TransNet Independent Taxpayer Oversight Committee Agenda

Wednesday, July 10, 2024
9:30 a.m.

Welcome to SANDAG. The TransNet Independent Taxpayer Oversight Committee (ITOC) meeting scheduled for Wednesday, July 10, 2024, will be held in person in the SANDAG Board Room. While ITOC members will attend in person, members of the public will have the option of participating either in person or virtually.

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Public Comments: Members of the public may speak to the ITOC on any item at the time the ITOC is considering the item. Public speakers are generally limited to three minutes or less per person.

Persons who wish to address the members on an item to be considered at this meeting, or on non-agendized issues, may email comments to the Clerk at clerkoftheboard@sandag.org (please reference ITOC meeting in your subject line and identify the item number(s) to which your comments pertain). Comments received by 4 p.m. the business day before the meeting will be provided to members prior to the meeting. All comments received prior to the close of the meeting will be made part of the meeting record.

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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.

Independent Taxpayer Oversight Committee

Wednesday, July 10, 2024

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 (ITOC) on any issue within the jurisdiction of the ITOC 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. ITOC 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 ITOC is asked to review and approve the minutes from its June 12, 2024, meeting and the June 21, 2024, Selection Committee meeting.

Meeting Minutes.pdf
Selection Committee Meeting Minutes.pdf

+3. Final 2024 ITOC Annual Report — Approve

Zara Sadeghian, Vanessa Leon, SANDAG

The ITOC is asked to approve the 2024 ITOC Annual Report.

Final 2024 ITOC Annual Report.pdf
Att. 1 - Final 2024 ITOC Annual Report.pdf

+4. 2023 Regional Transportation Improvement Program: Amendment No. 14 — Information

Richard Radcliffe, SANDAG

This report provides an update on the Regional Transportation Improvement Program Amendment No. 14.

2023 RTIP Amendment 14.pdf
Att. 1 - Table 1 - Summary of Changes Report.pdf
Att. 2 - Table 2 - 2023 RTIP Amendment No. 14.pdf
Att. 3 - TransNet Eligibility Analysis.pdf

+5. 2025 TransNet Local Street and Road Output and Outcome Report — Information

Richard Radcliffe, SANDAG

This report provides an overview of the planned outputs for the TransNet Biennial period (FY 2025 - FY 2026), and the funds leveraged for upgrades and rehabilitation of local streets and roads.

2025 TransNet LSR Output and Outcome Report.pdf
Att. 1 - Planned Outputs for TransNet LSI Funded Projects.pdf

Reports

6. 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 2025.

+7. FY 2024 Proposed TransNet Agreed-Upon Procedures — Approve
Marcus Pascual, SANDAG; Shannon Ayala, Davis Farr LLP

The ITOC is asked to approve the proposed FY 2024 TransNet Agreed-Upon Procedures.

FY 2024 Proposed TransNet AUP.pdf
Att. 1 - FY 2024 AUP Discussion Memo.pdf
Att. 2 - FY 2024 AUP Caltrans Draft.pdf
Att. 3 - FY 2024 AUP Cities and County Draft.pdf
Att. 4 - FY 2024 AUP ITOC Draft.pdf
Att. 5 - FY 2024 AUP SANDAG Draft.pdf
Att. 6 - FY 2024 AUP Transit Operators Draft.pdf

+8. Acceptance of the FY 2023 TransNet Fiscal and Compliance Audits — Accept
Marcus Pascual, SANDAG; Shannon Ayala, Davis Farr LLP

The ITOC is asked to accept the final FY 2023 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 FY23 TNet Fiscal and Compliance Audits.pdf
Att. 1 - TransNet Summary Report FY2023.pdf
Att. 2 - TransNet City of Solana Beach FY2023.pdf
Att. 3 - TransNet MTS FY2023.pdf
Att. 4 - TransNet NCTD FY2023.pdf

+9. TransNet Grant Programs: Biannual Status Update and Smart Growth Incentive Program Amendment Request — Recommend
Goldy Herbon, Lauren Lee, Aly Vazquez, SANDAG

The ITOC is asked to recommend that the Transportation Committee approve a 16-month time extension for the Escondido General Plan Amendments and Environmental Review Smart Growth Incentive Program project.

Biannual Grants Status Report.pdf
Att. 1 - Glossary of Terms.pdf
Att. 2 - Discussion Memo.pdf
Att. 3 - Santee EMP Grant Withdrawl Letter.pdf
Att. 4 - Escondido SGIP Amendment Request Letter.pdf
Supporting Materials.pdf

+10. FY 2015, FY 2018, FY 2021, and FY 2024 TransNet Triennial Performance Audits Recommendations: Quarterly Update — Discussion
Zara Sadeghian, Vanessa Leon, Adrian Paniagua, SANDAG

Staff will present an overview of progress made to date on recommendations from the FY 2015, FY 2018, FY 2021, and FY 2024 TransNet Triennial Performance Audit (third, fourth, fifth, and sixth Triennial Performance Audits).

TransNet TPA Audits Recommendations Quarterly Update.pdf
Att. 1 - TransNet-TPA Progress Update Charts.pdf
Att. 2 - TransNet-TPA Progress Update Matrix.pdf

+11. Draft 2025 Regional Transportation Improvement Program: Including the Draft Air Quality Conformity Determination — Discussion

Richard Radcliffe, SANDAG

The ITOC is asked to review and provide feedback on the draft 2025 Regional Transportation Improvement Program, focusing its review on the TransNet-funded projects.

Draft 2025 RTIP Including the Draft AQC Determination.pdf
Att. 1 - Draft 2025 RTIP Program Summary Report.pdf
Att. 2 - TransNet Eligibility Requirements Analysis.pdf

+12. Regional Safety Planning Updates — Information

Samual Sanford, Jacqueline Sisk, Connor Vaughs, SANDAG

Staff will present an update on the Regional Vision Zero Action Plan and a new Traffic Safety Dashboard.

Regional Safety Planning Update.pdf
Supporting Materials.pdf

+13. FY 2023 TransNet Local Streets and Roads Program Annual Status Report — Information

Rubi Morales, SANDAG

Staff will present the annual status report for the FY 2023 TransNet Local Streets and Roads Program.

FY 2023 TransNet LSRP Annual Status Report.pdf
Att. 1 - FY 2023 TransNet LSRP.pdf
Supporting Materials.pdf

14. Adjournment

The next ITOC meeting is scheduled for Wednesday, August 14, 2024, at 9:30 a.m.

+ next to an agenda item indicates an attachment

July 10, 2024

June 12, 2024, Meeting Minutes

View Meeting Video

Chief of Staff Victoria Stackwick called the meeting of the TransNet Independent Taxpayer Oversight Committee (ITOC) to order at 9:30 a.m.

The ITOC appointed Immediate Past Chair Sunnie House (CEO / Private Sector) to act as Chair Pro Tem by unanimous consent.

1. Non-Agenda Public Comments/Member Comments

Public Comments: The Original Dra.

Member Comments: None.

Agency Updates: Chief of Staff Stackwick.

Consent

2. Approval of Meeting Minutes

The ITOC was asked to approve the minutes from its May 8, 2024, meeting.

3. Annual Selection Process for ITOC Chair and Vice Chair

In accordance with 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.

4. 2023 Regional Transportation Improvement Program Amendment No. 12

This report provided an update on 2023 Regional Transportation Improvement Program, Amendment No. 12.

Public Comments: The Original Dra.

Action: Upon a motion by Frank Rivera (Licensed Civil / Traffic Engineer), and a second by Maryam Babaki (Finance / Budgeting), the ITOC voted to approve the consent agenda.

The motion passed.

Yes: Chair Pro Tem House, Lorraine Ahlquist (Biology / Environmental), Frank Rivera , and Maryam Babaki.

No: None.

Abstain: None.

Absent: Contractor/Construction, Licensed Engineer, and Real Estate / Right of Way Acquisition.

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Reports

5. FY 2024 TransNet Triennial Performance Audit: Final Report

Cathy Brady, Sjoberg Evashenk Consulting, Inc., presented the item.

Public Comments: The Original Dra.

Action: Upon a motion by Frank Rivera, and a second by Maryam Babaki, the ITOC voted to accept the FY 2024 TransNet Triennial Performance Audit report and recommendations, including responses to the recommendations as prepared by SANDAG staff.

The motion passed.

Yes: Chair Pro Tem House, Lorraine Ahlquist, Frank Rivera, and Maryam Babaki.

No: None.

Abstain: None.

Absent: Contractor/Construction, Licensed Engineer, and Real Estate / Right of Way Acquisition.

6. FY 2025 Proposed Program Budget Amendment: Bike Early Action Program

Regional Planning Program Manager Chris Kluth and Manager of Financial Programming and Project Control Michelle Smith presented the item.

Public Comments: The Original Dra.

Action: Upon a motion by Lorraine Ahlquist, and a second by Frank Rivera, the ITOC voted to recommend that the Transportation Committee and Board of Directors: 1) approve the borrowing of Commercial Paper up to $16 million for eight projects in the Bike Early Action Program to support near-term budget needs for projects funded with TransNet Bicycle, Pedestrian and Neighborhood Safety funds; and 2) approve the corresponding FY 2025 Program Budget Amendment.

The motion passed.

Yes: Chair Pro Tem House, Lorraine Ahlquist, Frank Rivera, and Maryam Babaki.

No: None.

Abstain: None.

Absent: Contractor/Construction, Licensed Engineer, and Real Estate / Right of Way Acquisition.

7. 2023 State of the Commute: Annual Report

Principal Research Analyst Grace Miño and Associate Data Scientist Connor Vaughs presented the item.

Public Comments: None.

Action: Upon a motion by Maryam Babaki, and a second by Frank Rivera, the ITOC voted to approve the 2023 State of the Commute.

The motion passed.

Yes: Chair Pro Tem House, Lorraine Ahlquist, Frank Rivera, and Maryam Babaki.

No: None.

Abstain: None.

Absent: Contractor/Construction, Licensed Engineer, and Real Estate / Right of Way Acquisition.

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8. Appointment of Subcommittee Members for FY 2024 Fiscal and Compliance Audit

Accountant Noelle Takahashi presented the item.

Public Comments: None.

Action: Upon a motion by Maryam Babaki, and a second by Frank Rivera, the ITOC voted to appoint Frank Rivera, Tracy Drager, and Chair Pro Tem House to serve on its FY 2024 Fiscal and Compliance Audit Subcommittee.

The motion passed.

Yes: Chair Pro Tem House, Lorraine Ahlquist, Frank Rivera, and Maryam Babaki.

No: None.

Abstain: None.

Absent: Contractor/Construction, Licensed Engineer, and Real Estate / Right of Way Acquisition.

9. 2024 ITOC Annual Report: Draft Report

Senior Financial Programming and Project Control Analysts Zara Sadeghian and Adrian Paniagua presented the item. The ITOC was asked to review and discuss the draft 2024 ITOC Annual Report.

Public Comments: None.

Action: Discussion.

10. Adjournment

The next ITOC meeting is scheduled for Wednesday, July 10, 2024, at 9:30 a.m.

Chair Pro Tem House adjourned the meeting at 11:33 a.m.

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Confirmed Attendance at TransNet Independent Taxpayer Oversight Committee Meeting

Jurisdiction	Name	Attend
Biology/Environmental	Lorraine Ahlquist	Yes
CEO/Private Sector	Sunnie House	Yes
Contractor/Construction	Vacant	N/A
Finance/Budgeting	Maryam Babaki	Yes
Licensed Civil/Traffic Engineer	Frank Rivera	Yes
Licensed Engineer	Vacant	N/A
Real Estate/Right-of-Way Acquisition	Vacant	N/A
Advisory Members		
San Diego County Auditor's Office	Tracy Drager	Yes

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July 10, 2024

June 21, 2024, Selection Committee Meeting Minutes

View Meeting Video

Senior Financial Programming and Project Control Analyst Zara Sadeghian called the meeting of the TransNet Independent Taxpayer Oversight Committee (ITOC) Selection Committee to order at 8:37 a.m.

The ITOC Section Committee selected Mayor Esther Sanchez (North County Coastal) to serve as the Chair Pro Tem by unanimous consent.

1. Non-Agenda Public Comments/Member Comments

Public Comments: Blair Beekman.

Consent

2. TransNet Independent Taxpayer Oversight Committee: Overview

This report provided an overview of the TransNet ITOC and its responsibilities.

Public Comments: None.

Action: Information.

Reports

3. TransNet Independent Taxpayer Oversight Committee: Reappointment of Members

The Section Committee interviewed applicants for reappointment to fill the two open positions for: a member in the real estate, local economics, and/or right-of-way acquisition category, and a member in the licensed engineer in the transportation project design or construction category; for the terms of up to four years through May 2028.

Public Comments: None.

Action: Upon a motion by Mayor Dane White (North County Inland), and a second by Mayor Ron Morrison (South County), the ITOC Selection Committee voted to reappoint Jonathan Frankel and Les Hopper to fill the open positions of a member in the real estate, local economics, and/or right-of-way acquisition category and a member in the licensed engineer in the transportation project design or construction category respectively, for terms through May 2028.

The motion passed.

Yes: Chair Pro Tem Sanchez, Mayor White, Mayor Racquel Vasquez (East County), and Mayor Morrison.

No: None.

Abstain: None.

Absent: Chairwoman Nora Vargas (County of San Diego), Supervisor Terra Lawson-Remer (County of San Diego), and Mayor Todd Gloria (City of San Diego).

5. Adjournment

Chair Pro Tem Sanchez adjourned the meeting at 8:52 a.m.

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Attendance at ITOC Selection Committee Meeting

Jurisdiction	Name	Attended
County of San Diego	Chairwoman Nora Vargas	No
County of San Diego	Supervisor Terra Lawson-Remer	No
City of San Diego	Mayor Todd Gloria	No
East County	Mayor Racquel Vasquez	Yes
North County Coastal	Mayor Esther Sanchez	Yes
North County Inland	Mayor Dane White	Yes
South County	Mayor Ron Morrison	Yes

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SANDAG

TransNet Independent Taxpayer Oversight Committee

Item: 3

July 10, 2024

Final 2024 ITOC Annual Report

Action: Approve
The ITOC is asked to approve the 2024 ITOC Annual Report.

Fiscal Impact:
Efforts to develop the ITOC Annual Report are funded through the Overall Work Program Project Nos. 1500100 and 1500200 in the FY 2024 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 2024 Annual Report will be presented to the Board of Directors and shared with the public.

Overview

At its February 14, 2024, meeting (Agenda Item No. 8), the TransNet Independent Taxpayer Oversight Committee (ITOC) directed staff to begin developing the 2024 ITOC Annual Report and create a draft annual report for consideration by the ITOC.

Staff is asking the ITOC to approve the final draft of the 2024 ITOC Annual Report, which incorporates feedback received from the ITOC at their June 2024 meeting.

Key Considerations

The Annual Report covers several key areas:

- The role of the ITOC
- Results of the FY 2024 Triennial Performance Audit
- Progress on recommendations from the 2018 and 2021 Triennial Performance Audits
- Availability of TransNet funding
- Project and Funding Highlights

At its June 12, 2024, meeting (Agenda Item No. 9), the ITOC reviewed the first draft of the 2024 ITOC Annual Report and gave recommendations to staff which have been included in the final draft. The ITOC recommended updating the cover page art and revising the section on the FY 2024 Triennial Performance Audit to include SANDAG's response to the audit recommendations.

Attachment 1 includes the final 2024 ITOC Annual Report.

Next Steps

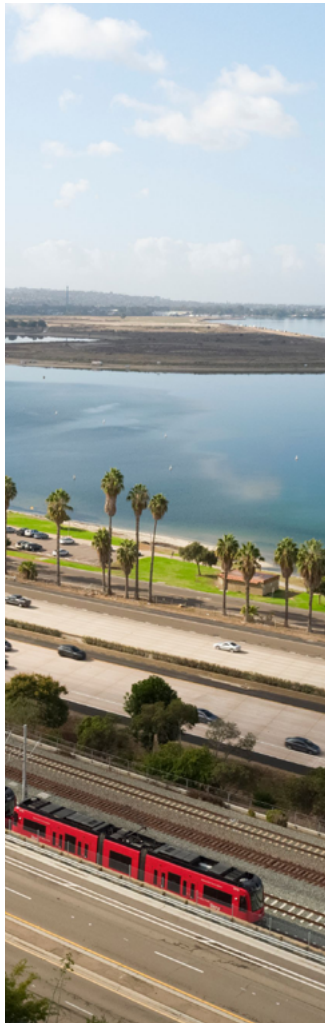
The annual report presentation to the Board of Directors is tentatively scheduled for July 2024.

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

Attachment: 1. Final 2024 ITOC Annual Report

SANDAG
TransNet Program




ITOC

Independent Taxpayer Oversight Committee

2024 Annual Report

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ITOC Members*

JONATHAN FRANKEL
Chair, Real Estate/Land Economics
Term ends May 2024

VACANT
Vice Chair, Construction Project Management
Term ends May 2025

LORRAINE AHLQUIST
Biology/Environmental Science
Term ends May 2027

MARYAM BABAKI
Municipal/Public Finance
Term ends May 2027

LES HOPPER
Engineer/Transportation
Term ends May 2024

SUNNIE HOUSE
CEO, Private Sector
Term ends May 2025

FRANCISCO RIVERA
Civil/Traffic Engineer
Term ends May 2026

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 2023. In addition, all members participate in subcommittee established to focus on ITOC activities such as triennial performance audits, annual fiscal and compliance audits, and state of the commute reports, among others.*

SANDAG
TransNet Program

Letter from the Chair

This past year (2023), as the TransNet program celebrated its 35th anniversary, the Independent Taxpayer Oversight Committee (ITOC) continued its mission to ensure accountability and transparency. Since 1988, the TransNet program, the San Diego region's half-cent sales tax for transportation improvements, has generated $4.4 billion. The San Diego Association of Governments (SANDAG) has leveraged this money to raise billions more in federal, state, and local tax dollars to bring numerous projects to fruition – enhancing daily life for millions of residents throughout the San Diego region. TransNet funds have been used to support transit, highway, freight, bikeway, and walkway programs, an environmental conservation program, transit fare subsidies, and grants for smart growth, active transportation, and transportation services for seniors and persons with disabilities in the San Diego region.

The ITOC was created to act as the steward of tax dollars raised by TransNet. This Annual Report is part of our responsibility to report to the public how well the program is doing.

A key measure of TransNet's progress is an independent audit, conducted every three years. This Triennial Performance Audit (TPA) typically results in recommendations for improvement of the overall performance of the program to ensure that all voter mandates are carried out as required by the TransNet Extension Ordinance. The latest is the 2024 TPA, and its recommendations are featured in this Annual Report.

Chief among them are recommendations related to improving transparency and accountability with respect to tracking and reporting on projects identified in the TransNet Extension and Ordinance Plan. The 2024 TPA spent a significant amount of effort examining how SANDAG tracks and manages progress on projects, and reports that progress. SANDAG is a forward-looking organization focused on the future; its 2025 Regional Plan, now in development, embodies an updated vision for the next 30 years. But being accountable for past commitments, and transparent about them, is critical. That's where the 2024 TPA says SANDAG can do a better job.

As SANDAG strives to improve its reporting on past commitments, it is important for the public to understand that as SANDAG secures additional financing for public infrastructure projects, it must follow the requirements of the government agencies that are providing that funding. This means that projects envisioned by the TransNet program more than three decades ago won't always look the same as they were originally envisioned. The section on the 2024 TPA, which begins on page 3, discusses this.

As you read this Annual Report, you will also find our annual reports of fiscal and compliance audit results, as well as our annual presentation of TransNet funding highlights. Finally, you will find a review of specific projects, grant programs, and other accomplishments funded in part with TransNet dollars.

We at the ITOC will always 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,
Jonathan Frankel, ITOC Chair

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ITOC Goals for FY 2024

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 2024

#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 2024.

Progress

The cities of National City, Encinitas, and San Diego, as well as SANDAG staff, have made presentations to the ITOC on local transportation projects funded with TransNet proceeds. Other agencies, including Caltrans, have also been invited to present to the ITOC.

#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.

Progress

The ITOC Subcommittee to Consider TransNet Ordinance Amendments continued to discuss potential revisions to amendment language related to ITOC membership and the selection process. Draft amendments are expected to be presented to the SANDAG Board of Directors in Fall 2024.

SANDAG Goals for ITOC

#1

Consider how the TransNet program is supporting the 2021 Regional Plan priorities and policies.

Progress

A Subcommittee of the Mobility Working Group was formed in FY 2023 to discuss amendments to the TransNet Extension Ordinance. During FY 2024, the Subcommittee continued meeting to discuss amendments to several other topics, including Dig Smart, Smart Growth Incentive Program, and Accommodation of Bicyclists and Pedestrians. Other topics will be discussed in the future, continuing the effort to better align the TransNet program with the Regional Plan. SANDAG staff also presented an update to the ITOC on the status of TransNet Ordinance amendments.

#2

Work closely with 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.

Progress

SANDAG staff has been working with the ITOC to improve communication practices and efficiency of the ITOC and its subcommittee meetings. As a result, the number of ITOC subcommittees was reduced, and reporting in meetings was made more streamlined and time-efficient. The meetings and meeting records are now more accessible and digestible for the public. This is an ongoing process, and the streamlining efforts will be continuously maintained.

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FY 2024 TransNet Triennial Performance Audit

In accordance with the TransNet Extension Ordinance, one of the responsibilities of the ITOC is to conduct performance audits of SANDAG and other agencies involved in the implementation of TransNet-funded projects and programs. These audits, conducted every three years, review project delivery, cost control, schedule adherence, and related activities. The sixth Triennial Performance Audit (TPA) was conducted in Fiscal Year (FY) 2024 by the ITOC with assistance from an independent auditor, in accordance with the requirements of the TransNet Extension Ordinance. Below is an edited Executive Summary from the FY 2024 TransNet TPA. To view the full performance audit, please visit **FY 2024 TransNet Triennial Performance Audit**.

Executive Summary

As part of its responsibility under the TransNet Ordinance, the ITOC contracted with Sjoberg Evashenk Consulting, Inc. to conduct the FY 2024 TransNet TPA. This audit examined activities of SANDAG and other agencies to implement the TransNet Extension Ordinance (TransNet)-funded projects and programs between July 1, 2020 and June 30, 2023. The audit focused on the progress of major corridor projects relative to TransNet Ordinance plans, legislation impacting future major corridor project delivery, funding for TransNet projects, Smart Growth grants funded by TransNet, and the status of implementing prior audit recommendations.

SANDAG reported completing approximately one-third of the major corridor projects outlined in the TransNet Ordinance. However, the agency has not clearly stated whether these projects fully align with the commitments of the Ordinance, particularly concerning their location and scope. The FY 2018 TPA also identified this issue, specifically that SANDAG does not comprehensively track the degree to which completed projects align with Ordinance commitments at a granular level. SANDAG needs to more clearly show how projects meet commitments outlined in the Ordinance, and when they don't, clearly explain why different project options were delivered.

Transportation needs as well as local, state, and federal legislation can change over time. These shifts influence the legal environment of planning agencies and Metropolitan Planning Organizations (MPOs), such as SANDAG. This explains why SANDAG is currently focusing on multimodal solutions to reduce GHG emissions.

This new focus is reflected in SANDAG's 2021 Regional Plan, resulting in some TransNet Ordinance projects no longer being consistent with the Plan. SANDAG provided the Auditor with a high-level overview of the boundaries and scope of Ordinance projects not included in the Regional Plan. However, SANDAG has not yet amended the Ordinance to align it with the latest Regional Plan. The agency also has not sufficiently described how remaining TransNet projects will be impacted if they are inconsistent with SANDAG's latest Regional Plan.

The agency faces the additional challenge of insufficient funding to cover the cost of planned TransNet major corridor projects, and the planned increased frequencies at new transit facilities. This will lead to a funding gap over the next few years. SANDAG is working to bolster revenues and link project needs to available funding, but it does not yet have a formal plan to address the shortfall. This could impact the delivery of projects.

The auditor also found that SANDAG is not acting strongly enough to implement prior audit recommendations. More than 40 percent remain outstanding. SANDAG has reported that staff turnover, changing responsibilities, and interruptions due to the COVID-19 pandemic have all contributed to delays in implementing past audit recommendations. The agency remains committed to working with the ITOC and Board to address audit recommendations, despite operating in a constrained funding environment with limited staff resources.

SANDAG Response

SANDAG is committed to implementing processes that improve the TransNet program's overall performance and ensure all voter mandates are carried out as required by the TransNet Extension Ordinance (Ordinance).

SANDAG agrees with the audit recommendations and is committed to working with the ITOC, Board, and partner agencies to address the issues and continue implementing best practices for the TransNet Program. Our priority is to remain accountable, transparent, and efficient.

As a result, SANDAG has refocused resources to monitor and report on the status of the TransNet program and to respond to current and prior audit recommendations. Specifically, SANDAG will provide a full-time position to lead the work effort and provide regular updates to the ITOC and Board in response to audit recommendations.

To view the full SANDAG Response, please visit pages 83-95 of the **FY 24 TransNet Triennial Performance Audit report.**

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Fiscal Year 2024 Key Audit Results



I-805 South HOV/Carpool Lanes



Bayshore Bikeway



I-15 Direct Access Ramp



Smart Growth Incentive Program–Grossmont

Major Corridors

- SANDAG reported progress with delivery of major corridor projects, but information was unclear to validate specific project scopes and progress against Ordinance commitments.
- Reported progress could not be confirmed due to inconsistent project status data.

Local Street and Road, Bike, Transit

- Local Street and Road funding reported many improvements.
- Bike projects were completed and ridership was up, although there are still many miles left to deliver.
- New transit capital projects are not yet operating at planned frequency which impacts growing ridership.

Funding

- TransNet Ordinance program shows a funding shortfall, although revenue and expense estimates are generally reliable.
- SANDAG's investment of TransNet funds for CMCP's to be eligible for state funding opportunities prove worthwhile.
- Though shortfalls for remaining major corridor projects were recently reduced, SANDAG does not have formal plans to address the gap.
- No established or vetted methodology exists to reprioritize projects against limited funding to be more transparent with rationale used in decision making.

Smart Growth Grants

- Smart Growth grant activities generally aligned with program goals, although SANDAG should strengthen monitoring.
- Grant activities aligned with stated purpose in grant agreements, although capital grant applications did not require clear objectives.
- Grant purposes aligned with program goals, but performance outcomes were not measured.
- SANDAG needs to strengthen Smart Growth grant monitoring.

Prior TransNet Audit Recommendations

- SANDAG has not taken strong enough actions to implement prior audit recommendations and may not understand intent behind prior audit recommendations.
- More than 40% of prior audit recommendations remain outstanding.
- SANDAG cited struggles to implement audit recommendations due to staff turnover and reorganized responsibilities.
- No indication of Executive Management direction prioritizing or setting timelines for implementing audit recommendations.
- SANDAG's TransNet Ordinance amendment process to address outstanding recommendations is slow and has not yet occurred.

TransNet Triennial Performance Audits Progress

(FY 2021 and FY 2018)

The ITOC provides an increased level of accountability for expenditures made under the TransNet Extension Ordinance. In addition to conducting independent annual fiscal and compliance audits, the ITOC also conducts TPAs of SANDAG and partner agencies involved in the implementation of TransNet-funded projects and programs to provide recommendations for improvement. The previous TPAs were conducted in FY 2018 and FY 2021.

FY 2021 Implementation Status

Over the last year, SANDAG has implemented several audit recommendations. These include:

- Continuing efforts to formalize and implement a mature system of QA/QC policies and procedures.
- Identifying a regional safety planning coordinator to synchronize safety efforts of the region.
- Considering ways to encourage emergency planning and response entities to include SANDAG in discussions and local plans related to emergency capacity.
- Providing extra scrutiny on less certain Regional Bikeway Program assumed funding from less certain sources during updates to the Plan of Finance.

● **Implemented** ◐ **In progress** ○ **Upcoming**

Major Corridor Capital Construction

With only 16 years into the 40-Year TransNet program, SANDAG completed many projects. However, delivery of remaining future projects depends on the 2021 Regional Transportation Plan adoption.

◐ Identify whether the remaining TransNet Extension Ordinance projects will be part of the 2021 Regional Transportation Plan. (Summer 2024)

◐ Develop crosswalks to compare planned major corridor projects outlined in the TransNet Extension Ordinance with current improvement implementation status. (Summer 2024)

Finance

Through a renewed focus on improving revenue forecasts and expenditure models over the past few years, SANDAG identified a funding shortfall for the TransNet Extension Ordinance Major Corridor Program that needs to be addressed.

◐ Develop a formal process to address identified issues during annual Plan of Finance updates. (Spring 2025)

◐ Develop a risk-based approach for QA/QC testing to strengthen documentation of employed QA/QC activities and their results. (Fall 2024)

◐ Enhance organization of Peer Review Process supporting documents to better link plans, actions taken, and how issues were addressed. (Fall 2024)

◐ Describe to the Board the QA/QC sampling methodology, limitations of the data, and associated cost-benefits or risks of the approach. (Fall 2024)

● Continue efforts to formalize and implement a mature system of QA/QC policies and procedures. (Spring 2024)

Compliance, Transparency and Accountability

SANDAG demonstrated commitment to compliance with TransNet Extension Ordinance provisions, and focused efforts toward continued improvement but could further incorporate certain leading practices to better demonstrate its accountability to taxpayers.

◐ Report on actual progress and accomplishments on project scope, cost, schedule, and outcomes periodically and on a regular basis. (Summer 2024)

◐ Demonstrate compliance with the TransNet Extension Ordinance by identifying, tracking, and reporting on various requirements and provisions. (Summer 2024)

◐ Implement shorter-term performance reporting while waiting on Transportation Performance Management Framework. (Summer 2024)

◐ Create summarized graphics to indicate TransNet Extension Ordinance status based on data in the quarterly reports. (Summer 2024)

AB 805 Impacts

Assembly Bill 805 affected the composition of the SANDAG Board and its voting structure. The weighted voting changes, however, did not significantly impact the delivery of TransNet Extension Ordinance programs and projects.

No recommendations for this chapter.

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● **Implemented** ◐ **In progress** ○ **Upcoming**

Safety

With safety as a stated TransNet Extension Ordinance goal, SANDAG conducted regional safety planning efforts, and bicycle and pedestrian safety improved in San Diego County over the past few years.

● Consider identifying a regional safety planning coordinator to synchronize safety efforts of the region. (Summer 2023)

◐ Prepare a regional safety plan to address regional trends, road conditions, and driving behaviors. (Fall 2024)

● Consider ways to encourage emergency planning and response entities to include SANDAG in discussions and local plans related to emergency capacity. (Summer 2023)

Bike Early Action Program

The Bike Early Action Program (EAP) experienced significant delays that will likely impact its 2024 completion target and may require changes to future Regional Bikeway Program projects.

◐ Estimate the quantifiable impact of permit delays on the overall Regional Bikeway Program. (Ongoing)

◐ Work with the Board to rectify critical Bike EAP project permit issues. (Ongoing)

● Revise quarterly status reports to compare progress against initial Bike EAP plans for costs, schedules, and miles expected. (Ongoing)

● Develop a crosswalk that compares planned Bike EAP projects outlined in the Regional Bikeway Program with project segment status. (Ongoing)

◐ Modify TransNet Dashboard data or Board reports to compare actual project data with baseline budgets and schedule. (Winter 2025)

◐ Track and analyze more granular project milestones within Bike EAP project phases. (Ongoing)

● Provide extra scrutiny on less certain Regional Bikeway Program funding during updates to the Plan of Finance. (Fall 2023)

● Ensure that the TransNet Dashboard Bike Early Action Program schedule and budget fields include explanatory notes on why particular data may not be applicable to a project stage. (Summer 2022)

ITOC

With recent trends in transportation planning broadening the spectrum of topics and related challenges beyond freeway expansion or adding transit routes, additional member expertise areas could further strengthen ITOC's efforts in advising SANDAG and providing taxpayer oversight of the TransNet Extension Ordinance.

● Incorporate conflict-of-interest policy clarifications from ITOC new member on-boarding resources into recruitment materials. (Winter 2022)

N/A Modify the TransNet Extension Ordinance language to be consistent with the service limits for all members. (ITOC and Board decided not to move forward with this recommendation)

◐ Consider expanding the ITOC qualifications to include knowledge of emerging topics SANDAG represents before the committee. (Fall 2024)

◐ Explore options and feasibility of moving ITOC candidate screening and selection process outside of the SANDAG Board to maximize transparency and minimize any bias. (Fall 2024)

FY 2018 TPA Progress on Critical Audit Recommendation

Certain critical audit recommendations from the **FY 2018 TransNet TPA** are also in progress, as follows:

Performance Framework

Key elements of a performance framework were not established at the start of the Ordinance to measure output and performance against the goals of TransNet. Even though certain performance data was available through a variety of sources, It was not consistently summarized and reported regionally at the SANDAG level.

◐ Establish a comprehensive performance framework by: Setting targets to measure TransNet performance against TransNet Extension Ordinance goals, in line with federally mandated deadlines or at a faster pace. At a minimum, some narrative could accompany performance reporting to help others understand whether data and results were favorable or unfavorable. (Spring 2025)

◐ Establish a comprehensive performance framework by: Capturing performance outcome data related to safety metrics, pavement condition, and bridge condition for highways, local roadways, and bicycle and pedestrian modes. (Spring 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** for the year ended June 30, 2023, ensuring that TransNet revenues were used to augment and not supplant local revenues.
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.	**All reporting agencies were in compliance** with Board Policy No. 031, Rule #17, Section IV, requiring TransNet recipient agencies to maintain a fund balance that does not exceed 30 percent of its annual apportionment.
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 percent for congestion relief purposes and up to 30 percent 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 **compliant with the TransNet Extension Ordinance** and Board Policy No. 31, **except for the cities of Coronado, Del Mar, El Cajon, and La Mesa, and the County of San Diego.** **CORRECTIVE ACTION:** **The cities of Coronado, Del Mar, El Cajon, and La Mesa, 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 2016 was committed or expended within seven years of collection for each city and the County of San Diego, **except for the city of Solana Beach in the amount of $754.** **CORRECTIVE ACTION:** **The city of Solana Beach approved Resolution 2023-122 to commit to spending the $754 of RTCIP funds in FY 2024 and 2025** and to revise the city's Capital Improvement Program budget to greater utilize RTCIP funding.
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.	**Both the Metropolitan Transit System (MTS) and North County Transit District (NCTD)** did not meet their operator eligibility requirements for rail and bus services. **CORRECTIVE ACTION:** In accordance with Ordinance provisions, the **SANDAG Board, acting as the San Diego County Regional Transportation Commission, approved a 3-year average calculation and certain cost exclusions in calculating the requirements for MTS and NCTD**, bringing both transit operators in compliance for the bus and rail services. MTS and NCTD will strive to meet the eligibility requirement next year.

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TransNet Funding Highlights

Dollars, Compared with Other Sources

The 2023 Regional Transportation Improvement Program (RTIP) is a multi-billion-dollar program of projects planned by SANDAG and jurisdictions throughout the county between FY 2023 and FY 2027. The RTIP relies on several sources of funding, which include TransNet funds and contributions from the federal government, the State of California, and other 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 21 percent of about $7.7 billion projected between FY 2023 and FY 2027.

Focuses Resources on Improving Major Corridors and Local Street Improvements

TransNet funding between FY 2023 and FY 2027 is expected to improve the quality of life for people in the region as the program focuses funding on 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 2023 and FY 2027, nearly $400 million is earmarked for improving major corridors in the region such as I-5, I-15, and SR 78, while more than $712 million is planned for local street improvements. Meanwhile, more than $219 million is planned for improving the regional transit system; more than $154 million will go to operating Bus Rapid Transit and rail service; and $33.95 million is budgeted for bicycle, pedestrian, and neighborhood safety improvements. More than $39 million is earmarked for the region's environmental mitigation program.

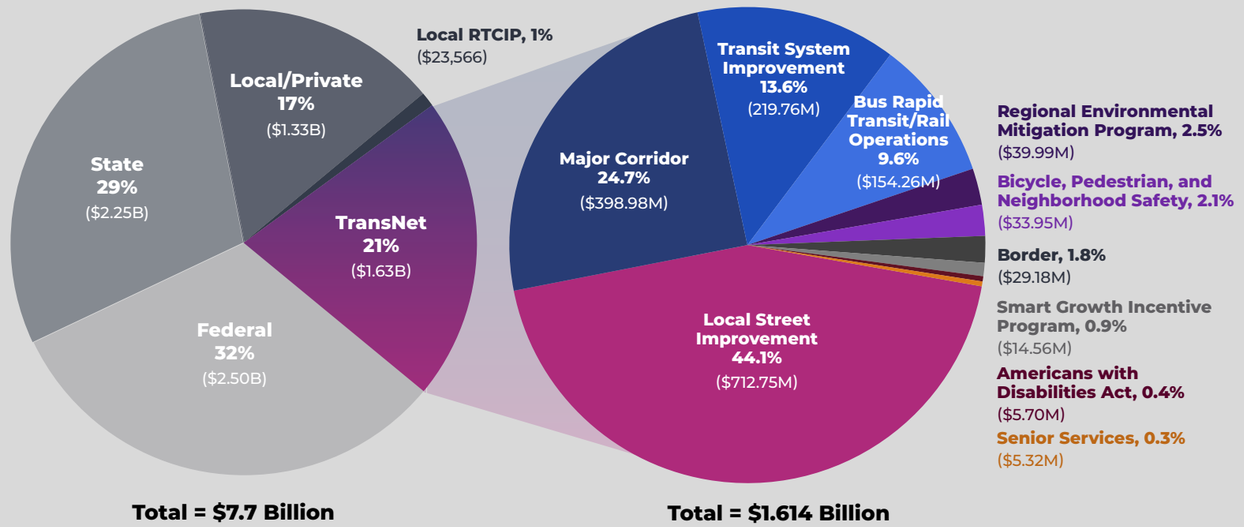


Rapid 215 on Park Boulevard

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TransNet and Other Funding

FY 2023–FY 2027



Source: 2023 Regional Transportation Improvement Program

TransNet Projects and Transportation Program Highlights

SANDAG allocates millions of dollars annually to make the region's streets safer, give people more travel choices, better connect places throughout the region, and protect the environment. TransNet funding* plays an important role in moving projects and initiatives forward, which brings the Regional Plan to life. Local jurisdictions, nonprofit organizations, community groups, and transportation partners also receive funding through the TransNet half-cent sales tax and competitive grant programs. These programs help keep SANDAG's efforts grounded in what's important to the region's communities. Ongoing revenues from the TransNet Extension Ordinance fuel the transformation of the region's transportation system.

MAJOR PROJECTS



Airport Transit Connection

The Airport Transit Connection will provide a reliable, direct, and convenient transit link to the San Diego International Airport for people across the region. This transportation improvement will help to reduce the increased traffic that's projected with the expansion of the airport, provide a practical travel option for residents and visitors, and contribute to the regional economy. SANDAG has shared project concepts with the Board and partner agencies, and it has secured funding for the environmental phase.



LOSSAN

The LOSSAN Corridor (Los Angeles-San Diego-San Luis Obispo) is one of the busiest intercity rail corridors in the nation, and a critical link for goods movement and the military between the San Diego region and the rest of the country. Short- and long-term projects to stabilize and relocate the railroad tracks from the Del Mar bluffs are underway. SANDAG is also advancing bridge replacement projects for the San Dieguito Bridge and the Batiquitos Lagoon Bridge.



Otay Mesa East Port of Entry

The future port of entry that SANDAG is building with partners at Caltrans will reduce wait times, strengthen border security and safety, increase economic efficiencies, and foster innovative technology solutions, all while reducing emissions and ensuring that the Cali-Baja region has the infrastructure it needs to continue its dynamic growth. Work on site preparations and critical agreements with federal and Mexican partners continue moving the project forward.



Blue Line Improvements

To speed up trip times and increase access for transit riders, SANDAG is studying various improvements to the Blue Line Trolley, including community-oriented development around two stops. SANDAG is also exploring options for additional rapid transit services between South County and Downtown San Diego. Upgrades to the San Ysidro Transit Center's stop on the Blue Line will improve safety and the rider experience. Near-term solutions, such as more Rapid buses, will be provided while long-term solutions are implemented.



Purple Line

The Purple Line will be a high-speed, high-capacity transit line connecting San Ysidro to Sorrento Mesa through National City, City Heights, and Kearny Mesa. It will link some of the most populated areas of the San Diego region with major destinations for jobs, health care, education, and more. SANDAG is currently examining optimal approaches for constructing this transit line through comprehensive studies that assess various train models, route options, and other enhancements.

**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.*



TransNet Major Corridors

Many projects are moving forward in the environmental clearance phase, advancing them one step closer to construction. Roadway projects include improvements to SR 67 and SR 52, and final environmental clearance and design/engineering for the I-15/SR 78 Connectors and the SR 78/I-5 Express Lanes Connectors. SANDAG will also begin the design of the high-occupancy vehicle (HOV) lanes on I-5 extending to Oceanside. Transit projects include Blue Line railway signal improvements, Palomar Street rail grade separation, double-tracking projects, and six new Rapid bus projects.



Regional Bike Network

The San Diego region has nearly 1,800 miles of existing bikeways and several more projects in the works. Providing this transportation option ensures that biking and walking are safe and convenient, and it also alleviates traffic. Currently, SANDAG is constructing three bikeways: Border to Bayshore, Bayshore Bikeway Barrio Logan, and the Pershing Bikeway. In 2024, SANDAG expects to break ground on Imperial Ave, Eastern Hillcrest, and the Inland Rail Trail Phase 3.



Toll Operations

In January 2024, the Board of Directors approved an action plan to resolve ongoing tolling system deficiencies for the I-15 Express Lanes and the SR 125 Toll Road. The transition to a new tolling back-office system will include regular vendor and internal assessments, a quality assurance and quality control plan, and operational and customer service improvements. Internal policies will also include regular and proactive reporting to the SANDAG Board, as well as transparent communication with the public.

REGIONAL INITIATIVES



Data, Research, and Analytics

SANDAG creates and maintains a tremendous amount of data, and it takes advantage of emerging datasets to better understand the needs of the region. The agency translates data into actionable information such as transportation models, economic forecasts, project cost-benefit analyses, web applications, and maps. Public safety data and independent evaluations offer insights into quality-of-life issues that cross jurisdictional boundaries, and the Open Data Portal (ODP) makes the data publicly and readily available.



People, Processes, and Technology

SANDAG continues to invest in new technologies, our employees, and agency process improvements to ensure that we are efficient, effective, and ultimately a world-class agency. The agency is streamlining its processes and putting into practice what it has learned from its audits. By bringing on the proper skill sets and training our staff, SANDAG continues to be an innovative and data-driven agency.



Safety and Vision Zero

The goal of the Regional Vision Zero Resolution is to work toward eliminating all traffic fatalities and severe injuries while making mobility options more safe, healthy, and equitable. Vision Zero rejects the idea that traffic crashes are inevitable, and it recommends proven roadway safety strategies to accommodate a variety of travel modes, promote safer speeds, and increase education around responsible travel behavior. SANDAG has launched a Traffic Safety Dashboard to gather essential data in one convenient place, and it has formed the Safety Technical Advisory Group to help shape transportation safety solutions.

**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.*

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Transit Equity and the Youth Opportunity Pass

After more than a decade of advocacy by social justice community organizations, SANDAG launched its Transit Equity program in spring 2022. The Youth Opportunity Pass (YOP) pilot program, which provides free, unlimited transit rides for young people ages 18 and under, has provided more than 11 million rides countywide since its launch. Working with its community partners, the SANDAG program also includes education for youth and families about public transit options in their neighborhoods and an evaluation of its impact.



Reconnecting Communities

Working with our partners at Caltrans, the City of San Diego, National City, and community-based organizations, SANDAG is reconnecting parts of the region that have been historically cut off from opportunity by past transportation infrastructure decisions. Projects funded by a state grant to advance transportation equity will create green spaces, public plazas, and transit-oriented development that will repurpose land for community benefit and create buffers from pollution.

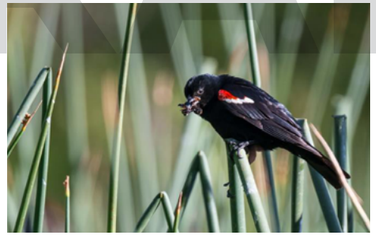
GRANTS AND LOCAL TRANSNET FUNDING

SANDAG's Grants Division within the Financial Planning, Budgets, and Grants Department centralizes and enhances the agency's efforts toward pursuing discretionary grant funding. Since 2020, SANDAG has secured more than $1.5 billion in federal and state funding for agency projects and programs.



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.



TransNet Environmental Mitigation 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. The Board awarded funding for 19 projects for the tenth cycle.



TransNet Active Transportation & Smart Growth Incentive Programs

SANDAG provides jurisdictions with funds to create more walkable, bike-friendly, and transit-oriented communities. Since 2009, $59 million in TransNet Smart Growth Incentive Program funding and more than $29 million in Active Transportation funding contributed to projects throughout the region. These projects revitalize downtown areas and create economic growth opportunities by enhancing streetscapes, improving walking and biking facilities, beautifying public spaces, and increasing connectivity.

**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.*



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. These two programs have awarded more than $68 million to private nonprofits and local governments. 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 $2.5 million.

Program Highlight

ElderHelp is a non-profit organization that receives Senior Mini-Grant funding. During FY 2024, they operated Seniors A Go Go, a volunteer driver program providing door through door, door to door, and curb to curb transportation options for seniors aged 60 and older. The program ensures that seniors arrive safely to and from their appointments and errands.



Housing Acceleration Program

The Housing Acceleration Program (HAP) uses state Regional Early Action Planning (REAP) funds to help local jurisdictions produce more housing and better integrate it into their communities. The HAP develops and adopts policies, processes, and infrastructure improvements that help jurisdictions evaluate their needs, accelerate housing production, implement strategy, and compete for funding. Since 2021, the HAP has awarded over $14 million for projects throughout the region.

See also the **2023 SANDAG Annual Report.**

**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.*

SANDAG TransNet Program



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How to Get Involved

According to the FY 2021 TransNet TPA, 35 percent of the 48 major corridor capital construction projects were completed and 23 percent were in progress as of June 30, 2020—a significant accomplishment 13 years into the 40-year program. Completed projects include the modernization of the Blue and Orange Trolley lines; construction of the I-15 Express Lanes; the widening of SR 76; I-15, Mid-City, and South Bay Rapid Transit projects; and others. For specific information on the status of projects under the TransNet program, readers can go to the following sources online:

- **FY 2021 TransNet TPA**
  Appendix C details the status of major corridor projects.
- The status of all TransNet Major Corridor projects can be found on the TransNet Dashboard at **transnetdashboard.sandag.org.**

SANDAG.org/TransNet

Contains key documents related to the TransNet Extension Ordinance.

Meetings

ITOC meets regularly, usually the second Wednesday of the month at 9:30 a.m. at SANDAG offices at 401 B Street, Suite 800, San Diego, CA 92101. A list of past and upcoming agendas for all ITOC meetings can be found at **sandag.org/meetings-and-events/transnet-independent-taxpayer-oversight**

Questions?

The ITOC encourages your feedback on this report and other TransNet-related matters. Inquiries can be directed to **itoc@sandag.org**. Individuals interested in serving on the committee, as vacancies occur, are encouraged to email **itoc@sandag.org** to be placed on the vacancy notification list.

July 10, 2024

2023 Regional Transportation Improvement Program: Amendment No. 14

Action: **Information**

This report provides an update on the Regional Transportation Improvement Program Amendment No. 14.

Fiscal Impact:

Amendment No. 14 reflects an increase of $38.1 million to TransNet dollars programmed.

Schedule/Scope Impact:

Amendment No. 14 includes 2 new projects and 2 completed projects.

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 2023 RTIP covers FY 2023 – FY 2027 and is fiscally constrained, meaning that enough 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.

Key Considerations

The changes in Amendment No. 14 are summarized in Attachment 1, and the project amendments are detailed in Attachment 2. Amendment No. 14 modifies projects in the RTIP that the Independent Taxpayer Oversight Committee (ITOC) previously reviewed for TransNet eligibility. Key changes in Amendment No. 14 include:

- Programming updates based on the FY2025 SANDAG Program Budget approved on May 10, 2024, including:
    - The programming of a $147.5 million state TIRCP Cap & Trade award on San Dieguito to Sorrento Valley Double-Track (SAN289)
    - The programming of $53.8 million of federal Community Project Funds (CPF) and $82.8 million of State Transportation Improvement Program (STIP) funding on the Grouped Projects for Rehabilitation or Reconstruction of Track Structures, Track, and Trackbed in Existing Rights-of-Way: Coastal Rail Corridor (SAN114)
- Programming updates by Local Agencies based on the TransNet Revenue Forecast approved by the Board of Directors on February 24, 2023

Attachment 3 is the TransNet Eligibility Analysis for Amendment No. 14. At the request of the ITOC, staff has reviewed the proposed project amendments included in Amendment No. 14 and considers the changes to be consistent with the TransNet Ordinance.

