
LAM33	2201TR	Curb, Gutter, Sidewalk 20	159,431		(193,001)	(33,570)
LAM33	2211TR	Curb, Gutter, Sidewalk 21	126,445	-	(199,315)	(72,870)
LAM33	2221TR	Curb, Gutter, Sidewalk 22	128,014	-	(198,582)	(70,568)
LAM33	2231TR	Curb, Gutter, Sidewalk 23	95,541	-	(125,001)	(29,460)
LAM33	2241TR	Curb, Gutter, Sidewalk 24	-	-	(185,973)	(185,973)
		Total LAM33 Projects	509,431	-	(901,872)	(392,441)
		Interest Income	-	192	-	192
		Total Maintenance	2,167,712	192	(2,710,153)	(542,249)
		Total Local Street Improvements	3,541,872	700	(4,473,727)	(931,155)
Senior Mini-Grants:						
LAM27	212001	La Mesa Rides4Neighbors	1,464,063	-	(1,466,496)	(2,433)
		Total Senior Mini-Grants	1,464,063	-	(1,466,496)	(2,433)
Smart Growth Grant						
LAM49	30220EOT	North Spring Street	992,502	-	(992,502)	-
LAM49	30220EOT	Complete Streets Design Manual	169,802	-	(169,788)	14
		Total Smart Growth	1,162,304	-	(1,162,290)	14
		Subtotal Cumulative <i>TransNet</i> Extension	\$ 6,168,239	\$ 700	\$ (7,102,513)	\$ (933,574)
Completed Projects:						
		Local Street Improvements				
		Congestion Relief	\$ 21,575,501	\$ -	\$ (21,575,501)	\$ -
		Maintenance	2,837,903	-	(2,837,903)	-
		Smart Growth	2,000,000	-	(2,000,000)	-
		Bikes and Pedestrians	449,000	-	(449,000)	-
		Total Completed Projects	26,862,404	-	(26,862,404)	-
		Total Cumulative <i>TransNet</i> Extension	\$ 33,030,643	\$ 700	\$ (33,964,917)	\$ (933,574)

SCHEDULE C

CITY OF LA MESA, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2024

Project Year	Last Date to Commit funds	MPO ID	Cumulative					Cumulative Status		Notes
			Funds Received	Interest Income	Project Expenditures	City Adjustments	Funds Committed at June 30, 2024	June 30, 2024	June 30, 2023	
For Fiscal Year ended June 30, 2017	June 30, 2024		\$ 43,984	\$ -	\$ (43,984)	\$ -	\$ -	\$ -	\$ -	
For Fiscal Year ended June 30, 2018	June 30, 2025		382,078	-	(382,078)	-	-	-	-	
For Fiscal Year ended June 30, 2019	June 30, 2026		519,185	-	(519,185)	-	-	-	-	
For Fiscal Year ended June 30, 2020	June 30, 2027		572,799	-	(572,799)	-	-	-	-	
For Fiscal Year ended June 30, 2021	June 30, 2028		2,533	-	(2,533)	-	-	-	-	
For Fiscal Year ended June 30, 2022	June 30, 2029		187,061	-	(34,033)	-	-	153,028	153,028	
For Fiscal Year ended June 30, 2023	June 30, 2030		210,881	-	-	2,067	-	212,948	210,881	(a)
For Fiscal Year ended June 30, 2024	June 30, 2031		238,551	-	-	-	-	238,551	-	
Interest Income			-	43,881	-	-	-	43,881	43,881	(b)
Total RTCIP Funds			<u>\$ 2,157,072</u>	<u>\$ 43,881</u>	<u>\$ (1,554,612)</u>	<u>\$ 2,067</u>	<u>\$ -</u>	<u>\$ 648,409</u>	<u>\$ 407,790</u>	

Notes:

- (a) Adjustment is for City absorbing undercollected exactions from FY 23. City has transferred funds from the general fund to cover the costs.
- (b) Interest income for FY24 will be allocated to the RTCIP Fund in FY25.

CITY OF LEMON GROVE, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of Lemon Grove, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: This procedure is not applicable as there was no interest income reported on Schedule A.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: This procedure is not applicable as there were no interest income reported on Schedule A.

- f. We identified the total *TransNet* expenditures for the fiscal year.
- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.
- Results: No exceptions were noted as a result of our procedures.
- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).
- Results: The City recorded total *TransNet* expenditures in the amount of \$1,066,817. We selected \$298,644 (27.99%) for testing. No exceptions were noted as a result of our procedures.
- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.
- Results: No exceptions were noted as a result of our procedures.
- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.
- Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.
- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.
- Results: No exceptions were noted as a result of our procedures.
- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.
- Results: This procedure is not applicable as payroll expenditures did not exceed 20% of the total dollar amount of expenditures.
- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect

cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet* expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: The City has a formal cost allocation plan that was adopted by City Council in June of 2019. The cost allocation plan has been submitted for reference. In FY24 salaries and benefits charged to the *TransNet* fund were \$51,768. In addition, payments for services made to the City Engineer, Rick Engineering, was allocated to the *TransNet* program to reflect the time the Engineer spent working on *TransNet* projects, such as the annual road repaving program and storm drain design. The City contracts out for engineering services, therefore these costs are reflected as a professional services contract rather than as internal staff within the salaries and benefits. In FY24, this expenditure totaled \$50,271. In total the City allocated \$102,039 of indirect costs to the *TransNet* program, which represents 9.56% of total *TransNet* expenditures during FY24. The overhead costs are then allocated to the Congestion Relief and Preventative Maintenance projects based on actual expense for the current year.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: No exceptions were noted as a result of our procedures.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: No exceptions were noted as a result of our procedures.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: This procedure is not applicable as there were no inactive projects during FY24.

- k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: This procedure is not applicable as there were no inactive projects during FY24.

- l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.

- m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- 7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.

- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: No exceptions were noted as a result of our procedures.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: No exceptions were noted as a result of our procedures.

- 8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$996,974
Less: debt service payment	<u>-</u>
Net estimated apportionment	996,974
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>299,092</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	6,254
Maintenance fund balance	<u>(262,555)</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>(256,301)</u>
Fund balance under apportionment	<u>\$ 555,393</u>

- 9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$ 6,254	\$1,521,059	\$1,527,313
Maintenance	(262,555)	710,169	447,614
Totals	<u>\$(256,301)</u>	<u>\$2,231,228</u>	<u>\$1,974,927</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 26.18% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	\$7,023,388	\$1,334,683	\$8,358,071
Maintenance	2,932,169	630,569	3,562,738
Interest	<u>16,513</u>	<u>265,976</u>	<u>282,489</u>
Total local street and road revenue	<u>\$9,972,070</u>	<u>\$2,231,228</u>	<u>\$12,203,298</u>
30% of total local street and road revenue			\$ 3,660,989
Less maintenance expenditures incurred to date			<u>(3,195,092)</u>
Available maintenance funds			\$ <u>465,897</u>
Cumulative percentage expended for maintenance			<u>26.18%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there is no long-term debt outstanding as of June 30, 2024.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.

- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
Index as of June 30, 2024 divided by Index as of June 30, 2021	<u>161.65</u>	<u>91.96</u>	<u>1.76</u>

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.

- i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
General Fund revenues as of June 30, 2024, divided by General Fund revenues as of June 30, 2021	<u>\$23,232,928</u>	<u>\$18,896,186</u>	<u>1.23</u>

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: The lowest growth rate is 1.23.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: The adjusted MOE is calculated as follows:

Previously approved MOE base	\$127,907
Growth Rate	<u>1.23</u>
Adjusted MOE base as of June 30, 2024	<u>\$157,326</u>

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.

- a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
 - i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

Current year local discretionary expenditures	\$1,209,568
Less MOE base year requirement	<u>(127,907)</u>
Excess MOE for the year ended June 30, 2024	<u>\$1,081,661</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.
 - a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.
 - b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.
 - c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.
 - i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: No exceptions were noted as a result of our procedures.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: The City recorded total RTCIP expenditures in the amount of \$10,121. We selected \$9,461 (93.48%) for testing. No exceptions were noted as a result of our procedures.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 14.c.v.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as there were no payroll expenditures during FY24.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on November 6, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

- 15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The City did not include any administrative projects in the RTIP.

16. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarrLLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

CITY OF LEMON GROVE, CALIFORNIA

TransNet Extension Activities

Schedule of Status of Funds by Project

Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Local Street Improvements:									
Congestion Relief:									
LG16	7280	Storm Drain Rehabilitation - Congestion Relief	\$ 16,931	\$ -	\$ -	\$ -	\$ (14,351)	\$ 2,580	(a)
LG20	7300	Street Improvements - Congestion Relief	(6,314)	30,380	-	-	(20,456)	3,610	(a)
Interest Income			64	-	-	-	-	64	
Total Congestion Relief			10,681	30,380	-	-	(34,807)	6,254	
Maintenance:									
LG14	7310	Traffic Improvements - Preventive Maintenance	284	47,715	-	(180,462)	(26,513)	(158,976)	(a)(b)
LG15	7290	Storm Drain Rehabilitation - Preventive Maintenance	(7,509)	19,481	-	(73,792)	(13,162)	(74,982)	(a)(b)
LG17	7150	Street Improvements - Preventive Maintenance	1,131	7,850	-	(28,088)	(9,518)	(28,625)	(a)(b)
Interest Income			28	-	-	-	-	28	
Total Maintenance			(6,066)	75,046	-	(282,342)	(49,193)	(262,555)	
Total Local Street Improvements			4,615	105,426	-	(282,342)	(84,000)	(256,301)	
Smart Growth Grant:									
LG26	7340	Connect Main St	(92,041)	202,981	-	(784,475)	83,182	(590,353)	(a)(b)
Total Smart Growth Grant			(92,041)	202,981	-	(784,475)	83,182	(590,353)	
Total TransNet Extension			\$ (87,426)	\$ 308,407	\$ -	\$ (1,066,817)	\$ (818)	\$ (846,654)	

Notes:

(a) Adjustments made by the City to reflect additional FY22 and FY23 expenditures and the reallocation of FY22 and 23 indirect costs.

(b) The City has requested additional funds in FY25.

CITY OF LEMON GROVE, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief:						
LG16	7280	Storm Drain Rehabilitation - Congestion Relief	\$ 1,096,574	\$ 2,931	\$ (1,096,925)	\$ 2,580
LG20	7300	Street Improvements - Congestion Relief	<u>4,338,394</u>	<u>646</u>	<u>(4,335,430)</u>	<u>3,610</u>
		Interest Income	<u>-</u>	<u>64</u>	<u>-</u>	<u>64</u>
		Total Congestion Relief	<u>5,434,968</u>	<u>3,641</u>	<u>(5,432,355)</u>	<u>6,254</u>
Maintenance:						
LG14	7310	Traffic Improvements - Preventive Maintenance	1,485,492	124	(1,644,592)	(158,976)
LG15	7290	Storm Drain Rehabilitation - Preventive Maintenance	681,688	124	(756,794)	(74,982)
LG17	7150	Street Improvements - Preventive Maintenance	<u>764,989</u>	<u>92</u>	<u>(793,706)</u>	<u>(28,625)</u>
		Interest Income	<u>-</u>	<u>28</u>	<u>-</u>	<u>28</u>
		Total Maintenance	<u>2,932,169</u>	<u>368</u>	<u>(3,195,092)</u>	<u>(262,555)</u>
		Total Local Street Improvements	<u>8,367,137</u>	<u>4,009</u>	<u>(8,627,447)</u>	<u>(256,301)</u>
Smart Growth Grant:						
LG26	7340	Connect Main St	<u>557,573</u>	<u>-</u>	<u>(1,147,926)</u>	<u>(590,353)</u>
		Total Smart Growth Grant	<u>557,573</u>	<u>-</u>	<u>(1,147,926)</u>	<u>(590,353)</u>
		Subtotal Cumulative <i>TransNet</i> Extension	<u>8,924,710</u>	<u>4,009</u>	<u>(9,775,373)</u>	<u>(846,654)</u>
Completed Projects:						
		Congestion Relief	1,588,420	12,504	(1,600,924)	-
		Smart Growth Grant	<u>3,275,001</u>	<u>-</u>	<u>(3,275,001)</u>	<u>-</u>
		Total Completed Projects	<u>4,863,421</u>	<u>12,504</u>	<u>(4,875,925)</u>	<u>-</u>
		Total Cumulative <i>TransNet</i> Extension	<u>\$ 13,788,131</u>	<u>\$ 16,513</u>	<u>\$ (14,651,298)</u>	<u>\$ (846,654)</u>

CITY OF LEMON GROVE, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2024

Project Year	Last Date to Commit funds	MPO ID	Cumulative				Funds Committed at June 30, 2024	Cumulative Status		Note
			Funds Received	Interest Income	Project Expenditures	City Adjustments		June 30, 2024	June 30, 2023	
For Fiscal Year ended June 30, 2017	June 30, 2024	LG 13	\$ 51,854	\$ 2,997	\$ (54,851)	\$ -	\$ -	\$ -	\$ -	
For Fiscal Year ended June 30, 2018	June 30, 2025	LG 13	50,484	5,909	(56,393)	-	-	-	-	
For Fiscal Year ended June 30, 2019	June 30, 2026	LG 13	52,888	2,012	(54,900)	-	-	-	18	
For Fiscal Year ended June 30, 2020	June 30, 2027	LG 13	40,351	-	(10,103)	-	-	30,248	40,351	
For Fiscal Year ended June 30, 2021	June 30, 2028		35,229	-	-	-	-	35,229	35,229	
For Fiscal Year ended June 30, 2022	June 30, 2029		311,993	-	-	(52,007)	-	259,986	311,993	(a)
For Fiscal Year ended June 30, 2023	June 30, 2030		144,437	-	-	-	-	144,437	144,437	
For Fiscal Year ended June 30, 2024	June 30, 2031		194,680	-	-	-	-	194,680	-	
Interest Income			-	27,108	-	-	-	27,108	7,737	
Total RTCIP Funds			\$ 881,916	\$ 38,026	\$ (176,247)	\$ (52,007)	\$ -	\$ 691,688	\$ 539,765	

Notes:

- (a) City adjustment is due to an exception made to a developer, allowing the developer to delay the RTCIP fee payment until the time of a Certificate of Occupancy issuance or the completion of the final inspection, whichever comes first. In October 2024, the developer paid the full amount.

CITY OF NATIONAL CITY, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of National City, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: This procedure is not applicable as no interest income was reported on Schedule A.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: This procedure is not applicable as no interest income was reported on Schedule A.

- f. We identified the total *TransNet* expenditures for the fiscal year.
- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.
- Results: No exceptions were noted as a result of our procedures.
- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).
- Results: The City recorded total *TransNet* expenditures in the amount of \$1,896,283. We selected \$1,301,022 (68.61%) for testing. No exceptions were noted as a result of our procedures.
- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.
- Results: No exceptions were noted as a result of our procedures.
- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.
- Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.
- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.
- Results: No exceptions were noted as a result of our procedures.
- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.
- Results: This procedure is not applicable as the City did not incur payroll expenditures for *TransNet* projects in FY24.
- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect

cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet* expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: This procedure is not applicable as the City did not allocate indirect costs to *TransNet* projects in FY24.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: This procedure is not applicable as there were no adjustments made to projects on Schedule A in FY24.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: This procedure is not applicable as there were no projects completed in the previous or current fiscal year.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: This procedure is not applicable as there were no projects completed in FY24.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: There are three projects that have been inactive over the past two years. The City indicated that for NC29, NC34, and NC35, "The Engineering Department will conduct a review of inactive projects and their statuses in FY 25, and will either continue the projects or request a final reimbursement." The status of these projects has been added to Schedule A.
 - k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: SANDAG approved the reason for the inactivity on January 24, 2025.
 - l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.
 - m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as the City had no non-*TransNet* activity included within Schedule A in FY 24.
7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.
- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.
 - b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: This procedure is not applicable as there were no adjustments made to projects on Schedule A in FY24.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: This procedure is not applicable as the City did not have any completed projects in the prior or current year's Schedule A.

8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$2,011,980
Less: debt service payment	<u>-</u>
Net estimated apportionment	2,011,980
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>603,594</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(1,801,289)
Maintenance fund balance	<u>-</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>(1,801,289)</u>
Fund balance under apportionment	<u>\$2,404,883</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are indicated on the following page:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$(1,801,289)	\$(1,361,107)	\$(3,162,396)
Maintenance	-	7,386,999	7,386,999
Totals	<u>\$(1,801,289)</u>	<u>\$ 6,025,892</u>	<u>\$ 4,224,603</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 0.00% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	\$22,208,332	\$(2,013,249)	\$20,195,083
Maintenance	-	7,132,951	7,132,951
Interest	<u>53,807</u>	<u>906,190</u>	<u>959,997</u>
Total local street and road revenue	<u>\$22,262,139</u>	<u>\$ 6,025,892</u>	<u>\$28,288,031</u>
30% of total local street and road revenue			\$8,486,409
Less maintenance expenditures incurred to date			<u>-</u>
Available maintenance funds			<u>\$8,486,409</u>
Cumulative percentage expended for maintenance			<u>0.00%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there is no long-term debt outstanding as of June 30, 2024.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.

- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: This procedure was not completed as the City's ACFR for the Fiscal Year Ending June 30, 2024, is not yet available.

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.
 - i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: This procedure was not completed as the City's ACFR for the Fiscal Year Ending June 30, 2024, is not yet available.

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: This procedure was not completed as the City's ACFR for the Fiscal Year Ending June 30, 2024, is not yet available.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: This procedure was not completed as the City's ACFR for the Fiscal Year Ending June 30, 2024, is not yet available.

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.
 - a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
 - i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;

- iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

Current year local discretionary expenditures	\$2,955,675
Less MOE base year requirement	<u>(1,278,879)</u>
Excess MOE for the year ended June 30, 2024	<u>\$1,676,796</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.

- a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.

- b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.

- c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.

- i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: No exceptions were noted as a result of our procedures.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: The City recorded total RTCIP expenditures in the amount of \$14,785. We selected \$9,220 (62.36%) for testing. No exceptions noted as a result of our procedures.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 14.c.v.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as the city did not incur payroll expenditures for RTCIP projects in FY 24.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP

general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on October 29, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

- 15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The City did not include any administrative projects in the RTIP.

- 16. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

- 17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

SCHEDULE A

CITY OF NATIONAL CITY, CALIFORNIA
TransNet Extension Activities
 Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Local Street Improvements:									
Congestion Relief - Pass-Through									
NC04	6558	Regional Arterial Management Systems	\$ -	\$ 8,000	\$ -	\$ (8,000)	\$ -	\$ -	
		Total Congestion Relief - Pass-Through	-	8,000	-	(8,000)	-	-	
Congestion Relief:									
NC03	6035	Street Resurfacing Project	(737,804)	-	-	(861,961)	-	(1,599,765)	(a)
NC04	6558	Traffic Signal Install/Upgrade	90,322	-	-	(49,684)	-	40,638	
NC15	6166	Citywide Safe Routes to School	(190,905)	-	-	(51,257)	-	(242,162)	(a)
		Total Congestion Relief	(838,387)	-	-	(962,902)	-	(1,801,289)	
		Total Local Street Improvements	(838,387)	8,000	-	(970,902)	-	(1,801,289)	
Smart Growth:									
NC29	6604	24th Street TOD Overlay	(56,184)	-	-	-	-	(56,184)	(b)
NC36	6605	Roosevelt Ave Corridor	(10,852)	27,044	-	-	(2,555)	13,637	(c)
NC37	6606	Sweetwater Rd Protected Bikeway	(326,850)	446,045	-	(684,878)	-	(565,683)	(d)
NC43	478	Together We Plan National City	(123,081)	93,634	-	-	-	(29,447)	(e)
		Total Smart Growth	(516,967)	566,723	-	(684,878)	(2,555)	(637,677)	
Active Transportation Grant - Bike and Pedestrian:									
NC34	6603	Waterfront To Homefront Connectivity	(12,447)	-	-	-	-	(12,447)	(b)
NC35	6602	National City Bike Parking Enhancements	(1,801)	-	-	-	-	(1,801)	(b)
NC38	1925	National City Bike Wayfinding	(69,650)	-	-	(31,119)	-	(100,769)	(d)
NC39	6588	Central Community Mobility Enhancements	(100,398)	-	-	(43,770)	-	(144,168)	(d)
NC40	6610	Bayshore Bikeway - Segment 5	(38,624)	-	-	-	-	(38,624)	(d)
NC42	6608	Highland Ave Inter-City Bike Connection	(53,405)	-	-	(165,614)	-	(219,019)	(d)
		Total Bike and Pedestrian	(276,325)	-	-	(240,503)	-	(516,828)	
Total TransNet Extension			\$ (1,631,679)	\$ 574,723	\$ -	\$ (1,896,283)	\$ (2,555)	\$ (2,955,794)	

Notes:

- (a) The City will request a drawdown to remove the deficit in FY 25.
- (b) This project has been inactive over the past two years. The Engineering Department will assess the need for future work to complete the project, or will request final reimbursement in FY 25.
- (c) Adjustment to reflect previously unreported expenditures which occurred in FY 19.
- (d) Engineering Department will conduct a review of this account and will request a reimbursement in FY 25.
- (e) Housing Department will request a reimbursement for the balance in FY 25.

SCHEDULE B

CITY OF NATIONAL CITY, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief Pass-Through:						
NC04	6558	Regional Arterial Management Systems	\$ 96,000	\$ -	\$ (96,000)	\$ -
		Total Congestion Relief - Pass-Through	96,000	-	(96,000)	-
Congestion Relief:						
NC03	6035	Street Resurfacing Project	11,913,110	7,183	(13,520,058)	(1,599,765)
NC04	6558	Traffic Signal Install/Upgrade	2,326,233	22,118	(2,307,713)	40,638
NC15	6166	Citywide Safe Routes to School Tax	3,101,700	13,415	(3,357,277)	(242,162)
		Total Congestion Relief	17,341,043	42,716	(19,185,048)	(1,801,289)
		Total Local Street Improvements	17,437,043	42,716	(19,281,048)	(1,801,289)
Smart Growth:						
NC29	6604	24th Street TOD Overlay	446,426	-	(502,610)	(56,184)
NC36	6605	Roosevelt Ave Corridor	2,079,999	-	(2,066,362)	13,637
NC37	6606	Sweetwater Rd Protected Bikeway	1,628,112	-	(2,193,795)	(565,683)
NC43	478	Together We Plan National City	265,030	-	(294,477)	(29,447)
		Total Smart Growth	4,419,567	-	(5,057,244)	(637,677)
Active Transportation Grant:						
Bike and Pedestrian:						
NC34	6603	Waterfront To Homefront Connectivity	185,554	-	(198,001)	(12,447)
NC35	6604	National City Bike Parking Enhancements	46,072	-	(47,873)	(1,801)
NC38	1925	National City Bike Wayfinding	-	-	(100,769)	(100,769)
NC39	6588	Central Community Mobility Enhancements	-	-	(144,168)	(144,168)
NC40	6610	Bayshore Bikeway - Segment 5	-	-	(38,624)	(38,624)
NC42	6608	Highland Ave Inter-City Bike Connection	-	-	(219,019)	(219,019)
		Total Bike and Pedestrian	231,626	-	(748,454)	(516,828)
		Subtotal Cumulative <i>TransNet</i> Extension	22,088,236	42,716	(25,086,746)	(2,955,794)

(Continued)

SCHEDULE B

CITY OF NATIONAL CITY, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
		Completed Projects:				
		Congestion Relief	\$ 4,771,289	\$ 11,091	\$ (4,782,380)	\$ -
		Smart Growth	7,145,000	-	(7,145,000)	-
		Bikes and Pedestrian	1,806,861	-	(1,806,861)	-
		Total Completed Projects	13,723,150	11,091	(13,734,241)	-
		Total Cumulative <i>TransNet</i> Extension	\$ 35,811,386	\$ 53,807	\$ (38,820,987)	\$ (2,955,794)

SCHEDULE C

CITY OF NATIONAL CITY, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2024

Project Year	Last Date to Commit funds	MPO ID	Cumulative				Funds Committed	Cumulative Status	
			Funds Received	Interest Income	Project Expenditures	City Adjustments		June 30, 2024	June 30, 2023
For Fiscal Year ended June 30, 2017	June 30, 2024	NC01	\$ 28,143	\$ -	\$ (28,143)	\$ -	\$ -	\$ -	\$ -
For Fiscal Year ended June 30, 2018	June 30, 2025	NC01	494,561	-	(181,688)	-	-	312,873	327,658
For Fiscal Year ended June 30, 2019	June 30, 2026		141,430	-	-	-	-	141,430	141,430
For Fiscal Year ended June 30, 2020	June 30, 2027		1,061,746	-	-	-	-	1,061,746	1,061,746
For Fiscal Year ended June 30, 2021	June 30, 2028		136,652	-	-	-	-	136,652	136,652
For Fiscal Year ended June 30, 2022	June 30, 2029		220,926	-	-	-	-	220,926	220,926
For Fiscal Year ended June 30, 2023	June 30, 2030		260,790	-	-	-	-	260,790	260,790
For Fiscal Year ended June 30, 2024	June 30, 2031		71,387	-	-	-	-	71,387	-
Interest Income			-	120,708	-	-	-	120,708	89,800
Subtotal RTCIP Funds			2,415,635	120,708	(209,831)	-	-	2,326,512	2,239,002
GASB 31 Market Value Adjustment			-	47,793	-	-	-	47,793	29,066
Total RTCIP Funds			<u>\$ 2,415,635</u>	<u>\$ 168,501</u>	<u>\$ (209,831)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,374,305</u>	<u>\$ 2,268,068</u>

CITY OF OCEANSIDE, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of Oceanside, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- f. We identified the total *TransNet* expenditures for the fiscal year.

- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: The City recorded total *TransNet* expenditures in the amount of \$4,987,002. We selected \$2,826,389 (56.68%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: No exceptions were noted as a result of our procedures.

- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of the total dollar amount of expenditures.

- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet*

expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: The City allocated indirect costs to projects included in the RTIP for the year ended June 30, 2024. The City's indirect cost plan was last approved during FY 2010 by Development Services Director and Financial Services Director. The City allocates costs based on all expenses charged to the designated Engineering Account, as a percentage of each active CIP account on a quarterly basis. The City allocated a total of \$146,249 of indirect costs in the RTIP, resulting in 2.93% of indirect costs compared to total *TransNet* expenditures. The City's methodology for allocating indirect costs appears reasonable. The City's indirect cost plan has not been reviewed by a cognizant agency or audited by an independent CPA firm. No exceptions were noted as a result of our procedures.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: No exceptions were noted as a result of our procedures.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: No exceptions were noted as a result of our procedures.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: There are two projects that have been inactive over the past two years. The City indicated that "O17 is on hold pending the construction of a new sewer line to be completed by the Water Utilities department. The project is expected to resume in FY26-27". Additionally, "O41 is a completed project and pending a final drawdown which should occur in FY25." The status of these projects have been added to Schedule A.

- k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: SANDAG approved the reason for the inactivity on January 13, 2025.

- l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.

- m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as there was no non-*TransNet* activity reported for the fiscal year.

- 7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.

- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: No exceptions were noted as a result of our procedures.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: No exceptions were noted as a result of our procedures.

8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$6,214,838
Less: debt service payment	<u>-</u>
Net estimated apportionment	6,214,838
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>1,864,451</u>
Less:	
Local Streets and Roads fund balance	(195,079)
Local Street Improvement:	
Congestion Relief fund balance	(1,322,237)
Maintenance fund balance	<u>(1,368)</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>(1,518,684)</u>
Fund balance under apportionment	<u>\$3,383,135</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are indicated on the following page:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$(1,322,237)	\$5,937,122	\$4,614,885
Maintenance	<u>(1,368)</u>	<u>8,939,682</u>	<u>8,938,314</u>
Totals	<u>\$(1,323,605)</u>	<u>\$14,876,804</u>	<u>\$13,553,199</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 17.88% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	\$58,473,078	\$ 4,667,059	\$63,140,137
Maintenance	15,925,406	8,384,015	24,309,421
Interest	<u>273,332</u>	<u>1,825,730</u>	<u>2,099,062</u>
Total local street and road revenue	<u>\$74,671,816</u>	<u>\$14,876,804</u>	<u>\$89,548,620</u>
30% of total local street and road revenue			\$26,864,586
Less maintenance expenditures incurred to date			<u>(16,008,927)</u>
Available maintenance funds			<u>\$10,885,659</u>
Cumulative percentage expended for maintenance			<u>17.88%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there is no long-term debt outstanding as of June 30, 2024.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.

- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
Index as of June 30, 2024 divided by Index as of June 30, 2021	<u>161.65</u>	<u>91.96</u>	<u>1.76</u>

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.

- i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
General Fund revenues as of June 30, 2024, divided by General Fund revenues as of June 30, 2021	<u>\$231,641,251</u>	<u>\$177,734,877</u>	<u>1.30</u>

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: The lowest growth rate is 1.30.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: The adjusted MOE is calculated as follows:

Previously approved MOE base	\$1,965,970
Growth Rate	<u>1.30</u>
Adjusted MOE base as of June 30, 2024	<u>\$2,555,761</u>

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.

- a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
 - i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

Current year local discretionary expenditures	\$6,226,734
Less MOE base year requirement	<u>(1,965,970)</u>
Excess MOE for the year ended June 30, 2024	<u>\$4,260,764</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.
 - a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.
 - b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.
 - c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.
 - i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: No exceptions were noted as a result of our procedures.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: The City recorded total RTCIP expenditures in the amount of \$549,284. We selected \$247,839 (45.12%) for testing. No exceptions were noted as a result of our procedures.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 14.c.v.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as RTCIP payroll expenditures did not exceed 20% of the total dollar amount of expenditures.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on October 25, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

- 15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The City did not include any administrative projects in the RTIP.

16. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

SCHEDULE A

CITY OF OCEANSIDE, CALIFORNIA
TransNet and *TransNet* Extension Activities
 Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
TransNet:									
Local Streets and Roads:									
O14	914560800212	Douglas Dr. Bridge Seismic Retro	\$ (197,727)	\$ 200,620	\$ -	\$ (364,622)	\$ -	\$ (361,729)	(a)
O14	914560900212	No Coast Hwy Bridge Seismic Retro	(145,695)	-	-	(1,689)	314,034	166,650	(b)
Total Local Streets and Roads			(343,422)	200,620	-	(366,311)	314,034	(195,079)	
Total <i>TransNet</i>			(343,422)	200,620	-	(366,311)	314,034	(195,079)	
TransNet Extension:									
Local Street Improvements:									
Congestion Relief - Pass-Through:									
O35	N/A	Regional Arterial Management Systems	-	11,200	-	(11,200)	-	-	
Total Congestion Relief - Pass-Through			-	11,200	-	(11,200)	-	-	
Congestion Relief:									
O17	905120100212	Loma Alta Creek Detention Basins	-	-	-	-	-	-	(c)
O24	902754200212	Street Restoration	(167,545)	1,600,549	-	(2,201,223)	-	(768,219)	(d)
O25	902146516212	Downtown Fiber-Optic	(170,013)	-	-	-	-	(170,013)	(d)
O33	902131200212	Coast Hwy Corridor Study/EIR	124,277	-	-	-	(124,277)	-	(e)
O33	902162120212	Coast Hwy Corridor Design	(412,441)	913,904	-	(556,463)	124,277	69,277	
Total O33 Projects			(288,164)	913,904	-	(556,463)	-	69,277	
Subtotal Congestion Relief			(625,722)	2,514,453	-	(2,757,686)	-	(868,955)	

(Continued)

SCHEDULE A

CITY OF OCEANSIDE, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
		Congestion Relief - balance carried forward	<u>\$ (625,722)</u>	<u>\$ 2,514,453</u>	<u>\$ -</u>	<u>\$ (2,757,686)</u>	<u>\$ -</u>	<u>\$ (868,955)</u>	
O37	425449212	Bicycle Master Plan Coordinator	(45,724)	73,544	-	(34,692)	-	(6,872)	(d)
O37	902135600212	Bicycle Master Plan/Bike Sfty	(95,812)	120,627	-	(83,964)	-	(59,149)	(d)
O37	902165720212	Loma Alta Bike Trail	-	-	-	-	-	-	
		Total O37 Projects	<u>(141,536)</u>	<u>194,171</u>	<u>-</u>	<u>(118,656)</u>	<u>-</u>	<u>(66,021)</u>	
O38	902134400212	Ada Ramp Rplcmt/Sdwiks In-fill	(262,659)	308,167	-	(79,612)	-	(34,104)	(d)
O38	902135500212	Neighborhood Traffic Sfty Impr	(482)	220,724	-	(260,011)	-	(39,769)	(d)
		Total O38 Projects	<u>(263,141)</u>	<u>528,891</u>	<u>-</u>	<u>(339,623)</u>	<u>-</u>	<u>(73,873)</u>	
O40	902135400212	Mainline R/R Xing Sfty	<u>(104,174)</u>	<u>104,174</u>	<u>-</u>	<u>(162,108)</u>	<u>-</u>	<u>(162,108)</u>	(f)
O41	907118100212	Lot 23 Transit Parking Strctr	<u>(265,986)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(265,986)</u>	(g)
O45	902147216212	Douglas Dr Median HSIP-City	<u>(21,259)</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>(21,260)</u>	(g)
O46	902162320212	Coastal Rail Trail Design	<u>-</u>	<u>157,293</u>	<u>-</u>	<u>(212,506)</u>	<u>-</u>	<u>(55,213)</u>	(d)
		Subtotal Congestion Relief	<u>(1,421,818)</u>	<u>3,498,982</u>	<u>-</u>	<u>(3,590,580)</u>	<u>-</u>	<u>(1,513,416)</u>	

(Continued)

SCHEDULE A

CITY OF OCEANSIDE, CALIFORNIA
TransNet and TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
		Congestion Relief balance carried forward	<u>\$ (1,421,818)</u>	<u>\$ 3,498,982</u>	<u>\$ -</u>	<u>\$ (3,590,580)</u>	<u>\$ -</u>	<u>\$ (1,513,416)</u>	
O47	907146416212	Pier Restoration	<u>33,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,750)</u>	<u>-</u>	(e)
		Interest income	<u>170,117</u>	<u>-</u>	<u>21,062</u>	<u>-</u>	<u>-</u>	<u>191,179</u>	
		Total Congestion Relief	<u>(1,217,951)</u>	<u>3,498,982</u>	<u>21,062</u>	<u>(3,590,580)</u>	<u>(33,750)</u>	<u>(1,322,237)</u>	
		Maintenance:							
O18	425411212	Misc Traffic Markings	<u>-</u>	<u>171,198</u>	<u>-</u>	<u>(188,411)</u>	<u>-</u>	<u>(17,213)</u>	(d)
O18	425418212	Neighborhood Traffic Improvement	<u>(59,106)</u>	<u>112,370</u>	<u>-</u>	<u>(106,077)</u>	<u>-</u>	<u>(52,813)</u>	(d)
O18	425426212	Misc Street Projects	<u>-</u>	<u>639,825</u>	<u>-</u>	<u>(653,100)</u>	<u>-</u>	<u>(13,275)</u>	(d)
		Total O18 Projects	<u>(59,106)</u>	<u>923,393</u>	<u>-</u>	<u>(947,588)</u>	<u>-</u>	<u>(83,301)</u>	
		Interest Income	<u>72,907</u>	<u>-</u>	<u>9,026</u>	<u>-</u>	<u>-</u>	<u>81,933</u>	
		Total Maintenance	<u>13,801</u>	<u>923,393</u>	<u>9,026</u>	<u>(947,588)</u>	<u>-</u>	<u>(1,368)</u>	
		Total Local Street Improvements	<u>(1,204,150)</u>	<u>4,433,575</u>	<u>30,088</u>	<u>(4,549,368)</u>	<u>(33,750)</u>	<u>(1,323,605)</u>	
		Bike and Pedestrian:							
O47	902157419212	Pier VWay Bridge Replacement PDR	<u>(24,337)</u>	<u>35,947</u>	<u>-</u>	<u>(11,610)</u>	<u>33,750</u>	<u>33,750</u>	(h)
		Total Bike and Pedestrian	<u>(24,337)</u>	<u>35,947</u>	<u>-</u>	<u>(11,610)</u>	<u>33,750</u>	<u>33,750</u>	

(Continued)

SCHEDULE A

CITY OF OCEANSIDE, CALIFORNIA
TransNet and TransNet Extension Activities
 Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
		Smart Growth:							
O49	836164419272	Coastal Rail Trail Extension	\$ (770)	\$ -	\$ -	\$ (59,713)	\$ -	\$ (60,483)	(i)
		Total Smart Growth	(770)	-	-	(59,713)	-	(60,483)	
		Total <i>TransNet</i> Extension	(1,229,257)	4,469,522	30,088	(4,620,691)	-	(1,350,338)	
		Total <i>TransNet</i> and <i>TransNet</i> Extension	(1,572,679)	4,670,142	30,088	(4,987,002)	314,034	(1,545,417)	
		GASB 31 Market Value Adjustment	(42,450)	-	683	-	-	(41,767)	
		Total <i>TransNet</i> and <i>TransNet</i> Extension after GASB 31 Adjustment	\$ (1,615,129)	\$ 4,670,142	\$ 30,771	\$ (4,987,002)	\$ 314,034	\$ (1,587,185)	

Notes:

- (a) This project is a multi-year project that requires coordination with Caltrans and concurrence from the California Transportation Commission (CTC) and is a regionally significant project. Design efforts are continuing. This money is and will be spent over the next five years.
- (b) The project is funded by TransNet and a Grant. In previous years the appropriate percentage of expenses had not be charged to the Grant so an adjustment was processed to rectify the percentage breakdown between the two.
- (c) This project is on hold pending construction of a Sewer line to be done by Water Utilities. Project is estimated to resume in FY26-27.
- (d) This negative balance is a result of contract work completed and paid for in advance with local funds. A drawdown to reconcile this negative balance will be processed for submission to SANDAG for reimbursement in FY25.
- (e) Project is complete. A transfer of funds to another project with the same MPOID was made to eliminate the remaining balance of this phase of the project.
- (f) The City will program additional funding for this project in ProjectTrak once council approval is obtained. The City will go to council for additional funding for the project in FY25.
- (g) Project is complete. A final drawdown of funds will be requested of SANDAG in FY25.
- (h) Project received funding as part of an inter-MPOID transfer.
- (i) Grant funding will be requested for reimbursement in FY25.

SCHEDULE B

CITY OF OCEANSIDE, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project
 Year Ended June 30, 2024

<u>MPO ID</u>	<u>Project Number</u>	<u>Project Name</u>	<u>Funds Received</u>	<u>Interest Income</u>	<u>Project Expenditures</u>	<u>Project Status June 30, 2024</u>
TransNet Extension:						
Local Street Improvements:						
Congestion Relief - Pass-Through:						
O35	N/A	Regional Arterial Management Systems	\$ 134,400	\$ -	\$ (134,400)	\$ -
		Total Congestion Relief - Pass-Through	134,400	-	(134,400)	-
Congestion Relief:						
O17	905120100212	Loma Alta Creek Detention Basins	2,394,236	-	(2,394,236)	-
O24	902754200212	Street Restoration	27,710,363	-	(28,478,582)	(768,219)
O25	902146516212	Downtown Fiber-Optic	146,900	-	(316,913)	(170,013)
O33	902131200212	Coast Hwy Corridor Study/EIR	1,034,941	-	(1,034,941)	-
O33	902162120212	Coast Hwy Corridor Design	1,084,466	-	(1,015,189)	69,277
		Total O33 Projects	2,119,407	-	(2,050,130)	69,277
O37	425449212	Bicycle Master Plan Coordinator	73,544	-	(80,416)	(6,872)
O37	902135600212	Bicycle Master Plan/Bike Sfty	513,989	-	(573,138)	(59,149)
O37	902165720212	Loma Alta Bike Trail	532	-	(532)	-
		Total O37 Projects	588,065	-	(654,086)	(66,021)
O38	902134400212	Ada Ramp Rplcmt/Sdwlks In-fill	1,308,939	-	(1,343,043)	(34,104)
O38	902135500212	Neighborhood Traffic Sfty Impr	703,814	-	(743,583)	(39,769)
		Total O38 Projects	2,012,753	-	(2,086,626)	(73,873)
		Subtotal Congestion Relief	34,971,724	-	(35,980,573)	(1,008,849)

(Continued)

CITY OF OCEANSIDE, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

<u>MPO ID</u>	<u>Project Number</u>	<u>Project Name</u>	<u>Funds Received</u>	<u>Interest Income</u>	<u>Project Expenditures</u>	<u>Project Status June 30, 2024</u>
		Congestion Relief balance carried forward	<u>\$ 34,971,724</u>	<u>\$ -</u>	<u>\$ (35,980,573)</u>	<u>\$ (1,008,849)</u>
O40	902135400212	Mainline R/R Xing Sfty	<u>5,544,174</u>	<u>-</u>	<u>(5,706,282)</u>	<u>(162,108)</u>
O41	907118100212	Lot 23 Transit Parking Strctr	<u>3,416,993</u>	<u>-</u>	<u>(3,682,979)</u>	<u>(265,986)</u>
O45	902147216212	Douglas Dr Median HSIP-City	<u>289,810</u>	<u>-</u>	<u>(311,070)</u>	<u>(21,260)</u>
O46	902162320212	Coastal Rail Trail Design	<u>178,276</u>	<u>-</u>	<u>(233,489)</u>	<u>(55,213)</u>
O47	907146416212	Pier Restoration	<u>466,250</u>	<u>-</u>	<u>(466,250)</u>	<u>-</u>
		Interest Income	<u>-</u>	<u>191,179</u>	<u>-</u>	<u>191,179</u>
		Total Congestion Relief	<u>44,867,227</u>	<u>191,179</u>	<u>(46,380,643)</u>	<u>(1,322,237)</u>
		Maintenance:				
O18	425411212	Misc Traffic Markings	<u>646,447</u>	<u>-</u>	<u>(663,660)</u>	<u>(17,213)</u>
O18	425418212	Neighborhood Traffic Improvement	<u>1,113,820</u>	<u>-</u>	<u>(1,166,633)</u>	<u>(52,813)</u>
O18	425426212	Misc Street Projects	<u>8,876,693</u>	<u>-</u>	<u>(8,889,968)</u>	<u>(13,275)</u>
		Total O18 Projects	<u>10,636,960</u>	<u>-</u>	<u>(10,720,261)</u>	<u>(83,301)</u>
		Interest Income	<u>-</u>	<u>81,933</u>	<u>-</u>	<u>81,933</u>
		Total Maintenance	<u>10,636,960</u>	<u>81,933</u>	<u>(10,720,261)</u>	<u>(1,368)</u>
		Total Local Street Improvements	<u>55,638,587</u>	<u>273,112</u>	<u>(57,235,304)</u>	<u>(1,323,605)</u>

SCHEDULE B

CITY OF OCEANSIDE, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
Bike and Pedestrian:						
O47	902157419212	Pier VWay Bridge Replacement PDR	\$ 107,008	\$ -	\$ (73,258)	\$ 33,750
		Total Bike and Pedestrian	107,008	-	(73,258)	33,750
Smart Growth:						
O49	836164419272	Coastal Rail Trail Extension	339,517	-	(400,000)	(60,483)
		Total Smart Growth	339,517	-	(400,000)	(60,483)
		Subtotal Cumulative <i>TransNet</i> Extension	56,085,112	273,112	(57,708,562)	(1,350,338)
Completed Projects:						
		LSI - Congestion Relief	13,471,451	-	(13,471,451)	-
		LSI - Maintenance	5,288,446	220	(5,288,666)	-
		Bike and Pedestrian	567,620	-	(567,620)	-
		Smart Growth	431,451	-	(431,451)	-
		Senior Mini-Grant	1,756,754	13	(1,756,767)	-
		Total Completed Projects	21,515,722	233	(21,515,955)	-
		Total Cumulative <i>TransNet</i> Extension	\$ 77,600,834	\$ 273,345	\$ (79,224,517)	\$ (1,350,338)

SCHEDULE C

CITY OF OCEANSIDE, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2024

Project Year	Last Date to Spend funds	MPO ID	Cumulative				Funds Committed June 30, 2024	Cumulative Status	
			Funds Received	Interest Income	Project Expenditures	City Adjustments		June 30, 2024	June 30, 2023
For Fiscal Year ended June 30, 2017	June 30, 2024	O22	\$ 912,159	\$ 7,156	\$ (919,315)	\$ -	\$ -	\$ -	\$ -
For Fiscal Year ended June 30, 2018	June 30, 2025	O22	951,228	-	(951,228)	-	-	-	-
For Fiscal Year ended June 30, 2019	June 30, 2026	O22	623,484	-	(623,484)	-	-	-	314,174
For Fiscal Year ended June 30, 2020	June 30, 2027	O22	509,334	-	(235,110)	-	-	274,224	509,334
For Fiscal Year ended June 30, 2021	June 30, 2028		398,288	-	-	-	-	398,288	398,288
For Fiscal Year ended June 30, 2022	June 30, 2029		1,153,320	-	-	-	-	1,153,320	1,153,320
For Fiscal Year ended June 30, 2023	June 30, 2030		1,097,718	-	-	-	-	1,097,718	1,097,718
For Fiscal Year ended June 30, 2024	June 30, 2031		1,394,639	-	-	-	-	1,394,639	-
Interest Income			-	70,070	-	-	-	70,070	37,994
Total RTCIP Funds			\$ 7,040,170	\$ 77,226	\$ (2,729,137)	\$ -	\$ -	\$ 4,388,259	\$ 3,510,828

CITY OF POWAY, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of Poway, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- f. We identified the total *TransNet* expenditures for the fiscal year.

- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: The City recorded total *TransNet* expenditures in the amount of \$359,069. We selected \$121,697 (33.89%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: No exceptions were noted as a result of our procedures.

- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as there were no payroll expenditures in FY 24.

- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet*

expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: This procedure is not applicable as the City does not allocate indirect costs to RTIP projects.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: This procedure is not applicable as there were no adjustments included within Schedule A in FY24.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: No exceptions were noted as a result of our procedures.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the

recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: There is one project that has been inactive over the past two years. The City indicated that for POW 37, "The project is complete, and excess funding will be moved to another project in FY25 through council resolution." The status of this project has been added to Schedule A.

- k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: SANDAG approved the reason for the inactivity on January 24, 2025.

- l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.

- m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as there was no non-*TransNet* activity to report on Schedule A in FY24.

- 7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.

- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: This procedure is not applicable as there were no adjustments included within Schedule A in FY24.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: No exceptions were noted as a result of our procedures.

8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$2,064,963
Less: debt service payment	<u>-</u>
Net estimated apportionment	2,064,963
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>619,489</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(107,097)
Maintenance fund balance	<u>(115,581)</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>(222,678)</u>
Fund balance under apportionment	<u>\$842,167</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$(107,097)	\$3,392,002	\$3,284,905
Maintenance	<u>(115,581)</u>	<u>1,333,508</u>	<u>1,217,927</u>
Totals	<u>\$(222,678)</u>	<u>\$4,725,510</u>	<u>\$4,502,832</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 25.15% of cumulative local street and road revenue for maintenance as indicated below:

	<u>City</u>	<u>SANDAG</u>	<u>Total</u>
Congestion relief	\$14,633,562	\$3,113,270	\$17,746,832
Maintenance	6,355,898	1,217,389	7,573,287
Interest	<u>45,169</u>	<u>394,851</u>	<u>440,020</u>
 Total local street and road revenue	 \$ <u>21,034,629</u>	 \$ <u>4,725,510</u>	 \$ <u>25,760,139</u>
 30% of total local street and road revenue			 \$7,728,042
Less maintenance expenditures incurred to date			<u>(6,477,513)</u>
 Available maintenance funds			 \$ <u>1,250,529</u>
 Cumulative percentage expended for maintenance			 <u>25.15%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there is no long-term debt outstanding as of June 30, 2024.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

- a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.

- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
Index as of June 30, 2024 divided by Index as of June 30, 2021	<u>161.65</u>	<u>91.96</u>	<u>1.76</u>

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.

- i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
General Fund revenues as of June 30, 2024, divided by General Fund revenues as of June 30, 2021	<u>\$67,863,790</u>	<u>\$50,554,714</u>	<u>1.34</u>

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: The lowest growth rate is 1.34.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: The adjusted MOE is calculated as follows:

Previously approved MOE base	\$ 836,358
Growth Rate	<u>1.34</u>
Adjusted MOE base as of June 30, 2024	<u>\$1,120,720</u>

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.
 - a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
 - i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or

- ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was not in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. See Finding 1 within the Findings and Recommendations section of the report. MOE activity for the year ended June 30, 2024, is summarized as follows:

Current year local discretionary expenditures	\$743,442
Less MOE base year requirement	<u>(836,358)</u>
Deficit MOE for the year ended June 30, 2024	<u>\$(92,916)</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.

- a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.

- b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.

- c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.

- i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: No exceptions were noted as a result of our procedures.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: This procedure is not applicable as the City did not incur RTCIP expenditures for the fiscal year ending June 30, 2024.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no RTCIP expenditures for the fiscal year ending June 30, 2024.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as the City did not incur RTCIP expenditures for the fiscal year ending June 30, 2024.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on October 2, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

- 15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The City did not include any administrative projects in the RTIP.

- 16. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: The MOE requirement for Streets & Roads resulted in a shortfall in the current year. See the Findings and Recommendations section of the report.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

CITY OF POWAY, CALIFORNIA

Report on Agreed-Upon Procedures Applied to the TransNet Fund

Findings and Recommendations

Year ended June 30, 2024

(1) Need to Meet Maintenance of Effort (MOE) Requirement

The City did not meet its MOE requirement for Streets and Roads as follows:

Current year local discretionary expenditures	\$743,442
Less MOE base year requirement	<u>(836,358)</u>
Amount over (under) MOE requirement for the year ended June 30, 2024	<u>\$(92,916)</u>

TransNet Extension Ordinance, Section 8, *Maintenance of Effort*, states, in part:

"...Each local agency receiving revenues pursuant to Section 4(D) shall annually maintain as a minimum the same level of local discretionary funds expended for street and road purposes on average over the last three fiscal years completed prior to operative date as of this Ordinance..."

Recommendation

We recommend the City budget and incur adequate discretionary expenditures to meet its MOE requirement.

Management Response

We acknowledge the finding regarding the unmet MOE requirement. This occurred due to issues with our cost allocation model, which did not fully align with MOE criteria, and turnover of key staff during the budget process.

The cost allocation model has been adjusted for FY25 to accurately capture the correct amount required to meet the MOE. We will also provide additional training and oversight to ensure compliance in future budgets.

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

SCHEDULE A

CITY OF POWAY, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Local Street Improvements:									
Congestion Relief Pass-Through:									
POW 29	N/A	Regional Arterial Management Systems	\$ -	\$ 7,300	\$ -	\$ (7,300)	\$ -	\$ -	
		Total Congestion Relief Pass-Through	-	7,300	-	(7,300)	-	-	
Congestion Relief:									
POW 36	ST014	Neighborhood Sidewalks	-	-	-	(254)	-	(254)	(a)
POW 37	STR0009	Espola Road Bicycle and Pedestrian Widening	126,889	-	-	-	-	126,889	(b)
POW 38	ST019/ST023/ST028	Annual Reconstruction and Overlay Project	(949,874)	1,064,989	-	(139,538)	-	(24,423)	(a)
POW 48	STR0001	Espola Road Safety Improvement	(57,095)	-	-	(155,457)	-	(212,552)	(c)
		Interest Income	-	-	3,243	-	-	3,243	
		Total Congestion Relief	(880,080)	1,064,989	3,243	(295,249)	-	(107,097)	
Maintenance:									
POW 30	ST022/ST026	Street Maintenance Project	(153,940)	93,489	-	(56,520)	-	(116,971)	(a)
		Interest Income	-	-	1,390	-	-	1,390	
		Total Maintenance	(153,940)	93,489	1,390	(56,520)	-	(115,581)	
		Total Local Street Improvement	(1,034,020)	1,165,778	4,633	(359,069)	-	(222,678)	
Total <i>TransNet</i> Extension			\$ (1,034,020)	\$ 1,165,778	\$ 4,633	\$ (359,069)	\$ -	\$ (222,678)	

Notes:

- (a) Funding will be requested in FY25 to remove the project deficit.
- (b) Project complete. The City will move the excess funding through council resolution in FY25.
- (c) Project complete. The City will request a final drawdown in FY25 to remove the project deficit.

SCHEDULE B

CITY OF POWAY, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief Pass-Through:						
POW 29	N/A	Regional Arterial Management Systems	\$ 87,600	\$ -	\$ (87,600)	\$ -
		Total Congestion Relief Pass-Through	87,600	-	(87,600)	-
Congestion Relief:						
POW 36	ST014	Neighborhood Sidewalks	-	-	(254)	(254)
POW 37	STR0009	Espola Road Bicycle and Pedestrian Widening	123,744	3,145	-	126,889
POW 38	T019/ST023/ST028	Annual Reconstruction and Overlay Project	4,558,125	12,865	(4,595,413)	(24,423)
POW 48	STR0001	Espola Road Safety Improvement	-	-	(212,552)	(212,552)
		Interest Income	-	3,243	-	3,243
		Total Congestion Relief	4,681,869	19,253	(4,808,219)	(107,097)
Maintenance:						
POW 30	ST022	Street Maintenance Project	2,035,198	-	(2,152,169)	(116,971)
		Interest Income	-	1,390	-	1,390
		Total Maintenance	2,035,198	1,390	(2,152,169)	(115,581)
		Subtotal Cumulative <i>TransNet</i> Extension	6,804,667	20,643	(7,047,988)	(222,678)
Completed Projects:						
Local Street Improvements:						
		Congestion Relief	9,864,093	19,882	(9,883,975)	-
		Maintenance	4,320,700	4,644	(4,325,344)	-
		Total Completed Projects	14,184,793	24,526	(14,209,319)	-
		Total Cumulative <i>TransNet</i> Extension	\$ 20,989,460	\$ 45,169	\$ (21,257,307)	\$ (222,678)

SCHEDULE C

CITY OF POWAY, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2024

Project Year	Last Date to Commit funds	MPO ID	Cumulative				Funds Committed June 30, 2024	Cumulative Status	
			Funds Received	Interest Income	Project Expenditures	City Adjustments		June 30, 2024	June 30, 2023
For Fiscal Year ended June 30, 2017	June 30, 2024	POW48	\$ 32,998	\$ -	\$ (32,998)	\$ -	\$ -	\$ -	\$ -
For Fiscal Year ended June 30, 2018	June 30, 2025	POW48	43,275	-	(43,275)	-	-	-	-
For Fiscal Year ended June 30, 2019	June 30, 2026	POW48	17,464	-	(17,464)	-	-	-	-
For Fiscal Year ended June 30, 2020	June 30, 2027	POW48	43,064	-	(43,064)	-	-	-	-
For Fiscal Year ended June 30, 2021	June 30, 2028	POW48	364,319	-	(364,319)	-	-	-	-
For Fiscal Year ended June 30, 2022	June 30, 2029	POW48	279,363	-	(32,233)	-	-	247,130	247,130
For Fiscal Year ended June 30, 2023	June 30, 2030		938,185	-	-	-	-	938,185	938,185
For Fiscal Year ended June 30, 2024	June 30, 2031		79,517	-	-	-	-	79,517	-
Interest Income			-	84,670	-	-	-	84,670	55,469
Total RTCIP Funds			\$ 1,798,185	\$ 84,670	\$ (533,353)	\$ -	\$ -	\$ 1,349,502	\$ 1,240,784

CITY OF SAN DIEGO, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of San Diego, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- f. We identified the total *TransNet* expenditures for the fiscal year.

- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: The City recorded total *TransNet* expenditures in the amount of \$51,367,341. We selected \$13,649,710 (26.57%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: No exceptions were noted as a result of our procedures.

- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as the City's payroll expenditures did not exceed 20% of the total dollar amount of expenditures.

- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet* expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: The City allocated indirect costs to projects included in the RTIP for the year ended June 30, 2024. Indirect costs are allocated to RTIP projects at a rate that depends on the department of the employee that charged labor to the project. In total, two city departments charged 97.1% of labor and applied indirect costs to project in the RTIP. The indirect cost rates charged by the departments ranged from 10.00% to 172.19% of direct labor. Total indirect costs included within projects in the RTIP was \$5,628,384 or 10.96% of total *TransNet* expenditures. The City's indirect costs exceeded 10% of total *TransNet* expenditures due to the City having preliminary project internal orders that are 100% labor expenses. In addition, the City employs its own engineers, project managers and other employees that smaller cities would contract out to vendors. The City's cost allocation plan was approved by the Chief Financial Officer during FY23. The City's cost allocation plan has not been reviewed by a federal or state agency, nor has it been audited by an independent certified public accounting firm. The City's methodology for allocating indirect costs appears reasonable. No exceptions were noted as a result of our procedure.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: No exceptions were noted as a result of our procedures.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in

accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: No exceptions were noted as a result of our procedures.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: There were two projects that were inactive over the past two years. The City indicated that "SD34 is an ongoing project that may use *TransNet* in the Future. There is a \$998K budget in RTCIP, \$6.2M total budget at June 30, 2024. SD260 is grant 1000493-2018 and a final payment is being withheld by SANDAG pending resolution of outstanding issues."

- k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: SANDAG approved the reason for the inactivity on December 19, 2024.

- l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as there was no non-*TransNet* activity separate from *TransNet* activity in Schedule A.

7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.

- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: No exceptions were noted as a result of our procedures.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: No exceptions were noted as a result of our procedures.

8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$46,327,054
Less: debt service payment	<u>(564,486)</u>
Net estimated apportionment	45,762,568
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>13,728,770</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	9,751,391
Maintenance fund balance	<u>(4,069)</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>9,747,322</u>
Fund balance under apportionment	<u>\$ 3,981,448</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$9,751,391	\$39,290,299	\$49,041,690
Maintenance	<u>(4,069)</u>	<u>1,478,590</u>	<u>1,474,521</u>
Totals	<u>\$9,747,322</u>	<u>\$40,768,889</u>	<u>\$50,516,215</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 28.24% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	\$379,889,842	\$33,292,362	\$413,182,204
Maintenance	165,833,833	(1,282,583)	164,551,250
Interest	<u>813,643</u>	<u>8,759,110</u>	<u>9,537,752</u>
Total local street and road revenue	<u>\$546,537,318</u>	<u>\$40,768,889</u>	<u>\$587,271,206</u>
30% of total local street and road revenue			\$ 176,181,362
Less maintenance expenditures incurred to date			<u>(165,837,902)</u>
Available maintenance funds			<u>\$ 10,343,460</u>
Cumulative percentage expended for maintenance			<u>28.24%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: The results are summarized below:

	Balance July 1, 2023	Additions	Principal Payments	Balance June 30, 2024	Interest Payment
Commercial paper	<u>\$26,167,000</u>	<u>\$ -</u>	<u>\$(26,167,000)</u>	<u>\$ -</u>	<u>\$564,486</u>

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.

- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
Index as of June 30, 2024 divided by Index as of June 30, 2021	<u>161.65</u>	<u>91.96</u>	<u>1.76</u>

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.

- i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
General Fund revenues as of June 30, 2024, divided by General Fund revenues as of June 30, 2021	<u>\$2,367,386,000</u>	<u>\$1,765,970,000</u>	<u>1.34</u>

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: The lowest growth rate is 1.34.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: The adjusted MOE is calculated as follows:

	Street and Road	Specialized Transportation Services	Transit Bus Subsidies	Total
Previously approved MOE base	\$16,288,475	\$120,526	\$648,839	\$17,057,840
Growth rate	<u>1.34</u>	<u>1.34</u>	<u>1.34</u>	<u>1.34</u>
Adjusted MOE base as of June 30, 2024	<u>\$21,826,557</u>	<u>\$161,505</u>	<u>\$869,444</u>	<u>\$22,857,506</u>

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.
 - a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
 - i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

	Street and Road	Specialized Transportation Services	Transit Bus Subsidies	Total
Current year local discretionary expenditures	\$66,149,059	\$120,526	\$694,017	\$66,963,602
Less MOE Discretionary in Transit Bus Subsidies	(101,208)	-	-	(101,208)
Less MOE base year requirement	<u>(16,288,475)</u>	<u>(120,526)</u>	<u>(648,839)</u>	<u>(17,57,840)</u>
Excess MOE for the year ended June 30, 2024	<u>\$49,759,376</u>	<u>\$ -</u>	<u>\$ 45,178</u>	<u>\$49,804,554</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.

- a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.

- b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.

- c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.

- i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: No exceptions were noted as a result of our procedures.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: The City recorded total RTCIP expenditures in the amount of \$2,014,203. We selected \$321,844 (15.98%) for testing. No exceptions were noted as a result of our procedures.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedures 13.c.v.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: No exceptions were noted as a result of our procedures.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on November 18, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

- 15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: No exceptions were noted as a result of our procedures.

- 16. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

- 17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"*TransNet* Extension Ordinance" means the 2004 Proposition A.

"*TransNet* Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

CITY OF SAN DIEGO, CALIFORNIA
TransNet and *TransNet* Extension Activities
 Schedule of Status of Funds by Project
 Year ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Local Street Improvements:									
Congestion Relief - Pass-Through:									
SD16A	13001747	Regional Arterial Management Systems	\$ -	\$ 67,600	\$ -	\$ (67,600)	\$ -	\$ -	
		Total Congestion Relief - Pass-Through	-	67,600	-	(67,600)	-	-	
Congestion Relief - Commercial Paper:									
SD70	S00871	Commercial Paper	26,167,000	-	-	-	(26,167,000)	-	(a)
		Total Congestion Relief - Commercial Paper:	26,167,000	-	-	-	(26,167,000)	-	
Congestion Relief:									
SD09	AIK.00001	New Walkways	605,858	1,804,535	-	(2,067,587)	-	342,806	
SD15	AIH.00001	Installation of City Owned Street Lights	94,504	1,779,851	-	(1,498,250)	-	376,105	
SD16A	21004805	Traffic Signals - Modifications/ Modernization	317,326	-	-	(441,134)	123,808	-	
SD16A	AIL.00002	Traffic Signal Interconnect Projects	427,826	225,342	-	(541,636)	-	111,532	
SD16A	AIL.00004	Traffic Signals - Citywide	519,275	3,051,796	-	(2,508,371)	(123,808)	938,892	
SD16A	AIL.00005	Traffic Signals - Modifications/Modernization	215,567	1,105,101	-	(901,854)	-	418,814	
		Total SD16A Projects	1,479,994	4,382,239	-	(4,392,995)	-	1,469,238	
SD18	AIL.00001	Traffic Calming	1,076,923	-	-	(284,513)	-	792,410	
SD23	ACA.00001	Drainage Projects	40,473	21,774	-	(100,460)	-	(38,213)	(b)
SD34	S00856	El Camino Real Road and Bridge Widening	-	-	-	-	-	-	(c)
		Subtotal Congestion Relief	3,297,752	7,988,399	-	(8,343,805)	-	2,942,346	

CITY OF SAN DIEGO, CALIFORNIA
TransNet and TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
		Congestion Relief balance carried forward	\$ 3,297,752	\$ 7,988,399	\$ -	\$ (8,343,805)	\$ -	\$ 2,942,346	
SD38	S00863	Georgia St Bridge Improvements	76,838	-	-	-	(76,838)	-	(d)(e)(f)
SD49	AIG.00001	Median Installation	372,641	2,073,932	-	(2,115,080)	-	331,493	
SD51	S00935	North Torrey Pines Road Bridge over Los Penasquitos Creek	329,591	-	-	(62,307)	-	267,284	
SD83	S00851	State Route 163 and Friars Road	34,366	-	-	(133,172)	98,806	-	(d)
SD96	AID.00005	Street Resurfacing and Reconstruction	(3,325,651)	11,749,118	-	(10,554,027)	-	(2,130,560)	(b)
SD96	S23006	Sunset Cliffs Seawall Improvements - Sunset Cliff Blvd	-	178,630	-	(107,485)	-	71,145	
		Total SD96 Projects	(3,325,651)	11,927,748	-	(10,661,512)	-	(2,059,415)	
SD99	AIE.00001	Bridge Rehabilitation	664,212	-	-	(57,841)	-	606,371	
SD102A	S11060	Otay Mesa Truck Route Phase 4	1,944,810	296,920	-	(921,170)	-	1,320,560	
SD129	S00915	University Avenue Mobility	-	-	-	(610,108)	321,108	(289,000)	(b)(d)
SD166	AIA.00001	Minor Bicycle Facilities	505,092	867,324	-	(402,540)	-	969,876	
SD166	21004803	Minor Bicycle Facilities (Non-Capital)	797,904	-	-	(766,395)	-	31,509	
		Total SD166 Projects	1,302,996	867,324	-	(1,168,935)	-	1,001,385	
		Subtotal Congestion Relief	4,697,555	23,154,323	-	(24,073,930)	343,076	4,121,024	

CITY OF SAN DIEGO, CALIFORNIA
TransNet and TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
		Congestion Relief balance carried forward	\$ 4,697,555	\$ 23,154,323	\$ -	\$ (24,073,930)	\$ 343,076	\$ 4,121,024	
SD186	21002143	Administrative Expenses - Finance	5,404	111,045	-	(125,571)	-	(9,122)	(b)
SD186	21002273	Administrative Expenses - Engineering	(8,302)	328,772	-	(328,119)	-	(7,649)	(b)
		Total SD186 Projects	(2,898)	439,817	-	(453,690)	-	(16,771)	
SD188	various	Congestion Relief /Traffic Signal Operations	-	3,283,730	-	(3,283,730)	-	-	
SD226	S00870	Old Otay Road Westerly	-	-	-	(115)	115	-	(d)(e)
SD237	S00951	Coastal Rail Trail	1,808,741	1,000,000	-	(265,789)	-	2,542,952	
SD245	S16061	Market St-47th St to Euclid Complete St	915,454	-	-	(31,984)	-	883,470	
SD249	S18000	Steamview Drive Improvement Phase 2	1,072,564	800,000	-	(393,679)	-	1,478,885	
SD250	S15018	La Media Road Improvements	1,029,587	4,219,145	-	(5,949,042)	-	(700,310)	(b)
SD252	S18001	University Ave Complete Street Phase 1	98,388	-	-	(745,508)	647,120	-	(d)
SD263	B19020	La Media Impr-Siempre Viva to Truck Rte	639,675	250,000	-	(216,164)	-	673,511	
SD264	S22005	Alvarado Canyon Rd Realignment Project	802,580	560,218	-	(615,639)	-	747,159	
SD266	S22012	Normal Street Promenade	-	183,126	-	(161,749)	-	21,377	
		Commercial Paper Debt Services	-	564,486	-	(564,486)	-	-	(a)
		Interest income - Congestion Relief 70%	145,130	-	316,452	-	(461,488)	94	(d)
		Total Congestion Relief	11,206,776	34,454,845	316,452	(36,755,505)	528,823	9,751,391	

CITY OF SAN DIEGO, CALIFORNIA
TransNet and TransNet Extension Activities
 Schedule of Status of Funds by Project (Continued)
 Year ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
Maintenance:									
SD176	Various I/Os	Slurry Seal & Crack Repairs	\$ (31,761)	\$ 1,451,303	\$ -	\$ (1,423,611)	\$ -	\$ (4,069)	(b)
SD176	13000768	Maintenance	-	12,511,719	-	(12,511,719)	-	-	
Total SD176 Projects			(31,761)	13,963,022	-	(13,935,330)	-	(4,069)	
Interest income - Maintenance 30%			-	-	-	-	-	-	
Total Maintenance			(31,761)	13,963,022	-	(13,935,330)	-	(4,069)	
Total Local Street Improvements			37,342,015	48,485,467	316,452	(50,758,435)	(25,638,177)	9,747,322	
Smart Growth:									
SD260	1000493-2018	Downtown Mobility Cycle Way							
		Improvement Phase I & II	(137,192)	-	-	-	-	(137,192)	(g)
SD261	5005485	Downtown San Diego Wayfinding Signage							
		- Cycle Network	(41,756)	40,375	-	(20,619)	-	(22,000)	(h)
SD262	5005486	East Village Green Park Phase 1	(131,557)	169,468	-	(109,135)	-	(71,224)	(h)
SD267	S1021763	Mid City Communities Smart Growth							
		Study Area	(15,637)	67,473	-	(232,397)	-	(180,561)	(h)
Total Smart Growth			(326,142)	277,316	-	(362,151)	-	(410,977)	

CITY OF SAN DIEGO, CALIFORNIA
TransNet and TransNet Extension Activities
 Schedule of Status of Funds by Project (Continued)
 Year ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
Environmental Mitigation:									
VO8	1000531-2018	Otay Res Cactus Wren	\$ (12,144)	\$ 15,959	\$ -	\$ (22,584)	\$ -	\$ (18,769)	(h)
VO8	1000532-2018	San Pasq Cactus Wren	(22,582)	44,251	-	(39,781)	-	(18,112)	(h)
Total VO8 Projects			(34,726)	60,210	-	(62,365)	-	(36,881)	
V10	1000720-2022	Dennery Canyon Restoration	-	28,673	-	(56,623)	-	(27,950)	(h)
V10	1000721-2022	West Otay Mesa Stinknet Removal	-	40,871	-	(62,883)	-	(22,012)	(h)
V10	1000723-2022	Otay Mesa Vernal Pool Restoration	-	44,578	-	(64,884)	-	(20,306)	(h)
Total V10 Projects			-	114,122	-	(184,390)	-	(70,268)	
Total Environmental Mitigation			(34,726)	174,332	-	(246,755)	-	(107,149)	
Total <i>TransNet</i> Extension			36,981,147	48,937,115	316,452	(51,367,341)	(25,638,177)	9,229,196	
GASB 31 Market Value Adjustment			(318,334)	-	234,567	-	-	(83,767)	
Total <i>TransNet</i> Extension after GASB 31 Adjustment			\$ 36,662,813	\$ 48,937,115	\$ 551,019	\$ (51,367,341)	\$ (25,638,177)	\$ 9,145,429	

Notes:

- (a) Commercial Paper was refunded in full to SANDAG in FY24 using City's own local funding.
- (b) FY25 draws will provide coverage for MPO ID projects with negative balances as of June 30, 2024.
- (c) On going project that may use TransNet in the Future. \$998K budget in RTCIP, \$6.2M Total Budget @ 6/30/24
- (d) City Council approval obtained for the transfer of funds per Resolution R-315938 on 12/16/2024.
- (e) Project is Complete
- (f) Prior year expenditures in SD38 for \$528,823 were transferred into non-SANDAG / TransNet grant with available funding.
- (g) Grant 1000493-2018 final payment is being withheld by SANDAG pending resolution of outstanding issues.
- (h) Negative grant balance as of June 30, 2024 covered by grant reimbursement in FY25 or withheld retention to be released when the project is completed.

CITY OF SAN DIEGO, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief - Pass-Through:						
SD16A	13001747	Regional Arterial Management Systems	\$ 811,200	\$ -	\$ (811,200)	\$ -
		Total Congestion Relief - Pass-Through	811,200	-	(811,200)	-
Congestion Relief - Commercial Paper:						
SD70	S00871	Commercial paper	26,167,000	-	(26,167,000)	-
		Total Congestion Relief - Commercial Paper	26,167,000	-	(26,167,000)	-
Congestion Relief:						
SD09	AIK.00001	New Walkways	16,503,246	(8,383)	(16,152,057)	342,806
SD15	AIH.00001	Installation of City Owned Street Lights	6,075,276	(4,702)	(5,694,469)	376,105
SD16A	21004805	Traffic Signals - Modifications/modernization	955,915	-	(955,915)	-
SD16A	AIL.00002	Traffic Signal Interconnect Projects	3,264,632	(1,572)	(3,151,528)	111,532
SD16A	AIL.00004	Traffic Signals - Citywide	11,820,994	(4,826)	(10,877,276)	938,892
SD16A	AIL.00005	Traffic Signals - Modifications/Modernization	9,854,725	(3,471)	(9,432,440)	418,814
		Total SD16A Projects	25,896,266	(9,869)	(24,417,159)	1,469,238
SD18	AIL.00001	Traffic Calming	5,914,017	(2,224)	(5,119,383)	792,410
SD23	ACA.00001	Drainage Projects	15,447,375	(1,690)	(15,483,898)	(38,213)
SD34	S00856	El Camino Real Road and Bridge Widening	836,313	2,965	(839,278)	-
		Subtotal Congestion Relief	70,672,493	(23,903)	(67,706,244)	2,942,346

(Continued)

CITY OF SAN DIEGO, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
		Congestion Relief balance carried forward	\$ 70,672,493	\$ (23,903)	\$ (67,706,244)	\$ 2,942,346
SD38	S00863	Georgia St Bridge Improvements	1,976,695	916	(1,977,611)	-
SD49	AIG.00001	Median Installation	7,674,978	(4,375)	(7,339,110)	331,493
SD51	S00935	North Torrey Pines Road Bridge over Los Penasquitos Creek	1,319,652	1,817	(1,054,185)	267,284
SD70	S00871	West Mission Bay Drive Bridge over San Diego River	4,450,183	(1,394)	(4,448,789)	-
SD83	S00851	State Route 163 and Friars Road	31,733,699	(27,402)	(31,706,297)	-
SD96	AID.00005	Street Resurfacing and Reconstruction	48,018,516	-	(50,149,076)	(2,130,560)
SD96	S23006	Sunset Cliffs Seawall Improvement	272,268	-	(201,123)	71,145
		Total SD96 Projects	48,290,784	-	(50,350,199)	(2,059,415)
SD99	AIE.00001	Bridge Rehabilitation	3,759,486	(492)	(3,152,623)	606,371
SD102A	S11060	Otay Mesa Truck Route Phase 4	10,818,094	-	(9,497,534)	1,320,560
SD129	S00915	University Avenue Mobility	2,095,638	(1,380)	(2,383,258)	(289,000)
SD166	AIA.00001	Minor Bicycle Facilities	4,199,366	(171)	(3,229,319)	969,876
SD166	21004803	Minor Bicycle Facilities (Non-Capital)	2,584,550	-	(2,553,041)	31,509
		Total SD166 Projects	6,783,916	(171)	(5,782,360)	1,001,385
		Subtotal Congestion Relief	189,575,618	(56,384)	(185,398,210)	4,121,024

CITY OF SAN DIEGO, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
		Congestion Relief balance carried forward	\$ 189,575,618	\$ (56,384)	\$ (185,398,210)	\$ 4,121,024
SD186	21002143	Administrative Expenses - Comptrollers	1,465,402	2,320	(1,476,844)	(9,122)
SD186	21002273	Administrative Expenses - Engineering	3,047,428	431	(3,055,508)	(7,649)
		Total SD186 Projects	4,512,830	2,751	(4,532,352)	(16,771)
SD188	various	Congestion Relief /Traffic Signal Operations	38,717,624	39,944	(38,757,568)	-
SD200	S14009	SR56 / Euclid Avenue Interchange Phase 2	3,117,530	-	(3,117,530)	-
SD226	S00870	Old Otay Mesa Road - Westerly	9,695,427	10,213	(9,705,640)	-
SD237	S00951	Coastal Rail Trail	4,795,796	-	(2,252,844)	2,542,952
SD245	S16061	Market St-47th St to Euclid Complete St	6,025,875	-	(5,142,405)	883,470
SD249	S18000	Steamview Drive Improvement Phase 2	2,810,000	-	(1,331,115)	1,478,885
SD250	S15018	La Media Road Improvements	10,349,084	-	(11,049,394)	(700,310)
SD252	S18001	University Ave Complete Street Phase 1	1,522,120	-	(1,522,120)	-
SD263	B19020	La Media Impr-Siempre Viva to Truck Rte	1,250,000	-	(576,489)	673,511
SD264	S22005	Alvarado Canyon Rd Realignment Project	1,682,581	-	(935,422)	747,159
SD266	S22012	Normal Street Promenade	183,126	-	(161,749)	21,377
		Commercial Paper Debt Services	1,726,249	-	(1,726,249)	-
		Interest Income - Congestion Relief	(647,275)	647,369	-	94
		Total Congestion Relief	275,316,585	643,893	(266,209,087)	9,751,391

CITY OF SAN DIEGO, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
Maintenance:						
SD176	Various I/Os	Slurry Seal & Crack Repairs	\$ 9,389,808	\$ -	\$ (9,393,877)	\$ (4,069)
SD176	13000768	Maintenance	<u>150,393,625</u>	<u>-</u>	<u>(150,393,625)</u>	<u>-</u>
		Total SD176 Projects	<u>159,783,433</u>	<u>-</u>	<u>(159,787,502)</u>	<u>(4,069)</u>
		Interest Income - Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		Total Maintenance	<u>159,783,433</u>	<u>-</u>	<u>(159,787,502)</u>	<u>(4,069)</u>
		Total Local Street Improvements	<u>462,078,218</u>	<u>643,893</u>	<u>(452,974,789)</u>	<u>9,747,322</u>
Smart Growth:						
SD260	1000493-2018	Downtown Mobility Cycle Way Improvement Phase I & II	2,362,809	-	(2,500,001)	(137,192)
SD261	5005485	Downtown San Diego Wayfinding Signage Cycle Network	198,000	-	(220,000)	(22,000)
SD262	5005486	East Village Green Park Phase 1	220,161	-	(291,385)	(71,224)
SD267	S1021763	Mid City Communities Smart Growth Study Area	<u>67,473</u>	<u>-</u>	<u>(248,034)</u>	<u>(180,561)</u>
		Total Smart Growth	<u>2,848,443</u>	<u>-</u>	<u>(3,259,420)</u>	<u>(410,977)</u>

CITY OF SAN DIEGO, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
Environmental Mitigation:						
V08	1000531-2018	Otay Res Cactus When	\$ 98,322	\$ -	\$ (117,091)	\$ (18,769)
V08	1000532-2018	San Pasq Cactus Wren	163,003	-	(181,115)	(18,112)
Total V08 Projects			261,325	-	(298,206)	(36,881)
V10	1000720-2022	Denner Canyon Restoration	28,673	-	(56,623)	(27,950)
V10	1000721-2022	West Otay Mesa Stinknet Removal	40,871	-	(62,883)	(22,012)
V10	1000723-2022	Otay Mesa Vernal Pool Restoration	44,578	-	(64,884)	(20,306)
Total V10 Projects			114,122	-	(184,390)	(70,268)
Total Environmental Mitigation			375,447	-	(482,596)	(107,149)
Subtotal Cumulative <i>TransNet</i> Extension			465,302,108	643,893	(456,716,805)	9,229,196
Completed Projects:						
Major Corridor			3,774,000	35,001	(3,809,001)	-
LSI-Congestion Relief			77,595,057	134,749	(77,729,806)	-
LSI-Maintenance			6,050,400	-	(6,050,400)	-
Active Transportation			124,998	-	(124,998)	-
Bikes and Pedestrian			1,543,659	-	(1,543,659)	-
Smart Growth			8,467,614	-	(8,467,614)	-
Environmental Mitigation			356,304	-	(356,304)	-
Total Completed Projects			97,912,032	169,750	(98,081,782)	-
Total Cumulative <i>TransNet</i> Extension			\$ 563,214,140	\$ 813,643	\$ (554,798,587)	\$ 9,229,196

CITY OF SAN DIEGO, CALIFORNIA
TransNet Extension Activities
 RTCIP Fund
 Year Ended June 30, 2024

Project Year	Last Date to Commit funds	MPO ID	Cumulative				Funds Committed June 30, 2024	Cumulative Status	
			Funds Received	Interest Income	Project Expenditures	City Adjustments		June 30, 2024	June 30, 2023
For Fiscal Year ended June 30, 2017	June 30, 2024	Various	\$ 6,897,302	\$ 140,438	\$ (7,037,740)	\$ -	\$ -	\$ -	\$ -
For Fiscal Year ended June 30, 2018	June 30, 2025	Various	6,311,935	130,648	(6,442,583)	-	-	-	-
For Fiscal Year ended June 30, 2019	June 30, 2026	Various	5,300,604	-	(4,200,681)	-	1,099,923	1,099,923	3,114,126
For Fiscal Year ended June 30, 2020	June 30, 2027	Various	4,563,070	-	-	-	4,563,070	4,563,070	4,563,070
For Fiscal Year ended June 30, 2021	June 30, 2028	Various	7,643,260	-	-	-	7,643,260	7,643,260	7,643,260
For Fiscal Year ended June 30, 2022	June 30, 2029	Various	9,466,104	-	-	-	9,466,104	9,466,104	9,466,104
For Fiscal Year ended June 30, 2023	June 30, 2030	Various	5,972,942	-	-	-	5,972,942	5,972,942	5,972,942
For Fiscal Year ended June 30, 2024	June 30, 2031	Various	8,604,312	-	-	-	2,973,830	8,604,312	-
Interest Income			-	3,004,164	-	-	-	3,004,164	1,977,316
Total RTCIP Funds			<u>\$ 54,759,529</u>	<u>\$ 3,275,250</u>	<u>\$ (17,681,004)</u>	<u>\$ -</u>	<u>\$ 31,719,129</u>	<u>\$ 40,353,775</u>	<u>\$ 32,736,818</u>

CITY OF SAN MARCOS, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of San Marcos, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- f. We identified the total *TransNet* expenditures for the fiscal year.

- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: The City recorded total *TransNet* expenditures, net of debt service of \$470,770, in the amount of \$3,892,482. We selected \$1,223,895 (31.44%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: No exceptions were noted as a result of our procedures.

- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of the total dollar amount of expenditures.

- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet*

program, the percentage of indirect costs compared to total *TransNet* expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: This procedure is not applicable as there were no indirect costs allocated to projects included in the RTIP.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: No exceptions were noted as a result of our procedures.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: No exceptions were noted as a result of our procedures.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the

recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: This procedure is not applicable as there were no inactive projects.

- k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: This procedure is not applicable as there were no inactive projects.

- l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.

- m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as the City had no non-*TransNet* activity for the year ended June 30, 2024.

7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.

- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: No exceptions were noted as a result of our procedures.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: No exceptions were noted as a result of our procedures.

8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$3,175,297
Less: debt service payment	<u>(470,770)</u>
Net estimated apportionment	2,704,527
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>811,358</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(2,076,050)
Maintenance fund balance	<u>(8,715)</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>(2,084,765)</u>
Fund balance under apportionment	<u>\$2,896,123</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$(2,076,050)	\$ 6,215,468	\$ 4,139,418
Maintenance	<u>(8,715)</u>	<u>7,721,286</u>	<u>7,712,571</u>
Totals	<u>\$(2,084,765)</u>	<u>\$13,936,754</u>	<u>\$11,851,989</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 7.06% of cumulative local street and road revenue for maintenance as indicated below:

	<u>City</u>	<u>SANDAG</u>	<u>Total</u>
Congestion relief	\$35,994,537	\$ 4,907,279	\$40,901,816
Maintenance	3,751,242	7,169,226	10,920,468
Interest	<u>73,044</u>	<u>1,860,249</u>	<u>1,933,293</u>
Total local street and road revenue	<u>\$39,818,823</u>	<u>\$13,936,754</u>	<u>\$53,755,577</u>
30% of total local street and road revenue			\$ 16,126,673
Less maintenance expenditures incurred to date			<u>(3,793,217)</u>
Available maintenance funds			<u>\$ 12,333,456</u>
Cumulative percentage expended for maintenance			<u>7.06%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: The results are summarized below:

	<u>Balance</u> <u>July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2024</u>	<u>Total Debt</u> <u>Service *</u>
2010 Series A Bonds	\$15,139,627	\$ -	\$ -	\$15,139,627	\$(438,767)
2019 Series A Bonds	1,025,000	-	(120,739)	904,261	(21,343)
2023 Series A Bonds	<u>-</u>	<u>120,739</u>	<u>-</u>	<u>120,739</u>	<u>(10,660)</u>
Total	<u>\$16,164,627</u>	<u>\$120,739</u>	<u>\$(120,739)</u>	<u>\$16,164,627</u>	<u>\$(470,770)</u>

*Total Debt Service is comprised of principal payments, subsidy payments, interest, debt service expenses, and withholdings.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.
- a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.
- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
Index as of June 30, 2024 divided by Index as of June 30, 2021	<u>161.65</u>	<u>91.96</u>	<u>1.76</u>

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.

- i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
General Fund revenues as of June 30, 2024, divided by General Fund revenues as of June 30, 2021	<u>\$98,192,617</u>	<u>\$87,011,814</u>	<u>1.13</u>

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: The lowest growth rate is 1.13.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: The adjusted MOE is calculated as follows:

Previously approved MOE base	\$3,082,862
Growth Rate	<u>1.13</u>
Adjusted MOE base as of June 30, 2024	<u>\$3,483,634</u>

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.

- a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
 - i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

Current year local discretionary expenditures	\$ 6,488,696
Less MOE base year requirement	<u>(3,082,862)</u>
Excess MOE for the year ended June 30, 2024	<u>\$ 3,405,834</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.
 - a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.
 - b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.
 - c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.
 - i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: No exceptions were noted as a result of our procedures.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: The city recorded total RTCIP expenditures in the amount of \$1,655,153. We selected \$1,650,063 (99.69%) for testing. No exceptions were noted as a result of our procedures.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 14.c.v.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as the City did not have payroll expenditures that exceeded 20% of total RTCIP expenditures.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on September 26, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

- 15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The City did not include any administrative projects in the RTIP.

16. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

SCHEDULE A

CITY OF SAN MARCOS, CALIFORNIA
TransNet and *TransNet* Extension Activities
 Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Local Street Improvements:									
Congestion Relief - Pass-Through:									
SM54	N/A	Regional Arterial Management Systems	\$ -	\$ 10,800	\$ -	\$ (10,800)	\$ -	\$ -	
		Total Congestion Relief - Pass-Through	-	10,800	-	(10,800)	-	-	
Congestion Relief:									
SM22	88179	South Santa Fe from Bosstick to Smilax	(26,519)	44,382	-	(18,268)	-	(405)	(a)
SM31	88265	Discovery Street Improvements	-	-	-	-	-	-	(b)
SM32	88264	Via Vera Cruz Bridge and Street Improvement	-	1,636,720	-	(2,071,663)	-	(434,943)	(a)
SM48	88505	SM Creek Specific Plan	54	-	-	(412,466)	-	(412,412)	(a)
SM56	88263	Bent Ave Bridge and Street Improvement	-	-	-	(913,116)	(65,356)	(978,472)	(a)(c)
SM59	86009	Annual Street Overlay Project	27	-	-	-	-	27	(d)
SM63	TR001	Rancho Santa Fe and Grandon Traffic Signal Mod	(12,241)	-	-	-	-	(12,241)	(a)
SM64	ST005	San Marcos Blvd. Reconstruction	(895)	26,146	-	(129,089)	-	(103,838)	(a)
SM67	86002	San Marcos Blvd at Discovery St	(349,999)	350,000	-	-	-	1	
SM68	88532	Traffic Management System Enhancement	(435,676)	435,676	-	-	-	-	
SM75	ST014	RSF Pavement Restoration	-	108,495	-	(281,898)	-	(173,403)	(a)
		2010 Series A Bonds Debt Service	-	438,767	-	(438,767)	-	-	
		2019 Series A Bonds	-	21,343	-	(21,343)	-	-	
		2023 Series A Bonds	-	10,660	-	(10,660)	-	-	
		Subtotal Congestion Relief	(825,249)	3,072,189	-	(4,297,270)	(65,356)	(2,115,686)	
		Interest Income	17,337	-	22,299	-	-	39,636	
		Total Congestion Relief	(807,912)	3,072,189	22,299	(4,297,270)	(65,356)	(2,076,050)	

(Continued)

CITY OF SAN MARCOS, CALIFORNIA
TransNet and *TransNet* Extension Activities
 Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
Maintenance:									
SM72	ST011	Annual Surface Seal Project FY24-FY27	\$ -	\$ 13,207	\$ -	\$ (55,182)	\$ -	\$ (41,975)	(a)
		Interest Income	23,703	-	9,557	-	-	33,260	
		Total Maintenance	23,703	13,207	9,557	(55,182)	-	(8,715)	
		Total Local Street Improvements	(784,209)	3,096,196	31,856	(4,363,252)	(65,356)	(2,084,765)	
		Total <i>TransNet</i> Extension	\$ (784,209)	\$ 3,096,196	\$ 31,856	\$ (4,363,252)	\$ (65,356)	\$ (2,084,765)	

Notes:

- (a) The City will request drawdown from programmed funds in FY25
- (b) Project is still active, but did not have any TransNet budget appropriation remaining. Will have additional TransNet budget appropriation added in FY25
- (c) Prior year expenditures not relating to the current fiscal year.
- (d) Project complete. Remaining funds will be reprogrammed as local/city funds during RTIP amendment in January 2025.

CITY OF SAN MARCOS, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief - Pass-Through:						
SM54	N/A	Regional Arterial Management Systems	\$ 118,800	\$ -	\$ (118,800)	\$ -
		Total Congestion Relief - Pass-Through	118,800	-	(118,800)	-
Congestion Relief:						
SM22	88179	South Santa Fe from Bosstick to Smilax	203,567	-	(203,972)	(405)
SM32	88264	Via Vera Cruz Bridge and Street Improvement	4,068,249	-	(4,503,192)	(434,943)
SM48	88505	SM Creek Specific Plan	2,771,657	-	(3,184,069)	(412,412)
SM56	88263	Bent Ave Bridge and Street Improvement	1,324,723	-	(2,303,195)	(978,472)
SM59	86009	Annual Street Overlay Project	138,527	-	(138,500)	27
SM63	TR001	Rancho Santa Fe and Grandon Traffic Signal Mod	255,167	-	(267,408)	(12,241)
SM64	ST005	San Marcos Blvd. Reconstruction	26,146	-	(129,984)	(103,838)
SM67	86002	San Marcos Blvd at Discovery St	350,000	-	(349,999)	1
SM68	88532	Traffic Management System Enhancement	1,244,000	-	(1,244,000)	-
SM75	ST014	RSF Pavement Restoration	108,495	-	(281,898)	(173,403)
		2010 Series A Bonds Debt Service	7,933,276	-	(7,933,276)	-
		2019 Series A Bonds	132,386	-	(132,386)	-
		2023 Series A Bonds	10,660	-	(10,660)	-
		Subtotal Congestion Relief	18,566,853	-	(20,682,539)	(2,115,686)
		Interest Income	-	39,636	-	39,636
		Total Congestion Relief	18,566,853	39,636	(20,682,539)	(2,076,050)

CITY OF SAN MARCOS, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
Maintenance:						
SM72	ST011	Annual Surface Seal Project FY24-FY27	\$ 13,207	\$ -	\$ (55,182)	\$ (41,975)
		Interest Income	-	33,260	-	33,260
		Total Maintenance	13,207	33,260	(55,182)	(8,715)
		Total Local Street Improvements	18,698,860	72,896	(20,856,521)	(2,084,765)
		Subtotal Cumulative <i>TransNet</i> Extension	18,698,860	72,896	(20,856,521)	(2,084,765)
Completed projects:						
		Congestion Relief	\$ 17,308,884	\$ 148	\$ (17,309,032)	\$ -
		Maintenance	3,738,035	-	(3,738,035)	-
		Bikes and Pedestrian	948,941	1,668	(950,609)	-
		Senior Mini-Grant	34,992	-	(34,992)	-
		Smart Growth	1,000,000	-	(1,000,000)	-
		Total Completed Projects	23,030,852	1,816	(23,032,668)	-
		Total Cumulative <i>TransNet</i> Extension	\$ 41,729,712	\$ 74,712	\$ (43,889,189)	\$ (2,084,765)

CITY OF SAN MARCOS, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2024

Project Year	Last Date to Commit funds	MPO ID	Cumulative				Funds Committed June 30, 2024	Cumulative Status	
			Funds Received	Interest Income	Project Expenditures	City Adjustments		June 30, 2024	June 30, 2023
For Fiscal Year ended June 30, 2017	June 30, 2024	SM31/SM42	\$ 874,955	\$ -	\$ (874,955)	\$ -	\$ -	\$ -	\$ -
For Fiscal Year ended June 30, 2018	June 30, 2025	SM31/SM42	1,345,318	-	(1,345,318)	-	-	-	-
For Fiscal Year ended June 30, 2019	June 30, 2026	SM31/SM42	466,033	-	(466,033)	-	-	-	-
For Fiscal Year ended June 30, 2020	June 30, 2027	SM31/SM42	890,385	-	(890,385)	-	-	-	-
For Fiscal Year ended June 30, 2021	June 30, 2028	SM31/SM42	328,796	-	(328,796)	-	-	-	-
For Fiscal Year ended June 30, 2022	June 30, 2029		1,047,857	-	(1,047,857)	-	-	-	43,458
For Fiscal Year ended June 30, 2023	June 30, 2030		1,188,651	-	(1,188,651)	-	-	-	1,188,651
For Fiscal Year ended June 30, 2024	June 30, 2031		158,490	264,554	(423,044)	-	-	-	-
Interest Income			-	256,242	-	-	-	256,242	467,602
Total RTCIP Funds			\$ 6,300,485	\$ 520,796	\$ (6,565,039)	\$ -	\$ -	\$ 256,242	\$ 1,699,711

CITY OF SANTEE, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of Santee, California's (City's or recipient agency's) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- f. We identified the total *TransNet* expenditures for the fiscal year.

- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: The City recorded total *TransNet* expenditures less debt service in the amount of \$2,310,678. We selected \$1,903,809 (82.39%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: No exceptions were noted as a result of our procedures.

- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of the total dollar amount of *TransNet* expenditures.

- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet*

expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: The City allocated indirect costs to projects included in the RTIP for the year ended June 30, 2024. The City charges indirect costs at the rate of 23.7% of direct salary and benefit costs associated with each project. The City allocated a total of \$43,399 of indirect costs to all RTIP projects, resulting in 0.78% of indirect costs compared to total project expenditures. We then extrapolated this percentage to calculate total *TransNet* indirect costs of \$17,924. The City does not have a formal written indirect cost plan. The City's indirect cost allocation is reviewed internally and updated annually and last updated during FY24 by the Finance Director. The City's indirect cost allocation has not been reviewed by a federal or state agency or audited by an independent certified public accounting firm. The City's methodology for allocating indirect costs appears reasonable. Indirect costs did not exceed 10% of total expenditures, as such no explanation was obtained. No exceptions were noted as a result of our procedures.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: No exceptions were noted as a result of our procedures.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: No exceptions were noted as a result of our procedures.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent

year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: This procedure is not applicable as there were no inactive projects with no activity over the past two years.

- k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: This procedure is not applicable as there were no inactive projects with no activity over the past two years.

- l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.

- m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as there was no non-*TransNet* activity on Schedule A in FY24.

7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.

- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: No exceptions were noted as a result of our procedures.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: No exceptions were noted as a result of our procedures.

8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$2,021,078
Less: debt service payment	<u>(797,208)</u>
Net estimated apportionment	1,223,870
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>367,161</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(15,950)
Maintenance fund balance	<u>(88,263)</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>(104,213)</u>
Fund balance under apportionment	<u>\$471,374</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are indicated on the following page:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$(15,950)	\$(480,579)	\$(496,529)
Maintenance	<u>(88,263)</u>	<u>1,257,261</u>	<u>1,168,998</u>
Totals	<u>\$(104,213)</u>	<u>\$776,682</u>	<u>\$672,469</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 14.02% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	\$35,889,070	\$(751,479)	\$35,137,591
Maintenance	5,874,142	1,154,857	7,028,999
Interest	<u>5,829</u>	<u>373,304</u>	<u>379,133</u>
Total local street and road revenue	<u>\$41,769,041</u>	<u>\$776,682</u>	<u>\$42,545,723</u>
30% of total local street and road revenue			\$12,763,717
Less maintenance expenditures incurred to date			<u>(5,964,595)</u>
Available maintenance funds			<u>\$6,799,122</u>
Cumulative percentage expended for maintenance			<u>14.02%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: The results are summarized below:

	Balance July 1, 2023	Additions	Principal Payments	Balance June 30, 2024	Total Debt Service*
2014 Bonds	\$220,000	\$ -	\$(220,000)	\$ -	\$(171,843)
2020 Bonds	2,945,000	-	(365,000)	2,580,000	(505,256)
2021 Bonds	<u>2,870,000</u>	<u>-</u>	<u>-</u>	<u>2,870,000</u>	<u>(120,109)</u>
Total	<u>\$6,035,000</u>	<u>-</u>	<u>(585,000)</u>	<u>(5,450,000)</u>	<u>\$(797,208)</u>

* - Total Debt Service is comprised of principal payments, interest, debt service expenses, and withholdings.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.

- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
Index as of June 30, 2024 divided by Index as of June 30, 2021	<u>161.65</u>	<u>91.96</u>	<u>1.76</u>

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.

- i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
General Fund revenues as of June 30, 2024, divided by General Fund revenues as of June 30, 2021	<u>\$63,894,560</u>	<u>\$54,220,535</u>	<u>1.18</u>

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: The lowest growth rate is 1.18.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: The adjusted MOE is calculated as follows:

Previously approved MOE base	\$414,730
Growth Rate	<u>1.18</u>
Adjusted MOE base as of June 30, 2024	<u>\$489,381</u>

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.
 - a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
 - i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

Current year local discretionary expenditures	\$1,950,779
Less MOE base year requirement	<u>(414,730)</u>
Excess MOE for the year ended June 30, 2024	<u>\$1,536,049</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.

- a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.

- b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.

- c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.

- i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: No exceptions were noted as a result of our procedures.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: The City recorded total RTCIP expenditures in the amount of \$461,387. We selected \$431,549 (93.53%) for testing. No exceptions were noted as a result of our procedures.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 14.c.v.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of total expenditures.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on November 29, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The City did not include any administrative projects in the RTIP.

16. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

SCHEDULE A

CITY OF SANTEE, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Local Street Improvements:									
Congestion Relief - Pass-Through:									
SNT20		Regional Arterial Management Systems	\$ -	\$ 7,400	\$ -	\$ (7,400)	\$ -	\$ -	
		Total Congestion Relief - Pass-Through	-	7,400	-	(7,400)	-	-	
Congestion Relief:									
SNT04	2023-05	Citywide Pavement Repair & Rehab 2023	11,932	838,426	-	(893,207)	42,849	-	(a)(b)
SNT04	2024-01	Citywide Pavement Repair & Rehab 2024	-	7,494	-	(25,657)	-	(18,163)	(c)
		Subtotal SNT04	11,932	845,920	-	(918,864)	42,849	(18,163)	
		2014 Bonds Debt Service	-	171,843	-	(171,843)	-	-	
		2020 Bonds Debt Service	-	505,256	-	(505,256)	-	-	
		2021 Bonds Debt Service	-	120,109	-	(120,109)	-	-	
		Interest Income	118	-	2,095	-	-	2,213	
		Total Congestion Relief	12,050	1,643,128	2,095	(1,716,072)	42,849	(15,950)	
Maintenance:									
SNT22	2023-04	Citywide Crack Sealing Program 2023	-	164,180	-	(164,180)	-	-	(a)
SNT22	2023-06	Citywide Slurry Seal & Roadway Maintenance 2023	9,094	985,721	-	(1,023,447)	(42,849)	(71,481)	(a)(b)(c)
SNT22	2024-02	Citywide Slurry Seal & Roadway Maintenance 2024	-	-	-	(3,839)	-	(3,839)	(c)
SNT22	2024-03	Citywide Crack Sealing Program 2024	-	-	-	(13,891)	-	(13,891)	(c)
		Subtotal SNT22	9,094	1,149,901	-	(1,205,357)	(42,849)	(89,211)	
		Interest Income	50	-	898	-	-	948	
		Total Maintenance	9,144	1,149,901	898	(1,205,357)	(42,849)	(88,263)	

(Continued)

SCHEDULE A

CITY OF SANTEE, CALIFORNIA
TransNet Extension Activities
 Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
		Total Local Street Improvements	\$ 21,194	\$ 2,800,429	\$ 2,993	\$ (2,928,829)	\$ -	\$ (104,213)	
		Smart Growth:							
SNT31	55073	Santee Town Center Specific Plan	-	214,588	-	(179,057)	(80,748)	(45,217)	(d)(e)
		Total Smart Growth	-	214,588	-	(179,057)	(80,748)	(45,217)	
		Total <i>TransNet</i> Extension	21,194	3,015,017	2,993	(3,107,886)	(80,748)	(149,430)	
		GASB 31 Market Value Adjustment	(448)	-	448	-	-	-	
		Total <i>TransNet</i> Extension after GASB 31 Adjustment	\$ 20,746	\$ 3,015,017	\$ 3,441	\$ (3,107,886)	\$ (80,748)	\$ (149,430)	

Notes:

- (a) - Completed Project.
- (b) - Adjustment to reflect a movement of FY23 expenditures from SNT04 to SNT22 not captured on the previous year's Schedule A.
- (c) - Project deficit to be addressed through drawdown in FY25.
- (d) - Adjustment to reflect FY23 expenditures not reported on the prior year Schedule A.
- (e) - Grant funding will be requested for reimbursement in FY25.

SCHEDULE B

CITY OF SANTEE, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief - Pass Through:						
SNT20		Regional Arterial Management Systems	\$ 88,800	\$ -	\$ (88,800)	\$ -
		Total Congestion Relief - Pass Through	88,800	-	(88,800)	-
Congestion Relief:						
SNT04	2023-05	Citywide Pavement Repair & Rehab 2023	924,054	-	(924,054)	-
SNT04	2024-01	Citywide Pavement Repair & Rehab 2024	7,494	-	(25,657)	(18,163)
		Subtotal SNT04	931,548	-	(949,711)	(18,163)
		2014 Bonds Debt Service	2,791,523	-	(2,791,523)	-
		2020 Bonds Debt Service	2,170,131	-	(2,170,131)	-
		2021 Bonds Debt Service	262,413	-	(262,413)	-
		Interest Income	-	2,213	-	2,213
		Total Congestion Relief	6,155,615	2,213	(6,173,778)	(15,950)
Maintenance:						
SNT22	2023-04	Citywide Crack Sealing Program 2023	173,811	-	(173,811)	-
SNT22	2023-06	Citywide Slurry Seal & Roadway Maintenance 2023	997,080	-	(1,068,561)	(71,481)
SNT22	2024-02	Citywide Slurry Seal & Roadway Maintenance 2024	-	-	(3,839)	(3,839)
SNT22	2024-03	Citywide Crack Sealing Program 2024	-	-	(13,891)	(13,891)
		Subtotal SNT22	1,170,891	-	(1,260,102)	(89,211)
		Interest Income	-	948	-	948
		Total Maintenance	1,170,891	948	(1,260,102)	(88,263)
		Total Local Street Improvements	7,415,306	3,161	(7,522,680)	(104,213)

(Continued)

SCHEDULE B

CITY OF SANTEE, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

<u>MPO ID</u>	<u>CIP Number</u>	<u>Project Name</u>	<u>Funds Received</u>	<u>Interest Income</u>	<u>Project Expenditures</u>	<u>Project Status June 30, 2024</u>
		Smart Growth:				
SNT31	55073	Santee Town Center Specific Plan	<u>214,588</u>	<u>-</u>	<u>(259,805)</u>	<u>(45,217)</u>
		Total Smart Growth	<u>214,588</u>	<u>-</u>	<u>(259,805)</u>	<u>(45,217)</u>
		Completed Projects				
		LSI - Congestion Relief	\$ 20,015,261	\$ 1,426	\$ (20,016,687)	\$ -
		LSI - Maintenance	4,703,251	1,242	(4,704,493)	-
		Commercial Paper Debt Service	9,629,394	-	(9,629,394)	-
		Bikes and Pedestrian	<u>423,141</u>	<u>-</u>	<u>(423,141)</u>	<u>-</u>
		Total Completed Projects	<u>34,771,047</u>	<u>2,668</u>	<u>(34,773,715)</u>	<u>-</u>
		Total Cumulative <i>TransNet</i> Extension	<u>\$ 42,400,941</u>	<u>\$ 5,829</u>	<u>\$ (42,556,200)</u>	<u>\$ (149,430)</u>

SCHEDULE C

CITY OF SANTEE, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2024

Project Year	Last Date to Commit funds	MPO ID	Cumulative				Funds Committed at June 30, 2024	Cumulative Status		Notes
			Funds Received	Interest Income	Project Expenditures	City Adjustments		June 30, 2024	June 30, 2023	
For Fiscal Year ended June 30, 2017	June 30, 2024	SNT23, SNT26	\$ 228,629	\$ -	\$ (228,629)	\$ -	\$ -	\$ -	\$ -	
For Fiscal Year ended June 30, 2018	June 30, 2025	SNT23, SNT26	1,079,459	-	(710,626)	(38,182)	-	330,651	792,038	(a)
For Fiscal Year ended June 30, 2019	June 30, 2026		255,798	-	-	-	-	255,798	255,798	
For Fiscal Year ended June 30, 2020	June 30, 2027		672,284	-	-	-	-	672,284	672,284	
For Fiscal Year ended June 30, 2021	June 30, 2028		258,688	-	-	-	-	258,688	258,688	
For Fiscal Year ended June 30, 2022	June 30, 2029		301,308	-	-	-	-	301,308	301,308	
For Fiscal Year ended June 30, 2023	June 30, 2030		323,753	-	-	-	-	323,753	323,753	
For Fiscal Year ended June 30, 2024	June 30, 2031		202,666	-	-	-	-	202,666	-	
Interest Income			-	242,880	-	-	-	242,880	113,542	
Total RTCIP Funds			\$ 3,322,585	\$ 242,880	\$ (939,255)	\$ (38,182)	\$ -	\$ 2,588,028	\$ 2,717,411	

Notes:

(a) Adjustment made in FY19 to correct FY18 revenue incorrectly reported in the RTCIP fund in error.

CITY OF SOLANA BEACH, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of Solana Beach, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: This procedure is not applicable as there was no interest income reported in Schedule A or within the general ledger for FY24.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- f. We identified the total *TransNet* expenditures for the fiscal year.

- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: The City recorded total *TransNet* expenditures less debt service in the amount of \$315,000. We selected \$254,942 (80.93%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: No exceptions were noted as a result of our procedures.

- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as the City did not incur payroll expenditures for *TransNet* projects in FY24.

- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet*

expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: The procedure is not applicable as there were no indirect costs allocated to projects included in the RTIP during FY24.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: This procedure is not applicable as there were no adjustments presented on Schedule A in FY24.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: No exceptions were noted as a result of our procedures.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the

recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: This procedure is not applicable as there were no inactive projects which had no activity over the past two years.

- k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: This procedure is not applicable as there were no inactive projects which had no activity over the past two years.

- l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.

- m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as the City had no non-*TransNet* activity included within Schedule A in FY24.

- 7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.

- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: This procedure is not applicable as there were no adjustments presented on Schedule A in FY24.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: No exceptions were noted as a result of our procedures.

8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$559,795
Less: debt service payment	<u>(159,398)</u>
Net estimated apportionment	400,397
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>120,119</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	1,702
Maintenance fund balance	<u>-</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>1,702</u>
Fund balance under apportionment	<u>\$118,417</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$1,702	\$(500,504)	\$(498,802)
Maintenance	<u>-</u>	<u>1,861,372</u>	<u>1,861,372</u>
Totals	<u>\$1,702</u>	<u>\$1,360,868</u>	<u>\$1,362,570</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 2.96% of cumulative local street and road revenue for maintenance as indicated below:

	<u>City</u>	<u>SANDAG</u>	<u>Total</u>
Congestion relief	\$11,392,003	\$(689,057)	\$10,702,946
Maintenance	389,587	1,784,206	2,173,793
Interest	<u>4,279</u>	<u>265,719</u>	<u>269,998</u>
 Total local street and road revenue	 <u>\$11,785,869</u>	 <u>\$1,360,868</u>	 <u>\$13,146,737</u>
 30% of total local street and road revenue			\$3,944,021
Less maintenance expenditures incurred to date			<u>(389,587)</u>
 Available maintenance funds			<u>\$3,554,434</u>
 Cumulative percentage expended for maintenance			<u>2.96%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

	<u>Balance July 1, 2023</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance June 30, 2024</u>	<u>Total Debt Service*</u>
2010 Series A Bonds	\$5,500,000	\$ -	\$ -	\$5,500,000	\$(159,398)
Total	<u>\$5,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$5,500,000</u>	<u>\$(159,398)</u>

* - Total Debt Service is comprised of principal payments, interest, debt service expenses, and withholdings.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.
- a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.
- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
Index as of June 30, 2024 divided by Index as of June 30, 2021	<u>161.65</u>	<u>91.96</u>	<u>1.76</u>

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.

- i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
General Fund revenues as of June 30, 2024, divided by General Fund revenues as of June 30, 2021	<u>\$35,741,477</u>	<u>\$23,041,752</u>	<u>1.55</u>

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: The lowest growth rate is 1.55.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: The adjusted MOE is calculated as follows:

Previously approved MOE base	\$337,419
Growth Rate	<u>1.55</u>
Adjusted MOE base as of June 30, 2024	<u>\$522,999</u>

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.
- a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:
- i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or

- ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

Current year local discretionary expenditures	\$3,299,658
Less MOE base year requirement	<u>(337,419)</u>
Excess MOE for the year ended June 30, 2024	<u>\$2,962,239</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.

- a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.

- b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.

- c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.

- i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: This procedure is not applicable as the City did not collect any exactions for the fiscal year ending June 30, 2024.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: The City recorded total RTCIP expenditures in the amount of \$3,599. We selected \$3,538 (98%) for testing. No exceptions were noted as a result of our procedures.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 14.c.v.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as there were no payroll expenditures incurred for RTCIP projects for the fiscal year ending June 30, 2024.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension

Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on September 23, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

- 15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The City did not include any administrative projects in the RTIP.

16. We documented the status of any prior year findings and recommendations.

Results: The City had one finding as of June 30, 2023, relating to the City not expending or committing RTCIP funding collected during fiscal year 2016 within seven years of collection. The City passed council resolution 2023-122 on November 8, 2023 to amend the 2023 RTIP listing of projects and commit to spending RTCIP funds in fiscal year 2024 and 2025 totaling \$61,000. As such, this finding has been remediated in the current year.

17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

SCHEDULE A

CITY OF SOLANA BEACH, CALIFORNIA

TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Local Street Improvements:									
Congestion Relief:									
SB16	9362.23	Annual Pavement Management - Resurfacing	\$ -	\$ 125,000	\$ -	\$ (125,000)	\$ -	\$ -	
SB21	9525.00	Santa Helena Roadside Park	-	-	-	-	-	-	
SB21	9538.21	Sidewalks and Associated Street Improvements At Various Locations - Incl. Safe Routes to School Local Match	(2,155)	90,000	-	(90,000)	-	(2,155)	(a)
		Total SB21 Projects	(2,155)	90,000	-	(90,000)	-	(2,155)	
		2010 Series A Bonds	-	159,398	-	(159,398)	-	-	
		Interest Income	3,857	-	-	-	-	3,857	
		Total Congestion Relief	1,702	374,398	-	(374,398)	-	1,702	
Maintenance:									
SB18		Pavement Maintenance	-	100,000	-	(100,000)	-	-	
		Total Maintenance	-	100,000	-	(100,000)	-	-	
		Total Local Street Improvements	1,702	474,398	-	(474,398)	-	1,702	
		Total TransNet Extension	\$ 1,702	\$ 474,398	\$ -	\$ (474,398)	\$ -	\$ 1,702	

Notes:

(a) To clear the deficit balance, the City will request a drawdown in FY 24-25.

SCHEDULE B

CITY OF SOLANA BEACH, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief:						
SB16	9362.23	Annual Pavement Management - Resurfacing	\$ 125,000	\$ -	\$ (125,000)	\$ -
SB21	9525	Santa Helena Roadside Park	46,650	-	(46,650)	-
SB21	9538.21	Sidewalks and Associated Street Improvements At Various Locations - Incl. Safe Routes to School Local Match	141,276	-	(143,431)	(2,155)
		Total SB21 Projects	187,926	-	(190,081)	(2,155)
		2010 Series A Bonds	2,954,591	-	(2,954,591)	-
		Interest Income	-	3,857	-	3,857
		Total Congestion Relief	3,267,517	3,857	(3,269,672)	1,702
Maintenance:						
SB18		Pavement Maintenance	225,350	-	(225,350)	-
		Total Maintenance	225,350	-	(225,350)	-
		Total Local Street Improvements	3,492,867	3,857	(3,495,022)	1,702
Completed Projects						
		LSI - Congestion Relief	\$ 8,124,486	\$ 422	\$ (8,124,908)	\$ -
		LSI - Maintenance	164,237	-	(164,237)	-
		Bikes and Pedestrian	135,986	-	(135,986)	-
		Pavement Maintenance	125,350	-	(125,350)	-
		Total Completed Projects	8,550,059	422	(8,550,481)	-
Total Cumulative <i>TransNet</i> Extension			\$ 12,042,926	\$ 4,279	\$ (12,045,503)	\$ 1,702

SCHEDULE C

CITY OF SOLANA BEACH, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2024

Project Year	Last Date to Commit funds	MPO ID	Cumulative						Notes	
			Funds Received	Interest Income	Project Expenditures	City Adjustments	Funds Committed at June 30, 2024	Cumulative Status		
								June 30, 2024		June 30, 2023
Year ended June 30, 2016	June 30, 2023	SB16/SB23	\$ 19,566	\$ -	\$ (19,566)	\$ -	\$ -	\$ -	\$ 754	
Year ended June 30, 2017	June 30, 2024	SB23	29,714	-	(2,845)	-	(26,869)	26,869	29,714	(a)
Year ended June 30, 2018	June 30, 2025	SB23	36,233	-	-	-	(30,532)	36,233	36,233	(a)
Year ended June 30, 2019	June 30, 2026		46,381	-	-	-	-	46,381	46,381	
Year ended June 30, 2020	June 30, 2027		7,246	-	-	-	-	7,246	7,246	
Year ended June 30, 2021	June 30, 2028		10,869	-	-	-	-	10,869	10,869	
Year ended June 30, 2022	June 30, 2029		88,418	-	-	-	-	88,418	88,418	
Year ended June 30, 2023	June 30, 2030		86,970	-	-	-	-	86,970	86,970	
Year ended June 30, 2024	June 30, 2031		-	-	-	-	-	-	-	
Interest Income			-	17,297	-	(156)	-	17,141	10,417	(b)
Subtotal RTCIP Funds			325,397	17,297	(22,411)	(156)	(57,401)	320,127	317,002	
GASB 31 Market Value Adjustment			-	5,091	-	-	-	5,091	(4,403)	
Total RTCIP Funds			\$ 325,397	\$ 22,388	\$ (22,411)	\$ (156)	\$ (57,401)	\$ 325,218	\$ 312,599	

Notes:

(a) - The City committed funding to SB23 in FY25 to expend collected funding on Traffic Signal Upgrades.

(b) - A reduction in interest income was made for FY23 to account for banking service fees related to interest earned for the RTCIP fund.

CITY OF VISTA, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the City of Vista, California's (City or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The City's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the City with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- f. We identified the total *TransNet* expenditures for the fiscal year.

- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: The City recorded total *TransNet* expenditures in the amount of \$3,714,889. We selected \$3,214,772 (86.54%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: No exceptions were noted as a result of our procedures.

- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of the total dollar amount of expenditures.

- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet*

expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: This procedure is not applicable as there were no indirect costs allocated to projects on Schedule A in FY24.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: This procedure is not applicable as there were no adjustments included within Schedule A in FY24.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: This procedure is not applicable as there were no projects completed within Schedule A in FY24.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the

recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: This procedure is not applicable as there were no inactive projects with no activity over the past two years during FY24.

- k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: This procedure is not applicable as there were no inactive projects with no activity over the past two years during FY24.

- l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects in FY24.

- m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as there was no non-*TransNet* activity to report on Schedule A in FY24.

- 7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.

- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: This procedure is not applicable as there were no adjustments noted within Schedule A in FY24.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: No exceptions were noted as a result of our procedures.

8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The City is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$3,294,166
Less: debt service payment	<u>-</u>
Net estimated apportionment	3,294,166
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>988,250</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	235,553
Maintenance fund balance	<u>594</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>236,147</u>
Fund balance under apportionment	<u>\$752,103</u>

9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	\$235,553	\$1,463,345	\$1,698,898
Maintenance	<u>594</u>	<u>4,163,298</u>	<u>4,163,892</u>
Totals	<u>\$236,147</u>	<u>\$5,626,643</u>	<u>\$5,862,790</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The City has expended 18.11% of cumulative local street and road revenue for maintenance as indicated below:

	<u>City</u>	<u>SANDAG</u>	<u>Total</u>
Congestion relief	\$28,882,311	\$814,097	\$29,696,408
Maintenance	7,626,475	3,866,659	11,493,134
Interest	<u>(14,618)</u>	<u>945,887</u>	<u>931,269</u>
 Total local street and road revenue	 <u>\$36,494,168</u>	 <u>\$5,626,643</u>	 <u>\$42,120,811</u>
 30% of total local street and road revenue			\$12,636,243
Less maintenance expenditures incurred to date			<u>(7,626,053)</u>
 Available maintenance funds			 <u>\$5,010,190</u>
 Cumulative percentage expended for maintenance			 <u>18.11%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there is no long-term debt outstanding as of June 30, 2024.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.

- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
Index as of June 30, 2024 divided by Index as of June 30, 2021	<u>161.65</u>	<u>91.96</u>	<u>1.76</u>

- b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.

- i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient

agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: The growth rate is calculated as follows:

	<u>2024</u>	<u>2021</u>	<u>Growth Rate</u>
General Fund revenues as of June 30, 2024, divided by General Fund revenues as of June 30, 2021	<u>\$127,894,678</u>	<u>\$100,224,452</u>	<u>1.28</u>

- c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: The lowest growth rate is 1.28.

- d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: The adjusted MOE is calculated as follows:

Previously approved MOE base	\$1,703,119
Growth Rate	<u>1.28</u>
Adjusted MOE base as of June 30, 2024	<u>\$2,179,992</u>

13. With respect to the MOE requirement:

- a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.
- b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.
 - a. If an error to the Annual Street Report is reported by the recipient agency subsequent to the submission of the Report to the State Controller's Office, we performed additional steps as follows:
 - i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.

- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: The City was in compliance with the MOE requirement. The City did not have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2024, is summarized as follows:

Current year local discretionary expenditures	\$4,198,546
Less MOE base year requirement	<u>(1,703,119)</u>
Excess MOE for the year ended June 30, 2024	<u>\$2,495,427</u>

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.

- a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.

- b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.

- c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.

- i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: No exceptions were noted as a result of our procedures.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed

in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: The City recorded total RTCIP expenditures in the amount of \$564,862. We selected \$93,669 (16.58%) for testing. No exceptions were noted as a result of our procedures.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 14.c.v.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of the total dollar amount of expenditures.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: This procedure is not applicable as the City did not incur expenditures for fund administration.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We inspected the interest allocation methodology to

ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the City did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The City provided RTCIP documentation on September 17, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

- 15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: This procedure is not applicable as the City did not include any administrative projects in the RTIP.

- 16. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

- 17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

“Annual Street Report” means the State of California Annual Street Report.

“Current Fiscal Year” means the fiscal period of July 1, 2023 through June 30, 2024.

“ITOC” means the Independent Taxpayer Oversight Committee.

“MOE” means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

“MPO ID” means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

“Recipient Agency” means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

“RTCIP” means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

“RTIP” means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

“SANDAG” means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

“SANDAG Board Policy No. 031” means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

“Schedule A” means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

“Schedule B” means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

“Schedule C” means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency’s RTCIP Fund.

“*TransNet* Extension Ordinance” means the 2004 Proposition A.

“*TransNet* Ordinance and Expenditure Plan” means the 1987 Proposition A San Diego Transportation Improvement Plan.

SCHEDULE A

CITY OF VISTA, CALIFORNIA
TransNet Extension Activities
 Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Local Street Improvements:									
Congestion Relief - Pass-Through:									
VISTA 56	N/A	Regional Arterial Management Systems	\$ -	\$ 8,800	\$ -	\$ (8,800)	\$ -	\$ -	
		Total Congestion Relief - Pass-Through	-	8,800	-	(8,800)	-	-	
Congestion Relief:									
VISTA 46	8225	Street Construction/Overlay-Annual	(7,039)	3,875,661	-	(3,527,657)	-	340,965	
VISTA 55	8290	Pedestrian Mobility Sidewalks	(3,251)	22,890	-	(135,568)	-	(115,929)	(a)
		Interest Income	4,527	-	5,990	-	-	10,517	
		Total Congestion Relief	(5,763)	3,898,551	5,990	(3,663,225)	-	235,553	
Maintenance:									
VISTA 53	8262	Annual Street Maintenance & Resurfacing	(21,481)	64,837	-	(42,864)	-	492	
		Interest Income	102	-	-	-	-	102	
		Total Maintenance	(21,379)	64,837	-	(42,864)	-	594	
		Total Local Street Improvements	(27,142)	3,972,188	5,990	(3,714,889)	-	236,147	
Total <i>TransNet</i> Extension			\$ (27,142)	\$ 3,972,188	\$ 5,990	\$ (3,714,889)	\$ -	\$ 236,147	

Notes:

(a) City will request reimbursement of programmed funds to eliminate negative balance in VISTA 55.

SCHEDULE B

CITY OF VISTA, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief - Pass-Through:						
VISTA 56	N/A	Regional Arterial Management Systems	\$ 96,800	\$ -	\$ (96,800)	\$ -
		Total Congestion Relief - Pass-Through	96,800	-	(96,800)	-
Congestion Relief:						
VISTA 46	8225	Street Construction/Overlay-Annual	16,163,545	-	(15,822,580)	340,965
VISTA 55	8290	Pedestrian Mobility Sidewalks	941,136	3	(1,057,068)	(115,929)
		Interest Income	-	10,517	-	10,517
		Total Congestion Relief	17,104,681	10,520	(16,879,648)	235,553
Maintenance:						
VISTA 53	8262	Annual Street Maintenance & Resurfacing	4,210,000	-	(4,209,508)	492
		Interest Income	-	102	-	102
		Total Maintenance	4,210,000	102	(4,209,508)	594
		Total Local Street Improvements	21,411,481	10,622	(21,185,956)	236,147
Completed Projects:						
		LSI - Congestion Relief	11,680,830	(25,310)	(11,655,520)	-
		LSI - Maintenance	3,416,475	70	(3,416,545)	-
		Senior Mini Grants	554,261	-	(554,261)	-
		Smart Growth Grants	4,399,203	-	(4,399,203)	-
		Bikes and Pedestrian	4,072,534	-	(4,072,534)	-
		Total Completed Projects	24,123,303	(25,240)	(24,098,063)	-
Total Cumulative <i>TransNet</i> Extension			\$ 45,534,784	\$ (14,618)	\$ (45,284,019)	\$ 236,147

SCHEDULE C

CITY OF VISTA, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2024

Project Year	Last Date to Spend funds	MPO ID	Cumulative		Project Expenditures	City Adjustments	Funds Committed June 30, 2024	Cumulative Status		Notes
			Funds Received	Interest Income				June 30, 2024	June 30, 2023	
For Fiscal Year ended June 30, 2017	June 30, 2024	VISTA15/46	\$ 172,061	\$ -	\$ (172,061)	\$ -	\$ -	\$ -	\$ -	
For Fiscal Year ended June 30, 2018	June 30, 2025	VISTA15/46	317,346	-	(317,346)	-	-	-	-	
For Fiscal Year ended June 30, 2019	June 30, 2026	VISTA15/46	2,148,210	-	(959,430)	(23,877)	-	1,164,903	1,753,642	(a)
For Fiscal Year ended June 30, 2020	June 30, 2027		488,898	-	-	-	-	488,898	488,898	
For Fiscal Year ended June 30, 2021	June 30, 2028		250,631	-	-	-	-	250,631	250,631	
For Fiscal Year ended June 30, 2022	June 30, 2029		166,037	-	-	-	-	166,037	166,037	
For Fiscal Year ended June 30, 2023	June 30, 2030		451,619	-	-	-	-	451,619	451,619	
For Fiscal Year ended June 30, 2024	June 30, 2031		520,974					520,974	-	
Interest Income			-	353,523	-	12,585	-	366,108	263,139	(b)
Total RTCIP Funds			4,515,776	353,523	(1,448,837)	(11,292)	-	3,409,170	3,373,966	
GASB 31 Market Value Adjustment			-	54,478	-	(190)	-	54,288	2,682	(c)
Total RTCIP Funds			\$ 4,515,776	\$ 408,001	\$ (1,448,837)	\$ (11,482)	\$ -	\$ 3,463,458	\$ 3,376,648	

Notes:

(a) Adjustment made to reflect previously unreported expenditures from FY23.

(b) Adjustment made to reflect a change in interest income for FY22 and FY23.

(c) Adjustment made to reflect a change in GASB 31 market value for FY22 and FY23.

COUNTY OF SAN DIEGO, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the County of San Diego, California's (County or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. The County's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by the County with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed in alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc.).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. We notified the recipient agency of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected interest income reported on Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- f. We identified the total *TransNet* expenditures for the fiscal year.

- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: The County recorded total *TransNet* expenditures in the amount of \$9,371,607. We selected \$5,087,725 (54.29%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. Based on the project description and expenditure support inspected, we determined whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: No exceptions were noted as a result of our procedures.

- vi. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: The County recorded total *TransNet* payroll expenditures in the amount of \$4,344,608, which represented 46.36% of total expenditures. We selected one pay period and five employees for testing. No exceptions were noted as a result of our procedures.

- vii. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect

cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet* expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect cost plan had been approved by a Federal or State agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: The County allocated indirect costs to projects included in the RTIP for the year ended June 30, 2024. The County allocates indirect costs to the projects included in the RTIP using an overhead ratio of total overhead costs to direct labor costs. Multiple rates were used due to different cost codes. A total of \$1,622,290 of indirect costs were charged to the *TransNet* program, which resulted in an average indirect cost rate of 17.31% compared to total *TransNet* expenditures. The County stated that the indirect cost exceeded 10% due to the increase in labor costs and a decrease in non-labor costs charged to the *TransNet* projects. The County's indirect cost plan has not been reviewed by a cognizant agency or audited by an independent CPA. The indirect cost rates were updated and reviewed during FY24 by the County's Auditor & Controller Department. The County's methodology for allocating indirect costs appears reasonable. No exceptions were noted as a result of our procedures.

- g. We inspected any amounts reflected in the "Adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: No exceptions were noted as a result of our procedures.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: No exceptions were noted as a result of our procedures.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that includes the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- i. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.

- j. We confirmed whether inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had provided a footnote as to the status of the project that includes when the project will be completed.

Results: This procedure is not applicable as there were no inactive projects over the past two years.

- k. We obtained approval from SANDAG staff for the reason of inactivity.

Results: This procedure is not applicable as there were no inactive projects over the past two years.

- l. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.

- m. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as there were no non-*TransNet* activity reported in Schedule A.

- 7. We obtained from the recipient agency Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.
 - a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief vs. maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: No exceptions were noted as a result of our procedures.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B by category.

Results: CNTY82 was completed during FY23. Remaining funds will be transferred to CNTY14A Santa Fe Ave in FY25. As such, this project was not included in the completed section of Schedule B in FY24.

- 8. We inspected the ending project status per Schedule A for those projects that were derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance (over)/under the threshold.

Results: The County is in compliance with the 30% requirement as follows:

Fiscal year 2024 apportionment	\$23,273,259
Less: debt service payment	<u>(1,215,552)</u>
Net estimated apportionment	22,057,707
30% base	<u>30%</u>
Fiscal year 2024 30% threshold	<u>6,617,312</u>
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	440,914
Maintenance fund balance	<u>(72,312)</u>
Total Local Streets and Roads and Local Street Improvement fund balance	<u>368,602</u>
Fund balance under apportionment	<u>\$ 6,248,710</u>

- 9. We reported the ending balance from Schedule A, of Local Street Improvements (LSI) and Congestion Relief and Maintenance. We reported the ending balances of Congestion Relief and Maintenance from the SANDAG FY 2024 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2024 are as follows:

	<u>Funds Held by County</u>	<u>Funds Held by SANDAG</u>	<u>Total</u>
Congestion Relief	\$440,914	\$ 23,844,414	\$ 24,285,328
Maintenance	<u>(72,312)</u>	<u>76,485,378</u>	<u>76,413,066</u>
Totals	<u>\$368,602</u>	<u>\$100,329,792</u>	<u>\$100,698,394</u>

10. We documented the percentage of local street and road revenue cumulatively expended for maintenance. If the percentage was greater than 30%, we documented the recipient agency's plan to cure the excess.