Next Steps

Any comments provided by the ITOC will be forwarded to the Board prior to approval. Following recommendation by the Transportation Committee, the Board will be asked to approve Amendment No. 14 to the 2023 Regional Transportation Improvement Program at its meeting on July 26, 2024.

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

Attachments:
1. Table 1 – Summary of Changes Report
2. Table 2 – 2023 RTIP Amendment No. 14
3. TransNet Eligibility Analysis

Table 1 - Summary of Changes Report ($000)
2023 RTIP Amendment No. 14

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
SAN289	San Diego Association of Governments	San Dieguito to Sorrento Valley Double-Track	$155,218	$302,718	$147,500	95%	$0	↔ TransNet - MC between fiscal years; ↑ SB1 - Cap & Trade
SAN114	San Diego Association of Governments	Grouped Projects for Rehabilitation or Reconstruction of Track Structures, Track, and Trackbed in Exisiting Rights-of-Way: Coastal Rail Corridor	$488,133	$630,953	$142,820	29%	$18,311	↑ TransNet - MC; ↑ SB1 - Cap & Trade; ↑ Local Funds; ↑ CPF - Transit; + STIP State Cash-Aug RIP; ↓ Coastal Conservancy; ↓ SB1 - TIRCP
SAN258	San Diego Association of Governments	Central Mobility Hub	$74,921	$42,921	-$32,000	-43%	$0	↓ CMAQ
SAN261	San Diego Association of Governments	Palomar Street Rail Grade Separation	$7,000	$34,135	$27,135	388%	$5,625	↑ TransNet - MC; + FRA
CAL09E	Caltrans	I-5 HOV Lanes: Oceanside	$0	$11,266	$11,266	N/A	$100	New project
SAN313	San Diego Association of Governments	I-805 South: HOV Conversion to Express Lanes (Palomar to SR 94), From East Palomar Street, on the south, to SR 94, on the north.	$0	$10,900	$10,900	N/A	$1,000	↑ TransNet - LSI Carry Over
SAN148	San Diego Association of Governments	Grouped Projects for Bicycle and Pedestrian Facilities - Coastal Rail Trail	$37,643	$46,457	$8,814	23%	-$186	↔ TransNet - BPNS and CRP between fiscal years; + STIP-RIP Aug.
SAN264	San Diego Association of Governments	Regional Electric Vehicle Charging Incentive Program	$14,800	$8,800	-$6,000	-41%	$0	Deleted CMAQ
SAN153	San Diego Association of Governments	The Inland Rail Trail	$92,012	$97,405	$5,393	6%	$2,832	↑ TransNet - BPNS; ↔ CRP, RSTP, and ATP between fiscal years; ↑ SB1 - LPP Formula; ↓ TDA - Bicycles; ↑ Local Funds
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	$30,288	$34,471	$4,183	14%	$4,183	↑ TransNet - MC
SD237	San Diego, City of	Coastal Rail Trail	$20,673	$24,789	$4,116	20%	$0	+ CPF - Highway
SAN73	San Diego Association of Governments	San Elijo Lagoon Double Track	$77,862	$79,350	$1,488	2%	$1,488	↑ TransNet - MC
CAL09	Caltrans	Interstate 5 - HOV/Managed Lanes	$907,455	$908,672	$1,217	1%	$0	↑ CMAQ
O51	Oceanside, City of	Cassidy Street Bridge Overcrossing Replacement	$0	$950	$950	N/A	$950	New project

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2023 RTIP Amendment No. 14

LEGEND:
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↓ Reduce
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+ Add new

Project ID	Lead Agency	Project Title	Total Programmed Before	Total Programmed Revised	Cost Difference	Percent Change	TransNet Change	Change Description
SAN26C	San Diego Association of Governments	SR 15 Bus Rapid Transi (BRT) Mid-City Centerline Stations	$62,615	$61,672	-$943	-2%	-$943	Completed project
SAN36	San Diego Association of Governments	Bus/Rail Signal & Communications Equipment	$29,167	$28,339	-$828	-3%	$51	↑ TransNet - MC; + TransNet - TSI; ↓ TDA
SAN147	San Diego Association of Governments	Grouped Projects for Bicycle and Pedestrian Facilities - Bayshore Bikeway	$81,349	$82,051	$702	1%	$925	↑ TransNet - BPNS; + SB1 - LPP Formula; ↓ CRP; ↑ Local Funds
V20	Various Agencies	Grouped Projects for Engineering - Complete Corridor Studies	$34,365	$35,005	$640	2%	$0	↑ RSTP; + Federal RCEGP
SAN29	San Diego Association of Governments	Sorrento to Miramar Double Track/Realign	$74,913	$75,514	$601	1%	$601	↑ TransNet - MC
SAN228	San Diego Association of Governments	Grouped Projects for Bicycle and Pedestrian Facilities - Uptown Bikeways	$74,681	$75,259	$578	1%	$578	↑ TransNet - BPNS; ↑ TransNet - MC; ↓ TransNet - SGIP
SNT22	Santee, City of	Pavement Roadway Maintenance	$11,145	$11,697	$552	5%	$552	↑ TransNet - LSI
SNT04	Santee, City of	Pavement Repair and Rehabilitation	$34,619	$34,067	-$552	-2%	-$552	↓ TransNet - LSI
SAN47	San Diego Association of Governments	South Bay BRT	$127,390	$126,865	-$525	-1%	-$525	↓ TransNet - MC
SAN227	San Diego Association of Governments	Grouped Projects for Bicycle and Pedestrian Facilities - North Park/Mid-City Bikeways	$91,729	$92,111	$383	0%	$382	↑ TransNet - BPNS; ↑ ATP - R
SAN64	San Diego Association of Governments	Eastbrook to Shell Double Track	$37,451	$37,092	-$359	-1%	$0	↓ SB1 - LPP Formula
SAN132	San Diego Association of Governments	Elvira to Morena Double Track	$200,040	$199,713	-$327	-1%	$2,368	↑ TransNet - MC; ↑ Local Funds; ↓ FTA 5307; ↓ STA
V08	Various Agencies	Regional Habitat Conservation Fund	$77,961	$78,271	$310	0%	$403	↑ TransNet - LEMP; ↑ TransNet - REMP; ↓ Local Funds
SAN196	San Diego Association of Governments	Grouped Projects for Bicycle and Pedestrian Facilities - San Diego River Trail	$1,600	$1,360	-$240	-15%	-$240	↓ TransNet - BPNS

Table 1 - Summary of Changes Report ($000)
2023 RTIP Amendment No. 14

LEGEND:
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+ Add new

Project ID	Lead Agency	Project Title	Total Programmed Before	Total Programmed Revised	Cost Difference	Percent Change	TransNet Change	Change Description
SAN54	San Diego Association of Governments	ITS Operating	$6,003	$6,241	$238	4%	$238	↑ TransNet - MC
SAN26B	San Diego Association of Governments	Downtown BRT Stations	$20,978	$20,884	-$94	-1%	-$94	Completed project
MTS32A	San Diego Metropolitan Transit System	Preventive Maintenance	$540,299	$540,369	$70	1%	$0	↑ FTA 5307
CB44	Carlsbad, City of	Traffic Signal - RAMS	$117	$140	$23	20%	$23	↑ TransNet - LSI
EL06	El Cajon, City of	Traffic Signals Projects	$4,474	$4,493	$19	1%	$19	↑ TransNet - LSI
V16	Various Agencies	Grouped Projects for Operating Assistance - TransNet Senior Mini-Grant Program	$3,064	$3,079	$15	0%	$15	↑ TransNet - SS
V12	Various Agencies	Grouped Projects for Bicycle and Pedestrian Facilities.	$56,124	$56,125	$1	0%	$1	↑ TransNet - BPNS; ↔ CRP, RSTP, ATP - S, and TDA - Bicycles between fiscal years
CAL277A	Caltrans	I-5 HOV/SR 78 Connector	$16,118	$16,118	$0	0%	$0	↔ TransNet - MC between fiscal years
SAN119	San Diego Association of Governments	Sorrento Valley Double Track	$32,813	$32,813	$0	0%	$0	↔ TransNet - MC between fiscal years
SAN199	San Diego Association of Governments	Rose Canyon Bridge Replacements	$220	$220	$0	0%	$0	↔ TransNet - MC and Local Funds between fiscal years
SAN200	San Diego Association of Governments	San Onofre Bridge Replacement	$110	$110	$0	0%	$0	↔ TransNet - MC and Local Funds between fiscal years
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
SAN260	North County Transit District	COASTER Train Sets	$58,800	$58,800	$0	0%	$0	Deleted TransNet - CP; ↔ TransNet - MC between fiscal years
SAN262	San Diego Metropolitan Transit System	Low-Floor Light Rail Transit Vehicles	$72,260	$72,260	$0	0%	$0	↔ TransNet - MC between fiscal years

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2023 RTIP Amendment No. 14

LEGEND:
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↔ Revise
+ Add new

Project ID	Lead Agency	Project Title	Total Programmed Before	Total Programmed Revised	Cost Difference	Percent Change	TransNet Change	Change Description
V07	Various Agencies	Biological Mitigation Program	$462,000	$462,000	$0	0%	$0	↔ TransNet - REMP (AC) and RSTP Conversion between fiscal years
V14	Various Agencies	Grouped Projects for Bicycle and pedestrian facilities - Active Transportation Program (ATP)	$124,453	$124,453	$0	0%	$0	↔ TransNet - BPNS between fiscal years
					Total TransNet Change=		**$38,105**	

Abbreviation	Fund Type
ATP-R	Active Transportation Program - Regional
ATP-S	Active Transportation Program - Statewide
CMAQ	Congestion Mitigation and Air Quality
Coastal Conservancy	California State Coastal Conservany Grant Program
CRP	Carbon Reduction Program
Fed Disc. - RCEGP	Rail Crossing Elimination Grant Program
Fed Disc. - CPF - Transit Infra	Community Planning Earmark Funds
Fed Disc. - CPF - Highway Infra	Community Planning Earmark Funds
FRA	Federal Railroad Administration
FRA PRIAA	Federal Railroad Administration - Passenger Rail Investment and Improvement Act
FTA 5307	Federal Transit Administration Urbanized Area Formula Program
Local Funds	Funds available from other sources such as developer fees, fare revenue or general fund
RSTP	Regional Surface Transportation Block Grant
RSTP Conversion	Reimbursement of advanced federal funds which have been advanced with local funds in earlier years
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 - Tranist and Intercity Rail Capital Program
STA	State Transit Assistance
STIP-RIP-AC	STIP - Regional Improvement Program AC
Toll Credits	Local funds that can be used to match federal funds
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 - REMP	Prop A Extension - Regional Environmental Mitigation Program
TransNet - SGIP	Prop A Extension - Smart Growth Incentive Program

TransNet Changes	
BPNS	$4,330
LEMP	$1
LSI	$1,992
MC	$31,364
REMP	$402
SGIP	($39)
SS	$15
TSI	$40
	$38,105

San Diego Region (in $000s)

Caltrans

MPO ID: CAL09 **RTIP #:23-14**

Project Title: Interstate 5 - HOV/Managed Lanes

Project Description: Interstate 5 - construct High Occupancy Vehicle (HOV)/Managed Lanes on I-5; construct Phase 1: Construct HOV from Lomas Santa Fe to Birmingham and replace San Elijo Bridge; Construct Phase 2: construct HOV lanes and soundwall on private property from Birmingham to Palomar Airport Rd; Construct Phase 3: Construct HOV lanes and soundwalls on private property from Palomar Airport Rd to SR-78. Toll Credits will be used to match federal funds for the PE phase, ROW phase and for the CON phase

EA NO: 235800, 2T217, 2T218, 2T35U, 2T257, 2T258, 2T359, 2T170, 2T171, 2T172, 2T210, 2T211, 2T212, 2T358
PPNO: 0615CDE, 0615
RTP REF: A-51 (2019)
SANDAG ID: 1200511, 1200501, 1200504, 1200510, 1200509

Change Reason: Increase funding

RT:5 Capacity Status:CI Exempt Category:Non-Exempt

Est Total Cost: **$954,293** Open to Traffic: Phase 1: Mar 2022 Phase 2: Mar 2022 Phase 3: Dec 2022

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$168,841	$155,708	$6,378	$3,348	$3,407				$122,240	$36,118	$10,483
TransNet - MC AC	$0	$350	$(350)								
CBI	$416	$416							$416		
CMAQ	$174,968	$162,791	$7,848	$3,111				$1,217	$27,721	$3,645	$143,602
Earmark Repurposing	$5,718	$5,226	$492						$1,220		$4,498
IM	$3,886	$3,886							$3,886		
Other Fed - HIP	$25,654	$25,654									$25,654
RSTP	$102,520	$102,519							$48,169	$10,118	$44,233
STP	$751	$751							$751		
SB1 - CCP	$195,000	$195,000									$195,000
STIP-RIP AC	$229,084	$190,021	$39,063						$9,561		$219,523
STIP-RIP State Cash	$628	$628							$628		
Local Funds	$1,206	$1,206									$1,206
***TransNet* Subtotal**	**$168,841**	**$156,058**	**$6,028**	**$3,348**	**$3,407**				**$122,240**	**$36,118**	**$10,483**
Other Subtotal	**$739,831**	**$688,098**	**$47,403**	**$3,111**				**$1,217**	**$92,352**	**$13,763**	**$633,716**
TOTAL	**$908,672**	**$844,156**	**$53,431**	**$6,459**	**$3,407**			**$1,217**	**$214,592**	**$49,881**	**$644,199**

* $5.324M programmed in CAL46A; $299K provided outside of the RTIP; $12.035M programmed in CAL443; $22.616M programmed in CAL468; $6.744M programmed in CAL491

PROJECT LAST AMENDED 23-09

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$168,841	$155,708	$6,378	$3,348	$3,407				$122,240	$36,118	$10,483
TransNet - MC AC	$0	$350	$(350)								
CBI	$416	$416							$416		
CMAQ	$173,751	$162,791	$7,848	$3,111					$27,721	$3,645	$142,385
Earmark Repurposing	$5,718	$5,226	$492						$1,220		$4,498
IM	$3,886	$3,886							$3,886		
Other Fed - HIP	$25,654	$25,654									$25,654
RSTP	$102,520	$102,519							$48,169	$10,118	$44,233
STP	$751	$751							$751		
SB1 - CCP	$195,000	$195,000									$195,000
STIP-RIP AC	$229,084	$190,021	$39,063						$9,561		$219,523
STIP-RIP State Cash	$628	$628							$628		
Local Funds	$1,206	$1,206									$1,206
TransNet Subtotal	$168,841	$156,058	$6,028	$3,348	$3,407				$122,240	$36,118	$10,483
Other Subtotal	$738,614	$688,098	$47,403	$3,111					$92,352	$13,763	$632,499
TOTAL	$907,455	$844,156	$53,431	$6,459	$3,407				$214,592	$49,881	$642,982

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

MPO ID: CAL09E **RTIP #:23-14**

Project Title: I-5 HOV Lanes: Oceanside

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.

EA NO: 2T377x
PPNO: 1547
SANDAG ID: 1200516

Change Reason: New Project

RT:5 Capacity Status:NCI Exempt Category:Other - Non construction related activities

Est Total Cost: **$11,266**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	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**		

Caltrans

MPO ID: CAL277A **RTIP #:23-14**

Project Title: I-5 HOV/SR 78 Connector SANDAG ID: 1207803

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: Revise funding between fiscal years

RT:78 Capacity Status:NCI Exempt Category:Other - Engineering studies

Est Total Cost: **$16,118**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$16,118	$2,627	$1	$563	$4,758	$3,876	$1,976	$2,316	$16,118		
TOTAL	**$16,118**	**$2,627**	**$1**	**$563**	**$4,758**	**$3,876**	**$1,976**	**$2,316**	**$16,118**		

PROJECT LAST AMENDED 23-09

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$16,118	$2,627	$1	$505	$4,763	$3,876	$1,976	$2,369	$16,118		
TOTAL	$16,118	$2,627	$1	$505	$4,763	$3,876	$1,976	$2,369	$16,118		

Carlsbad, City of

MPO ID: CB44 **RTIP #:23-14**

Project Title: Traffic Signal - RAMS

RAS (M-38)
TransNet - LSI: CR

Project Description: Management System for Arterial roadways throughout the City of Carlsbad and the County - City of Carlsbad annual operations and maintenance cost share for the Regional Arterial Management System, (RAMS). *TransNet* - LSI RAMS of $12 is programmed in FY 2024

Change Reason: Increase funding

Capacity Status:NCI Exempt Category:Other - Traffic signal synchronization projects

Est Total Cost: **$142**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - LSI	$140	$105	$12	$12	$12				$140		
TOTAL	**$140**	**$105**	**$12**	**$12**	**$12**				**$140**		

PROJECT LAST AMENDED 23-02

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - LSI	$117	$105	$12						$117		
TOTAL	$117	$105	$12						$117		

El Cajon, City of

MPO ID: EL06 **RTIP #:23-14**

Project Title: Traffic Signals Projects

RAS (T2-2)
TransNet - LSI: CR

Project Description: Various locations in the City - upgrade or modification of existing traffic signals and the Traffic Management Center, including rewire, new fiber-optic signal interconnect cable, wireless video monitoring cameras, and other necessary equipment to improve traffic flow and safety..... *TransNet* - LSI RAMS of $10 is programmed in FY 2024, *TransNet* - LSI RAMS of $10 is programmed in FY 2025

Change Reason: Increase funding

Capacity Status:NCI Exempt Category:Other - Traffic signal synchronization projects

Est Total Cost: **$4,493**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - L	$580	$580									$580
TransNet - L (Cash)	$380	$380									$380
TransNet - LSI	$2,946	$1,716	$410	$210	$210	$200	$200		$68		$2,878
TransNet - LSI (Cash)	$8	$8									$8
TransNet - LSI Carry Over	$579	$579									$579
TOTAL	**$4,493**	**$3,263**	**$410**	**$210**	**$210**	**$200**	**$200**		**$68**		**$4,425**

PROJECT LAST AMENDED 23-02

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - L	$580	$580									$580
TransNet - L (Cash)	$380	$380									$380
TransNet - LSI	$2,927	$1,716	$410	$200	$200	$200	$200		$49		$2,878
TransNet - LSI (Cash)	$8	$8									$8
TransNet - LSI Carry Over	$579	$579									$579
TOTAL	$4,474	$3,263	$410	$200	$200	$200	$200		$49		$4,425

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

North County Transit District

MPO ID: SAN260 **RTIP #:23-14**

Project Title: COASTER Train Sets

RTP REF: TL06 (2021)
SANDAG ID: 1239820

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 serviceToll Credits will be used to match federal funds for the CON phase

Change Reason: Revise funding between fiscal years, Delete fund source

Capacity Status:CI Exempt Category:Non-Exempt

Est Total Cost: **$58,800** Open to Traffic: May 2024

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$25,000	$3,697	$9,245	$8,766	$3,292						$25,000
SB1 - LPP Formula	$21,200	$21,200									$21,200
TDA	$12,600		$7,441	$5,159							$12,600
***TransNet* Subtotal**	**$25,000**	**$3,697**	**$9,245**	**$8,766**	**$3,292**						**$25,000**
Other Subtotal	**$33,800**	**$21,200**	**$7,441**	**$5,159**							**$33,800**
TOTAL	**$58,800**	**$24,897**	**$16,686**	**$13,925**	**$3,292**						**$58,800**

PROJECT LAST AMENDED 23-05

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - CP	$0	$24,526	$(14,000)	$(10,526)							
TransNet - MC	$25,000	$14,009	$10,968	$23							$25,000
SB1 - LPP Formula	$21,200	$21,200									$21,200
TDA	$12,600		$12,600								$12,600
TransNet Subtotal	$25,000	$38,535	$(3,032)	$(10,503)							$25,000
Other Subtotal	$33,800	$21,200	$12,600								$33,800
TOTAL	$58,800	$59,735	$9,568	$(10,503)							$58,800

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

Oceanside, City of

MPO ID: O51 **RTIP #:23-14**

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: New Project

Capacity Status:NCI Exempt Category:Safety - Non capacity widening or bridge reconstruction

Est Total Cost: **$950**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - LSI	$950			$300	$500	$150			$950		
TOTAL	**$950**			**$300**	**$500**	**$150**			**$950**		

San Diego Association of Governments

COMPLETED

MPO ID: SAN26B **RTIP #:23-14**

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: Complete project

Capacity Status:CI Exempt Category:Non-Exempt

Est Total Cost: **$20,884** Open to Traffic: Oct 2016

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$20,884	$20,879	$(6)	$10					$4,551		$16,333
TOTAL	**$20,884**	**$20,879**	**$(6)**	**$10**					**$4,551**		**$16,333**

PROJECT LAST AMENDED 23-00

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$20,978	$20,878	$100						$4,551		$16,427
TOTAL	$20,978	$20,878	$100						$4,551		$16,427

COMPLETED

MPO ID: SAN26C **RTIP #:23-14**

Project Title: SR 15 Bus Rapid Transit (BRT) Mid-City Centerline Stations — SANDAG ID: 1201507

Project Description: On SR 15 at University Avenue and El Cajon Boulevard. - construct two new BRT transit stations in the median of SR-15

Change Reason: Complete project

Capacity Status:CI Exempt Category:Non-Exempt

Est Total Cost: **$61,672** Open to Traffic: Feb 2018

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$38,522	$38,523							$8,070	$48	$30,404
CMAQ	$21,428	$21,428									$21,428
FTA 5307	$1,722	$1,722							$761		$961
***TransNet* Subtotal**	**$38,522**	**$38,523**							**$8,070**	**$48**	**$30,404**
Other Subtotal	**$23,150**	**$23,150**							**$761**		**$22,389**
TOTAL	**$61,672**	**$61,673**							**$8,831**	**$48**	**$52,793**

PROJECT LAST AMENDED 23-05

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$39,465	$38,523	$350	$592					$8,070	$48	$31,347
CMAQ	$21,428	$21,428									$21,428
FTA 5307	$1,722	$1,722							$761		$961
TransNet Subtotal	$39,465	$38,523	$350	$592					$8,070	$48	$31,347
Other Subtotal	$23,150	$23,150							$761		$22,389
TOTAL	$62,615	$61,673	$350	$592					$8,831	$48	$53,736

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN29 **RTIP #:23-14**

Project Title: Sorrento to Miramar Double Track/Realign

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

EA NO: R690SA
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: **$75,514**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$44,192	$38,419	$385	$4,108	$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**	**$38,419**	**$385**	**$4,108**	**$1,280**				**$7,326**	**$8,405**	**$28,461**
Other Subtotal	**$31,322**	**$31,322**							**$10,022**	**$10,500**	**$10,800**
TOTAL	**$75,514**	**$69,741**	**$385**	**$4,108**	**$1,280**				**$17,348**	**$18,905**	**$39,261**

PROJECT LAST AMENDED 23-05

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$43,591	$38,419	$2,263	$2,846	$63				$7,326	$7,804	$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	$43,591	$38,419	$2,263	$2,846	$63				$7,326	$7,804	$28,461
Other Subtotal	$31,322	$31,322							$10,022	$10,500	$10,800
TOTAL	$74,913	$69,741	$2,263	$2,846	$63				$17,348	$18,304	$39,261

San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN36 **RTIP #:23-14**

Project Title: Bus/Rail Signal & Communications Equipment

Project Description: Countywide - bid display module, dispatch software, fixed guideway electrification/power distribution projects such as catenary replacement, Feeder Cable, SCADA, DC Breaker Replacement

RTP REF: A-70 (2021)
SANDAG ID: 1129200, 1145100, 1144000

Change Reason: Reduce funding

Capacity Status:NCI Exempt Category:Mass Transit - Track rehabilitation in existing right of way

Est Total Cost: **$28,339**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$1,086	$1,077	$9								$1,086
TransNet - TSI	$40			$40							$40
FTA 5307	$18,510	$18,316	$194								$18,510
FTA 5309 (FG)	$1,112	$1,112									$1,112
Local Funds	$2,353	$2,353									$2,353
TDA	$5,238	$3,209		$658	$1,369	$2					$5,238
***TransNet* Subtotal**	**$1,126**	**$1,077**	**$9**	**$40**							**$1,126**
Other Subtotal	**$27,213**	**$24,990**	**$194**	**$658**	**$1,369**	**$2**					**$27,213**
TOTAL	**$28,339**	**$26,067**	**$203**	**$698**	**$1,369**	**$2**					**$28,339**

PROJECT LAST AMENDED 23-05

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$1,075	$1,075									$1,075
FTA 5307	$18,510	$18,316	$194								$18,510
FTA 5309 (FG)	$1,112	$1,112									$1,112
Local Funds	$2,353	$2,353									$2,353
TDA	$6,117	$3,209		$2,901	$5	$2					$6,117
TransNet Subtotal	$1,075	$1,075									$1,075
Other Subtotal	$28,092	$24,990	$194	$2,901	$5	$2					$28,092
TOTAL	$29,167	$26,065	$194	$2,901	$5	$2					$29,167

2023 Regional Transportation Improvement Program - *TransNet* Only
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San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN47 **RTIP #:23-14**

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: Reduce funding, Revise funding between fiscal years

Capacity Status:CI Exempt Category:Non-Exempt

Est Total Cost: **$126,865**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$105,305	$103,499	$322	$1,143	$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**	**$103,647**	**$322**	**$1,143**	**$342**				**$30,423**		**$75,030**
Other Subtotal	**$21,412**	**$21,412**							**$2,552**		**$18,860**
TOTAL	**$126,865**	**$125,059**	**$322**	**$1,143**	**$342**				**$32,975**		**$93,890**

PROJECT LAST AMENDED 23-05

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$105,830	$103,499	$2,332						$30,275		$75,555
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	$105,978	$103,647	$2,332						$30,423		$75,555
Other Subtotal	$21,412	$21,412							$2,552		$18,860
TOTAL	$127,390	$125,059	$2,332						$32,975		$94,415

San Diego Association of Governments

MPO ID: SAN54 **RTIP #:23-14**

Project Title: ITS Operating

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

Change Reason: Increase funding

RTP REF: A-68 (2021)
SANDAG ID: 33105, 33307, 33110, 33312, 1147700
TransNet - LSI: CR

Capacity Status:NCI Exempt Category:Safety - Non signalization traffic control and operating

Est Total Cost: **$6,241**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - LSI	$185			$185					$185		
TransNet - MC	$6,056		$1,910	$2,086	$2,020	$40			$6,056		
TOTAL	**$6,241**		**$1,910**	**$2,271**	**$2,020**	**$40**			**$6,241**		

PROJECT LAST AMENDED 23-05

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - LSI	$185			$185					$185		
TransNet - MC	$5,818		$1,910	$1,998	$1,910				$5,818		
TOTAL	$6,003		$1,910	$2,183	$1,910				$6,003		

MPO ID: SAN64 **RTIP #:23-14**

Project Title: Eastbrook to Shell Double Track

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

Change Reason: Reduce funding

PPNO: 2074
RTP REF: T-3 (2021)
SANDAG ID: 1239809

Capacity Status:NCI Exempt Category:Mass Transit - Track rehabilitation in existing right of way

Est Total Cost: **$37,092**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$4,825	$4,157	$203	$76	$389				$4,360		$465
Fed Rail Admin (FRA-PRIIA)	$30,826	$3,526		$27,300					$3,526		$27,300
SB1 - LPP Formula	$1,441	$1,441							$1,441		
***TransNet* Subtotal**	**$4,825**	**$4,157**	**$203**	**$76**	**$389**				**$4,360**		**$465**
Other Subtotal	**$32,267**	**$4,967**		**$27,300**					**$4,967**		**$27,300**
TOTAL	**$37,092**	**$9,124**	**$203**	**$27,376**	**$389**				**$9,327**		**$27,765**

PROJECT LAST AMENDED 23-05

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$4,825	$4,157	$620	$48					$4,777		$48
Fed Rail Admin (FRA-PRIIA)	$30,826	$3,526		$27,300					$3,526		$27,300
SB1 - LPP Formula	$1,800	$1,800							$1,800		
TransNet Subtotal	$4,825	$4,157	$620	$48					$4,777		$48
Other Subtotal	$32,626	$5,326		$27,300					$5,326		$27,300
TOTAL	$37,451	$9,483	$620	$27,348					$10,103		$27,348

2023 Regional Transportation Improvement Program - *TransNet* Only
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San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN66 **RTIP #:23-14**

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, 1210040

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: Increase funding

Capacity Status:NCI Exempt Category:Mass Transit - Reconstruction or renovation of transit structures

Est Total Cost: **$34,471**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$20,055	$15,604	$67	$140	$1,057	$2,651	$536				$20,055
FTA Funds - AR-5307	$2,432	$2,432									$2,432
Prop 1B - SLPP	$4,658	$4,658									$4,658
Local Funds	$7,326	$7,326									$7,326
***TransNet* Subtotal**	**$20,055**	**$15,604**	**$67**	**$140**	**$1,057**	**$2,651**	**$536**				**$20,055**
Other Subtotal	**$14,416**	**$14,416**									**$14,416**
TOTAL	**$34,471**	**$30,020**	**$67**	**$140**	**$1,057**	**$2,651**	**$536**				**$34,471**

PROJECT LAST AMENDED 23-05

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$15,872	$15,604	$112	$151	$5						$15,872
FTA Funds - AR-5307	$2,432	$2,432									$2,432
Prop 1B - SLPP	$4,658	$4,658									$4,658
Local Funds	$7,326	$7,326									$7,326
TransNet Subtotal	$15,872	$15,604	$112	$151	$5						$15,872
Other Subtotal	$14,416	$14,416									$14,416
TOTAL	$30,288	$30,020	$112	$151	$5						$30,288

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN73 **RTIP #:23-14**

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: Increase funding

Capacity Status:NCI Exempt Category:Mass Transit - Track rehabilitation in existing right of way

Est Total Cost: **$79,349**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$25,593	$23,911	$14	$380	$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**	**$23,911**	**$14**	**$380**	**$1,289**				**$2,324**	**$1,018**	**$22,251**
Other Subtotal	**$53,756**	**$53,756**							**$5,263**	**$422**	**$48,071**
TOTAL	**$79,349**	**$77,667**	**$14**	**$380**	**$1,289**				**$7,587**	**$1,440**	**$70,322**

PROJECT LAST AMENDED 23-00

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$24,105	$23,947	$159						$2,324	$1,018	$20,763
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	$24,105	$23,947	$159						$2,324	$1,018	$20,763
Other Subtotal	$53,756	$53,756							$5,263	$422	$48,071
TOTAL	$77,861	$77,703	$159						$7,587	$1,440	$68,834

San Diego Association of Governments

MPO ID: SAN114 **RTIP #:23-14**

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

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: **$630,953**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$73,230	$46,582	$1,633	$1,161	$2,196	$1,949	$11,996	$7,712			$73,230
TransNet - MC AC	$0	$500	$(500)								
CMAQ	$76,754	$64,154		$12,600							$76,754
FTA 5307	$24,266	$5,766	$5,500	$6,736	$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-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	$4,831	$4,831									$4,831
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	$1,116		$200							$1,316
***TransNet* Subtotal**	**$73,230**	**$47,082**	**$1,133**	**$1,161**	**$2,196**	**$1,949**	**$11,996**	**$7,712**			**$73,230**
Other Subtotal	**$557,723**	**$118,305**	**$140,528**	**$19,536**	**$106,264**	**$36,397**	**$74,693**	**$62,000**			**$557,723**
TOTAL	**$630,953**	**$165,387**	**$141,661**	**$20,697**	**$108,460**	**$38,346**	**$86,689**	**$69,712**			**$630,953**

PROJECT LAST AMENDED 23-11

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$54,919	$46,991	$4,095	$2,588	$1,244						$54,919
TransNet - MC AC	$0	$500	$(500)								
CMAQ	$76,754	$64,154		$12,600							$76,754
FTA 5307	$24,266	$5,766	$5,500	$6,736	$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-Trans Infra	$1,000		$1,000								$1,000
RSTP	$28,136	$28,136									$28,136
CAP-TRADE	$4,017	$4,017									$4,017
Coastal Conservancy	$104,000		$104,000								$104,000
SB1 - LPP Formula	$4,831	$4,831									$4,831
SB1 - TCEP	$30,528		$30,528								$30,528
SB1 - TIRCP	$113,400		$200		$113,200						$113,400
SB125 - TIRCP	$36,397					$36,397					$36,397
Local Funds	$200			$200							$200
TransNet Subtotal	$54,919	$47,491	$3,595	$2,588	$1,244						$54,919
Other Subtotal	$433,214	$116,589	$141,228	$19,536	$119,464	$36,397					$433,214
TOTAL	$488,133	$164,080	$144,823	$22,124	$120,708	$36,397					$488,133

Friday, June 21, 2024

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN119 **RTIP #:23-14**

Project Title: Sorrento Valley Double Track

RTP REF: T-3 (2021)
SANDAG ID: 1239807

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

Change Reason: Revise funding between fiscal years

Capacity Status:NCI Exempt Category:Mass Transit - Track rehabilitation in existing right of way

Est Total Cost: **$32,813**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$3,724	$3,640	$14	$13	$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**	**$3,640**	**$14**	**$13**	**$56**				**$803**	**$323**	**$2,598**
Other Subtotal	**$29,089**	**$29,089**							**$5,156**		**$23,933**
TOTAL	**$32,813**	**$32,729**	**$14**	**$13**	**$56**				**$5,959**	**$323**	**$26,531**

PROJECT LAST AMENDED 23-00

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$3,724	$3,632	$92						$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	$3,632	$92						$803	$323	$2,598
Other Subtotal	$29,089	$29,089							$5,156		$23,933
TOTAL	$32,813	$32,721	$92						$5,959	$323	$26,531

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN132 **RTIP #:23-14**

Project Title: Elvira to Morena Double Track

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: Reduce funding, Revise funding between fiscal years

RTP REF: T-3 (2021)
SANDAG ID: 1146500, 1239811

Capacity Status:NCI Exempt Category:Mass Transit - Track rehabilitation in existing right of way

Est Total Cost: **$199,713**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$41,702	$36,688	$921	$688	$1,684	$676	$628	$418	$7,310	$987	$33,405
CMAQ	$24,878	$24,878							$2,776		$22,102
FTA 5307	$2,229				$2,229						$2,229
Fed Rail Admin (FRA-PRIIA)	$17,963	$9,920			$8,043				$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	$17,261	$16,114				$568	$510	$68			$17,261
TDA	$389		$389								$389
***TransNet* Subtotal**	**$41,702**	**$36,688**	**$921**	**$688**	**$1,684**	**$676**	**$628**	**$418**	**$7,310**	**$987**	**$33,405**
Other Subtotal	**$158,011**	**$84,820**	**$389**		**$71,655**	**$568**	**$510**	**$68**	**$13,546**	**$927**	**$143,538**
TOTAL	**$199,713**	**$121,508**	**$1,310**	**$688**	**$73,339**	**$1,244**	**$1,138**	**$486**	**$20,856**	**$1,914**	**$176,943**

PROJECT LAST AMENDED 23-11

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$39,334	$36,688	$969	$376	$754	$490	$42	$15	$7,310	$987	$31,037
CMAQ	$24,878	$24,878							$2,776		$22,102
FTA 5307	$2,549	$2,549							$993		$1,556
Fed Rail Admin (FRA-PRIIA)	$17,963	$9,920		$8,043					$6,082		$11,881
RSTP	$29,688	$29,688							$4,688	$927	$24,073
CAP-TRADE	$61,383	$61,383									$61,383
SB1 - TIRCP	$2,704			$1,076	$1,628						$2,704
STA	$248	$248							$248		
TCRP	$4,052	$4,052									$4,052
Local Funds	$16,852	$16,722	$130								$16,852
TDA	$389		$389								$389
TransNet Subtotal	$39,334	$36,688	$969	$376	$754	$490	$42	$15	$7,310	$987	$31,037
Other Subtotal	$160,706	$149,440	$519	$9,119	$1,628				$14,787	$927	$144,992
TOTAL	$200,040	$186,128	$1,488	$9,495	$2,382	$490	$42	$15	$22,097	$1,914	$176,029

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN147 **RTIP #:23-14**

Project Title: Grouped Projects for Bicycle and Pedestrian Facilities - Bayshore Bikeway

SANDAG ID: 1129900, 1223055, 1223055, 1223096, 1223056

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: **$82,051**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - BPNS	$21,194	$11,061	$1,802	$4,068	$2,351	$1,509	$378	$25			$21,194
CRP	$5,425		$3,543			$1,882					$5,425
CRRSAA	$10,895	$10,895									$10,895
Fed Disc.-CPF-Hwy Infra	$5,650		$5,650								$5,650
RSTP	$11,683	$11,683									$11,683
ATP - R	$21,509	$15,165		$6,344							$21,509
Coastal Conservancy	$350		$350								$350
SB1 - LPP Formula	$1,576				$1,576						$1,576
STIP-RIP STP TE	$287	$287									$287
STIP-RIP State Cash	$37	$37									$37
Local Funds	$781	$80			$701						$781
TDA - Bicycles	$2,664		$2,664								$2,664
***TransNet* Subtotal**	**$21,194**	**$11,061**	**$1,802**	**$4,068**	**$2,351**	**$1,509**	**$378**	**$25**			**$21,194**
Other Subtotal	**$60,857**	**$38,147**	**$12,207**	**$6,344**	**$2,277**	**$1,882**					**$60,857**
TOTAL	**$82,051**	**$49,208**	**$14,009**	**$10,412**	**$4,628**	**$3,391**	**$378**	**$25**			**$82,051**

PROJECT LAST AMENDED 23-09

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - BPNS	$20,269	$11,061	$1,098	$4,688	$2,100	$1,067	$230	$25			$20,269
CRP	$7,925		$3,543		$1,882	$2,500					$7,925
CRRSAA	$10,895	$10,895									$10,895
Fed Disc.-CPF-Hwy Infra	$5,650		$5,650								$5,650
RSTP	$11,683	$11,683									$11,683
ATP - R	$21,509	$15,165		$6,344							$21,509
Coastal Conservancy	$350		$350								$350
STIP-RIP STP TE	$287	$287									$287
STIP-RIP State Cash	$37	$37									$37
Local Funds	$80	$80									$80
TDA - Bicycles	$2,664		$2,664								$2,664
TransNet Subtotal	$20,269	$11,061	$1,098	$4,688	$2,100	$1,067	$230	$25			$20,269
Other Subtotal	$61,080	$38,147	$12,207	$6,344	$1,882	$2,500					$61,080
TOTAL	$81,349	$49,208	$13,305	$11,032	$3,982	$3,567	$230	$25			$81,349

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN148 **RTIP #:23-14**

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: **$46,457**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - BPNS	$31,220	$30,919	$92	$141	$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**	**$30,919**	**$92**	**$141**	**$36**	**$31**					**$31,220**
Other Subtotal	**$15,237**	**$5,999**			**$238**	**$9,000**					**$15,237**
TOTAL	**$46,457**	**$36,918**	**$92**	**$141**	**$274**	**$9,031**					**$46,457**

PROJECT LAST AMENDED 23-09

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - BPNS	$31,406	$30,920	$280	$206							$31,406
CRP	$238			$238							$238
ATP - R	$1,025	$1,025									$1,025
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	$31,406	$30,920	$280	$206							$31,406
Other Subtotal	$6,237	$5,999		$238							$6,237
TOTAL	$37,643	$36,919	$280	$444							$37,643

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN153 **RTIP #:23-14**

Project Title: The Inland Rail Trail

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

Change Reason: Increase funding, Revise funding between fiscal years

PPNO: 7421W
RTP REF: AT003 (2021)
SANDAG ID: 1223023, 1223094, 1223095
EARMARK NO: CA832

Capacity Status:NCI Exempt Category:Air Quality - Bicycle and pedestrian facilities

Est Total Cost: **$97,405**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - BPNS	$25,464	$21,735	$636	$480	$793	$1,099	$721		$10,178	$1,880	$13,406
CRP	$4,394		$3,882			$512					$4,394
Earmark Repurposing	$92	$92									$92
RSTP	$9,640		$6,940				$2,700				$9,640
ATP - R	$17,660	$170	$6,339		$330	$10,821			$1,236		$16,424
SB1 - LPP Formula	$7,126		$6,201		$925						$7,126
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**	**$21,735**	**$636**	**$480**	**$793**	**$1,099**	**$721**		**$10,178**	**$1,880**	**$13,406**
Other Subtotal	**$71,941**	**$33,291**	**$23,362**		**$1,255**	**$11,333**	**$2,700**		**$7,399**		**$64,542**
TOTAL	**$97,405**	**$55,026**	**$23,998**	**$480**	**$2,048**	**$12,432**	**$3,421**		**$17,577**	**$1,880**	**$77,948**

PROJECT LAST AMENDED 23-09

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - BPNS	$22,632	$21,735	$687	$114	$47		$49		$10,178	$1,880	$10,574
CRP	$4,394		$3,882		$512						$4,394
Earmark Repurposing	$92	$92									$92
RSTP	$9,640		$6,940	$2,700							$9,640
ATP - R	$17,660	$500	$6,339		$10,821				$1,736		$15,924
SB1 - LPP Formula	$6,201		$6,201								$6,201
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	$1,080	$1,080							$1,080		
TDA - Bicycles	$10,279	$10,279							$2,025		$8,254
TransNet Subtotal	$22,632	$21,735	$687	$114	$47		$49		$10,178	$1,880	$10,574
Other Subtotal	$69,380	$31,985	$23,362	$2,700	$11,333				$6,438		$62,942
TOTAL	$92,012	$53,720	$24,049	$2,814	$11,380		$49		$16,616	$1,880	$73,516

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN196 **RTIP #:23-14**

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: Reduce funding

Capacity Status:NCI Exempt Category:Air Quality - Bicycle and pedestrian facilities

Est Total Cost: **$1,360**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - BPNS	$1,028	$906	$9	$53	$60						$1,028
Coastal Conservancy	$332	$332									$332
***TransNet* Subtotal**	**$1,028**	**$906**	**$9**	**$53**	**$60**						**$1,028**
Other Subtotal	**$332**	**$332**									**$332**
TOTAL	**$1,360**	**$1,238**	**$9**	**$53**	**$60**						**$1,360**

PROJECT LAST AMENDED 23-05

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - BPNS	$1,268	$906	$70	$292							$1,268
Coastal Conservancy	$332	$332									$332
TransNet Subtotal	$1,268	$906	$70	$292							$1,268
Other Subtotal	$332	$332									$332
TOTAL	$1,600	$1,238	$70	$292							$1,600

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN199 **RTIP #:23-14**

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: **$14,545**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$22	$1			$21				$22		
FTA 5307	$40	$40							$40		
Local Funds	$143	$63	$8	$65	$7				$143		
TDA	$15	$10			$5				$15		
***TransNet* Subtotal**	**$22**	**$1**			**$21**				**$22**		
Other Subtotal	**$198**	**$113**	**$8**	**$65**	**$12**				**$198**		
TOTAL	**$220**	**$114**	**$8**	**$65**	**$33**				**$220**		

PROJECT LAST AMENDED 23-05

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$22				$22				$22		
FTA 5307	$40	$40							$40		
Local Funds	$143	$63	$8	$65	$7				$143		
TDA	$15	$10			$5				$15		
TransNet Subtotal	$22				$22				$22		
Other Subtotal	$198	$113	$8	$65	$12				$198		
TOTAL	$220	$113	$8	$65	$34				$220		

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN200 **RTIP #:23-14**

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: Revise funding between fiscal years

Capacity Status:NCI Exempt Category:Mass Transit - Reconstruction or renovation of transit structures

Est Total Cost: **$14,700**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	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**		

* An additional $1.08M contributed from previous FTA grants

PROJECT LAST AMENDED 23-00

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$2		$2						$2		
FTA 5307	$48	$48							$48		
Local Funds	$48	$48							$48		
TDA	$12	$12							$12		
TransNet Subtotal	$2		$2						$2		
Other Subtotal	$108	$108							$108		
TOTAL	$110	$108	$2						$110		

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN224 **RTIP #:23-14**

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	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$16,816	$13,123	$691	$858	$1,366	$777			$2,159		$14,657
FTA 5309 (Bus)	$14,084	$14,084							$1,455		$12,629
***TransNet* Subtotal**	**$16,816**	**$13,123**	**$691**	**$858**	**$1,366**	**$777**			**$2,159**		**$14,657**
Other Subtotal	**$14,084**	**$14,084**							**$1,455**		**$12,629**
TOTAL	**$30,900**	**$27,207**	**$691**	**$858**	**$1,366**	**$777**			**$3,614**		**$27,286**

PROJECT LAST AMENDED 23-05

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$16,816	$13,123	$1,270	$1,402	$1,009	$13			$2,159		$14,657
FTA 5309 (Bus)	$14,084	$14,084							$1,455		$12,629
TransNet Subtotal	$16,816	$13,123	$1,270	$1,402	$1,009	$13			$2,159		$14,657
Other Subtotal	$14,084	$14,084							$1,455		$12,629
TOTAL	$30,900	$27,207	$1,270	$1,402	$1,009	$13			$3,614		$27,286

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN227 **RTIP #:23-14**

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: **$92,111**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - BPNS	$37,137	$32,454	$882	$1,375	$1,492	$587	$348				$37,137
CRP	$5,600				$5,600						$5,600
RSTP	$8,590			$3,182	$5,408						$8,590
ATP - R	$26,187			$20,474	$5,713						$26,187
SB1 - LPP Formula	$2,000				$2,000						$2,000
SB1 - TIRCP	$9,990			$9,990							$9,990
TDA - Bicycles	$2,607	$2,607									$2,607
***TransNet* Subtotal**	**$37,137**	**$32,454**	**$882**	**$1,375**	**$1,492**	**$587**	**$348**				**$37,137**
Other Subtotal	**$54,974**	**$2,607**		**$33,646**	**$18,721**						**$54,974**
TOTAL	**$92,111**	**$35,061**	**$882**	**$35,021**	**$20,213**	**$587**	**$348**				**$92,111**

PROJECT LAST AMENDED 23-09

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - BPNS	$36,755	$32,454	$1,065	$1,597	$696	$500	$329	$114			$36,755
CRP	$5,600			$5,600							$5,600
RSTP	$8,590			$4,040	$4,550						$8,590
ATP - R	$19,446		$4,317	$13,733	$1,396						$19,446
ATP - S	$6,741			$6,741							$6,741
SB1 - LPP Formula	$2,000				$2,000						$2,000
SB1 - TIRCP	$9,990			$9,990							$9,990
TDA - Bicycles	$2,607	$2,607									$2,607
TransNet Subtotal	$36,755	$32,454	$1,065	$1,597	$696	$500	$329	$114			$36,755
Other Subtotal	$54,974	$2,607	$4,317	$40,104	$7,946						$54,974
TOTAL	$91,729	$35,061	$5,382	$41,701	$8,642	$500	$329	$114			$91,729

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN228 **RTIP #:23-14**

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: **$75,259**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - BPNS	$28,944	$24,245	$2,672	$1,397	$570	$60					$28,944
TransNet - MC	$15,157		$87	$998	$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	$1,803		$53	$5,669	$5,657	$1,035	$100			$14,317
TDA - Bicycles	$1,250	$1,250									$1,250
***TransNet* Subtotal**	**$44,710**	**$24,854**	**$2,759**	**$2,395**	**$4,853**	**$9,620**	**$229**				**$44,710**
Other Subtotal	**$30,549**	**$3,053**	**$14,000**	**$1,035**	**$5,669**	**$5,657**	**$1,035**	**$100**			**$30,549**
TOTAL	**$75,259**	**$27,907**	**$16,759**	**$3,430**	**$10,522**	**$15,277**	**$1,264**	**$100**			**$75,259**

PROJECT LAST AMENDED 23-09

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - BPNS	$28,328	$26,354	$1,478	$243	$74	$51	$1	$127			$28,328
TransNet - MC	$15,156		$33	$1,491	$7,742	$5,119	$772				$15,156
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	$14,317	$1,592	$265	$2,160	$6,008	$4,257	$35				$14,317
TDA - Bicycles	$1,250	$1,250									$1,250
TransNet Subtotal	$44,132	$27,002	$1,511	$1,734	$7,816	$5,170	$773	$127			$44,132
Other Subtotal	$30,549	$2,842	$14,265	$3,142	$6,008	$4,257	$35				$30,549
TOTAL	$74,681	$29,844	$15,776	$4,876	$13,824	$9,427	$808	$127			$74,681

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN258 **RTIP #:23-14**

Project Title: Central Mobility Hub

Project Description: In San Diego from Old Town Transit Center to the San Diego Airport and 12th and Imperial Trolley Center - Environmental Analysis and Preliminary Engineering for Central Mobility Station and Airport Connectivity. Toll Credits will be used to match federal funds for the PE phase

Change Reason: Reduce funding

RTP REF: MHLA1; TL56 (2021)
SANDAG ID: 1149000

Capacity Status:NCI Exempt Category:Other - Engineering studies

Est Total Cost: **$42,921**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$2,035	$2,035							$2,035		
TransNet - MC AC	$0	$13,638	$(13,638)								
CMAQ	$19,400	$5,000	$14,400						$19,400		
RSTP	$18,565	$18,565							$18,565		
Local Funds	$2,921	$2,921							$2,921		
***TransNet* Subtotal**	**$2,035**	**$15,673**	**$(13,638)**						**$2,035**		
Other Subtotal	**$40,886**	**$26,486**	**$14,400**						**$40,886**		
TOTAL	**$42,921**	**$42,159**	**$762**						**$42,921**		

PROJECT LAST AMENDED 23-09

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$2,035	$2,035							$2,035		
TransNet - MC AC	$0	$13,638	$(13,638)								
CMAQ	$51,400	$5,000	$14,400	$4,000	$12,000	$16,000			$51,400		
RSTP	$18,565	$18,565							$18,565		
Local Funds	$2,921			$2,921					$2,921		
TransNet Subtotal	$2,035	$15,673	$(13,638)						$2,035		
Other Subtotal	$72,886	$23,565	$14,400	$6,921	$12,000	$16,000			$72,886		
TOTAL	$74,921	$39,238	$762	$6,921	$12,000	$16,000			$74,921		

San Diego Association of Governments

MPO ID: SAN261 **RTIP #:23-14**

Project Title: Palomar Street Rail Grade Separation

SANDAG ID: 1210091
RAS (M-39)

Project Description: In the City of Chula Vista at Palomar and Industrial Boulevard on the Blue Line Trolley - final design for Rail Grade Separation. Toll Credits will be used to match federal funds for the PE phase

Change Reason: Increase funding

Capacity Status:NCI Exempt Category:Safety - Railroad/highway crossing

Est Total Cost: **$34,135**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$5,695	$44	$24	$2	$45	$3,472	$1,664	$444	$5,695		
TransNet - MC AC	$0	$3,430	$(605)		$(2,825)						
CMAQ	$4,930	$1,500	$605		$2,825				$4,930		
Fed Rail Admin (FRA-PRIIA)	$21,510					$21,510				$21,510	
Fed Disc.-CPF-Trans Infra	$2,000		$2,000						$2,000		
***TransNet* Subtotal**	**$5,695**	**$3,474**	**$(581)**	**$2**	**$(2,780)**	**$3,472**	**$1,664**	**$444**	**$5,695**		
Other Subtotal	**$28,440**	**$1,500**	**$2,605**		**$2,825**	**$21,510**			**$6,930**	**$21,510**	
TOTAL	**$34,135**	**$4,974**	**$2,024**	**$2**	**$45**	**$24,982**	**$1,664**	**$444**	**$12,625**	**$21,510**	

PROJECT LAST AMENDED 23-09

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$70	$45	$2	$4	$20				$70		
TransNet - MC AC	$0	$3,430	$(605)		$(2,825)						
CMAQ	$2,105	$1,500	$605						$2,105		
CMAQ - Conversion	$2,825				$2,825				$2,825		
Fed Disc.-CPF-Trans Infra	$2,000		$2,000						$2,000		
TransNet Subtotal	$70	$3,475	$(603)	$4	$(2,805)				$70		
Other Subtotal	$6,930	$1,500	$2,605		$2,825				$6,930		
TOTAL	$7,000	$4,975	$2,002	$4	$20				$7,000		

San Diego Region (in $000s)

San Diego Association of Governments

MPO ID: SAN264 **RTIP #:23-14**

Project Title: Regional Electric Vehicle Charging Incentive Program

RTP REF: A-71 (2021)
SANDAG ID: 3502000

Project Description: Region wide in the San Diego Region - partner with state and regional agencies to provide incentives to businesses, shopping centers, housing complexes, or local agencies to install electric vehicle charging stations with the goal of expanding the network of charging stations in the San Diego region and reducing greenhouse gas emissions from passenger vehicles. Toll Credits will be used to match federal funds for the CON phase... Toll Credits will be used to match federal funds for the CON phase

Change Reason: Delete fund source, Reduce funding

Capacity Status:NCI Exempt Category:Air Quality - Ride-sharing and van-pooling program

Est Total Cost: **$8,800**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$8,300	$2,735	$2,000	$1,968	$1,597						$8,300
Local Funds	$500			$500							$500
***TransNet* Subtotal**	**$8,300**	**$2,735**	**$2,000**	**$1,968**	**$1,597**						**$8,300**
Other Subtotal	**$500**			**$500**							**$500**
TOTAL	**$8,800**	**$2,735**	**$2,000**	**$2,468**	**$1,597**						**$8,800**

PROJECT LAST AMENDED 23-05

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$8,300	$2,735	$2,000	$1,968	$1,597						$8,300
CMAQ	$6,000				$3,000	$1,000	$1,000	$1,000			$6,000
Local Funds	$500			$500							$500
TransNet Subtotal	$8,300	$2,735	$2,000	$1,968	$1,597						$8,300
Other Subtotal	$6,500			$500	$3,000	$1,000	$1,000	$1,000			$6,500
TOTAL	$14,800	$2,735	$2,000	$2,468	$4,597	$1,000	$1,000	$1,000			$14,800

San Diego Association of Governments

MPO ID: SAN289 **RTIP #:23-14**

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: Increase funding

Capacity Status:NCI Exempt Category:Safety - Hazard elimination program

Est Total Cost: **$302,718**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$2,718			$211	$650	$550	$947	$360	$211	$650	$1,857
CAP-TRADE	$300,000		$152,000		$148,000				$152,000		$148,000
***TransNet* Subtotal**	**$2,718**			**$211**	**$650**	**$550**	**$947**	**$360**	**$211**	**$650**	**$1,857**
Other Subtotal	**$300,000**		**$152,000**		**$148,000**				**$152,000**		**$148,000**
TOTAL	**$302,718**		**$152,000**	**$211**	**$148,650**	**$550**	**$947**	**$360**	**$152,211**	**$650**	**$149,857**

PROJECT LAST AMENDED 23-05

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$2,718			$511	$760	$954	$493		$511	$760	$1,447
RSTP	$500			$500					$500		
CAP-TRADE	$152,000		$152,000						$152,000		
TransNet Subtotal	$2,718			$511	$760	$954	$493		$511	$760	$1,447
Other Subtotal	$152,500		$152,000	$500					$152,500		
TOTAL	$155,218		$152,000	$1,011	$760	$954	$493		$153,011	$760	$1,447

MPO ID: SAN313 **RTIP #:23-14**

Project Title: I-805 South: HOV Conversion to Express Lanes (Palomar to SR 94), From East Palomar Street, on the south, to SR 94, on the north. — SANDAG ID: 1280521

Project Description: Design for the conversion of 11 miles of existing carpool lanes to express managed lanes.

Change Reason: New Project

Capacity Status:NCI Exempt Category:Other - Engineering studies

Est Total Cost: **$10,900**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$1,000				$1,000				$1,000		
STIP-RIP Augmentation	$9,900					$9,900			$9,900		
***TransNet* Subtotal**	**$1,000**				**$1,000**				**$1,000**		
Other Subtotal	**$9,900**					**$9,900**			**$9,900**		
TOTAL	**$10,900**				**$1,000**	**$9,900**			**$10,900**		

San Diego Metropolitan Transit System

MPO ID: MTS32A **RTIP #:23-14**

Project Title: Preventive Maintenance

Project Description: MTS service area - Within MTS Service Area - FY24 Projects Include: - Preventive Maintenance for the period between July 1, 2022 and June 30, 2023. - Maintenance of Equipment, Rolling Stock, Facilities for Bus and Rail Systems: - Grade Crossing Replacements FY25 Projects Include: - Preventive Maintenance for the period between July 1, 2023 and June 30, 2024.

Change Reason: Increase funding

Capacity Status:NCI Exempt Category:Mass Transit - Transit operating assistance

Est Total Cost: **$540,369**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - TSI	$132,953		$44,919	$45,562	$42,472				$132,953		
TransNet - TSI Carry Over	$10,458		$9,645	$813					$10,458		
FTA 5307	$202,070		$32,000	$32,070	$33,000	$34,000	$35,000	$36,000	$202,070		
FTA 5337	$194,588		$29,588	$31,000	$32,000	$33,000	$34,000	$35,000	$194,588		
TDA	$300		$300						$300		
***TransNet* Subtotal**	**$143,411**		**$54,564**	**$46,375**	**$42,472**				**$143,411**		
Other Subtotal	**$396,958**		**$61,888**	**$63,070**	**$65,000**	**$67,000**	**$69,000**	**$71,000**	**$396,958**		
TOTAL	**$540,369**		**$116,452**	**$109,445**	**$107,472**	**$67,000**	**$69,000**	**$71,000**	**$540,369**		

PROJECT LAST AMENDED 23-11

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - TSI	$132,953		$44,919	$45,562	$42,472				$132,953		
TransNet - TSI Carry Over	$10,458		$9,645	$813					$10,458		
FTA 5307	$202,000		$32,000	$32,000	$33,000	$34,000	$35,000	$36,000	$202,000		
FTA 5337	$194,588		$29,588	$31,000	$32,000	$33,000	$34,000	$35,000	$194,588		
TDA	$300		$300						$300		
TransNet Subtotal	$143,411		$54,564	$46,375	$42,472				$143,411		
Other Subtotal	$396,888		$61,888	$63,000	$65,000	$67,000	$69,000	$71,000	$396,888		
TOTAL	$540,299		$116,452	$109,375	$107,472	$67,000	$69,000	$71,000	$540,299		

San Diego Metropolitan Transit System

MPO ID: SAN262 **RTIP #:23-14**

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	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$30,260	$1	$1	$15,003	$15,255						$30,260
RSTP	$42,000	$30,000	$12,000								$42,000
***TransNet* Subtotal**	**$30,260**	**$1**	**$1**	**$15,003**	**$15,255**						**$30,260**
Other Subtotal	**$42,000**	**$30,000**	**$12,000**								**$42,000**
TOTAL	**$72,260**	**$30,001**	**$12,001**	**$15,003**	**$15,255**						**$72,260**

PROJECT LAST AMENDED 23-09

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$30,260	$1	$60	$15,125	$15,074						$30,260
RSTP	$42,000	$30,000	$12,000								$42,000
TransNet Subtotal	$30,260	$1	$60	$15,125	$15,074						$30,260
Other Subtotal	$42,000	$30,000	$12,000								$42,000
TOTAL	$72,260	$30,001	$12,060	$15,125	$15,074						$72,260

San Diego, City of

MPO ID: SD237 **RTIP #:23-14**

Project Title: Coastal Rail Trail

TransNet - LSI: CR

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)

Change Reason: Add new funding source, Increase funding

Capacity Status:NCI Exempt Category:Air Quality - Bicycle and pedestrian facilities

Est Total Cost: **$24,789**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - LSI	$9,300	$350		$8,950					$350		$8,950
TransNet - LSI Carry Over	$4,149	$3,140	$1,009						$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**	**$13,449**	**$3,490**	**$1,009**	**$8,950**					**$3,490**		**$9,959**
Other Subtotal	**$11,340**	**$7,224**			**$4,116**						**$11,340**
TOTAL	**$24,789**	**$10,714**	**$1,009**	**$8,950**	**$4,116**				**$3,490**		**$21,299**

PROJECT LAST AMENDED 23-09

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - LSI	$9,300	$350		$8,950					$350		$8,950
TransNet - LSI Carry Over	$4,149	$3,140	$1,009						$3,140		$1,009
Local RTCIP	$7,224	$7,224									$7,224
TransNet Subtotal	$13,449	$3,490	$1,009	$8,950					$3,490		$9,959
Other Subtotal	$7,224	$7,224									$7,224
TOTAL	$20,673	$10,714	$1,009	$8,950					$3,490		$17,183

Santee, City of

MPO ID: SNT04 **RTIP #:23-14**

Project Title: Pavement Repair and Rehabilitation — *TransNet* - LSI: CR

Project Description: Multiple locations as recommended by Pavement Management Analysis report. - 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: Reduce funding, Revise funding between fiscal years

Capacity Status:NCI Exempt Category:Safety - Pavement resurfacing and/or rehabilitation

Est Total Cost: **$34,067**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - Bond	$9,855	$9,856							$343		$9,512
TransNet - L	$7,729	$7,729									$7,729
TransNet - LSI	$4,621	$1,701		$255	$850	$890	$925		$613		$4,008
TransNet - LSI (Cash)	$1	$1									$1
TransNet - LSI Carry Over	$4,457	$3,211	$1,246						$219		$4,238
Local Funds	$7,404	$4,801	$521	$521	$521	$521	$521		$15		$7,389
***TransNet* Subtotal**	**$26,663**	**$22,498**	**$1,246**	**$255**	**$850**	**$890**	**$925**		**$1,175**		**$25,488**
Other Subtotal	**$7,404**	**$4,801**	**$521**	**$521**	**$521**	**$521**	**$521**		**$15**		**$7,389**
TOTAL	**$34,067**	**$27,299**	**$1,767**	**$776**	**$1,371**	**$1,411**	**$1,446**		**$1,190**		**$32,877**

PROJECT LAST AMENDED 23-02

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - Bond	$9,855	$9,856							$343		$9,512
TransNet - L	$7,729	$7,729									$7,729
TransNet - LSI	$5,173	$1,701		$807	$850	$890	$925		$613		$4,560
TransNet - LSI (Cash)	$1	$1									$1
TransNet - LSI Carry Over	$4,457	$3,211	$1,246						$219		$4,238
Local Funds	$7,404	$4,801	$521	$521	$521	$521	$521		$15		$7,389
TransNet Subtotal	$27,215	$22,498	$1,246	$807	$850	$890	$925		$1,175		$26,040
Other Subtotal	$7,404	$4,801	$521	$521	$521	$521	$521		$15		$7,389
TOTAL	$34,619	$27,299	$1,767	$1,328	$1,371	$1,411	$1,446		$1,190		$33,429

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

Santee, City of

MPO ID: SNT22 **RTIP #:23-14**

Project Title: Pavement Roadway Maintenance — *TransNet* - LSI: Maint

Project Description: Various locations as defined in Santee's Pavement Management Analysis Report - 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: **$11,697**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - LSI	$4,894	$1,684	$1,171	$898	$364	$381	$396		$243		$4,651
TransNet - LSI Carry Over	$1,802	$1,748	$54						$78		$1,724
Local Funds	$5,001	$2,396	$521	$521	$521	$521	$521		$9		$4,992
***TransNet* Subtotal**	**$6,696**	**$3,432**	**$1,225**	**$898**	**$364**	**$381**	**$396**		**$321**		**$6,375**
Other Subtotal	**$5,001**	**$2,396**	**$521**	**$521**	**$521**	**$521**	**$521**		**$9**		**$4,992**
TOTAL	**$11,697**	**$5,828**	**$1,746**	**$1,419**	**$885**	**$902**	**$917**		**$330**		**$11,367**

PROJECT LAST AMENDED 23-02

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - LSI	$4,342	$1,684	$1,171	$346	$364	$381	$396		$243		$4,099
TransNet - LSI Carry Over	$1,802	$1,748	$54						$78		$1,724
Local Funds	$5,001	$2,396	$521	$521	$521	$521	$521		$9		$4,992
TransNet Subtotal	$6,144	$3,432	$1,225	$346	$364	$381	$396		$321		$5,823
Other Subtotal	$5,001	$2,396	$521	$521	$521	$521	$521		$9		$4,992
TOTAL	$11,145	$5,828	$1,746	$867	$885	$902	$917		$330		$10,815

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

Various Agencies

MPO ID: V07 **RTIP #:23-14**

Project Title: Biological Mitigation Program SANDAG ID: 1200200

Project Description: Countywide - habitat acquisition, restoration, creation, enhancement, management and monitoring necessary for meeting project mitigation requirements; mitigation efforts will focus on *TransNet* Early Action Program projects, then Regional Transportation Plan (RTP) Revenue Constrained projects

Change Reason: Revise funding between fiscal years

Capacity Status:NCI Exempt Category:Other - Advance land acquisitions

Est Total Cost: **$462,000**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - REMP	$399,063	$359,072	$20,437	$12,095	$7,459				$63,141	$131,547	$204,375
TransNet - Regional EMP (AC)	$0	$14,517		$(3,733)	$(1,193)	$(9,591)					
CMAQ - Conversion	$37,284	$37,284									$37,284
RSTP	$6,683	$6,683									$6,683
RSTP - Conversion	$14,517			$3,733	$1,193	$9,591					$14,517
Local Funds	$4,453	$453	$4,000								$4,453
***TransNet* Subtotal**	**$399,063**	**$373,589**	**$20,437**	**$8,362**	**$6,266**	**$(9,591)**			**$63,141**	**$131,547**	**$204,375**
Other Subtotal	**$62,937**	**$44,420**	**$4,000**	**$3,733**	**$1,193**	**$9,591**					**$62,937**
TOTAL	**$462,000**	**$418,009**	**$24,437**	**$12,095**	**$7,459**				**$63,141**	**$131,547**	**$267,312**

PROJECT LAST AMENDED 23-09

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - REMP	$399,063	$359,072	$20,437	$12,095	$7,459				$63,141	$131,547	$204,375
TransNet - Regional EMP (AC)	$0	$14,517			$(7,317)	$(7,200)					
CMAQ - Conversion	$37,284	$37,284									$37,284
RSTP	$6,683	$6,683									$6,683
RSTP - Conversion	$14,517				$7,317	$7,200					$14,517
Local Funds	$4,453	$453	$4,000								$4,453
TransNet Subtotal	$399,063	$373,589	$20,437	$12,095	$142	$(7,200)			$63,141	$131,547	$204,375
Other Subtotal	$62,937	$44,420	$4,000		$7,317	$7,200					$62,937
TOTAL	$462,000	$418,009	$24,437	$12,095	$7,459				$63,141	$131,547	$267,312

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

Various Agencies

MPO ID: V08 **RTIP #:23-14**

Project Title: Regional Habitat Conservation Fund — SANDAG ID: 1200300

Project Description: Countywide - regional habitat management and monitoring

Change Reason: Revise funding between fiscal years, Increase funding

Capacity Status:NCI Exempt Category:Other - Plantings, landscaping, etc

Est Total Cost: **$78,271**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - LEMP	$28,815	$4,282	$5,218	$3,848	$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**	**$53,487**	**$5,218**	**$3,848**	**$4,789**	**$2,768**	**$3,955**	**$3,955**	**$58,849**		**$19,172**
Other Subtotal	**$250**	**$250**									**$250**
TOTAL	**$78,271**	**$53,737**	**$5,218**	**$3,848**	**$4,789**	**$2,768**	**$3,955**	**$3,955**	**$58,849**		**$19,422**

PROJECT LAST AMENDED 23-05

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - LEMP	$28,814	$4,282	$3,457	$4,769	$4,306	$4,000	$4,000	$4,000	$28,814		
TransNet - REMP	$48,804	$48,803							$29,632		$19,172
Local Funds	$343	$343									$343
TransNet Subtotal	$77,618	$53,085	$3,457	$4,769	$4,306	$4,000	$4,000	$4,000	$58,446		$19,172
Other Subtotal	$343	$343									$343
TOTAL	$77,961	$53,428	$3,457	$4,769	$4,306	$4,000	$4,000	$4,000	$58,446		$19,515

Various Agencies

MPO ID: V12 **RTIP #:23-14**

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: **$56,125**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - BPNS	$26,761	$11,702	$6,250	$6,452	$1,475	$555	$327				$26,761
CRP	$8,543		$2,669	$5,874							$8,543
CRRSAA	$4,100		$4,100								$4,100
RSTP	$2,813		$1,863	$950							$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		$2,853	$2,960	$20						$5,833
***TransNet* Subtotal**	**$26,761**	**$11,702**	**$6,250**	**$6,452**	**$1,475**	**$555**	**$327**				**$26,761**
Other Subtotal	**$29,364**		**$15,935**	**$10,575**	**$2,854**						**$29,364**
TOTAL	**$56,125**	**$11,702**	**$22,185**	**$17,027**	**$4,329**	**$555**	**$327**				**$56,125**

PROJECT LAST AMENDED 23-12

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - BPNS	$26,760	$11,702	$6,198	$6,474	$1,557	$725	$95	$10			$26,760
CRP	$8,543		$2,593		$3,450	$2,500					$8,543
CRRSAA	$4,100		$4,100								$4,100
RSTP	$2,813		$1,863			$950					$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		$2,853	$2,980							$5,833
TransNet Subtotal	$26,760	$11,702	$6,198	$6,474	$1,557	$725	$95	$10			$26,760
Other Subtotal	$29,364		$15,859	$6,605	$3,450	$3,450					$29,364
TOTAL	$56,124	$11,702	$22,057	$13,079	$5,007	$4,175	$95	$10			$56,124

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

Various Agencies

MPO ID: V14 **RTIP #:23-14**

Project Title: Grouped Projects for Bicycle and pedestrian facilities - Active Transportation Program (ATP) — SANDAG ID: 1223014, 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 funding between fiscal years

Capacity Status:NCI Exempt Category:Air Quality - Bicycle and pedestrian facilities

Est Total Cost: **$124,453**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - BPNS	$4,385	$3,501	$124	$182	$98	$40	$440				$4,385
TransNet - LSI	$4,533	$4,283	$250								$4,533
TransNet - LSI (Cash)	$50	$50									$50
TransNet - LSI Carry Over	$3,618	$2,613	$1,005								$3,618
TransNet - MC	$2,000				$1,000	$1,000					$2,000
Fed Disc.-CPF-Hwy Infra	$300		$300								$300
ATP - R	$49,456	$16,145	$5,185	$8,023	$1,724	$8,924	$9,455				$49,456
ATP - S	$51,734	$10,224	$7,381	$7,819	$1,665		$24,645				$51,734
Local Funds	$7,417	$5,871	$372	$398	$226	$550					$7,417
Local RTCIP	$960		$960								$960
***TransNet* Subtotal**	**$14,586**	**$10,447**	**$1,379**	**$182**	**$1,098**	**$1,040**	**$440**				**$14,586**
Other Subtotal	**$109,867**	**$32,240**	**$14,198**	**$16,240**	**$3,615**	**$9,474**	**$34,100**				**$109,867**
TOTAL	**$124,453**	**$42,687**	**$15,577**	**$16,422**	**$4,713**	**$10,514**	**$34,540**				**$124,453**

PROJECT LAST AMENDED 23-09

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - BPNS	$4,385	$3,501	$157	$149	$98	$40	$440				$4,385
TransNet - LSI	$4,533	$4,283	$250								$4,533
TransNet - LSI (Cash)	$50	$50									$50
TransNet - LSI Carry Over	$3,618	$2,613	$1,005								$3,618
TransNet - MC	$2,000				$1,000	$1,000					$2,000
Fed Disc.-CPF-Hwy Infra	$300		$300								$300
ATP - R	$49,456	$16,145	$5,185	$8,023	$1,724	$8,924	$9,455				$49,456
ATP - S	$51,734	$10,224	$7,381	$7,819	$1,665		$24,645				$51,734
Local Funds	$7,417	$5,871	$372	$398	$226	$550					$7,417
Local RTCIP	$960		$960								$960
TransNet Subtotal	$14,586	$10,447	$1,412	$149	$1,098	$1,040	$440				$14,586
Other Subtotal	$109,867	$32,240	$14,198	$16,240	$3,615	$9,474	$34,100				$109,867
TOTAL	$124,453	$42,687	$15,610	$16,389	$4,713	$10,514	$34,540				$124,453

Various Agencies

MPO ID: V16 **RTIP #:23-14**

Project Title: Grouped Projects for Operating Assistance - *TransNet* Senior Mini-Grant Program

SANDAG ID: 1271100, 1271300, 1272500, 3321400, 1272600, 1272700, 3321400, 1270800

Project Description: Projects are consistent with 40 CFR Part 93.126 Exempt Table 2 categories: operating assistance to transit operators - non profit agencies providing transportation programs specializing in services for seniors

Change Reason: Increase funding

Capacity Status:NCI Exempt Category:Mass Transit - Transit operating assistance

Est Total Cost: **$3,079**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - SS	$2,400	$987	$616	$406	$391						$2,400
FTA 5310	$61			$61							$61
Local Funds	$618	$279	$128	$113	$98						$618
***TransNet* Subtotal**	**$2,400**	**$987**	**$616**	**$406**	**$391**						**$2,400**
Other Subtotal	**$679**	**$279**	**$128**	**$174**	**$98**						**$679**
TOTAL	**$3,079**	**$1,266**	**$744**	**$580**	**$489**						**$3,079**

PROJECT LAST AMENDED 23-02

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - SS	$2,385	$987	$616	$391	$391						$2,385
FTA 5310	$61			$61							$61
Local Funds	$618	$279	$128	$113	$98						$618
TransNet Subtotal	$2,385	$987	$616	$391	$391						$2,385
Other Subtotal	$679	$279	$128	$174	$98						$679
TOTAL	$3,064	$1,266	$744	$565	$489						$3,064

2023 Regional Transportation Improvement Program - *TransNet* Only
Amendment No. 14
San Diego Region (in $000s)

Various Agencies

MPO ID: V20 **RTIP #:23-14**

Project Title: Grouped Projects for Engineering - Complete Corridor Studies

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.

SANDAG ID: 1600001, 1600101, 1600102, 1600501, 1600503, 1600504, 1600505, 1600801, 1601501, 1605201, 1605601, 1606701, 1607801, 1609401, 1612501, 1685501

Change Reason: Increase funding

Capacity Status:NCI Exempt Category:Other - Engineering studies

Est Total Cost: **$35,005**

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$8,192	$5,553	$2,037	$261	$177	$114	$50				$8,192
Federal Disc. - RCEGP	$500				$500						$500
RSTP	$25,915	$16,406	$6,269		$640	$2,600					$25,915
TDA	$98	$82	$16								$98
Toll - Managed Lanes	$300				$239	$61					$300
***TransNet* Subtotal**	**$8,192**	**$5,553**	**$2,037**	**$261**	**$177**	**$114**	**$50**				**$8,192**
Other Subtotal	**$26,813**	**$16,488**	**$6,285**		**$1,379**	**$2,661**					**$26,813**
TOTAL	**$35,005**	**$22,041**	**$8,322**	**$261**	**$1,556**	**$2,775**	**$50**				**$35,005**

PROJECT LAST AMENDED 23-09

	TOTAL	PRIOR	22/23	23/24	24/25	25/26	26/27	FUTURE	PE	RW	CON
TransNet - MC	$8,192	$5,553	$2,035	$354	$150	$50	$50				$8,192
RSTP	$25,775	$16,406	$6,269			$3,100					$25,775
TDA	$98	$82	$16								$98
Toll - Managed Lanes	$300		$300								$300
TransNet Subtotal	$8,192	$5,553	$2,035	$354	$150	$50	$50				$8,192
Other Subtotal	$26,173	$16,488	$6,585			$3,100					$26,173
TOTAL	$34,365	$22,041	$8,620	$354	$150	$3,150	$50				$34,365

RTIP Fund Types

Federal Funding	
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 5309 (Bus)	Federal Transit Administration Discretionary Program
FTA Section 5309 (FG)	Federal Transit Administration Fixed Guideway Modernization Formula Program
FTA Section 5310	Federal Transit Administration Elderly & Disabled 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
HSIP	Highway Safety Improvement Program
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)
TE	Transportation Enhancement Program
CMAQ/RSTP Conversion	Reimbursement of advanced federal funds which have been advanced with local funds in earlier years
State Funding	
ATP	Active Transportation Program (Statewide and Regional)
Coastal Conservancy	California Coastal Conservancy Fund
PTA	Public Transportation Account
SB1 - CCP	Senate Bill 1 - Congested Corridors Program
SB1 - TCEP	Senate Bill 1 - Trade Corridor Enhancement Program
SB1 - LPP Formula	Senate Bill 1 - Local Parternship 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
TCIF	Trade Corridor Improvement Fund (State Prop. 1B)
TIRCP	Transit and Intercity Rail Capital Program
TCRP	Traffic Congestion Relief Program
Local Funding	
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
TransNet-BPNS	Prop. A Extension Local Transportation Sales Tax - Bicycle, Pedestrian and Neighborhood Safety Program
TransNet-CP	Prop. A Local Transportation Sales Tax - Commercial Paper
TransNet-H	Prop. A Local Transportation Sales Tax - Highway
TransNet-L	Prop. A Local Transportation Sales Tax - Local Streets & Roads
TransNet-L (Cash)	TransNet - L funds which agencies have received payment, but have not spent
TransNet-LSI	Prop. A Extension Local Transportation Sales Tax - Local System Improvements
TransNet-LSI Carry Over	TransNet - LSI funds previously programmed but not requested/paid in year of allocation
TransNet-LSI (Cash)	TransNet - LSI funds which agencies have received payment, but have not spent
TransNet-MC	Prop. A Extension Local Transportation Sales Tax - Major Corridors
TransNet-MC AC	TransNet - Major Corridors - Advanced Construction; mechanism to advance TransNet funds to be reimbursed at a later fiscal year with federal/state funds
TransNet-REMP	Prop. A Extension Local Transportation Sales Tax - Regional Environmental Mitigation Program
TransNet-SGIP	Prop. A Extension Local Transportation Sales Tax - Regional Smart Growth Incentive Program
TransNet-SS	Prop. A Extension Local Transportation Sales Tax - Senior Services
TransNet-TSI	Prop. A Extension Local Transportation Sales Tax- Transit System Improvements

TransNet Eligibility Analysis for 2023 RTIP Amendment No. 14

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 2023 RTIP to the Ordinance.

Project Eligibility for the 2023 RTIP

All TransNet-funded projects in the 2023 RTIP meet all requirements set forth by the Ordinance and were reviewed by the Independent Taxpayer Oversight Committee on July 13, 2022, and September 14, 2022. ITOC recommended the projects to the San Diego County Regional Transportation Commission. SANDAG has made the following eligibility findings for Amendment No. 14 to the 2023 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. 14, are consistent with the 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. The newly added San Dieguito to Sorrento Valley Double-Track (SAN289) project was not evaluated by the ITOC for eligibility, however, the project is included in the LOSSAN Corridor Double Track, thereby making the project eligible for TransNet.

2) *Finding:* All local agencies submitting project revisions impacting TransNet funding in Amendment No. 14 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. 14 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. 14 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. 14 utilizing RTCIP funds have been verified as Regional Arterials eligible for RTCIP funding.

Financial Constraint

The projects contained within the 2023 RTIP must be reasonable when considering available funding sources.

6) *Finding:* The proposed Amendment No. 14 does not exceed the Board of Directors TransNet Revenue forecast approved February 23, 2024, 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. 14 was posted for public review and comment on June 26, 2024, ending on July 16, 2024.

July 10, 2024

2025 TransNet Local Street and Road Output and Outcome Report

Action: **Information**

This report provides an overview of the planned outputs for the TransNet Biennial period (FY 2025 – FY 2026), and the funds leveraged for upgrades and rehabilitation of local streets and roads.

Fiscal Impact:

The 2025 TransNet Local Street and Road Output and Outcome Report reflects the leveraging of $418 million of TransNet Local Street Improvement funds, and $156 million in other funds for upgrades and rehabilitation of local streets and roads.

Schedule/Scope Impact:

Planned outputs for the TransNet Biennial period (FY 2025- FY 2026) includes 99 Congestion Relief and 36 Maintenance projects.

Overview

The FY 2015 TransNet Triennial Performance Audit report and recommendations included recommendation No. 6, which states:

"Expand on existing available local street and road performance output data to report and summarize on improvements made to the local streets and roads network."

In response to this recommendation, SANDAG staff developed a local street and road output and outcome report in coordination with Cities/County Transportation Advisory Committee (CTAC) members that would be presented every two years to the ITOC, in conjunction with draft Regional Transportation Improvement Programs (RTIPs) for each new biennial period.

Attachment 1 reflects the planned outputs and outcomes of projects programmed in the draft 2025 RTIP and a listing of the typical types of facilities eligible under the congestion relief and maintenance categories for the Local Street and Road Program. For each of these project types, data is shown for the TransNet Biennial period (FY 2025 – FY 2026) that totals 135 projects (99 Congestion Relief and 36 Maintenance), with $475 million and $100 million of congestion relief and maintenance projects, respectively, programmed in the 2025 RTIP. The $418 million in TransNet Local Street Improvement funds programmed in the 2025 RTIP are leveraging an additional $156 million in other funds for upgrades and rehabilitation of local streets and roads.

Key Considerations

Project type categories under reducing congestion and improving traffic flow include bridge or road widenings, new pedestrian/bike facilities, and improvement to traffic signal systems. Output highlights programmed in the 2025 RTIP include 4 additional lanes of bridge capacity and 10 additional lanes on regionally significant local roads to reduce congestion and improve traffic flow. In addition, the program proposes to rehabilitate 420 miles of roadway with overlays of greater than 1 inch; install 12,854 feet of medians; add 32,597 feet of new or wider sidewalks, and make improvements to almost 500 traffic signals, which will improve pedestrian safety and access. Under the maintenance category, project types include roadway resurfacing and maintenance on pedestrian/bike and traffic signal systems. The proposed maintenance outputs programmed in the 2025 RTIP include 338 miles of pavement treatment; 8,600 feet of culvert replacement; and repairs to 304 traffic signals.

Next Steps

This report will be updated on a biennial schedule, aligning with the RTIP update. The next scheduled update will be in fall 2026 for the 2027 RTIP.

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

Attachment: 1. Planned Outputs for TransNet Local Street Improvement Funded Projects FY 2025 - FY 2026

Proposed Outputs and Outcomes for *TransNet* Local Street Improvement Funded Projects - FY 2025-FY 2026 [1]
Congestion Relief Projects

Category	Project Type	No. of Projects	*TransNet* Funds	Other Funds	Biennial Output	Type of Output	Outcomes
New or Expanded Facilities							
New Bridges (Increases Capacity)	Bridge - New Bridge	0	$0	$0	0	Miles Roadway	Reduces Congestion/ Improves Traffic Flow
Bridge Widening (Increases Capacity)[2]	Bridge - Widening	4	$39,760,925	$4,350,720	4	Lanes Added	Reduces Congestion/ Improves Traffic Flow
New Roadways (Increases Capacity)	Road - New Rd	4	$2,384,093	$1,251,000	2	Miles Roadway	Reduces Congestion/ Improves Traffic Flow
Roadway Widening (Increases Capacity)	Road - Widening	10	$17,548,540	$42,719,000	12	Lanes Added	Reduces Congestion/ Improves Traffic Flow
Roadway Widening for Bike Lanes	Ped/Bike	1	$25,000	$0	0	Miles Roadway	Improve Bicycle Safety and Access
Other	New/expand - Other	6	$24,421,900	$0	N/A	Miles Roadway	Various
New or Expanded Facilities	*Subtotal*	*25*	*$84,140,458*	*$48,320,720*			
Major Rehabilitation and Reconstruction							
Bridge Retrofit or Replacement	Bridge	8	$2,054,410	$51,000	9	Miles Roadway	Reduces Congestion/ Improves Traffic Flow
Roadway New Sidewalk/Sidewalk Widening	Ped/Bike	13	$10,477,615	$2,896,000	32,597	Feet Sidewalk	Improve Pedestrian Safety and Access
Roadway drainage improvements for improving capacity impeding conditions (i.e. significant/frequent roadway flooding)	Rd Recons/Rehab	6	$6,518,000	$2,170,250	9	Miles Roadway	Reduces Congestion/ Improves Traffic Flow
Roadway Realignment (Increases Capacity)	RoadRecons/Rehab	3	$104,589	$1,000	1	Miles Roadway	Reduces Congestion/ Improves Traffic Flow
Roadway rehabilitation (1-inch thick or greater)	Rd Recons/Rehab	21	$129,816,357	$28,695,075	420	Miles Roadway	Roadway Maintenance/Reduces Congestion
Other	Rehab&Recon - Other	9	$32,462,665	$12,675,000	N/A	Various	Various
Major Rehabilitation and Reconstruction	*Subtotal*	*60*	*$181,433,636*	*$46,488,325*			
Traffic Operations							
Median Installation for Safety Improvements or Left Turn Movement	Traffic Safety	5	$10,420,631	$1,000	12,854	Feet	Reduces Congestion/ Improves Traffic Flow

Proposed Outputs and Outcomes for *TransNet* Local Street Improvement Funded Projects - FY 2025-FY 2026 [1]
Congestion Relief Projects

Category	Project Type	No. of Projects	*TransNet* Funds	Other Funds	Biennial Output	Type of Output	Outcomes
Traffic Data Collection System for Performance Monitoring Purposes (in pavement detection, radar)	Traffic Data System	0	$0	$0	0	Units	Reduces Congestion/ Improves Traffic Flow
Traffic Surveillance or detection system (video)	Traffic Data System	0	$0	$0	0	Units	Reduces Congestion/ Improves Traffic Flow
Traffic Signal - Centrally Controlled Optimization System	Traffic Signal	4	$51,800	$1,000	130	Traffic Signals	Reduces Congestion/ Improves Traffic Flow
Traffic Signal - New, Passive Permissive Left Turn, Signal Removal for CR reasons, Traffic Signal Upgrades and Intersection Lighting	Traffic Signal	4	$17,706,372	$0	84	Intersections	Reduces Congestion/ Improves Traffic Flow
Traffic Signal Coordination	Traffic Signal	5	$1,649,124	$837,000	215	Traffic Signals	Reduces Congestion/ Improves Traffic Flow
Traffic Signal Interconnection	Traffic Signal	5	$2,004,004	$0	151	Traffic Signals	Reduces Congestion/ Improves Traffic Flow
Other	Traffic - Other	8	$11,912,661	$0	N/A	Various	Various
Traffic Operations	*Subtotal*	*8*	*$43,744,592*	*$839,000*			
Smart Growth-Related Infrastructure							
Traffic Calming Measure	Ped/Bike	8	$10,361,573	$16,432,650	54	Calming Measures	Improve Pedestrian Safety and Access
Pedestrian Ramps	Ped/Bike	0	$0	$0	0	Ramps	Improve Pedestrian Safety and Access
Pedestrian Traffic Signal Activation	Ped/Bike	0	$0	$0	0	Signals Activated	Improve Pedestrian Safety and Access
Pedestrian Crossing/Overcrossing	Ped/Bike	0	$0	$0	0	Feet of Crossing	Improve Pedestrian Safety and Access
Pedestrian Saftey - Buffer Area Between Sidewalk and Street	Ped/Bike	4	$5,481,532	$7,669,000	570	Feet of Buffer	Improve Pedestrian Safety and Access
Pedestrian Roadway Lighting -New	Ped/Bike	3	$5,213,600	$1,510,000	134	Lights Installed	Improve Pedestrian Safety and Access
Other	Smart Growth - Other	4	$2,907,093	$20,400,000	N/A	Various	Various
Smart Growth-Related Infrastructure	*Subtotal*	*4*	*$23,963,798*	*$46,011,650*			
Transit Facilities							
New Bus Stops	Transit	0	$0	$0	0	Bus Stops	Reduces Congestion/ Improves Transit

Proposed Outputs and Outcomes for *TransNet* Local Street Improvement Funded Projects - FY 2025-FY 2026 [1]
Congestion Relief Projects

Category	Project Type	No. of Projects	*TransNet* Funds	Other Funds	Biennial Output	Type of Output	Outcomes
Bus Stop Enhancements	Transit	0	$0	$0	0	Bus Stops	Reduces Congestion/ Improves Transit
Bus-only Lanes	Transit	0	$0	$0	0	Lane Miles	Reduces Congestion/ Improves Transit
Queue Jumper Lanes for Buses	Transit	0	$0	$0	0	Lane Miles	Reduces Congestion/ Improves Transit
Traffic Signal Priority Measures for Buses	Transit	0	$0	$0	0	Traffic Signals	Reduces Congestion/ Improves Transit
Transit Operational Costs for Shuttle and Circulator Routes	Transit	0	$0	$0	0	Routes	Reduces Congestion/ Improves Transit
Other	Transit - Other	2	$268,286	$0	N/A	Various	Various
Transit Facilities	*Subtotal*	*2*	*$268,286*	*$0*			
	Total	**99**	**$333,550,770**	**$141,659,695**			

[1] Projects programmed as part of the 2025 RTIP

[2] Data represents proposed data during the FY 2025 and FY 2026 Biennial Time Period

Proposed Outputs and Outcomes for *TransNet* Local Street Improvement Funded Projects - FY 2025-FY 2026 [1]

Maintenance Projects

Category	Project Type	No. of Projects	*TransNet* Funds	Other Funds	Biennial Output	Type of Output	Outcomes
Major Rehabilitation and Reconstruction							
Bridge Replacement for Aesthetic Purposes	Bridge	0	$0	$0	0	Miles Roadway	Roadway Maintenance
Pavement Overlay (less that 1-inch thick)	Rd Resurface	6	$16,085,419	$5,400,000	64	Miles Roadway	Roadway Maintenance
Pavement/Pot Hole Repair, Chip Seal, Fog Seal, Crack Seal as a stand alone project	Rd Resurface	9	$43,232,738	$4,184,350	338	Miles Roadway	Roadway Maintenance
Roadway Minor Drainage Improvements stand alone (not part of a CR project	Rd Recons/Rehab	2	$12,174,865	$0	8,600	Feet	Roadway Maintenance
Roadway Realignment that does not increase Roadway Capacity	Rd Recons/Rehab	0	$0	$0	0	Miles Roadway	Roadway Maintenance
Other	Rehab&Recon - Other	2	$727,685	$0	N/A	Various	Various
Major Rehabilitation and Reconstruction	*Subtotal*	*19*	*$72,220,707*	*$9,584,350*			
Traffic Operations							
Median Landscaping - Stand Alone Project for an Existing Median	Landscaping	0	$0	$0	0	Feet	Roadway Maintenance
Traffic signal replacement, bulb replacement, hardware, software, inductive loop repair	Traffic Signal	2	$1,345,169	$0	304	Traffic Signals	Roadway Maintenance
Other	Traffic - Other	5	$3,691,105	$0	N/A	Various	Various
Traffic Operations	*Subtotal*	*7*	*$5,036,274*	*$0*			
Smart Growth-Related Infrastructure							
Pedestrian Roadway Lighting - Light Bulb Replacement	Ped/Bike	1	$2,030,000	$0	3,900	Bulbs Replaced	Roadway Maintenance
Other	Smart Growth - Other	1	$1,035,781	$0	N/A	Various	Various
Smart Growth-Related Infrastructure	*Subtotal*	*2*	*$3,065,781*	*$0*			
Other Non-Congestion Relief							
Landscaping	Landscaping	0	$0	$0	0	Feet	Roadway Maintenance
Erosion Control	Rd Recons/Rehab	0	$0	$0	0	Feet	Roadway Maintenance
Roadway Signing and Delineation	Signs & Rd Striping	0	$0	$0	0	Units	Roadway Maintenance
Other	Other Non CR	8	$4,447,267	$5,749,126	N/A	Various	Various

Proposed Outputs and Outcomes for *TransNet* Local Street Improvement Funded Projects - FY 2025-FY 2026 [1]

Maintenance Projects

Category	Project Type	No. of Projects	*TransNet* Funds	Other Funds	Biennial Output	Type of Output	Outcomes
Other Non-Congestion Relief	*Subtotal*	*8*	*$4,447,267*	*$5,749,126*			
	Total	**36**	**$84,770,029**	**$15,333,476**			

[1] Projects programmed as part of the 2025 RTIP

[2] Data represents proposed data during the FY 2025 and FY 2026 Biennial Time Period

Proposed Outputs for *TransNet* Local Street Improvement Funded Projects
FY 2025 - FY 2026

Summary of Planned Outputs
($000)

Congestion Relief Summary	
Total No. of Projects	99
Total TransNet Funding	$333,551
Total Other Funding	$141,660
Total Funding	$475,210
Congestion Relief Outputs	
Total Miles of Roadway	441
Total Lanes Added	16
Total Feet of Sidewalk	32,597
Total Feet of Medians	12,854
Total Intersections	84
Total Traffic Surveillance Units	0
Total Traffic Signals	496
Total Traffic Signal Activations	0
Total Calming Measures	54
Total Ramps	0
Total Lights/Bulbs Installed	134
Total Feet of Buffer	570
Total Transit Stops/Lanes	0
Funding for Congestion Relief Outcomes	
Reduce congestion and/or improve traffic flow	$382,833
Improve Bicycle Safety and Access	$33,835
Improve Pedestrian Safety and Access	$57,097
Reduces Congestion/ Improves Transit	$1,445

Maintenance Summary	
Total No. of Projects	36
Total TransNet Funding	$84,770
Total Other Funding	$15,333
Total Funding	$100,104
Maintenance Outputs	
Total Miles of Roadway	402
Total Feet of Culvert Repair	8,600
Total Feet of Medians	0
Total Traffic Signals	304
Total Lights/Bulbs Replaced	3,900
Total Feet of Landscaping	0
Total Roadway Signing	0
Funding for Maintenance Outcomes	
Roadway Maintenance	$100,104

SANDAG

TransNet Independent Taxpayer Oversight Committee

Item: 7

July 10, 2024

FY 2024 Proposed TransNet Agreed-Upon Procedures

Overview

In June, the ITOC Fiscal and Compliance Audit Subcommittee, composed of ITOC members Sunnie House, Francisco Rivera, and Tracy Drager (non-voting), reviewed the proposed agreed-upon procedures (AUP) approach for the FY 2024 audits. In response to comments received, the independent audit firm of Davis Farr LLP revised the AUP and will present the draft FY 2024 AUP to the ITOC.

Action: **Approve**

The ITOC is asked to approve the proposed FY 2024 TransNet Agreed-Upon Procedures.

Fiscal Impact:

The annual TransNet audits are funded through Overall Work Program Element No. 1500200 in the FY 2025 Program Budget.

Schedule/Scope Impact:

Upon approval of the FY 2024 TransNet Agreed-Upon Procedures, the audit firm of Davis Farr LLP will begin their review of all local agencies that receive TransNet funding.

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 2024 TransNet Agreed-Upon Procedures, the audit firm of Davis Farr LLP will begin their review of all local agencies that receive TransNet funding.

André Douzdjian, 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, 2024
3. Proposed Agreed-Upon Procedures Applied to the TransNet Fund (Cities and County of San Diego) for the Year Ended June 30, 2024
4. Proposed Agreed-Upon Procedures Applied to the TransNet Fund (Independent Taxpayer Oversight Committee) for the Year Ended June 30, 2024
5. Proposed Agreed-Upon Procedures Applied to the TransNet Fund (SANDAG and SDCRTC) for the Year Ended June 30, 2024
6. Proposed Agreed-Upon Procedures Applied to the TransNet Fund (Transit Operators) for the Year Ended June 30, 2024

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.

With the current FY 2024 audits, an 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(0)(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(0)(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 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 2024 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, 2024, 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 to the ITOC at its March meeting. The ITOC presents 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: 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, 2024

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 listing 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 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 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 amount of 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 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. 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).

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 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, 2024.

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, 2023, through June 30, 2024.

"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, 2024

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 listing 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 amount of 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 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 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).

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.

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, 2024.

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.

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.

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.

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.iv, 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.

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.

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.

xiii. We documented the date the recipient agency provided RTCIP documentation to us for review.

xiv. 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, 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.

"*TransNet* Extension Ordinance" means the 2004 Proposition A.

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

Report notes
Update page 1 to say Glossary of Terms instead of Definition of Terms
Update first paragraph of report to say "City" or "Recipient Agency"

Proposed Agreed-Upon Procedures Applied to the *TransNet* Fund
Independent Taxpayer Oversight Committee
For the Year Ended June 30, 2024

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 listing 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, 2024.

        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.

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 finding.

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, 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, 2024

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 listing 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, 2024.

   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 amount of 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 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 *TransNe*t 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, 2024.