Results: The County has expended 4.19% of cumulative local street and road revenue for maintenance as follows:

	<u>County</u>	<u>SANDAG</u>	<u>Total</u>
Congestion relief	\$160,726,822	\$ 16,696,877	\$177,423,699
Maintenance	10,588,090	73,686,864	84,274,954
Interest	<u>1,954,652</u>	<u>9,946,051</u>	<u>11,900,703</u>
Total local street and road revenue	<u>\$173,269,564</u>	<u>\$100,329,792</u>	<u>\$273,599,356</u>
30% of total local street and road revenue			\$ 82,079,807
Less maintenance expenditures incurred to date			<u>(11,463,804)</u>
Available maintenance funds			\$ <u>70,616,003</u>
Cumulative percentage expended for maintenance			<u>4.19%</u>

11. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: The County does not include the debt service on the bonds in Schedule A. SANDAG provided the schedule of long-term debt for the County as follows:

	<u>Balance July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2024</u>	<u>Total Debt Service *</u>
2008 Bonds	\$14,271,912	\$ 180,800	\$(14,452,712)	\$ -	\$ (2,255)
2023 Bonds	<u>-</u>	<u>14,452,713</u>	<u>(464,228)</u>	<u>13,988,485</u>	<u>(1,213,297)</u>
Total	<u>\$14,271,912</u>	<u>\$14,633,513</u>	<u>\$(14,916,940)</u>	<u>\$13,988,485</u>	<u>\$(1,215,552)</u>

*Total Debt Service is comprised of principal payments, bond refunding, interest, debt service expenses, and withholdings.

12. In accordance with Section 8 of the Ordinance, re-index the Maintenance of Effort (MOE) base year amount to be used for fiscal years 2027, 2028, and 2029.

a. We obtained the Construction Cost Index for June 30, 2024 from SANDAG.

- i. We calculated the growth rate of the Construction Cost Index (Index) by taking the Index as of June 30, 2024 and dividing it by the previously approved MOE base period of June 30, 2021.

Results: This procedure is not applicable as the County does not have an MOE requirement.

b. We obtained from the recipient agency a copy of their audited financial report for the fiscal year ended June 30, 2024.

- i. We calculated the growth rate in the recipient agency's General Fund revenues by taking the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2024 and divided it by the General Fund revenues as reported in the recipient agency's annual financial report as of June 30, 2021, the previously approved MOE base period.

Results: This procedure is not applicable as the County does not have an MOE requirement.

c. We compared the growth rate in the Construction Cost Index as calculated in (a) above with the growth rate in General Fund revenues calculated in (b) above and selected the lowest rate.

Results: This procedure is not applicable as the County does not have an MOE requirement.

d. We applied the growth rate selected in (c) above to the previously approved MOE base and determined the re-indexed MOE base as of June 30, 2024, to become effective for the fiscal years ending June 30, 2027, 2028, and 2029.

Results: This procedure is not applicable as the County does not have an MOE requirement.

13. With respect to the MOE requirement:

a. We obtained the current MOE requirements for each recipient agency from SANDAG staff.

b. We obtained Schedule 3 of the Annual Street Report from the recipient agency.

- a. If an error to the Annual Street Report is reported by the recipient agency subsequent to submission of the Report to the State Controller's Office, we performed additional steps as follows:

- i. We obtained an updated Annual Street Report, as submitted to the State Controller's Office; or
 - ii. We obtained notice from the State Controller's Office that the changes will be included in the subsequent year's Annual Street Report;
 - iii. We included adjusted amount to AUP 13.c. and provided a brief explanation of adjustments in Results.
- c. We reported the excess (deficit) of discretionary expenditures over the MOE base, which is equal to the amount of discretionary funds expended for the Local Street Improvement Program less the MOE base amount.
- d. We reported any outstanding unmet requirement from a prior year, the amount of time the recipient agency has remaining to meet its required MOE and reported a roll forward schedule.

Results: This procedure is not applicable as the County does not have an MOE requirement.

14. We obtained from SANDAG staff the approved RTCIP Funding Program for the current fiscal year.

- a. For the RTCIP fund, we obtained a detailed general ledger from the recipient agency.

Results: No exceptions were noted as a result of our procedures.

- b. We obtained from the recipient agency the RTCIP approved schedule for collecting and/or contributing private sector exactions to its Funding Program.

Results: No exceptions were noted as a result of our procedures.

- c. We obtained the RTCIP schedule, including cumulative exactions collected, cumulative interest earned, cumulative expenditures (including commitments), and cumulative ending balance.

- i. We inspected exactions collected to ensure that the recipient agency was using the most current approved fee amount.

Results: The County did not collect the correct exaction fee for 84 unit permits issued. See the Findings and Recommendation section of the report.

- ii. We inquired of management as to whether procedures were in place to track each exaction fee paid by development.

Results: No exceptions were noted as a result of our procedures.

- iii. We determined whether all exaction fees have been expended or committed within seven years of collection.

Results: No exceptions were noted as a result of our procedures.

- iv. If exaction fees are committed, but not expended within seven years, we obtained evidence the unexpended RTCIP revenue was programmed in the RTIP before the expiration of the seven-year timeframe. We also ensured that a footnote was provided on the status of the project.

Results: No exceptions were noted as a result of our procedures.

- v. We obtained from SANDAG the list of RTCIP-approved regional arterial system projects and selected at least 10% of the expenditures to ensure that the expenditures were for projects in the approved regional arterial system project list.

Results: The County recorded total RTCIP expenditures in the amount of \$198,726. We selected \$25,413 (12.79%) for testing. No exceptions were noted as a result of our procedures.

- vi. If unallowable expenditures were identified in procedure 14.c.v, we expanded the sample to include an additional 10% of the expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 14.c.v.

- vii. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: The County recorded total RTCIP payroll expenditures in the amount of \$163,333, which represented 82.19% of total expenditures. We selected one pay period and 4 employees for testing. No exceptions were noted as a result of our procedures.

- viii. We documented the percentage of program revenue spent for fund administration or indirect costs. We determined whether the percentage was less than 3% per Section D.2 of the RTCIP attachment to the *TransNet* Ordinance. If expenditures exceeded 3%, we documented the excess and the recipient agency's plan to cure the excess.

Results: No exceptions were noted as a result of our procedures.

- ix. We determined whether the recipient agency provided its full monetary contribution required by Section 9.A of the *TransNet* Extension

Ordinance. We inquired of management as to whether procedures existed to ensure all qualified properties were included in the program.

Results: No exceptions were noted as a result of our procedures.

- x. We identified interest income for the fiscal year and documented that the interest income amount per the RTCIP schedule agreed to the RTCIP general ledger. We inspected the interest allocation methodology to ensure that it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- xi. For any RTCIP funds that have been transferred, loaned or exchanged, we determined whether the requirements of Section 7 of the *TransNet* Ordinance had been met. If so, we documented details of the transfer, loan and/or exchange.

Results: This procedure is not applicable as the County did not transfer, loan, or exchange any RTCIP funds.

- xii. We inquired of management as to whether any developers have been allowed credits in lieu of paying the exaction fee. If so, we documented the credits granted and whether Section F of the RTCIP attachment to the Ordinance had been followed.

Results: Per inquiry with management, no developers have been allowed credits in lieu of paying the exaction fee.

- xiii. We documented the date the recipient agency provided RTCIP documentation to us for inspection.

Results: The County provided RTCIP documentation on October 8, 2024.

- xiv. We summarized the recipient agency's compliance with the requirements of Section G.2 of the RTCIP attachment to the *TransNet* Extension Ordinance.

Results: No exceptions were noted as a result of our procedures.

- 15. We inspected the RTIP and identified any administrative projects included in the RTIP. If administrative projects were included in the RTIP, we ensured that administrative costs included in Local Street Improvements were no more than 1% of the annual apportionment.

Results: The County did not include any administrative projects in the RTIP.

16. We documented the status of any prior year findings and recommendations.

Results: The County had one prior year finding from FY23 relating to not collecting the correct required exaction fee amount due to a transposition error. As of June 30, 2024, the County was able to collect \$70.56 from a General Fund transfer. However, the cause of the finding is not resolved as the same issue was noted as a finding in FY24.

17. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: See the Findings and Recommendations section of this report.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the County's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

COUNTY OF SAN DIEGO, CALIFORNIA

Report on Agreed-Upon Procedures Applied to the *TransNet* Fund

Findings and Recommendations

Year Ended June 30, 2024

(1) **Need to Use Approved Exaction Fee**

The County did not consistently collect the required exaction fee amount of \$2,688.21 during the fiscal year ended June 30, 2024 for permits applicable to FY23. For 84 out of 915 units, the exaction fees were input incorrectly into the system as \$2,688.12. This resulted in an under-collection of the exaction fee in the total amount of \$7.56.

<u>Number of units</u>	<u>Amount Required</u>	<u>Amount Charged</u>	<u>Variance</u>
84	\$225,809.64	\$225,802.08	\$7.56

SANDAG Board recommendations as of February 9, 2022 and subsequent approval states, in part:

"...the Board of Directors is asked to approve a 2 percent adjustment to the Regional Transportation Congestion Improvement Program (RTCIP) raising the minimum fee from \$2,635.50 to \$2,688.21 beginning July 1, 2022."

Additionally, Board Policy 031, Rule #23 B.5 states in part:

"...if, however, the audit establishes a local agency did not provide its full monetary contribution under the RTCIP and the local agency does not cure defects of which it was notified by the time the audit is finalized and adopted by the ITOC, then the local agency will have forfeited its Section 4(D)(1) contribution. Any amount paid to the local agency in the fiscal year that was the subject of the audit will be retroactively owed to the Commission..."

Recommendation

We recommend that the County recover the under-collection of exaction fees in the amount of \$7.56. Additionally, we recommend that the County ensure the correct exaction fee for the applicable fiscal year be inputted into the system.

Management Response

The County will recover the under-collected exaction fees totaling \$7.56 for 84 units from the General Fund before fiscal year end June 30, 2025. Exaction fees are updated each year in our ERP system and billing system before the commencement of each fiscal year. County Program and Financial Services staff will review, compare, and validate the approved rates upon notification of the new rate and effective date from SANDAG. County staff have been reminded and re-trained on updating permit fees annually and will monitor for any inconsistencies to help reduce or eliminate under collection in the future.

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MOE" means Maintenance of Effort as explained in Section 8 of the *TransNet* Extension Ordinance and Expenditure Plan.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including the County of San Diego and the Cities of Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National County, Oceanside, Poway, San Diego, Santee, San Marcos, Solana Beach, and Vista, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTCIP" means the Regional Transportation Congestion Improvement Program, the new development exactions required per Section 9 of the *TransNet* Extension Ordinance.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"Schedule C" means the Cumulative Schedule of Status of Funds; a cumulative listing of the collections and expenditures of the recipient agency's RTCIP Fund.

"*TransNet* Extension Ordinance" means the 2004 Proposition A.

"*TransNet* Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

COUNTY OF SAN DIEGO, CALIFORNIA

TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	County Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Local Street Improvements:									
Congestion Relief - Pass-Through:									
CNTY81		Regional Arterial Management Systems	\$ -	\$ 12,500	\$ -	\$ (12,500)	\$ -	\$ -	(a)
		Total Congestion Relief - Pass-Through	-	12,500	-	(12,500)	-	-	
Congestion Relief:									
CNTY14A	1010123	South Santa Fe - South	5,284	95,000	859	(14,857)	-	86,286	
CNTY21	1003030	Bradley Avenue	764,901	160,000	5,431	(920,856)	-	9,476	
CNTY24	1003046	Cole Grade - High School	646,567	730,000	-	(1,841,607)	-	(465,040)	(b)
CNTY34	1009589	Dye Road Extension	13,494	-	449	(6,119)	-	7,824	
CNTY35	1009591	Ramona Street Extension	9,858	-	331	(5,382)	-	4,807	
CNTY82	1010313	Alpine Blvd	48,608	-	1,934	-	-	50,542	(c)
CNTY86	1025051	ADA Ramps 21/22	3,371,827	-	134,131	-	(3,505,958)	-	(d)
CNTY86	1025064	AC Overlay 22/23 North	(1,217,341)	3,362,000	-	(4,482,656)	3,505,958	1,167,961	(d)
CNTY86	1025054	AC Overlay 23/24 North	-	-	-	(377,664)	-	(377,664)	(b)
CNTY88	1018734	Ashwood St Corridor	446,496	52,000	3,525	(591,585)	-	(89,564)	(b)
CNTY99	1026130	Etcheverry St Paving	2,283	210,000	-	(165,997)	-	46,286	
		Total Congestion Relief	4,091,977	4,609,000	146,660	(8,406,723)	-	440,914	
Maintenance:									
CNTY90	1020776	Camino Del Rey Drainage	150,070	230,000	11	(452,393)	-	(72,312)	
		Total Maintenance	150,070	230,000	11	(452,393)	-	(72,312)	
		Total Local Street Improvements	4,242,047	4,851,500	146,671	(8,871,616)	-	368,602	

COUNTY OF SAN DIEGO, CALIFORNIA
TransNet Extension Activities
 Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	County Adjustments	Project Status June 30, 2024	Notes
Smart Growth Incentive Program:									
CNTY101	S1022285	Community Based Transportation Program	\$ -	\$ 37,622	\$ -	\$ (37,622)	\$ -	\$ -	
		Total Smart Growth Incentive Program	-	37,622	-	(37,622)	-	-	
Competitive Land Management Grant:									
V08	5004552	Strategic Removal Implementation of Invasive Weed Species	(110,127)	178,476	-	(185,095)	-	(116,746)	(b)
V08	S1109972	Rancho Lilac Resource Management Plan	-	83,035	-	(230,909)	-	(147,874)	(b)
V07	S1125469	Otay Ranch Preserve Enhancement Project	-	41,778	-	(46,365)	-	(4,587)	(b)
		Total Competitive Land Management Grant	(110,127)	303,289	-	(462,369)	-	(269,207)	
Total <i>TransNet</i> Extension			\$ 4,131,920	\$ 5,192,411	\$ 146,671	\$ (9,371,607)	\$ -	\$ 99,395	

Notes:

- This is the County's cost-share of the installation of the regional traffic signal management software and linking of the local agencies to a common system. The County did not receive this cash and did not incur any expenditures. This was a pass-through managed by SANDAG.
- (a) Negative project status balance is due to qualifying expenditures incurred during the fiscal year. The remaining reimbursement will be received in FY24-25.
- (b) CNTY82 Alpine Blvd project complete. Remaining funds will be transferred to CNTY14A Santa Fe Ave – South in FY24/25. The County passed a resolution to amend the RTIP on April 10, 2024, Minute Order 4 to approve the transfer.
- (c) CNTY 86 Project 1025051 ADA Ramps 21/22 is complete. Remaining fund transferred to CNTY 86 Project 1025064 AC Overlay 22/23 North.
- (d)

COUNTY OF SAN DIEGO, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Local Street Improvements:						
Congestion Relief - Pass-Through:						
SAN54/ CNTY81		Regional Arterial Management Systems	\$ 150,000	\$ -	\$ (150,000)	\$ -
		Total Congestion Relief - Pass-Through	150,000	-	(150,000)	-
Congestion Relief:						
CNTY14A	1010123	South Santa Fe - South	1,292,312	4,473	(1,210,499)	86,286
CNTY21	1003030	Bradley Avenue	11,405,617	101,801	(11,497,942)	9,476
CNTY24	1003046	Cole Grade - High School	8,098,000	59,959	(8,622,999)	(465,040)
CNTY34	1009589	Dye Road Extension	979,405	2,496	(974,077)	7,824
CNTY35	1009591	Ramona Street Extension	835,330	20,411	(850,934)	4,807
CNTY82	1010313	Alpine Blvd	5,794,000	14,789	(5,758,247)	50,542
CNTY86	1025051	ADA Ramps 21/22	5,546,903	161,949	(5,708,852)	-
CNTY86	1025064	AC Overlay 22/23 North	6,867,958	-	(5,699,997)	1,167,961
CNTY86	1025054	AC Overlay 23/24 North	-	-	(377,664)	(377,664)
CNTY88	1018734	Ashwood St Corridor	3,212,000	24,949	(3,326,513)	(89,564)
CNTY99	1026130	Etcheverry St Paving	230,000	16	(183,730)	46,286
		Total Congestion Relief	44,261,525	390,843	(44,211,454)	440,914
Maintenance:						
CNTY90	1020776	Camino Del Rey Drainage	1,681,949	27,214	(1,781,475)	(72,312)
		Total Maintenance	1,681,949	27,214	(1,781,475)	(72,312)
		Total Local Street Improvements	46,093,474	418,057	(46,142,929)	368,602

COUNTY OF SAN DIEGO, CALIFORNIA
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
Smart Growth Incentive Program:						
CNTY95	5005475	Alpine Community Plan Implementation Financing Tools and Mechanisms Plan	\$ 45,321	\$ -	\$ (45,321)	\$ -
CNTY96	5005476	Casa De Oro - Campo Road Specific Plan	499,999	-	(499,999)	-
CNTY97	5005477	Valley Center Community Plan Update	286,257	-	(286,257)	-
CNTY101	S1022285	Community Based Transportation Program	<u>37,622</u>	<u>-</u>	<u>(37,622)</u>	<u>-</u>
Total Smart Growth Incentive Program			<u>869,199</u>	<u>-</u>	<u>(869,199)</u>	<u>-</u>
Competitive Land Management Grant:						
V08	5004552	Strategic Removal Implementation of Invasive Weed Species	1,626,530	-	(1,743,276)	(116,746)
V08	S1109972	Rancho Lilac Resource Management Plan	166,150	-	(314,024)	(147,874)
V07	S1125469	Otay Ranch Preserve Enhancement Project	<u>41,778</u>	<u>-</u>	<u>(46,365)</u>	<u>(4,587)</u>
Total Competitive Land Management Grant			<u>1,834,458</u>	<u>-</u>	<u>(2,103,665)</u>	<u>(269,207)</u>
Subtotal Cumulative <i>TransNet</i> Extension			<u>48,797,131</u>	<u>418,057</u>	<u>(49,115,793)</u>	<u>99,395</u>
Completed Projects:						
LSI - Congestion Relief Pass Through			36,000	-	(36,000)	-
LSI - Congestion Relief			116,279,297	760,407	(117,039,704)	-
LSI - Maintenance			8,906,141	776,188	(9,682,329)	-
Bikes and Pedestrians			625,000	-	(625,000)	-
Competitive Land Management Grant			<u>915,288</u>	<u>-</u>	<u>(915,288)</u>	<u>-</u>
Total Completed Projects			<u>126,761,726</u>	<u>1,536,595</u>	<u>(128,298,321)</u>	<u>-</u>
Total Cumulative <i>TransNet</i> Extension			<u>\$ 175,558,857</u>	<u>\$ 1,954,652</u>	<u>\$ (177,414,114)</u>	<u>\$ 99,395</u>

COUNTY OF SAN DIEGO, CALIFORNIA
TransNet Extension Activities
 RTCIP Fund
 Year Ended June 30, 2024

Project Year	Last Date to Commit funds	MPO ID	Cumulative				Funds committed at June 30, 2024	Cumulative Status		Notes
			Funds Received	Interest Income	Project Expenditures	County Adjustments		June 30, 2024	June 30, 2023	
For Fiscal Year ended June 30, 2017	June 30, 2024	CNTY89	\$ 1,455,074	\$ 109,753	\$ (1,093,355)	\$ -	\$ (471,472)	\$ 471,472	\$ 642,608	
For Fiscal Year ended June 30, 2018	June 30, 2025		2,646,555	332,530	-	-	-	2,979,085	2,876,821	
For Fiscal Year ended June 30, 2019	June 30, 2026		2,245,234	258,081	-	-	-	2,503,315	2,417,383	
For Fiscal Year ended June 30, 2020	June 30, 2027		2,508,395	238,235	-	-	-	2,746,630	2,652,346	
For Fiscal Year ended June 30, 2021	June 30, 2028		2,308,647	177,174	-	-	-	2,485,821	2,400,498	
For Fiscal Year ended June 30, 2022	June 30, 2029		4,012,222	271,059	-	-	-	4,283,281	4,136,226	
For Fiscal Year ended June 30, 2023	June 30, 2030		2,454,952	151,026	-	71	-	2,606,049	2,516,000	(a)
For Fiscal Year ended June 30, 2024	June 30, 2031		<u>2,686,708</u>	<u>98,473</u>	<u>-</u>	<u>(71)</u>	<u>-</u>	<u>2,785,110</u>	<u>-</u>	(a)(b)
Total RTCIP Funds			<u>\$ 20,317,787</u>	<u>\$ 1,636,331</u>	<u>\$ (1,093,355)</u>	<u>\$ -</u>	<u>\$ (471,472)</u>	<u>\$ 20,860,763</u>	<u>\$ 17,641,882</u>	

(a) Adjustment is for County absorbing undercollected exactions from FY23. County has transferred funds from the general fund to cover the costs.

(b) Interest income and project expenditures for FYs 17 through 24 are adjusted based on the Schedule C Guidelines. According to the Guidelines, interest earned shall be allocated equitably to each year that had a beginning balance. Expenditures were also applied to the oldest cumulative funds available. Also see footnote (a) adjustment.

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the Independent Taxpayer Oversight Committee's (ITOC or recipient agency) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. ITOC's management is responsible for compliance with the Ordinances and Board Policy.

The ITOC has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by ITOC with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Extension Ordinance, and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff, Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance.

- a. We substantiated all footnotes required in Schedule A.

Results: This procedure is not applicable as there were no footnotes required in Schedule A.

- b. We agreed the beginning balance from the prior year or ensured SANDAG staff provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- c. We obtained a listing of *TransNet* payments made for the ITOC from SANDAG staff. We compared the *TransNet* revenue recorded for the ITOC to the listing of payments received from SANDAG staff. We notified SANDAG staff of any variations and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- d. We identified the interest income reported for the year ended June 30, 2024.
 - i. We inspected the interest income reported on Schedule A and agreed it to SANDAG's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the total *TransNet* expenditures for the fiscal year.
 - i. We inspected the total project expenditures per Schedule A and agreed to SANDAG's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected at least 25% of ITOC expenditures as reported by SANDAG to determine if they were necessary and reasonable in carrying out ITOC responsibilities under the *TransNet* Extension Ordinance in the ITOC Responsibilities Section of the attachment to Commission Ordinance CO-04-01 entitled "Statement of Understanding Regarding the Implementation of the Independent Taxpayer Oversight Committee for the *TransNet* Program."

Results: ITOC recorded total *TransNet* expenditures in the amount of \$533,308. We selected \$168,137 (31.53%) for testing. No exceptions were noted as a result of our procedures.

- iii. If unallowable expenditures were identified in procedure 3.e.ii, we expanded the sample to include an additional 25% of ITOC expenditures and documented SANDAG's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures are required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 3.e.ii.

- iv. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of the total amount of expenditures for the year ended June 30, 2024.

- v. We reviewed to ensure that SANDAG's administrative expenditures complied with Commission Ordinance CO-2021-01 that the total administrative expenditures did not exceed \$250,000, as adjusted for inflation.

Results: ITOC recorded total administrative expenditures of \$89,735, which did not exceed \$250,000 as adjusted for inflation. No exceptions were noted as a result of our procedures.

- 4. We obtained from SANDAG staff, Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance.

- a. We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustment column of Schedule A to funds received, expenditures, or interest income.

Results: This procedure is not applicable as there were no amounts listed in the Adjustment column of Schedule A.

- 5. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

- 6. We proposed current year findings as a result of performing the above agreed-upon procedures. We included SANDAG staff's response to address the ITOC finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not

conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on ITOC's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of ITOC and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

Definitions

"Current Fiscal Year" means the fiscal period of July 1, 2023 through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee, with the administrative functions performed by SANDAG.

"SANDAG" means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"TransNet Extension Ordinance" means the 2004 Proposition A.

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet Extension Activities

Schedule of Status of Funds

Year Ended June 30, 2024

<u>Project Name</u>	<u>Status July 1, 2023</u>	<u>Funds Received</u>	<u>Interest Income</u>	<u>Project Expenditures</u>	<u>Committee Adjustments</u>	<u>Status June 30, 2024</u>
<i>TransNet</i> Extension:						
Independent Taxpayer Oversight Committee	\$ 362,405	\$ 499,605	\$ 19,390	\$ (533,308)	\$ -	\$ 348,092
Total <i>TransNet</i> Extension	\$ 362,405	\$ 499,605	\$ 19,390	\$ (533,308)	\$ -	\$ 348,092

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet Extension Activities

Cumulative Schedule of Status of Funds

Year Ended June 30, 2024

Project Name	Funds Received	Interest Income	Project Expenditures	Status June 30, 2024
<i>TransNet</i> Extension:				
Independent Taxpayer Oversight Committee	<u>\$ 4,763,103</u>	<u>\$ 75,360</u>	<u>\$ (4,490,371)</u>	<u>\$ 348,092</u>
Total Cumulative <i>TransNet</i> Extension	<u><u>\$ 4,763,103</u></u>	<u><u>\$ 75,360</u></u>	<u><u>\$ (4,490,371)</u></u>	<u><u>\$ 348,092</u></u>

SAN DIEGO METROPOLITAN TRANSIT SYSTEM

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the San Diego Metropolitan Transit System's (MTS' or recipient agency's) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. MTS' management is responsible for compliance with the Ordinances and the Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by MTS with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: This procedure is not applicable as MTS does not participate in the Grant Program.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: Per discussion with management, the *TransNet* revenues and expenditures are not recorded in a separate fund, but MTS maintains separate accountability for all *TransNet* activity.

This alternative approach to maintaining separate accountability is allowed per SANDAG Board Policy No. 031, Rule #6, if approved by SANDAG. SANDAG has accepted MTS' alternative approach.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. If variances existed, we notified the recipient agency and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected the interest income reported on Schedule A and agreed it to the recipient agency's general ledger.

Results: This procedure is not applicable as there was no interest income required to be reported on Schedule A.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: This procedure is not applicable as interest income was not reported on Schedule A.

- f. We identified the total *TransNet* expenditures for the fiscal year.
- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: MTS recorded total *TransNet* expenditures in the amount of \$81,989,000. We selected \$23,695,656 (28.90%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of the total dollar amount of expenditures.

- vi. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet* expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology.

We documented whether the recipient agency's indirect cost plan had been approved by a federal or state agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: MTS allocated indirect costs to MPO ID MTS33A and SAN 80 included in the RTIP for the year ended June 30, 2024 at an overhead rate of 30.61% and a fringe rate of 60.57%. The total dollar amount of indirect costs charged was \$164,302, which represented 0.20% of total *TransNet* expenditures. MTS engaged an independent CPA firm to perform agreed-upon procedures applied to its indirect cost rates. The firm used 2 CFR Part 200 as its criteria in reviewing the rates, and conducted that MTS' rates were consistent with the provision of 2 CFR Part 200. The rates were also approved by FTA for FY24. No exceptions were noted as a result of our procedure.

- g. We inspected any amounts reflected in the "Adjustments" column are explained in the form of a footnote and that the adjustments are consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: This procedure is not applicable as there were no adjustments for the year ended June 30, 2024.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was presented that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: This procedure is not applicable as all projects are in progress and there were no completed projects for the fiscal year ended June 30, 2024.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: This procedure is not applicable as there was not a negative ending balance.

- j. We substantiated that additional funding is available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2024.

Results: This procedure is not applicable as there are no additional funding required.
 - k. We confirmed that inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had presented a footnote as to the status of the project that included when the project will be completed.

Results: This procedure is not applicable as there were no inactive projects which have had no activity over the past two years.
 - l. We obtained approval from SANDAG staff for the reason of inactivity.

Results: This procedure is not applicable as there were no inactive projects which have had no activity over the past two years.
 - m. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.
 - n. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as MTS had no non-*TransNet* activity for the fiscal year.
7. We obtained from the recipient agency the Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.
- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.
 - b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: This procedure is not applicable as there were no adjustments included in Schedule A.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B completed section by category.

Results: No exceptions were noted as a result of our procedures.

8. We inspected the ending fund balance per Schedule A for those projects that are derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance over/under the threshold.

Results: MTS is in compliance with the 30% requirement as follows:

	Senior and <u>Disabled</u>	<u>Transit</u>
Fiscal year 2024 apportionment	\$1,197,650	\$45,151,389
Less: debt service payment	<u>-</u>	<u>-</u>
Net estimated apportionment	1,197,650	45,151,389
30% base	<u>30%</u>	<u>30%</u>
Fiscal year 2024 30% threshold	<u>359,295</u>	<u>13,545,417</u>
Less:		
Fund balance	<u>-</u>	<u>-</u>
Fund balance under apportionment	\$ <u>359,295</u>	\$ <u>13,545,417</u>

9. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there is no long-term debt outstanding as of June 30, 2024.

10. We inspected transit operator eligibility for receipt of funds.
 - a. We calculated and reported the total operating cost per revenue vehicle hour for bus services and total operating cost per revenue vehicle mile for rail services for the current year and prior year. We documented how the transit operators compile their information used in their calculation. We ensured the calculation did not include any non-cash transactions.

- b. We obtained from SANDAG staff the increase in CPI over the same period of the prior year.
- c. We inspected and reported that the increase in the total operating cost per revenue vehicle hour for bus services and total operating cost per revenue vehicle mile for rail services (calculated in [a]) does not exceed the increase in the CPI (obtained in [b]).

Results: The increase in the total operating cost per revenue vehicle hour for bus services, and total operating cost per revenue vehicle mile for rail services are shown in the table below. The change in CPI from 2023 to 2024 was 2.97%. The change in total operating cost per revenue vehicle hour for bus services was 0.25% and thus MTS was in compliance with this portion of the requirement. However, the change in total operating cost per revenue vehicle mile for rail services was 10.99%, and thus MTS was not in compliance with this portion of the requirement. MTS submitted to the SANDAG Board, a request to recalculate the operator eligibility for rail services using the 3-year average calculation. On April 25, 2025, the SANDAG Board of Directors approved MTS' request. Therefore, we have recalculated operator eligibility for rail services and MTS is now in compliance with this requirement

Operating Cost per Revenue Vehicle Hour for Bus Services

	<u>2024</u>	<u>2023</u>	<u>Growth Rate</u>
Operating cost for buses	\$233,388,143	\$215,732,636	
Revenue vehicle hours	2,029,103	1,880,383	
Total operating cost per revenue vehicle hour	\$115.02	\$114.73	0.25%
Consumer Price Index	295.089	286.586	2.97%

Operating Cost per Revenue Vehicle Mile for Rail Services

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>Growth Rate</u>
Operating cost for rail	\$136,226,744	\$128,237,421	\$104,704,575	
Revenue vehicle miles	12,156,157	12,700,555	11,626,878	
Total operating cost per revenue vehicle mile	\$11.21	\$10.10	\$9.01	5.22%
Consumer Price Index	295.089	286.586	291.916	6.31%

- 11. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

12. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on MTS' compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of MTS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"CPI" means Consumer Price Index for San Diego County. For the transit operators, CPI is taken from the Bureau of Labor Statistics West Information Office for San Diego, CA (1st Half 2024 of the Semiannual average indexes Table).

"Current Fiscal Year" means the fiscal period of July 1, 2023, through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including Metropolitan Transit System and North County Transportation Commission, which receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means the San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

SAN DIEGO METROPOLITAN TRANSIT SYSTEM

TransNet and TransNet Extension Activities

Schedule of Status of Funds by Project

Year ended June 30, 2024

MPO ID	CIP Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	MTS Adjustments	Project Status June 30, 2024
TransNet Extension:								
Operating:								
Senior and Disabled Transportation:								
MTS 33A	47130	MTS Access	\$ -	\$ 1,230,126	\$ -	\$ (1,230,126)	\$ -	\$ -
		Total Senior and Disabled Transportation	-	1,230,126	-	(1,230,126)	-	-
Transit and Trolley:								
MTS 32A	47110	MTS Preventive Maintenance	-	46,374,778	-	(46,374,778)	-	-
Major Transit Corridor Operations:								
SAN 80	47140	SuperLoop	-	3,110,447	-	(3,110,447)	-	-
SAN 80	47150	Bus Rapid Transit	-	9,498,708	-	(9,498,708)	-	-
SAN 80	47170	Mid City Bus Rapid Transit	-	2,820,283	-	(2,820,283)	-	-
SAN 80	47180	South Bay Bus Rapid Transit	-	5,617,805	-	(5,617,805)	-	-
SAN 80	47190	MidCoast	-	13,336,853	-	(13,336,853)	-	-
		Total Major Transit Corridor Operations	-	34,384,096	-	(34,384,096)	-	-
		Total Transit and Trolley	-	80,758,874	-	(80,758,874)	-	-
		Total Operating	-	81,989,000	-	(81,989,000)	-	-
		Total <i>TransNet</i> Extension	\$ -	\$ 81,989,000	\$ -	\$ (81,989,000)	\$ -	\$ -

SAN DIEGO METROPOLITAN TRANSIT SYSTEM

TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
<i>TransNet</i> Extension						
Operating:						
Senior and Disabled Transportation:						
MTS 33A	47130	MTS Access	\$ 13,407,667	\$ -	\$ (13,407,667)	\$ -
		Total Senior and Disabled Transportation	13,407,667	-	(13,407,667)	-
Transit and Trolley:						
MTS 32A	47110	MTS Preventative Maintenance	313,158,871	-	(313,158,871)	-
Major Transit Corridor Operations:						
SAN 80	47140	SuperLoop	25,288,992	-	(25,288,992)	-
SAN 80	47150	Bus Rapid Transit	78,119,303	-	(78,119,303)	-
SAN 80	47170	Mid City Bus Rapid Transit	19,724,310	-	(19,724,310)	-
SAN 80	47180	South Bay Bus Rapid Transit	31,296,201	-	(31,296,201)	-
SAN 80	47190	MidCoast	28,299,969	-	(28,299,969)	-
		Total Major Transit Corridor Operations	182,728,775	-	(182,728,775)	-
		Total Transit and Trolley	495,887,646	-	(495,887,646)	-
		Total Operating	509,295,313	-	(509,295,313)	-
		Subtotal Cumulative <i>TransNet</i> Extension	509,295,313	-	(509,295,313)	-

SAN DIEGO METROPOLITAN TRANSIT SYSTEM
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

<u>MPO ID</u>	<u>CIP Number</u>	<u>Project Name</u>	<u>Funds Received</u>	<u>Interest Income</u>	<u>Project Expenditures</u>	<u>Project Status June 30, 2024</u>
Completed Projects:						
Capital:						
Major Corridor:						
MTS28	47120	Bus & Rail Rolling Stock	\$ 2,247,000	\$ -	\$ (2,247,000)	\$ -
SAN 67	47120	Blue Line Rehab	45,442,895	-	(45,442,895)	-
Operating:						
Transit and Trolley:						
MTS 23A	47110	MTS Operating Support	181,530,668	-	(181,530,668)	-
Total Completed Projects			229,220,563	-	(229,220,563)	-
Total Cumulative <i>TransNet</i> Extension			\$ 738,515,876	\$ -	\$ (738,515,876)	\$ -

NORTH COUNTY TRANSIT DISTRICT

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the North County Transit District's (NCTD's or recipient agency's) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. NCTD's management is responsible for compliance with the Ordinances and the Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by NCTD with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: This procedure is not applicable as NCTD does not participate in the Grant Program.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: Per discussion with management, the *TransNet* revenues and expenditures are not recorded in a separate fund, but NCTD maintains separate accountability for

all *TransNet* activity. This alternative approach to maintaining separate accountability is allowed per SANDAG Board Policy No. 031, Rule #6, if approved by SANDAG. SANDAG has accepted NCTD's alternative approach.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. If variances existed, we notified the recipient agency and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected the interest income reported on Schedule A and agreed it to the recipient agency's general ledger.

Results: This procedure is not applicable as there was no interest income required to be reported on Schedule A.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: This procedure is not applicable as interest income was not reported on Schedule A.

- f. We identified the total *TransNet* expenditures for the fiscal year.
- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: NCTD recorded total *TransNet* expenditures in the amount of \$33,792,772. We selected \$9,607,296 (28.43%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as the payroll expenditures did not exceed the 20% of the total dollar amount of expenditures.

- vi. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet* expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect

cost plan had been approved by a federal or state agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: This procedure is not applicable as there were no indirect costs allocated to projects included in the RTIP.

- g. We inspected any amounts reflected in the "Adjustments" column are explained in the form of a footnote and that the adjustments are consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: This procedure is not applicable as there were no adjustments for the fiscal year ended June 30, 2024.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: This procedure is not applicable as there were no completed projects for the fiscal year ended June 30, 2024.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was presented that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: This procedure is not applicable as there were no completed projects for the fiscal year ended June 30, 2024.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- j. We substantiated that additional funding is available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2024.

Results: No exceptions were noted as a result of our procedures.

- k. We confirmed that inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had presented a footnote as to the status of the project that included when the project will be completed.

Results: This procedure is not applicable as there were no inactive projects which have had no activity over the past two years.

- I. We obtained approval from SANDAG staff for the reason of inactivity.

Results: This procedure is not applicable as there were no inactive projects which have had no activity over the past two years.

- m. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.

- n. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as NCTD had no non-*TransNet* activity for the fiscal year.

- 7. We obtained from the recipient agency the Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.

- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: This procedure is not applicable as there were no adjustments included in Schedule A.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B completed section by category.

Results: This procedure is not applicable as there were no completed projects reported in the prior year's Schedule A.

8. We inspected the ending fund balance per Schedule A for those projects that are derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance over/under the threshold.

Results: NCTD is in compliance with the 30% requirement as follows:

	Senior and Disabled	Transit
Fiscal year 2024 apportionment	\$489,994	\$18,472,764
Less: debt service payment	<u>-</u>	<u>(1,417,666)</u>
Net estimated apportionment	489,994	17,055,098
30% base	<u>30%</u>	<u>30%</u>
Fiscal year 2024 30% threshold	<u>146,998</u>	<u>5,116,529</u>
Less:		
Fund balance	<u>-</u>	<u>-</u>
Fund balance under apportionment	<u>\$ 146,998</u>	<u>\$5,116,529</u>

9. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: The results are summarized below:

	Balance <u>July 1, 2023</u>	<u>Additions</u>	Principal <u>Payments</u>	Balance <u>June 30, 2024</u>	Total Debt <u>Service *</u>
Commercial Paper	\$19,100,000	\$ -	\$(1,350,000)	\$17,750,000	\$(1,417,666)

*Total Debt Service is comprised of principal repayments and allocation of commercial paper expenses.

10. We inspected transit operator eligibility for receipt of funds.
- We calculated and reported the total operating cost per revenue vehicle hour for bus services and total operating cost per revenue vehicle mile for rail services for the current year and prior year. We documented how the transit operators compile their information used in their calculation. We ensured the calculation did not include any non-cash transactions.
 - We obtained from SANDAG staff the increase in CPI over the same period of the prior year.

- c. We inspected and reported that the increase in the total operating cost per revenue vehicle hour for bus services and total operating cost per revenue vehicle mile for rail services (calculated in [a]) does not exceed the increase in the CPI (obtained in [b]).

Results: The increase in the total operating cost per revenue vehicle hour for bus services, and total operating cost per revenue vehicle mile for rail services are shown in the table below. The change in CPI from 2023 to 2024 was 2.97%. The change in total operating cost per revenue vehicle hour for bus services was 0.42% and thus NCTD was in compliance with this portion of the requirement. However, the change in total operating cost per revenue vehicle mile for rail services was 6.94%, and thus NCTD was not in compliance with this portion of the requirement. NCTD submitted to the SANDAG Board, a request to recalculate the operator eligibility for rail services using 3 year average calculation. On April 25, 2025, the SANDAG Board of Directors approved NCTD's request. Therefore, we have recalculated operator eligibility for rail services and NCTD is now in compliance with this requirement.

Operating Cost per Revenue Vehicle Hour for Bus Services

	<u>2024</u>	<u>2023</u>	<u>Growth Rate</u>
Operating cost for buses	\$77,089,646	\$70,906,316	
Revenue vehicle hours	482,919	446,040	
Total operating cost per revenue vehicle hour	\$159.63	\$158.97	0.42%
Consumer Price Index	295.089	286.586	2.97%

Operating Cost per Revenue Vehicle Mile for Rail Services

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>Growth Rate</u>
Operating cost for rail	\$72,022,138	\$66,569,053	\$60,070,772	
Revenue vehicle miles	912,513	917,029	877,589	
Total operating cost per revenue vehicle mile	\$78.93	\$73.59	\$68.45	4.18%
Consumer Price Index	295.089	286.586	291.916	6.31%

11. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

12. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on NCTD's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of NCTD and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"CPI" means Consumer Price Index for San Diego County. For the transit operators, CPI is taken from the Bureau of Labor Statistics West Information Office for San Diego, CA (1st Half 2024 of the Semiannual average indexes Table).

"Current Fiscal Year" means the fiscal period of July 1, 2023, through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including Metropolitan Transit System and North County Transportation Commission, which receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means the San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

NORTH COUNTY TRANSIT DISTRICT
TransNet and *TransNet* Extension Activities
 Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	NCTD Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Operating:									
Senior and Disabled Transportation:									
NCTD03	N/A	Elderly and Disabled	\$ -	\$ 514,000	\$ -	\$ (514,000)	\$ -	\$ -	
		Total Senior and Disabled Transportation	-	514,000	-	(514,000)	-	-	
Transit:									
NCTD16B	N/A	Oceanside to Escondido Rail - SPRINTER Debt Service	-	1,850,000	-	(1,850,000)	-	-	
NCTD34	N/A	Transit Service Operating Support	-	17,760,439	-	(17,760,439)	-	-	
		Total Transit	-	19,610,439	-	(19,610,439)	-	-	
		Total Operating	-	20,124,439	-	(20,124,439)	-	-	
Capital:									
Major Corridor:									
SAN80	N/A	COASTER Expanded Service	(2,491,199)	7,999,658	-	(7,444,809)	-	(1,936,350)	(a)
SAN260	420009	COASTER Train Sets	(2,692,741)	8,057,001	-	(6,223,524)	-	(859,264)	(a)
		Total Major Corridor	(5,183,940)	16,056,659	-	(13,668,333)	-	(2,795,614)	
		Total Capital	(5,183,940)	16,056,659	-	(13,668,333)	-	(2,795,614)	
Total <i>TransNet</i> Extension			\$ (5,183,940)	\$ 36,181,098	\$ -	\$ (33,792,772)	\$ -	\$ (2,795,614)	

Note:

(a) Due as of June 30, 2024; to be reimbursed by SANDAG from TransNet Major Corridor funds.