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, 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.

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, only, 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

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.

Proposed Agreed-Upon Procedures Applied to the *TransNet* Fund
Transit Operators
For the Year Ended June 30, 2024

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 listing 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 amount of 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 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 and 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).

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, 2024.

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 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 2024 of the Semiannual average indexes Table).

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

"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 10, 2024

Acceptance of the FY 2023 TransNet Fiscal and Compliance Audits

Overview

In accordance with the TransNet Extension Ordinance, the 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 2023 TransNet sales tax revenue recipient agencies using the Agreed-Upon Procedures (AUP) approved by the ITOC at its July 12, 2023, 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.

Action: **Accept**

The ITOC is asked to accept the final FY 2023 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 2024 Program Budget.

Schedule/Scope Impact:

The FY 2023 TransNet Fiscal and Compliance Audit is an annual review of all agencies that receive TransNet funding.

Substantial changes since the drafts were presented to the ITOC in March included those of the city of Solana Beach, Metropolitan Transit System (MTS), and North County Transit District (NCTD). At the time of the initial draft reports, the city of Solana Beach was in non-compliance with RTCIP seven-year expenditure requirement and both MTS and NCTD were in non-compliance with the bus and rail operator eligibility requirements. At its April 26, 2024, meeting, the Board of Directors approved the eligibility request of the city of Solana Beach, MTS, and NCTD. Attachments 2 through 4 include the reports with updates as follows and consistent with TransNet Extension Ordinance provisions:

- City of Solana Beach finding response has been modified to include Board approval of 4-month extension to commit funds
- MTS findings have been removed and the bus and rail services calculations have been updated using the 3-year average calculations
- NCTD findings have been removed and the bus and rail services calculations have been updated to both use the 3-year average calculations and adjust for certain costs exclusions

Next Steps

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

André Douzdjian, Chief Financial Officer

Attachments:
1. Independent Taxpayer Oversight Committee TransNet and TransNet Extension Summary of Results, Year Ended June 30, 2023
2. City of Solana Beach Report of Agreed-Upon Procedures Applied to the TransNet Fund for the Year Ended June 30, 2023
3. MTS Report of Agreed-Upon Procedures Applied to the TransNet Fund for the Year Ended June 30, 2023
4. NCTD Report of Agreed-Upon Procedures Applied to the TransNet Fund for the Year Ended June 30, 2023

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and *TransNet* Extension Activities

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and *TransNet* Extension Activities

Year Ended June 30, 2023

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INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and *TransNet* Extension Activities

Summary of Results

Year Ended June 30, 2023

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and *TransNet* Extension Activities

Summary of Results

Year Ended June 30, 2023

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INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and *TransNet* Extension Activities

Summary of Results

Year Ended June 30, 2023

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, 2023. 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 audit 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 the 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, 2023

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 2023 through December 2023.

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, 2023

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 FY 2021.

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 were in compliance with the MOE requirements for the year ended June 30, 2023. See Attachment B for a summary of compliance with the MOE requirements.

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.

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.

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and *TransNet* Extension Activities

Summary of Results

Year Ended June 30, 2023

Based upon the results of the procedures performed, all recipient agencies, were in compliance with the 30% Rule. See Attachment C 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 FY 2023 *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 D 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 E.

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, then 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. See Attachment F 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 $2,688.21 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;
- 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 Cities of Coronado, Del Mar, El Cajon, La Mesa, Solana Beach 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, 2022 and June 30, 2023;
- Calculated the increase in the CPI for San Diego County between June 30, 2022 and June 30, 2023; 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, 2023

Summary of Findings by Recipient Agency

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

Recipient Agency	Finding	Management Response
City of Coronado	Need to use approved exaction fee	In process of collecting
City of Del Mar	Need to use approved exaction fee	In process of collecting
City of El Cajon	Need to use approved exaction fee	In process of collecting
City of La Mesa	Need to use approved exaction fee	In process of collecting
County of San Diego	Need to use approved exaction fee	In process of collecting
City of Solana Beach	RTCIP funding not expended nor committed within seven years of collection	City Council approved to amend the 2023 RTIP list of projects and commit to spending RTCIP funds in fiscal years 2024 and 2025 and to revise the City's Capital Improvement Program budget for the Traffic Signal Upgrades Phase 1 project by substituting Gas Tax funding with RTCIP funding

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 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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**	Yes
Transit Operator Eligibility	n/a	n/a	n/a

City of Del Mar	FY 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	**No**	**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	**No**	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 El Cajon	FY 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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**	Yes	**No**
Transit Operator Eligibility	n/a	n/a	n/a

City of Encinitas	FY 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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 Imperial Beach	FY 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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**	Yes
Transit Operator Eligibility	n/a	n/a	n/a

City of Lemon Grove	FY 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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	**No**	**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 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	Yes	Yes
30% Fund Balance Limitation	Yes	**No**	**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 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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 San Diego	FY 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* Extension Expenditures	Yes	Yes	Yes
Maintenance of Effort (MOE)	Yes	**No**	**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 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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**	Yes	Yes
Transit Operator Eligibility	n/a	n/a	n/a

City of Vista	FY 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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

County of San Diego	FY 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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**	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

SANDAG	FY 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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	**No**	Yes	Yes

Yes = In Compliance No = Not in compliance n/a = Not applicable

Summary of 8 Major Compliance Components

NCTD	FY 2023	FY 2022	FY 2021
Compliance Components	**In Compliance**	**In Compliance**	**In Compliance**
TransNet and *TransNet* 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

	Fiscal Year 2023				
Recipient Agency	In Compliance	Streets and Roads	Specialized Transportation Services	Transit Bus Subsidies	Deficit Amount
Carlsbad	Yes	$6,746,377	–	–	–
Chula Vista	Yes	4,387,018	–	–	–
Coronado	Yes	984,388	–	–	–
Del Mar	Yes	602,608	27,766	–	–
El Cajon	Yes	1,849,773	–	–	–
Encinitas	Yes	2,279,925	–	–	–
Escondido	Yes	3,352,190	–	–	–
Imperial Beach	Yes	233,219	–	–	–
La Mesa	Yes	2,023,372	–	–	–
Lemon Grove	Yes	203,027	–	–	–
National City	Yes	2,029,966	–	–	–
Oceanside	Yes	3,120,588	–	–	–
Poway	Yes	1,327,553	–	–	–
San Diego	Yes	25,854,722	191,311	1,029,903	–
San Marcos	Yes	4,893,432	–	–	–
Santee	Yes	658,301	–	–	–
Solana Beach	Yes	535,585	–	–	–
Vista	Yes	2,703,364	–	–	–
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.

Compliance With 30 Percent Fund Balance Limitation FY 2021 – FY 2023

	Fiscal Year 2023				Fiscal Year 2022				Fiscal Year 2021			
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	1,477,093	653,397	–	Yes	1,259,563	830,551	–	Yes	1,050,395	988,467	–
Chula Vista	Yes	2,821,061	(480,229)	–	Yes	2,523,474	(344,144)	–	Yes	2,088,184	(1,458,118)	–
Coronado	Yes	242,680	107,341	–	Yes	231,738	(361,259)	–	Yes	210,209	6,844	–
Del Mar	Yes	42,619	3,285	_	Yes	37,385	3,167	_	Yes	50,095	3,090	_
El Cajon	Yes	1,059,124	(1,277,814)	_	Yes	989,663	(629,159)	_	Yes	828,745	13,665	–
Encinitas	Yes	728,255	142,498	–	Yes	666,660	(204,026)	–	Yes	561,554	(362,369)	–
Escondido	Yes	1,594,196	(321,770)	–	Yes	1,509,225	(1,659,886)	–	Yes	1,251,187	800,965	–
Imperial Beach	Yes	182,160	(109,219)	_	Yes	196,519	(19,704)	_	Yes	151,770	(223,434)	_
La Mesa	Yes	494,998	(94,884)	–	Yes	473,545	(855,519)	–	Yes	373,337	(673,595)	–
Lemon Grove	Yes	290,657	4,615	_	Yes	281,219	(90,478)	_	**No**	239,316	412,100	172,784
National City	Yes	603,110	(838,387)	_	**No**	578,295	1,373,673	795,378	**No**	482,679	772,606	289,927
Oceanside	Yes	1,927,938	(1,547,572)	–	Yes	1,358,351	(2,697,217)	–	Yes	1,065,681	(1,902,567)	–
Poway	Yes	622,290	(1,034,020)	_	Yes	584,864	(104)	_	Yes	492,613	303,658	_
San Diego, City	Yes	14,075,217	11,175,015	–	Yes	13,742,311	6,041,776		Yes	11,337,079	9,192,856	–
San Marcos	Yes	796,302	(784,208)	–	Yes	725,011	397,603	–	Yes	577,713	(213,880)	–
Santee	Yes	351,680	21,194	–	Yes	330,212	(63,042)	–	Yes	280,125	(14,233)	–
Solana Beach	Yes	113,953	1,702	–	Yes	102,117	(131,456)	–	Yes	76,283	(85,154)	–
Vista	Yes	1,009,302	(27,142)	–	Yes	944,059	518,622	–	Yes	779,208	(175,525)	–
County of San Diego	Yes	6,222,015	4,242,047	–	Yes	5,752,318	1,264,885	–	Yes	4,749,403	3,260,471	–
Transit												
Metropolitan Transit System (MTS)	Yes	13,680,714	–	–	Yes	12,923,070	–	–	Yes	10,729,134	–	–
North County Transit District (NCTD)	Yes	5,117,399	–	–	Yes	4,823,047	–	–	Yes	3,948,871	(2,127,862)	–

Yes = In Compliance

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

Compliance with Allocation of Local Street Improvements Revenues

Recipient Agency	Fiscal Year 2023		
	Allocation of Sales Tax Revenues Received	70% Congestion Relief Allocated	30% Maintenance Allocated
Carlsbad	$4,923,643	$3,446,550	$1,477,093
Chula Vista	9,403,536	6,582,475	2,821,061
Coronado	808,934	566,254	242,680
Del Mar	274,021	191,815	82,206
El Cajon	3,530,412	2,471,289	1,059,124
Encinitas	2,427,518	1,699,262	728,256
Escondido	5,313,989	3,719,792	1,594,197
Imperial Beach	930,454	651,318	279,136
La Mesa	2,160,390	1,512,273	648,117
Lemon Grove	968,858	678,201	290,657
National City	2,010,366	1,407,256	603,110
Oceanside	6,426,459	4,498,521	1,927,938
Poway	2,074,301	1,452,011	622,290
San Diego, City	47,739,788	33,417,852	14,321,936
San Marcos	3,272,994	2,291,096	981,898
Santee	1,961,151	1,372,806	588,345
Solana Beach	593,273	415,291	177,982
Vista	3,364,341	2,355,039	1,009,302
County of San Diego	21,732,063	15,212,444	6,519,619

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	$55,810,115	$16,743,035	$1,276,999	$15,466,036	2.29%	Yes
Chula Vista	96,012,082	28,803,625	20,805,724	7,997,901	21.67%	Yes
Coronado	9,850,710	2,955,213	383,272	2,571,941	3.89%	Yes
Del Mar	7,468,633	2,240,590	403,270	1,837,320	5.40%	Yes
El Cajon	38,573,943	11,572,183	6,855,442	4,716,741	17.77%	Yes
Encinitas	29,029,948	8,708,984	1,117,046	7,591,938	3.85%	Yes
Escondido	63,204,196	18,961,259	16,555,765	2,405,494	26.19%	Yes
Imperial Beach	13,064,679	3,919,404	3,086,604	832,800	23.63%	Yes
La Mesa	31,137,567	9,341,270	5,053,061	4,288,209	16.23%	Yes
Lemon Grove	11,141,371	3,342,411	2,863,557	478,854	25.70%	Yes
National City	26,007,361	7,802,208	0	7,802,208	0.00%	Yes
Oceanside	82,963,585	24,889,076	15,061,339	9,827,737	18.15%	Yes
Poway	23,515,105	7,054,532	6,420,993	633,539	27.31%	Yes
San Diego, City	538,768,122	161,630,437	151,902,572	9,727,865	28.19%	Yes
San Marcos	50,023,428	15,007,028	3,738,035	11,268,993	7.47%	Yes
Santee	40,448,113	12,134,434	4,910,652	7,223,782	12.14%	Yes
Solana Beach	12,517,098	3,755,129	289,587	3,465,542	2.31%	Yes
Vista	38,542,257	11,562,677	7,583,189	3,979,488	19.67%	Yes
San Diego, County	248,219,433	74,465,830	11,011,411	63,454,419	4.44%	Yes

Indirect Costs Charged to *TransNet*

Recipient Agency	2023 Total *TransNet* Expenditures	2023 Indirect Costs Charged to *TransNet*	2023 Indirect Costs as a % of Total *TransNet* Expenditures	Last Allocation Plan Approval	2022 Indirect Costs as a % of Total *TransNet* Expenditures
Carlsbad	$736,926	$104,718	14.21%	2021[1,3]	5.11%
Chula Vista	3,051,452	259,062	8.49%	2021[3]	2.54%
Coronado	131,400	0	0.00%	n/a	0.00%
Del Mar	131,959	0	0.00%	n/a	0.00%
El Cajon	1,059,346	9,209	0.87%	2021[3]	2.04%
Encinitas	1,177,737	0	0.00%	n/a	0.00%
Escondido	3,781,078	722,819	19.12%	2022[1,3]	14.40%
Imperial Beach	815,154	0	0.00%	n/a	0.00%
La Mesa	1,076,766	0	0.00%	n/a	0.00%
Lemon Grove	802,989	115,677	14.41%	2019[1]	16.44%
National City	3,879,583	0	0.00%	n/a	0.00%
Oceanside	1,840,903	100,261	5.45%	2010[3]	1.71%
Poway	2,545,337	0	0.00%	n/a	0.00%
San Diego, City	42,237,979[4]	5,742,120	13.59%	2022[3]	13.28%
San Marcos	1,071,760	0	0.00%	2023[2]	0.00%
Santee	1,012,371[4]	15,014	1.48%	2023[3]	0.52%
Solana Beach	263,839	0	0.00%	n/a	0.00%
Vista	1,706,590	0	0.00%	n/a	0.00%
Caltrans	18,325,110	1,469,111	8.02%	2024[2]	4.24%
San Diego, County	11,050,733	1,042,975	9.44%	2023[3]	1.42%
SANDAG	117,718,836	6,338,887	5.38%	2023[2]	2.99%
MTS	89,720,120	156,923	0.17%	2023[2]	0.27%
NCTD	27,836,599	0	0.00%	n/a	0.00%

Indirect Costs Charged to *TransNet*

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

[1] – approved by City Council

[2] – approved by federal cognizant agency

[3] – approved by Management or another individual within the agency

[4] – based on expenditure less debt service

CALTRANS

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

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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') 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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 about 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 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.).

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

   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.

      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.

TransNet payments made by SANDAG	$ 18,411,364
TransNet revenue recorded by Caltrans	29,222,580
Variance	$(10,811,216)

The variance was a result of the following:

Paid by SANDAG in 2022 but received by Caltrans in 2023	$ (13,596,500)
Paid by SANDAG in 2023 but received by Caltrans in 2024	2,784,057
Caltrans BPNS refund payment	1,227
Variance	$(10,811,216)

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.

Results: This procedure is not applicable as there was no interest income reported on Schedule A.

ii. We reviewed 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 reviewed 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 $18,325,110 (prior to the adjustments being netted). We selected $6,713,960 (36.64%) 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 evaluated 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.

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).

Results: Indirect costs are allocated to RTIP projects at a rate of 46.73% of direct labor costs from 7/1/2022 - 12/31/2022 and a rate of 64.08% of direct labor costs from 1/1/2023 to 6/30/2023 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 ICRP rates for self-help counties which was not extended and expired on 1/1/2023. Caltrans' indirect cost plan has been reviewed by the State of California Department of Finance and the Federal Highway Administration. The indirect cost plan is reviewed and updated by Caltrans on an annual basis. Caltrans allocated a total of $1,469,111 of indirect costs in the RTIP resulting in 8.02% of indirect costs compared to total *TransNet* expenditures. Caltrans' methodology for allocating indirect costs appears reasonable. No exceptions were noted as a result of our procedures.

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.

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 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 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.

i. 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.

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.

Results: CAL278, SAN73, SAN73A, V-18 and 1200100 had no activity over the past two years. No exceptions were noted as a result of our procedures.

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

Results: SANDAG approved the inactive projects on February 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 from one project to another.

m. We 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 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, 2023 and ensured that 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 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 to longer-term debt for each recipient agency provided by SANDAG staff.

Results: This procedure is not applicable as there was no long-term debt outstanding as of June 30, 2023.

9. We reviewed and documented the status of any prior year findings and recommendations.

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

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: This procedure is not applicable as there were no findings and recommendations required to be prepared for the fiscal year ended June 30, 2023.

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, 2023. 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 10, 2024

GLOSSARY OF TERMS

"Current Fiscal Year" means the fiscal period of July 1, 2022, through June 30, 2023.

"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.

CALTRANS
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID/ Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	Caltrans Adjustments	Project Status June 30, 2023	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	$ (3,262,371)	$ 2,805,735	$ -	$ (2,205,843)	$ -	$ (2,662,479)	(b)
CAL09 C	I-805 HOV / Carroll Canyon DAR	-	887	-	(888)	1	-	(c)
CAL09 D	5/805 Conversion to Express	-	-	-	(105,903)	-	(105,903)	(b)(d)
CAL29	SR 76 Middle	-	-	-	-	-	-	(e)
CAL29 B	SR 76 East	1,156,185	(912,001)	-	(260,103)	-	(15,919)	(b)
CAL38	SR-905 New Freeway	-	1	-	(1)	-	-	
CAL67	SR-94 HOV	-	-	-	(673)	-	(673)	(b)(f)
CAL68	94/125 S to E Connector	(121,319)	103,476	-	16,943	-	(900)	(g)
CAL75	I-5 Genesee	50,341	27,318	-	(47,251)	(1)	30,407	(c)
CAL78 B	I-805 North	368	44,000	-	(52,281)	-	(7,913)	(b)
CAL78 C	I-805 South	(22,622)	45,000	-	(24,153)	-	(1,775)	(b)
CAL78 D	I-805 South Soundwalls	4,326	1,246,000	-	(1,710,706)	-	(460,380)	(b)
CAL114	I-5/56 Interchange	(220,738)	356,000	-	(300,150)	-	(164,888)	(b)
CAL277A	SR78/I-5 Express Lanes	(1,045)	1,046	-	(23,236)	(1)	(23,236)	(b)(c)
CAL 550	CMCP--Coast, Canyons, Trails SR-52	51,373	(51,373)	-	(52,443)	-	(52,443)	(b)
CAL 552	CMCP--South Bay to Sorrento	-	-	-	-	-	-	
CAL 553	CMCP--SPRINTER/Palomar Airport SR78/76	-	-	-	-	-	-	
SAN23	Mid-Coast LRT	(29,931)	49,000	-	(35,586)	-	(16,517)	(b)
SAN26 C	I-15 BRT Stations - South	86	(87)	-	-	1	-	(c)
SAN47	I-805 BRT	9,147	(8,600)	-	(547)	-	-	
SAN224	I-805/SR-94 Bus on Shoulder Demonstration	(24,137)	26,000	-	(3,921)	-	(2,058)	(b)
SAN253	CMCP--Central Mobility Hub Connections/Military	(38,099)	38,099	-	-	-	-	
V-11	SR-11	(175,338)	367,000	-	(197,347)	-	(5,685)	(b)
V-15	I-5 Gilman Dr Bridge	(532)	7,000	-	(14,390)	-	(7,922)	(b)
V-22	CMCP--San Vicente Corridor SR 67	-	-	-	-	-	-	
	Total Major Corridor	$ (2,624,306)	$ 4,144,501	$ -	$ (5,018,479)	$ -	$ (3,498,284)	

(Continued)

CALTRANS
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID/ Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	Caltrans Adjustments	Project Status June 30, 2023	Notes
	Major Corridor Environmental: Mitigation Program (MC EMP):							
V-07	Mitigation Program	$ (15,846,871)	$ 25,079,307	$ -	$ 7,213,584	$ -	$ 16,446,020	(h)
	Total MC EMP	(15,846,871)	25,079,307	-	7,213,584	-	16,446,020	
	***TransNet* Bike, Pedestrian & Neighborhood Safety (BPNS) Program:**							
CAL330	SR-15 Bike Path	1,227	(1,227)	-	-	-	-	
SAN156	Coastal Rail Trail: E St to Chesterfield	185,712	-	-	-	-	185,712	(i)
	Total *TransNet* BPNS Program	186,939	(1,227)	-	-	-	185,712	
	Total *TransNet* Extension	$ (18,284,238)	$ 29,222,581	$ -	$ 2,195,105	$ -	$ 13,133,448	
	Total *TransNet* and *TransNet* Extension	$ (18,270,374)	$ 29,222,581	$ -	$ 2,195,105	$ -	$ 13,147,312	(j)

Notes:
(a) All projects related to CAL 26 in the TransNet Highway section are still in the final vouchering process and the goal is to complete it by FY 2025.
(b) Negative ending balance will be removed with the next invoice to SANDAG in FY 2024.
(c) Adjustments are due to rounding.
(d) New project added to the 2023 AUP.
(e) This project is completed.
(f) CAL 67 was moved to the completed section on Schedule B in the 2021 AUP. This 2023 AUP removes it from the completed section as it has been restarted and moved back to Schedule A and B. It is no longer included in the completed projects section of the AUP.
(g) In FY 2022 Caltrans over expended the TN MC funds for the Design phase which was not corrected until FY 2023. FY 2023 actual expenditures are $900 and the adjustment was removing $17,843 of FY22 expenditures. Resulting in a positive balance of $16,943 in expenditures.
(h) Project is funded with Federal AC and TN MC funds. FY23 actual expenditures are 17M. Federal funds became available in the 2023 FY and TN MC expenditures (over $24M) were moved to federal funds resulting in a netted positive balance of $7M in expenditures.
(i) MPO ID SAN 156 is not completed yet even though these funds have not had any activity for a while. This project can not final voucher until the entire project is completed. The goal is for the project to complete in FY 2025 and final vouchering completed in FY 2026.
(j) Total project expenditures incurred for FY23, net of adjustments, are $18,325,110.

CALTRANS

TransNet Extension Activities

Cumulative Schedule of Status of Funds by Project

Year Ended June 30, 2023

MPO ID/ Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
	***TransNet* Extension:**				
	Major Corridor:				
CAL09	I-5 North Coast	$ 102,353,860	$ -	$ (105,016,339)	$ (2,662,479)
CAL09 C	I-805 HOV / Carroll Canyon DAR	27,274,289	-	(27,274,289)	-
CAL09 D	5/805 Conversion to Express	-	-	(105,903)	(105,903)
CAL29	SR 76 Middle	39,397,631	-	(39,397,631)	-
CAL29 B	SR 76 East	48,658,495	-	(48,674,414)	(15,919)
CAL38	SR-905 New Freeway	612,440	-	(612,440)	-
CAL67	SR-94 HOV	8,219,450		(8,220,123)	(673)
CAL68	94/125 S to E Connector	422,079	-	(422,979)	(900)
CAL75	I-5 Genesee	13,126,317	-	(13,095,910)	30,407
CAL78 B	I-805 North	12,277,604	-	(12,285,517)	(7,913)
CAL78 C	I-805 South	135,801,214	-	(135,802,989)	(1,775)
CAL78 D	I-805 South Soundwalls	5,914,374	-	(6,374,754)	(460,380)
CAL114	I-5/56 Interchange	1,496,000	-	(1,660,888)	(164,888)
CAL 277A	SR78/I-5 Express Lanes	2,628,523	-	(2,651,759)	(23,236)
CAL278	SR-78 HOV / Managed Lanes	1,662,367	-	(1,662,367)	-
CAL 550	CMCP--Coast, Canyons, Trails SR-52	(74,385)	-	21,942	(52,443)
SAN23	Mid-Coast LRT	444,000	-	(460,517)	(16,517)
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)	-
SAN224	I-805/SR-94 Bus on Shoulder Demonstration	126,000	-	(128,058)	(2,058)
SAN253	CMCP--Central Mobility Hub Connections/Military	38,099	-	(38,099)	-
V-11	SR-11	1,925,550	-	(1,931,235)	(5,685)
V-15	I-5 Gilman Dr Bridge	122,999	-	(130,921)	(7,922)
V-18	I-5 Voigt	686,952	-	(686,952)	-
V-22	CMCP--San Vicente Corridor SR 67	-	-	-	-
1200100	Program Office	221,956	-	(221,956)	-
	Total Major Corridor	$ 429,210,303	$ -	$ (432,708,587)	$ (3,498,284)

(Continued)

CALTRANS
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	Interest Income	Project Expenditures	Project Status June 30, 2023
	***TransNet* Extension:**				
	MC EMP				
V-07	Mitigation Program	$ 191,792,692	$ -	$ (175,346,672)	$ 16,446,020
	Total MC EMP	191,792,692	-	(175,346,672)	16,446,020
	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	628,694,768	-	(615,561,320)	13,133,448
	Completed Projects:				
	Major Corridor	223,191,584	-	(223,191,584)	-
	Mitigation Program (MC EMP)	14,279,000	-	(14,279,000)	-
	TransNet Local Program	3,093,119	-	(3,093,119)	-
	Total Completed Projects	240,563,703	-	(240,563,703)	-
	Total Cumulative *TransNet* Extension	$ 869,258,471	$ -	$ (856,125,023)	$ 13,133,448

CITY OF CARLSBAD, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
Main: 949.474.2020 | Fax: 949.263.5520

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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

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

      ii. We reviewed 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 reviewed 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 $736,926. We selected $234,406 (31.81%) 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 reviewed, we evaluated 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 evaluated 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.

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.

Results: The City allocated indirect costs to projects included in the RTIP for the year ended June 30, 2023. 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 $104,718 of indirect costs in the RTIP, resulting in 14.21% of indirect costs compared to total *TransNet* expenditures. In FY23, the City declared a local emergency which accelerated many of the City's roadway projects, notably *TransNet* projects. City Council directed focus to push all projects in design to construction. For these reasons, additional engineers from other groups worked on *TransNet* projects to accelerate projects to construction phase. Carlsbad declared a state of emergency in August 2022 and it only recently ended in FY24. Additionally, many of the City's projects entered the construction phase this year requiring more engineer oversight. 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 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.

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, 2024.

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

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.

Results: There were 3 projects (CB17, CB34 and CB35) that have been inactive over the past two years. The City indicated that, "Projects have been completed and closed out. The remaining cash on hand for the project will be requested to be transferred to another current congestion relief project via a city council resolution. The city expects to have this resolution approved by June 2024." 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 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: 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 any non-*TransNet* activity during FY23.

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.

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 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.

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

Fiscal year 2023 apportionment	$4,923,643
Less: debt service payment	-
Net estimated apportionment	4,923,643
30% base	30%
Fiscal year 2023 30% threshold	1,477,093
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	333,763
Maintenance fund balance	319,634
Total Local Streets and Roads and Local Street Improvement fund balance	653,397
Fund balance under apportionment	$ 823,696

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

   Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$333,763	$13,251,822	$13,585,585
Maintenance	319,634	14,633,385	14,953,019
Totals	$653,397	$27,885,207	$28,538,604

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 2.29% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	$26,229,557	$11,282,709	$37,512,266
Maintenance	1,579,825	13,815,043	15,394,868
Interest	115,526	2,787,455	2,902,981
Total local street and road revenue	$27,924,908	$27,885,207	$55,810,115
30% of total local street and road revenue			$16,743,035
Less maintenance expenditures incurred to date			(1,276,999)
Available maintenance funds			$15,466,036
Cumulative percentage expended for maintenance			2.29%

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, 2023.

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, 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 12.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, 2023, is summarized as follows:

Current year local discretionary expenditures	$13,747,010
Less MOE base year requirement	(6,746,377)
Excess MOE for the year ended June 30, 2023	$ 7,000,633

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.

        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 reviewed 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 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.

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 tested 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 $388,094. We selected $126,660 (32.64%) for testing. No exceptions were noted as a result of our procedures.

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.

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 evaluated 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 FY23.

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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on October 27, 2023.

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.

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.

Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and 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.

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.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2023.

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, 2023. 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 10, 2024

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF CARLSBAD, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	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	185,169	45,000	-	(42,700)	-	187,469	
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	219,956	65,000	-	(72,243)	-	212,713	
CB32	60721	ECR Widening - Cassia to Cam Vid Robl	306,651	30,000	-	(12,384)	-	324,267	
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	(674)	40,000	-	(113,328)	-	(74,002)	(b)
CB43	60491	ADA Improvements	(333,407)	65,000	-	(93,939)	-	(362,346)	(b)
CB46	60543	Terramar Area Coastal Improvements	(579)	-	-	-	-	(579)	(b)
CB49	60751	Kelly and Park Dr. Street Improvements	(49,990)	55,000	-	(53,264)	-	(48,254)	(b)
CB51	63261	Adaptive Traffic Signal Program	1	-	-	-	(1)	-	(c)
CB52	40152	Village/Barrio Traffic Circles	103,944	55,000	-	(99,530)	-	59,414	
CB53	60681	Carlsbad Blvd. Pedestrian Roadway Lighting	45,607	-	-	(12,353)	-	33,254	
CB59	60941	ECR Wid-SunnyCrk to Jackspar	(149,737)	60,000	-	(96,281)	-	(186,018)	(b)
CB62	40134	Barrio Street Lighting	-	-	-	(1,935)	-	(1,935)	(b)
CB63	60193	Valley St. and Magnolia Ave Complete Streets	-	-	-	(1,990)	-	(1,990)	(b)
		Interest Income	6,613	-	6,929	-	-	13,542	
		Total Congestion Relief	511,782	415,000	6,929	(599,947)	(1)	333,763	
		Maintenance:							
CB58	60622	Street Light Bulb Replacement Program	315,935	-	-	(2,104)	-	313,831	
		Interest Income	2,834	-	2,969	-	-	5,803	
		Total Maintenance	318,769	-	2,969	(2,104)	-	319,634	
		Total Local Street Improvements	830,551	426,700	9,898	(613,751)	(1)	653,397	

(Continued)

CITY OF CARLSBAD, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Bikes and Pedestrian (BPNS):							
CB45	60583	Tamarack Ave/CB Blvd Ped Imprvmt	$ (27,493)	$ 14,466	$ -	$ (123,175)	$ -	$ (136,202)	(b)
		Total Bikes and Pedestrian (BPNS):	(27,493)	14,466	-	(123,175)	-	(136,202)	
		Total *TransNet* Extension	803,058	441,166	9,898	(736,926)	(1)	517,195	
		GASB 31 Fair Market Value Adjustment	(57,640)	-	16,391	-	-	(41,249)	
		Total *TransNet* Extension after GASB 31 Adjustment	745,418	441,166	26,289	(736,926)	(1)	475,946	
		Total *TransNet* Extension after GASB 31 Adjustment and Non-*TransNet*	$ 745,418	$ 441,166	$ 26,289	$ (736,926)	$ (1)	$ 475,946	

Notes:
(a) Project has been completed and closed out. The remaining cash on hand for the project will be requested to be transferred to another current congestion relief project via city council resolution scheduled for June 18, 2024.
(b) The city will be drawing funds to clear negative balances in FY24.
(c) Adjustment is due to rounding. SANDAG is no longer funding this project and will be removed from Schedule A in FY24.

CITY OF CARLSBAD, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Local Street Improvements:				
		Congestion Relief Pass Through:				
CB44	N/A	Regional Arterial Management Systems	$ 128,700	$ -	$ (128,700)	$ -
		Total Congestion Relief-Pass Through	128,700	-	(128,700)	-
		Congestion Relief:				
CB12	36364	College Rch A, Cannon Reach 4A	716,900	-	(529,431)	187,469
CB17	60143	Carlsbad Blvd Bridge-Powerplant	232,278	2,224	(186,110)	48,392
CB17	60532	CB Blvd Railing East Side	10,000	433	(705)	9,728
CB20	60011	Pavement Management - Overlay	10,486,709	18,059	(10,292,055)	212,713
CB32	60721	ECR Widening - Cassia to Cam Vid Robl	472,000	1,790	(149,523)	324,267
CB34	60442	Palomar Airport Rd./Paseo Del Norte Rt. Turn Lane	837,000	3,032	(726,407)	113,625
CB35	60432	Palomar Airport Rd./Paseo Del Norte Lt. Turn Lane	235,000	3,906	(232,423)	6,483
CB36	60311	Carlsbad Blvd Realignment	3,040,135	14,529	(3,128,666)	(74,002)
CB43	60491	ADA Improvements	1,695,000	1,308	(2,058,654)	(362,346)
CB46	60543	Terramar Area Coastal Improvements	-	-	(579)	(579)
CB49	60751	Kelly and Park Dr. Street Improvements	751,000	991	(800,245)	(48,254)
CB51	63261	Adaptive Traffic Signal Program	2,642,000	42	(2,642,042)	-
CB52	40152	Village/Barrio Traffic Circles	677,000	50	(617,636)	59,414
CB53	60681	Carlsbad Blvd. Pedestrian Roadway Lighting	65,000	1,628	(33,374)	33,254
CB59	60941	ECR Wid-SunnyCrk to Jackspar	338,000	-	(524,018)	(186,018)
CB62	40134	Barrio Street Lighting	-	-	(1,935)	(1,935)
CB63	60193	Valley St. and Magnolia Ave Complete Streets	-	-	(1,990)	(1,990)
		Interest Income	-	13,542	-	13,542
		Total Congestion Relief	22,198,022	61,534	(21,925,793)	333,763
		Maintenance:				
CB58	60622	Street Light Bulb Replacement Program	1,295,000	10,988	(992,157)	313,831
		Interest Income	-	5,803	-	5,803
		Total Maintenance	1,295,000	16,791	(992,157)	319,634
		Total Local Street Improvements	23,621,722	78,325	(23,046,650)	653,397

(Continued)

CITY OF CARLSBAD, CALIFORNIA
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	Interest Income	Project Expenditures	Project Status June 30, 2023
		Bikes and Pedestrian (BPNS):				
CB45	60583	Tamarack Ave/CB Blvd Ped Imprvmt	$ 152,467	$ 114	$ (288,783)	$ (136,202)
		Total Bikes and Pedestrian (BPNS):	152,467	114	(288,783)	(136,202)
		Subtotal Cumulative *TransNet* Extension	23,774,189	78,439	(23,335,433)	517,195
		Completed Projects:				
		Congestion Relief	3,902,835	37,070	(3,939,905)	-
		Maintenance	284,825	17	(284,842)	-
		Bikes and Pedestrian	564,048	-	(564,048)	-
		Environmental Mitigation Grant	384,947	-	(384,947)	-
		Total Completed Projects	5,136,655	37,087	(5,173,742)	-
		Total Cumulative *TransNet* Extension	$ 28,910,844	$ 115,526	$ (28,509,175)	$ 517,195

CITY OF CARLSBAD, CALIFORNIA
TransNet Extension Activities
RTCIP Fund
Year Ended June 30, 2023

Project Year	Last Date to Spend funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Cumulative Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022	
For Fiscal Year ended June 30, 2016	June 30, 2023	CB04A	$ 470,174	$ -	$ (470,174)	$ -	$ -	$ -	$ -	
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	CB31	751,460	-	(1,054,801)	303,341	-	-	-	(a)
For Fiscal Year ended June 30, 2019	June 30, 2026	CB31	715,030	-	(455,739)	-	-	259,291	344,044	
For Fiscal Year ended June 30, 2020	June 30, 2027	CB31	773,020	-	-	-	-	773,020	773,020	
For Fiscal Year ended June 30, 2021	June 30, 2028		373,424	-	-	-	-	373,424	373,424	
For Fiscal Year ended June 30, 2022	June 30, 2029		57,981	-	-	-	-	57,981	57,981	
For Fiscal Year ended June 30, 2023	June 30, 2030		755,387	-	-	-	-	755,387	-	
Interest Income			-	132,464	-	6,733	-	139,197	92,794	(b)
Total RTCIP Funds			$ 5,624,290	$ 132,464	$ (3,708,528)	$ 310,074	$ -	$ 2,358,300	$ 1,641,263	

Note:

(a) Adjustment is due to $303,341 of expenditures being recorded in error from FY20 - FY22.

(b) The city incorrectly reported expenditures related to project CB46 from fiscal years 2020, 2021 and 2022 and attributed these in the RTCIP fund as expenditures using project year ended June 30, 2018 funds. This project is funded with TransNet Local and other city local funding and is not an RTCIP project. The city is adjusting out these expenditures and adding back associated interest income that should have been earned as an adjustment.

CITY OF CHULA VISTA, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
Main: 949.474.2020 | Fax: 949.263.5520

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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

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

      ii. We reviewed 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 reviewed 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 $3,051,452. We selected $1,054,829 (34.57%) 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 reviewed, we evaluated 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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: The City recorded total *TransNet* payroll expenditures in the amount of $1,629,036, which represented 53.39% 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 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.

Results: The City allocated indirect costs to projects included in the RTIP for the year ended June 30, 2023. 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 6.10% to 42.00%, with an average rate of 18.91%. Total staff time costs (which includes both direct and indirect costs) included within projects on the RTIP were $1,629,036. Total estimated indirect costs were $259,062, or 8.49% 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 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.

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, 2024.

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

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.

Results: There were three projects that have been inactive over the past two years: CIP number STM0393 of MPO ID CHV48, CIP number STL0445 of MPO ID CHV06, and CIP number STM0380 of MPO ID CHV33. The City indicated that each of these phases of their respective projects had been completed or is in the process of being closed out, and that any excess funding will be transferred to projects within the same MPO ID in Fiscal Year 2024.

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

Results: SANDAG approved the reason for the inactivity on December 6, 2023.

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 which required a staff report or resolution.

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 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.

   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 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.

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

Fiscal year 2023 apportionment	$9,403,536
Less: debt service payment	-
Net estimated apportionment	9,403,536
30% base	30%
Fiscal year 2023 30% threshold	2,821,061
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	391,693
Maintenance fund balance	88,536
Total Local Streets and Roads and Local Street Improvement fund balance	480,229
Fund balance under apportionment	$3,301,290

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

   Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$(391,693)	$14,922,458	$14,530,765
Maintenance	(88,536)	8,524,022	8,435,486
Totals	$(480,229)	$23,446,480	$22,966,251

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 21.67% of cumulative local street and road revenue for maintenance as follows:

	City	SANDAG	Total
Congestion relief	$51,791,177	$13,512,662	$65,303,839
Maintenance	20,693,567	7,934,687	28,628,254
Interest	80,858	1,999,131	2,079,989
Total local street and road revenue	$72,565,602	$23,446,480	$96,012,082
30% of total local street and road revenue			$28,803,625
Less maintenance expenditures incurred to date			(20,805,724)
Available maintenance funds			$7,997,901
Cumulative percentage expended for maintenance			21.67%

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, 2023.

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, 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 12.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, 2023, is summarized as follows:

Current year local discretionary expenditures	$4,585,958
Less MOE base year requirement	(4,387,018)
Excess MOE for the year ended June 30, 2023	$ 198,940

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.

        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 reviewed 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 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.

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 tested 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 $45,506. We selected $6,562 (14.42%) for testing. No exceptions noted as a result of our procedures.

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.

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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as there were no payroll expenditures during FY23.

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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on November 15, 2023.

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.

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.

    Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and 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.

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.

    Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2023.

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, 2023. 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 10, 2024

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF CHULA VISTA, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	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	11,036	86,500	-	(99,593)	-	(2,057)	(a)
CHV39	TRF0400	Signal Retiming of Yellow	(62,373)	158,000	-	(100,307)	-	(4,680)	(a)
CHV39	TRF0423	Traffic Signal Comm Improv W of 805	4,923	-	-	(4,323)	-	600	
CHV39	TRF0426	Adapt Signal Expansion Otay Lakes Rd	1,365	11,000	-	(12,981)	-	(616)	(a)
		Total CHV39 Projects	(45,049)	255,500	-	(217,204)	-	(6,753)	
CHV44	TRF0356	Otay Mesa Transportation System	1,507	-	-	(1,367)	-	140	
CHV48	STM0393	Major Pavement Rehabilitation FY17/18	257,726	-	-	-	-	257,726	(b)
CHV48	STM0397	Major Pavement Rehabilitation FY18/19	14,203	-	-	(2,208)	(11,995)	-	
CHV48	STM0400	RMRA Major Pavement Rehab FY19/20	-	174,000	-	(445,247)	-	(271,247)	(a)
CHV48	STM0401	RMRA Major Pavement Rehab FY20/21	-	31,000	-	(528,950)	-	(497,950)	(a)
CHV48	STM0408	Pavement Major Rehabilitation Program	4,351	123,000	-	(167,728)	11,995	(28,382)	(a)
CHV48	STM0411	Pavement Major Rehabilitation Program	-	28,000	-	(22,090)	-	5,910	
		Total CHV44 Projects	276,280	356,000	-	(1,166,223)	-	(533,943)	
CHV58	STL0426	Sidewalk Gap Citywide FY 17/18	(22,694)	85,000	-	(59,775)	-	2,531	
CHV58	STM0405	ADA Path Install at Otay Lakes Rd	246	6,000	-	(2,677)	-	3,569	
CHV58	TRF0414	3rd Ave @ Seavale Pedestrian Improv	1	6,000	-	(3,114)	-	2,887	
		Total CHV58 Projects	(22,447)	97,000	-	(65,566)	-	8,987	
		Subtotal Congestion Relief	210,291	708,500	-	(1,450,360)	-	(531,569)	

(Continued)

CITY OF CHULA VISTA, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Balance carried forward - Congestion Relief	$ 210,291	$ 708,500	$ -	$ (1,450,360)	$ -	$ (531,569)	
CHV60	STL0437	EB Right Turn Lane Install/ East H St Study	64	4,975	-	(2,034)	-	3,005	
CHV60	TRF0398	Traffic Sig Install at Main St and Jacqua St	3,788	-	-	(1,811)	1,954	3,931	
CHV60	TRF0407	Traffic Sig Mod at Five Intersections	1,954	-	-	-	(1,954)	-	(c)
CHV60	TRF0412	Traffic Signal Upgrades at Two Locations	74	17,225	-	(17,299)	-	-	(c)
CHV60	TRF0418	Lead Ped Interval Traf Signal Ops	(30,855)	58,000	-	(25,354)	-	1,791	
CHV60	TRF0424	Ped Hybr Beacon Upgrade	(63,626)	65,000	-	(231)	-	1,143	
		Total CHV60 Projects	(88,601)	145,200	-	(46,729)	-	9,870	
CHV70	STM0384	Bike Lanes onBrdwy FsbltyStudy	103	-	-	-	-	103	
CHV70	STM0392	Bike Lanes on Broadway	(5,678)	10,000	-	(660)	-	3,662	
		Total CHV70 Projects	(5,575)	10,000	-	(660)	-	3,765	
CHV77	TRF0395	SANDAG MainSt Fiber OpticAddtl	1,996	-	-	(2,440)	-	(444)	(a)
CHV79	TRF0415	Telegraph Cnyn Rd Raised Median Impvmnts	9,725	8,000	-	(15,926)	-	1,799	
CHV79	TRF0446	Left Turn Imp Bonita Rd@ Bonita Glen	10,383	5,000	-	(21,397)	-	(6,014)	(a)
		Total CHV79 Projects	20,108	13,000	-	(37,323)	-	(4,215)	
CHV80	STL0406	3rd Ave Streetscp Imprv Phs 3	79,105	-	-	(10,769)	-	68,336	
CHV82	STL0420	Palomar St/Orange Ave Sidewalk	4,730	-	-	(185)	-	4,545	
CHV84	TRF0404	Retiming Signals/ Install Fiber Optic Comm Sys	3,467	-	-	-	-	3,467	
CHV88	STL0464	F Street Promenade Phase 1	-	2,500	-	(2,088)	-	412	
CHV89	TRF0432	Olympic Parkway Safety Enhancements	-	6,000	-	(4,132)	-	1,868	
		Interest Income	50,759	-	1,513	-	-	52,272	
		Total Congestion Relief	276,280	885,200	1,513	(1,554,686)	-	(391,693)	

(Continued)

CITY OF CHULA VISTA, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Maintenance:							
CHV06	CTY0219	Pavement Management System	(42,892)	141,000	-	(111,252)	-	(13,144)	(a)
CHV06	STL0445	Pavement Minor Rehab	79	-	-	-	-	79	(b)
CHV06	STL0455	Pavement Maintenance Program FY21/22	67	114,500	-	(129,324)	-	(14,757)	(a)
		Total CHV06 Projects	(42,746)	255,500	-	(240,576)	-	(27,822)	
CHV22	CTY0202	CIP Advanced Planning	(50,350)	39,972	-	(71,962)	-	(82,340)	(a)
CHV22	CTY0208	CIP Management & Equipment Purchase	1,465	-	-	(452)	-	1,013	
CHV22	CTY0232	ADA Pedestrian Connectivity Program	1,695	5,000	-	(5,805)	-	890	
CHV22	STL0404	Bikeway Master Plan 2016 Update	(54,128)	54,128	-	-	-	-	(c)
CHV22	STM0406	Bay Boulevard at L Street Sidewalk Improvements Study	539	6,500	-	(6,670)	-	369	
		Total CHV22 Projects	(100,779)	105,600	-	(84,889)	-	(80,068)	
CHV33	STL0410	Kellog Elem Schl Ped Improvmt	375	325	-	-	-	700	
CHV33	STM0380	Sidewalk Replacement E H Street Study	275	-	-	-	-	275	(b)
CHV33	TRF0345	School Zone Traffic Calming	543	119,253	-	(176,626)	-	(56,830)	(a)
CHV33	TRF0384	Lauderbach Elem. Pedestrian Imprv	(74,464)	75,800	-	(185)	-	1,151	
CHV33	TRF0417	Enhanced Crosswalks School Zones	5,451	5,000	-	(16,291)	-	(5,840)	(a)
		Total CHV33 Projects	(67,820)	200,378	-	(193,102)	-	(60,544)	
CHV34	SW0292	Indtrl Blvd &Main St Swr Imprv	54	3,000	-	(782)	-	2,272	
CHV34	TRF0327	Neighborhood Safety Program	176	172,000	-	(187,395)	-	(15,219)	(a)
CHV34	TRF0411	Ped Imprvmnts- Castle Park Middle School	920	6,000	-	(6,390)	-	530	
CHV34	TRF0413	Ladder Crosswalks at Controlled Intersections Program	30	7,000	-	(4,859)	-	2,171	
CHV34	TRF0416	Intersection Safety Improvements	178	80,000	-	(74,394)	-	5,784	
CHV34	TRF0422	Radar Speed Feedback Signs	484	1,500	-	(1,074)	-	910	
CHV34	TRF0429	Pedestr and Guardrail Imprv Various	(13,614)	34,800	-	(21,045)	-	141	
		Total CHV34 Projects	(11,772)	304,300	-	(295,939)	-	(3,411)	
		Subtotal Maintenance	(223,117)	865,778	-	(814,506)	-	(171,845)	

(Continued)

CITY OF CHULA VISTA, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Balance carried forward - Maintenance	$ (223,117)	$ 865,778	$ -	$ (814,506)	$ -	$ (171,845)	
CHV35	STM0369	Bikeway Facilities Gap Project	-	55,200	-	(58,151)	3,000	49	
CHV35	TRF0332	Signing and Striping Program	(3,848)	27,500	-	(23,543)	-	109	
CHV35	TRF0366	Traffic Signal & St. Lighting Upgrade / Maint.	88	202,000	-	(201,867)	-	221	
CHV35	TRF0402	Traffic Signal Mod Broadway/F and Broadway/G	3,130	-	-	(130)	(3,000)	-	(c)
CHV35	TRF0421	Engineering & Traffic Survey Updates Program	59	1,900	-	(1,462)	-	497	
		Total CHV35 Projects	(571)	286,600	-	(285,153)	-	876	
CHV45	STM0369	Bikeway Facilities Gap Project	(19,956)	19,956	-	-	-	-	(d)
CHV45	TRF0321	Citywide Traffic Count Program	13,445	500	-	(16,011)	-	(2,066)	(a)
CHV45	TRF0354	Traffic Congestion Relief Program	428	64,544	-	(70,456)	-	(5,484)	(a)
		Total CHV45 Projects	(6,083)	85,000	-	(86,467)	-	(7,550)	
CHV50	DR0205	CMP Rehabilitation In Right of Way FY17/18	14,186	1,000	-	-	-	15,186	
CHV50	DR0217	CMP Repair ROW FY20/21	58	22,000	-	(26,957)	-	(4,899)	(a)
CHV50	STM0385	Bridge Maintenance	843	20,000	-	(8,117)	-	12,726	
		Total CHV50 Projects	15,087	43,000	-	(35,074)	-	23,013	
CHV75	STL0432	ADA Pedestrian Curb Ramps Program FY18/19	(253,569)	278,953	-	(24,929)	-	455	
CHV75	STL0447	ADA Pedestgrian Curb Ramps Prog	(136,079)	199,884	-	(63,352)	-	453	
CHV75	STL0448	Sidewalk Replacement Program FY20/21	-	85,163	-	(84,595)	-	568	
CHV75	STL0454	ADA Pedestrian Curb Ramps Program FY21/22	(7,834)	17,900	-	(8,032)	-	2,034	
CHV75	STL0461	ADA Pedestrian Curb Ramps FY22/23	-	10,100	-	(9,835)	-	265	
		Total CHV75 Projects	(397,482)	592,000	-	(190,743)	-	3,775	
CHV83	STL0404	Bikeway Master Plan2016 Update	(27,346)	69,128	-	(36,193)	-	5,589	
CHV83	STM0394	Local Street Utility Undergrounding District	(10,169)	34,000	-	(5,662)	-	18,169	
CHV83	STM0407	F Street Undergrounding Phase 2 - Street Light Design	8,549	7,000	-	-	-	15,549	
		Total CHV83 Projects	(28,966)	110,128	-	(41,855)	-	39,307	
		Subtotal Maintenance	(641,132)	1,982,506	-	(1,453,798)	-	(112,424)	

(Continued)

CITY OF CHULA VISTA, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Balance carried forward - Maintenance	$ (641,132)	$ 1,982,506	$ -	$ (1,453,798)	$ -	$ (112,424)	
CHV90	TRF0427	North Second Avenue Shoulder Improv	(1,046)	30,000	-	(27,468)	-	1,486	
		Interest Income	21,754	-	648	-	-	22,402	
		Total Maintenance	(620,424)	2,012,506	648	(1,481,266)	-	(88,536)	
		Total Local Street Improvements	(344,144)	2,913,206	2,161	(3,051,452)	-	(480,229)	
		Total *TransNet* Extension	(344,144)	2,913,206	2,161	(3,051,452)	-	(480,229)	
		GASB 31 Market Value Adjustment	(3,061)	-	-	-	-	(3,061)	
		Total *TransNet* Extension after GASB 31 Adjustment	$ (347,205)	$ 2,913,206	$ 2,161	$ (3,051,452)	$ -	$ (483,290)	

Notes:
(a) Deficit to be covered by drawdown in FY 24.
(b) Closeout activities in progress; Project to be closed in FY 24
(c) Project closed/completed.
(d) Project STM0369 is no longer programmed under CHV45 but is reprogrammed under MPO ID CHV35.

CITY OF CHULA VISTA, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Local Street Improvements:				
		Congestion Relief Pass Through:				
CHV39	N/A	Regional Arterial Management Systems	$ 170,500	$ -	$ (170,500)	$ -
		Total Congestion Relief-Pass Through	170,500	-	(170,500)	-
		Congestion Relief:				
CHV39	TRF0350	Traffic Signal System Optimization	1,996,913	833	(1,999,803)	(2,057)
CHV39	TRF0400	Signal Retiming of Yellow	182,976	-	(187,656)	(4,680)
CHV39	TRF0423	Traffic Signal Comm Improv W of 805	5,295	-	(4,695)	600
CHV39	TRF0426	Adapt Signal Expansion Otay Lakes Rd	13,699	-	(14,315)	(616)
		Total CHV39 Projects	2,198,883	833	(2,206,469)	(6,753)
CHV44	TRF0356	Otay Mesa Transportation System	31,455	-	(31,315)	140
CHV48	STM0393	Major Pavement Rehabilitation FY17/18	3,137,082	-	(2,879,356)	257,726
CHV48	STM0397	Major Pavement Rehabilitation FY18/19	2,875,414	-	(2,863,419)	11,995
CHV48	STM0400	RMRA Major Pavement Rehab FY19/20	174,000	-	(445,247)	(271,247)
CHV48	STM0401	RMRA Major Pavement Rehab FY20/21	31,000	-	(528,950)	(497,950)
CHV48	STM0408	Pavement Major Rehabilitation Program	374,000	-	(414,377)	(40,377)
CHV48	STM0411	Pavement Major Rehabilitation Program	28,000	-	(22,090)	5,910
		Total CHV 48 Projects	6,619,496	-	(7,153,439)	(533,943)
CHV58	STL0426	Sidewalk Gap Citywide FY 17/18	655,119	-	(652,588)	2,531
CHV58	STM0405	ADA Path Install at Otay Lakes Rd	7,556	-	(3,987)	3,569
CHV58	TRF0414	3rd Ave @ Seavale Pedestrian Improv	11,864	-	(8,977)	2,887
		Total CHV58 Projects	674,539	-	(665,552)	8,987
		Subtotal Congestion Relief	9,524,373	833	(10,056,775)	(531,569)

(Continued)

CITY OF CHULA VISTA, CALIFORNIA
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	Interest Income	Project Expenditures	Project Status June 30, 2023
		Congestion Relief balance carried forward	$ 9,524,373	$ 833	$ (10,056,775)	$ (531,569)
CHV60	STL0437	EB Right Turn Lane Install/ East H St Study	6,963	-	(3,958)	3,005
CHV60	TRF0398	Traffic Sig Install at Main St and Jacqua St	11,861	-	(7,930)	3,931
CHV60	TRF0407	Traffic Sig Mod at Five Intersections	181,954	-	(181,954)	-
CHV60	TRF0412	Traffic Signal Upgrades at Two Locations	209,605	-	(209,605)	-
CHV60	TRF0418	Lead Ped Interval Traf Signal Ops	101,100	-	(99,309)	1,791
CHV60	TRF0424	Ped Hybr Beacon Upgrade	193,945	-	(192,802)	1,143
		Total CHV60 Projects	705,428	-	(695,558)	9,870
CHV70	STM0384	Bike Lanes onBrdwy FsbltyStudy	1,995,495	-	(1,995,392)	103
CHV70	STM0392	Bike Lanes on Broadway	970,423	-	(966,761)	3,662
		Total CHV70 Projects	2,965,918	-	(2,962,153)	3,765
CHV77	TRF0395	SANDAG Main St Fiber OpticAddtl	41,530	-	(41,974)	(444)
CHV79	TRF0415	Telegraph Cnyn Rd Raised Median Impvmnts	77,292	-	(75,493)	1,799
CHV79	TRF0446	Left Turn Imp Bonita Rd@ bonita Glen	48,830	-	(54,844)	(6,014)
		Total CHV79 Projects	126,122	-	(130,337)	(4,215)
CHV80	STL0406	3rd Ave Streetscp Imprv Phs 3	2,644,038	-	(2,575,702)	68,336
CHV82	STL0420	Palomar St/Orange Ave Sidewalk	603,381	-	(598,836)	4,545
CHV84	TRF0404	Retiming Signals/ Install Fiber Optic Comm Sys	926,850	-	(923,383)	3,467
CHV88	STL0464	F Street Promenade Phase 1	2,500	-	(2,088)	412
CHV89	TRF0432	Olympic Parkway Safety Enhancements	6,000	-	(4,132)	1,868
		Interest Income	-	52,272	-	52,272
		Total Congestion Relief	17,546,140	53,105	(17,990,938)	(391,693)

(Continued)

CITY OF CHULA VISTA, CALIFORNIA
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	Interest Income	Project Expenditures	Project Status June 30, 2023
		Maintenance:				
CHV06	CTY0219	Pavement Management System	1,412,688	-	(1,425,832)	(13,144)
CHV06	STL0445	Pavement Minor Rehab	32,432	-	(32,353)	79
CHV06	STL0455	Pavement Maintenance Program FY21/22	123,800	-	(138,557)	(14,757)
		Total CHV06 Projects	1,568,920	-	(1,596,742)	(27,822)
CHV22	CTY0202	CIP Advanced Planning	829,448	-	(911,788)	(82,340)
CHV22	CTY0208	CIP Management & Equipment Purchase	45,873	-	(44,860)	1,013
CHV22	CTY0232	ADA Pedestrian Connectivity Program	22,950	-	(22,060)	890
CHV22	STL0404	Bikeway Master Plan 2016 Update	54,128	-	(54,128)	-
CHV22	STM0406	Bay Boulevard at L Street Sidewalk Improvements Study	44,700	-	(44,331)	369
		Total CHV 22 Projects	997,099	-	(1,077,167)	(80,068)
CHV33	STL0410	Kellog Elem Schl Ped Improvmt	225,693	-	(224,993)	700
CHV33	STM0380	Sidewalk Replacement E H Street Study	148,612	-	(148,337)	275
CHV33	TRF0345	School Zone Traffic Calming	659,360	-	(716,190)	(56,830)
CHV33	TRF0384	Lauderbach Elem. Pedestrian Imprv	363,796	-	(362,645)	1,151
CHV33	TRF0417	Enhanced Crosswalks School Zones	32,000	-	(37,840)	(5,840)
		Total CHV 33 Projects	1,429,461	-	(1,490,005)	(60,544)
CHV34	SWR0292	Indtrl Blvd &Main St Swr Imprv	142,401	-	(140,129)	2,272
CHV34	TRF0327	Neighborhood Safety Program	2,027,008	-	(2,042,227)	(15,219)
CHV34	TRF0411	Ped Imprvmnts- Castle Park Middle School	18,069	-	(17,539)	530
CHV34	TRF0413	Ladder Crosswalks at Controlled Intersections Program	21,806	-	(19,635)	2,171
CHV34	TRF0416	Intersection Safety Improvements	205,500	-	(199,716)	5,784
CHV34	TRF0422	Radar Speed Feedback Signs	2,900	-	(1,990)	910
CHV34	TRF0429	Pedestr and Guardrail Imprv Various	43,800	-	(43,659)	141
		Total CHV 34 Projects	2,461,484	-	(2,464,895)	(3,411)
		Subtotal Maintenance	6,456,964	-	(6,628,809)	(171,845)

(Continued)

CITY OF CHULA VISTA, CALIFORNIA
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	Interest Income	Project Expenditures	Project Status June 30, 2023
		Maintenance balance carried forward	$ 6,456,964	$ -	$ (6,628,809)	$ (171,845)
CHV35	STM0369	Bikeway Facilities Gap Project	58,200	-	(58,151)	49
CHV35	TRF0332	Signing and Stripping Program	535,663	-	(535,554)	109
CHV35	TRF0366	Traffic Signal & St. Lighting Upgrade / Maint.	2,149,248	-	(2,149,027)	221
CHV35	TRF0402	Traffic Signal Mod Broadway/F and Broadway/G	130,000	-	(130,000)	-
CHV35	TRF0421	Engineering & Traffic Survey Updates Program	2,741	-	(2,244)	497
		Total CHV 35 Projects	2,875,852	-	(2,874,976)	876
CHV45	STM0369	Bikeway Facilities Gap Project	448,959	-	(448,959)	-
CHV45	TRF0321	Citywide Traffic Count Program	521,691	-	(523,757)	(2,066)
CHV45	TRF0354	Traffic Congestion Relief Program	70,544	-	(76,028)	(5,484)
		Total CHV 45 Projects	1,041,194	-	(1,048,744)	(7,550)
CHV50	DR0205	CMP Rehabilitation In Right of Way FY17/18	2,115,350	-	(2,100,164)	15,186
CHV50	DR0217	CMP Repair ROW FY20/21	101,550	-	(106,449)	(4,899)
CHV50	STM0385	Bridge Maintenance	138,485	-	(125,759)	12,726
		Total CHV 50 Projects	2,355,385	-	(2,332,372)	23,013
CHV75	STL0432	ADA Pedestrian Curb Ramps Program FY18/19	375,503	-	(375,048)	455
CHV75	STL0447	ADA Pedestrian Curb Ramps Program	250,024	-	(249,571)	453
CHV75	STL0448	Sidewalk Replacement Program FY20/21	85,163	-	(84,595)	568
CHV75	STL0454	ADA Pedestrian Curb Ramps Program FY21/22	28,060	-	(26,026)	2,034
CHV75	STL0461	ADA Pedestrian Curb Ramps FY22/23	10,100	-	(9,835)	265
		Total CHV 75 Projects	748,850	-	(745,075)	3,775
CHV83	STL0404	Bikeway Master Plan 2016 Update	69,128	-	(63,539)	5,589
CHV83	STM0394	Local Street Utility Undergrounding District	90,340	-	(72,171)	18,169
CHV83	STM0407	F Street Undergrounding Phase 2 - Street Light Design	24,801	-	(9,252)	15,549
		Total CHV 83 Projects	184,269	-	(144,962)	39,307
		Subtotal Maintenance	13,662,514	-	(13,774,938)	(112,424)

(Continued)

CITY OF CHULA VISTA, CALIFORNIA
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	Interest Income	Project Expenditures	Project Status June 30, 2023
		Maintenance balance carried forward	$ 13,662,514	$ -	$ (13,774,938)	$ (112,424)
CHV90	TRF0427	North Second Avenue Shoulder Improv	30,000	-	(28,514)	1,486
		Interest Income	-	22,402	-	22,402
		Total Maintenance	13,692,514	22,402	(13,803,452)	(88,536)
		Total Local Street Improvements	31,409,154	75,507	(31,964,890)	(480,229)
		Subtotal Cumulative *TransNet* Extension	31,409,154	75,507	(31,964,890)	(480,229)
		Completed Projects:				
		LSI - Congestion Relief	34,074,537	4,132	(34,078,669)	-
		LSI - Maintenance	7,001,053	1,219	(7,002,272)	-
		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	49,229,548	5,351	(49,234,899)	-
		Total Cumulative *TransNet* Extension	$ 80,638,702	$ 80,858	$ (81,199,789)	$ (480,229)

CITY OF CHULA VISTA CALIFORNIA
TransNet Extension Activities
RTCIP Fund
Year Ended June 30, 2023

Project Year	Last Date to Commit funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Cumulative Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022
For Fiscal Year ended June 30, 2016	June 30, 2023	CHV45	$ 90,345	$ -	$ (90,345)	$ -	$ -	$ -	$ 14,431
For Fiscal Year ended June 30, 2017	June 30, 2024	CHV45	5,708	-	(5,708)	-	-	-	5,708
For Fiscal Year ended June 30, 2018	June 30, 2025	CHV45	389,773	-	(25,367)	-	-	364,406	389,773
For Fiscal Year ended June 30, 2019	June 30, 2026	CHV45	120,066	-	-	-	-	120,066	115,679
For Fiscal Year ended June 30, 2020	June 30, 2027	CHV45	68,068	-	-	-	-	68,068	68,068
For Fiscal Year ended June 30, 2021	June 30, 2028	CHV45	564,393	-	-	-	-	564,393	556,241
For Fiscal Year ended June 30, 2022	June 30, 2029	CHV45	1,033,556	-	-	-	-	1,033,556	1,033,556
For Fiscal Year ended June 30, 2023	June 30, 2030	CHV45	1,213,000	-	-	-	-	1,213,000	-
Interest Income			-	150,391	-	-	-	150,391	84,055
Subtotal RTCIP Funds			3,484,909	150,391	(121,420)	-	-	3,513,880	2,267,511
GASB 31 Market Value Adjustment			-	(63,615)	-	-	-	(63,615)	(65,186)
Total RTCIP Funds			$ 3,484,909	$ 86,776	$ (121,420)	$ -	$ -	$ 3,450,265	$ 2,202,325

CITY OF CORONADO, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

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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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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: This procedure is not applicable as there were no footnotes required in Schedule A in FY 23.

   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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

      Results: This procedure is not applicable as the City did not have interest income reported on Schedule A in FY 23.

      ii. We reviewed the interest allocation methodology to ensure it was in accordance with the provisions of 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 reviewed 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* expenditure in the amount of $131,400. We selected $90,958 (69.22%) 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 reviewed, we evaluated 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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as there were no payroll expenditures identified during FY 23.

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.

Results: This procedure is not applicable as there were no indirect costs allocated during FY 23.

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.

Results: This procedure is not applicable as there were no adjustments presented on Schedule A in FY 23.

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 current or previous 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 the current or previous fiscal year.

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 presented on Schedule A in FY 23.

i. We substantiated that additional funding was 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 were no projects with a negative ending balance presented on Schedule A in FY 23.

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.

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 FY23.

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.

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 FY 23.

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 projects completed on Schedule A in FY 23.

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.

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

Fiscal year 2023 apportionment	$808,934
Less: debt service payment	-
Net estimated apportionment	808,934
30% base	30%
Fiscal year 2023 30% threshold	242,680
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(107,341)
Maintenance fund balance	-
Total Local Streets and Roads and Local Street Improvement fund balance	107,341
Fund balance under apportionment	$135,339

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are noted on the following page:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$107,341	$253,503	$360,844
Maintenance	-	2,616,982	2,616,982
Totals	$107,341	$2,870,485	$2,977,826

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 3.89% of cumulative local street and road revenue for maintenance as indicated as follows:

	City	SANDAG	Total
Congestion relief	$6,575,318	$49,332	$6,624,650
Maintenance	382,949	2,538,972	2,921,921
Interest	21,958	282,181	304,139
Total local street and road revenue	$6,980,225	$2,870,485	$9,850,710
30% of total local street and road revenue			$2,955,213
Less maintenance expenditures incurred to date			(383,272)
Available maintenance funds			$2,571,941
Cumulative percentage expended for maintenance			3.89%

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, 2023.

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, 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 12.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, 2023, is summarized as follows:

Current year local discretionary expenditures	$1,627,273
Less MOE base year requirement	(984,388)
Excess MOE for the year ended June 30, 2023	$ 642,885

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.

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 reviewed 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 $2,688.21. For two permits 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 $646. 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: 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 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.

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 tested 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, 2023.

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.

Results: This procedure is not applicable as there were no RTCIP expenditures for fiscal year ending June 30, 2023.

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.

Results: This procedure is not applicable as there were no RTCIP payroll expenditures for the fiscal year ending June 30, 2023.

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 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 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 review.

Results: The City provided RTCIP documentation to us for review on October 31, 2023.

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.

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.

    Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and 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 will transfer funds from their budget to cover the remaining fees from FY22.

16. 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, 2023. 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 10, 2024

CITY OF CORONADO, CALIFORNIA

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

Findings and Recommendations

Year Ended June 30, 2023

(1) Need to Use Approved Exaction Fee

Per review of the City's exaction fee collections for the year ended June 30, 2023, the City did not consistently collect the required exaction fee amount of $2,688.21. For two permits 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 $646.34 as follows:

Permit Number	Audited Amount	Amount Required	Variance
NC2107-001	$2,668.21	$2,688.21	$20.00
Various	15,502.92	16,129.26	626.34
Totals	$18,171.13	$18,817.47	$646.34

SANDAG Board recommendations as of February 9, 2022 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 $2,635.50 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 City recover the under-collection of exaction fees in the amount of $646.34 for FY23. Additionally, we recommend that the City update and collect the proper exaction fees on a yearly basis to be in compliance with the RTCIP fees.

(1) Need to Use Approved Exaction Fee (Continued)

Management Response

Management agrees with the finding, and we are evaluating additional controls to prevent errors in collections in the future. During the review, we discovered that there was an issue with the permitting system and we are working on a remedy to correct the problem. City Departments are continuing to work together to improve controls and have reinforced with staff the need to review the correctness of fees before finalizing permits. Additionally, Finance will continue to work with permitting staff to identify gaps and put controls in place.

During the fiscal year 2024 the City will make every effort to collect and record the under-collected amounts of the exaction fees.

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF CORONADO, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023
		***TransNet* Extension:**						
		Congestion Relief:						
COR 07	9740-20002	Street, Curb & Gutter-FY19/FY20	$ 106,844	$ -	$ -	$ -	$ -	$ 106,844
COR 25	9712-18003	Ocean Blvd. Street Improvement	(468,598)	500,000	-	(31,400)	-	2
		Interest Income	495	-	-	-	-	495
		Total Congestion Relief	(361,259)	500,000	-	(31,400)	-	107,341
		Maintenance:						
COR 04	98987-STPVM FY23	Street Preventative Maintenance FY23	-	100,000	-	(100,000)	-	-
		Total Maintenance	-	100,000	-	(100,000)	-	-
		Total Local Street Improvements	(361,259)	600,000	-	(131,400)	-	107,341
		Total *TransNet* Extension	(361,259)	600,000	-	(131,400)	-	107,341
		GASB 31 Market Value Adjustment	(3,272)	-	1,287	-	-	(1,985)
		Total *TransNet* Extension after GASB 31 adjustment	$ (364,531)	$ 600,000	$ 1,287	$ (131,400)	$ -	$ 105,356

SCHEDULE B

CITY OF CORONADO, CALIFORNIA

TransNet Extension Activities

Cumulative Schedule of Status of Funds by Project

Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Local Street Improvements:				
		Congestion Relief:				
COR 07	9740-20002	Street, Curb & Gutter-FY19/FY20	$ 187,579	$ -	$ (80,735)	$ 106,844
COR 25	9712-18003	Ocean Blvd. Street Improvement	959,042	3,866	(962,906)	2
		Interest Income	-	495	-	495
		Total Congestion Relief	1,146,621	4,361	(1,043,641)	107,341
		Maintenance:				
COR 04	98987-STPVM FY23	Street Preventative Maintenance FY23	100,000	-	(100,000)	-
		Total Maintenance	100,000	-	(100,000)	-
		Total Local Street Improvements	1,246,621	4,361	(1,143,641)	107,341
		Total Cumulative *TransNet* Extension	1,246,621	4,361	(1,143,641)	107,341
		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 *TransNet* Extension	$ 7,047,350	$ 21,958	$ (6,961,967)	$ 107,341

CITY OF CORONADO, CALIFORNIA
TransNet Extension Activities
RTCIP Fund
Year Ended June 30, 2023

Project Year	Last Date to Commit funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Cumulative Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022	Notes
For Fiscal Year ended June 30, 2016	June 30, 2023	COR24	$ 18,536	$ 876	$ (19,412)	$ -	$ -	$ -	$ -	
For Fiscal Year ended June 30, 2017	June 30, 2024	COR24	21,213	1,977	(3,671)	-	-	19,519	18,869	
For Fiscal Year ended June 30, 2018	June 30, 2025	COR24	14,425	1,344	-	-	-	15,769	15,287	
For Fiscal Year ended June 30, 2019	June 30, 2026	COR24	26,446	2,465	-	-	-	28,911	27,884	
For Fiscal Year ended June 30, 2020	June 30, 2027	COR24	15,943	1,486	-	-	-	17,429	16,627	
For Fiscal Year ended June 30, 2021	June 30, 2028	COR24	-	-	-	-	-	-	-	
For Fiscal Year ended June 30, 2022	June 30, 2029	COR24	12,919	1,204	-	(5,168)	-	8,955	13,000	(a)
For Fiscal Year ended June 30, 2023	June 30, 2030	COR24	20,859	1,944	-	-	-	22,803	-	
Subtotal RTCIP Funds			130,341	11,296	(23,083)	(5,168)	-	113,386	91,667	
GASB 31 Market Value Adjustment			-	930	-	-	-	930	(123)	
Total RTCIP Funds			$ 130,341	$ 12,226	$ (23,083)	$ (5,168)	$ -	$ 114,316	$ 91,544	

Notes:
(a) Adjustment is to reflect an applied refund applicable for FY 22 fees collected but processed in FY 23.

CITY OF DEL MAR, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

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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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

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

      ii. We reviewed 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 reviewed the total project expenditures per Schedule A and agreed to the recipient agency's general ledger.

Results: This procedure is not applicable as the City did not have any *TransNet* expenditures recorded during FY23.

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: This procedure is not applicable as the City did not have any *TransNet* expenditures recorded during FY23.

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: This procedure is not applicable as the City did not have any *TransNet* expenditures recorded during FY23.

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 reviewed, we evaluated whether the MPO ID is properly classified as either Maintenance or Congestion Relief based on the definition in Board Policy 031.

Results: This procedure is not applicable as the City did not have any *TransNet* expenditures recorded during FY23.

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.

Results: This procedure is not applicable as the City did not have any *TransNet* expenditures recorded during FY23.

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.

Results: This procedure is not applicable as indirect costs were not allocated to the projects included in the RTIP.

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.

Results: This procedure is not applicable as there were no adjustments during FY 23.

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 FY23.

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 during FY 23.

i. We substantiated that additional funding was 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 were no projects with a negative ending balance during FY 23.

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.

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." They also indicated that, "The City is in process of completing a street assessment and will be going out to bid in FY24 for Resurfacing and Drainage maintenance project (DM01)." 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 24, 2023.

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 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 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.

   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 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.

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

Fiscal year 2023 apportionment	$ 274,021
Less: debt service payment	(131,959)
Net estimated apportionment	142,062
30% base	30%
Fiscal year 2023 30% threshold	42,619
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(3,285)
Maintenance fund balance	-
Total Local Streets and Roads and Local Street Improvement fund balance	3,285
Fund balance under apportionment	$ 39,334

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

   Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as indicated as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$3,285	$(127,483)	$(124,198)
Maintenance	-	570,946	570,946
Totals	$3,285	$ 443,463	$ 446,748

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 5.40% of cumulative local street and road revenue for maintenance indicated as follows:

	City	SANDAG	Total	
Congestion relief	$6,614,166	$(156,126)	$6,458,040	
Maintenance	402,626	559,707	962,333	
Interest	8,378	39,882	48,260	
Total local street and road revenue	$7,025,170	$ 443,463	$7,468,633	
30% of total local street and road revenue				$ 2,240,590
Less maintenance expenditures incurred to date				(403,270)
Available maintenance funds				$1,837,320
Cumulative percentage expended for maintenance				5.40%

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, 2022	Principal Payments	Balance June 30, 2023	Interest and Other Adjustments
2014 Series A Bonds	$ 140,000	$ 70,000	$ 70,000	$ 4,783
2019 Series A Bonds	855,000	-	855,000	26,909
2021 Series A Bonds	1,610,000	-	1,610,000	31,572

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, 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 12.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 for the year ended June 30, 2023. The City had an outstanding unmet MOE requirement for the prior year in the amount of $72,462 for Street & Roads. In the City's response to the prior year finding, the City had requested and was subsequently granted a three-year extension in the time permitted to meet the MOE threshold. MOE activity for the year ended June 30, 2023, is summarized on the following page:

	Street & Roads	Specialized Transportation	Total
Current year local discretionary expenditures	$917,285	$60,000	$977,285
Less MOE base year requirement	(602,608)	(27,766)	(630,374)
Less prior year shortfall	(72,462)	-	(72,462)
Excess (shortfall) MOE for the year ended June 30, 2023	$242,215	$32,234	$274,449

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.

       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 reviewed to ensure that the recipient agency was using the most current approved fee amount.

          Results: The City is not in compliance with the RTCIP exaction fee requirement. See Finding 1 in 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 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.

           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 tested 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, 2023.

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.

Results: This procedure is not applicable as there were no RTCIP expenditures for fiscal year ending June 30, 2023.

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.

Results: This procedure is not applicable as there were no payroll expenditures identified during FY 2023.

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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on October 10, 2023.

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.

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.

Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and documented the status of any prior year findings and recommendations.

Results: The prior year's report included a finding that the City of Del Mar did not meet its MOE requirement for Streets & Roads and had a shortfall in the amount of $72,462. Our testing of the MOE requirement for the year ended June 30, 2023 identified that the City was able to resolve the shortfall. As such, the finding will be removed.

16. 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 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 City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2023. 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 10, 2024

CITY OF DEL MAR, CALIFORNIA

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

Findings and Recommendations

Year Ended June 30, 2023

(1) Need to Use Approved Exaction Fee

Per review of the City's exaction fee collections for the year ended June 30, 2023, the City did not consistently collect the required exaction fee amount of $2,688.21. There were two permits issued where the exaction fees collected were based on FY22 fees in the amount of $2,635.50. This resulted in an under-collection of the exaction fees in the amount of $474.39 as follows:

Project #	Account #	Units	Amount Required	Amount Charged	Variance
DRB20-013	B45.4700.4727	1	$ 2,688.21	$ 2,635.50	$ 52.71
DRB18-008	B45.4700.4727	8	21,505.68	21,084.00	421.68
	Totals	9	$24,193.89	$23,719.50	$474.39

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 City recover the under-collection of exaction fees in the amount of $474.39. Additionally, we recommend that the City update and collect the proper exaction on a yearly basis to be in compliance with the RTCIP fees.

(1) Need to Use Approved Exaction Fee (Continued)

Management Response

The City inadvertently overlooked updating the new exaction fees on the permitting system. Two permits were processed and were charged the old RTCIP exaction fees. Upon discovery, this was immediately corrected, and an audit of other permits processed was conducted. No other errors were found. The Community Development department and the Finance division have implemented additional procedures to ensure that exaction fees are updated as needed per SANDAG updates. The Community Development department will work on collecting the undercharged fees.

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF DEL MAR, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		TransNet Extension:							
		Local Street Improvements:							
		Congestion Relief:							
DM02	44.7000.7011	Local Match to Bridge Retrofit Projects	$ -	$ -	$ -	$ -	$ -	$ -	(a)
DM06	44.7000.7009	Sidewalk, Street and Drainage Project	3,167	-	118	-	-	3,285	
		2014 Series A Bond	-	73,478	-	(73,478)	-	-	
		2019 Series A Bond	-	26,909	-	(26,909)	-	-	
		2021 Series A Bond	-	31,572	-	(31,572)	-	-	
		Total Congestion Relief	3,167	131,959	118	(131,959)	-	3,285	
		Maintenance:							
DM01	44.7000.7009	Resurfacing and Drainage Project	-	-	-	-	-	-	(b)
		Total Maintenance	-	-	-	-	-	-	
		Total Local Street Improvements	3,167	131,959	118	(131,959)	-	3,285	
		Total *TransNet* Extension	3,167	131,959	118	(131,959)	-	3,285	
		GASB 31 Market Value Adjustment	(411)	-	316	-	-	(95)	
		Total *TransNet* Extension after GASB 31 Adjustment	$ 2,756	$ 131,959	$ 434	$ (131,959)	$ -	$ 3,190	

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 is in process of completing a street assessment and will be going out to bid in FY24 for Resurfacing and Drainage maintenance project (DM01).

CITY OF DEL MAR, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***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 Project	4,253,985	5,864	(4,256,564)	3,285
		2014 Series A Bonds	1,295,182	-	(1,295,182)	-
		2019 Series A Bonds	80,313	-	(80,313)	-
		2021 Series A Bonds	71,995	-	(71,995)	-
		Total Congestion Relief	5,908,861	6,323	(5,911,899)	3,285
		Maintenance:				
DM01	44.7000.7009	Resurfacing and Drainage Project	402,626	644	(403,270)	-
		Total Maintenance	402,626	644	(403,270)	-
		Total Local Street Improvements	6,311,487	6,967	(6,315,169)	3,285
		Total Cumulative *TransNet* Extension	6,311,487	6,967	(6,315,169)	3,285
		Completed Projects:				
		LSI - Commercial Paper Debt Service	1,082	-	(1,082)	-
		LSI - Congestion Relief	704,223	1,411	(705,634)	-
		Bikes and Pedestrian	812,000	-	(812,000)	-
		Total Completed Projects	1,517,305	1,411	(1,518,716)	-
		Total Cumulative *TransNet* Extension	$ 7,828,792	$ 8,378	$ (7,833,885)	$ 3,285

CITY OF DEL MAR, CALIFORNIA
TransNet Extension Activities
RTCIP Fund
Year Ended June 30, 2023

Project Year	Last Date to Commit funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Cumulative Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022
For Fiscal Year ended June 30, 2016	June 30, 2023	DM06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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	-
Subtotal RTCIP Funds			36,360	1,082	(4,983)	-	-	32,459	8,064
GASB 31 Market Value Adjustment			-	(610)	-	-	-	(610)	(215)
Total RTCIP Funds			$ 36,360	$ 472	$ (4,983)	$ -	$ -	$ 31,849	$ 7,849

CITY OF EL CAJON, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

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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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

         Results: This procedure is not applicable as interest income was not reported on Schedule A.

      ii. We reviewed 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.

   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.

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 $1,059,346. We selected $375,347 (35.43%) 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% 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 reviewed, we evaluated 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 evaluated whether the direct payroll charge appeared reasonable for the project.

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 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.

Results: The City allocated indirect costs to projects included in the RTIP for the year ended June 30, 2023. The City distributes indirect costs in two ways. For operating departments, an allocation for each cost pool is made following 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 weighted 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 $9,209 resulting in 0.87% 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. The City's methodology for allocating indirect costs appears reasonable. No exceptions were noted as a result of our procedures.

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.

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, 2024.

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

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.

Results: There are two projects that have been inactive over the past two years. The City indicated that for EL06 CIP 203690PWCP and 203691PWCP "These are active City projects funded by multiple MPO ID funding sources. Activity funded by this MPO ID was not present during this phase of the 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 January 25, 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 were 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 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.

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 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.

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

Fiscal year 2023 apportionment	$3,530,412
Less: debt service payment	-
Net estimated apportionment	3,530,412
30% base	30%
Fiscal year 2023 30% threshold	1,059,124
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(681,672)
Maintenance fund balance	(596,142)
Total Local Streets and Roads and Local Street Improvement fund balance	(1,277,814)
Fund balance under apportionment	$ 2,336,938

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$ (681,672)	$ 5,865,738	$5,184,066
Maintenance	(596,142)	5,313,368	4,717,226
Totals	$(1,277,814)	$11,179,106	$9,901,292

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 17.77% of cumulative local street and road revenue for maintenance as indicated as follows:

	City	SANDAG	Total
Congestion relief	$21,128,688	$ 5,325,302	$26,453,990
Maintenance	6,256,364	5,093,688	11,350,052
Interest	9,785	760,116	769,901
Total local street and road revenue	$27,394,837	$11,179,106	$38,573,943
30% of total local street and road revenue			$ 11,572,183
Less maintenance expenditures incurred to date			(6,855,442)
Available maintenance funds			$ 4,716,741
Cumulative percentage expended for maintenance			17.77%

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, 2023.

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, 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 12.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, 2023, is summarized as follows:

Current year local discretionary expenditures	$2,463,072
Less MOE base year requirement	(1,849,773)
Excess MOE for the year ended June 30, 2023	$ 613,299

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.

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 reviewed to ensure that the recipient agency was using the most current approved fee amount.

Results: The City did not collect the correct exaction fee for one permit 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 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.

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 tested 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 $65,867. We selected $45,115 (68.49%) for testing. No exceptions were noted as a result of our procedures.

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.

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 evaluated 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, 2023.

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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on October 27, 2023.

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.

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.

    Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and 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.

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.

    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, 2023. 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 10, 2024

CITY OF EL CAJON, CALIFORNIA

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

Findings and Recommendations

Year Ended June 30, 2023

(1) Need to Use Approved Exaction Fee

Per review of the City's exaction fee collections for the year ended June 30, 2023, the City did not consistently collect the required exaction fee amount of $2,688.21. 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 $52.71 as follows:

Permit Number	Amount Charged	Amount Required	Variance
BP-2020-0599	$2,635.50	$2,688.21	$52.71

SANDAG Board recommendations as of February 9, 2022 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 $2,635.50 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 City recover the under-collection of exaction fees in the amount of $52.71 for FY23. Additionally, we recommend that the City update and collect the proper exaction fees on a yearly basis to be in compliance with the RTCIP fees.

Management Response

Permit BP-2020-0599 was issued in FY21 at $2,583.82 and billed for the FY22-FY23 change of $51.68. However, it appears that the FY21-FY22 change ($52.71) was not applied. Therefore, the City will issue an invoice for that amount prior to the completion of the project.

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF EL CAJON, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	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	(198,981)	20,011	-	(68,503)	-	(247,473)	(a)(b)
EL03	203688PWCP	Jamacha Road Safety Improvements	-	-	-	(13,233)	-	(13,233)	(a)
EL03	203689PWCP	Madison Avenue Safety Improvements	-	-	-	(2,382)	-	(2,382)	(a)
EL03	223748PWCP	Luke Lane Drainage Improvements	-	-	-	(2,637)	-	(2,637)	(a)
		Total EL03 Projects	(198,981)	20,011	-	(86,755)	-	(265,725)	
EL06	N/A	Traffic Signal System Upgrades 2020	4,046	-	-	-	(4,046)	-	(c)
EL06	203688PWCP	Jamacha Road Safety Improvements	13,789	2,792	-	(4,166)	-	12,415	
EL06	203689PWCP	Madison Avenue Safety Improvements	(2,525)	-	-	-	12,149	9,624	(d)
EL06	203690PWCP	El Cajon Transit Center Improvements	28,514	-	-	-	-	28,514	(e)
EL06	203691PWCP	Main/Green Street Gateway Improvements	6,000	-	-	-	-	6,000	(e)
EL06	N/A	Traffic Signal System Upgrades 2021	8,103	-	-	-	(8,103)	-	(f)
EL06	223744PWCP	Traffic Signal System Upgrades 2022	15,605	-	-	(34,390)	-	(18,785)	(b)
EL06	200020PWCP	Overlay 2020	38	-	-	-	-	38	
		Total EL06 Projects	73,570	2,792	-	(38,556)	-	37,806	
EL18	N/A	Street Light LED Retrofit Program 2019	(17,462)	-	-	-	-	(17,462)	(b)
EL18	N/A	Repair and Replacement of Street Light System	912	-	-	-	(912)	-	(c)
EL18	203688PWCP	Jamacha Road Safety Improvements	(34,810)	13,905	-	(4,167)	912	(24,160)	(a)(d)
EL18	203689PWCP	Madison Avenue Safety Improvements	(39,267)	-	-	(261,942)	-	(301,209)	(a)
EL18	N/A	Street Light LED Retrofit Program 2021	(38,750)	-	-	-	-	(38,750)	(b)
EL18	N/A	Street Light LED Retrofit Program 2022	7,090	-	-	-	-	7,090	
		Total EL18 Projects	(122,287)	13,905	-	(266,109)	-	(374,491)	
		Subtotal Congestion Relief	(247,698)	36,708	-	(391,420)	-	(602,410)	

(Continued)

CITY OF EL CAJON, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Congestion Relief balance carried forward	$ (247,698)	$ 36,708	$ -	$ (391,420)	$ -	$ (602,410)	
EL29	N/A	Traffic Safety Calming 2020	157,283	-	-	-	(157,283)	-	(f)
EL29	203689PWCP	Madison Avenue Safety Improvements	-	100,152	-	(256,583)	156,431	-	(f)
EL29	213719PWCP	Traffic Safety Calming 2021	2,880	-	-	(44,246)	-	(41,366)	(b)
EL29	223745PWCP	Traffic Safety Calming 2022	-	-	-	(37,660)	852	(36,808)	(a)(f)
EL29	223755PWCP	Pedestrian Safety Improvements	-	-	-	(2,081)	-	(2,081)	(a)
EL29	233790PWCP	Traffic Safety Calming 2023	-	-	-	(5,856)	-	(5,856)	(a)
		Total EL29 Projects	160,163	100,152	-	(346,426)	-	(86,111)	
		Interest Income	6,849	-	-	-	-	6,849	
		Total Congestion Relief	(80,686)	136,860	-	(737,846)	-	(681,672)	
		Maintenance:							
EL11	203688PWCP	Jamacha Road Safety Improvements	(35,575)	2,792	-	(4,166)	-	(36,949)	(a)
EL11	203689PWCP	Madison Avenue Safety Improvements	(5,149)	-	-	-	-	(5,149)	(a)
EL11	203690PWCP	El Cajon Transit Center Improvements	41	9,522	-	(23,877)	-	(14,314)	(a)
EL11	203691PWCP	Main/Green Street Gateway Improvements	(2,425)	2,515	-	(2,515)	-	(2,425)	(a)
EL11	N/A	Concrete Grind 2020	8,842	-	-	-	(8,842)	-	(c)
EL11	N/A	Concrete Grind 2021	8,806	-	-	-	(8,806)	-	(c)
EL11	222022PWCP	Concrete Sidewalk Slicing	(24,505)	-	-	(24,646)	17,648	(31,503)	(a)(d)
EL11	N/A	ADA Concrete Improvements 2020	(152,107)	-	-	-	-	(152,107)	(a)
EL11	N/A	ADA Concrete Improvements 2021	55	-	-	-	-	55	
		Total EL11 Projects	(202,017)	14,829	-	(55,204)	-	(242,392)	
EL21	N/A	Slurry 2020	(237,656)	-	-	-	-	(237,656)	(b)
EL21	N/A	Slurry 2021	(111,736)	-	-	-	-	(111,736)	(a)
EL21	233788PWCP	Slurry 2022	-	774	-	(8,068)	-	(7,294)	(a)
		Total EL21 Projects	(349,392)	774	-	(8,068)	-	(356,686)	
		Interest Income	2,936	-	-	-	-	2,936	
		Total Maintenance	(548,473)	15,603	-	(63,272)	-	(596,142)	
		Total Local Street improvements	(629,159)	152,463	-	(801,118)	-	(1,277,814)	

(Continued)

CITY OF EL CAJON, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Smart Growth:							
EL40	SNDG5488	El Cajon Transit Center Community Connection Improvements	$ (32,755)	$ 14,194	$ -	$ (212,525)	$ -	$ (231,086)	(a)
EL41	SNDG5489	Main Street/Green Street Gateway	(74,356)	56,805	-	(36,003)	-	(53,554)	(a)
		Total Smart Growth	(107,111)	70,999	-	(248,528)	-	(284,640)	
		Total *TransNet* Extension	(736,270)	233,162	-	(1,059,346)	-	(1,562,454)	
		GASB 31 Market Value Adjustment	-	-	-	-	-	-	
		Total *TransNet* Extension after GASB 31 Adjustment	$ (736,270)	$ 233,162	$ -	$ (1,059,346)	$ -	$ (1,562,454)	

Notes:
(a) City will request funds during FY24.
(b) Drawdowns were requested for the remaining balances that were reprogrammed with Fiscal Year 2023-24 resolution RTIP No. 23-08.
(c) Adjustment is due to the project being completed in Fiscal Year 2020-21. Remaining balance was reprogrammed with Fiscal Year 2023-24 resolution RTIP No. 23-08.
(d) Adjustment is due to the reprogramming of funds with the Fiscal Year 2023-2024 resolution RTIP No. 23-08.
(e) 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.
(f) Adjustment is due to the project being completed in Fiscal Year 2021-22. Remaining balances were reprogrammed with Fiscal Year 2023-24 resolution RTIP No. 23-08.

CITY OF EL CAJON, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Local Street Improvements:				
		Congestion Relief - Pass-Through:				
EL06	N/A	Regional Arterial Management Systems	$ 106,700	$ -	$ (106,700)	$ -
		Total Congestion Relief - Pass-Through	106,700	-	(106,700)	-
		Congestion Relief:				
EL03	200020PWCP	Overlay 2020	857,694	-	(1,105,167)	(247,473)
EL03	203688PWCP	Jamacha Road Safety Improvements	-	-	(13,233)	(13,233)
EL03	203689PWCP	Madison Avenue Safety Improvements	-	-	(2,382)	(2,382)
EL03	223748PWCP	Luke Lane Drainage Improvements	-	-	(2,637)	(2,637)
		Total EL06 Projects	857,694	-	(1,123,419)	(265,725)
EL06	N/A	Traffic Signal System Upgrades 2020	72,954	-	(72,954)	-
EL06	203688PWCP	Jamacha Road Safety Improvements	90,491	-	(78,076)	12,415
EL06	203689PWCP	Madison Avenue Safety Improvements	101,149	-	(91,525)	9,624
EL06	203690PWCP	El Cajon Transit Center Improvements	28,514	-	-	28,514
EL06	203691PWCP	Main/Green Street Gateway Improvements	6,000	-	-	6,000
EL06	N/A	Traffic Signal System Upgrades 2021	162,817	-	(162,817)	-
EL06	223744PWCP	Traffic Signal System Upgrades 2022	215,250	-	(234,035)	(18,785)
EL06	200020PWCP	Overlay 2020	51	-	(13)	38
		Total EL06 Projects	677,226	-	(639,420)	37,806
EL18	N/A	Street Light LED Retrofit Program 2019	138,873	-	(156,335)	(17,462)
EL18	N/A	Repair and Replacement of Street Light System	185,088	-	(185,088)	-
EL18	203688PWCP	Jamacha Road Safety Improvements	53,917	-	(78,077)	(24,160)
EL18	203689PWCP	Madison Avenue Safety Improvements	21,600	-	(322,809)	(301,209)
EL18	N/A	Street Light LED Retrofit Program 2021	97,000	-	(135,750)	(38,750)
EL18	N/A	Street Light LED Retrofit Program 2022	107,300	-	(100,210)	7,090
		Total EL18 Projects	603,778	-	(978,269)	(374,491)
		Subtotal Congestion Relief	2,138,698	-	(2,741,108)	(602,410)

(Continued)

CITY OF EL CAJON, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		Congestion Relief balance carried forward	$ 2,138,698	$ -	$ (2,741,108)	$ (602,410)
EL29	N/A	Traffic Safety Calming 2020	105,906	-	(105,906)	-
EL29	203689PWCP	Madison Avenue Safety Improvements	256,583	-	(256,583)	-
EL29	213719PWCP	Traffic Safety Calming 2021	9,000	-	(50,366)	(41,366)
EL29	223745PWCP	Traffic Safety Calming 2022	852	-	(37,660)	(36,808)
EL29	223755PWCP	Pedestrian Safety Improvements	-	-	(2,081)	(2,081)
EL29	233790PWCP	Traffic Safety Calming 2023	-	-	(5,856)	(5,856)
		Total EL29 Projects	372,341	-	(458,452)	(86,111)
		Interest Income	-	6,849	-	6,849
		Total Congestion Relief	$ 2,511,039	$ 6,849	$ (3,199,560)	$ (681,672)
		Maintenance:				
EL11	203688PWCP	Jamacha Road Safety Improvements	41,127	-	(78,076)	(36,949)
EL11	203689PWCP	Madison Avenue Safety Improvements	86,021	-	(91,170)	(5,149)
EL11	203690PWCP	El Cajon Transit Center Improvements	79,487	-	(93,801)	(14,314)
EL11	203691PWCP	Main/Green Street Gateway Improvements	20,015	-	(22,440)	(2,425)
EL11	N/A	Concrete Grind 2020	91,158	-	(91,158)	-
EL11	N/A	Concrete Grind 2021	98,194	-	(98,194)	-
EL11	222022PWCP	Concrete Sidewalk Slicing	33,748	-	(65,251)	(31,503)
EL11	N/A	ADA Concrete Improvements 2020	153,500	-	(305,607)	(152,107)
EL11	N/A	ADA Concrete Improvements 2021	1,100	-	(1,045)	55
		Total EL11 Projects	604,350	-	(846,742)	(242,392)
EL21	N/A	Slurry 2020	485,018	-	(722,674)	(237,656)
EL21	N/A	Slurry 2021	165,000	-	(276,736)	(111,736)
EL21	233788PWCP	Slurry 2022	774	-	(8,068)	(7,294)
		Total EL21 Projects	650,792	-	(1,007,478)	(356,686)
		Interest Income	-	2,936	-	2,936
		Total Maintenance	1,255,142	2,936	(1,854,220)	(596,142)
		Total Local Street Improvements	3,766,181	9,785	(5,053,780)	(1,277,814)

(Continued)

CITY OF EL CAJON, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		Smart Growth:				
EL40	SNDG5488	El Cajon Transit Center Community Connection Improvements	$ 308,991	$ -	$ (540,077)	$ (231,086)
EL41	SNDG5489	Main Street/Green Street Gateway	328,210	-	(381,764)	(53,554)
		Total Smart Growth	637,201	-	(921,841)	(284,640)
		Subtotal Cumulative *TransNet* Extension	4,403,382	9,785	(5,975,621)	(1,562,454)
		Completed Projects:				
		Congestion Relief	18,510,949	-	(18,510,949)	-
		Maintenance	5,001,222	-	(5,001,222)	-
		Smart Growth	537,626	-	(537,626)	-
		Total Completed Projects	24,049,797	-	(24,049,797)	-
		Total Cumulative TransNet Extension	$ 28,453,179	$ 9,785	$ (30,025,418)	$ (1,562,454)

CITY OF EL CAJON CALIFORNIA
TransNet Extension Activities
RTCIP Fund
Year Ended June 30, 2023

Project Year	Last Date to Commit funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022
For Fiscal Year ended June 30, 2016	June 30, 2023	EL40	$ 13,860	$ 991	$ (14,851)	$ -	$ -	$ -	$ -
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	-	(70,481)	-	-	232,504	298,371
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	-
Interest Income			-	59,256	-	-	-	59,256	48,687
Total RTCIP Funds			$ 1,089,314	$ 60,247	$ (396,714)	$ -	$ -	$ 752,847	$ 770,615

CITY OF ENCINITAS, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

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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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

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

      ii. We reviewed 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 reviewed 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 $1,177,737. We selected $600,002 (50.95%) 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 reviewed, we evaluated 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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as payroll expenditures were not allocated to projects on the RTIP for the fiscal year ended June 30, 2023.