NORTH COUNTY TRANSIT DISTRICT
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Operating:						
Senior and Disabled Transportation:						
NCTD03	N/A	Elderly and Disabled	\$ 5,444,325	\$ -	\$ (5,444,325)	\$ -
		Total Senior and Disabled Transportation	5,444,325	-	(5,444,325)	-
Transit:						
NCTD16B	N/A	Oceanside to Escondido Rail Operations	26,705,112	-	(26,705,112)	-
NCTD34	N/A	Transit Service Operating Support	177,187,628	-	(177,187,628)	-
		Total Transit	203,892,740	-	(203,892,740)	-
		Total Operating	209,337,065	-	(209,337,065)	-
Capital:						
Major Corridor:						
SAN80	N/A	COASTER Expanded Service	18,333,623	-	(20,269,973)	(1,936,350)
SAN260	420009	COASTER Train Sets	20,977,001	-	(21,836,265)	(859,264)
		Total Major Corridor	39,310,624	-	(42,106,238)	(2,795,614)
		Total Capital	39,310,624	-	(42,106,238)	(2,795,614)
		Subtotal Cumulative <i>TransNet</i> Extension	248,647,689	-	(251,443,303)	(2,795,614)
Completed Projects:						
Operating:						
		<i>TransNet</i> Senior Mini Grant	217,941	-	(217,941)	-
Capital:						
		Major Corridor	69,636,783	429,576	(70,066,359)	-
		Bike, Pedestrian and Neighborhood Safety (BPNS) Inland Rail Trail	3,870,000	25,257	(3,895,257)	-
Transit:						
		Preventive Maintenance	1,715,876	-	(1,715,876)	-
		Total Completed Projects	75,440,600	454,833	(75,895,433)	-
		Total Cumulative <i>TransNet</i> Extension	\$ 324,088,289	\$ 454,833	\$ (327,338,736)	\$ (2,795,614)

SAN DIEGO ASSOCIATION OF GOVERNMENTS
SAN DIEGO, CALIFORNIA
Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund
Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the San Diego Association of Governments' (SANDAG's or recipient agency's) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. SANDAG's management is responsible for compliance with the Ordinances and Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by SANDAG with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG the *TransNet* Grant Program spreadsheet.

Results: No exceptions were noted as a result of our procedures.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: No exceptions were noted as a result of our procedures.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures for SANDAG and SDCRTC for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension; local streets and roads; local street improvements, including congestion relief vs. maintenance; highway; major corridor; environmental mitigation program; etc). We determined that the projects are properly classified by SANDAG and SDCRTC.

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. If variances existed, we notified SANDAG staff and obtained approval.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected the interest income reported on Schedule A and agreed it to the *TransNet* general ledger.

Results: This procedure is not applicable as there was no interest reported on Schedule A.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: This procedure is not applicable as there was no interest reported on Schedule A.

- f. We identified the total *TransNet* expenditures for the year ended June 30, 2024.

- i. We inspected the total project expenditures per Schedule A and agreed to the respective recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: SANDAG recorded total *TransNet* expenditures in the amount of \$85,351,130. We selected \$23,924,637 (28.03%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% of the total dollar amount of expenditures and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transaction and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: SANDAG recorded total *TransNet* payroll expenditures in the amount of \$21,449,817, which represented 25.13% of total expenditures. We selected one pay period and three employees for testing. No exceptions were noted as a result of our procedures.

- vi. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet* expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the

methodology. We documented whether the recipient agency's indirect cost plan had been approved by a federal or state agency or audited by an independent certified public accounting firm. We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: SANDAG allocated indirect costs to projects included in the RTIP for the year ended June 30, 2024. SANDAG allocates indirect costs at a rate of 112.65% of direct labor costs associated with each project. SANDAG allocated a total of \$7,357,632 of indirect costs to projects, resulting in 8.62% of indirect costs compared to total *TransNet* expenditures. SANDAG's indirect cost plan was reviewed and approved by the State of California Department of Transportation on November 9, 2023, and is updated by SANDAG on an annual basis. The indirect cost rate allocation methodology appears reasonable. No exceptions were noted as a result of our procedures.

- g. We inspected any amounts reported in the "adjustments" column were explained in the form of a footnote and that the adjustments were consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: This procedure is not applicable as there were no amounts reported in the adjustments column on Schedule A.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was presented that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type or authorization and date of authorization.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: This procedure is not applicable as there were no projects with a negative ending balance.

- j. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2025.

Results: No exceptions were noted as a result of our procedures.
 - k. We confirmed that inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency has provided a footnote of the status of the project that includes when the project will be completed.

Results: This procedure is not applicable as there were no inactive projects which have had no activity over the past two years.
 - l. We obtained approval from SANDAG staff for reasons of inactivity.

Results: This procedure is not applicable as there were no inactive projects which have had no activity over the past two years.
 - m. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined that transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there was no transfer of funds between projects.
 - n. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as SANDAG had no non-*TransNet* activity for the fiscal year.
7. We obtained from the recipient agency the Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.
- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., local street improvements, including congestion relief versus maintenance; major corridors; and environmental mitigation program; etc.). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.
 - b. We reclassified all amounts listed in the Adjustment column of Schedule A to funds received, expenditures, or interest income.

Results: This procedure is not applicable as there were no amounts reported in the adjustments column on Schedule A.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B completed section by category.

Results: This procedure is not applicable as SANDAG does not track completed projects within Schedule A.

8. We inspected the ending project status per Schedule A for those projects that are derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance over/under the threshold.

Results: This procedure is not applicable as the 30% balance threshold applies to *TransNet* recipients that receive an annual apportionment per the Ordinance. SANDAG is not a recipient of an annual apportionment.

9. If applicable (including SDCRTC), we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there is no long-term debt outstanding as of June 30, 2024.

10. For recipient SANDAG, acting as the SDCRTC, only, we obtained a schedule of bond financing costs related to highway and transit capital projects indicating beginning balance, additions and ending paid to date balance. We ensured the financing costs were properly supported and have not exceeded \$500,000,000 (2002 dollars). We agreed the current fiscal year financing costs to SANDAG records.

Results: The schedule of bond financing costs related to highway and transit capital projects is summarized below. The total cost of \$58,733,645 did not exceed \$500,000,000 in 2002 dollars. No exceptions were noted as a result of our procedures.

<u>Debt Issuance</u>	<u>Balance at July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance as of June 30, 2024</u>
Commercial Paper	\$6,062,762	\$380,111	\$ -	\$6,442,873
2008 Bonds	36,780,776	49,623	-	36,830,399
2010 Bonds	2,936,010	5,208	-	2,941,218
2012 Bonds	2,338,585	-	-	2,338,585
2014 Bonds	1,312,490	4,850	-	1,317,340
2016 Bonds	1,221,040	4,133	-	1,225,173
2017 TIFIA Loan	1,296,673	90	-	1,296,763

<u>Debt Issuance</u>	<u>Balance at July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance as of June 30, 2024</u>
2018 Short Term	1,568,812	-	-	1,568,812
2019 Bonds	1,444,642	1,548	-	1,446,190
2020 Bonds	423,402	2,973	-	426,375
2021 Bonds	1,341,099	3,920	-	1,345,019
2021 Note	966,605	-	-	966,605
2022 Note	384,366	198,861	-	583,227
2021 TIFIA Loan	2,500	2,533	-	5,033
2023 Bonds	-	33	-	33
Total	<u>\$58,079,762</u>	<u>\$653,883</u>	\$ =	<u>\$58,733,645</u>

11. We inspected to ensure that SANDAG's administrative expenditures complied with Section 12 of the *TransNet* Extension Ordinance:

- a. We inspected and ensured that the total administrative expenditures did not exceed 2% of the annual *TransNet* apportioned revenues, plus any funds not utilized in prior years.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected the administrative expenditure project numbers and ensured only projects approved in the 2024 Budget were included in administrative expenditures.

Results: SANDAG recorded total administrative expenditures in the amount of \$8,685,284. We reviewed the detail of administrative expenditures and noted the following cost centers included within:

<u>Cost Center</u>	<u>Amount Expended</u>
Payroll Expenses	\$7,558,223
Operational Expenses	1,022,079
Board of Directors	98,034
Legal Fees	<u>6,948</u>
Total	<u>\$8,685,284</u>

- c. We selected at least 25% of the administrative expenditures and ensured they were expended by SANDAG for costs necessary to administer *TransNet*.

Results: SANDAG recorded total administrative expenditures in the amount of \$8,685,284. We selected \$2,284,229 (26.30%) for testing. No exceptions were noted as a result of our procedures.

- d. If unallowable expenditures were identified in step 11.c, we expanded the sample to include an additional 25% of administrative expenditures, and documented SANDAG's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted ITOC Audit

Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures noted in step 11.c.

- e. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge appeared reasonable for the project.

Results: SANDAG recorded administrative payroll expenditures in the amount of \$7,558,223, or 87.02% of total administrative expenditures. We selected one pay period and five employees for testing. No exceptions were noted as a result of our procedures.

- 12. For SANDAG, acting as the SDCRTC, only, we performed the following procedures:

- a. We inquired and obtained source data used to calculate the Local Street Improvement Allocation Schedule in the TTrak program and recalculated the total funds contributed per jurisdiction.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected the FY 2024 *TransNet* Local Street Improvements Allocation Schedule and determined that at least 70% of the revenues provided for Local Street Improvement purposes were used for congestion relief purposes and that no more than 30% for maintenance purposes.

Results: No exceptions were noted as a result of our procedures.

- 13. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

- 14. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2024.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on SANDAG's compliance with the

TransNet Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of SANDAG and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

Definitions

“Current Fiscal Year” means the fiscal period of July 1, 2023 through June 30, 2024.

“ITOC” means the Independent Taxpayer Oversight Committee.

“MPO ID” means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

“Recipient Agency” means an agency, including SANDAG and SDCRTC, that receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

“RTIP” means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

“SANDAG” means San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

“SANDAG Board Policy No. 031” means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

“Schedule A” means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

“Schedule B” means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

“SDCRTC” means the San Diego County Regional Transportation Commission, a blended component unit of SANDAG.

“TransNet Extension Ordinance” means the 2004 Proposition A.

“TransNet Ordinance and Expenditure Plan” means the 1987 Proposition A San Diego Transportation Improvement Plan.

SCHEDULE A

SAN DIEGO ASSOCIATION OF GOVERNMENTS

TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:								
Administration:								
		SANDAG 2% Administration	\$ 175,432	\$ 8,599,852	\$ (8,685,284)	\$ -	\$ 90,000	
		Total Administration	175,432	8,599,852	(8,685,284)	-	90,000	
Bike, Pedestrian & Neighborhood Safety (BPNS) - Pass Through:								
CB45	1223071	Carlsbad Blvd & Tamarack Ave Ped Improvement Project	-	201,420	(201,420)	-	-	
		Total BPNS - Pass Through	-	201,420	(201,420)	-	-	
BPNS:								
SAN40	3300100	TransNet Smart Growth Incentive Program	-	87,307	(87,307)	-	-	
SAN153	1223023	Inland Rail Trail	-	47,806	(47,806)	-	-	
SAN153	1223094	Inland Rail Trail Ph 3	-	230,915	(230,915)	-	-	
SAN153	1223095	Inland Rail Trail Ph 4	-	3,091	(3,091)	-	-	
		Total SAN153	-	281,812	(281,812)	-	-	
SAN155	1223016	Coastal Rail Trail - Rose Creek	-	31,441	(31,441)	-	-	
SAN156	1223017	Coastal Rail Trail Encinitas: E St to Chesterfield Dr	-	2,350	(2,350)	-	-	
SAN158	1223020	Bicycle Facilities - La Mesa to North Park	-	(285,651)	285,651	-	-	(a)
SAN160	1223022	Uptown Bikeways: Fourth and Fifth Avenue Bikeways	-	189,685	(189,685)	-	-	
SAN195	1223055	Bayshore Bikeway - Barrio Logan	-	1,986,614	(1,986,614)	-	-	
SAN195	1223096	Bayshore Bikeway: Barrio Logan Phase 2	-	292,736	(292,736)	-	-	
SAN198	1223053	San Diego River Trail - Carlton Oaks Segment	-	5,677	(5,677)	-	-	
SAN203	1223056	San Ysidro to IB Parkway	-	226,057	(226,057)	-	-	
SAN204	1223054	I-15 Bike Path: Adams Ave to Landis St	-	288,286	(288,286)	-	-	
		Subtotal BPNS	-	3,106,314	(3,106,314)	-	-	

(Continued)

SCHEDULE A

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2024	Notes
		BPNS balance carried forward	\$ -	\$ 3,106,314	\$ (3,106,314)	\$ -	\$ -	
SAN205	1223057	NP to Downtown/Balboa Bikeway	-	5,356,552	(5,356,552)	-	-	
SAN206	1223058	Southeast to Downtown Bikeway	-	192,628	(192,628)	-	-	
SAN230	1223079	North Park/Mid-City Bikeways: Howard Bikeway	-	87,693	(87,693)	-	-	
SAN232	1223081	North Park/Mid City Bikeways: University Bikeway	-	624,608	(624,608)	-	-	
SAN233	1223082	North Park/Mid-City Bikeways: Georgia Meade Bikeway	-	250,284	(250,284)	-	-	
SAN234	1223083	Uptown Bikeways: Eastern Hillcrest Bikeways	-	(85,365)	85,365	-	-	(b)
SAN235	1223084	Uptown Bikeways: Washington Street and Mission Valley Bikeways	-	1,131,767	(1,131,767)	-	-	
SAN236	1223085	Uptown Bikeways: Mission Hills and Old Town Bikeways	-	47,047	(47,047)	-	-	
SAN272	1223093	GObyBIKE San Diego: Construction Outreach Program	-	208,162	(208,162)	-	-	
SAN284	1223087	North Park/Mid-City Orange Bikeway	-	87,513	(87,513)	-	-	
SAN310	1223097	Bayshore to Imperial Bikeway	-	9,700	(9,700)	-	-	
		Total BPNS	-	11,016,903	(11,016,903)	-	-	
		Senior Services Pass Through:						
SAN70	1271000	Jewish Family Services - Rides and Smiles	-	53,481	(53,481)	-	-	
SAN70	1271800	On the Go (Eastern San Diego)	-	127,684	(127,684)	-	-	
SAN70	1272000	Jewish Family Services - Volunteer Driver Transportation/Rides and	-	155,542	(155,542)	-	-	
SAN70	1272800	On the Go (SMG)	-	347,306	(347,306)	-	-	
		Total SAN70	-	684,013	(684,013)	-	-	
SAN87	1272700	Elderhelp - Volunteer Driver Program	-	137,758	(137,758)	-	-	
SAN90	1271100	Peninsula Shepherd Senior Center - Volunteer Driver	-	29,752	(29,752)	-	-	
SAN92	1271300	Travelers Aid Society - SeniorRide	-	258,788	(258,788)	-	-	
SAN168	1271900	FACT Mobility Management	-	333,288	(333,288)	-	-	
		Total Senior Services Pass Through	-	1,443,599	(1,443,599)	-	-	

(Continued)

SCHEDULE A

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2024	Notes
Senior Services:								
SAN40	3320201	Specialized Transportation	\$ -	\$ 142,368	\$ (142,368)	\$ -	\$ -	
		Total Senior Services	-	142,368	(142,368)	-	-	
Smart Growth Pass Through:								
CNTY101	1224074	Community Based Transportation Program	-	101,426	(101,426)	-	-	
EL40	1224067	El Cajon Transit Center Community Connection Improvements	-	1,286,136	(1,286,136)	-	-	
EL41	1224068	Main Street - Green Street Gateway	-	1,524,996	(1,524,996)	-	-	
LG26	1224069	Connect Main Street, Ph 1&2	-	767,415	(767,415)	-	-	
NC37	1224062	Sweetwater Road Protected Bikeway	-	690,987	(690,987)	-	-	
NC43	1224071	Together We Plan National City	-	104,037	(104,037)	-	-	
SAN306	1224072	Mid-City Comm SG Study Areas	-	218,057	(218,057)	-	-	
SAN307	1224073	Santee Specific Plan	-	247,818	(247,818)	-	-	
SD261	1224064	Downtown San Diego Wayfinding Signage - Cycle Network	-	20,618	(20,618)	-	-	
SD262	1224065	East Village Green Park Phase I	-	96,766	(96,766)	-	-	
		Total Smart Growth Pass Through	-	5,058,256	(5,058,256)	-	-	
Smart Growth:								
SAN40	3300100	<i>TransNet</i> Smart Growth Incentive Program	-	87,307	(87,307)	-	-	
		Total Smart Growth	-	87,307	(87,307)	-	-	
Local Street Improvements:								
CB44	3311002	Traffic Signal - RAMS - (Congestion Relief)	-	11,700	(11,700)	-	-	
CHV39	3311002	Traffic Signal System Optimization	-	15,500	(15,500)	-	-	
CNTY81	3311002	Regional Traffic Signal Management - (Congestion Relief)	-	12,500	(12,500)	-	-	
EL06	3311002	Traffic Signals Project	-	9,700	(9,700)	-	-	
		Subtotal Local Street Improvements	-	49,400	(49,400)	-	-	

(Continued)

SCHEDULE A

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
 Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2024	Notes
		Local Street Improvements balance carried forward	\$ -	\$ 49,400	\$ (49,400)	\$ -	\$ -	
ENC28	3311002	Traffic Signal Modifications	-	7,400	(7,400)	-	-	
LAM46	3311002	Regional Arterial Management System (RAMS) - (CR)	-	7,400	(7,400)	-	-	
NC04	3311002	Traffic Signal Install/Upgrade	-	8,000	(8,000)	-	-	
O35	3311002	Regional Arterial Management System (RAMS) - (Congestion Relief)	-	11,200	(11,200)	-	-	
POW29	3311002	Citywide Traffic Signal Improvements - (Congestion Relief)	-	7,300	(7,300)	-	-	
SD16A	3311002	Traffic Signals Citywide - (Congestion Relief)	-	67,600	(67,600)	-	-	
SM54	3311002	Citywide Traffic Signals - (Congestion Relief)	-	10,800	(10,800)	-	-	
SNT20	3311002	Traffic Signals Citywide - (Congestion Relief)	-	7,400	(7,400)	-	-	
VISTA56	3311002	Traffic Congestion Management Program - CIP 8294	-	8,800	(8,800)	-	-	
		Total Local Street Improvements	-	185,300	(185,300)	-	-	
		Regional Environmental Mitigation Program (EMP) - Pass-Through:						
V07	12002xx	Caltrans EMP	-	(2,009,908)	2,009,908	-	-	(c)
V08	1201334	Silverwood-Anstine	-	(17)	17	-	-	(d)
V08	1201337	San Pasqual Cactus Wren	-	39,781	(39,781)	-	-	
V08	1201338	Lower Otay Reservoir	-	22,583	(22,583)	-	-	
V08	1201341	Stinknet Removal	-	22,717	(22,717)	-	-	
V08	1201342	West Otay Mesa Stinknet Removal	-	62,883	(62,883)	-	-	
V08	1201343	Otay Mesa Vernal Pool Restoration	-	64,884	(64,884)	-	-	
V08	1201344	Otay Ranch Preserve Enhancement	-	71,514	(71,514)	-	-	
V08	1201345	El Monte Preserve Bat Hotel	-	77,306	(77,306)	-	-	
V08	1201346	Famosa Slough Stormwater Treatment	-	12,619	(12,619)	-	-	
V08	1201347	Annie's Canyon Trail (ACT)	-	71,584	(71,584)	-	-	
V08	1201348	San Miguel HMA Perimeter	-	43,691	(43,691)	-	-	
V08	1201349	Anstine-Audubon Nature Preserve	-	48,277	(48,277)	-	-	
V08	1201350	Quarry Creek Preserve Fencing	-	77,320	(77,320)	-	-	
V08	1201351	San Diego Thornmint Enhancement	-	49,705	(49,705)	-	-	
V08	1201352	Endangered Avian Nesting Site	-	19,962	(19,962)	-	-	
V08	1201353	Denner Canyon Restoration	-	56,623	(56,623)	-	-	
V08	1201356	Mission Trails Thornmint Restoration	-	36,332	(36,332)	-	-	
V08	1201357	Rare Dune Plant Restoration	-	39,103	(39,103)	-	-	
V08	1201358	SPBDR Stinknet Removal II	-	59,167	(59,167)	-	-	
V08	1201359	West Bernardo Mountain HMA	-	12,989	(12,989)	-	-	
V08	1201360	Ocean Beach Estuary Enhancement	-	60,230	(60,230)	-	-	
		Total V08	-	949,253	(949,253)	-	-	
		Total Regional EMP - Pass Through	-	(1,060,655)	1,060,655	-	-	

(Continued)

SCHEDULE A

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2024	Notes
Environmental Mitigation Program (EMP):								
V07	12002xx	Biological Mitigation	\$ -	\$ 4,331,893	\$ (4,331,893)	\$ -	\$ -	
V08	12003xx/12013xx	Regional Habitat Conservation Fund	-	4,694,645	(4,694,645)	-	-	
		Total EMP	-	9,026,538	(9,026,538)	-	-	
Bus Rapid Transit (BRT)/Rail Operations:								
SAN80	1130100	Financial ERP System	-	3,442,727	(3,442,727)	-	-	
SAN80	1147400	Content Management	-	3,333,142	(3,333,142)	-	-	
SAN80	3100400	Regional Plan Implementation	-	430,889	(430,889)	-	-	
SAN80	3103000	Regional Plan Dev (2025)	-	1,435,816	(1,435,816)	-	-	
SAN80	3310703	TDM - Program & Svs Delivery	-	5,400	(5,400)	-	-	
SAN80	3310714	Mobility & Innovations Program	-	624,990	(624,990)	-	-	
SAN80	3322600	Digital Equity Action Plan Implementation	-	79,771	(79,771)	-	-	
			-	11,344	(11,344)	-	-	
		Total BRT/Rail Operations	-	9,364,079	(9,364,079)	-	-	
Major Corridor - Pass-Through:								
CAL09	1200504	I-5 North Coast: 2 HOV Lanes	-	1,200,000	(1,200,000)	-	-	
CAL09	1200509	I-5 San Elijo Bridge Replace	-	406,194	(406,194)	-	-	
CAL09	1200510	I-5 HOV Carlsbad	-	393,400	(393,400)	-	-	
		Total CAL09	-	1,999,594	(1,999,594)	-	-	
CAL09D	1200515	I-5/I-805 HOV Conv. To Express	-	127,508	(127,508)	-	-	
CAL29	1207602	SR 76 Middle	-	(1,051,125)	1,051,125	-	-	(d)
CAL29B	1207606	SR 76 East	-	(2,802,000)	2,802,000	-	-	(e)
CAL67	1280518	SR94 TP Lanes I-805 to I-5	-	61,257	(61,257)	-	-	
CAL68	1212501	SR94/SR125 S to E Connector	-	2,000	(2,000)	-	-	
		Subtotal Major Corridor - Pass-Through	-	(1,662,766)	1,662,766	-	-	

(Continued)

SCHEDULE A

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2024	Notes
		Local Street Improvements balance carried forward	\$ -	\$ (1,662,766)	\$ 1,662,766	\$ -	\$ -	
CAL75	1200506	I-5 Genesee Interchange and Widening	-	1,266,239	(1,266,239)	-	-	
CAL78C	1280510	I-805 South: 2 HOV and DAR	-	5,034	(5,034)	-	-	
CAL78D	1280515	I-805 South Soundwalls - Unit 1	-	1,520,625	(1,520,625)	-	-	
CAL114	1200513	SR56 Auxiliary Lane	-	34,403	(34,403)	-	-	
CAL277A	1207803	SR78/I-5 HOV Connector	-	1,247,000	(1,247,000)	-	-	
CAL538	1206701	SR67 Improvements	-	12,000	(12,000)	-	-	
CAL550	1605201	CMCP-Coast Canyon Trails SR52	-	747	(747)	-	-	
CAL571	1280519	I-805 Transit Priority Lanes (SR94 to SR52)	-	500,000	(500,000)	-	-	
SAN183	1239816	Batiquitos Lagoon Double Track	-	49,635	(49,635)	-	-	
SAN224	1280513	I-805/SR-94 Bus on Shoulder Demonstration Project	-	(942)	942	-	-	(f)
SAN260	1239820	COASTER Train Sets	-	10,791,391	(10,791,391)	-	-	
V11	1201101	State Route 11	-	(315)	315	-	-	(f)
		Total Major Corridor - Pass-Through	-	13,763,051	(13,763,051)	-	-	
		Major Corridor:						
CAL09	1200501	I-5 North Coast	-	4	(4)	-	-	
CAL09	1200504	I-5 North Coast: 2 HOV Lanes	-	559,930	(559,930)	-	-	
CAL09	1200509	I-5 San Elijo Bridge Replace	-	185,976	(185,976)	-	-	
CAL09	1200510	I-5 HOV Carlsbad	-	1,057,142	(1,057,142)	-	-	
		Total CAL09	-	1,803,052	(1,803,052)	-	-	
CAL18B	1201520	I-15 Exp Lanes Forester Creek	-	226	(226)	-	-	
CAL26	1205203	State Route 52 Freeway (E&F)	-	1,373	(1,373)	-	-	
CAL29B	1207606	SR 76 East	(444,870)	4,332,338	(3,887,468)	-	-	(e)
CAL67	1280518	SR94 TP Lanes I-805 to I-5	-	585,975	(585,975)	-	-	
CAL68	1212501	SR94/SR125 S to E Connector	-	84,331	(84,331)	-	-	
CAL75	1200506	I-5 Genesee Interchange and Widening	-	30,266	(30,266)	-	-	
		Subtotal Major Corridor	(444,870)	6,837,561	(6,392,691)	-	-	

(Continued)

SCHEDULE A

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2024	Notes
		Major Corridor balance carried forward	\$ (444,870)	\$ 6,837,561	\$ (6,392,691)	\$ -	\$ -	
CAL78B	1280511	I-805 HOV/Managed Lanes - North	-	2,654	(2,654)	-	-	
CAL78C	1280510	I-805 South: 2 HOV & DAR	-	3,198	(3,198)	-	-	
CAL78D	1280515	I-805 S Soundwalls	-	21,441	(21,441)	-	-	
CAL114	1200513	SR56 Auxiliary Lane	-	2,476	(2,476)	-	-	
CAL277	1207802	I-15/SR78 HOV Connectors	-	66,456	(66,456)	-	-	
CAL277A	1207803	SR78/I-5 HOV Connector	-	20,372	(20,372)	-	-	
CA278	1207804	SR78 HOV Lanes: I-5 to I-15	-	6,382	(6,382)	-	-	
CAL536	1205204	SR-52 Operational Improvements	-	74,211	(74,211)	-	-	
CAL538	1206701	SR67 Improvements	-	94,980	(94,980)	-	-	
CAL550	1605201	CMCP-Coast Canyon Trails SR52	-	5,332	(5,332)	-	-	
CAL551	1609401	CMCP-High Speed Transit/SR-94	-	2,639	(2,639)	-	-	
CAL553	1607801	CMCP - SPRINTER/Palomar Airport Rd/SR78/SR76	-	216	(216)	-	-	
CAL571	1280519	I-805 Transit Priority Lanes (SR94-SR52)	-	23,144	(23,144)	-	-	
CAL614	1280516	I-805 North Construct Operational Improvements	-	82,412	(82,412)	-	-	
SAN23	1257001	Mid-Coast LRT Corridor Project	-	9,814,350	(9,814,350)	-	-	
SAN26B	1201509	Downtown BRT Stations	-	13,185	(13,185)	-	-	
SAN29	1239812	Sorrento to Miramar Phase 2	-	473,511	(473,511)	-	-	
SAN30	1239813	San Dieguito Lagoon Double Track and Platform	-	617,149	(617,149)	-	-	
SAN36	1129200	OCS Insulator/Catch Cable Replacement	-	34,061	(34,061)	-	-	
SAN46	1041502	Super Loop	-	2,751	(2,751)	-	-	
SAN47	1280504	South Bay BRT	-	860,668	(860,668)	-	-	
SAN54	1147700	Next Operating System (Next OS)	-	59,995	(59,995)	-	-	
SAN54	3310500	511 ATIS	-	109,343	(109,343)	-	-	
SAN54	3311000	ITS Operations	-	1,190,149	(1,190,149)	-	-	
SAN54	3330700	TSM-Integrated Corridor Management Program	-	597,833	(597,833)	-	-	
		Total SAN54	-	1,957,320	(1,957,320)	-	-	
		Subtotal Major Corridor	(444,870)	21,016,469	(20,571,599)	-	-	

(Continued)

SCHEDULE A

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2024	Notes
		Major Corridor balance carried forward	\$ (444,870)	\$ 21,016,469	\$ (20,571,599)	\$ -	\$ -	
SAN64	1239809	Eastbrook to Shell Double Track	-	119,808	(119,808)	-	-	
SAN73	1239806	San Elijo Lagoon (Cardiff to Craven) Double Track	-	162,000	(162,000)	-	-	
SAN78	1240001	Mid-City Rapid Bus	-	26,618	(26,618)	-	-	
SAN117	1239805	Poinsettia Station Improvements	-	200,980	(200,980)	-	-	
SAN119	1239807	Sorrento Valley Double Track	-	10,089	(10,089)	-	-	
SAN129	1201514	Downtown Multiuse and Bus Stopover Facility	-	188,356	(188,356)	-	-	
SAN130	1239810	Carlsbad Village Double Track	-	126	(126)	-	-	
SAN132	1239811	Elvira to Morena Double Track	-	217,158	(217,158)	-	-	
SAN149	1239814	Coaster PE	-	97,287	(97,287)	-	-	
SAN163	1145000	Los Penasquitos Lagoon Bridge Replacement	-	(611,571)	611,571	-	-	(a)
SAN182	1239815	San Diego River Bridge	-	114,497	(114,497)	-	-	
SAN183	1239816	Batiquitos Lagoon Double Track	-	866,459	(866,459)	-	-	
SAN224	1280513	I-805/SR-94 Bus on Shoulder Demonstration Project	-	944,764	(944,764)	-	-	
SAN234	1223083	Uptown Bikeways: Eastern Hillcrest Bikeways	-	784,184	(784,184)	-	-	
SAN253	1600501	CMCP - Central Mobility Hub	-	180	(180)	-	-	
SAN253	1600504	CMCP-CMH & Connections	-	177,594	(177,594)	-	-	
		Total SAN253	-	177,774	(177,774)	-	-	
SAN254	1600801	CMCP-High Speed Transit/I-8	-	42,089	(42,089)	-	-	
SAN256	1612501	CMCP-High Speed Transit/SR125	-	30,334	(30,334)	-	-	
SAN259	1239821	LOSSAN Corridor Improvements	-	519,531	(519,531)	-	-	
SAN260	1239820	COASTER Train Sets	-	745,681	(745,681)	-	-	
SAN261	1210091	Palomar Street Rail Grade Separation	-	1,661	(1,661)	-	-	
SAN262	1210090	Low-Floor Light Rail Transit Vehicles	-	935	(935)	-	-	
SAN264	3502000	Regional Electric Vehicle Charging Incentive Program	-	165,464	(165,464)	-	-	
SAN269	1600101	CMCP - Region Wide Plan	-	41,452	(41,452)	-	-	
SAN281	1210021	Blue Line Railway Signal Improvements	-	115,248	(115,248)	-	-	
		Subtotal Major Corridor	(444,870)	25,977,393	(25,532,523)	-	-	

(Continued)

SCHEDULE A

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
 Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2024	Notes
		Major Corridor balance carried forward	\$ (444,870)	\$ 25,977,393	\$ (25,532,523)	\$ -	\$ -	
SAN289	1239823	San Dieguito to Sorrento Valley Double-Track	-	330,319	(330,319)	-	-	
V11	1201101	State Route 11	-	907,245	(907,245)	-	-	
V11	1201105	SR11/OME POE Traffic Rev Study	-	30,250	(30,250)	-	-	
V15	1200508	I-5/Gilman Drive Bridge.	-	8,156	(8,156)	-	-	
V18	1200507	I-5/Voigt Drive Improvements	-	629,187	(629,187)	-	-	
		Total Major Corridor	(444,870)	27,882,550	(27,437,680)	-	-	
		Total <i>TransNet</i> Extension	<u>\$ (269,438)</u>	<u>\$ 85,710,568</u>	<u>\$ (85,351,130)</u>	<u>\$ -</u>	<u>\$ 90,000</u>	

Notes:

- (a) *TransNet* funds were returned in FY24 due to other funding received for prior year expenditures.
- (b) *TransNet* BPNS funds were swapped with TransNet MC funds
- (c) *TransNet* funds were returned in FY24 due to Caltrans EMP swap for CMAQ. See Caltrans report for more detail.
- (d) Negative expenditures in FY24 due to prior year corrections.
- (e) Caltrans PIO processed to swap *TransNet* funds with other project funding. SANDAG received more *TransNet* funds than the expenditures due to the swap of current *TransNet* for PY expenditures funded with Private Developer funds.
- (f) *TransNet* funds were returned in FY24 due to Caltrans EAP refund of excess deposit on hand. See Caltrans report for more detail.

SCHEDULE B

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Project Expenditures	Project Status June 30, 2024
TransNet Extension:					
Administration:					
		SANDAG 2% Administration	\$ 59,713,001	\$ (59,623,001)	\$ 90,000
		Total Administration	59,713,001	(59,623,001)	90,000
Bike, Pedestrian & Neighborhood Safety (BPNS) - Pass-Through:					
CB45	1223071	Carlsbad Blvd & Tamarack Ave Ped Improvement Project	589,359	(589,359)	-
SAN156	1223017	Coastal Rail Trail Encinitas: E St to Chesterfield Dr	4,786,000	(4,786,000)	-
SAN195	1223055	Bayshore Bikeway - Barrio Logan	28,937	(28,937)	-
		Total BPNS - Pass Through	5,404,296	(5,404,296)	-
BPNS:					
SAN40	3300100/ 3300200/ 3300300	Metropolitan Planning	971,836	(971,836)	-
SAN153	1223023	The Inland Rail Trail	20,802,443	(20,802,443)	-
SAN153	1223094	Inland Rail Trail Ph 3	1,807,715	(1,807,715)	-
SAN153	1223095	Inland Rail Trail Ph 4	42,731	(42,731)	-
		Total SAN153	22,652,889	(22,652,889)	-
SAN154	1129900	Bayshore Bikeway Segment 8B	779,915	(779,915)	-
SAN155	1223016	Coastal Rail Trail - Rose Creek	23,020,501	(23,020,501)	-
SAN156	1223017	Coastal Rail Trail Encinitas: E St to Chesterfield Dr	3,205,448	(3,205,448)	-
SAN158	1223020	Bicycle Facilities - La Mesa to North Park	1,152,981	(1,152,981)	-
SAN160	1223022	Bicycle Facilities - Old Town to San Diego	21,453,704	(21,453,704)	-
SAN195	1223055	Bayshore Bikeway - Barrio Logan	10,554,314	(10,554,314)	-
SAN195	1223096	Bayshore Bikeway: Barrio Logan Phase 2	292,736	(292,736)	-
		Total SAN195	10,847,050	(10,847,050)	-
SAN198	1223053	San Diego River Trail - Carlton Oaks Segment	920,311	(920,311)	-
		Subtotal BPNS	85,004,635	(85,004,635)	-

(Continued)

SCHEDULE B

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Project Expenditures	Project Status June 30, 2024
		Balance carried forward - BPNS	\$ 85,004,635	\$ (85,004,635)	\$ -
SAN203	1223056	San Ysidro to IB Parkway	3,690,228	(3,690,228)	-
SAN204	1223054	I-15 Bike Path: Adams Ave to Landis St	1,617,094	(1,617,094)	-
SAN205	1223057	NP to Downtown/Balboa Bikeway	18,130,968	(18,130,968)	-
SAN206	1223058	Southeast to Downtown Bikeway	3,979,518	(3,979,518)	-
SAN230	1223079	North Park/Mid-City Bikeways: Howard Bikeway	1,474,493	(1,474,493)	-
SAN232	1223081	North Park/Mid City Bikeways: University Bikeway	3,815,047	(3,815,047)	-
SAN233	1223082	North Park/Mid-City Bikeways: Georgia Meade Bikeway	26,321,094	(26,321,094)	-
SAN234	1223083	Uptown Bikeways: Eastern Hillcrest Bikeways	3,149,010	(3,149,010)	-
SAN235	1223084	Uptown Bikeways: Washington Street and Mission Valley Bikeways	3,849,055	(3,849,055)	-
SAN236	1223085	Uptown Bikeways: Mission Hills and Old Town Bikeways	210,894	(210,894)	-
SAN272	1223093	GObyBIKE San Diego: Construction Outreach Program	574,407	(574,407)	-
SAN284	1223087	North Park/Mid-City Orange Bikeway	1,336,170	(1,336,170)	-
SAN310	1223097	Bayshore to Imperial Bikeway	9,700	(9,700)	-
		Total BPNS	153,162,313	(153,162,313)	-
		Senior Services - Pass-Through:			
SAN70	1271000	Jewish Family Services - Rides and Smiles	1,384,780	(1,384,780)	-
SAN70	1271800	On the Go (Eastern San Diego)	1,314,010	(1,314,010)	-
SAN70	1272000	Jewish Family Services - Volunteer Driver Transportation/Rides and Smiles	1,639,789	(1,639,789)	-
SAN70	1272800	On the Go (SMG)	347,306	(347,306)	-
		Total SAN70	4,685,885	(4,685,885)	-
SAN87	1272700	Elderhelp - Volunteer Driver Program	387,315	(387,315)	-
SAN90	1271100	Peninsula Shepherd Senior Center - Volunteer Driver	639,532	(639,532)	-
		Subtotal Senior Services - Pass-Through	5,712,732	(5,712,732)	-

(Continued)

SCHEDULE B

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Project Expenditures	Project Status June 30, 2024
		Balance carried forward - Senior Services - Pass-Through	\$ 5,712,732	\$ (5,712,732)	\$ -
SAN92	1271300	Travelers Aid Society - SeniorRide	2,417,874	(2,417,874)	-
SAN141	1271000	Jewish Family Services	928,710	(928,710)	-
SAN168	1271900	FACT Mobility Management	2,412,680	(2,412,680)	-
SAN243	1272600	FACT - RIDEFinder	98,701	(98,701)	-
SAN279	1272600	FACT - RIDEFinder	86,775	(86,775)	-
		Total Senior Services - Pass-Through	11,657,472	(11,657,472)	-
		Senior Services:			
	3320100/3				
SAN40	320201	Short Range Transit Svc Activities/Specialized Transportation	1,031,408	(1,031,408)	-
		Total Senior Services	1,031,408	(1,031,408)	-
		Smart Growth - Pass-Through:			
CNTY101	1224074	Community Based Transportation Program	101,426	(101,426)	-
EL40	1224067	El Cajon Transit Center Community Connection Improvements	2,499,681	(2,499,681)	-
EL41	1224068	Main Street - Green Street Gateway	1,922,350	(1,922,350)	-
ESC48	1224060	Grand Avenue Complete Streets Improvement Project, Phase 1 - (Congestion Relief)	1,287,222	(1,287,222)	-
LG26	1224069	Connect Main Street, Ph 1&2	1,128,742	(1,128,742)	-
NC37	1224062	Sweetwater Road Protected Bikeway	2,499,998	(2,499,998)	-
NC43	1224071	Together We Plan National City	294,476	(294,476)	-
SAN306	1224072	Mid-City Comm SG Study Areas	248,033	(248,033)	-
SAN307	1224073	Santee Specific Plan	269,425	(269,425)	-
SD261	1224064	Downtown San Diego Wayfinding Signage - Cycle Network	219,997	(219,997)	-
SD262	1224065	East Village Green Park Phase I	264,975	(264,975)	-
		Total Smart Growth - Pass-Through	10,736,325	(10,736,325)	-

(Continued)

SCHEDULE B

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Project Expenditures	Project Status June 30, 2024
Smart Growth:					
SAN40	3300100	TransNet Smart Growth Incentive Program	\$ 1,004,835	\$ (1,004,835)	\$ -
SAN160	1223022	Uptown Bikeways: Fourth and Fifth Avenue Bikeways	648,000	(648,000)	-
		Total Smart Growth	1,652,835	(1,652,835)	-
Local Street Improvements:					
CB44	3311002	Traffic Signal - RAMS - (Congestion Relief)	128,700	(128,700)	-
CHV39	3311002	Traffic Signal System Optimization	186,000	(186,000)	-
CNTY81	3311002	Regional Traffic Signal Management - (Congestion Relief)	137,500	(137,500)	-
EL06	3311002	Traffic Signals Project	116,400	(116,400)	-
ENC28	3311002	Traffic Signal Modifications	88,800	(88,800)	-
LAM46	3311002	Regional Arterial Management System (RAMS) - (CR)	74,000	(74,000)	-
NC04	3311002	Traffic Signal Install/Upgrade	96,000	(96,000)	-
O35	3311002	Regional Arterial Management System (RAMS) - (Congestion Relief)	123,200	(123,200)	-
POW29	3311002	Citywide Traffic Signal Improvements - (Congestion Relief)	80,300	(80,300)	-
SD16A	3311002	Traffic Signals Citywide - (Congestion Relief)	743,600	(743,600)	-
SM54	3311002	Citywide Traffic Signals - (Congestion Relief)	118,800	(118,800)	-
SNT20	3311002	Traffic Signals Citywide - (Congestion Relief)	81,400	(81,400)	-
VISTA56	3311002	Traffic Congestion Management Program - CIP 8294	61,600	(61,600)	-
		Total Local Street Improvements	2,036,300	(2,036,300)	-
Regional Environmental Mitigation Program (EMP) - Pass-Through:					
CAL29	1207602	Caltrans SR 76 Middle EMP	6,146,000	(6,146,000)	-
CAL29B	1207606	Caltrans SR 76 East EMP	8,133,000	(8,133,000)	-
V07	12002xx	Caltrans EMP	189,897,406	(189,897,406)	-
		Subtotal Regional EMP - Pass-Through	204,176,406	(204,176,406)	-

(Continued)

SCHEDULE B

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Funds Received	Project Expenditures	Project Status June 30, 2024
		Balance carried forward - Subtotal Regional EMP - Pass-Through	\$ 204,176,406	\$ (204,176,406)	\$ -
V08	1200300	Regional Habitat Conservation Fund	49,142	(49,142)	-
V08	1200312	Program Developer/Administrator	154,088	(154,088)	-
V08	1200313	Invasive Plant Species Management	189,093	(189,093)	-
V08	1200316	Management Coordinator	77,993	(77,993)	-
V08	1200329	GIS Support	131,322	(131,322)	-
V08	1200331	Wildlife Corridor and Linkages Monitoring	522,097	(522,097)	-
V08	1200332	Rare and Endemic Plant Monitoring and Recovery	231,524	(231,524)	-
V08	1200350	Administrative and Science Support	200,275	(200,275)	-
V08	1200355	Invasive Animal Species Management	571,024	(571,024)	-
V08	1200357	Database Support	105,771	(105,771)	-
V08	1200374	Biologist	154,106	(154,106)	-
V08	1200376	Vertebrate Monitoring	1,149,304	(1,149,304)	-
V08	1200377	Invertebrate Monitoring	24,392	(24,392)	-
V08	1201334	Silverwood-Anstine	34,292	(34,292)	-
V08	1201337	San Pasqual Cactus Wren	181,114	(181,114)	-
V08	1201338	Lower Otay Reservoir	117,093	(117,093)	-
V08	1201341	Stinknet Removal	132,024	(132,024)	-
V08	1201342	West Otay Mesa Stinknet Removal	62,883	(62,883)	-
V08	1201343	Otay Mesa Vernal Pool Restoration	64,884	(64,884)	-
V08	1201344	Otay Ranch Preserve Enhancement	71,514	(71,514)	-
V08	1201345	El Monte Preserve Bat Hotel	77,839	(77,839)	-
V08	1201346	Famosa Slough Stormwater Treatment	12,619	(12,619)	-
V08	1201347	Annie's Canyon Trail (ACT)	80,000	(80,000)	-
V08	1201348	San Miguel HMA Perimeter	48,837	(48,837)	-
V08	1201349	Anstine-Audubon Nature Preserve	48,277	(48,277)	-
V08	1201350	Quarry Creek Preserve Fencing	77,923	(77,923)	-
V08	1201351	San Diego Thornmint Enhancement	54,698	(54,698)	-
V08	1201352	Endangered Avian Nesting Site	80,000	(80,000)	-
V08	1201353	Dennery Canyon Restoration	56,623	(56,623)	-
V08	1201356	Mission Trails Thornmint Restoration	36,332	(36,332)	-
V08	1201357	Rare Dune Plant Restoration	54,613	(54,613)	-
V08	1201358	SPBDR Stinknet Removal II	59,167	(59,167)	-
V08	1201359	West Bernardo Mountain HMA	12,989	(12,989)	-
V08	1201360	Ocean Beach Estuary Enhancement	63,388	(63,388)	-
		Total V08	4,987,241	(4,987,241)	-
		Total Regional EMP - Pass-Through	209,163,648	(209,163,648)	-

(Continued)

SCHEDULE B

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Project Expenditures	Project Status June 30, 2024
Environmental Mitigation Program (EMP):					
V07	12002xx	Biological Mitigation	\$ 187,700,297	\$ (187,700,297)	\$ -
V08	12003xx/12001xx	Regional Habitat Conservation Fund	44,105,747	(44,105,747)	-
		Total EMP	231,806,044	(231,806,044)	-
BRT/Rail Operations					
SAN80	1130100	Financial ERP System	5,802,871	(5,802,871)	-
SAN80	2300000	Transportation Analysis Model	4,923,204	(4,923,204)	-
SAN80	3100400	Regional Plan Implementation	465,138	(465,138)	-
SAN80	3103000	Regional Plan Dev (2025)	1,515,425	(1,515,425)	-
SAN80	3310703	TDM - Program & Svs Delivery	63,954	(63,954)	-
SAN80	3310714	Mobility & Innovations Program	2,041,652	(2,041,652)	-
SAN80	3322600	Digital Equity Action Plan Implementation	323,305	(323,305)	-
SAN80	3322901	Central Mobility H&C	11,344	(11,344)	-
SAN80	8000103	Office of the Independent Performance Auditor	807,101	(807,101)	-
SAN80	8000180	Information Services	715,841	(715,841)	-
		Total BRT/Rail Operations	16,669,835	(16,669,835)	-
Major Corridor - Pass-Through:					
CAL09	1200501	I-5 North Coast	14,807,503	(14,807,503)	-
CAL09	1200504	I-5 North Coast: 2 HOV Lanes	46,819,408	(46,819,408)	-
CAL09	1200509	I-5 San Elijo Bridge Replace	42,336,722	(42,336,722)	-
CAL09	1200510	I-5 HOV Carlsbad	2,742,000	(2,742,000)	-
		Total CAL09	106,705,633	(106,705,633)	-
CAL09C	1280505	I-805 Direct Access Ramp and HOV at Carroll Canyon	27,347,389	(27,347,389)	-
CAL09D	1200515	I-5/I-805 HOV Conv. To Express	278,508	(278,508)	-
CAL26	1205203	State Route 52 Freeway (E&F)	58,950,735	(58,950,735)	-
CAL29	1207602	SR 76 Middle	39,939,976	(39,939,976)	-
		Subtotal Major Corridor - Pass-Through	233,222,241	(233,222,241)	-

(Continued)

SCHEDULE B

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Project Expenditures	Project Status June 30, 2024
		Balance carried forward - Major Corridor - Pass-Through	\$ 233,222,241	\$ (233,222,241)	\$ -
CAL29B	1207606	SR 76 East	47,866,619	(47,866,619)	-
CAL38	1390501	SR-905 New Freeway	612,440	(612,440)	-
CAL67	1280518	SR94 TP Lanes I-805 to I-5	62,257	(62,257)	-
CAL68	1212501	SR 94/125 Southbound to Eastbound Connector	425,078	(425,078)	-
CAL75	1200506	I-5 Genessee Interchange and Widening	14,433,557	(14,433,557)	-
CAL78B	1280511	I-805 North: 2HOV	4,432,913	(4,432,913)	-
CAL78C	1280510	I-805 South: 2 HOV and DAR	104,000,065	(104,000,065)	-
CAL78D	1280515	I-805 South Soundwalls - Unit 1	7,979,999	(7,979,999)	-
CAL114	1200513	SR56 Auxiliary Lane	1,316,999	(1,316,999)	-
CAL277A	1207803	SR78/I-5 HOV Connector	3,875,524	(3,875,524)	-
CAL538	1206701	SR67 Improvements	12,000	(12,000)	-
CAL550	1605201	CMCP-Coast Canyon Trails SR52	231,374	(231,374)	-
CAL553	1607801	CMCP-SPRINTER/Palomar Airport Rd/S	301,846	(301,846)	-
CAL571	1280519	I-805 Transit Priority Lanes (SR94 to SR52)	500,000	(500,000)	-
SAN23	1257001	Mid-Coast LRT Corridor Project	469,000	(469,000)	-
SAN26C	1201507	I-15 BRT Mid-City In-Line Bus Rapid Transit Stations	11,674,073	(11,674,073)	-
SAN47	1280504	South Bay BRT	2,929,727	(2,929,727)	-
SAN73	1239806	San Elijo Lagoon Double Track	7,786,582	(7,786,582)	-
SAN183	1239816	Batiquitos Lagoon Double Track	705,000	(705,000)	-
SAN224	1280513	I-805/SR-94 Bus on Shoulder Demonstration Project	128,058	(128,058)	-
SAN253	1600504	CMH Military Inst. Resilience	38,099	(38,099)	-
SAN260	1239820	COASTER Train Sets	23,711,390	(23,711,390)	-
V11	1201101	State Route 11	1,931,235	(1,931,235)	-
V15	1200508	I-5 Gilman Drive Bridge	130,921	(130,921)	-
V18/CAL369	1200507	I-5/Voigt Drive Direct Access Ramp	686,952	(686,952)	-
	1200100	TransNet Project Office	364,156	(364,156)	-
		Total Major Corridor - Pass-Through	469,828,105	(469,828,105)	-

(Continued)

SCHEDULE B

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Project Expenditures	Project Status June 30, 2024
Major Corridor:					
CAL09	1200501	I-5 North Coast	\$ 15,069,887	\$ (15,069,887)	\$ -
CAL09	1200504	I-5 North Coast: 2 HOV Lanes	19,843,745	(19,843,745)	-
CAL09	1200509	I-5 San Elijo Bridge Replace	14,124,556	(14,124,556)	-
CAL09	1200510	I-5 HOV Carlsbad	1,975,229	(1,975,229)	-
		I-5 Genesee Interchange and Widening	51,013,417	(51,013,417)	-
CAL09C	1280505	I-805 Direct Access Ramp and HOV at Carroll Canyon	4,915,666	(4,915,666)	-
CAL09D	1200515	I-5/I-805 HOV Conv. To Express	616,308	(616,308)	-
CAL18B	1201520	I-15 Exp Lanes Forester Creek	401	(401)	-
CAL26	1205203	State Route 52 Freeway (E&F)	16,929,898	(16,929,898)	-
CAL29	1207602	SR 76 Middle	7,000,739	(7,000,739)	-
CAL29B	1207606	SR 76 East	3,697,288	(3,697,288)	-
CAL38	1390501	SR-905 New Freeway	725,883	(725,883)	-
CAL67	1280518	SR94 TP Lanes I-805 to I-5	585,993	(585,993)	-
CAL68	1212501	SR-94-125 Widening	1,726,401	(1,726,401)	-
CAL75	1200506	I-5 Genessee Interchange and Widening	5,569,729	(5,569,729)	-
CAL78B	1280511	I-805 North: 2 HOV	2,608,774	(2,608,774)	-
CAL78C	1280510	I-805 South: 2 HOV & DAR	9,150,407	(9,150,407)	-
CAL78D	1280515	I-805 S Soundwalls	903,888	(903,888)	-
CAL114	1200513	SR56 Auxiliary Lane	48,852	(48,852)	-
CAL277	1207802	I-15/SR78 HOV Connectors	311,670	(311,670)	-
CAL277A	1207803	SR78/I-5 HOV Connector	20,797	(20,797)	-
CAL278	1207804	SR78 HOV Lanes: I-5 to I-15	12,773	(12,773)	-
CAL398A	1200512	I-5/Genessee Auxiliary Lane	103,000	(103,000)	-
CAL369/V18	1200507	I-5/Voigt Drive Direct Access Ramp	4,531,346	(4,531,346)	-
CAL399	1200508	I-5/Gilman Drive Bridge	155,804	(155,804)	-
CAL536	1205204	SR-52 Operational Improvements	74,211	(74,211)	-
CAL538	1206701	SR67 Improvements	150,833	(150,833)	-
		Subtotal Major Corridor	110,854,078	(110,854,078)	-

(Continued)

SCHEDULE B

SAN DIEGO ASSOCIATION OF GOVERNMENTS

TransNet Extension Activities

Cumulative Schedule of Status of Funds by Project (Continued)

Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Project Expenditures	Project Status June 30, 2024
		Balance carried forward - Major Corridor	\$ 110,854,078	\$ (110,854,078)	\$ -
CAL550	1605201	CMCP - Sea to Santee (SR52)	101,822	(101,822)	-
CAL551	1609401	CMCP-High Speed Transit/SR-94	2,639	(2,639)	-
CAL553	1607801	CMCP - SPRINTER/Palomar Airport Rd/SR78/SR76	88,828	(88,828)	-
CAL571	1280519	I-805 Transit Priority Lanes (SR94-SR52)	23,144	(23,144)	-
CAL614	1280516	I-805 North Construct Operational Improvement	115,164	(115,164)	-
SAN23	1257001	Mid-Coast Corridor Transit Project	914,123,898	(914,123,898)	-
SAN26B	1201509	Downtown BRT Stations	20,751,602	(20,751,602)	-
SAN26C	1201507	I-15 BRT Transit Stations - South	26,466,130	(26,466,130)	-
SAN29	1239812	Sorrento to Miramar Phase 2	8,116,751	(8,116,751)	-
SAN30	1239813	San Dieguito Lagoon Double Track and Platform	8,127,485	(8,127,485)	-
SAN36	1129200	OCS Insulator/Catch Cable Replacement	584,094	(584,094)	-
SAN46	1041502	SuperLoop	33,108,903	(33,108,903)	-
SAN47	1280504	Otay BRT	101,690,096	(101,690,096)	-
SAN54	1144800	Regional Arterial Detection P1	198,096	(198,096)	-
SAN54	1147700	Next Operating System (Next OS)	167,907	(167,907)	-
SAN54	3310500	511 Advanced Traveler Information System (511 ATIS)	1,516,495	(1,516,495)	-
SAN54	3311000	ITS Operations	15,171,193	(15,171,193)	-
SAN54	3330700	TSM-Integrated Corridor Management Program	2,194,401	(2,194,401)	-
		Total SAN54	19,248,092	(19,248,092)	-
SAN64	1239809	Eastbrook to Shell Double Track	4,479,990	(4,479,990)	-
SAN73	1239806	San Elijo Lagoon (Cardiff to Craven) Double Track	15,565,257	(15,565,257)	-
SAN78	1240001	Mid-City Rapid Bus	21,328,660	(21,328,660)	-
SAN117	1239805	Poinsettia Run Through Track	17,125,353	(17,125,353)	-
SAN119	1239807	Sorrento Valley Double Track	3,664,559	(3,664,559)	-
SAN129	1201514	Downtown Layover Facility	21,680,156	(21,680,156)	-
		Subtotal Major Corridor	1,327,246,701	(1,327,246,701)	-

(Continued)

SCHEDULE B

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Project Expenditures	Project Status June 30, 2024
		Balance carried forward - Major Corridor	\$ 1,327,246,701	\$ (1,327,246,701)	\$ -
SAN130	1239810	Carlsbad Village Double Track	126	(126)	-
SAN132	1239811	Elvira to Morena Double Track	37,825,521	(37,825,521)	-
SAN149	1239814	Coaster PE	1,691,422	(1,691,422)	-
SAN163	1145000	Los Penasquitos Lagoon Bridge Replacement	4,754,779	(4,754,779)	-
SAN182	1239815	San Diego River Bridge	12,643,003	(12,643,003)	-
SAN183	1239816	Batiquitos Lagoon Double Track	6,322,703	(6,322,703)	-
SAN208	1201515	Clairemont Mesa Blvd BRT Stations	1,655,107	(1,655,107)	-
SAN224	1280513	I-805/SR 94 Bus on Shoulder Demonstration Project	14,651,886	(14,651,886)	-
SAN234	1223083	Uptown Bikeways: Eastern Hillcrest Bikeways	784,184	(784,184)	-
SAN253	1600501	CMCP - Central Mobility Hub	492,228	(492,228)	-
SAN253	1600504	CMCP - CMH & Connections	668,048	(668,048)	-
		Total SAN253	1,160,276	(1,160,276)	-
SAN254	1600801	CMCP-High Speed Transit/I-8	186,429	(186,429)	-
SAN256	1612501	CMCP-High Speed Transit/SR125	32,514	(32,514)	-
SAN258	1149000	Central Mobility Station	10,034,845	(10,034,845)	-
SAN259	1239821	LOSSAN Corridor Improvements	955,348	(955,348)	-
SAN260	1239820	COASTER Train Sets	767,363	(767,363)	-
SAN261	1210091	Palomar Street Rail Grade Separation	70,000	(70,000)	-
SAN262	1210090	Low-Floor Light Rail Transit Vehicles	2,592	(2,592)	-
SAN264	3502000	Regional Electric Vehicle Charging Incentive Program	4,641,237	(4,641,237)	-
SAN269	1600101	CMCP - Region Wide Plan	811,411	(811,411)	-
SAN281	1210021	Blue Line Railway Signal Improvements	282,091	(282,091)	-
SAN289	1239823	San Dieguito to Sorrento Valley Double-Track	330,319	(330,319)	-
V11	1201101	State Route 11	9,684,073	(9,684,073)	-
V11	1201105	SR11/OME POE Traffic Rev Study	105,759	(105,759)	-
V15	1200508	I-5/Gilman Drive Bridge	14,623,273	(14,623,273)	-
V18	1200507	I-5/Voigt Drive Improvements	17,586,966	(17,586,966)	-
		Total Major Corridor	1,468,849,928	(1,468,849,928)	-
		Subtotal Cumulative <i>TransNet</i> Extension	2,641,711,509	(2,641,621,509)	90,000

(Continued)

SCHEDULE B

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Project Expenditures	Project Status June 30, 2024
		Balance Carried Forward - Subtotal <i>TransNet</i> Extension	\$ 2,641,711,509	\$ (2,641,621,509)	\$ 90,000
		Completed Projects			
		Bike, Pedestrians & Neighborhood Safety (BPNS):	30,143,292	(30,143,292)	-
		Senior Services	10,161,375	(10,161,375)	-
		Smart Growth	42,772,102	(42,772,102)	-
		Transit Systems Improvement	11,000,000	(11,000,000)	-
		Local Street Improvements	3,271,619	(3,271,619)	-
		Regional Environmental Mitigation Program	15,256,335	(15,256,335)	-
		BRT/Rail Operations	14,044,651	(14,044,651)	-
		Major Corridor	<u>722,413,890</u>	<u>(722,413,890)</u>	<u>-</u>
		Total Completed Projects	<u>849,063,264</u>	<u>(849,063,264)</u>	<u>-</u>
		Total Cumulative <i>TransNet</i> Extension	<u>\$ 3,490,774,773</u>	<u>\$ (3,490,684,773)</u>	<u>\$ 90,000</u>

SAN DIEGO METROPOLITAN TRANSIT SYSTEM

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
 San Diego Association of Governments
 San Diego, California

We have performed the procedures enumerated below in reviewing the San Diego Metropolitan Transit System's (MTS' or recipient agency's) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. MTS' management is responsible for compliance with the Ordinances and the Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by MTS with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: This procedure is not applicable as MTS does not participate in the Grant Program.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: Per discussion with management, the *TransNet* revenues and expenditures are not recorded in a separate fund, but MTS maintains separate accountability for all *TransNet* activity.

This alternative approach to maintaining separate accountability is allowed per SANDAG Board Policy No. 031, Rule #6, if approved by SANDAG. SANDAG has accepted MTS' alternative approach.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. If variances existed, we notified the recipient agency and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected the interest income reported on Schedule A and agreed it to the recipient agency's general ledger.

Results: This procedure is not applicable as there was no interest income required to be reported on Schedule A.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: This procedure is not applicable as interest income was not reported on Schedule A.

- f. We identified the total *TransNet* expenditures for the fiscal year.
- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: MTS recorded total *TransNet* expenditures in the amount of \$81,989,000. We selected \$23,695,656 (28.90%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as payroll expenditures did not exceed 20% of the total dollar amount of expenditures.

- vi. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet* expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology.

We documented whether the recipient agency's indirect cost plan had been approved by a federal or state agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: MTS allocated indirect costs to MPO ID MTS33A and SAN 80 included in the RTIP for the year ended June 30, 2024 at an overhead rate of 30.61% and a fringe rate of 60.57%. The total dollar amount of indirect costs charged was \$164,302, which represented 0.20% of total *TransNet* expenditures. MTS engaged an independent CPA firm to perform agreed-upon procedures applied to its indirect cost rates. The firm used 2 CFR Part 200 as its criteria in reviewing the rates, and conducted that MTS' rates were consistent with the provision of 2 CFR Part 200. The rates were also approved by FTA for FY24. No exceptions were noted as a result of our procedure.

- g. We inspected any amounts reflected in the "Adjustments" column are explained in the form of a footnote and that the adjustments are consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: This procedure is not applicable as there were no adjustments for the year ended June 30, 2024.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: No exceptions were noted as a result of our procedures.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was presented that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: This procedure is not applicable as all projects are in progress and there were no completed projects for the fiscal year ended June 30, 2024.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: This procedure is not applicable as there was not a negative ending balance.

- j. We substantiated that additional funding is available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2024.

Results: This procedure is not applicable as there are no additional funding required.
 - k. We confirmed that inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had presented a footnote as to the status of the project that included when the project will be completed.

Results: This procedure is not applicable as there were no inactive projects which have had no activity over the past two years.
 - l. We obtained approval from SANDAG staff for the reason of inactivity.

Results: This procedure is not applicable as there were no inactive projects which have had no activity over the past two years.
 - m. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.
 - n. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as MTS had no non-*TransNet* activity for the fiscal year.
7. We obtained from the recipient agency the Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.
- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.
 - b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: This procedure is not applicable as there were no adjustments included in Schedule A.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B completed section by category.

Results: No exceptions were noted as a result of our procedures.

8. We inspected the ending fund balance per Schedule A for those projects that are derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance over/under the threshold.

Results: MTS is in compliance with the 30% requirement as follows:

	Senior and Disabled	Transit
Fiscal year 2024 apportionment	\$1,197,650	\$45,151,389
Less: debt service payment	_____ -	_____ -
Net estimated apportionment	1,197,650	45,151,389
30% base	_____ 30%	_____ 30%
Fiscal year 2024 30% threshold	_____ 359,295	_____ 13,545,417
Less:		
Fund balance	_____ -	_____ -
Fund balance under apportionment	\$ 359,295	\$13,545,417

9. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there is no long-term debt outstanding as of June 30, 2024.

10. We inspected transit operator eligibility for receipt of funds.
 - a. We calculated and reported the total operating cost per revenue vehicle hour for bus services and total operating cost per revenue vehicle mile for rail services for the current year and prior year. We documented how the transit operators compile their information used in their calculation. We ensured the calculation did not include any non-cash transactions.

- b. We obtained from SANDAG staff the increase in CPI over the same period of the prior year.
- c. We inspected and reported that the increase in the total operating cost per revenue vehicle hour for bus services and total operating cost per revenue vehicle mile for rail services (calculated in [a]) does not exceed the increase in the CPI (obtained in [b]).

Results: The increase in the total operating cost per revenue vehicle hour for bus services, and total operating cost per revenue vehicle mile for rail services are shown in the table below. The change in CPI from 2023 to 2024 was 2.97%. The change in total operating cost per revenue vehicle hour for bus services was 0.25% and thus MTS was in compliance with this portion of the requirement. However, the change in total operating cost per revenue vehicle mile for rail services was 10.99%, and thus MTS was not in compliance with this portion of the requirement. MTS submitted to the SANDAG Board, a request to recalculate the operator eligibility for rail services using the 3-year average calculation. On April 25, 2025, the SANDAG Board of Directors approved MTS' request. Therefore, we have recalculated operator eligibility for rail services and MTS is now in compliance with this requirement

Operating Cost per Revenue Vehicle Hour for Bus Services

	<u>2024</u>	<u>2023</u>	<u>Growth Rate</u>
Operating cost for buses	\$233,388,143	\$215,732,636	
Revenue vehicle hours	2,029,103	1,880,383	
Total operating cost per revenue vehicle hour	\$115.02	\$114.73	0.25%
Consumer Price Index	295.089	286.586	2.97%

Operating Cost per Revenue Vehicle Mile for Rail Services

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>Growth Rate</u>
Operating cost for rail	\$136,226,744	\$128,237,421	\$104,704,575	
Revenue vehicle miles	12,156,157	12,700,555	11,626,878	
Total operating cost per revenue vehicle mile	\$11.21	\$10.10	\$9.01	5.22%
Consumer Price Index	295.089	286.586	291.916	6.31%

- 11. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

12. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on MTS' compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of MTS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"CPI" means Consumer Price Index for San Diego County. For the transit operators, CPI is taken from the Bureau of Labor Statistics West Information Office for San Diego, CA (1st Half 2024 of the Semiannual average indexes Table).

"Current Fiscal Year" means the fiscal period of July 1, 2023, through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including Metropolitan Transit System and North County Transportation Commission, which receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means the San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

SAN DIEGO METROPOLITAN TRANSIT SYSTEM*TransNet* and *TransNet* Extension Activities

Schedule of Status of Funds by Project

Year ended June 30, 2024

MPO ID	CIP Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	MTS Adjustments	Project Status June 30, 2024
<i>TransNet</i> Extension:								
Operating:								
Senior and Disabled Transportation:								
MTS 33A	47130	MTS Access	\$ -	\$ 1,230,126	\$ -	\$ (1,230,126)	\$ -	\$ -
		Total Senior and Disabled Transportation	-	1,230,126	-	(1,230,126)	-	-
Transit and Trolley:								
MTS 32A	47110	MTS Preventive Maintenance	-	46,374,778	-	(46,374,778)	-	-
Major Transit Corridor Operations:								
SAN 80	47140	SuperLoop	-	3,110,447	-	(3,110,447)	-	-
SAN 80	47150	Bus Rapid Transit	-	9,498,708	-	(9,498,708)	-	-
SAN 80	47170	Mid City Bus Rapid Transit	-	2,820,283	-	(2,820,283)	-	-
SAN 80	47180	South Bay Bus Rapid Transit	-	5,617,805	-	(5,617,805)	-	-
SAN 80	47190	MidCoast	-	13,336,853	-	(13,336,853)	-	-
		Total Major Transit Corridor Operations	-	34,384,096	-	(34,384,096)	-	-
		Total Transit and Trolley	-	80,758,874	-	(80,758,874)	-	-
		Total Operating	-	81,989,000	-	(81,989,000)	-	-
		Total <i>TransNet</i> Extension	\$ -	\$ 81,989,000	\$ -	\$ (81,989,000)	\$ -	\$ -

SAN DIEGO METROPOLITAN TRANSIT SYSTEM

TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
<i>TransNet</i> Extension						
Operating:						
Senior and Disabled Transportation:						
MTS 33A	47130	MTS Access	\$ 13,407,667	\$ -	\$ (13,407,667)	\$ -
		Total Senior and Disabled Transportation	13,407,667	-	(13,407,667)	-
Transit and Trolley:						
MTS 32A	47110	MTS Preventative Maintenance	313,158,871	-	(313,158,871)	-
Major Transit Corridor Operations:						
SAN 80	47140	SuperLoop	25,288,992	-	(25,288,992)	-
SAN 80	47150	Bus Rapid Transit	78,119,303	-	(78,119,303)	-
SAN 80	47170	Mid City Bus Rapid Transit	19,724,310	-	(19,724,310)	-
SAN 80	47180	South Bay Bus Rapid Transit	31,296,201	-	(31,296,201)	-
SAN 80	47190	MidCoast	28,299,969	-	(28,299,969)	-
		Total Major Transit Corridor Operations	182,728,775	-	(182,728,775)	-
		Total Transit and Trolley	495,887,646	-	(495,887,646)	-
		Total Operating	509,295,313	-	(509,295,313)	-
		Subtotal Cumulative <i>TransNet</i> Extension	509,295,313	-	(509,295,313)	-

SAN DIEGO METROPOLITAN TRANSIT SYSTEM
TransNet Extension Activities
 Cumulative Schedule of Status of Funds by Project (Continued)
 Year Ended June 30, 2024

<u>MPO ID</u>	<u>CIP Number</u>	<u>Project Name</u>	<u>Funds Received</u>	<u>Interest Income</u>	<u>Project Expenditures</u>	<u>Project Status June 30, 2024</u>
Completed Projects:						
Capital:						
Major Corridor:						
MTS28	47120	Bus & Rail Rolling Stock	\$ 2,247,000	\$ -	\$ (2,247,000)	\$ -
SAN 67	47120	Blue Line Rehab	45,442,895	-	(45,442,895)	-
Operating:						
Transit and Trolley:						
MTS 23A	47110	MTS Operating Support	<u>181,530,668</u>	<u>-</u>	<u>(181,530,668)</u>	<u>-</u>
Total Completed Projects			<u>229,220,563</u>	<u>-</u>	<u>(229,220,563)</u>	<u>-</u>
Total Cumulative <i>TransNet</i> Extension			<u>\$ 738,515,876</u>	<u>\$ -</u>	<u>\$ (738,515,876)</u>	<u>\$ -</u>

NORTH COUNTY TRANSIT DISTRICT

Report on Agreed-Upon Procedures
Applied to the *TransNet* Fund

Year Ended June 30, 2024

INDEPENDENT ACCOUNTANT'S REPORT

Independent Taxpayer Oversight Committee
San Diego Association of Governments
San Diego, California

We have performed the procedures enumerated below in reviewing the North County Transit District's (NCTD's or recipient agency's) compliance with the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and the San Diego Association of Governments (SANDAG) Board Policy No. 031 with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. NCTD's management is responsible for compliance with the Ordinances and the Board Policy.

The Independent Taxpayer Oversight Committee (ITOC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance by NCTD with respect to the *TransNet* Program Schedules A, B, and C, as applicable, for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows. A Glossary of Terms is included as Attachment A.

1. We obtained the *TransNet* Ordinance and Expenditure Plan, *TransNet* Extension Ordinance, and SANDAG Board Policy No. 031.

Results: No exceptions were noted as a result of our procedures.

2. We obtained from SANDAG staff the applicable approved RTIP.

Results: No exceptions were noted as a result of our procedures.

3. We obtained from SANDAG staff the *TransNet* Grant Program spreadsheet.

Results: This procedure is not applicable as NCTD does not participate in the Grant Program.

4. We inquired of the recipient agency's management and determined whether the recipient agency maintains a separate fund for *TransNet* revenues or has an alternative approach to maintaining separate accountability for reasonableness.

Results: Per discussion with management, the *TransNet* revenues and expenditures are not recorded in a separate fund, but NCTD maintains separate accountability for

all *TransNet* activity. This alternative approach to maintaining separate accountability is allowed per SANDAG Board Policy No. 031, Rule #6, if approved by SANDAG. SANDAG has accepted NCTD's alternative approach.

5. We obtained a detailed general ledger for *TransNet* revenues and expenditures from the recipient agency for the current fiscal year.

Results: No exceptions were noted as a result of our procedures.

6. We obtained from the recipient agency Schedule A that includes a beginning balance, *TransNet* funds received, expenditures, interest income, adjustments, and an ending balance listed alpha-numeric by MPO ID and identifying recipient agency project number.

- a. We substantiated all footnotes required in Schedule A.

Results: No exceptions were noted as a result of our procedures.

- b. We inspected Schedule A and determined that the projects are properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension).

Results: No exceptions were noted as a result of our procedures.

- c. We agreed the beginning balance from the prior year or ensured the recipient agency provided a footnote for any restatements. We determined whether the reasons for differences were valid.

Results: No exceptions were noted as a result of our procedures.

- d. We obtained a listing of *TransNet* payments made to the recipient agency from SANDAG staff. We compared the *TransNet* revenue recorded by the recipient agency to the listing of payments received from SANDAG staff. If variances existed, we notified the recipient agency and obtained approval from SANDAG.

Results: No exceptions were noted as a result of our procedures.

- e. We identified the interest income reported for the fiscal year.

- i. We inspected the interest income reported on Schedule A and agreed it to the recipient agency's general ledger.

Results: This procedure is not applicable as there was no interest income required to be reported on Schedule A.

- ii. We inspected the interest allocation methodology to ensure it was in accordance with the provisions of the Ordinance and Board Policy No. 031.

Results: This procedure is not applicable as interest income was not reported on Schedule A.

- f. We identified the total *TransNet* expenditures for the fiscal year.
- i. We inspected the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: No exceptions were noted as a result of our procedures.

- ii. We selected individual expenditures of at least 25% of the total dollar amount of expenditures from the general ledger and obtained supporting documentation (i.e., invoice and copy of check or EFT wire).

Results: NCTD recorded total *TransNet* expenditures in the amount of \$33,792,772. We selected \$9,607,296 (28.43%) for testing. No exceptions were noted as a result of our procedures.

- iii. For the expenditures selected, we identified the MPO ID that the expenditures are charged against and determined if the MPO ID is included in the RTIP (see procedure 2 above) and the expenditures are an eligible cost per the *TransNet* and *TransNet* Extension Ordinance and Expenditure Plan requirements.

Results: No exceptions were noted as a result of our procedures.

- iv. If unallowable expenditures were identified in procedure 6.f.iii, we expanded the sample to include an additional 25% and documented the recipient agency's plan to cure the unallowable expenditures. If additional unallowable expenditures were identified, we contacted the ITOC Audit Subcommittee Chair to determine whether additional procedures were required.

Results: This procedure is not applicable as there were no unallowable expenditures identified in procedure 6.f.iii.

- v. If payroll expenditures exceeded 20% of the total dollar amount of expenditures, we selected a sample of payroll transactions and obtained supporting documentation (i.e. payroll register, timesheet, and personnel action form). We documented whether the direct payroll charge was consistent with the project selected.

Results: This procedure is not applicable as the payroll expenditures did not exceed the 20% of the total dollar amount of expenditures.

- vi. We inquired of management whether indirect costs were allocated to the projects included in the RTIP. If so, we documented the indirect cost rate, the dollar amount of the indirect costs charged to the *TransNet* program, the percentage of indirect costs compared to total *TransNet* expenditures, and the date the indirect cost plan was last updated. We documented the basis of allocation and the reasonableness of the methodology. We documented whether the recipient agency's indirect

cost plan had been approved by a federal or state agency or audited by an independent certified public accounting firm (CPA). We documented an explanation if indirect costs exceeded 10% of total *TransNet* expenditures.

Results: This procedure is not applicable as there were no indirect costs allocated to projects included in the RTIP.

- g. We inspected any amounts reflected in the "Adjustments" column are explained in the form of a footnote and that the adjustments are consistent with SANDAG Board Policy No. 031, Rule #17, Section III, including the type or expected type of authorization and date of authorization. Adjustments within the same MPO ID do not require a footnote.

Results: This procedure is not applicable as there were no adjustments for the fiscal year ended June 30, 2024.

- h. We obtained a list of completed projects from the recipient agency that are reported by the *TransNet* program and MPO ID. We determined whether any remaining *TransNet* funds for completed projects were transferred to another *TransNet*-eligible project within the same Program or related Program. We determined that completed projects from the previous year were no longer shown in the current year Schedule A.

Results: This procedure is not applicable as there were no completed projects for the fiscal year ended June 30, 2024.

- i. If the balance of a completed project had not been transferred to another *TransNet*-eligible project, we ensured that a footnote was presented that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III, including the expected type of authorization and date of authorization.

Results: This procedure is not applicable as there were no completed projects for the fiscal year ended June 30, 2024.

- i. If a project ending balance is negative, we ensured that an explanation in the form of a footnote to Schedule A was provided that included the subsequent year's intended action in accordance with SANDAG Board Policy No. 031, Rule #17, Section III.

Results: No exceptions were noted as a result of our procedures.

- j. We substantiated that additional funding is available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2024.

Results: No exceptions were noted as a result of our procedures.

- k. We confirmed that inactive projects which have had no activity over the past two years, other than interest earnings, were closed out or that the recipient agency had presented a footnote as to the status of the project that included when the project will be completed.

Results: This procedure is not applicable as there were no inactive projects which have had no activity over the past two years.

- I. We obtained approval from SANDAG staff for the reason of inactivity.

Results: This procedure is not applicable as there were no inactive projects which have had no activity over the past two years.

- m. We obtained a signed staff report or resolution from the recipient agency's governing body consenting to the transfer of *TransNet* funds from one project to another. We determined whether transfers requiring an amendment to the RTIP followed the amendment process outlined in Rule #7 of SANDAG Board Policy No. 031.

Results: This procedure is not applicable as there were no transfers of *TransNet* funds between projects.

- n. We determined whether the recipient agency reported all non-*TransNet* activity separate from *TransNet* activity in Schedule A.

Results: This procedure is not applicable as NCTD had no non-*TransNet* activity for the fiscal year.

- 7. We obtained from the recipient agency the Schedule B which includes cumulative information for all *TransNet* Extension projects including *TransNet* funds received, expenditures, interest income (either listed by project or Program), and an ending balance listed alpha-numeric by MPO ID.

- a. We inspected Schedule B and determined that projects were properly classified and reported by *TransNet* program (i.e., original *TransNet* vs. *TransNet* Extension). We inspected the ending balances at June 30, 2024 and ensured the balances agreed for those projects reported in both Schedule A and Schedule B.

Results: No exceptions were noted as a result of our procedures.

- b. We reclassified all amounts listed in the Adjustments column of Schedule A to funds received, expenditures, or interest income.

Results: This procedure is not applicable as there were no adjustments included in Schedule A.

- c. We identified any completed projects reported in the prior year's Schedule A and ensured that all completed projects were reported in the current year's Schedule B completed section by category.

Results: This procedure is not applicable as there were no completed projects reported in the prior year's Schedule A.

8. We inspected the ending fund balance per Schedule A for those projects that are derived from the recipient agency's annual *TransNet* apportionment was not more than 30% of the recipient agency's current fiscal year annual apportionment, net of debt service payments. We determined whether the recipient agency included a schedule showing the annual apportionment, debt service deduction (if applicable), net annual apportionment, 30% balance threshold, applicable project status balance, and balance over/under the threshold.

Results: NCTD is in compliance with the 30% requirement as follows:

	Senior and Disabled	Transit
Fiscal year 2024 apportionment	\$489,994	\$18,472,764
Less: debt service payment	<u>-</u>	<u>(1,417,666)</u>
Net estimated apportionment	489,994	17,055,098
30% base	<u>30%</u>	<u>30%</u>
Fiscal year 2024 30% threshold	<u>146,998</u>	<u>5,116,529</u>
Less:		
Fund balance	<u>-</u>	<u>-</u>
Fund balance under apportionment	\$ <u>146,998</u>	\$ <u>5,116,529</u>

9. If applicable, we compared long-term debt information reported on Schedule A to the schedule of long-term debt for each recipient agency provided by SANDAG staff.

Results: The results are summarized below:

	Balance <u>July 1, 2023</u>	<u>Additions</u>	Principal <u>Payments</u>	Balance <u>June 30, 2024</u>	Total Debt <u>Service *</u>
Commercial Paper	\$19,100,000	\$ -	\$(1,350,000)	\$17,750,000	\$(1,417,666)

*Total Debt Service is comprised of principal repayments and allocation of commercial paper expenses.

10. We inspected transit operator eligibility for receipt of funds.
- We calculated and reported the total operating cost per revenue vehicle hour for bus services and total operating cost per revenue vehicle mile for rail services for the current year and prior year. We documented how the transit operators compile their information used in their calculation. We ensured the calculation did not include any non-cash transactions.
 - We obtained from SANDAG staff the increase in CPI over the same period of the prior year.

- c. We inspected and reported that the increase in the total operating cost per revenue vehicle hour for bus services and total operating cost per revenue vehicle mile for rail services (calculated in [a]) does not exceed the increase in the CPI (obtained in [b]).

Results: The increase in the total operating cost per revenue vehicle hour for bus services, and total operating cost per revenue vehicle mile for rail services are shown in the table below. The change in CPI from 2023 to 2024 was 2.97%. The change in total operating cost per revenue vehicle hour for bus services was 0.42% and thus NCTD was in compliance with this portion of the requirement. However, the change in total operating cost per revenue vehicle mile for rail services was 6.94%, and thus NCTD was not in compliance with this portion of the requirement. NCTD submitted to the SANDAG Board, a request to recalculate the operator eligibility for rail services using 3 year average calculation. On April 25, 2025, the SANDAG Board of Directors approved NCTD's request. Therefore, we have recalculated operator eligibility for rail services and NCTD is now in compliance with this requirement.

Operating Cost per Revenue Vehicle Hour for Bus Services

	<u>2024</u>	<u>2023</u>	<u>Growth Rate</u>
Operating cost for buses	\$77,089,646	\$70,906,316	
Revenue vehicle hours	482,919	446,040	
Total operating cost per revenue vehicle hour	\$159.63	\$158.97	0.42%
Consumer Price Index	295.089	286.586	2.97%

Operating Cost per Revenue Vehicle Mile for Rail Services

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>Growth Rate</u>
Operating cost for rail	\$72,022,138	\$66,569,053	\$60,070,772	
Revenue vehicle miles	912,513	917,029	877,589	
Total operating cost per revenue vehicle mile	\$78.93	\$73.59	\$68.45	4.18%
Consumer Price Index	295.089	286.586	291.916	6.31%

11. We documented the status of any prior year findings and recommendations.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

12. We proposed current year findings as a result of performing the above agreed-upon procedures. We included the recipient agency's response to address the finding.

Results: This procedure is not applicable as there were no prior year findings and recommendations.

We were engaged by ITOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on NCTD's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of NCTD and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of ITOC and SANDAG and is not intended to be and should not be used by anyone other than these specified parties.

DavisFarr LLP

Irvine, California
June 6, 2025

GLOSSARY OF TERMS

"CPI" means Consumer Price Index for San Diego County. For the transit operators, CPI is taken from the Bureau of Labor Statistics West Information Office for San Diego, CA (1st Half 2024 of the Semiannual average indexes Table).

"Current Fiscal Year" means the fiscal period of July 1, 2023, through June 30, 2024.

"ITOC" means the Independent Taxpayer Oversight Committee.

"MPO ID" means Metropolitan Planning Organization Identification Number; the number assigned to approved RTIP projects.

"Recipient Agency" means an agency, including Metropolitan Transit System and North County Transportation Commission, which receives *TransNet* funding on an annual basis for one or more of the *TransNet* Programs.

"RTIP" means the Regional Transportation Improvement Program, a multi-year program of projects for major transportation projects in the San Diego County region.

"SANDAG" means the San Diego Association of Governments, the responsible agent for the administration of the *TransNet* Ordinances.

"SANDAG Board Policy No. 031" means the SANDAG Board Policy No. 031: *TransNet* Ordinance and Expenditure Plan Rules.

"Schedule A" means the Annual Schedule of Status of Funds by Project; a roll-forward listing of all recipient agency active *TransNet* projects.

"Schedule B" means the Cumulative Schedule of Status of Funds by Project; a cumulative roll-forward listing of all recipient agency *TransNet* Extension Ordinance projects.

"TransNet Extension Ordinance" means the 2004 Proposition A.

"TransNet Ordinance and Expenditure Plan" means the 1987 Proposition A San Diego Transportation Improvement Plan.

NORTH COUNTY TRANSIT DISTRICT
TransNet and *TransNet* Extension Activities
 Schedule of Status of Funds by Project
 Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Project Status July 1, 2023	Funds Received	Interest Income	Project Expenditures	NCTD Adjustments	Project Status June 30, 2024	Notes
TransNet Extension:									
Operating:									
Senior and Disabled Transportation:									
NCTD03	N/A	Elderly and Disabled	\$ -	\$ 514,000	\$ -	\$ (514,000)	\$ -	\$ -	
		Total Senior and Disabled Transportation	-	514,000	-	(514,000)	-	-	
Transit:									
NCTD16B	N/A	Oceanside to Escondido Rail - SPRINTER Debt Service	-	1,850,000	-	(1,850,000)	-	-	
NCTD34	N/A	Transit Service Operating Support	-	17,760,439	-	(17,760,439)	-	-	
		Total Transit	-	19,610,439	-	(19,610,439)	-	-	
		Total Operating	-	20,124,439	-	(20,124,439)	-	-	
Capital:									
Major Corridor:									
SAN80	N/A	COASTER Expanded Service	(2,491,199)	7,999,658	-	(7,444,809)	-	(1,936,350)	(a)
SAN260	420009	COASTER Train Sets	(2,692,741)	8,057,001	-	(6,223,524)	-	(859,264)	(a)
		Total Major Corridor	(5,183,940)	16,056,659	-	(13,668,333)	-	(2,795,614)	
		Total Capital	(5,183,940)	16,056,659	-	(13,668,333)	-	(2,795,614)	
Total <i>TransNet</i> Extension			\$ (5,183,940)	\$ 36,181,098	\$ -	\$ (33,792,772)	\$ -	\$ (2,795,614)	

Note:

(a) Due as of June 30, 2024; to be reimbursed by SANDAG from TransNet Major Corridor funds.