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.

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, 2023.

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.

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: This procedure is not applicable as there were no completed projects which ended with a positive balance.

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, 2024.

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

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.

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: 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* 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 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.

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 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.

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

Fiscal year 2023 apportionment	$2,427,517
Less: debt service payment	-
Net estimated apportionment	2,427,517
30% base	30%
Fiscal year 2023 30% threshold	728,255
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(142,498)
Maintenance fund balance	-
Total Local Streets and Roads and Local Street Improvement fund balance	142,498
Fund balance under apportionment	$585,757

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

   Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$142,498	$(4,894,854)	$(4,752,356)
Maintenance	-	7,309,672	7,309,672
Totals	$142.498	$2,414,818	$2,557,316

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 3.85% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	$25,442,874	$(5,490,521)	$19,952,353
Maintenance	1,117,046	7,072,628	8,189,674
Interest	55,210	832,711	887,921
Total local street and road revenue	$26,615,130	$2,414,818	$29,029,948
30% of total local street and road revenue			$8,708,984
Less maintenance expenditures incurred to date			(1,117,046)
Available maintenance funds			$7,591,938
Cumulative percentage expended for maintenance			3.85%

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 commercial paper or bonds outstanding as of June 30, 2023.

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, 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 12.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, 2023, is summarized as follows:

Current year local discretionary expenditures	$11,629,625
Less MOE base year requirement	(2,279,925)
Excess MOE for the year ended June 30, 2023	$ 9,349,700

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.

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 reviewed 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 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.

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 tested 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 $6,856. We selected $6,856 (100%) for testing. No exceptions were noted as a result of our procedures.

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.

Results: This procedure is not applicable as there were no unallowable RTCIP expenditures for fiscal year ending June 30, 2023

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.

Results: This procedure is not applicable as payroll expenditures were not allocated to RTCIP projects for the fiscal year ended June 30, 2023.

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, 2023.

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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on October 6, 2023.

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.

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.

Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and 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.

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.

    Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2023.

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 City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2023. 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 10, 2024

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF ENCINITAS, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		***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	CS21A	FY 20/21 Annual Street Overlay	-	5,667	23	(5,660)	(30)	-	(a)(b)
ENC14A	CS22A	FY 21/22 Annual Street Overlay	(46,788)	623,302	2,516	(608,622)	30	(29,562)	(c)
ENC14A	CS23A	FY 22/23 Annual Street Overlay	-	403,470	1,629	(235,900)	-	169,199	
		Total ENC14A Projects	(46,788)	1,032,439	4,168	(850,182)	-	139,637	
ENC20	CS04D	No. Coast Hwy 101 Streetscape	(157,238)	253,871	1,025	(95,703)	-	1,955	
ENC20	CS22F	Leucadia Streetscape Seg B & C	-	224,452	906	(224,452)	-	906	
		Total ENC20 Projects	(157,238)	478,323	1,931	(320,155)	-	2,861	
		Total Congestion Relief	(204,026)	1,510,762	6,099	(1,170,337)	-	142,498	
		Total Local Street Improvements	(204,026)	1,510,762	6,099	(1,170,337)	-	142,498	
		Total *TransNet* Extension	$ (204,026)	$ 1,518,162	$ 6,099	$ (1,177,737)	$ -	$ 142,498	

Notes:
(a) Project is complete.
(b) Remaining project balance for CS21A was transferred to CS22A within the same MPO ID.
(c) Funding will be requested in FY24 to remove the negative balance.

CITY OF ENCINITAS, CALIFORNIA

TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Local Street Improvements:				
		Congestion Relief Pass-Through:				
ENC28	CS02G	Regional Arterial Management Systems	$ 81,400	$ -	$ (81,400)	$ -
		Total Congestion Relief - Pass-Through	81,400	-	(81,400)	-
		Congestion Relief:				
ENC14A	CS21A	FY 20/21 Annual Street Overlay	1,278,205	497	(1,278,702)	-
ENC14A	CS22A	FY 21/22 Annual Street Overlay	1,627,497	2,885	(1,659,944)	(29,562)
ENC14A	CS23A	FY 22/23 Annual Street Overlay	403,470	1,629	(235,900)	169,199
		Total ENC14A Projects	3,309,172	5,011	(3,174,546)	139,637
ENC20	CS04D	No. Coast Hwy 101 Streetscape	6,779,518	26,223	(6,803,786)	1,955
ENC20	CS22F	Leucadia Streetscape Seg B & C	224,452	906	(224,452)	906
		Total ENC20 Projects	7,003,970	27,129	(7,028,238)	2,861
		Total Congestion Relief	10,313,142	32,140	(10,202,784)	142,498
		Subtotal Cumulative *TransNet* Extension	10,394,542	32,140	(10,284,184)	142,498
		Completed Projects:				
		LSI - Congestion Relief	$ 15,048,332	$ 23,070	$ (15,071,402)	$ -
		LSI - Maintenance	1,117,046	-	(1,117,046)	-
		Environmental Mitigation Grant	52,744	-	(52,744)	-
		Total Completed Projects	16,218,122	23,070	(16,241,192)	-
		Total Cumulative *TransNet* Extension	$ 26,612,664	$ 55,210	$ (26,525,376)	$ 142,498

CITY OF ENCINITAS, CALIFORNIA
TransNet Extension Activities
RTCIP Fund
Year Ended June 30, 2023

Project Year	Last Date to Commit funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022
For Fiscal Year ended June 30, 2016	June 30, 2023	ENC46	$ 242,595	$ -	$ (242,595)	$ -	$ -	$ -	$ -
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	78,259
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	-
Interest Income			-	95,441	-	-	-	95,441	90,297
Total RTCIP Funds			$ 1,217,810	$ 95,441	$ (699,193)	$ -	$ -	$ 614,058	$ 356,593

CITY OF ESCONDIDO, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

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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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

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

      ii. We reviewed 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 reviewed 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 $3,781,078. We selected $1,064,327 (28.15%) 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 reviewed, we evaluated 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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: The City recorded total *TransNet* payroll expenditures in the amount of $903,845, which represented 23.90% 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 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.

Results: The City allocated indirect costs to projects included in the RTIP for the year ended June 30, 2023. 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 0.53% and 55.00%. The City allocated a total of $722,819 of indirect costs in the RTIP, resulting in 19.12% of indirect costs compared to total *TransNet* expenditures. Indirect costs exceeded 10% of total *TransNet* expenditures due to increase in payroll costs being included in the *TransNet* projects as well as decrease in total *TransNet* expenditures. The City's indirect cost plan was last updated in FY 2022 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 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.

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: This procedure is not applicable as there were no completed projects from that had been transferred.

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, 2024.

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

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.

Results: There are two projects that have been inactive over the past two years. The City indicated that, "ESC24 is delayed and the City is currently working with a developer for the improvements to be completed. If not, the City will complete these improvements. Estimated Completion Date is June 30,2025. ESC38 has an encumbrance of $7,071 open for a consulting agreement to perform 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 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: 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 they 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 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.

      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: This procedure is not applicable as there were no completed projects reported in the prior year's Schedule A.

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.

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

Fiscal year 2023 apportionment	$5,313,988
Less: debt service payment	-
Net estimated apportionment	5,313,988
30% base	30%
Fiscal year 2023 30% threshold	1,594,196
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(586,625)
Maintenance fund balance	264,855
Total Local Streets and Roads and Local Street Improvement fund balance	(321,770)
Fund balance under apportionment	$1,915,966

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

   Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$(586,625)	$12,164,890	$11,578,265
Maintenance	264,855	1,456,227	1,721,082
Totals	$(321,770)	$13,621,117	$13,299,347

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 26.19% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	$32,734,097	$10,808,281	$43,542,378
Maintenance	16,808,711	867,141	17,675,852
Interest	40,271	1,945,695	1,985,966
Total local street and road revenue	$49,583,079	$13,621,117	$63,204,196
30% of total local street and road revenue			$ 18,961,259
Less maintenance expenditures incurred to date			(16,555,765)
Available maintenance funds			$ 2,405,494
Cumulative percentage expended for maintenance			26.19%

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, 2023.

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, 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 12.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, 2023, is summarized as follows:

Current year local discretionary expenditures	$8,605,898
Less MOE base year requirement	(3,352,190)
Excess MOE for the year ended June 30, 2023	$5,253,708

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.

        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 reviewed 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 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.

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 tested 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 $2,037,913. We selected $751,152 (36.86%) for testing. No exceptions were noted as a result of our procedures.

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.

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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as payroll allocations 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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on October 28, 2023.

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.

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.

    Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and documented the status of any prior year findings and recommendations.

    Results: The City had one prior year finding relating to not using the approved exaction fee. As of June 30, 2023, the City collected all of the $878.56 of uncollected fees.

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.

    Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2023.

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, 2023. 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 10, 2024

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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 Escondido, 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.

CITY OF ESCONDIDO, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status June 30, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		***TransNet* Extension:**							
		Local Street Improvements:							
		Congestion Relief:							
ESC02A	691705	East Valley/Valley Center Road	$ 12,771	$ -	$ -	$ -	$ -	$ 12,771	(a)
ESC04	691101	Citracado/Harmony Grove to W Valley Pkwy	(42,101)	1,700,000	-	(2,301,689)	(210,056)	(853,846)	(b)(c)
ESC06	691706	El Norte Pkwy Bridge at Escondido Creek	7,746	-	-	-	-	7,746	(a)
ESC08	690309	Felicita Ave/Juniper Street	19,170	150,000	-	(254,195)	-	(85,025)	(c)
ESC24	690029	Centre City/Highway 78 to Mission Ave	5,580	-	-	-	-	5,580	(d)
ESC46	609901	Escondido Creek Trail Bike Path Improvements	-	150,000	-	(88,420)	-	61,580	
ESC48	699902	Grand Ave Streetscape Improvements	(44,821)	150,000	-	(40,697)	-	64,482	
ESC49	699901	Quince/Tulip Pedestrian Signal	23,694	5,000	-	(27,731)	-	963	
ESC51	698201	Comprehensive Active Transp. Strategy	(13,987)	105,000	-	(50,722)	-	40,291	
		Subtotal Congestion Relief	(31,948)	2,260,000	-	(2,763,454)	(210,056)	(745,458)	
ESC38	694801	Pavement Rehabilitation FY 18	26,880	-	-	(18,630)	-	8,250	
ESC38	694901	Pavement Rehabilitation FY 19	7,071	-	-	-	-	7,071	(e)
ESC38	694102	Pavement Rehabilitation FY 21	(782,806)	782,806	-	-	-	-	(f)
ESC38	694103	Pavement Rehabilitation FY 22	77,923	317,194	-	(76,866)	-	318,251	
		Total ESC38 Project	(670,932)	1,100,000	-	(95,496)	-	333,572	
ESC39	691901	Traffic Signals FY 19	16,275	-	-	-	-	16,275	
ESC39	691001	Traffic Signals FY 20	14,326	310,000	-	(522,129)	-	(197,803)	(c)
		Total ESC39 Project	30,601	310,000	-	(522,129)	-	(181,528)	
		Interest Income	4,221	-	2,568	-	-	6,789	
		Total Congestion Relief	(668,058)	3,670,000	2,568	(3,381,079)	(210,056)	(586,625)	

(Continued)

CITY OF ESCONDIDO, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status June 30, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Maintenance:							
ESC37	697901	Pavement Maintenance FY 19	$ 4,774	$ -	$ -	$ (4,337)	$ -	$ 437	
ESC37	687001	Pavement Maintenance FY 20	(22,562)	45,000	-	(75,374)	-	(52,936)	(c)
ESC37	687101	Pavement Maintenance FY 21	(486,834)	465,000	-	(17,319)	-	(39,153)	(c)
ESC37	687201	Pavement Maintenance FY 22	(489,014)	540,000	-	(64,936)	-	(13,950)	(c)
ESC37	687301	Pavement Maintenance FY 23	-	550,000	-	(182,451)	-	367,549	
		Total ESC37 Project	(993,636)	1,600,000	-	(344,417)	-	261,947	
		Interest Income	1,808	-	1,100	-	-	2,908	
		Total Maintenance	(991,828)	1,600,000	1,100	(344,417)	-	264,855	
		Total Local Street Improvements	(1,659,886)	5,270,000	3,668	(3,725,496)	(210,056)	(321,770)	
		Smart Growth:							
ESC44	699601	Transit Center Active Transportation Connections	(6,890)	-	-	-	-	(6,890)	(g)
ESC48	699902	Grand Ave Streetscape Improvements	(290,896)	305,552	-	(55,582)	-	(40,926)	(g)
		Total Smart Growth	(297,786)	305,552	-	(55,582)	-	(47,816)	
		Total *TransNet* Extension	$ (1,957,672)	$ 5,575,552	$ 3,668	$ (3,781,078)	$ (210,056)	$ (369,586)	

Notes:
(a) Project is complete and funding to be reprogrammed in FY24.
(b) Accrued expenses of $210,056.14 were recorded for FY22 after audit completed.
(c) More project expenditures incurred in June 2023 than anticipated, drawdowns were requested in FY 2024 for ESC04, ESC08, ESC37 and ESC39.
(d) The project is delayed. The City is currently working with a developer. These improvements may be completed by the developer. If not, the City will complete these improvements. Estimated Completion Date: June 30, 2025.
(e) The project has an encumbrance of $7,071 open for 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. Pending completion date.
(f) Project is complete.
(g) Grant Projects are on a reimbursement basis and 10% retention is held by SANDAG.

CITY OF ESCONDIDO, CALIFORNIA

TransNet Extension Activities

Cumulative Schedule of Status of Funds by Project

Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		TransNet* Extension*:				
		Local Street Improvements:				
		Congestion Relief:				
ESC02A	691705	East Valley/Valley Center Road	$ 5,160,417	$ 8,686	$ (5,156,332)	$ 12,771
ESC04	691101	Citracado/Harmony Grove to W Valley Pkwy	4,469,637	321	(5,323,804)	(853,846)
ESC06	691706	El Norte Pkwy Bridge at Escondido Creek	2,698,084	-	(2,690,338)	7,746
ESC08	690309	Felicita Ave/Juniper Street	312,000	-	(397,025)	(85,025)
ESC24	690029	Centre City/Highway 78 to Mission Ave	110,000	-	(104,420)	5,580
ESC46	609901	Escondido Creek Trail Bike Path Improvements	150,000	-	(88,420)	61,580
ESC48	699902	Grand Ave Streetscape Improvements	987,900	-	(923,418)	64,482
ESC49	699901	Quince/Tulip Pedestrian Signal	80,000	-	(79,037)	963
ESC51	698201	Comprehensive Active Transp. Strategy	105,000	-	(64,709)	40,291
		Subtotal Congestion Relief	14,073,038	9,007	(14,827,503)	(745,458)
ESC38	694801	Pavement Rehabilitation FY 18	2,709,453	-	(2,701,203)	8,250
ESC38	694901	Pavement Rehabilitation FY 19	684,873	-	(677,802)	7,071
ESC38	694102	Pavement Rehabilitation FY 21	1,177,900	-	(1,177,900)	-
ESC38	694103	Pavement Rehabilitation FY 22	412,194	-	(93,943)	318,251
		Total ESC38 Project	4,984,420	-	(4,650,848)	333,572
ESC39	691901	Traffic Signals FY 19	120,000	-	(103,725)	16,275
ESC39	691001	Traffic Signals FY 20	375,000	-	(572,803)	(197,803)
		Total ESC39 Project	495,000	-	(676,528)	(181,528)
		Interest Income	-	6,789	-	6,789
		Total Congestion Relief	19,552,458	15,796	(20,154,879)	(586,625)

(Continued)

CITY OF ESCONDIDO, CALIFORNIA

TransNet Extension Activities

Cumulative Schedule of Status of Funds by Project (Continued)

Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		Maintenance:				
ESC37	697901	Pavement Maintenance FY19	$ 1,676,757	$ -	$ (1,676,320)	$ 437
ESC37	687001	Pavement Maintenance FY20	1,098,243	2,121	(1,153,300)	(52,936)
ESC37	687101	Pavement Maintenance FY21	1,020,000	-	(1,059,153)	(39,153)
ESC37	687201	Pavement Maintenance FY22	1,150,000	-	(1,163,950)	(13,950)
ESC37	687301	Pavement Maintenance FY23	550,000	-	(182,451)	367,549
		Total ESC37 Project	5,495,000	2,121	(5,235,174)	261,947
		Interest Income	-	2,908	-	2,908
		Total Maintenance	5,495,000	5,029	(5,235,174)	264,855
		Total Local Street Improvements	25,047,458	20,825	(25,390,053)	(321,770)
		Smart Growth:				
ESC44	699601	Transit Center Active Transportation Connections	1,165,172	-	(1,172,062)	(6,890)
ESC48	699902	Grand Ave Streetscape Improvements	1,220,226	-	(1,261,152)	(40,926)
		Total Smart Growth	2,385,398	-	(2,433,214)	(47,816)
		Subtotal Cumulative *TransNet* Extension	27,432,856	20,825	(27,823,267)	(369,586)
		Completed Projects:				
		Congestion Relief	12,837,553	12,566	(12,850,119)	-
		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	26,748,399	23,925	(26,772,324)	-
		Total Cumulative *TransNet* Extension	$ 54,181,255	$ 44,750	$ (54,595,591)	$ (369,586)

SCHEDULE C

CITY OF ESCONDIDO, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2023

Project Year	Last Date to Spend funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022
For Fiscal Year ended June 30, 2015	June 30, 2022	ESC04	$ 200,779	$ -	$ (200,779)	$ -	$ -	$ -	$ 37,160
For Fiscal Year ended June 30, 2016	June 30, 2023	ESC04	267,312	-	(267,312)	-	-	-	267,312
For Fiscal Year ended June 30, 2017	June 30, 2024	ESC04	453,403	-	(453,403)	-	-	-	453,403
For Fiscal Year ended June 30, 2018	June 30, 2025	ESC04	726,884	-	(726,884)	-	-	-	726,884
For Fiscal Year ended June 30, 2019	June 30, 2026	ESC04	64,347	-	(64,347)	-	-	-	64,347
For Fiscal Year ended June 30, 2020	June 30, 2027	ESC04	106,094	-	(106,094)	-	-	-	106,094
For Fiscal Year ended June 30, 2021	June 30, 2028	ESC04	1,074,561	-	(384,136)	-	-	690,425	1,074,561
For Fiscal Year ended June 30, 2022	June 30, 2029		726,410	-	-	-	-	726,410	726,410
For Fiscal Year ended June 30, 2023	June 30, 2030		511,469	-	-	-	-	511,469	-
Interest Income			-	247,390	-	-	-	247,390	184,360
Total RTCIP Funds			$ 4,131,259	$ 247,390	$ (2,202,955)	$ -	$ -	$ 2,175,694	$ 3,640,531

CITY OF IMPERIAL BEACH, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
Main: 949.474.2020 | Fax: 949.263.5520

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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

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

      ii. We reviewed 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 reviewed 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 $815,154. We selected $234,983 (28.83%) 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 reviewed, we evaluated 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 evaluated 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.

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).

Results: The procedure is not applicable as there were no indirect costs allocated to projects included in the RTIP during FY23.

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.

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, 2024.

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

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.

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 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.

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 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.

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

Fiscal year 2023 apportionment	$ 930,454
Less: debt service payment	(323,253)
Net estimated apportionment	607,201
30% base	30%
Fiscal year 2023 30% threshold	182,160
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(109,322)
Maintenance fund balance	103
Total Local Streets and Roads and Local Street Improvement fund balance	(109,219)
Fund balance under apportionment	$ 291,379

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

   Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$(109,322)	$ 334,477	$ 225,155
Maintenance	103	218,830	218,933
Totals	$(109,219)	$ 553,307	$ 444,088

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 23.63% of cumulative local street and road revenue for maintenance as indicated below:

	Imperial Beach	SANDAG	Total
Congestion relief	$ 9,386,315	$ 284,752	$ 9,671,067
Maintenance	3,084,902	198,870	3,283,772
Interest	40,155	69,685	109,840
Total local street and road revenue	$12,511,372	$ 553,307	$13,064,679
30% of total local street and road revenue			$ 3,919,404
Less maintenance expenditures incurred to date			(3,086,604)
Available maintenance funds			$ 832,800
Cumulative percentage expended for maintenance			23.63%

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, 2022	Additions	Principal Payments	Balance June 30, 2023	Interest	Total
Commercial Paper Debt Services	$798,356	$148,000	$296,928	$649,428	$26,325	$323,253

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, 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 12.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, 2023, is summarized as follows:

Current year local discretionary expenditures	$520,105
Less MOE base year requirement	(233,219)
Excess MOE for the year ended June 30, 2023	$286,886

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.

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 reviewed 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 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.

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 tested 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, 2023.

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.

Results: This procedure is not applicable as there were no RTCIP expenditures for fiscal year ending June 30, 2023.

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.

Results: This procedure is not applicable as there were no RTCIP expenditures for fiscal year ending June 30, 2023.

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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on October 12, 2023.

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.

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.

Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and 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.

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.

    Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2023.

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 City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2023. 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 10, 2024

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF IMPERIAL BEACH, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		***TransNet* Extension:**							
		Local Street Improvements:							
		Congestion Relief:							
IB12	S22101	Major Street Improvements	$ (3,855)	$ 9,734	$ -	$ (11,320)	$ -	$ (5,441)	(a)
IB21	S20112	SR-75 Signal Interconnection Project (CP)	(15,951)	148,000	-	(183,657)	(30,473)	(82,081)	(a)(b)
IB23	S22107	10th St. Streetscape Enhancement Project	-	25,624	-	(47,424)	-	(21,800)	(a)
		Commercial Paper Debt Service	-	323,253	-	(323,253)	-	-	
		Total Congestion Relief	(19,806)	506,611	-	(565,654)	(30,473)	(109,322)	
		Maintenance:							
IB02	N/A	Street Maintenance - Operations	102	249,500	1	(249,500)	-	103	
		Total Maintenance	102	249,500	1	(249,500)	-	103	
		Total Local Street Improvements	(19,704)	756,111	1	(815,154)	(30,473)	(109,219)	
		Total *TransNet* Extension	(19,704)	756,111	1	(815,154)	(30,473)	(109,219)	
		GASB 31 Market Value Adjustment	2,722	-	-	-	-	2,722	
		Total *TransNet* Extension after GASB 31 Adjustment	(16,982)	756,111	1	(815,154)	(30,473)	(106,497)	
		Non-*TransNet*							
IB22	S22101	9th St. Active Transportation Corridor	(65,092)	203,804	-	(168,439)	-	(29,727)	(a)(c)
IB23	S22107	10th St. Streetscape Grant (Clean CA)	-	46,570	-	(86,085)	-	(39,515)	(a)
		Total Non-*TransNet*	(65,092)	250,374	-	(254,524)	-	(69,242)	
		Total *TransNet* Extension after GASB 31 Adjustment and Non-*TransNet*	$ (82,074)	$ 1,006,485	$ 1	$ (1,069,678)	$ (30,473)	$ (175,739)	

Notes:
(a) The City will request drawdown/reimbursement in FY24 to address the deficit.
(b) Adjustment is for a reversal of a prior year draw request that was not received.
(c) Project was included as an Active Transportation Grant in FY22, but it is funded with non-TransNet funds and is now accurately presented on Schedule A.

CITY OF IMPERIAL BEACH, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		TransNet Extension:				
		Local Street Improvements:				
		Congestion Relief:				
IB12	S22101	Major Street Improvements	$ 6,759,197	$ 38,350	$ (6,802,988)	$ (5,441)
IB21	S20112	SR-75 Signal Interconnection Project	303,000	-	(385,081)	(82,081)
IB23	S22107	10th St. Streetscape Enhancement Project	25,624	-	(47,424)	(21,800)
		Commercial Paper Debt Services	998,485	-	(998,485)	-
		Total Congestion Relief	8,086,306	38,350	(8,233,978)	(109,322)
		Maintenance:				
IB02	N/A	Street Maintenance - Operations	3,067,525	1,805	(3,069,227)	103
		Total Maintenance	3,067,525	1,805	(3,069,227)	103
		Total Local Street Improvements	11,153,831	40,155	(11,303,205)	(109,219)
		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 *TransNet* Extension	$ 15,116,498	$ 40,155	$ (15,265,872)	$ (109,219)

CITY OF IMPERIAL BEACH CALIFORNIA
TransNet Extension Activities
RTCIP Fund
Year Ended June 30, 2023

Project Year	Last Date to Commit funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Cumulative Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022
For Fiscal Year ended June 30, 2016	June 30, 2023	IB11	$ 48,510	$ 386	$ (48,896)	$ -	$ -	$ -	$ -
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	-	(288,159)	-	-	64,118	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	-
Interest Income			-	15,351	-	-	-	15,351	12,915
Total RTCIP Funds			804,134	15,737	(535,043)	-	-	284,828	234,004
GASB 31 Market Value Adjustment			-	(696)	-	-	-	(696)	(4,796)
Total RTCIP Funds			$ 804,134	$ 15,041	$ (535,043)	$ -	$ -	$ 284,132	$ 229,208

CITY OF LA MESA, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

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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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

         Results: This procedure is not applicable as there was no interest income reported on Schedule A in FY 23.

      ii. We reviewed 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 reviewed 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* expenditure less debt service in the amount of $566,369. We selected $297,764 (52.57%) 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 reviewed, we evaluated 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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as there were no payroll expenditures identified during FY 23.

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.

Results: This procedure is not applicable as there were no indirect costs allocated to projects included in the RTIP.

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.

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, 2024.

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

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.

Results: This procedure is not applicable as there were no projects during FY 23 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 FY 23 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: We received approved staff resolution R-2023-053 for the transfer of funds from MPO ID LAM17 to LAM40.

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 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.

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 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.

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

Fiscal year 2023 apportionment	$2,160,390
Less: debt service payment	(510,397)
Net estimated apportionment	1,649,993
30% base	30%
Fiscal year 2023 30% threshold	494,998
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(47,630)
Maintenance fund balance	(47,254)
Total Local Streets and Roads and Local Street Improvement fund balance	(94,884)
Fund balance under apportionment	$589,882

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

   Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$(47,630)	$ 396,087	$ 348,457
Maintenance	(47,254)	3,041,609	2,994,355
Totals	$(94,884)	$3,437,696	$3,342,812

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 16.23% of cumulative local street and road revenue for maintenance as indicated on the following page:

	City	SANDAG	Total
Congestion relief	$22,693,556	$65,485	$22,759,041
Maintenance	5,005,615	2,899,335	7,904,950
Interest	700	472,876	473,576
Total local street and road revenue	$27,699,871	$3,437,696	$31,137,567
30% of total local street and road revenue			$9,341,270
Less maintenance expenditures incurred to date			(5,053,061)
Available maintenance funds			$4,288,209
Cumulative percentage expended for maintenance			16.23%

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, 2022	Additions	Repayments	Balance June 30, 2023	Interest Expense
Commercial Paper	$499,988	$-	$(500,004)	$-	$10,393

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, 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 12.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, 2023, is summarized as follows:

Current year local discretionary expenditures	$3,493,477
Less MOE base year requirement	(2,023,372)
Excess MOE for the year ended June 30, 2023	$1,470,105

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.

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 reviewed to ensure that the recipient agency was using the most current approved fee amount.

Results: The City is not in compliance with the RTCIP exaction fee requirement. See Finding 1 in 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 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.

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 tested 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 $69,367. We selected $47,759 (68.85%) for testing. No exceptions were noted as a result of our procedures.

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.

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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as there were no payroll expenditures identified during FY 23.

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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on October 31, 2023.

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.

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.

Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and 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 $1,956.32 from developers, and as such, have made a transfer

from the General Fund to absorb the loss. Furthermore, the finding was repeated in FY 23.

16. 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, 2023. 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 10, 2024

CITY OF LA MESA, CALIFORNIA

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

Findings and Recommendations

Year Ended June 30, 2023

(1) Need to Use Approved Exaction Fee

Per review of the City's exaction fee collections for the year ended June 30, 2023, the City did not consistently collect the required exaction fee amount of $2,635.50 for FY 22 permit applications. There were three permits issued in FY 22 where the exaction fees collected were based on the FY 21 rate of $2,583.82 instead of the correct FY 22 amount of $2,635.50. This resulted in an under-collection of the exaction fees in the amount of $2,067.20 as follows:

Permit #	Units	Amount Required	Amount Charged	Variance
B22-124	12	$31,626.00	$31,005.84	$ 620.16
B22-125	14	36,897.00	36,173.48	723.52
B22-126	14	36,897.00	36,173.48	723.52
Totals	40	$105,420	$103,352.80	$2,067.20

SANDAG Board recommendations as of February 10, 2021 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 $2,583.82 to $2,635.50 beginning July 1, 2021."

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 $2,067.20. Additionally, we recommend that the City update and collect the proper exaction on a yearly basis to be in compliance with the RTCIP fees.

(1) Need to Use Approved Exaction Fee (Continued)

Management Response

The City implemented a new permitting system in 2022. After a review of audit documentation, it was found that the new permitting software was extracting old RTCIP exaction fees that were uploaded when transferring data from the old system to the new one. The new permitting system has been updated with the correct RTCIP fees. A reminder has been set within the system to verify RTCIP exaction fees are updated annually per SANDAG's approved rate. In addition, City staff will review all exaction fees before the end of the fiscal year to ensure the correct rates have been applied and any necessary corrections will be made. The Finance Department will be working with the Community Development and Engineering Departments to ensure the correct rates are charged and collected.

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF LA MESA, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	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:							
LAM17	2120TR	Street Reconstruction 12	2,928	-	-	-	(2,928)	-	(a)
LAM34	2202TR	Street Lights/ OH Utilities 20	(4,510)	4,510	-	-	-	-	(b)
LAM34	2212TR	Street Lights/ OH Utilities 21	(42,188)	46,400	-	(4,212)	-	-	(b)
LAM34	2222TR	Street Lights/ OH Utilities 22	(16,678)	50,000	-	(33,320)	(2)	-	(b)
LAM34	2232TR	Street Lights/ OH Utilities 23	-	5,560	-	(5,551)	2	11	
		Total LAM34 Projects	(63,376)	106,470	-	(43,083)	-	11	
LAM37	2213TR	Traffic Signal Upgrades 21	(34,991)	34,991	-	-	-	-	(b)
LAM37	2223TR	Traffic Signal Upgrades 22	(50,865)	79,660	-	(48,149)	-	(19,354)	(c)
LAM37	2233TR	Traffic Signal Upgrades 23	-	37,999	-	(63,800)	-	(25,801)	(c)
		Total LAM37 Projects	(85,856)	152,650	-	(111,949)	-	(45,155)	
LAM39	2204TR	Traffic Calming Program 20	(499)	6,840	-	(6,339)	-	2	
LAM40	2205TR	Street Construction 20	(13,582)	51,100	-	(37,512)	-	6	
LAM40	2215TR	Street Construction 21	(43,066)	99,480	-	(62,359)	2,928	(3,017)	(a)(c)
LAM40	2225TR	Street Construction 22	(160,339)	201,560	-	(41,225)	-	(4)	(d)
LAM40	2235TR	Street Construction 23	-	1,300	-	(1,300)	-	-	
		Total LAM40 Projects	(216,987)	353,440	-	(142,396)	2,928	(3,015)	
LAM44	4210TR	Roadway Drainage Improvements 21	(182,671)	182,690	-	-	-	19	
		Commercial Paper Debt Service	-	510,397	-	(510,397)	-	-	
		Interest Income	508	-	-	-	-	508	
		Total Congestion Relief	$ (545,953)	$ 1,312,487	$ -	$ (814,164)	$ -	$ (47,630)	

(Continued)

CITY OF LA MESA, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Maintenance:							
LAM31	General Fund	Street Maintenance	$ (150,000)	$ 150,000	$ -	$ -	$ -	$ -	
LAM33	2211TR	Curb, Gutter, Sidewalk 21	(126,445)	126,445	-	-	-	-	
LAM33	2221TR	Curb, Gutter, Sidewalk 22	(33,313)	128,014	-	(131,689)	-	(36,988)	(c)
LAM33	2231TR	Curb, Gutter, Sidewalk 23	-	95,541	-	(105,999)	-	(10,458)	(c)
		Total LAM33 Projects	(159,758)	350,000	-	(237,688)	-	(47,446)	
		Interest Income	192	-	-	-	-	192	
		Total Maintenance	(309,566)	500,000	-	(237,688)	-	(47,254)	
		Total Local Street Improvements	(855,519)	1,819,887	-	(1,059,252)	-	(94,884)	
		Senior Mini-Grants:							
LAM27	212001	La Mesa Rides4Neighbors	(46,077)	45,941	-	(2,297)	-	(2,433)	(c)
		Total Senior Mini-Grants	(46,077)	45,941	-	(2,297)	-	(2,433)	
		Smart Growth Grant							
LAM47	2168OT	North Spring Street	(367,485)	367,473	-	-	-	(12)	(e)
LAM49	220EOT	Complete Streets Design Manual	(15,457)	15,231	-	(15,217)	-	(15,443)	(c)
		Total Smart Growth Grant	(382,942)	382,704	-	(15,217)	-	(15,455)	
		Total *TransNet* Extension	$ (1,284,538)	$ 2,248,532	$ -	$ (1,076,766)	$ -	$ (112,772)	

Notes:
(a) The City obtained Council approval via Resolution 2023-053 issued on 5/9/2023 in the amount of $2,928 moved from LAM17 to LAM40.
(b) Project was completed during FY 23.
(c) This is a reimbursable funding source and expenditures are expected to be in excess of funding while the project is active.
(d) Ending balance is due to rounding when calculating TransNet revenue reimbursement request.
(e) Project is complete. The City will clear the balance of $12 by moving the expense to a HUTA transportation account in FY 24.

CITY OF LA MESA, CALIFORNIA
TransNet and *TransNet* Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Local Street Improvements:				
		Congestion Relief - Pass-Through:				
LAM46	n/a	Regional Arterial Management Systems	$ 81,400	$ -	$ (81,400)	$ -
		Total Congestion Relief - Pass-Through	81,400	-	(81,400)	-
		Congestion Relief:				
LAM17	2120TR	Street Reconstruction 12	250,673	-	(250,673)	-
LAM34	2202TR	Street Lights/ OH Utilities 20	4,510	-	(4,510)	-
LAM34	2212TR	Street Lights/ OH Utilities 21	50,002	-	(50,002)	-
LAM34	2222TR	Street Lights/ OH Utilities 22	49,998	-	(49,998)	-
LAM34	2232TR	Street Lights/ OH Utilities 23	5,562	-	(5,551)	11
		Total LAM34 Projects	110,072	-	(110,061)	11
LAM37	2213TR	Traffic Signal Upgrades 21	99,995	-	(99,995)	-
LAM37	2223TR	Traffic Signal Upgrades 22	79,660	-	(99,014)	(19,354)
LAM37	2233TR	Traffic Signal Upgrades 23	37,999	-	(63,800)	(25,801)
		Total LAM 37 Projects	217,654	-	(262,809)	(45,155)
LAM39	2204TR	Traffic Calming Program 20	79,887	-	(79,885)	2
LAM40	2205TR	Street Construction 20	268,973	-	(268,967)	6
LAM40	2215TR	Street Construction 21	103,323	-	(106,340)	(3,017)
LAM40	2225TR	Street Construction 22	201,560	-	(201,564)	(4)
LAM40	2235TR	Street Construction 23	1,300	-	(1,300)	-
		Total LAM40 Projects	575,156	-	(578,171)	(3,015)
LAM44	4210TR	Roadway Drainage Improvements 21	258,391	-	(258,372)	19
		Commercial Paper Debt Service	2,052,561	-	(2,052,561)	-
		Interest Income	-	508	-	508
		Total Congestion Relief	3,544,394	508	(3,592,532)	(47,630)

(Continued)

CITY OF LA MESA, CALIFORNIA

TransNet and *TransNet* Extension Activities

Cumulative Schedule of Status of Funds by Project (Continued)

Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		Maintenance:				
LAM31	General Fund	Street Maintenance	$ 1,658,281	$ -	$ (1,658,281)	$ -
LAM33	2211TR	Curb, Gutter, Sidewalk 21	126,445	-	(126,445)	-
LAM33	2221TR	Curb, Gutter, Sidewalk 22	128,014	-	(165,002)	(36,988)
LAM33	2231TR	Curb, Gutter, Sidewalk 23	95,541	-	(105,999)	(10,458)
		Total LAM33 Projects	350,000	-	(397,446)	(47,446)
		Interest Income	-	192	-	192
		Total Maintenance	2,008,281	192	(2,055,727)	(47,254)
		Total Local Street Improvements	$ 5,634,075	$ 700	$ (5,729,659)	$ (94,884)
		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				
LAM47	302168OT	North Spring Street	992,502	-	(992,514)	(12)
LAM49	30220EOT	Complete Streets Design Manual	154,345	-	(169,788)	(15,443)
		Total Smart Growth	1,146,847	-	(1,162,302)	(15,455)
		Subtotal Cumulative *TransNet* Extension	$ 8,244,985	$ 700	$ (8,358,457)	$ (112,772)
		Completed Projects:				
		Local Street Improvements				
		Congestion Relief	$ 19,067,762	$ -	$ (19,067,762)	$ -
		Maintenance	2,997,334	-	(2,997,334)	-
		Smart Growth	2,000,000	-	(2,000,000)	-
		Bikes and Pedestrians	449,000	-	(449,000)	-
		Total Completed Projects	24,514,096	-	(24,514,096)	-
		Total Cumulative *TransNet* Extension	$ 32,759,081	$ 700	$ (32,872,553)	$ (112,772)

CITY OF LA MESA, CALIFORNIA
TransNet Extension Activities
RTCIP Fund
Year Ended June 30, 2023

Project Year	Last Date to Commit funds	MPOID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Cumulative Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022	Notes
For Fiscal Year ended June 30, 2016	June 30, 2023		$ 52,962	$ -	$ (52,962)	$ -	$ -	$ -	$ -	
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)	-	-	-	32,801	
For Fiscal Year ended June 30, 2021	June 30, 2028		2,533	-	(2,533)	-	-	-	2,533	
For Fiscal Year ended June 30, 2022	June 30, 2029		185,105	-	(34,033)	1,956	-	153,028	185,105	(a)
For Fiscal Year ended June 30, 2023	June 30, 2030		210,881	-	-	-	-	210,881	-	
Interest Income			-	43,881	-	-	-	43,881	43,813	
Subtotal RTCIP Funds			1,969,527	43,881	(1,607,574)	1,956	-	407,790	264,252	
GASB 31 Market Value Adjustment			-	(27,368)	-	27,368	-	-	(27,368)	(b)
Total RTCIP Funds			$ 1,969,527	$ 16,513	$ (1,607,574)	$ 29,324	$ -	$ 407,790	$ 236,884	

Notes:
(a) Adjustment is for City absorbing undercollected exactions from FY 22. City has transferred funds from the general fund to cover the costs.
(b) Adjustment is to zero out the GASB 31 Market Value Adjustment line, as it will not be used in FY 24 onward.

CITY OF LEMON GROVE, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
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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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

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

      ii. We reviewed 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 reviewed 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 $802,989. We selected $303,797 (37.83%) 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 reviewed, we evaluated 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 evaluated 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.

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.

Results: The City allocated indirect costs to projects included in the RTIP for the year ended June 30, 2023. The City implemented a formal cost allocation plan that was adopted by City Council in FY 2019. The cost allocation plan charges a percentage of payroll and positions charged to the *TransNet* fund. In FY23, salaries and benefits charged to the *TransNet* fund were $33,210. In addition, a portion of payments made to the contract City Engineer, Rick Engineering, was allocated to the *TransNet* program to reflect the time the Engineer spent working on *TransNet* projects. In FY23, total expenditures charged to *TransNet* for Rick Engineering were $66,635. In total, the City allocated $115,677 of indirect costs to the *TransNet* program, which represents 14.41% of total *TransNet* expenditures made during FY23. The City reduced overhead costs by 2.65% as compared to the prior year. The City also had pay equity adjustments, COLA increases, and contract cost increases, being the contributing factors to indirect costs exceeding 10%. The City's indirect cost plan has not been reviewed by a cognizant agency or 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 procedures.

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.

Results: This procedure is not applicable as there were no amounts reflected in the "Adjustments" column.

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, 2024.

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

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.

Results: This procedure is not applicable as there were no inactive projects during FY23.

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 FY23.

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 any non-*TransNet* activity during FY23.

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.

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

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.

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

Fiscal year 2023 apportionment	$968,858
Less: debt service payment	-
Net estimated apportionment	968,858
30% base	30%
Fiscal year 2023 30% threshold	290,657
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(10,681)
Maintenance fund balance	6,066
Total Local Streets and Roads and Local Street Improvement fund balance	(4,615)
Fund balance under apportionment	$286,042

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

   Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$10,681	$ 808,090	$ 818,771
Maintenance	(6,066)	466,637	460,571
Totals	$ 4,615	$1,274,727	$1,279,342

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 25.70% of cumulative local street and road revenue for maintenance as indicated as follows:

	City	SANDAG	Total
Congestion relief	$6,993,008	$ 667,339	$7,660,347
Maintenance	2,857,123	406,592	3,263,715
Interest	16,513	200,796	217,309
Total local street and road revenue	$9,866,644	$1,274,727	$11,141,371

30% of total local street and road revenue	$ 3,342,411
Less maintenance expenditures incurred to date	(2,863,557)
Available maintenance funds	$ 478,854
Cumulative percentage expended for maintenance	25.70%

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, 2023.

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, 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 12.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, 2023, is summarized as follows:

Current year local discretionary expenditures	$ 973,148
Less MOE base year requirement	(203,027)
Excess MOE for the year ended June 30, 2023	$ 770,121

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.

        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 reviewed 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 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.

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 tested 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, 2023.

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.

Results: This procedure is not applicable as there were no RTCIP expenditures for fiscal year ending June 30, 2023.

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.

Results: This procedure is not applicable as there were no payroll expenditures exceeding 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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on November 10, 2023.

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.

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.

    Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and documented the status of any prior year findings and recommendations.

    Results: The City had one prior year finding from FY22 relating to not consistently collecting the required exaction fee amount. As of June 30, 2023, the City was able to collect the $4,650.19 from a General Fund transfer.

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.

    Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2023.

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 City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2023. 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 10, 2024

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF LEMON GROVE, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		***TransNet* Extension:**							
		Local Street Improvements:							
		Congestion Relief:							
LG16	7280	Storm Drain Rehabilitation - Congestion Relief	$ 16,931	$ -	$ -	$ -	$ -	$ 16,931	
LG20	7300	Street Improvements - Congestion Relief	(84,191)	593,006	-	(515,129)	-	(6,314)	(a)
		Interest Income	-	-	64	-	-	64	
		Total Congestion Relief	(67,260)	593,006	64	(515,129)	-	10,681	
		Maintenance:							
LG14	7310	Traffic Improvements - Preventive Maintenance	(16,045)	145,844	-	(129,515)	-	284	
LG15	7290	Storm Drain Rehabilitation - Preventive Maintenance	(3,261)	58,440	-	(62,688)	-	(7,509)	(a)
LG17	7150	Street Improvements - Preventive Maintenance	(3,912)	26,465	-	(21,422)	-	1,131	
		Interest Income	-	-	28	-	-	28	
		Total Maintenance	(23,218)	230,749	28	(213,625)	-	(6,066)	
		Total Local Street Improvements	(90,478)	823,755	92	(728,754)	-	4,615	
		Smart Growth Grant:							
LG26	7340	Connect Main St	(80,223)	62,417	-	(74,235)	-	(92,041)	(a)
		Total Smart Growth Grant	(80,223)	62,417	-	(74,235)	-	(92,041)	
		Total *TransNet* Extension	$ (170,701)	$ 886,172	$ 92	$ (802,989)	$ -	$ (87,426)	

Notes:
(a) City will request additional funds in FY24.

CITY OF LEMON GROVE, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Local Street Improvements:				
		Congestion Relief:				
LG16	7280	Storm Drain Rehabilitation - Congestion Relief	$ 1,096,574	$ 2,931	$ (1,082,574)	$ 16,931
LG20	7300	Street Improvements - Congestion Relief	4,308,014	646	(4,314,974)	(6,314)
		Interest Income	-	64	-	64
		Total Congestion Relief	5,404,588	3,641	(5,397,548)	10,681
		Maintenance:				
LG14	7310	Traffic Improvements - Preventive Maintenance	1,437,777	124	(1,437,617)	284
LG15	7290	Storm Drain Rehabilitation - Preventive Maintenance	662,207	124	(669,840)	(7,509)
LG17	7150	Street Improvements - Preventive Maintenance	757,139	92	(756,100)	1,131
		Interest Income	-	28	-	28
		Total Maintenance	2,857,123	368	(2,863,557)	(6,066)
		Total Local Street Improvements	8,261,711	4,009	(8,261,105)	4,615
		Smart Growth Grant:				
LG26	7340	Connect Main St	354,592	-	(446,633)	(92,041)
		Total Smart Growth Grant	354,592	-	(446,633)	(92,041)
		Subtotal Cumulative *TransNet* Extension	8,616,303	4,009	(8,707,738)	(87,426)
		Completed Projects:				
		Congestion Relief	1,588,420	12,504	(1,600,924)	-
		Smart Growth Grant	3,275,001	-	(3,275,001)	-
		Total Completed Projects	4,863,421	12,504	(4,875,925)	-
		Total Cumulative *TransNet* Extension	$ 13,479,724	$ 16,513	$ (13,583,663)	$ (87,426)

CITY OF LEMON GROVE, CALIFORNIA
TransNet Extension Activities
RTCIP Fund
Year Ended June 30, 2023

Project Year	Last Date to Commit funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Cumulative Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022
For Fiscal Year ended June 30, 2016	June 30, 2023	LG 13	$ 272,580	$ 2,383	$ (274,963)	$ -	$ -	$ -	$ -
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	(54,882)	-	-	18	18
For Fiscal Year ended June 30, 2020	June 30, 2027		40,351	-	-	-	-	40,351	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	-	-	-	-	311,993	256,264
For Fiscal Year ended June 30, 2023	June 30, 2030		144,437	-	-	-	-	144,437	-
Interest Income			-	7,737	-	-	-	7,737	1,744
Total RTCIP Funds			$ 959,816	$ 21,038	$ (441,089)	$ -	$ -	$ 539,765	$ 333,606

CITY OF NATIONAL CITY, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
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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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

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

      ii. We reviewed 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 reviewed 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 $3,879,583. We selected $1,447,417 (37.31%) 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 reviewed, we evaluated 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 evaluated 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 *TransNet* projects in FY 23.

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.

Results: This procedure is not applicable as the City did not allocate indirect costs to *TransNet* projects in FY 23.

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.

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: This procedure is not applicable as there were no projects completed in FY 23.

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, 2024.

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

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.

Results: There are two projects that have been inactive over the past two years. The City indicated that for both NC34 and NC35, "The Engineering Department will conduct a review of these projects and their statuses in FY 24, and will either continue the projects or request a final reimbursement" 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 February 9, 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 had non-non-*TransNet* activity included within Schedule A in FY 23.

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.

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: This procedure is not applicable as the City did not have any completed projects on Schedule A in FY 23.

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.

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

Fiscal year 2023 apportionment	$2,010,366
Less: debt service payment	-
Net estimated apportionment	2,010,366
30% base	30%
Fiscal year 2023 30% threshold	603,110
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	838,387
Maintenance fund balance	-
Total Local Streets and Roads and Local Street Improvement fund balance	838,387
Fund balance under apportionment	$1,441,497

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

   Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$(838,387)	$(2,949,576)	$(3,787,963)
Maintenance	-	6,702,798	6,702,798
Totals	$(838,387)	$ 3,753,222	$ 2,914,835

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 indicated as follows:

	City	SANDAG	Total
Congestion relief	$22,200,332	$(3,413,307)	$18,787,025
Maintenance	-	6,529,498	6,529,498
Interest	53,807	637,031	690,838
Total local street and road revenue	$22,254,139	$3,753,222	$26,007,361
30% of total local street and road revenue			$7,802,208
Less maintenance expenditures incurred to date			-
Available maintenance funds			$7,802,208
Cumulative percentage expended for maintenance			0.00%

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, 2023.