NORTH COUNTY TRANSIT DISTRICT
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2024

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2024
TransNet Extension:						
Operating:						
Senior and Disabled Transportation:						
NCTD03	N/A	Elderly and Disabled	\$ 5,444,325	\$ -	\$ (5,444,325)	\$ -
		Total Senior and Disabled Transportation	5,444,325	-	(5,444,325)	-
Transit:						
NCTD16B	N/A	Oceanside to Escondido Rail Operations	26,705,112	-	(26,705,112)	-
NCTD34	N/A	Transit Service Operating Support	177,187,628	-	(177,187,628)	-
		Total Transit	203,892,740	-	(203,892,740)	-
		Total Operating	209,337,065	-	(209,337,065)	-
Capital:						
Major Corridor:						
SAN80	N/A	COASTER Expanded Service	18,333,623	-	(20,269,973)	(1,936,350)
SAN260	420009	COASTER Train Sets	20,977,001	-	(21,836,265)	(859,264)
		Total Major Corridor	39,310,624	-	(42,106,238)	(2,795,614)
		Total Capital	39,310,624	-	(42,106,238)	(2,795,614)
		Subtotal Cumulative <i>TransNet</i> Extension	248,647,689	-	(251,443,303)	(2,795,614)
Completed Projects:						
Operating:						
		<i>TransNet</i> Senior Mini Grant	217,941	-	(217,941)	-
Capital:						
		Major Corridor	69,636,783	429,576	(70,066,359)	-
		Bike, Pedestrian and Neighborhood Safety (BPNS) Inland Rail Trail	3,870,000	25,257	(3,895,257)	-
Transit:						
		Preventive Maintenance	1,715,876	-	(1,715,876)	-
		Total Completed Projects	75,440,600	454,833	(75,895,433)	-
		Total Cumulative <i>TransNet</i> Extension	\$ 324,088,289	\$ 454,833	\$ (327,338,736)	\$ (2,795,614)

July 9, 2025

Final 2025 ITOC Annual Report

Overview

At its February 12, 2025, meeting ([Agenda Item No. 13](#)), the TransNet Independent Taxpayer Oversight Committee (ITOC) directed staff to begin developing the 2025 ITOC Annual Report and create a draft annual report for consideration by the ITOC.

Staff is asking the ITOC to approve the proposed final 2025 ITOC Annual Report, which incorporates feedback received from the ITOC at their May 2025 meeting. The ITOC may also choose to provide specific revisions for staff to incorporate into the report; once those changes are made, the report will be considered approved and will not return to the ITOC for further action.

Key Considerations

The 2025 ITOC Annual Report (Attachment 1) highlights several key areas:

- The role of the ITOC
- Progress on implementing recommendations from the 2015, 2018, 2021, and 2024 Triennial Performance Audits (TPAs)
- Availability of TransNet funding
- Project and Funding Highlights

At its May 14, 2025, meeting ([Agenda Item No. 10](#)), the ITOC reviewed the first draft of the report and provided recommendations and feedback, which has been incorporated into the final draft. Specifically, the ITOC recommended enhancing the section on progress made toward TPA recommendations by adding additional visuals and graphs for greater clarity and impact.

Next Steps

Upon approval from the ITOC, the annual report will be presented to the Board by the ITOC Chair at an upcoming meeting and posted to the SANDAG website.

Susan Huntington, Director of Financial Planning, Budgets, and Grants

Attachment: 1. Final Draft 2025 ITOC Annual Report

Action: Approve

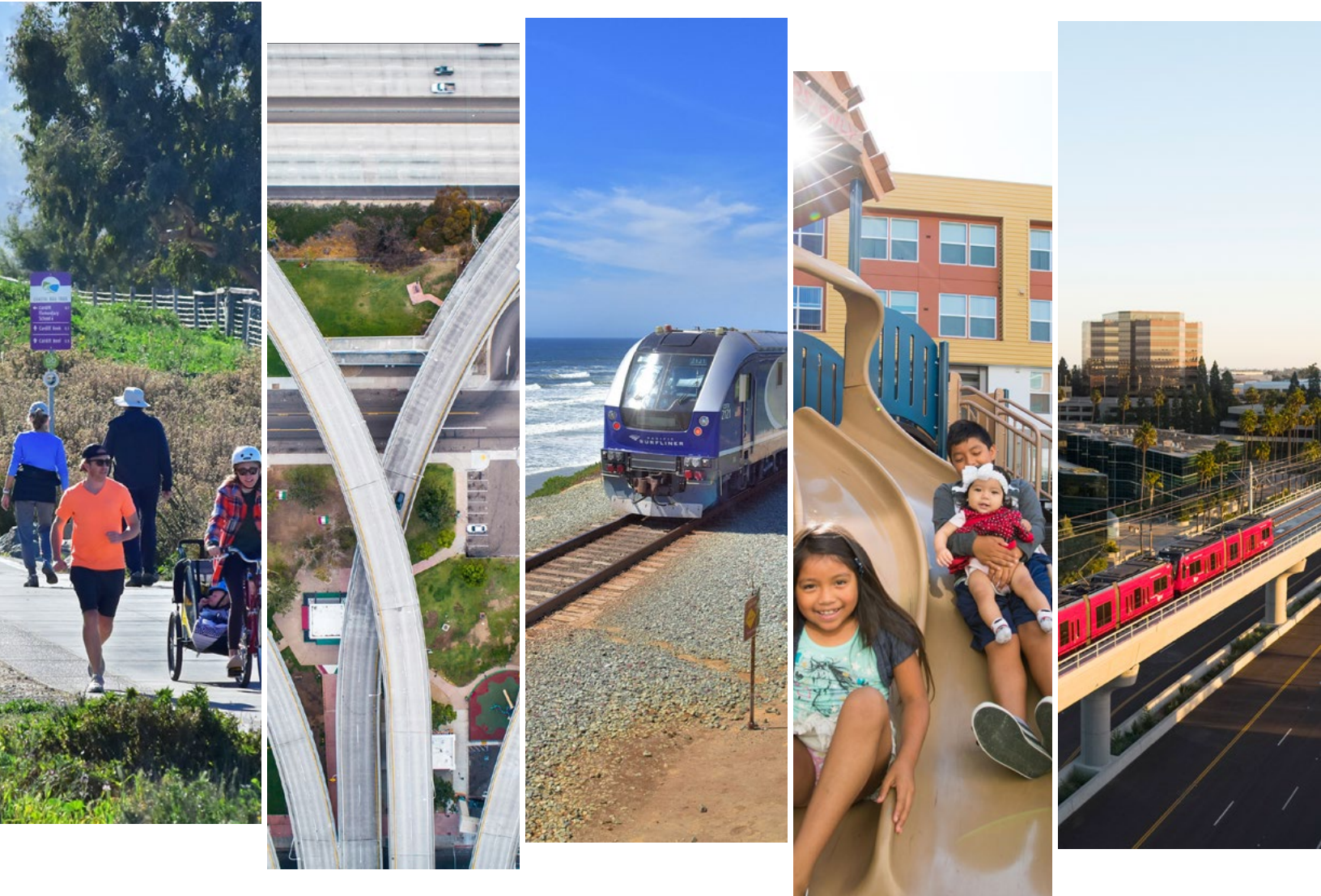
The ITOC is asked to approve the 2025 ITOC Annual Report, or direct staff to make specified revisions to the proposed final 2025 ITOC Annual Report with approval as revised.

Fiscal Impact:

Efforts to develop the ITOC Annual Report are funded through the Overall Work Program Project Nos. 1500100 and 1500200 in the FY 2025 Program Budget and are supported by the services of an on-call copywriting and editing services firm.

Schedule/Scope Impact:

Consistent with [TransNet Extension Ordinance](#) provisions, upon completion by the ITOC, the 2025 Annual Report will be presented to the Board of Directors and shared with the public.



ITOC

Independent Taxpayer Oversight Committee

2025 Annual Report

Free Language Assistance | Ayuda gratuita con el idioma | Libreng Tulong sa Wika | Hỗ trợ ngôn ngữ miễn phí
 免費語言協助 | 免費語言協助 | مساعدة ترجمة مجانية | 무료 언어 지원 | کمک زبان رایگان | 無料の言語支援

Бесплатная языковая помощь | Assistència lingüística gratuïta | मुफ्त भाषा सहायता | Assistance linguistique gratuite
 ជំនួយភាសាឥតគិតថ្លៃ | ఉచిత భాషా సహాయం | ການຊ່ວຍເຫຼືອດ້ານພາສາຟຣີ | Kaalmada Luqadda ee Bilaashka ah

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ITOC Members*

MARYAM BABAKI

Chair, Municipal/Public Finance

Term ends May 2027

FRANCISCO RIVERA

Vice Chair, Civil/Traffic Engineer

Term ends May 2026

LORRAINE AHLQUIST

Biology/Environmental Science

Term ends May 2027

LES HOPPER

Engineer/Transportation

Term ends May 2028

SUNNIE HOUSE

CEO, Private Sector

Term ends May 2029

JACQUELINE APPLETON-DEANE

Construction Project Management

Term ends May 2029

DAVID SANTISTEVAN

Real Estate/Land Economics

Term ends May 2028

TRACY DRAGER

San Diego County Auditor

(non-voting member)

**According to the ITOC Bylaws, members of the ITOC are required to attend at least 50% of the regular ITOC meetings, not including special meetings or subcommittee meetings, in one calendar year. All ITOC members have met the established standard for attendance for calendar year 2024. In addition, all members participate in a subcommittee established to focus on ITOC activities such as triennial performance audits, annual fiscal and compliance audits, and state of the commute reports, among additional items as needed.*

Letter from the Chair

For more than 20 years, the Independent Taxpayer Oversight Committee, or ITOC, has been propelled by a single vision: to ensure that the TransNet program—the region's half-cent sales tax that funds transportation improvements—remains accountable to the public that funds it. Transparency drives accountability, and upholding the ITOC's mission means continuously working to make the TransNet program as clear and accessible to the public as possible.

This will be especially important as SANDAG moves forward with the development and the implementation of the 2025 Regional Plan. Projects funded by TransNet have helped turn the region's long-term transportation vision into real, on-the-ground improvements that enhance mobility, sustainability, and equity. The success of SANDAG's vision for transportation, growth, and prosperity depends on the effectiveness of the TransNet program and its alignment with the Regional Plan. Ensuring transparency and accountability to the public is essential in achieving the program's main goals.

One of the most important responsibilities of the ITOC is to report the results of independent audits, which are conducted every three years. The audits show how the TransNet program is doing on its many projects and programs, which are designed to improve mobility options for San Diego County residents.

Each of these Triennial Performance Audits (TPAs) issues recommendations for how the TransNet program can improve. We can confirm that between 2015 and 2024, four separate audits issued a total of 110 recommendations for improvement. To date, the TransNet program has completed 80 of these recommendations, and it's still working on the remaining 30. Each year since 2015, TransNet has completed audit recommendations and improved its program. So far in FY 2025, which ends June 30, SANDAG staff have completed a total of 28 audit recommendations – an impressive accomplishment! This Annual Report summarizes this progress on page 3.

TransNet now provides a visual matrix that shows how Ordinance projects align with both TransNet Capital Improvement Projects (CIPs) and the 2021 Regional Project Plan projects. The matrix shows the scope and boundaries of each TransNet project, what's been completed, what's still in progress, and what's planned. Initial cost estimates and current funding totals are identified and clarifying comments are added where needed. This matrix was first posted to the TransNet Dashboard in June 2024, and it is updated quarterly.¹

Looking at an additional improvement, in June 2024 the TransNet grant programs began implementing a "Grant Closeout Checklist." This checklist requires all grants to be reviewed in detail prior to processing the final payment or closing out a project. This means that a final progress report is reviewed to ensure that all items are completed, all deliverables have been provided to SANDAG, and that there are no outstanding issues on the project. When grantees notify SANDAG that their project is complete, staff then use the checklist to ensure that the project is in compliance with the audit recommendation.

These are just two examples of how ITOC continues to ensure that the public's tax dollars are carefully and wisely spent – and how SANDAG is working diligently to meet its commitments.

As the ITOC focuses on accountability and transparency, it also recognizes that funds are limited – despite TransNet Ordinance mandates. However, the ITOC will continue to support the SANDAG Board as it revisits priorities for the Regional Plan to ensure that it's aligned with the State of California's broader transportation vision.

While this Annual Report reviews progress on TPA recommendations, it also reports on other aspects of our work. You will find our annual reports of fiscal and compliance audit results, as well as our annual presentation of TransNet funding highlights. Additionally, you will find a review of specific projects, grant programs, and other accomplishments funded in part with TransNet dollars.

Our Annual Report ends as it always does: with an open door for how the public can get involved. The TransNet program is your program. We represent you on the ITOC, but we also encourage you to learn more about the monumental task of making our region a more mobile, environmentally friendly, and enjoyable place to live.

As always, we at the ITOC will be here to ensure that public tax dollars are being spent wisely, and that SANDAG is fully accountable and transparent on how those dollars are spent.

Best Regards,
Maryam Babaki, ITOC Chair

ITOC Goals for FY 2025

The ITOC and SANDAG are pursuing goals to improve communication, transparency, and accountability for the general public and TransNet’s many other stakeholders. Below is a review of four goals adopted by the ITOC and progress to date on each of them. To track more recent updates, please go online at SANDAG.org/itoc.

ITOC Goals for FY 2025

1) Invite transit agencies, municipalities, and other recipients of TransNet funds to attend and highlight their TransNet program successes and/or challenges in delivering TransNet-funded projects at ITOC meetings. The goal is for at least one presentation per quarter in FY 2025.

Status: Completed. The cities of Escondido and San Diego, Caltrans, and SANDAG staff have made presentations to the ITOC on local transportation projects funded with TransNet proceeds.

2) Enhance effectiveness and impact of ITOC in achieving its mission to ensure voter mandates are carried out, and develop recommendations for improvements to the financial integrity and performance of the program.

Status: In Progress. The ITOC Subcommittee to consider TransNet Ordinance Amendments continues to discuss potential revisions to amendment language related to ITOC membership and the process used to select new members. Draft amendments are expected to be presented to the SANDAG Board of Directors in Fiscal year 2026.¹

ITOC Goals for SANDAG

1) Enhance the ITOC Selection Process by streamlining vacancy appointments and ensuring that the ITOC remains a transparent, independent, and effective oversight partner with SANDAG in managing TransNet funds.²

Status: In Progress. In January 2023, the ITOC voted on TransNet Ordinance admendments related to addressing ITOC membership, the selection process for new members, and alignment of the TransNet Ordinance and ITOC Bylaws with ITOC’s budget. However, the ITOC did not achieve a two-thirds vote on these amendments. The 2023 vote followed a consideration of initial recommendations in 2022 and subsequent Board reviews in early 2023.

After the January 2023 vote, the ITOC continued to refine the amendments during 2023 and 2024.

In September 2024, the ITOC’s Ordinance Amendment Subcommittee was reestablished to address the ITOC Selection Committee’s ongoing challenges in establishing a quorum.

In December 2024, the Ordinance Amendment Subcommittee met to discuss next steps and propose updates to the TransNet Ordinance. It focused on amending the selection process to address procedural challenges and improve efficiency.

Following discussion and endorsement by the ITOC, new proposed amendments are anticipated to be submitted to SANDAG’s Board of Directors in Fiscal Year 2026.

2) Work closely with the ITOC to develop and implement streamlining measures to enhance communication practices that continue increasing transparency and accountability, and simplify information provided to make it more digestible for ITOC members and the public.

Status: Ongoing. SANDAG employees collaborated with the ITOC to enhance communication practices and improve the efficiency of ITOC meetings. As a result, the number of ITOC subcommittees was reduced and meeting reports are now more streamlined and easier to read. This was in the 2024 report.

For example, visuals were added to the TransNet Triennial Performance Audit (TPA) quarterly reports to make complex information easier to digest. Also added was a matrix that offers readers a clearer view of SANDAG progress toward fulfilling TPA recommendations. These enhancements were introduced to the ITOC in July of 2024.

In November of 2024, SANDAG employees began presenting to the ITOC closeout reports documenting the completion of TPA recommendations. Moving forward, SANDAG will continue preparing these reports for ITOC’s approval as TPA recommendations are completed.

All these improvements in communication between SANDAG and the ITOC will promote efficiency, transparency, and accountability to the public.

¹ These amendments propose improving the ITOC selection process by adding more flexibility to the structure of the Selection Committee. Updating the selection process will help ensure that the ITOC maintains a strong quorum and avoids missed meetings. This will allow the committee to consistently carry out its mission and responsibilities.

² This goal was introduced at the ITOC’s March 2025 meeting.

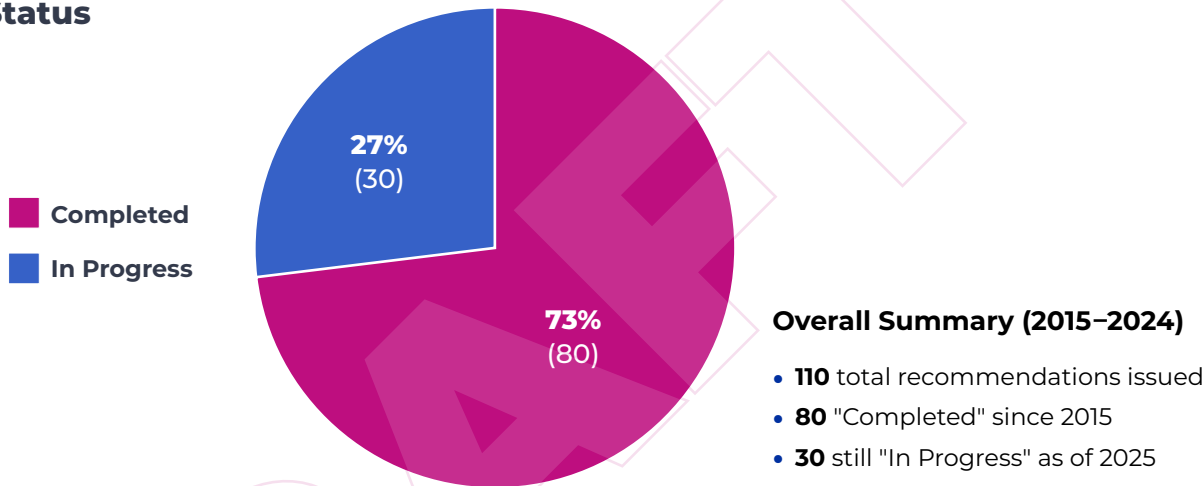
Progress on Triennial Performance Audits

(FY 2015, 2018, 2021 and 2024)

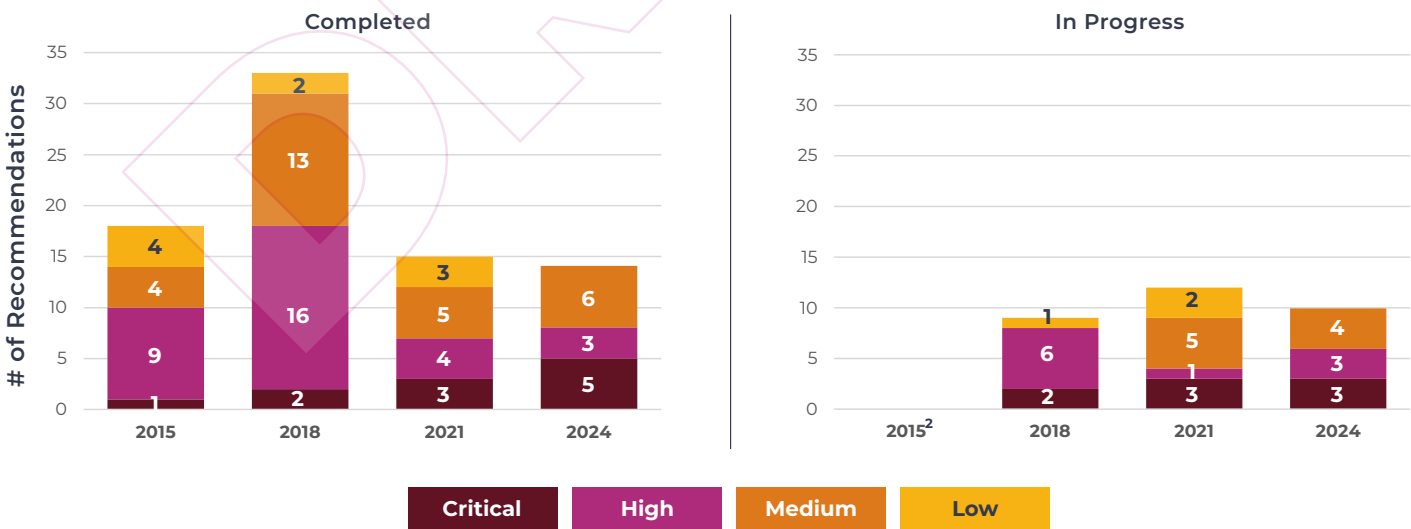
ITOC's mission is to provide an increased level of accountability for expenditures made under the TransNet Extension Ordinance. The Committee conducts fiscal and compliance audits every year, but it also conducts Triennial Performance Audits (TPAs) of SANDAG and partner agencies involved in the implementation of TransNet-funded projects and programs. The purpose of these TPAs, which are prepared every three years, is to identify specific recommendations for improving how TransNet projects and programs are managed and completed. TPAs have been conducted in FY 2015, 2018, 2021, and 2024.

TPA Recommendations, Priorities, and Status in Completing Them

TransNet TPA Recommendation Completion Status



“Completed” and “In Progress” Recommendations¹ by Year and by Priority



¹The ITOC tracks TPA recommendations based on two criteria:
Status Categories:
- "Completed" = Recommendations that are fully implemented
- "In Progress" = Recommendations that are actively being addressed but are not fully implemented

Priority Levels:
- "Critical" = Recommendations that require immediate action
- "High" = Recommendations that need significant improvements
- "Medium" = Recommendations that focus on enhancing efficiency or effectiveness
- "Low" = Recommendations that identify work of minor importance

²As of this report, all recommendations from FY 2015 TransNet Triennial Performance Audit have been fully implemented.



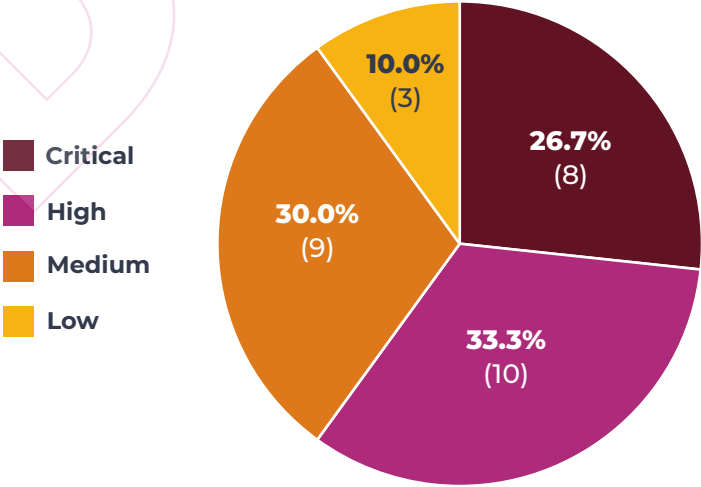
Observations and Next Steps

SANDAG and its partners have made significant progress in addressing TPA recommendations. This is particularly true in addressing "High" priority and "Critical" recommendations from the TPA conducted in FY 2018. However, SANDAG and its partners are still working on completing notable recommendations issued by TPAs in FY 2021 and 2024. This effort requires sustained attention and coordination.

Challenges such as staff turnover and vacancies in key technical and oversight roles have impacted the pace of implementation. Despite these obstacles, SANDAG, under the guidance of ITOC, remains committed to completing all outstanding recommendations. A continued emphasis will be on those categorized as "Critical" and "High" priority.

By monitoring the progress on TPA recommendations, the ITOC continues to promote transparency, accountability, and improved program effectiveness in the management of TransNet funds.

In-Progress Recommendations by Priority



FY 2024 Fiscal and Compliance Audit Results

Requirement	Audit Results
As required by SANDAG Board Policy No. 031, each recipient agency is required to account for TransNet activities in a separate fund , or if an alternative approach is used, it must be approved by SANDAG.	Revenues for each recipient agency were recorded, and expenditures reported by all recipient agencies were allowable in accordance with the TransNet Ordinance, TransNet Extension Ordinance, and SANDAG Board Policy No. 031.
In accordance with Section 8 of the TransNet Extension Ordinance, each recipient agency receiving revenues pursuant to Section 4(D) shall annually maintain, at a minimum, the same level of local discretionary funds expended for street and road purposes on average over the last three fiscal years (FY) completed prior to the operative date of the TransNet Extension Ordinance.	All local street and road recipient agencies met their Maintenance of Effort (MOE) requirement, except for the City of Poway , for the year ended June 30, 2024, ensuring that TransNet revenues were used to augment and not supplant local revenues. CORRECTIVE ACTION: The City of Poway will make up the shortfall next year.
In accordance with the 30% Rule, a recipient agency that maintains a balance of more than 30% of its annual apportionment (after debt service payments) must use the remaining balance to fund projects . SANDAG will defer payment until the recipient agency's Director of Finance, or equivalent, submits a certification that the unused balance has fallen below the 30% threshold, and will remain below the threshold until such time that a new threshold is determined.	All reporting agencies were in compliance with Board Policy No. 031, Rule #17, Section IV, requiring TransNet recipient agencies to maintain fund balances that do not exceed 30% of their annual apportionments.
As specified in Section 2(C)(1) of the TransNet Extension Ordinance, at least 70% of the revenues provided for local street and road purposes should be used for congestion relief , and the cities may not spend more than 30% for Maintenance purposes .	SANDAG appropriately allocated TransNet revenues – at least 70% for congestion relief purposes and up to 30% for maintenance purposes – in accordance with the Ordinance. All recipient agencies were in compliance with this requirement.
In accordance with Section 9(A) of the TransNet Extension Ordinance and Expenditure Plan, each local agency in the San Diego region shall contribute a minimum of \$2,000 , subject to an annual adjustment based upon an index, in exactions from the private sector, for each newly constructed residential housing unit in that jurisdiction to the RTCIP . However, each jurisdiction may use their own fee schedule, as long as the fees are at a minimum the adjusted amount as approved by the SANDAG Board of Directors annually. The RTCIP revenue is to be used to construct improvements to the Regional Arterial System.	Revenues collected by each jurisdiction under the Regional Transportation Congestion Improvement Program were in compliance with the TransNet Extension Ordinance and Board Policy No. 31, except for the cities of Coronado and the County of San Diego . CORRECTIVE ACTION: The cities of Coronado and the County of San Diego are in the process of collecting the shortfall.
In accordance with the TransNet Extension Ordinance, each jurisdiction shall have up to but no more than seven fiscal years to expend Funding Program revenues on the Regional Arterial Systems projects (RTCIP funding), unless a planned need for such fees can be demonstrated and a justification for the delay can be provided that is acceptable to the ITOC. Funds not committed or expended within ten years of collection shall be refunded to the current record owner of the development project on a prorated basis.	RTCIP funding collected during FY 2017 was committed or expended within seven years of collection for each city and the County of San Diego, except for the city of Coronado in the amount of \$19,519 . CORRECTIVE ACTION: The City of Coronado will work with SANDAG staff in FY 2025 to program the unexpended committed funds.

FY 2024 Fiscal and Compliance Audit Results (Continued)

Requirement	Audit Results
In accordance with the TransNet Extension Ordinance, for transit operators to maintain eligibility for receipt of funds, the operator must limit the increase in its total operating cost per revenue vehicle hour for bus or revenue vehicle mile for rail services from one fiscal year to the next, to no more than the increase in the Consumer Price Index (CPI) for San Diego County over the same period.	Both the Metropolitan Transit System (MTS) and North County Transit District (NCTD) were in compliance with their operator eligibility requirements for bus services, but they did not meet requirements for rail services CORRECTIVE ACTION: In accordance with Ordinance provisions, the SANDAG Board, acting as the San Diego County Regional Transportation Commission, approved a three-year average calculation in calculating the requirements for MTS and NCTD, bringing both transit operators in compliance for rail services. MTS and NCTD will strive to meet the eligibility requirement next year.
As of July 1, 2020, SB 848 was enacted which limits the Indirect Cost Rate Proposal (ICRP) rates for self-help counties. Indirect costs are allocated to Regional Transportation Improvement Program (RTIP) projects at a rate of 71.57% of direct labor costs from 7/1/2023 - 7/10/2023 and a rate of 52.09% of direct labor costs from 7/10/2023 to 6/30/2024 associated with each project when the contributor is considered a self-help county . To correctly calculate indirect costs, projects need to be set up with the SANDAG contributor (TransNet) as a self-help county.	In FY 2024, Caltrans charged the incorrect ICRP rate of 56.17% for TransNet, as a result of several Caltrans project IDs not set up correctly with the SANDAG contributor (TransNet) as a self-help county. This resulted in certain projects being allocated an incorrect ICRP rate. A total of \$77,785 was overcharged for FY 2024. CORRECTIVE ACTION: In addition to identifying and amending the projects that were set up incorrectly, Caltrans is developing an ongoing process to verify that all the SANDAG projects are set up as self-help and are charging the correct ICRP rate.



TransNet Funding Highlights

TransNet Dollars, Compared with Other Sources

The 2025 Regional Transportation Improvement Program (RTIP) is a multi-billion-dollar program of projects planned by SANDAG and jurisdictions throughout the county between FY 2025 and FY 2029. The RTIP relies on several sources of funding, which include TransNet funds and contributions from the federal government, the State of California, and local sources. The ITOC reviews projects proposed for funding with TransNet funds as part of its review of the RTIP. Local sales tax dollars raised by TransNet represent a relatively stable source of funding. However, when compared with the total number of dollars contributed by federal, state, and other funding sources, TransNet represents about 20 percent of about \$6.8 billion projected between FY 2025 and FY 2029.

TransNet Focuses Resources on Improving Major Corridors and Local Streets

TransNet funding between FY 2025 and FY 2029 is expected to improve the quality of life for people in the region as it pays for improvements to major corridors where many people travel to and from work, and local streets and roads where people live, shop, and go to school. Between FY 2025 and FY 2029, about \$183 million is earmarked for improving major corridors in the region such as I-5, I-15, and SR 78, while \$836 million is planned for local street improvements. Meanwhile, more than \$139 million is planned for improving the regional transit system; more than \$169 million will go to operating Bus Rapid Transit and rail service; and more than \$13.5 million will pay for bicycle, pedestrian, and neighborhood safety improvements. More than \$7 million is earmarked for the region's environmental mitigation program.

The Regional Transportation Improvement Program (RTIP)

[SANDAG.org/RTIP](https://sandag.org/RTIP)

Financial programming in the Regional Transportation Improvement Program, or RTIP, is an essential and central responsibility of SANDAG. This work requires budgeting, forecasting, and an understanding of the eligible uses for different types of funds. The federal government requires SANDAG to detail projects in the RTIP, in order to receive funding for those projects.

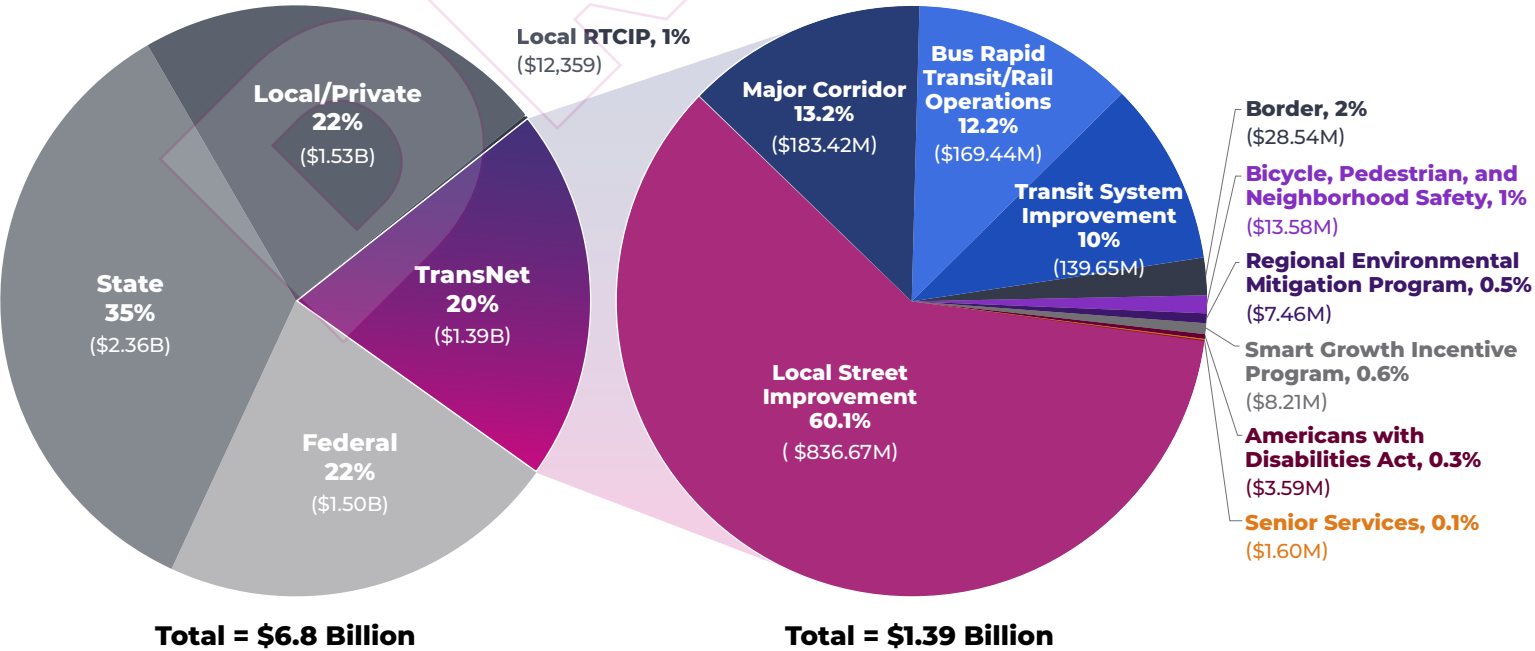
The RTIP is a five-year funding document that details projects to be implemented during the first five years of SANDAG's Regional Plan. It outlines near-term funding which is committed to projects in both the Regional Plan and the SANDAG Program Budget.

The RTIP includes projects funded with federal, state, TransNet, and local dollars, and it includes the TransNet Program of Projects.

The RTIP allows local jurisdictions to access TransNet funding that is allocated to them.

TransNet and Other Funding

FY 2025–FY 2029



Source: 2025 Regional Transportation Improvement Program



TransNet Project Highlights

TransNet funding plays an important role in bringing SANDAG projects to life by contributing to safer streets, transportation choices, environmental mitigation, and better connectivity throughout the region. SANDAG accomplishes this through planning and infrastructure projects, operational programs, and customer services.

Local TransNet funding is a key component in the SANDAG budget and helps the agency leverage other local, state, and federal funds.

TransNet also helps fund competitive grant programs and improvements in local jurisdictions. The agency collaborates with local governments, transit operators, community partners, neighboring regions, and state and federal agencies to deliver long-lasting solutions to the region's challenges.

As of June 30, 2023, 56% of the 48 major corridor capital construction projects listed in the TransNet Extension Ordinance were completed and 28% were in progress (according to the FY 2024 TransNet Triennial Performance Audit). This is a significant accomplishment 16 years into the 40-year program. Completed projects

include:

- I-5 HOV lanes and related highway improvements
- Mid-Coast Trolley Blue Line Extension from Downtown San Diego to the UTC mall in La Jolla
- Modernization of the Blue and Orange Trolley lines
- Construction of the I-15 Express Lanes
- Widening of SR 76
- I-15, Mid-City, and South Bay Rapid Transit projects

For specific information on the status of projects under the TransNet program, visit [SANDAG.org](https://www.sandag.org).

Appendix A of the FY 2024 TransNet Triennial Performance Audit (TPA) details the status of major corridor projects ([SANDAG.org/transnetreporting](https://www.sandag.org/transnetreporting)).

Find the current status of all TransNet Major Corridor projects, a new comprehensive matrix of TransNet projects, corresponding Regional Plan projects, and Capital Improvement Projects (CIPs) on the TransNet Dashboard (transnetdashboard.sandag.org).

The Regional Plan

[SANDAG.org/regionalplan](https://www.sandag.org/regionalplan)

Planning, SANDAG's core responsibility, is where everything begins. It encompasses budgeting, data and research, community engagement, and more. All SANDAG's planning projects aim to improve the quality of life for residents and visitors.

The Regional Plan is the guiding document for much of SANDAG's work. It considers how the region will grow, where people will live, and how residents and visitors will move around the region. It then lays out a data-driven vision to achieve the near- and long-term goals of the region. Many of our major projects originated as part of the vision of the Regional Plan. TransNet is an important funding source for many projects and programs in the Regional Plan.

MAJOR CORRIDORS AND REGIONAL BIKEWAY PROGRAM

SANDAG's Capital Program budget includes the multiyear TransNet Major Corridors and Regional Bikeway Program and other transit and capital improvements. Capital projects include near-term and long-term infrastructure projects and encompass activities such as environmental clearance efforts, design, outreach, engineering, and construction.



Corridor Projects

[SANDAG.org/highwayprojects](https://sandag.org/highwayprojects)

SANDAG plans and constructs improvements to the region's highways and freeways and plans new transit routes. These efforts help reduce traffic congestion along our busiest corridors, saving commuters countless hours and reducing greenhouse gas emissions. Caltrans is a major partner in this work, and TransNet is a key funding source.

- **State Route 78**—direct connectors between Interstate 15 and SR 78, and I-5 and SR 78; new managed lanes on SR 78; proposed *Rapid* 483 from Temecula to Escondido, San Marcos, and Carlsbad
- **SR 67**—enhancing evacuation capacity; new *Rapid* 277 from Downtown Ramona to Poway and Sabre Springs Transit Center
- **SR 52**—proposed *Rapid* 880 from the El Cajon Transit Center to Santee, Kearny Mesa, and the University Towne Center area
- **Interstate 805**—HOV to express lane conversions; new *Rapid* 688 from the San Ysidro Transit Center to City Heights, Kearny Mesa, and University Towne Center or Sorrento Mesa
- **I-5**—new *Rapid* 640 from the San Ysidro Transit Center to Downtown San Diego via City College and Santa Fe Depot
- **SR 94/125**—construct direct connector from southbound SR 125 to eastbound SR 94; operational improvements on both roadways including auxiliary lanes



SR 11/Otay Mesa East Port of Entry

[SANDAG.org/ome](https://sandag.org/ome)

The SR 11/Otay Mesa East Port of Entry will create an innovative new land port of entry that will shorten border wait times, strengthen border security, improve mobility and air quality in the border region, fuel economic growth, and bolster binational trade. The project includes a new commercial vehicle enforcement facility, infrastructure to accommodate 100% nonintrusive inspections, and a four-lane highway (SR 11) that will connect directly to the new port of entry. The project will use dynamic tolling to enable fast, secure, and predictable crossings with a goal of 20- to 30-minute wait times at the new facility.



Bikeway Projects

[SANDAG.org/bikeprojects](https://sandag.org/bikeprojects)

One of SANDAG's key priorities in planning the region's transportation system is providing an extensive network of bikeways and walkways to ensure that biking, walking, and rolling are comfortable and convenient forms of everyday travel. All SANDAG's bikeway projects are part of the TransNet Regional Bikeway program. Active bikeway projects include:

- **Eastern Hillcrest Bikeways**—1.7 miles in Hillcrest and the Normal Street Promenade
- **Imperial Avenue Bikeway**—3.3 miles between Downtown and Southeast San Diego
- **Border to Bayshore Bikeway**—6.7 miles between Imperial Beach and San Ysidro
- **Inland Rail Trail Phase 3**—1 mile from Mar Vista Drive to Civic Center Drive in Vista
- **University Bikeway**—2.8 miles along University Avenue and Estrella Avenue in Southeast San Diego

**Local TransNet funding is a key component in the SANDAG budget and helps the agency leverage other local, state, and federal funds. Not all projects and programs listed in this section are funded by TransNet.*

ENVIRONMENTAL MITIGATION

[SANDAG.org/emp](https://sandag.org/emp)



The TransNet Environmental Mitigation Program (EMP) is a model for proactively protecting and conserving the environment while responsibly delivering critical transportation infrastructure. Efforts include preserving thousands of acres of open space and native habitats across the region, protecting endangered species, reducing greenhouse gas emissions, addressing climate change, protecting wetlands and coastal lagoons, and restoring sand to beaches. SANDAG dedicates a portion of its EMP funding to provide Land Management Grants (EMP LMG) to local agencies and nonprofits to further enhance the region's habitat and species conservation goals.

RAIL PROJECTS



Batiquitos Lagoon Double Track

[SANDAG.org/bldt](https://sandag.org/bldt)

As part of a suite of projects to increase the frequency and reliability of train service along the LOSSAN Corridor, SANDAG and Caltrans are constructing a second set of train tracks across the Batiquitos Lagoon in Carlsbad to allow trains to pass more easily. An 80-year-old wooden trestle bridge is also being replaced to improve lagoon tidal flow.



San Dieguito Double Track

[SANDAG.org/sddt](https://sandag.org/sddt)

The San Dieguito Double Track and Special Events Platform project will include 2.1 miles of double tracking, replacement of the San Dieguito Railway River Bridge above the 100-year floodplain, a special events transit platform at the Del Mar Fairgrounds, and other improvements.



Palomar Grade Separation

[SANDAG.org/palomar](https://sandag.org/palomar)

In partnership with the City of Chula Vista and MTS, SANDAG plans to construct a grade separation at the Palomar Street and MTS rail crossing at Industrial Boulevard. The project will build a new two-lane bridge for Industrial Boulevard with a double-tracked rail bridge over the lowered Palomar Street. The project will also include maintenance and improvements to associated bike lanes and sidewalks.

LOCAL STREETS AND ROADS



Since 1988, more than \$1 billion in TransNet funding has been provided to the cities and the county to help with street improvement projects. Benefits of these funds include new major roads, repaved and widened streets, pothole repairs, local bikeway and walkway improvements, median and landscaping projects, bridge repairs, drainage improvements, traffic calming and signal adjustments, and other major congestion relief and rehabilitation projects. Individual jurisdictions spend these funds according to their priorities and needs.

**Local TransNet funding is a key component in the SANDAG budget and helps the agency leverage other local, state, and federal funds. Not all projects and programs listed in this section are funded by TransNet.*

GRANTS

[SANDAG.org/grants](https://sandag.org/grants)

SANDAG provides a variety of competitive grant programs to local jurisdictions, nonprofit organizations, community groups, and transportation partners. Through SANDAG grant programs, millions of dollars are allocated each year in local, state, and federal funds to create safer streets, promote travel choices, increase connectivity, and expand ways for older adults and individuals with disabilities to get around the region.

In FY 2025, SANDAG provided an inaugural report on grantee performance measures and the quantifiable deliverables provided by grantees through their use of grant funding.



TransNet Land Management Grant Program

SANDAG has awarded approximately \$18.8 million in TransNet Environmental Mitigation Program Land Management grants over a total of ten cycles. This competitive program awards projects to land managers to protect threatened, rare, and endangered species and their habitats while promoting regional habitat conservation planning.



Specialized Transportation Programs

The Specialized Transportation Grant Program (STGP) expands mobility options for older adults and individuals with disabilities. STGP consists of two programs—the Senior Mini-Grant Program and Section 5310—which have awarded more than \$24 million and \$22 million, respectively, to private nonprofits and local governments. In FY 2025, the STGP Cycle 13 call for projects provided approximately \$2.8 million in TransNet and \$6.5 million in Section 5310 funding.

Additionally, the SANDAG Access for All Grant Program (AFA) funds projects and programs that expand on-demand wheelchair-accessible vehicle services. Using fees collected by the California Public Utilities Commission, AFA has awarded more than \$4.8 million. In FY 2025, the AFA Cycle 2 call for projects resulted in a signed agreement awarding approximately \$2.3 million.