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, 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 12.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, 2023, is summarized as follows:

Current year local discretionary expenditures	$3,128,715
Less MOE base year requirement	(2,029,966)
Excess MOE for the year ended June 30, 2023	$1,098,749

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.

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 reviewed 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 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.

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 tested 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 $52,348. We selected $20,100 (38.40%) for testing. No exceptions noted as a result of our procedures.

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.

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 evaluated 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 23.

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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on October 18, 2023.

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.

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.

Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and 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.

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.

    Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2023.

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, 2023. 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 10, 2024

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF NATIONAL CITY, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	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	913,545	-	1,283	(1,652,632)	-	(737,804)	(a)
NC04	6558	Traffic Signal Install/Upgrade	113,825	-	160	(23,663)	-	90,322	
NC15	6166	Citywide Safe Routes to School	346,303	-	487	(537,695)	-	(190,905)	(a)
		Total Congestion Relief	1,373,673	-	1,930	(2,213,990)	-	(838,387)	
		Total Local Street Improvements	1,373,673	8,000	1,930	(2,221,990)	-	(838,387)	
		Smart Growth:							
NC29	6604	24th Street TOD Overlay	(56,184)	-	-	-	-	(56,184)	(b)
NC36	6605	Roosevelt Ave Corridor	(392,205)	381,353	-	-	-	(10,852)	(b)
NC37	6606	Sweetwater Rd Protected Bikeway	(120,469)	909,497	-	(1,115,878)	-	(326,850)	(b)
NC43	478	Together We Plan National City	-	171,396	-	(294,477)	-	(123,081)	(c)
		Total Smart Growth	(568,858)	1,462,246	-	(1,410,355)	-	(516,967)	
		Active Transportation Grant - Bike and Pedestrian:							
NC34	6603	Waterfront To Homefront Connectivity	(12,447)	-	-	-	-	(12,447)	(d)
NC35	6602	National City Bike Parking Enhancements	(1,801)	-	-	-	-	(1,801)	(d)
NC38	1925	National City Bike Wayfinding	-	-	-	(54,811)	(14,839)	(69,650)	(b)(e)
NC39	6588	Central Community Mobility Enhancements	-	-	-	(100,398)	-	(100,398)	(b)
NC40	6610	Bayshore Bikeway - Segment 5	-	-	-	(38,624)	-	(38,624)	(b)
NC42	6608	Highland Ave Inter-City Bike Connection	-	-	-	(53,405)	-	(53,405)	(b)
		Total Bike and Pedestrian	(14,248)	-	-	(247,238)	(14,839)	(276,325)	
		Total *TransNet* Extension	$ 790,567	$ 1,470,246	$ 1,930	$ (3,879,583)	$ (14,839)	$ (1,631,679)	

Notes:
(a) The City will request a drawdown to remove the deficit in FY 24.
(b) Engineering Department will conduct a review of this project and will request a reimbursement in FY 24.
(c) Housing Department will request a reimbursement for the balance in FY 24.
(d) 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 24.
(e) Adjustment made to include eligible FY 22 expenditures not reported in FY 22.

CITY OF NATIONAL CITY, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Local Street Improvements:				
		Congestion Relief Pass-Through:				
NC04	6558	Regional Arterial Management Systems	$ 88,000	$ -	$ (88,000)	$ -
		Total Congestion Relief - Pass-Through	88,000	-	(88,000)	-
		Congestion Relief:				
NC03	6035	Street Resurfacing Project	11,913,110	7,183	(12,658,097)	(737,804)
NC04	6558	Traffic Signal Install/Upgrade	2,326,233	22,118	(2,258,029)	90,322
NC15	6166	Citywide Safe Routes to School Tax	3,101,700	13,415	(3,306,020)	(190,905)
		Total Congestion Relief	17,341,043	42,716	(18,222,146)	(838,387)
		Total Local Street Improvements	17,429,043	42,716	(18,310,146)	(838,387)
		Smart Growth:				
NC29	6604	24th Street TOD Overlay	446,426	-	(502,610)	(56,184)
NC36	6605	Roosevelt Ave Corridor	2,052,955	-	(2,063,807)	(10,852)
NC37	6606	Sweetwater Rd Protected Bikeway	1,182,067	-	(1,508,917)	(326,850)
NC43	478	Together We Plan National City	171,396	-	(294,477)	(123,081)
		Total Smart Growth	3,852,844	-	(4,369,811)	(516,967)
		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	-	-	(69,650)	(69,650)
NC39	6588	Central Community Mobility Enhancements	-	-	(100,398)	(100,398)
NC40	6610	Bayshore Bikeway - Segment 5	-	-	(38,624)	(38,624)
NC42	6608	Highland Ave Inter-City Bike Connection	-	-	(53,405)	(53,405)
		Total Bike and Pedestrian	231,626	-	(507,951)	(276,325)

(Continued)

CITY OF NATIONAL CITY, CALIFORNIA
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	Interest Income	Project Expenditures	Project Status June 30, 2023
		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 *TransNet* Extension	$ 35,236,663	$ 53,807	$ (36,922,149)	$ (1,631,679)

CITY OF NATIONAL CITY, CALIFORNIA
TransNet Extension Activities
RTCIP Fund
Year Ended June 30, 2023

Project Year	Last Date to Commit funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022
For Fiscal Year ended June 30, 2016	June 30, 2023	NC01	$ 13,860	$ -	$ (13,860)	$ -	$ -	$ -	$ -
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	-	(166,903)	-	-	327,658	380,005
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	-
Interest Income			-	89,800	-	-	-	89,800	59,809
Subtotal RTCIP Funds			2,358,108	89,800	(208,906)	-	-	2,239,002	2,000,568
GASB 31 Market Value Adjustment			-	29,066	-	-	-	29,066	(7,021)
Total RTCIP Funds			$ 2,358,108	$ 118,866	$ (208,906)	$ -	$ -	$ 2,268,068	$ 1,993,547

CITY OF OCEANSIDE, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
Main: 949.474.2020 | Fax: 949.263.5520

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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

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

      ii. We reviewed 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 reviewed 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 $1,840,903. We selected $494,558 (26.86%) 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 reviewed, we evaluated 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 evaluated 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.

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.

Results: The City allocated indirect costs to projects included in the RTIP for the year ended June 30, 2023. 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 $100,261 of indirect costs in the RTIP, resulting in 5.45% 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 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.

Results: This procedure is not applicable as there were no adjustments made by the City in FY23.

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, 2024.

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

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.

Results: There are five projects that have been inactive over the past two years. The City indicated that "O17 is scheduled to resume in FY 24 and has been updated in ProjectTrak to reflect the revised timeframe. Regulatory (CORP and FWS) permits will require almost 2 years to obtain." Additionally, "O33 is a multi-year project that requires coordination with SANDAG and approval from the California Coastal Commission and is a regionally significant project. Work will continue over the next few years and will expend budgeted funds." Moreover, "O40 is complete. The City is coordinating with the California Public Utilities Commission, Caltrans, and the Federal Rail Authority to close out the remaining balance. Further, "O41 is complete. A draw down request to cover this negative balance will be processed for SANDAG's review and approval." Finally, "O47 is complete. Funds will be transferred to an Eligible MPO ID or returned to SANDAG in FY24." The status of the 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 5, 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 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 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.

   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 by the City in FY23.

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 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.

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

Fiscal year 2023 apportionment	$6,426,459
Less: debt service payment	-
Net estimated apportionment	6,426,459
30% base	30%
Fiscal year 2023 30% threshold	1,927,938
Less:	
Local Streets and Roads fund balance	(343,422)
Local Street Improvement:	
Congestion Relief fund balance	(1,217,951)
Maintenance fund balance	13,801
Total Local Streets and Roads and Local Street Improvement fund balance	(1,547,572)
Fund balance under apportionment	$ 3,475,510

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

   Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$(1,217,951)	$ 4,906,186	$ 3,688,235
Maintenance	13,801	7,815,496	7,829,297
Totals	$(1,204,150)	$12,721,682	$11,517,532

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 18.15% of cumulative local street and road revenue for maintenance as follows:

	City	SANDAG	Total
Congestion relief	$54,996,646	$4,064,472	$59,061,118
Maintenance	15,002,013	7,443,407	22,445,420
Interest	243,244	1,213,803	1,457,047
Total local street and road revenue	$70,241,903	$12,721,682	$82,963,585
30% of total local street and road revenue			$24,889,076
Less maintenance expenditures incurred to date			(15,061,339)
Available maintenance funds			$9,827,737
Cumulative percentage expended for maintenance			18.15%

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, 2023.

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, 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 12.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, 2023, is summarized as follows:

Current year local discretionary expenditures	$5,208,936
Less MOE base year requirement	(3,120,588)
Excess MOE for the year ended June 30, 2023	$2,088,348

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.

       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 reviewed 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 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.

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 tested 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 $262,523. We selected $88,591 (33.75%) for testing. No exceptions were noted as a result of our procedures.

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.

Results: This procedure is not applicable as there were no unallowable RTCIP 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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as the City did not incur payroll expenditures related to RTCIP projects in FY23.

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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on September 25, 2023.

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.

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.

    Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and 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.

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.

    Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2023.

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 City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2023. 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 10, 2024

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF OCEANSIDE, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		TransNet:							
		Local Streets and Roads:							
O14	914560800212	Douglas Dr. Bridge Seismic Retro	$ 69,182	$ -	$ -	$ (266,909)	$ -	$ (197,727)	(a)
O14	914560900212	No Coast Hwy Bridge Seismic Retro	201,258	-	-	(346,953)	-	(145,695)	(a)
		Total Local Streets and Roads	270,440	-	-	(613,862)	-	(343,422)	
		Total *TransNet*	270,440	-	-	(613,862)	-	(343,422)	
		***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	-	-	-	-	-	-	(b)
O24	902754200212	Street Restoration	(1,695,793)	1,695,793	-	(167,545)	-	(167,545)	(c)
O25	902146516212	Downtown Fiber-Optic	(23,048)	-	-	(146,965)	-	(170,013)	(c)
O33	902131200212	Coast Hwy Corridor Study/EIR	124,277	-	-	-	-	124,277	(d)
O33	902162120212	Coast Hwy Corridor Design	(46,285)	46,285	-	(412,441)	-	(412,441)	(c)
		Total O33 Projects	77,992	46,285	-	(412,441)	-	(288,164)	
		Subtotal Congestion Relief	(1,640,849)	1,742,078	-	(726,951)	-	(625,722)	

(Continued)

CITY OF OCEANSIDE, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Congestion Relief - balance carried forward	$ (1,640,849)	$ 1,742,078	$ -	$ (726,951)	$ -	$ (625,722)	
O37	425449212	Bicycle Master Plan Coordinator	-	-	-	(45,724)	-	(45,724)	(c)
O37	902135600212	Bicycle Master Plan/Bike Sfty	(110,297)	110,297	-	(95,812)	-	(95,812)	(c)
O37	902165720212	Loma Alta Bike Trail	(532)	532	-	-	-	-	(e)
		Total O37 Projects	(110,829)	110,829	-	(141,536)	-	(141,536)	
O38	902134400212	Ada Ramp Rplcmt/Sdwlks In-fill	(278,272)	278,272	-	(262,659)	-	(262,659)	(c)
O38	902135500212	Neighborhood Traffic Sfty Impr	(236,461)	236,461	-	(482)	-	(482)	(c)
O38	902165620212	El Corazon N Roundabout	(21,391)	21,391	-	-	-	-	(e)
		Total O38 Projects	(536,124)	536,124	-	(263,141)	-	(263,141)	
O40	902135400212	Mainline R/R Xing Sfty	(104,174)	-	-	-	-	(104,174)	(f)
O41	907118100212	Lot 23 Transit Parking Strctr	(265,986)	-	-	-	-	(265,986)	(g)
O45	902147216212	Douglas Dr Median HSIP-City	(191,855)	170,596	-	-	-	(21,259)	(g)
O46	902162320212	Coastal Rail Trail Design	(20,983)	20,983	-	-	-	-	
O46	904146616212	Coastal Rail Trail O'side Blvd to Morse	(21,724)	21,724	-	-	-	-	
		Total O46 Projects	(42,707)	42,707	-	-	-	-	
		Subtotal Congestion Relief	(2,892,524)	2,602,334	-	(1,131,628)	-	(1,421,818)	

(Continued)

CITY OF OCEANSIDE, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Congestion Relief balance carried forward	$ (2,892,524)	$ 2,602,334	$ -	$ (1,131,628)	$ -	$ (1,421,818)	
O47	907146416212	Pier Restoration	33,750	-	-	-	-	33,750	(h)
		Interest income	150,645	-	19,472	-	-	170,117	
		Total Congestion Relief	(2,708,129)	2,602,334	19,472	(1,131,628)	-	(1,217,951)	
		Maintenance:							
O18	425411212	Misc Traffic Markings	(100,579)	100,579	-	-	-	-	
O18	425418212	Neighborhood Traffic Improvement	(181,260)	181,260	-	(59,106)	-	(59,106)	(c)
O18	425426212	Misc Street Projects	(42,251)	42,251	-	-	-	-	
		Total O18 Projects	(324,090)	324,090	-	(59,106)	-	(59,106)	
		Interest Income	64,562	-	8,345	-	-	72,907	
		Total Maintenance	(259,528)	324,090	8,345	(59,106)	-	13,801	
		Total Local Street Improvements	(2,967,657)	2,937,624	27,817	(1,201,934)	-	(1,204,150)	
		Bike and Pedestrian:							
O47	902157419212	Pier VWay Bridge Replacement PDR	(37,311)	37,311	-	(24,337)	-	(24,337)	(i)
		Total Bike and Pedestrian	(37,311)	37,311	-	(24,337)	-	(24,337)	

(Continued)

CITY OF OCEANSIDE, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Smart Growth:							
O49	836164419272	Coastal Rail Trail Extension	$ -	$ -	$ -	$ (770)	$ -	$ (770)	(j)
		Total Smart Growth	-	-	-	(770)	-	(770)	
		Total *TransNet* Extension	(3,004,968)	2,974,935	27,817	(1,227,041)	-	(1,229,257)	
		Total *TransNet* and *TransNet* Extension	(2,734,528)	2,974,935	27,817	(1,840,903)	-	(1,572,679)	
		GASB 31 Market Value Adjustment	(44,274)	-	1,824	-	-	(42,450)	
		Total *TransNet and TransNet* Extension after GASB 31 Adjustment	$ (2,778,802)	$ 2,974,935	$ 29,641	$ (1,840,903)	$ -	$ (1,615,129)	

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) This project is scheduled to resume in FY24 and has been updated in ProjectTrak to reflect the revised timeframe. Regulatory (CORP and FWS) permits will require almost 2 years to obtain.
(c) This negative balance is a result of contract work completed and paid for in advance with local funds. A draw down to reconcile this negative balance will be processed for submittal to SANDAG for reimbursement in FY24.
(d) This is a multi-year project that requires coordination with SANDAG and approval from the California Coastal Commission and is a regionally significant project. Work will continue over the next few years and will expend budgeted funds.
(e) This is an on-going project. Funds will be spent on in FY 24.
(f) Work is complete. Staff is coordinating with the California Public Utilities Commission (CPUC), Caltrans and the Federal Rail Authority (FRA) to close out the project. A draw down to reconcile this negative balance will be processed for SANDAG's review and approval.
(g) Project is completed. A draw down request to cover this negative balance will be processed for SANDAG's review and approval.
(h) Project is completed. Funds will be transferred to an Eligible MPO ID or returned to SANDAG in FY 24.
(i) Grant Funding will be requested for reimbursement in FY 24.
(j) Grant Project is completed. Grant Funding will be requested for reimbursement in FY24 to resolve the negative balance.

CITY OF OCEANSIDE, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Local Street Improvements:				
		Congestion Relief - Pass-Through:				
O35	N/A	Regional Arterial Management Systems	$ 123,200	$ -	$ (123,200)	$ -
		Total Congestion Relief - Pass-Through	123,200	-	(123,200)	-
		Congestion Relief:				
O17	905120100212	Loma Alta Creek Detention Basins	2,394,236	-	(2,394,236)	-
O24	902754200212	Street Restoration	26,109,814	-	(26,277,359)	(167,545)
O25	902146516212	Downtown Fiber-Optic	146,900	-	(316,913)	(170,013)
O33	902131200212	Coast Hwy Corridor Study/EIR	1,159,218	-	(1,034,941)	124,277
O33	902162120212	Coast Hwy Corridor Design	46,285	-	(458,726)	(412,441)
		Total O33 Projects	1,205,503	-	(1,493,667)	(288,164)
O37	425449212	Bicycle Master Plan Coordinator	-	-	(45,724)	(45,724)
O37	902135600212	Bicycle Master Plan/Bike Sfty	393,362	-	(489,174)	(95,812)
O37	902165720212	Loma Alta Bike Trail	532	-	(532)	-
		Total O37 Projects	393,894	-	(535,430)	(141,536)
O38	902134400212	Ada Ramp Rplcmt/Sdwlks In-fill	1,000,772	-	(1,263,431)	(262,659)
O38	902135500212	Neighborhood Traffic Sfty Impr	483,090	-	(483,572)	(482)
O38	902165620212	El Corazon N Roundabout	21,391	-	(21,391)	-
		Total O38 Projects	1,505,253	-	(1,768,394)	(263,141)
		Subtotal Congestion Relief	31,755,600	-	(32,785,999)	(1,030,399)

(Continued)

CITY OF OCEANSIDE, CALIFORNIA
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	Interest Income	Project Expenditures	Project Status June 30, 2023
		Congestion Relief balance carried forward	$ 31,755,600	$ -	$ (32,785,999)	$ (1,030,399)
O40	902135400212	Mainline R/R Xing Sfty	5,440,000	-	(5,544,174)	(104,174)
O41	907118100212	Lot 23 Transit Parking Strctr	3,416,993	-	(3,682,979)	(265,986)
O45	902147216212	Douglas Dr Median HSIP-City	289,810	-	(311,069)	(21,259)
O46	902162320212	Coastal Rail Trail Design	20,983	-	(20,983)	-
O46	904146616212	Coastal Rail Trail Oceanside Blvd to Morse St.	136,724	-	(136,724)	-
		Total O46 Projects	157,707	-	(157,707)	-
O47	907146416212	Pier Restoration	500,000	-	(466,250)	33,750
		Interest Income	-	170,117	-	170,117
		Total Congestion Relief	41,560,110	170,117	(42,948,178)	(1,217,951)
		Maintenance:				
O18	425411212	Misc Traffic Markings	475,249	-	(475,249)	-
O18	425418212	Neighborhood Traffic Improvement	1,001,450	-	(1,060,556)	(59,106)
O18	425426212	Misc Street Projects	8,236,868	-	(8,236,868)	-
		Total O18 Projects	9,713,567	-	(9,772,673)	(59,106)
		Interest Income	-	72,907	-	72,907
		Total Maintenance	9,713,567	72,907	(9,772,673)	13,801
		Total Local Street Improvements	51,396,877	243,024	(52,844,051)	(1,204,150)

(Continued)

CITY OF OCEANSIDE, CALIFORNIA

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	Interest Income	Project Expenditures	Project Status June 30, 2023
		Bike and Pedestrian:				
O47	902157419212	Pier VWay Bridge Replacement PDR	$ 37,311	$ -	$ (61,648)	$ (24,337)
		Total Bike and Pedestrian	37,311	-	(61,648)	(24,337)
		Smart Growth:				
O49	836164419272	Coastal Rail Trail Extension	$ 339,517	$ -	$ (340,287)	$ (770)
		Total Smart Growth	339,517	-	(340,287)	(770)
		Subtotal Cumulative *TransNet* Extension	51,773,705	243,024	(53,245,986)	(1,229,257)
		Completed Projects:				
		LSI - Congestion Relief	13,313,336	-	(13,313,336)	-
		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	21,357,607	233	(21,357,840)	-
		Total Cumulative *TransNet* Extension	$ 73,131,312	$ 243,257	$ (74,603,826)	$ (1,229,257)

CITY OF OCEANSIDE, CALIFORNIA
TransNet Extension Activities
RTCIP Fund
Year Ended June 30, 2023

Project Year	Last Date to Spend funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022
For Fiscal Year ended June 30, 2016	June 30, 2023	O22	$ 256,521	$ 1,798	$ (258,319)	$ -	$ -	$ -	$ -
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	-	(309,310)	-	-	314,174	576,697
For Fiscal Year ended June 30, 2020	June 30, 2027		509,334	-	-	-	-	509,334	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	-
Interest Income			-	37,994	-	-	-	37,994	22,749
Total RTCIP Funds			$ 5,902,052	$ 46,948	$ (2,438,172)	$ -	$ -	$ 3,510,828	$ 2,660,388

CITY OF POWAY, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
Main: 949.474.2020 | Fax: 949.263.5520

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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

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

      ii. We reviewed 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 reviewed 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 $2,545,337. We selected $2,300,948 (90.40%) 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 reviewed, we evaluated 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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as there were no payroll expenditures identified during FY23.

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.

Results: This procedure is not applicable as there were no indirect costs allocated during FY23.

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.

Results: This procedure is not applicable as there were no adjustments made in FY23.

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 completed projects with balances remaining.

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, 2024.

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

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.

Results: There was one project which had no activity over the past two years: POW 37. The City indicated that this project had been completed, and that the excess funding received will be transferred to other eligible projects in FY 24.

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

Results: SANDAG approved the reason for the inactivity on November 14, 2023.

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 FY23.

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.

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 the City had no adjustments included within Schedule A in FY23.

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 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.

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

Fiscal year 2023 apportionment	$2,074,301
Less: debt service payment	-
Net estimated apportionment	2,074,301
30% base	30%
Fiscal year 2023 30% threshold	622,290
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	880,080
Maintenance fund balance	153,940
Total Local Streets and Roads and Local Street Improvement fund balance	1,034,020
Fund balance under apportionment	$1,656,310

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

   Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$ (880,080)	$2,896,010	$2,015,930
Maintenance	(153,940)	754,877	600,937
Totals	$(1,034,020)	$3,650,887	$2,616,867

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 27.31% of cumulative local street and road revenue for maintenance as follows:

	Poway	SANDAG	Total
Congestion relief	$13,561,273	$2,740,423	$16,301,696
Maintenance	6,262,409	691,535	6,953,944
Interest	40,536	218,929	259,465
Total local street and road revenue	$19,864,218	$3,650,887	$23,515,105
30% of total local street and road revenue			$7,054,532
Less maintenance expenditures incurred to date			(6,420,993)
Available maintenance funds			$ 633,539
Cumulative percentage expended for maintenance			27.31%

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, 2023.

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, 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 12.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, 2023, is summarized as follows:

Current year local discretionary expenditures	$1,786,700
Less MOE base year requirement	(1,327,553)
Excess MOE for the year ended June 30, 2023	$ 459,147

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.

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 reviewed 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 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.

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 tested 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 $401,260. We tested $258,203 (64.35%) for testing. No exceptions noted as a result of our procedures.

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.

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 evaluated 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, 2023.

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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on October 29, 2023.

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.

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.

Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and 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.

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.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2023.

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 City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2023. 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 10, 2024

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF POWAY, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	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 37	STR0009	Espola Road Bicycle and Pedestrian Widening	126,889	-	-	-	-	126,889	(a)
POW 38	ST019/ST023	Annual Reconstruction and Overlay Project	26,947	982,578	32	(1,959,431)	-	(949,874)	(b)
POW 48	STR0001	Espola Road Safety Improvement	-	-	-	(57,095)	-	(57,095)	(b)
		Total Congestion Relief	153,836	982,578	32	(2,016,526)	-	(880,080)	
		Maintenance:							
POW 30	ST022	Street Maintenance Project	(153,940)	521,511	-	(521,511)	-	(153,940)	(b)
		Total Maintenance	(153,940)	521,511	-	(521,511)	-	(153,940)	
		Total Local Street Improvement	(104)	1,511,389	32	(2,545,337)	-	(1,034,020)	
		Total *TransNet* Extension	$ (104)	$ 1,511,389	$ 32	$ (2,545,337)	$ -	$ (1,034,020)	

Notes:
(a) Project Complete. The City will move remaining funding to an eligible project in FY24.
(b) Funding will be requested in FY24 to remove the deficit.

CITY OF POWAY, CALIFORNIA

TransNet Extension Activities

Cumulative Schedule of Status of Funds by Project

Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Local Street Improvements:				
		Congestion Relief Pass-Through:				
POW 29	N/A	Regional Arterial Management Systems	$ 80,300	$ -	$ (80,300)	$ -
		Total Congestion Relief Pass-Through	80,300	-	(80,300)	-
		Congestion Relief:				
POW 37	STR0009	Espola Road Bicycle and Pedestrian Widening	123,744	3,145	-	126,889
POW 38	ST019/ST023	Annual Reconstruction and Overlay Project	3,493,136	12,865	(4,455,875)	(949,874)
POW 48	STR0001	Espola Road Safety Improvement	-	-	(57,095)	(57,095)
		Total Congestion Relief	3,616,880	16,010	(4,512,970)	(880,080)
		Maintenance:				
POW 30	ST022	Street Maintenance Project	1,941,709	-	(2,095,649)	(153,940)
		Total Maintenance	1,941,709	-	(2,095,649)	(153,940)
		Subtotal Cumulative *TransNet* Extension	5,638,889	16,010	(6,688,919)	(1,034,020)
		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 *TransNet* Extension	$ 19,823,682	$ 40,536	$ (20,898,238)	$ (1,034,020)

SCHEDULE C

CITY OF POWAY, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2023

Project Year	Last Date to Commit funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Funds Comitted	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022
For Fiscal Year ended June 30, 2016	June 30, 2023	POW48	$ 25,360	$ -	$ (25,360)	$ -	$ -	$ -	$ -
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)	-	-	-	4,708
For Fiscal Year ended June 30, 2021	June 30, 2028	POW48	364,319	-	(364,319)	-	-	-	364,319
For Fiscal Year ended June 30, 2022	June 30, 2029	POW48	279,363	-	(32,233)	-	-	247,130	279,363
For Fiscal Year ended June 30, 2023	June 30, 2030		938,185	-	-	-	-	938,185	-
Interest Income			-	55,469	-	-	-	55,469	40,993
Total RTCIP Funds			$ 1,744,028	$ 55,469	$ (558,713)	$ -	$ -	$ 1,240,784	$ 689,383

CITY OF SAN DIEGO, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

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Main: 949.474.2020 | Fax: 949.263.5520

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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

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

      ii. We reviewed 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 reviewed 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* expenditure in the amount of $42,414,599. We selected $11,940,078 (28.15%) 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 reviewed, we evaluated 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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: The City recorded total *TransNet* payroll expenditures in the amount of $11,464,550, which represented 27.03% of total expenditures. We selected a pay period for 5 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 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.

Results: The City allocated indirect costs to projects included in the RTIP for the year ended June 30, 2023. 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 labor and applied indirect costs to projects in the RTIP. The indirect cost rates charged by the departments ranged from 10.00% to 162.60% of direct labor. Total indirect costs included within projects in the RTIP was $5,742,120 or 13.59% 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. When the preliminary internal orders are excluded, the indirect costs would be 11.0%. 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 FY 2022. 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 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.

   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, 2024.

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

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.

Results: There were three projects that were inactive over the past two years. The City indicated that "SD34 is projected to be completed by 9/10/2032. SD34 is currently using other non-*TransNet* funding sources ($1.0M expense in FY23). This project has $7.6M in unidentified funding that could include *TransNet* in future years. SD129 is projected to be completed in FY2025. SD129 is currently using other non-*TransNet* funding sources ($1.5M expense in FY23). This project has $106K in unidentified funding that could include *TransNet* in future years. SD226 is currently used by other non-*TransNet* sources in FY23 ($13.5K expense in FY23) The project will have *TransNet* expenses in FY24."

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

Results: SANDAG approved the reason for the inactivity on January 4, 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: The City had transfer of funds for 3 projects which was approved in staff resolution R-315256. 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 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.

      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 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.

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

Fiscal year 2023 apportionment	$47,739,788
Less: debt service payment	(822,397)
Net estimated apportionment	46,917,391
30% base	30%
Fiscal year 2023 30% threshold	14,075,217
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	11,206,776
Maintenance fund balance	(31,761)
Total Local Streets and Roads and Local Street Improvement fund balance	11,175,015
Fund balance under apportionment	$ 2,900,202

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

   Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$11,206,776	$40,058,021	$51,264,797
Maintenance	(31,761)	975,302	943,541
Totals	$11,175,015	$41,033,323	$52,208,338

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 28.19% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	$345,366,797	$35,393,741	$380,760,538
Maintenance	151,870,811	(1,214,309)	150,656,502
Interest	497,191	6,853,891	7,351,082
Total local street and road revenue	$497,734,799	$41,033,323	$538,768,122
30% of total local street and road revenue			$161,630,437
Less maintenance expenditures incurred to date			(151,902,572)
Available maintenance funds			$ 9,727,865
Cumulative percentage expended for maintenance			28.19%

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, 2022	Additions	Principal Payments	Balance June 30, 2023	Interest Payment
Commercial paper	$26,167,000	$ -	$ -	$26,167,000	$822,397

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, 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 12.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, 2023, is summarized as follows:

	Street and Road	Specialized Transportation Services	Transit Bus Subsidies	Total
Current year local discretionary expenditures	$57,308,503	$191,311	$1,029,903	$58,529,717
Less MOE Discretionary in Transit Bus Subsidies	(707,056)	-	-	(707,056)
Less MOE base year requirement	(25,854,722)	(191,311)	(1,029,903)	(27,075,936)
Excess MOE for the year ended June 30, 2023	$30,746,725	$ -	$ -	$30,746,725

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.

   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 reviewed 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 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.

      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 tested 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 $3,270,948. We selected $553,767 (16.93%) for testing. No exceptions were noted as a result of our procedures.

   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.

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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as the City's 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: 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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on October 27, 2023.

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.

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.

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

15. We reviewed and 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.

16. 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: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2023.

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, 2023. 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 10, 2024

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF SAN DIEGO, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project
Year ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	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	1,215,245	500,000	-	(1,109,387)	-	605,858	
SD15	AIH.00001	Installation of City Owned Street Lights	454,885	400,000	-	(760,381)	-	94,504	
SD16A	21004805	Traffic Signals - Modifications/ Modernization	387,943	-	-	(70,617)	-	317,326	
SD16A	AIL.00002	Traffic Signal Interconnect Projects	371,528	500,000	-	(443,702)	-	427,826	
SD16A	AIL.00004	Traffic Signals - Citywide	313,588	1,438,602	-	(1,232,915)	-	519,275	
SD16A	AIL.00005	Traffic Signals - Modifications/Modernization	65,854	750,000	-	(600,287)	-	215,567	
		Total SD16A Projects	1,138,913	2,688,602	-	(2,347,521)	-	1,479,994	
SD18	AIL.00001	Traffic Calming	673,456	888,219	-	(484,752)	-	1,076,923	
SD23	ACA.00001	Drainage Projects	16,450	1,556,089	-	(1,532,066)	-	40,473	
SD34	S00856	El Camino Real Road and Bridge Widening	-	-	-	-	-	-	(b)
		Subtotal Congestion Relief	3,498,949	6,032,910	-	(6,234,107)	-	3,297,752	

(Continued)

CITY OF SAN DIEGO, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Congestion Relief balance carried forward	$ 3,498,949	$ 6,032,910	$ -	$ (6,234,107)	$ -	$ 3,297,752	
SD38	S00863	Georgia St Bridge Improvements	-	-	-	(35,683)	112,521	76,838	(c)
SD49	AIG.00001	Median Installation	444,977	700,000	-	(772,336)	-	372,641	
SD51	S00935	North Torrey Pines Road Bridge over Los Penasquitos Creek	421,321	-	-	(91,730)	-	329,591	
SD70	S00871	West Mission Bay Drive Bridge over San Diego River	(2,021,985)	2,021,985	-	-	-	-	
SD83	S00851	State Route 163 and Friars Road	-	-	-	-	34,366	34,366	(c)
SD90	S00905	SR163/Clairemont Mesa Blvd Interchange	5,388	-	-	-	(5,388)	-	(d)(e)
SD96	AID.00005	Street Resurfacing and Reconstruction	276,025	1,591,476	-	(5,323,520)	130,368	(3,325,651)	(f)
SD96	S23006	Sunset Cliffs Seawall Improvements - Sunset Cliff Blvd	-	224,006	-	(93,638)	(130,368)	-	
		Total SD96 Projects	276,025	1,815,482	-	(5,417,158)	-	(3,325,651)	
SD99	AIE.00001	Bridge Rehabilitation	656,600	-	-	(22,122)	29,734	664,212	(c)
SD102A	S11060	Otay Mesa Truck Route Phase 4	980,402	2,123,848	-	(1,159,440)	-	1,944,810	
SD129	S00915	University Avenue Mobility	-	-	-	-	-	-	(b)
SD137	S00913	Palm Avenue Roadway Improvements	-	-	-	20	(20)	-	(e)(g)
SD166	AIA.00001	Minor Bicycle Facilities	417,944	500,000	-	(412,852)	-	505,092	
SD166	21004803	Minor Bicycle Facilities (Non-Capital)	-	1,780,787	-	(982,883)	-	797,904	
		Total SD166 Projects	417,944	2,280,787	-	(1,395,735)	-	1,302,996	
		Subtotal Congestion Relief	4,679,621	14,975,012	-	(15,128,291)	171,213	4,697,555	

(Continued)

CITY OF SAN DIEGO, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Congestion Relief balance carried forward	$ 4,679,621	$ 14,975,012	$ -	$ (15,128,291)	$ 171,213	$ 4,697,555	
SD186	21002143	Administrative Expenses - Finance	13,695	109,902	-	(118,193)	-	5,404	
SD186	21002273	Administrative Expenses - Engineering	22,051	204,950	-	(235,303)	-	(8,302)	(f)
		Total SD186 Projects	35,746	314,852	-	(353,496)	-	(2,898)	
SD188	various	Congestion Relief /Traffic Signal Operations	-	3,283,730	-	(3,283,730)	-	-	
SD200	S14009	SR56 / Euclid Avenue Interchange Phase 2	-	-	-	(25,688)	25,688	-	(c)(e)
SD226	S00870	Old Otay Road Westerly	-	-	-	-	-	-	(b)
SD237	S00951	Coastal Rail Trail	1,677,145	305,321	-	(173,725)	-	1,808,741	
SD245	S16061	Market St-47th St to Euclid Complete St	780,941	1,000,000	-	(865,487)	-	915,454	
SD249	S18000	Steamview Drive Improvement Phase 2	676,653	500,000	-	(104,089)	-	1,072,564	
SD250	S15018	La Media Road Improvements	517,580	3,129,939	-	(2,617,932)	-	1,029,587	
SD252	S18001	University Ave Complete Street Phase 1	419,057	-	-	(320,669)	-	98,388	
SD263	B19020	La Media Impr-Siempre Viva to Truck Rte	(120,378)	1,000,000	-	(239,947)	-	639,675	
SD264	S22005	Alvarado Canyon Rd Realignment Project	-	1,122,363	-	(319,783)	-	802,580	
		Commercial Paper Debt Services	-	822,397	-	(822,397)	-	-	
		Interest income - Congestion Relief 70%	-	-	165,410	-	(20,280)	145,130	(e)
		Total Congestion Relief	8,666,365	26,453,614	165,410	(24,255,234)	176,621	11,206,776	

(Continued)

CITY OF SAN DIEGO, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Maintenance:							
SD176	Various I/Os	Slurry Seal & Crack Repairs	$ (2,624,589)	$ 7,938,505	$ -	$ (5,345,677)	$ -	$ (31,761)	(f)
SD176	13000768	Maintenance	-	12,511,719	-	(12,511,719)	-	-	
		Total SD176 Projects	(2,624,589)	20,450,224	-	(17,857,396)	-	(31,761)	
		Interest income - Maintenance 30%	-	-	-	-	-	-	
		Total Maintenance	(2,624,589)	20,450,224	-	(17,857,396)	-	(31,761)	
		Total Local Street Improvements	32,208,776	46,971,438	165,410	(42,180,230)	176,621	37,342,015	
		Smart Growth:							
SD253	1000529-2018	Clairemont TOD Design Concepts	(137,225)	137,225	-	-	-	-	(h)
SD254	1000527-2018	College Area Smart Growth Study	(123,435)	123,435	-	-	-	-	(h)
SD256	1000525-2018	Mira Mesa Transit Oriented Development Concept Plan	(68,200)	68,200	-	-	-	-	(h)
SD257	1000528-2018	University Community Smart Growth Concept Study	(71,739)	71,739	-	-	-	-	(h)
SD260	1000493-2018	Downtown Mobility Cycle Way Improvement Phase I & II	(137,192)	-	-	-	-	(137,192)	(i)
SD261	5005485	Downtown San Diego Wayfinding Signage - Cycle Network	(28,228)	30,446	-	(43,974)	-	(41,756)	(i)
SD262	5005486	East Village Green Park Phase 1	(6,719)	1,087	-	(125,925)	-	(131,557)	(i)
SD267	S1021763	Mid City Communities Smart Growth Study Area	-	-	-	(15,637)	-	(15,637)	(i)
		Total Smart Growth	(572,738)	432,132	-	(185,536)	-	(326,142)	

(Continued)

CITY OF SAN DIEGO, CALIFORNIA
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project (Continued)
Year ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Environmental Mitigation:							
VO8	1000531-2018	Otay Res Cactus Wren	$ (15,050)	$ 15,297	$ -	$ (12,391)	$ -	$ (12,144)	(i)
VO8	1000532-2018	San Pasq Cactus Wren	(39,992)	53,852	-	(36,442)	-	(22,582)	(i)
		Total Environmental Mitigation	(55,042)	69,149	-	(48,833)	-	(34,726)	
		Total *TransNet* Extension	$ 31,580,996	$ 47,472,719	$ 165,410	$ (42,414,599)	$ 176,621	$ 36,981,147	
		GASB 31 Market Value Adjustment	(202,505)	-	(115,829)	-	-	(318,334)	
		Total *TransNet* Extension after GASB 31 Adjustment	$ 31,378,491	$ 47,472,719	$ 49,581	$ (42,414,599)	$ 176,621	$ 36,662,813	

Notes:

(a) Proceeds from the Commercial Paper were subsequently transferred as an interfund loan for the West Mission Bay Blvd Bridge Project. The Commercial Paper principal will be returned to SANDAG in FY24 after the expenditures for this project have been reimbursed by the Federal grant.

(b) Inactive Projects per TransNet: SD34 is projected to be completed by 9/10/2032. SD34 is currently using other non-TransNet funding sources ($1.0M expense in FY23). This project has $7.6M in unidentified funding that could include TransNet in future years. SD129 is projected to be completed in FY2025. SD129 is currently using other non-TransNet funding sources ($1.5M expense in FY23). This project has $106K in unidentified funding that could include TransNet in future years. SD226 is currently used by other non-TransNet sources in FY23 ($13.5K expense in FY23) The project will have TransNet expenses in FY24.

(c) Prior year expenditure were transferred into non-SANDAG / TransNet grants with available funding.
(d) Project is complete.
(e) City Council approval obtained for the transfer of funds per Resolution R-315256 on 12/12/2023.
(f) FY24 draws will provide coverage for MPO ID projects with negative balances as of June 30, 2023.
(g) Completed MPO ID SD137 project during FY22 but the City received a $20 late expense reimbursement from a vendor during FY23.
(h) Grant is complete.
(i) Negative grant balance as of June 30, 2023 covered by grant reimbursement in FY24 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, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		TransNet* Extension*:				
		Local Street Improvements:				
		Congestion Relief - Pass-Through:				
SD16A	13001747	Regional Arterial Management Systems	$ 743,000	$ -	$ (743,000)	$ -
		Total Congestion Relief - Pass-Through	743,000	-	(743,000)	-
		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	14,698,711	(8,383)	(14,084,470)	605,858
SD15	AIH.00001	Installation of City Owned Street Lights	4,295,425	(4,702)	(4,196,219)	94,504
SD16A	21004805	Traffic Signals - Modifications/modernization	832,107	-	(514,781)	317,326
SD16A	AIL.00002	Traffic Signal Interconnect Projects	3,039,290	(1,572)	(2,609,892)	427,826
SD16A	AIL.00004	Traffic Signals - Citywide	8,893,006	(4,826)	(8,368,905)	519,275
SD16A	AIL.00005	Traffic Signals - Modifications/Modernization	8,749,624	(3,471)	(8,530,586)	215,567
		Total SD16A Projects	21,514,027	(9,869)	(20,024,164)	1,479,994
SD18	AIL.00001	Traffic Calming	5,914,017	(2,224)	(4,834,870)	1,076,923
		Subtotal Congestion Relief	46,422,180	(25,178)	(43,139,723)	3,257,279

(Continued)

CITY OF SAN DIEGO, CALIFORNIA

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	Interest Income	Project Expenditures	Project Status June 30, 2023
		Congestion Relief balance carried forward	$ 46,422,180	$ (25,178)	$ (43,139,723)	$ 3,257,279
SD23	ACA.00001	Drainage Projects	15,425,601	(1,690)	(15,383,438)	40,473
SD34	S00856	El Camino Real Road and Bridge Widening	836,313	2,965	(839,278)	-
SD38	S00863	Georgia St Bridge Improvements	2,582,356	916	(2,506,434)	76,838
SD49	AIG.00001	Median Installation	5,601,046	(4,375)	(5,224,030)	372,641
SD51	S00935	North Torrey Pines Road Bridge over Los Penasquitos Creek	1,319,652	1,817	(991,878)	329,591
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	31,634,893	(27,402)	(31,573,125)	34,366
SD90	S00905	SR163/Clairemont Mesa Blvd Interchange	8,318,435	(10,234)	(8,308,201)	-
		Subtotal Congestion Relief	116,590,659	(64,575)	(112,414,896)	4,111,188

CITY OF SAN DIEGO, CALIFORNIA
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	Interest Income	Project Expenditures	Project Status June 30, 2023
		Congestion Relief balance carried forward	$ 116,590,659	$ (64,575)	$ (112,414,896)	$ 4,111,188
SD96	AID.00005	Street Resurfacing and Reconstruction	36,269,398	-	(39,595,049)	(3,325,651)
SD96	S23006	Sunset Cliffs Seawall Improvement	93,638	-	(93,638)	-
		Total SD96 Projects	36,363,036	-	(39,688,687)	(3,325,651)
SD99	AIE.00001	Bridge Rehabilitation	3,759,486	(492)	(3,094,782)	664,212
SD102A	S11060	Otay Mesa Truck Route Phase 4	10,521,174	-	(8,576,364)	1,944,810
SD129	S00915	University Avenue Mobility	1,774,530	(1,380)	(1,773,150)	-
SD137	S00913	Palm Avenue Roadway Improvements	4,460,071	(1,627)	(4,458,444)	-
SD166	AIA.00001	Minor Bicycle Facilities	3,332,042	(171)	(2,826,779)	505,092
SD166	21004803	Minor Bicycle Facilities (Non-Capital)	2,584,550	-	(1,786,646)	797,904
		Total SD166 Projects	5,916,592	(171)	(4,613,425)	1,302,996
SD186	21002143	Administrative Expenses - Comptrollers	1,354,357	2,320	(1,351,273)	5,404
SD186	21002273	Administrative Expenses - Engineering	2,718,656	431	(2,727,389)	(8,302)
		Total SD186 Projects	4,073,013	2,751	(4,078,662)	(2,898)
		Subtotal Congestion Relief	183,458,561	(65,494)	(178,698,410)	4,694,657

CITY OF SAN DIEGO, CALIFORNIA

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	Interest Income	Project Expenditures	Project Status June 30, 2023
		Congestion Relief balance carried forward	$ 183,458,561	$ (65,494)	$ (178,698,410)	$ 4,694,657
SD188	various	Congestion Relief /Traffic Signal Operations	35,433,894	39,944	(35,473,838)	-
SD200	S14009	SR56 / Euclid Avenue Interchange Phase 2	3,117,530	-	(3,117,530)	-
SD226	S00870	Old Otay Mesa Road - Westerly	9,695,312	10,213	(9,705,525)	-
SD237	S00951	Coastal Rail Trail	3,795,796	-	(1,987,055)	1,808,741
SD245	S16061	Market St-47th St to Euclid Complete St	6,025,875	-	(5,110,421)	915,454
SD249	S18000	Steamview Drive Improvement Phase 2	2,010,000	-	(937,436)	1,072,564
SD250	S15018	La Media Road Improvements	6,129,939	-	(5,100,352)	1,029,587
SD252	S18001	University Ave Complete Street Phase 1	875,000	-	(776,612)	98,388
SD263	B19020	La Media Impr-Siempre Viva to Truck Rte	1,000,000	-	(360,325)	639,675
SD264	S22005	Alvarado Canyon Rd Realignment Project	1,122,363	-	(319,783)	802,580
		Commercial Paper Debt Services	1,161,763	-	(1,161,763)	-
		Interest Income - Congestion Relief	(185,787)	330,917	-	145,130
		Total Congestion Relief	253,640,246	315,580	(242,749,050)	11,206,776

CITY OF SAN DIEGO, CALIFORNIA
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	Interest Income	Project Expenditures	Project Status June 30, 2023
		Maintenance:				
SD176	Various I/Os	Slurry Seal & Crack Repairs	$ 7,938,505	$ -	$ (7,970,266)	$ (31,761)
SD176	13000768	Maintenance	137,881,906	-	(137,881,906)	-
		Total SD176 Projects	145,820,411	-	(145,852,172)	(31,761)
		Interest Income - Maintenance	-	-	-	-
		Total Maintenance	145,820,411	-	(145,852,172)	(31,761)
		Total Local Street Improvements	426,370,657	315,580	(389,344,222)	37,342,015
		Smart Growth:				
SD253	1000529-2018	Clairemont TOD Design Concepts	491,953	-	(491,953)	-
SD254	1000527-2018	College Area Smart Growth Study	499,814	-	(499,814)	-
SD256	1000525-2018	Mira Mesa Transit Oriented Development Concept Plan	500,000	-	(500,000)	-
SD257	1000528-2018	University Community Smart Growth Concept Study	499,992	-	(499,992)	-
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	157,625	-	(199,381)	(41,756)
SD262	5005486	East Village Green Park Phase 1	50,693	-	(182,250)	(131,557)
SD267	S1021763	Mid City Communities Smart Growth Study Area	-	-	(15,637)	(15,637)
		Total Smart Growth	4,562,886	-	(4,889,028)	(326,142)

(Continued)

CITY OF SAN DIEGO, CALIFORNIA
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	Interest Income	Project Expenditures	Project Status June 30, 2023
		Environmental Mitigation:				
V08	1000531-2018	Otay Res Cactus Wren	$ 82,363	$ -	$ (94,507)	$ (12,144)
V08	1000532-2018	San Pasq Cactus Wren	118,752	-	(141,334)	(22,582)
		Total Environmental Mitigation	201,115	-	(235,841)	(34,726)
		Subtotal Cumulative *TransNet* Extension	431,134,658	315,580	(394,469,091)	36,981,147
		Completed Projects:				
		Major Corridor	3,774,000	35,001	(3,809,001)	-
		LSI-Congestion Relief	64,816,551	146,610	(64,963,161)	-
		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	6,475,855	-	(6,475,855)	-
		Environmental Mitigation	356,304	-	(356,304)	-
		Total Completed Projects	83,141,767	181,611	(83,323,378)	-
		Total Cumulative *TransNet* Extension	$ 514,276,425	$ 497,191	$ (477,792,469)	$ 36,981,147

CITY OF SAN DIEGO, CALIFORNIA
TransNet Extension Activities
RTCIP Fund
Year Ended June 30, 2023

Project Year	Last Date to Commit funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Cumulative Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022
For Fiscal Year ended June 30, 2016	June 30, 2023	Various	$ 8,067,505	$ 222,436	$ (8,289,941)	$ -	$ -	$ -	$ -
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)	-	-	-	1,084,471
For Fiscal Year ended June 30, 2019	June 30, 2026	Various	5,300,604	-	(2,186,478)	-	3,114,127	3,114,126	5,300,604
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	-	-	-	9,102,291	9,466,104	9,466,104
For Fiscal Year ended June 30, 2023	June 30, 2030	Various	5,972,942	-	-	-	-	5,972,942	-
Interest Income			-	1,977,316	-	-	-	1,977,316	1,436,974
Total RTCIP Funds			$ 54,222,722	$ 2,470,838	$ (23,956,742)	$ -	$ 24,422,748	$ 32,736,818	$ 29,494,483

CITY OF SAN MARCOS, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
Main: 949.474.2020 | Fax: 949.263.5520

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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

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

      ii. We reviewed the interest allocation methodology to ensure it was in accordance with the provisions of 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 reviewed 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* expenditure less debt services in the amount of $453,107. We selected $318,206 (70.23%) 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 reviewed, we evaluated 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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: This procedure is not applicable as there were no payroll expenditures incurred within projects included in the RTIP.