TransNet Active Transportation and Smart Growth Incentive Programs

SANDAG provides jurisdictions with funds to revitalize downtown areas and create economic growth opportunities by improving walking and biking facilities, creating transit-oriented communities, enhancing streetscapes, beautifying public spaces, and increasing connectivity. Since 2009, \$59 million in TransNet Smart Growth Incentive Program (SGIP) funding and more than \$29 million in Active Transportation funding contributed to projects throughout the region.

In FY 2025, the SGIP Cycle 6 call for projects made \$45 million—the largest-ever single-cycle funding amount—available for transportation-related planning and capital projects.

Also see the [2024 SANDAG Annual Report](#).

SANDAG
TransNet Program

**Local TransNet funding is a key component in the SANDAG budget and helps the agency leverage other local, state, and federal funds. Not all projects and programs listed in this section are funded by TransNet.*



How To Get Involved



SANDAG.org/TransNet

This web page contains key documents related to the TransNet Extension Ordinance.



Meetings

Members of the Independent Taxpayer Oversight Committee (ITOC) meet regularly, usually on the second Wednesday of the month at 9:30 a.m., at the SANDAG Board Room at 1011 Union Street, San Diego, CA 92101. Find meeting agendas for all ITOC meetings at [SANDAG.org/itoc](https://www.sandag.org/itoc).



Questions?

The ITOC encourages feedback on this report and other matters related to TransNet. Individuals interested in serving on the committee, as vacancies occur, can be placed on the vacancy notification list. Direct feedback and inquiries to itoc@sandag.org.

July 9, 2025

TransNet Active Transportation Grant Program Project Amendment

Overview

The SANDAG Active Transportation Grant Program (ATGP) provides funding for local jurisdictions to plan and build facilities that promote multiple travel choices; increase connectivity to transit, schools, retail centers, parks, work, and other community gathering places; provide bike parking and education; and establish awareness programs that support pedestrian and bike infrastructure. The ATGP is funded by TransNet and has also provided Transportation Development Act funds in prior cycles. Four cycles of the ATGP have been held, and over \$28 million in funding has been awarded to 88 projects throughout the region.

Key Considerations

There is only one remaining open ATGP project, the City of Carlsbad's (City) Carlsbad Boulevard and Tamarack Avenue Pedestrian Improvement Project (Project). The City was awarded \$1,054,000 in ATGP funding on October 23, 2015 to conduct design, environmental clearance, and construction of pedestrian and bicycle improvements at the Carlsbad Boulevard and Tamarack Avenue intersection. The three-year grant agreement began in 2016, has been granted two 36-month time extensions, and expired on May 8, 2025. The City has been reimbursed \$599,186.07 and a remaining grant balance of \$454,813.93 remains. The City cannot complete the entire scope of the Project, and in December 2024 requested an amendment that included a 24-month time extension and a scope of work change that would eliminate Project construction tasks and allow the City to complete the Project's design and environmental clearance and have it ready for construction in May 2027.

Staff brought this request to ITOC on [February 12, 2025 \(Item 11\)](#), and ITOC voted to recommend that the Board of Directors reject the City's request. ITOC members expressed concern that the City's request was unrealistic due to numerous uncertainties, including the lack of a Coastal Commission permit and environmental compliance for the Project, and that it was unlikely the Project could be completed within the timeframe the City had requested. At its meeting on [March 21, 2025 \(Item 5\)](#), the Transportation Committee (TC) voted to recommend that the Board reject the City's request. TC members expressed support for the Project and noted it has region-wide benefits; however, they had concerns about the progress to date, the absence of funding to construct the Project, and the Carlsbad City Council's decision to wait to approve the final design until another roundabout project is completed and studied, which leaves the Project's design and construction timeline uncertain. This item was provided to the Board of Directors at its meeting on [March 28, 2025 \(Item 4\)](#). However, the item was pulled from the agenda and deferred to a future meeting.

City staff brought the expiring grant to the City Council on April 29, 2025, where the Council voted to proceed with the design and construction of a smaller-scale project with limited improvements. The City

Action: **Discussion/Possible Action**

The ITOC is asked to consider a three-year time extension, scope of work, and budget amendment for the City of Carlsbad's ATGP-funded Carlsbad Boulevard and Tamarack Avenue Pedestrian Improvement Project.

Fiscal Impact:

If rejected by the Board of Directors, any unexpended funds would be returned to the program (Overall Work Program Project No. 3300100: TransNet Smart Growth Incentive & Active Transportation Grant Programs) and used in a future call for projects.

Schedule/Scope Impact:

If approved by the Board of Directors, the City believes the improvements will be completed by May 8, 2028.

then submitted a revised amendment request to SANDAG staff for consideration (Attachment 2), which includes a three-year time extension and a scope of work amendment to include the new project limits, design, environmental clearance, right-of-way, permitting, and construction. The City would pay for all pre-construction costs and the remaining grant balance would be used to fund construction. The improvements would be completed in 2028.

Next Steps

Pending a recommendation from the ITOC, SANDAG and the City will work together to determine whether to pursue the request through the Transportation Committee and Board of Directors at their meetings this fall. If the request is rejected by the Board, the grant will be closed, and the unexpended funds will be returned to the Active Transportation Grant Program for use in a future call for projects. If the request is approved, SANDAG grants staff will execute a new grant agreement with the City that includes the new project, the remaining grant balance of \$454,813.93, and a three-year term.

Susan Huntington, Director of Financial Planning, Budgets, and Grants

Attachment: 1. Revised City of Carlsbad Amendment Request Letter



May 20, 2025

Jenny Russo
Grants Program Manager
SANDAG
1011 Union St., Suite 400
San Diego, CA 92101

Subject: City of Carlsbad ATGP Project Schedule/Scope/Budget Amendment Request

Dear Ms. Russo:

The City of Carlsbad (city) is requesting an amendment to grant agreement No. 5004838 for a change in scope and a 36-month extension for the Carlsbad Boulevard and Tamarack Avenue Intersection Improvements Project (Project). The requested scope change and the 36-month extension will allow for the completion of the construction phase of the Project and grant close-out. The city will utilize its local or other funding sources to complete the engineering and environmental permitting phases of the Project.

Previous efforts undertaken to maintain the project scope of work and schedule:

The Project objective is to enhance the safety, access and aesthetics for all modes of transportation at the regionally significant, coastal intersection of Carlsbad Boulevard and Tamarack Avenue. The Project team had been working diligently to complete critical elements for the Project including design, environmental permitting and right-of-way (ROW) reconciliation with the California Department of Parks and Recreation (State Parks). Since November 2024, the Project has been on hold for SANDAG's consideration of a grant amendment to change the termination date.

Timeline:

The City Council authorized the Public Works Director to apply for a grant from SANDAG under the Active Transportation Grant Program for the Carlsbad Boulevard and Tamarack Avenue Intersection Improvements Project (Capital Improvement Program Project No. 6058), accepting the terms of the grant agreement, on March 10, 2015.

- The Public Works Director signed the original grant for \$1,054,000 on May 9, 2016.
- SANDAG provided two extensions to the grant term to allow the city more time to collaborate on the Project details with State Parks, which owns land immediately adjacent to the Project area.

Public Works Branch

Transportation Department

1635 Faraday Ave. | Carlsbad, CA 92008 | 442-339-2746

Ms. Russo
May 20, 2025
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- Amendment No. 1 to the grant was approved by SANDAG on April 17, 2019, extending the grant termination date to May 9, 2022.
- Amendment No. 2 to the grant was approved by SANDAG on May 3, 2022, extending the grant termination date to May 8, 2025.
- On July 18, 2023, the City Council approved the conceptual design of the Project, which includes a roundabout at the intersection, pedestrian safety improvements and widening the sidewalk on the bridge over the Agua Hedionda Lagoon inlet. The City Council authorized staff to proceed with the Project's next steps, which include its final design and environmental permitting, and directed staff to return with information on five months of traffic performance at the coastal roundabout project at the intersection of Carlsbad Boulevard and Cannon Road before seeking the City Council's approval for construction. That roundabout is expected to be completed in 2028.
- On Nov. 12, 2024, the City Council authorized staff to ask SANDAG to amend the scope of work to remove the construction phase and request a 24-month time extension of the grant for the Project (Resolution No. 2024-245.)
- On Feb. 12, 2025, SANDAG's TransNet Independent Taxpayer Oversight Committee recommended that the SANDAG Board reject the city's request. Committee members expressed concern that the city's request was unrealistic due to too many uncertainties, such as the lack of a California Coastal Commission permit and environmental clearance for the Project, and stated it was unlikely that the Project could be completed in the timeframe the city has requested.
- On March 21, 2025, the SANDAG Transportation Committee also recommended that the SANDAG Board reject the city's request. Some Transportation Committee members expressed support for the Project and noted it has region-wide benefits but also had concerns about the progress to date, the absence of funding to construct the Project and the City Council's decision to wait to approve the final design until another roundabout project is completed and studied, which they said leaves the Project's design and construction timeline uncertain.
- On April 29, 2025, the City Council reviewed three options and approved a smaller-scale project with limited intersection improvements in Resolution No. 2025-101 (Attachment A).

For additional information, please refer to the Project website linked [here](#).

A detailed explanation on the reason for delay and scope of work change, and how it was unavoidable:

As a regionally significant coastal access corridor, this Project has included extensive public outreach and multi-agency involvement since inception. The conceptual design phase evaluated multiple alternative options for intersection control, and the Project team made significant progress on final design, environmental studies, permitting and ROW coordination based on the preferred option at the time.

Ms. Russo
May 20, 2025
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Part of the reason for the delay is the evolution of the Project scope and costs for a roundabout option including re-constructing the entire right-of-way width for an approximate 1,500-foot road segment, where the estimated construction costs now exceed \$19 million. This was a significant change from the 2015 construction costs for the originally proposed intersection improvements estimated in the \$2 million range.

Construction funding has been contingent on the availability of grants and other outside sources that have been limited to date, with future opportunities uncertain in the changing economic climate. Since April 2025, the delay in the Project presented an opportunity for the City Council to re-evaluate the Project scope and implementation approach. As described above, the City Council approved the smaller-scale project with limited intersection improvements on April 29, 2025.

Demonstrate the ability to succeed in the extended timeframe the grantee is requesting and with the revised scope of work:

The Project team is prepared to revise the design, environmental permitting and ROW coordination for a smaller-scale project with limited intersection improvements approved by the City Council on April 29, 2025. The city plans to use local funds to complete the design and environmental permitting phases for the updated scope of the Project.

With updated information regarding SANDAG grant funds associated with this project, the City Council directed staff to pursue a smaller-scale project instead of a roundabout at the intersection, which focuses on Americans with Disabilities Act, or ADA-related safety enhancements. The details of the revised scope of the Project are included in the staff report provided to the City Council as Option 3 explained in Item No. 9 on the April 29, 2025, City Council agenda linked [here](#).

The revised scope improvements would include an enhanced pedestrian pathway and crosswalks, upgraded curb ramps to meet the current ADA standards, pedestrian phase traffic signal improvements, and improving the walkability of the area to the south by freeing up an additional 1.5 feet of width on the existing walkway. A schematic showing the proposed scope revisions is shown in Attachment B.

The SANDAG grant for the Project expired on May 8, 2025, and has an estimated available balance of \$455,000. This amendment requests that SANDAG change the termination date and scope of the grant agreement so the remaining funds can be used for the Project's construction. The requested three-year time extension will provide the city with sufficient time to complete the remaining design and environmental studies/documentation, get State Parks' final approval, obtain the necessary permits including the coastal development permit and construct the regional improvements. SANDAG's approval of the grant amendment will fund the construction of the intersection enhancements resulting in a significant regional benefit to safety, mobility and coastal access for pedestrians, bicyclists, drivers and transit riders.

Ms. Russo
May 20, 2025
Page 4

Enclosed with this letter is the proposed updated "Project Scope of Work" (Attachment C) and revised "Scope of Work, Schedule and Budget" (Attachment D). Thank you for considering this request. Please contact me if you have any questions or need any additional information.

Sincerely,

A handwritten signature in black ink that reads "Tom Frank". The signature is written in a cursive, slightly informal style.

Tom Frank, PE
Transportation Director/City Engineer

Attachments:

- A. April 29, 2025, City Council Resolution
- B. Schematic of proposed revised scope
- C. Proposed updated Project Scope of Work
- D. Proposed revised Scope of Work, Schedule and Budget

cc: Paz Gomez, Deputy City Manager, Public Works
Zach Korach, Finance Director
Hossein Ajideh, Engineering Manager
Mariel Cairns, Principal Engineer

RESOLUTION NO. 2025-101

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARLSBAD, CALIFORNIA, APPROVING A SMALLER SCALE PROJECT WITH LIMITED IMPROVEMENTS FOR THE CARLSBAD BOULEVARD AND TAMARACK AVENUE INTERSECTION IMPROVEMENTS PROJECT

WHEREAS, the City Council of the City of Carlsbad, California has determined that it is necessary, desirable and in the public interest to make improvements to the Carlsbad Boulevard and Tamarack Avenue intersection, Capital Improvement Program, or CIP, Project No. 6058, or Project; and

WHEREAS, a smaller scale project with limited improvements at the intersection of Carlsbad Boulevard and Tamarack Avenue as a part of this Project would enhance coastal access, and improve walking and biking infrastructure along Carlsbad's coastline; and

WHEREAS, the Project team has completed conceptual design options, traffic technical studies, and is ready to move forward with completing the environmental review, permitting and final engineering for the Project; and

WHEREAS, on July 18, 2023, the City Council adopted Resolution No. 2023-206, approving the conceptual design of the Project, which includes a roundabout at the intersection of Carlsbad Boulevard and Tamarack Avenue, pedestrian safety improvements, and widening the sidewalk on the bridge over the Agua Hedionda Lagoon inlet; and

WHEREAS, the City Council also authorized staff to proceed with the next steps with the roundabout option of the Project and directed staff to return with performance data on another coastal roundabout at the intersection of Carlsbad Boulevard and Cannon Road before seeking the City Council approval for construction of the Project; and

WHEREAS, on Nov. 12, 2024, the City Council adopted Resolution No. 2024-245, approving the submittal of a request to the San Diego Association of Governments, or SANDAG, to amend the grant in the Active Transportation Grant Program to change the grant scope to remove the construction phase from the grant funding and extend it for two years for the Project; and

WHEREAS, staff submitted the amendment request to SANDAG staff to change the grant scope to remove the construction phase from the grant funding and extend it for two years to comply with the City Council direction to postpone construction of the Project to a later date when additional data related to the performance of the roundabout at Carlsbad Boulevard and Cannon Road intersection can be obtained and evaluated; and

WHEREAS, on Feb. 12, 2025, the SANDAG TransNet Independent Taxpayer Oversight Committee, or ITOC, recommended that the SANDAG Board reject the city's request because ITOC members expressed concern that the city's request was unrealistic due to too many uncertainties; and

WHEREAS, on March 21, 2025, the SANDAG Transportation Committee recommended that the SANDAG Board reject the city's request due to concerns about the progress to date and the absence of funding to construct the Project, while some members expressed support for the roundabout in the Project and noted its region-wide benefits; and

WHEREAS, on March 28, 2025, SANDAG pulled the item for the grant from the SANDAG Board meeting agenda, to be scheduled at a later date; and

WHEREAS, on April 29, 2025, the City Council reviewed three options and selected Option 3, which includes a smaller scale project with limited improvements at the intersection of Carlsbad Boulevard and Tamarack Avenue as the preferred option, and authorized staff to move forward with the environmental review, permitting and final engineering design of the Project; and

WHEREAS, no additional funding is needed at this time but staff will return with a request for additional design funding if the SANDAG grant is not extended and at a future date for funding of the construction phase.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carlsbad, California, as follows:

1. That the above recitations are true and correct.
2. That the proposed action to approve a preferred intersection design option is statutorily exempt from environmental review under CEQA Guidelines Section 15262 as it involves only feasibility or planning studies, including consideration of environmental factors, for possible future actions that have not been approved, adopted or funded. The proposed action does not have a legally binding effect on any possible future discretionary action.
3. That the City Council approves a smaller scale project with limited improvements at the Carlsbad Boulevard and Tamarack Avenue intersection as the preferred intersection design option.
4. That staff are authorized to move forward with environmental review, permitting, and final engineering for the selected design option of a smaller scale project with limited intersection improvements for the Carlsbad Boulevard and Tamarack Avenue Intersection Improvements Project, CIP Project No. 6058.

PASSED, APPROVED AND ADOPTED at a Regular Meeting of the City Council of the City of Carlsbad on the 29th day of April, 2025, by the following vote, to wit:

AYES: Blackurn, Bhat-Patel, Acosta, Burkholder, Shin.

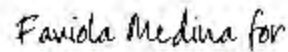
NAYS: None.

ABSTAIN: None.

ABSENT: None.



KEITH BLACKBURN, Mayor



SHERRY FREISINGER, City Clerk
(SEAL)



OPTION 3 – SMALLER SCALE PROJECT, LIMITED INTERSECTION IMPROVEMENTS



Updated Project Scope of Work- DRAFT			
Task	Current Completion Date	New Completion Date	Description of Current Task Status
Collect Baseline Data	July 2022		Completed
Mobilization: Field Investigations and Data Collection	July 2022		Completed
Alternatives Analysis	September 2022		Completed
Public Outreach	April 2023		Completed (additional public outreach may be performed before construction)
Environmental Clearance & Permitting	January 2024	November 2026	
Complete Engineering and Final Design	February 2025	November 2026	
Award Construction Contract	April 2025	March 2027	
Project Construction	September 2027	September 2027 thru February 2028	

CAPITAL PROJECTS: SCOPE OF WORK, SCHEDULE, AND BUDGET

PROGRAM:

ACTIVE TRANSPORTATION GRANT PROGRAM \$1.054 Million

PART I: PROJECT OVERVIEW

PROJECT TITLE:

Carlsbad Blvd and Tamarack Ave Pedestrian Improvement Project

PROJECT LIMITS:

Tamarack Avenue/Carlsbad Boulevard Intersection south to the Agua Hedionda Lagoon bridge

PROJECT SUMMARY:

Provide operational enhancements for vehicles, bicycles, pedestrians and transit riders. Improving this heavily traveled segment of Carlsbad Boulevard promotes walking, biking and transit use. The project will also enhance safety for all users and improve the area's aesthetics. Notable improvements at the intersection of Tamarack Avenue and Carlsbad Boulevard include new pedestrian ramps, crosswalks, pedestrian phase traffic signal phase, relocating a bus stop to provide improved access, and other walkway improvements.

PART II: SCOPE OF WORK, SCHEDULE, AND BUDGET

Propose tasks, deliverables, a timeframe, and a budget for implementing the project. The project schedule must be based on "Months from Notice to Proceed."

Capital projects are also required to include \$5,000 for baseline bicycle and pedestrian data collection.

Also identify any seasonal constraints that may require the overall project, or specific tasks, to begin or be completed by a specific date.

TASK NO.	TASK DESCRIPTION	DELIVERABLES:	START DATE*:	Revised Start Date Amendment No. 2	COMPLETION DATE*:	Revised Completion Date Amendment No. 2	TOTAL PROJECT COSTS:	Revised Start Date Amendment No.3	Revised Completion Date Amendment No.3
	APPLICATION SUBMITTAL:								
1	Collect Baseline Data (REQUIRED)	Baseline Data Collection Plan; Raw Bike/Ped Data (Mobility Analysis)	Notice to Proceed (NTP)	NTP (April 2022)	1	4 (July 2022)	\$ 38,840.00		July 2022 (completed)
2	Mobilization: Field Investigations & Data Collection	Update survey mapping, ROW mapping coordination with State Parks; utility mapping; geotechnical investigation	2	NTP (April 2022)	5	4 (July 2022)	\$ 165,704.30		July 2022 (completed)
3	Alternatives Analysis	Evaluation of 3 design alternative concepts; feasibility, value engineering, roundabout evaluation. Technical memo alternative analysis.	5	4 (July 2022)	9	3 (September 2022)	\$ 106,056.25		July 2023 (completed)
4	Public Outreach	~~Solicit input on alternative designs. Appropriate outreach to the Traffic Safety and Mobility Commission, City Council and the public through construction phase to select the Locally Preferred Alternative.~~	9	9 (December 2022)	13	5 (April 2023)	\$ 90,293.13		February 2028 ¹
5	Environmental Clearance & Permitting	Environmental technical studies; CEQA IS/MND certification; resource agency permitting (Coastal Commission)		8 (November 2022)		15 (January 2024)	\$ 109,593.13	Sept. 2025	November 2026 ¹
6	Complete Engineering and Final Design	60%, 90%, and 100% PS&E	13	3 (June 2022)	19	13 (February 2025)	\$ 474,245.63	Sept. 2025	November 2026 ¹
7	Award Construction Contract	Bid Documents; Contract	19	33 (February 2025)	20	16 (April 2025)	\$ 33,020.00	Mar-27	March 2027 ¹
8	Project Construction	Start of Construction	20	42 (Sept 2025)	36	14 (Sept 2027)	\$ 1,120,819.00	Sep-27	February 2028 ²
	Contingency 25%						\$ 280,204.75		February 2028 ¹
	Construction Engineering 15%						\$ 168,122.85		February 2028 ¹
					TOTAL	Requested Amendment: 36-months	\$ 2,586,899.02		

Construction timeline includes a window of time during the summer months (May-September) when no major construction will be occurring.

SEASONAL CONSTRAINTS, IF ANY:

\$ 2,586,899.04

Footnotes:

1. Any additional scope will be funded by the City.
2. The requested amended scope is limited to using remaining balance of the grant (\$455,000) and will be used solely in the construction phase for efficiency purposes.

PART III: FUNDING SOURCES

TOTAL PROJECT COST:	\$ 2,586,899.02
TOTAL GRANT AMOUNT REQUESTED FROM SAND	\$ 1,054,000.00
TOTAL MATCH AMOUNT THAT WILL BE CONTRIBU	\$ 1,532,899.02

SANDAG % CONTRIBUTION:	0.41
MATCH % CONTRIBUTION:	0.59

PART IV: PHASING (REQUIRED FOR SELECT PROJECTS)

A phasing plan is required for projects that cannot be fully funded by SANDAG and/or capital grant requests over \$1 million.

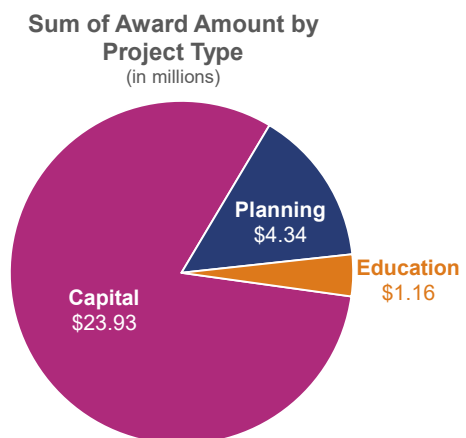
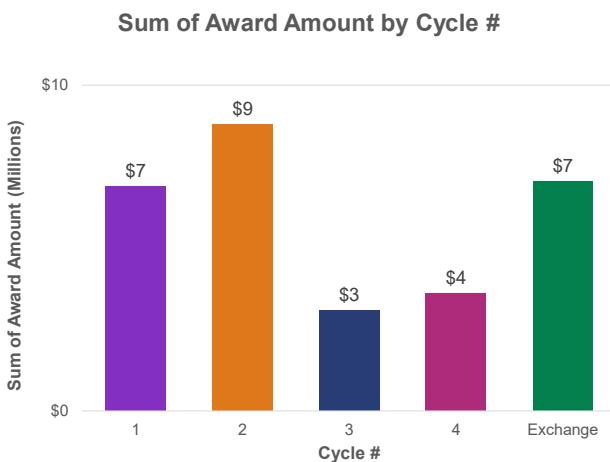
EXAMPLE - CHANGE/REMOVE PRIOR TO APPLICATION SUBMITTAL.
\$ -
TOTAL \$ -



TransNet Active Transportation Grant Program Project Amendment

ITOC | Item 9
Benjamin Gembler, Associate Grants Program Analyst (SANDAG)
and Paz Gomez, Deputy City Manager (City of Carlsbad)
July 9, 2025

ATGP Awards Cycles 1–4



Carlsbad Boulevard and Tamarack Avenue Pedestrian Improvement Project

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Project Location and Scope

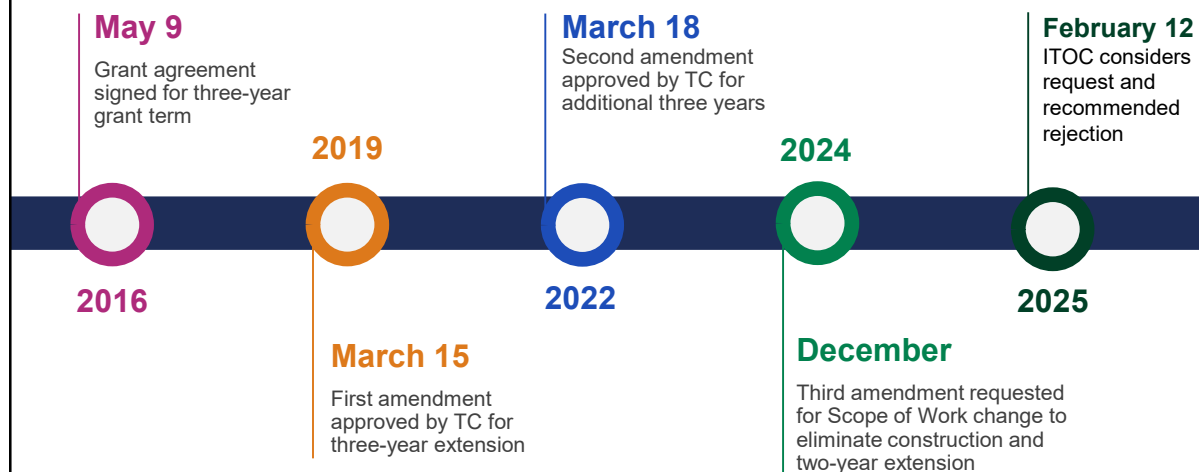


Project Concept (Original)



SANDAG | 5

Project History



SANDAG | 6

Amendment Updates since Last Request



March 21, 2025: TC recommended Board reject amendment request



March 28: Board delayed item to future meeting



April 29: Project brought to Carlsbad City Council, who approved smaller-scale project with limited intersection improvements



May 8: Grant Agreement Expired



May 20: Revised Grant Amendment Request submitted

SANDAG | 7

Revised Amendment Request

- New Project Scope of Work and Budget
 - Smaller scale project with limited intersection improvements
 - New design, environmental clearance, right-of-way coordination, permits, and construction
 - Remaining balance of grant to be used only in construction phase
- 36-month Time Extension
 - Will allow construction of improvements by 2028
 - Conservative estimate and project could be completed earlier

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Revised Project Concept

- Total construction estimate: \$2 million
- Substantially less than previous estimate of scope with roundabout



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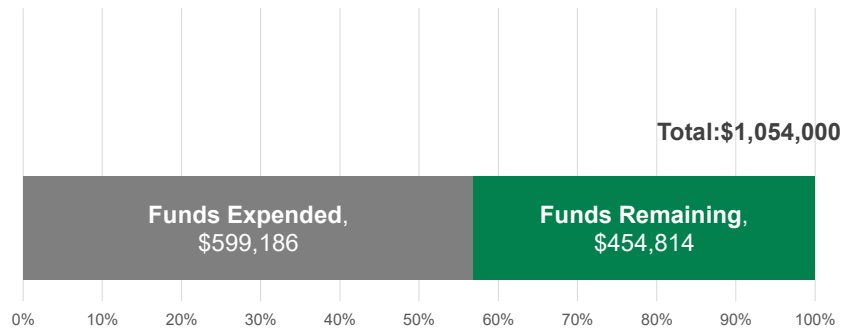
Comparison of Original Proposal to Revised Amendment Request

Scope	Original Proposal	Revised Amendment
Carlsbad Blvd and Tamarack Ave intersection improvements (ADA compliance)	X	X
Roundabout or signalized with pedestrian scramble	X	Signalized (can review for ped scramble)
Demand-actuated No Turn On Right (NTOR) blank-out signs	X	X
Relocate southbound bus stop to south side of intersection	X	X (coordinate with NCTD on location)
Controlled pedestrian crossing with improved path/stairs to State Beach and bathrooms	X	X
Repurpose existing right-of-way, multi-use trail, mid-block crossing with enhanced pedestrian safety features, curb extensions, high-visibility crosswalks, and a pocket park adjacent to the relocated bus stop	X	High-visibility crosswalks
Estimated cost	\$1.8 million	\$2 million

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Grant Disbursement

- Grant Award: \$1,054,000
- Amount Invoiced: \$599,186.07 (57%)
- Amount Remaining: \$454,813.93 (43%)



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Email: grantsdistribution@sandag.org

SANDAG

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July 9, 2025

TransNet Smart Growth Incentive Program Project Amendment

Overview

The [TransNet Extension Ordinance and Expenditure Plan](#) provides funding for various competitive regional grant programs available to local jurisdictions, transit agencies, and nonprofit organizations that help implement the 2021 Regional Plan. The Smart Growth Incentive Program (SGIP) is a TransNet grant program that provides funding to local jurisdictions for transportation-related infrastructure improvements and planning efforts that support smart growth and transit-oriented development. SANDAG has awarded approximately \$59 million to 72 projects throughout the San Diego region, with 60 projects completed.

Key Considerations

On [October 26, 2018 \(Item 9\)](#), the Board of Directors awarded \$1,039,748 in SGIP Cycle 4 funding to the City of San Diego (City) for its East Village Green Park Phase 1 Project. To facilitate Project development, the City is utilizing Civic San Diego, a nonprofit organization created by the City to provide redevelopment services, to oversee the construction of the Project. The Project is envisioned as a 4.1-acre multi-block community park in Downtown San Diego's East Village. The Project includes 1.2 acres of new parkland featuring a community center, two cafés, a children's play area, a performance pavilion, an open lawn, a games area, an interactive fountain, a dog park, and the relocation of two locally historic buildings. The total cost of East Village Green Park (Park) is \$79.6 million, which also includes the construction of a 190-space underground parking garage below the Park. The SGIP funding represents 1.3% of the total Park costs. The original grant included an expiration date of October 31, 2022. However, the Regional Planning Committee approved a 34-month extension at its meeting on [July 15, 2022 \(Item 4\)](#), which extended the expiration date to August 31, 2025.

On behalf of the City, Civic San Diego is requesting a second amendment to extend the project timeline by twelve months. This extension accommodates necessary remediation efforts following the discovery of hazardous soils, requiring careful coordination of archaeological findings and the removal of three underground storage tanks. This amendment request also includes a reduction in project scope to remove the two cafés and performance pavilion from the Park, which the City decided not to construct due to insufficient funding. Although this decision was made by the City in May 2022, the scope change was not requested by the City in the first amendment. Therefore, this scope change is now being submitted to reflect the City's earlier decision. The amendment request presents no changes to the grant award to match ratio and does not have any adverse impact on the competitive selection process through which the City received the grant.

If the extension and scope of work reduction are approved, construction of the Project will be completed by August 31, 2026. Without approval of the timeline extension and scope amendment, Civic San Diego can invoice for the entire grant amount by their current expiration date of August 31, 2025. However, the grant agreement requires completion of the entire project scope before any final reimbursement can be issued. Currently, a grant balance of \$647,814.42 remains, representing 62% of the total award.

Action: Recommend

The TransNet Independent Taxpayer Oversight Committee is asked to recommend that the Transportation Committee approve a 12-month time extension for the City of San Diego/Civic San Diego's East Village Green Park Phase 1.

Fiscal Impact:

None

Schedule/Scope Impact:

If the scope of work reduction and time extension are approved, the performance pavilion and two cafés will be removed from the scope of work and the Project will be completed by August 31, 2026.

Next Steps

This item will be presented to the Regional Planning Committee at its meeting on July 11, 2025, and to the Board of Directors in September.

Susan Huntington, Director of Financial Planning, Budgets, and Grants

Attachment: 1. City of San Diego/Civic San Diego Amendment Request Letter



May 26, 2025

Jenny Russo
Grants Program Manager
SANDAG
1011 Union Street, Suite 400
San Diego, CA 92101

SUBJECT: Amendment Request for Agreement Number 5005486
Regarding the East Village Green Park, Phase 1, Project

Dear Ms. Russo,

Civic San Diego (Civic) is requesting an amendment to grant agreement number 5005486 for a 12-month extension for the East Village Green Park project (Project). The requested extension will allow for the completion of construction. SANDAG Board Policy No. 035, Competitive Grant Program Procedures, requires the following information to be provided to substantiate the request.

Below find a detailed explanation of the reason for the delay, and how it was unavoidable:

During construction at the West Block of the project site, hazardous soils were unexpectedly discovered, necessitating remediation in accordance with the Property Mitigation Plan prepared by Advantage Environmental Consultants. The remediation process also required the management of potential archaeological findings encountered within the affected area and the removal of 3 underground storage tanks. These unforeseen conditions significantly impacted the project schedule, primarily due to the extensive hazardous soil mitigation efforts, which involved permitting, safety protocols, regulatory compliance, documentation, traffic control, and coordination with consultants and public agencies. Subsequently, further delays were caused by the City of San Diego's decision to remove the Bark Bar, Park Café, and Performance Pavilion causing additional design and permitting efforts extending the project. In addition, due to the overall long duration, the project has experienced significant weather-related delays including the effects of Hurricane Hilary in the summer of 2023. Downtown was severely impacted by the flooding of the storm and impacted the project site including damages, site clean-up, and material deliveries.

Previous efforts undertaken to maintain the project schedule:

The excavation of the West Block was a critical path activity due to the construction of the underground parking garage adjacent to the 14th Street Improvements. Improvements to the 14th Street scope of work could not commence until the hazardous soils and weather related issues were resolved. Civic engaged with the environmental consultant at the earliest opportunity to assess and mitigate the soil-related issues. The project faced both environmental and financial challenges, which were addressed through close collaboration with government agencies, the



contractor, the design team and the stakeholders. To minimize delays, the project team revised the timelines, reallocated resources, and optimized workflows to recover lost time and maintain project momentum.

Demonstrate the ability to succeed in the extended timeframe the grantee is requesting:

Civic is confident in our ability to achieve the proposed outcomes within the extended timeframe requested. This confidence is grounded in several key factors:

- The project at-large is a City of San Diego asset and the City is committed to providing the proper resources to ensure completion of the project.
- Our team has successfully completed projects of similar complexity within comparable or extended timelines, consistently meeting or exceeding performance benchmarks—even when adjusted for longer durations.
- Civic and the contractor have committed the necessary personnel to fully support the project over the requested extended period, ensuring continuity and capacity.
- Key stakeholders remain actively engaged and supportive, with firm commitments aligned to the revised schedule. This ongoing collaboration strengthens our ability to maintain momentum throughout the project.

By leveraging these strengths, we are well-positioned to fulfill the grant's objectives and deliver the project within the extended timeframe.

Enclosed with this letter is the revised project schedule that would be included in the grant amendment, if approved. Thank you for considering this request. Please contact Gretchen Herr, Principal Engineer at 619.818.3398 or herr@civiccommunities.com with any questions.

Sincerely,

A handwritten signature in black ink that reads "Gretchen Herr".

Gretchen Herr, PE
Principal Engineer
Civic San Diego

Scope of Work, Schedule, and Budget

Scope of Work, Schedule, and Budget Worksheet

Grant Program:

Smart Growth Incentive Program - Capital Project

Applicant/Jurisdiction:

City of San Diego/Civic San Diego

Project Title:

East Village Green Park Phase 1

Part I: Project Overview

Project Limit: blocks defined by 13th, 14th, 15th, F, and G streets

Project Summary: East Village Green Park is a proposed 4.1 acre multi-block community park located in the East Village Neighborhood of Downtown. Phase 1 improvements consist of 1.2 acres of new parkland including a community center, **2 cafes**, children's play area, ~~performance pavilion~~, open lawn, games area, interactive fountain, dog park and the relocation of two locally historic buildings.

Part II: Scope of Work, Schedule, and Budget

Propose tasks, deliverables, a timeframe, and a budget for implementing the project. The project schedule must be based on "Months from Notice to Proceed" (NTP) and should comply with Board Policy No. 035 timelines. The Total Project Cost column will auto-calculate.

• Capital projects are required to include \$5,000 for baseline bike and pedestrian data collection. If this Scope of Work, Schedule, and Budget Worksheet is for a SGIP Planning, ATGP Non-Capital, SGIP CAP, or SGIP Complete Streets Policy project, overwrite line item 1 in the table below.

Task No.	Task Description	Deliverables	Start Date	Revised Start Date	Completion Date	Revised Completion Date	Total Project Cost
Enter Task or Subtask Number (tailor as needed)	Enter task descriptions. Please limit tasks to three to eight main tasks. Limit sub-tasks to major milestones.	Enter deliverables associated with each task.	Enter start date as number of months from NTP. Enter whole numbers.		Enter end date as number of months from NTP. Enter whole numbers.		Enter cost to complete each task. Sub-tasks should not have an associated cost. The total cost of all tasks should equal the total project cost (grant funds requested + matching funds).
1	Collect Baseline Data (required for Capital projects only; remove this task if it is a planning or non-capital project)	Baseline Data Collection Plan; Raw Bike/Ped Data	1		6		\$5,000.00
2	Permitting through the City of San Diego	Building Permits	1		20		\$5,000.00
2a	Bidding Process to hire the General Contractor	Contract with Construction Contractor	12		32		\$5,000.00
2b	Construction of Phase 1 Improvements	Phase 1 Park Improvements Completed	34	40	76	88	\$4,585,000.00
3							\$-
							\$-
TOTAL PROJECT COST (grant request funds + matching funds):							\$4,600,000.00

Seasonal Constraints

As applicable, identify any seasonal constraints that may require the overall project, or specific tasks, to begin or be completed by a specific date:

Part III: Summary of Funding

Total project cost:

Total grant amount requested from SANDAG:

Total match amount that will be contributed:

\$4,600,000.00

\$1,039,748.00

\$3,560,252.00

SANDAG grant % contribution:

Match % contribution:

0.226032174

0.773967826

Will the matching funds include *TransNet* Local Streets and Road (LSI)?

No

Part IV: Project Budget Expenditures per Year

SANDAG staff will reference this information for the Regional Transportation Improvement Program if this project receives funding.

Category*	Fiscal Year (FY) 2019 (July 1, 2018 - June 30, 2019)		FY 2020 (if applicable) (July 1, 2019 - June 30, 2020)		FY 2021 (if applicable) (July 1, 2020 - June 30, 2021)			FY 2022 (if applicable) (July 1, 2021 - June 30, 2022)	
	Grant Amount	Match Amount	Grant Amount	Match Amount	Grant Amount		Match Amount	Grant Amount	Match Amount
ENV/ENGR									
ROW									
CONSTRUCTION									
Total	\$0	\$-	\$-	\$-	\$-		\$-	\$-	\$-

Category*	FY 2023 (if applicable) (July 1, 2022 - June 30, 2023)		Total Grant Amount	Total Matching Funds	Total Project Cost	
	Grant Amount	Match Amount				
ENV/ENGR			\$-	\$-	\$-	
ROW			\$-	\$-	\$-	
CONSTRUCTION			\$-	\$-	\$-	
Total	\$-	\$-	\$-	\$-	\$-	

*Key

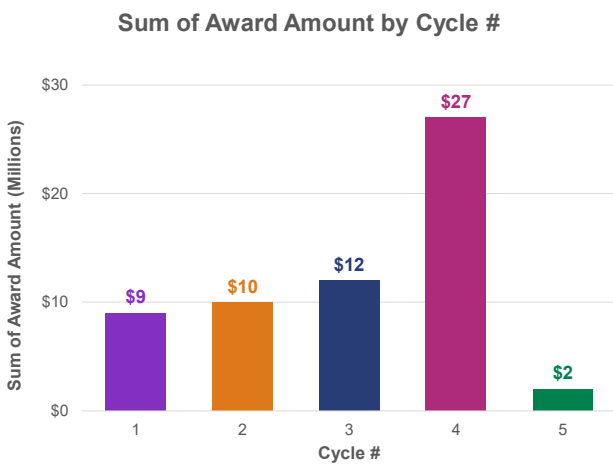
Category	Category Description
ENV/ENGR	Environmental, Engineering, and Planning
ROW	Right-of-Way
CONSTRUCTION	Construction



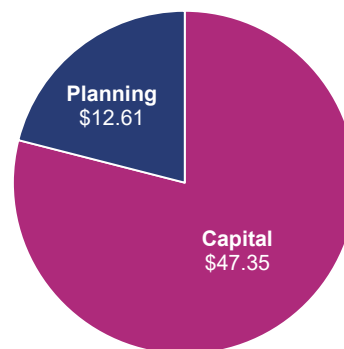
TransNet Smart Growth Incentive Program Project Amendment

Independent Taxpayer Oversight Committee | Item 10
Goldy Herbon, Senior Grants Program Analyst
July 9, 2025

SGIP Awards Cycle 1–5



Sum of Award Amount by
Project Type
(in millions)



City of San Diego/Civic San Diego East Village Green Park Phase 1

| 3

Project Area and Scope

- 4.1-acre community park
- Community Center
- Interactive fountain
- Dog park
- Relocation of historic buildings



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Project History

April 2019

Grant Agreement Signed

3.5-year grant term with expiration in October 2022

May 2025

Amendment #2 Request

Civic San Diego requests a twelve-month schedule and scope of work reduction amendment

October 2022

Original Grant Term End and Amendment #1

Amendment #1 extended the grant for 34 months to August 31, 2025

August 2026

New Requested Termination Date

Construction completion

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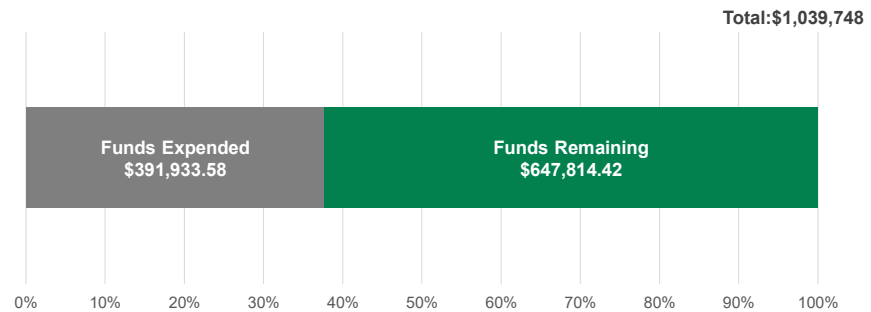
Schedule & Scope Amendment Request

- 12-month Time Extension
 - Second Amendment Request
 - Reasons for Delays:
 - Contaminated Soils
 - Design and permitting efforts
 - The amendment request will allow for construction completion.
 - Original Deadline: August 31, 2025
 - New Deadline Requested: August 31, 2026
- Scope Reduction
 - Removal of two park cafes and a performance pavilion

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Grant Disbursement

- Grant Award: \$1,039,748
- Amount Invoiced: \$391,933.58 (38%)
- Amount Remaining: \$647,814.42 (62%)



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Email: grantsdistribution@sandag.org

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