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.

Results: This procedure is not applicable as there were no indirect costs allocated to projects included in the RTIP.

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.

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, 2024.

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

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.

Results: There are two projects that has been inactive over the past two years. The City indicated that, "Project (SM48) has been inactive over the

past two years for Schedule A reporting purposes as *TransNet* budget appropriation has been fully used. Project is still an active City project. And Project (SM59) has been inactive over the past two years for Schedule A reporting purposes as the City will make an adjustment to transfer the balance to another project on their annual RTIP update." 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, 2023.

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 ended June 30, 2023.

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.

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: This procedure is not applicable as there were no completed projects present on Schedule A for the fiscal year ended June 30, 2023.

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.

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

Fiscal year 2023 apportionment	$3,272,994
Less: debt service payment	(618,653)
Net estimated apportionment	2,654,341
30% base	30%
Fiscal year 2023 30% threshold	796,302
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(807,912)
Maintenance fund balance	23,703
Total Local Streets and Roads and Local Street Improvement fund balance	(784,209)
Fund balance under apportionment	$1,580,511

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

   Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$(807,912)	$ 6,706,871	$ 5,898,960
Maintenance	23,703	6,625,786	6,649,489
Totals	$(784,209)	$13,332,657	$12,548,449

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 7.47% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	$32,911,548	$ 5,763,487	$38,675,035
Maintenance	3,738,035	6,230,070	9,968,105
Interest	41,188	1,339,100	1,380,288
Total local street and road revenue	$36,690,771	$13,332,657	$50,023,428
30% of total local street and road revenue			$15,007,028
Less maintenance expenditures incurred to date			(3,738,035)
Available maintenance funds			$11,268,993
Cumulative percentage expended for maintenance			7.47%

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, 2022	Additions	Principal Payments	Balance June 30, 2023	Interest Payments
2010 Series A Bonds	$15,139,627	$ -	$ -	$15,139,627	$587,501
2019 Series A Bonds	1,025,000	-	-	1,025,000	31,152

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, 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 12.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 have an outstanding unmet MOE requirement for the prior year. MOE activity for the year ended June 30, 2023, is summarized as follows:

Current year local discretionary expenditures	$7,144,629
Less: MOE base year requirement	(4,893,432)
Less: Prior year shortfall	(629,185)
Excess MOE for the year ended June 30, 2023	$1,622,012

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.

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 reviewed 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 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.

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 tested 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 $1,210,638. We selected $452,863 (37.41%) for testing. No exceptions were noted as a result of our procedures.

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.

Results: This procedure is not applicable as there were no unallowable RTCIP expenditures for fiscal year ending June 30, 2023.

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.

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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on October 6, 2023.

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.

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.

Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and documented the status of any prior year findings and recommendations.

Results: The prior year report included a finding related to the City failing to meet its MOE requirement for Streets and Roads. We were able to obtain additional support showing SANDAG's approval and meetings held for the shortfall. Based on the City's MOE for FY23, the City was able to meet their MOE requirement for FY23.

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.

    Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2023.

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, 2023. 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 10, 2024

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF SAN MARCOS, CALIFORNIA

TransNet and *TransNet* Extension Activities

Schedule of Status of Funds by Project

Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	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	(22,678)	-	-	(3,841)	-	(26,519)	(a)
SM31	88265	Discovery Street Improvements	1	-	-	-	(1)	-	(b)(c)
SM32	88264	Via Vera Cruz Bridge and Street Improvement	653,755	-	-	-	(653,755)	-	(d)
SM48	88505	SM Creek Specific Plan	54	-	-	-	-	54	(e)
SM56	88263	Bent Ave Bridge and Street Improvement	87,400	-	-	-	(87,400)	-	(d)
SM59	86009	Annual Street Overlay Project	27	-	-	-	-	27	(f)
SM63	TR001	Rancho Santa Fe and Grandon Traffic Signal Mod	(1,240)	-	-	(11,001)	-	(12,241)	(a)
SM64	ST005	San Marcos Blvd. Reconstruction	-	-	-	(895)	-	(895)	(a)
SM67	86002	San Marcos Blvd at Discovery St	(349,999)	-	-	-	-	(349,999)	(a)
SM68	88532	Traffic Management System Enhancement	(9,106)	-	-	(426,570)	-	(435,676)	(a)
		2010 Series A Bonds Debt Service	-	587,501	-	(587,501)	-	-	
		2019 Series A Bonds	-	31,152	-	(31,152)	-	-	
		Subtotal Congestion Relief	358,214	618,653	-	(1,060,960)	(741,156)	(825,249)	
		Interest Income	16,181	-	1,156	-	-	17,337	
		Total Congestion Relief	374,395	618,653	1,156	(1,060,960)	(741,156)	(807,912)	
		Maintenance:							
SM71	TR006	Cycle Track on TOVR near Double Peak K-8	-	-	-	-	-	-	(c)
		Interest Income	23,208	-	495	-	-	23,703	
		Total Maintenance	23,208	-	495	-	-	23,703	
		Total Local Street Improvements	397,603	629,453	1,651	(1,071,760)	(741,156)	(784,209)	
		Total *TransNet* Extension	$ 397,603	$ 629,453	$ 1,651	$ (1,071,760)	$ (741,156)	$ (784,209)	

(Continued)

CITY OF SAN MARCOS, CALIFORNIA

TransNet and *TransNet* Extension Activities

Schedule of Status of Funds by Project (Continued)

Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes

Notes:

(a) The City will request drawdown from programmed funds in FY24.

(b) Adjustment is due to rounding from prior years.

(c) Project is complete.

(d) Adjustment is due to expenditures that should have been reported in PY, but were missed.

(e) Project (SM48) has been inactive over the past two years for Schedule A reporting purposes as Tnet budget appropriation has been fully used. Project is still an active City project.

(f) Balance to be transferred to another project during next RTIP update.

CITY OF SAN MARCOS, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Local Street Improvements:				
		Congestion Relief - Pass-Through:				
SM54	N/A	Regional Arterial Management Systems	$ 108,000	$ -	$ (108,000)	$ -
		Total Congestion Relief - Pass-Through	108,000	-	(108,000)	-
		Congestion Relief:				
SM22	88179	South Santa Fe from Bosstick to Smilax	159,185	-	(185,704)	(26,519)
SM31	88265	Discovery Street Improvements	3,954,800	-	(3,954,800)	-
SM32	88264	Via Vera Cruz Bridge and Street Improvement	2,431,529	-	(2,431,529)	-
SM48	88505	SM Creek Specific Plan	2,771,657	-	(2,771,603)	54
SM56	88263	Bent Ave Bridge and Street Improvement	1,324,723	-	(1,324,723)	-
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	-	-	(895)	(895)
SM67	86002	San Marcos Blvd at Discovery St	-	-	(349,999)	(349,999)
SM68	88532	Traffic Management System Enhancement	808,324	-	(1,244,000)	(435,676)
		2010 Series A Bonds Debt Service	7,494,509	-	(7,494,509)	-
		2019 Series A Bonds	111,043	-	(111,043)	-
		Subtotal Congestion Relief	19,449,464	-	(20,274,713)	(825,249)
		Interest Income	-	17,337	-	17,337
		Total Congestion Relief	19,449,464	17,337	(20,274,713)	(807,912)
		Maintenance:				
SM71	TR006	Cycle Track on TOVR near Double Peak K-8	14,331	-	(14,331)	-
		Interest Income	-	23,703	-	23,703
		Total Maintenance	14,331	23,703	(14,331)	23,703
		Total Local Street Improvements	19,571,795	41,040	(20,397,044)	(784,209)
		Subtotal Cumulative *TransNet* Extension	19,571,795	41,040	(20,397,044)	(784,209)

(Continued)

CITY OF SAN MARCOS, CALIFORNIA

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	Interest Income	Project Expenditures	Project Status June 30, 2023
		Completed projects:				
		Congestion Relief	$ 13,354,084	$ 148	$ (13,354,232)	$ -
		Maintenance	3,723,704	-	(3,723,704)	-
		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	19,061,721	1,816	(19,063,537)	-
		Total Cumulative *TransNet* Extension	$ 38,633,516	$ 42,856	$ (39,460,581)	$ (784,209)

CITY OF SAN MARCOS, CALIFORNIA
TransNet Extension Activities
RTCIP Fund
Year Ended June 30, 2023

Project Year	Last Date to Commit funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022
For Fiscal Year ended June 30, 2016	June 30, 2023	SM31/SM42	$ 364,168	$ -	$ (364,168)	$ -	$ -	$ -	$ -
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)	-	-	-	98,134
For Fiscal Year ended June 30, 2021	June 30, 2028	SM31/SM42	328,796	-	(328,796)	-	-	-	328,796
For Fiscal Year ended June 30, 2022	June 30, 2029	SM31/SM42	1,047,857	-	(1,004,399)	-	-	43,458	1,047,857
For Fiscal Year ended June 30, 2023	June 30, 2030		1,188,651	-	-	-	-	1,188,651	-
Interest Income			-	467,602	-	-	-	467,602	391,236
Total RTCIP Funds			$ 6,506,163	$ 467,602	$ (5,274,054)	$ -	$ -	$ 1,699,711	$ 1,866,023

CITY OF SANTEE, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
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Main: 949.474.2020 | Fax: 949.263.5520

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) 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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

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

      ii. We reviewed 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 reviewed 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 $1,019,771. We selected $720,415 (70.64%) 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 reviewed, we evaluated 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 evaluated 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 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 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.

Results: The City allocated indirect costs to projects included in the RTIP for the year ended June 30, 2023. The City charges indirect costs at the rate of 22.7% of direct salary and benefit costs associated with each project. The City allocated a total of $37,129 of indirect costs to all RTIP projects, resulting in 1.48% of indirect costs compared to total project expenditures. We then extrapolated this percentage to calculate total TransNet indirect costs of $15,014. 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 FY23 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 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.

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 negative ending balances on Schedule A in FY23.

i. We substantiated that additional funding was 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 were no projects with negative ending balances on Schedule A in FY23.

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.

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 FY23.

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.

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 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.

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

Fiscal year 2023 apportionment	$1,961,151
Less: debt service payment	(788,884)
Net estimated apportionment	1,172,267
30% base	30%
Fiscal year 2023 30% threshold	351,680
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(12,050)
Maintenance fund balance	(9,144)
Total Local Streets and Roads and Local Street Improvement fund balance	(21,194)
Fund balance under apportionment	$330,486

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$12,050	$(296,282)	$(284,232)
Maintenance	9,144	1,778,776	1,787,920
Totals	$21,194	$1,482,494	$1,503,688

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 12.14% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	$34,044,279	$(515,277)	$33,459,002
Maintenance	4,918,504	1,698,573	6,687,077
Interest	2,836	299,198	302,034
Total local street and road revenue	$38,965,619	$1,482,494	$40,448,113
30% of total local street and road revenue			$12,134,434
Less maintenance expenditures incurred to date			(4,910,652)
Available maintenance funds			$ 7,223,782
Cumulative percentage expended for maintenance			12.14%

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, 2022	Additions	Principal Payments	Balance June 30, 2023	Interest and Other Adjustments
2014 Bonds	$ 425,000	$ -	$(205,000)	$ 220,000	$ 14,615
2020 Bonds	3,295,000	-	(350,000)	2,945,000	153,427
2021 Bonds	2,870,000	-	-	2,870,000	62,450

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, 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 12.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, 2023, is summarized as follows:

Current year local discretionary expenditures	$3,100,334
Less MOE base year requirement	(658,301)
Excess MOE for the year ended June 30, 2023	$2,442,033

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.

       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 reviewed 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 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.

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 tested 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 amounts of $96,387. We selected $74,223 (77.01%) for testing. No exceptions were noted as a result of our procedures.

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.

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 evaluated 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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on November 6, 2023.

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.

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.

    Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and 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.

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.

    Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2023.

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, 2023. 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 10, 2024

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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 Santee, 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.

CITY OF SANTEE, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	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	2022-01	Citywide Pavement Repair & Rehab 2022	(37,895)	20,372	-	-	17,523	-	(a)(b)
SNT04	2023-05	Citywide Pavement Repair & Rehab 2023	-	85,628	-	(73,696)	-	11,932	
		Subtotal SNT04	(37,895)	106,000	-	(73,696)	17,523	11,932	
		2014 Bonds Debt Service	-	219,257	-	(219,257)	-	-	
		2020 Bonds Debt Service	-	507,177	-	(507,177)	-	-	
		2021 Bonds Debt Service	-	62,450	-	(62,450)	-	-	
		Interest Income	59	-	59	-	-	118	
		Total Congestion Relief	(37,836)	894,884	59	(862,580)	17,523	12,050	
		Maintenance:							
SNT22	2021-03	Citywide Slurry Seal & Roadway Maintenance 2021	(910)	910	-	-	-	-	(a)
SNT22	2022-02	Citywide Slurry Seal & Roadway Maintenance 2022	(15,845)	756,837	-	(740,992)	-	-	(a)
SNT22	2022-07	Citywide Crack Sealing Program 2022	(8,383)	194,263	-	(185,880)	-	-	(a)
SNT22	2023-04	Citywide Crack Sealing Program 2023	(93)	9,631	-	(9,538)	-	-	
SNT22	2023-06	Citywide Slurry Seal & Roadway Maintenance 2023	-	11,359	-	(2,265)	-	9,094	
		Subtotal SNT22	(25,231)	973,000	-	(938,675)	-	9,094	
		Interest Income	25	-	25	-	-	50	
		Total Maintenance	(25,206)	973,000	25	(938,675)	-	9,144	

(Continued)

CITY OF SANTEE, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Total Local Street Improvements	$ (63,042)	$ 1,875,284	$ 84	$ (1,808,655)	$ 17,523	$ 21,194	
		Total *TransNet* Extension	(63,042)	1,875,284	84	(1,808,655)	17,523	21,194	
		GASB 31 Market Value Adjustment	(2)	-	(446)	-	-	(448)	
		Total *TransNet* Extension after GASB 31 Adjustment	$ (63,044)	$ 1,875,284	$ (362)	$ (1,808,655)	$ 17,523	$ 20,746	

Notes:
(a) Completed Project.
(b) Remaining balance of CIP 2201-01 was covered by another funding source.

SCHEDULE B

CITY OF SANTEE, CALIFORNIA

TransNet Extension Activities

Cumulative Schedule of Status of Funds by Project

Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Local Street Improvements:				
		Congestion Relief - Pass Through:				
SNT20		Regional Arterial Management Systems	$ 81,400	$ -	$ (81,400)	$ -
		Total Congestion Relief - Pass Through	81,400	-	(81,400)	-
		Congestion Relief:				
SNT04	2022-01	Citywide Pavement Repair & Rehab 2022	48,621	-	(48,621)	-
SNT04	2023-05	Citywide Pavement Repair & Rehab 2023	85,628	-	(73,696)	11,932
		Subtotal SNT04	134,249	-	(122,317)	11,932
		2014 Bonds Debt Service	2,619,680	-	(2,619,680)	-
		2020 Bonds Debt Service	1,664,875	-	(1,664,875)	-
		2021 Bonds Debt Service	142,304	-	(142,304)	-
		Interest Income	-	118	-	118
		Total Congestion Relief	4,561,108	118	(4,549,176)	12,050
		Maintenance:				
SNT22	2021-03	Citywide Slurry Seal & Roadway Maintenance 2021	575,000	-	(575,000)	-
SNT22	2022-02	Citywide Slurry Seal & Roadway Maintenance 2022	758,725	-	(758,725)	-
SNT22	2022-07	Citywide Crack Sealing Program 2022	194,263	-	(194,263)	-
SNT22	2023-04	Citywide Crack Sealing Program 2023	9,631	-	(9,631)	-
SNT22	2023-06	Citywide Slurry Seal & Roadway Maintenance 2023	11,359	-	(2,265)	9,094
		Subtotal SNT22	1,548,978	-	(1,539,884)	9,094
		Interest Income	-	50	-	50
		Total Maintenance	1,548,978	50	(1,539,884)	9,144
		Total Local Street Improvements	6,191,486	168	(6,170,460)	21,194

(Continued)

CITY OF SANTEE, CALIFORNIA

TransNet Extension Activities

Cumulative Schedule of Status of Funds by Project (Continued)

Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		Completed Projects				
		LSI - Congestion Relief	$ 19,772,377	$ 1,426	$ (19,773,803)	$ -
		LSI - Maintenance	3,369,526	1,242	(3,370,768)	-
		Commercial Paper Debt Service	9,629,394	-	(9,629,394)	-
		Bikes and Pedestrian	423,141	-	(423,141)	-
		Total Completed Projects	33,194,438	2,668	(33,197,106)	-
		Total Cumulative *TransNet* Extension	$ 39,385,924	$ 2,836	$ (39,367,566)	$ 21,194

SCHEDULE C

CITY OF SANTEE, CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2023

Project Year	Last Date to Commit funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Cumulative Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022	Notes
For Fiscal Year ended June 30, 2016	June 30, 2023	SNT23, SNT26	$ 275,865	$ -	$ (275,865)	$ -	$ -	$ -	$ -	
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	-	(249,239)	(38,182)	-	792,038	888,425	(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	-	
Interest Income			-	113,542	-	-	-	113,542	73,094	
Total RTCIP Funds			$ 3,395,784	$ 113,542	$ (753,733)	$ (38,182)	$ -	$ 2,717,411	$ 2,449,597	

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, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
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Main: 949.474.2020 | Fax: 949.263.5520

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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it 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 FY23.

      ii. We reviewed 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 Schedule A or within the general ledger for FY23.

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.

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 $50,409. We selected $33,327 (66.11%) 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. 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 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 evaluated 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 *TransNet* projects in FY23.

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.

Results: The procedure is not applicable as there were no indirect costs allocated to projects included in the RTIP during FY23.

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.

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, 2024.

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

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.

Results: There was one project that has been inactive over the past two years: SB18. The City indicated that SB18 has had no expenditures for two years as the City did not have planned slurry seals in the annual pavement plans for FY22 or FY23. The City has planned expenditures under SB18 in FY24. The status of the 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 5, 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 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 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.

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 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.

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

Fiscal year 2023 apportionment	$593,273
Less: debt service payment	(213,430)
Net estimated apportionment	379,843
30% base	30%
Fiscal year 2023 30% threshold	113,953
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	1,702
Maintenance fund balance	-
Total Local Streets and Roads and Local Street Improvement fund balance	1,702
Fund balance under apportionment	$112,251

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are indicated on the following page:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$1,702	$(566,853)	$(565,151)
Maintenance	-	1,772,480	1,772,480
Totals	$1,702	$1,205,627	$1,207,329

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 2.31% of cumulative local street and road revenue for maintenance as follows:

	City	SANDAG	Total
Congestion relief	$11,017,605	$(706,430)	$10,311,175
Maintenance	289,587	1,716,306	2,005,893
Interest	4,279	195,751	200,030
Total local street and road revenue	$11,311,471	$1,205,627	$12,517,098
30% of total local street and road revenue			$3,755,129
Less maintenance expenditures incurred to date			(289,587)
Available maintenance funds			$3,465,542
Cumulative percentage expended for maintenance			2.31%

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, 2022	Additions	Principal Payments	Balance June 30, 2023	Interest Payments
2010 Series A Bonds	$5,500,000	$ -	$ -	$5,500,000	$213,430

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, 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 12.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, 2023, is summarized as follows:

Current year local discretionary expenditures	$2,978,316
Less MOE base year requirement	(535,585)
Excess MOE for the year ended June 30, 2023	$2,442,731

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.

        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 reviewed 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: The City did not expend or commit exaction fees collected within the required seven year timeframe. On Aril 26, 2024, the Board of Directors approved the City of Solana Beach's eligibility request to commit or expend funds by November 8, 2024. See Finding 1 in the Findings and Recommendations Section within the report.

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.

Results: The City did not expend or commit exaction fees collected within the required seven year timeframe. See Finding 1 in the Findings and Recommendations Section within the report.

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.

Results: This procedure is not applicable as the City did not incur RTCIP expenditures for the fiscal year ending June 30, 2023.

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.

Results: This procedure is not applicable as the City did not incur RTCIP expenditures for the fiscal year ending June 30, 2023.

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.

Results: This procedure is not applicable as the City did not incur RTCIP expenditures for the fiscal year ending June 30, 2023.

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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on September 27, 2023.

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.

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.

Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and 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.

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.

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 City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2023. 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 10, 2024

CITY OF SOLANA BEACH, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the TransNet Fund

Findings and Recommendations

Year Ended June 30, 2023

(1) RTCIP funding not expended nor committed within seven years of collection

The City did not expend or commit RTCIP funding collected during fiscal year 2016 within seven years of collection as required by the Section G, Item 4 of the 2004 *TransNet* Extension and Ordinance, which states as follows:

> "… 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… 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…"

Recommendation

We recommend that the City expend or commit the remaining unspent RTCIP funds to restore compliance with the 2004 *TransNet* Extension and Ordinance. Additionally, 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.

Management Response

The Solana Beach Engineering Department submitted Resolution 2023-122 to the City Council for approval on November 8, 2023. The purpose of this resolution was to amend the 2023 RTIP list of projects and commit to spending RTCIP funds in fiscal years 2024 and 2025 and to revise the City's Capital Improvement Program (CIP) budget for the Traffic Signal Upgrades Phase 1 project by substituting Gas Tax funding with RTCIP funding. 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 years 2024 and 2025. On April 26, 2024, the Board of Directors approved the City's eligibility request to commit or expend funds by November 8, 2024.

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF SOLANA BEACH, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		***TransNet* Extension:**							
		Local Street Improvements:							
		Congestion Relief:							
SB16	9362.21	Annual Pavement Management	$ (4,746)	$ 4,746	$ -	$ -	$ -	$ -	(a)
SB16	9362.22	Annual Pavement Management	(56,900)	56,899	-	-	1	-	(a)(b)
		Total SB16 Projects	(61,646)	61,645	-	-	1	-	
SB19	9382.03	Lomas Santa Fe Corridor Study III	(23,995)	-	-	-	23,995	-	(a)(b)
		Total SB19 Projects	(23,995)	-	-	-	23,995	-	
SB21	9525.00	Santa Helena Roadside Park	(17,020)	46,650	-	(29,630)	-	-	
SB21	9538.21	Sidewalks and Associated Street Improvements At Various Locations - Incl. Safe Routes to School Local Match	(32,652)	51,276	-	(20,779)	-	(2,155)	(c)
		Total SB21 Projects	(49,672)	97,926	-	(50,409)	-	(2,155)	
		2010 Series A Bonds	-	213,430	-	(213,430)	-	-	
		Interest Income	3,857	-	-	-	-	3,857	
		Total Congestion Relief	(131,456)	373,001	-	(263,839)	23,996	1,702	
		Maintenance:							
SB18		Pavement Maintenance	-	-	-	-	-	-	(d)
		Total Maintenance	-	-	-	-	-	-	
		Total Local Street Improvements	(131,456)	373,001	-	(263,839)	23,996	1,702	

(Continued)

CITY OF SOLANA BEACH, CALIFORNIA

TransNet Extension Activities

Schedule of Status of Funds by Project (Continued)

Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Total *TransNet* Extension	$ (131,456)	$ 373,001	$ -	$ (263,839)	$ 23,996	$ 1,702	
		GASB 31 Fair Market Value Adjustment	-	-	-	-	-	-	
		Total *TransNet* Extension after GASB 31 Adjustment	$ (131,456)	$ 373,001	$ -	$ (263,839)	$ 23,996	$ 1,702	

Notes:

(a) Project complete.

(b) The City is utilizing other funding sources to clear the deficit balance.

(c) To clear the deficit balance, the City will request a drawdown in FY24.

(d) SB18 has had no expenditures for two years as the City did not have planned slurry seals in the annual pavement plans for FY22 or FY23. The City has planned expenditures under SB18 in FY24.

SCHEDULE B

CITY OF SOLANA BEACH, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Local Street Improvements:				
		Congestion Relief:				
SB16	9362.21	Annual Pavement Management	$ 93,846	$ -	$ (93,846)	$ -
SB16	9362.22	Annual Pavement Management	56,900	-	(56,900)	-
		Total SB16 Projects	150,746	-	(150,746)	-
SB19	9382.03	Lomas Santa Fe Corridor Study III	66,345	-	(66,345)	-
SB21	9525.00	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	51,276	-	(53,431)	- (2,155)
		Total SB21 Projects	97,926	-	(100,081)	(2,155)
		2010 Series A Bonds	2,795,193	-	(2,795,193)	-
		Interest Income	-	3,857	-	3,857
		Total Congestion Relief	3,110,210	3,857	(3,112,365)	1,702
		Maintenance:				
SB18		Pavement Maintenance	125,350	-	(125,350)	-
		Total Maintenance	125,350	-	(125,350)	-
		Total Local Street Improvements	3,235,560	3,857	(3,237,715)	1,702
		Subtotal Cumulative *TransNet* Extension	$ 3,235,560	$ 3,857	$ (3,237,715)	$ 1,702

(Continued)

CITY OF SOLANA BEACH, CALIFORNIA

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	Interest Income	Project Expenditures	Project Status June 30, 2023
		Completed Projects				
		LSI - Congestion Relief	$ 7,907,395	$ 422	$ (7,907,817)	$ -
		LSI - Maintenance	164,237	-	(164,237)	-
		Bikes and Pedestrian	135,986	-	(135,986)	-
		Pavement Maintenance	125,350	-	(125,350)	-
		Total Completed Projects	8,332,968	422	(8,333,390)	-
		Total Cumulative *TransNet* Extension	$ 11,568,528	$ 4,279	$ (11,571,105)	$ 1,702

CITY OF SOLANA BEACH CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2023

Project Year	Last Date to Commit funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Cumulative Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022	Notes
Year ended June 30, 2016	June 30, 2023	SB16	$ 19,566	$ -	$ (18,812)	$ -	$ -	$ 754	$ 754	(a)
Year ended June 30, 2017	June 30, 2024		29,714	-	-	-	-	29,714	29,714	
Year ended June 30, 2018	June 30, 2025		36,233	-	-	-	-	36,233	36,233	
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	-	
Interest Income			-	10,417	-	-	-	10,417	7,055	
Subtotal RTCIP Funds			325,397	10,417	(18,812)	-	-	317,002	226,670	
GASB 31 Market Value Adjustment			-	(4,403)	-	-	-	(4,403)	(4,008)	
Total RTCIP Funds			$ 325,397	$ 6,014	$ (18,812)	$ -	$ -	$ 312,599	$ 222,662	

Notes:

(a) 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 years 2024 and 2025.

CITY OF VISTA, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

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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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

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

      ii. We reviewed 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 reviewed 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 $1,706,590. We selected $854,976 (50.10%) 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 reviewed, we evaluated 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 evaluated 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.

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.

Results: This procedure is not applicable as there were no indirect costs allocated to projects on Schedule A in FY23.

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.

Results: This procedure is not applicable as there were no adjustments included within Schedule A in FY23.

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 FY23.

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, 2024.

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

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.

Results: This procedure is not applicable as there were no inactive projects with no activity over the past two years during FY23.

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 FY23.

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 FY23.

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 transfers of TransNet funds between projects in FY23.

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.

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 FY23.

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 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.

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

Fiscal year 2023 apportionment	$3,364,341
Less: debt service payment	-
Net estimated apportionment	3,364,341
30% base	30%
Fiscal year 2023 30% threshold	1,009,302
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	(5,763)
Maintenance fund balance	(21,379)
Total Local Streets and Roads and Local Street Improvement fund balance	(27,142)
Fund balance under apportionment	$1,036,444

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

   Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as follows:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$ (5,763)	$2,869,901	$2,864,138
Maintenance	(21,379)	3,156,366	3,134,987
Totals	$(27,142)	$6,026,267	$5,999,125

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 19.67% of cumulative local street and road revenue for maintenance as indicated below:

	City	SANDAG	Total
Congestion relief	$24,974,960	$2,416,081	$27,391,041
Maintenance	7,561,638	2,943,481	10,505,119
Interest	(20,608)	666,705	646,097
Total local street and road revenue	$32,515,990	$6,026,267	$38,542,257
30% of total local street and road revenue			$11,562,677
Less maintenance expenditures incurred to date			(7,583,189)
Available maintenance funds			$ 3,979,488
Cumulative percentage expended for maintenance			19.67%

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, 2023.

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, 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 12.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, 2023, is summarized as follows:

Current year local discretionary expenditures	$5,278,877
Less MOE base year requirement	(2,703,364)
Excess MOE for the year ended June 30, 2023	$2,575,513

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.

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 reviewed 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 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.

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 tested 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 $253,213. We selected $117,470 (46.39%) for testing. No exceptions were noted as a result of our procedures.

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.

Results: This procedure is not applicable as there were no unallowable RTCIP expenditures for fiscal year ending June 30, 2023.

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.

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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on September 25, 2023.

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.

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.

Results: This procedure is not applicable as the City did not include any administrative projects in the RTIP.

15. We reviewed and 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.

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.

Results: This procedure is not applicable as there were no findings and recommendations required to be prepared for the year ended June 30, 2023.

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, 2023. 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 10, 2024

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF VISTA, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023
		***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	550,309	93,463	-	(650,811)	-	(7,039)
VISTA 55	8290	Pedestrian Mobility Sidewalks	(8,209)	594,746	-	(589,788)	-	(3,251)
		Interest Income	2,020	-	2,507	-	-	4,527
		Total Congestion Relief	544,120	688,209	2,507	(1,240,599)	-	(5,763)
		Maintenance:						
VISTA 53	8262	Annual Street Maintenance & Resurfacing	(25,600)	461,310	-	(457,191)	-	(21,481)
		Interest Income	102	-	-	-	-	102
		Total Maintenance	(25,498)	461,310	-	(457,191)	-	(21,379)
		Total Local Street Improvements	518,622	1,158,319	2,507	(1,706,590)	-	(27,142)
		Total *TransNet* Extension	$ 518,622	$ 1,158,319	$ 2,507	$ (1,706,590)	$ -	$ (27,142)

Notes:
(a) City will request reimbursement of programmed funds to eliminate negative balance.

CITY OF VISTA, CALIFORNIA

TransNet Extension Activities

Cumulative Schedule of Status of Funds by Project

Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Local Street Improvements:				
		Congestion Relief - Pass-Through:				
VISTA 56	N/A	Regional Arterial Management Systems	$ 88,000	$ -	$ (88,000)	$ -
		Total Congestion Relief - Pass-Through	88,000	-	(88,000)	-
		Congestion Relief:				
VISTA 46	8225	Street Construction/Overlay-Annual	12,287,884	-	(12,294,923)	(7,039)
VISTA 55	8290	Pedestrian Mobility Sidewalks	918,246	3	(921,500)	(3,251)
		Interest Income	-	4,527	-	4,527
		Total Congestion Relief	13,206,130	4,530	(13,216,423)	(5,763)
		Maintenance:				
VISTA 53	8262	Annual Street Maintenance & Resurfacing	4,145,163	-	(4,166,644)	(21,481)
		Interest Income	-	102	-	102
		Total Maintenance	4,145,163	102	(4,166,644)	(21,379)
		Total Local Street Improvements	17,439,293	4,632	(17,471,067)	(27,142)

(Continued)

SCHEDULE B

CITY OF VISTA, CALIFORNIA

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	Interest Income	Project Expenditures	Project Status June 30, 2023
		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 *TransNet* Extension	$ 41,562,596	$ (20,608)	$ (41,569,130)	$ (27,142)

CITY OF VISTA, CALIFORNIA
TransNet Extension Activities
RTCIP Fund
Year Ended June 30, 2023

Project Year	Last Date to Spend funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022
For Fiscal Year ended June 30, 2016	June 30, 2023	VISTA15/46	$ 214,830	$ -	$ (214,830)	$ -	$ -	$ -	$ -
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	-	(394,568)	-	-	1,753,642	2,006,855
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	-
Interest Income			-	263,139	-	-	-	263,139	212,889
Total RTCIP Funds			4,209,632	263,139	(1,098,805)	-	-	3,373,966	3,125,310
GASB 31 Market Value Adjustment			-	2,682	-	-	-	2,682	(156,539)
Total RTCIP Funds			$ 4,209,632	$ 265,821	$ (1,098,805)	$ -	$ -	$ 3,376,648	$ 2,968,771

COUNTY OF SAN DIEGO, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

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Main: 949.474.2020 | Fax: 949.263.5520

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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it to the recipient agency's general ledger.

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

      ii. We reviewed 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 reviewed 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 $11,050,733. We selected $4,685,944 (42.40%) 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 reviewed, we evaluated 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 evaluated 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 FY23.

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.

Results: Indirect costs were allocated 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 $1,042,975 of indirect costs were charged to the *TransNet* program, which resulted in an average indirect cost rate of 9.44% compared to total *TransNet* expenditures. The indirect cost rate has not been reviewed by a federal or state agency or audited by an independent CPA firm. The indirect cost rates are updated and reviewed during FY 2023 by the County's Auditor & Controller Department. The methodology for allocating indirect costs appears reasonable. No exceptions were noted as a result of our procedures.

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.

Results: This procedure is not applicable as the County did not have any amounts reflected in the Adjustment column which would have required 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.

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, 2024.

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

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.

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: We noted that project CNTY82 (1010313) was completed during FY21 with a balance remaining. 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.

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 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.

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

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.

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

Fiscal year 2023 apportionment	$21,732,063
Less: debt service payment	(992,013)
Net estimated apportionment	20,740,050
30% base	30%
Fiscal year 2023 30% threshold	6,222,015
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	4,091,977
Maintenance fund balance	150,070
Total Local Streets and Roads and Local Street Improvement fund balance	4,242,047
Fund balance under apportionment	$1,979,968

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

   Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are as follows:

	Funds Held by County	Funds Held by SANDAG	Total
Congestion Relief	$4,091,977	$ 11,230,282	$ 15,322,259
Maintenance	150,070	68,717,758	68,867,828
Totals	$4,242,047	$ 79,948,040	$ 84,190,087

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 4.44% of cumulative local street and road revenue for maintenance as indicated below:

	County	SANDAG	Total
Congestion relief	$156,105,322	$ 6,456,339	$162,561,661
Maintenance	10,358,090	66,936,500	77,294,590
Interest	1,807,981	6,555,201	8,363,182
Total local street and road revenue	$168,271,393	$79,948,040	$248,219,433
30% of total local street and road revenue			$ 74,465,830
Less maintenance expenditures incurred to date			(11,011,411)
Available maintenance funds			$ 63,454,419
Cumulative percentage expended for maintenance			4.44%

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 shown on the following page:

	Balance July 1, 2022	Adjustment	Principal Payments	Balance June 30, 2023	Interest Payments
2008 Bonds	$14,978,163	$ -	$ 706,251	$14,271,912	$285,746
2012 Bonds	-	-	-	-	16
Total	$14,978,163	$ -	$ 706,251	$14,271,912	$285,762

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, 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 12.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.

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.

        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 reviewed 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 784 out of 897 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 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.

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 tested 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 County did not incur RTCIP expenditures for the fiscal year ending June 30, 2023.

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.

Results: This procedure is not applicable as there were no RTCIP expenditures for fiscal year ending June 30, 2023.

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.

Results: This procedure is not applicable as there were no payroll expenditures for fiscal year ending June 30, 2023.

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 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.

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 review.

Results: The County provided RTCIP documentation to us for review on October 16, 2023.

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.

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.

Results: The County did not include any administrative projects in the RTIP.

15. We reviewed and 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.

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.

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, 2023. 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 10, 2024

COUNTY OF SAN DIEGO, CALIFORNIA

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

Findings and Recommendations

Year Ended June 30, 2023

(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, 2023. For 784 units out of 897 units, the exaction fees were inputted incorrectly into the system as $2,688.12. This resulted in an under-collection of the exaction fee in the total amount of $70.56.

Number of units	Amount Required	Amount Charged	Variance
784	$2,107,556.64	$2,107,486.08	$70.56

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 finalize 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 $70.56. 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 $70.56 for 784 units from the General Fund before fiscal year end June 30, 2024. 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, 2022 through June 30, 2023.

"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.

"*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, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	County Adjustments	Project Status June 30, 2023	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	85,522	105,000	37	(185,275)	-	5,284	
CNTY21	1003030	Bradley Avenue	145,225	2,278,000	5,294	(1,663,618)	-	764,901	
CNTY24	1003046	Cole Grade - High School	(138,553)	1,822,000	4,475	(1,041,355)	-	646,567	
CNTY34	1009589	Dye Road Extension	14,459	-	93	(1,058)	-	13,494	
CNTY35	1009591	Ramona Street Extension	10,848	-	68	(1,058)	-	9,858	
CNTY82	1010313	Alpine Blvd	48,272	-	336	-	-	48,608	(b)
CNTY86	1025051	ADA Ramps 21/22	768,159	8,238,000	23,335	(5,657,667)	-	3,371,827	
CNTY86	1025064	AC Overlay 22/23 North	-	-	-	(1,217,341)	-	(1,217,341)	(c)
CNTY88	1018734	Ashwood St Corridor	61,029	991,000	3,090	(608,623)	-	446,496	
CNTY99	1026130	Etcheverry St Paving	-	20,000	16	(17,733)	-	2,283	
		Total Congestion Relief	994,961	13,454,000	36,744	(10,393,728)	-	4,091,977	
		Maintenance:							
CNTY90	1020776	Camino Del Rey Drainage	269,924	132,000	1,039	(252,893)	-	150,070	
		Total Maintenance	269,924	132,000	1,039	(252,893)	-	150,070	
		Total Local Street Improvements	1,264,885	13,598,500	37,783	(10,659,121)	-	4,242,047	

COUNTY OF SAN DIEGO, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	County Adjustments	Project Status June 30, 2023	Notes
		Smart Growth Incentive Program:							
CNTY96	5005476	Casa De Oro - Campo Road Specific Plan	-	179,037	-	(179,037)	-	-	
		Total Smart Growth Incentive Program	-	179,037	-	(179,037)	-	-	
		Competitive Land Management Grant:							
V08	5004552	Strategic Removal Implementation of Invasive Weed Species	(149,434)	168,767	-	(129,460)	-	(110,127)	(c)
V07	S1109972	Rancho Lilac Resource Management Plan	-	83,115	-	(83,115)	-	-	
		Total Competitive Land Management Grant	(149,434)	251,882	-	(212,575)	-	(110,127)	
		Total *TransNet* Extension	$ 1,115,451	$ 14,029,419	$ 37,783	$ (11,050,733)	$ -	$ 4,131,920	

Notes:
(a) 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.
(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) Negative project status balance is due to qualifying expenditures incurred during the fiscal year. The remaining reimbursement will be received in FY23-24.

COUNTY OF SAN DIEGO, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Local Street Improvements:				
		Congestion Relief - Pass-Through:				
SAN54/ CNTY81		Regional Arterial Management Systems	$ 137,500	$ -	$ (137,500)	$ -
		Total Congestion Relief - Pass-Through	137,500	-	(137,500)	-
		Congestion Relief:				
CNTY14A	1010123	South Santa Fe - South	1,197,312	3,614	(1,195,642)	5,284
CNTY21	1003030	Bradley Avenue	11,245,617	96,370	(10,577,086)	764,901
CNTY24	1003046	Cole Grade - High School	7,368,000	59,959	(6,781,392)	646,567
CNTY34	1009589	Dye Road Extension	979,405	2,047	(967,958)	13,494
CNTY35	1009591	Ramona Street Extension	835,330	20,080	(845,552)	9,858
CNTY82	1010313	Alpine Blvd	5,794,000	12,855	(5,758,247)	48,608
CNTY86	1025051	ADA Ramps 21/22	9,052,861	27,818	(5,708,852)	3,371,827
CNTY86	1025064	AC Overlay 22/23 North	-	-	(1,217,341)	(1,217,341)
CNTY88	1018734	Ashwood St Corridor	3,160,000	21,424	(2,734,928)	446,496
CNTY99	1026130	Etcheverry St Paving	20,000	16	(17,733)	2,283
		Total Congestion Relief	39,652,525	244,183	(35,804,731)	4,091,977
		Maintenance:				
CNTY90	1020776	Camino Del Rey Drainage	1,451,949	27,203	(1,329,082)	150,070
		Total Maintenance	1,451,949	27,203	(1,329,082)	150,070
		Total Local Street Improvements	41,241,974	271,386	(37,271,313)	4,242,047

(Continued)

COUNTY OF SAN DIEGO, CALIFORNIA
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	Interest Income	Project Expenditures	Project Status June 30, 2023
		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)	-
		Total Smart Growth Incentive Program	831,577	-	(831,577)	-
		Competitive Land Management Grant:				
V08	5004552	Strategic Removal Implementation of Invasive Weed Species	1,448,054	-	(1,558,181)	(110,127)
V07	S1109972	Rancho Lilac Resource Management Plan	83,115	-	(83,115)	-
		Total Competitive Land Management Grant	1,531,169	-	(1,641,296)	(110,127)
		Subtotal Cumulative *TransNet* Extension	43,604,720	271,386	(39,744,186)	4,131,920
		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	915,288	-	(915,288)	-
		Total Completed Projects	126,761,726	1,536,595	(128,298,321)	-
		Total Cumulative *TransNet* Extension	$ 170,366,446	$ 1,807,981	$ (168,042,507)	$ 4,131,920

COUNTY OF SAN DIEGO, CALIFORNIA, CALIFORNIA
TransNet Extension Activities
RTCIP Fund
Year Ended June 30, 2023

Project Year	Last Date to Commit funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative County Adjustments	Cumulative Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022	Notes
For Fiscal Year ended June 30, 2016	June 30, 2023	CNTY89	$ 1,506,988	$ 4,979	$ (1,511,967)	$ -	$ -	$ -	$ -	
For Fiscal Year ended June 30, 2017	June 30, 2024	CNTY89	1,455,074	82,163	(894,629)	-	(642,608)	642,608	671,845	
For Fiscal Year ended June 30, 2018	June 30, 2025		2,646,555	230,266	-	-	-	2,876,821	2,807,496	
For Fiscal Year ended June 30, 2019	June 30, 2026		2,245,234	172,149	-	-	-	2,417,383	2,359,130	
For Fiscal Year ended June 30, 2020	June 30, 2027		2,508,395	143,951	-	-	-	2,652,346	2,588,431	
For Fiscal Year ended June 30, 2021	June 30, 2028		2,308,647	91,851	-	-	-	2,400,498	2,342,412	
For Fiscal Year ended June 30, 2022	June 30, 2029		4,012,222	124,004	-	-	-	4,136,226	4,037,181	
For Fiscal Year ended June 30, 2023	June 30, 2030		2,454,952	61,048	-	-	-	2,516,000	-	(a)
Total RTCIP Funds			$ 19,138,067	$ 910,411	$ (2,406,596)	$ -	$ (642,608)	17,641,882	$ 14,806,495	

(a) Interest income and project expenditures for FYs 17 through 23 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.

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

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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'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, 2023. ITOC's management is responsible for compliance with the Ordinances and Board Policy.

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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 reviewed that SANDAG staff provided a footnote for any restatements of ITOC activity. We determined whether 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 noted as a result of our procedures.

d. We identified the interest income reported for the year ended June 30, 2023.

i. We reviewed the interest income reported on Schedule A and matched to SANDAG's general ledger.

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

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

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

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.

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

ii. We reviewed 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 $279,498. We selected $81,698 (29.23%) 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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: ITOC recorded total *TransNet* payroll expenditures in the amount of $134,498, which represented 48.12% of total expenditures. We selected one pay period and five employees for testing. No exceptions were noted as a result of our procedures.

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 $134,498, 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 reviewed the ending balances at June 30, 2023 and ensured that 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 reviewed and documented the status of any prior year findings and recommendations.

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

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, 2023.

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, 2023. 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 10, 2024

GLOSSARY OF TERMS

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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, 2023

Project Name	Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	Committee Adjustments	Status June 30, 2023
TransNet* Extension*:						
Independent Taxpayer Oversight Committee	$ 173,113	$ 461,610	$ 7,180	$ (279,498)	$ -	$ 362,405
Total *TransNet* Extension	$ 173,113	$ 461,610	$ 7,180	$ (279,498)	$ -	$ 362,405

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE
TransNet Extension Activities
Cumulative Schedule of Status of Funds
Year Ended June 30, 2023

Project Name	Funds Received	Interest Income	Project Expenditures	Status June 30, 2023
TransNet* Extension*:				
Independent Taxpayer Oversight Committee	$ 4,263,498	$ 55,970	$ (3,957,063)	$ 362,405
Total Cumulative *TransNet* Extension	$ 4,263,498	$ 55,970	$ (3,957,063)	$ 362,405

SAN DIEGO METROPOLITAN TRANSIT SYSTEM

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

Year Ended June 30, 2023

DavisFarr
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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') 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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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: This procedure is not applicable as there were no footnotes in Schedule A to be substantiated.

   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).

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

   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.

      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 reviewed 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 reviewed 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 reviewed 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 $89,720,120. We selected $23,290,439 (25.96%) 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%, 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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: 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 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.

Results: MTS allocated indirect costs to MPO ID MTS33A and SAN80 included in the RTIP for the year ended June 30, 2023 at an overhead rate of 37.3% and a fringe rate of 50.62%. The total dollar amount of indirect costs charged was $156,923, which represented a 0.17% of total *TransNet* expenditures. MTS has a formal Indirect Cost Rate Proposal for the fiscal year ended June 30, 2023 to the U.S. Department of Transportation and Federal Transit Administration for review and approval with the fixed indirect cost rate of 37.30%. The proposed rate has not yet been approved as of June 10, 2024. Additionally, 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 concluded that MTS' rates were consistent with the provision of 2CFR Part 200. No exceptions were noted as a result of our procedure.

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.

Results: This procedure is not applicable as there were no adjustments for the fiscal year ended June 30, 2023.

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.

Results: This procedure is not applicable as there were no completed projects for the fiscal year ended June 30, 2023.

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, 2023.

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, 2023.

Results: This procedure is not applicable as there was not a negative ending balance.

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.

Results: This procedure is not applicable as there were no inactive projects which have 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 have 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 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 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, 2023 and ensured that 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 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.

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

	Senior and Disabled	Transit
Fiscal year 2023 apportionment	$1,209,612	$45,602,380
Less: debt service payment	-	-
Net estimated apportionment	1,209,612	45,602,380
30% base	30%	30%
Fiscal year 2023 30% threshold	362,884	13,680,714
Less:		
Fund balance	-	-
Fund balance under apportionment	$ 362,884	$13,680,714

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, 2023.

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 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]).

    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 2022 to 2023 was (1.83)%. The change in total operating cost per revenue vehicle hour for bus services was 14.60% and the change in total operating cost per revenue vehicle mile for rail services was 12.10%. Therefore, MTS was not in compliance with both the bus and rail operator eligibility requirements. MTS submitted to the SANDAG Board, a request to recalculate the operator eligibility for both bus and rail services using the 3 year average calculation. On April 26, 2024, the SANDAG Board of Directors approved MTS' request. Therefore, we have calculated operator eligibility for bus and rail services and MTS is now in compliance with this requirement.

    Operating Cost per Revenue Vehicle Hour for Bus Services

	2023	2022	2021	Growth Rate
Operating cost for buses	$215,732,636	$201,589,171	$202,213,207	
Revenue vehicle hours	1,880,383	2,013,662	1,981,718	
Total operating cost per revenue vehicle hour	$114.73	$100.11	$102.04	6.88%
Consumer Price Index	286.586	291.916	247.856	9.45%

    Operating Cost per Revenue Vehicle Mile for Rail Services

	2023	2022	2021	Growth Rate
Operating cost for rail	$128,237,421	$104,704,575	$98,061,336	
Revenue vehicle miles	12,700,555	11,626,878	10,077,479	
Total operating cost per revenue vehicle mile	$10.10	$9.01	$9.73	0.82%
Consumer Price Index	286.586	291.916	247.856	9.45%

11. We reviewed and documented the status of any prior year findings and recommendations.

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

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 findings and recommendations required to be prepared for the year ended June 30, 2023.

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, 2023. 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 10, 2024

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 2023 of the Semiannual average indexes Table).

"Current Fiscal Year" means the fiscal period of July 1, 2022, through June 30, 2023.

"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.

SAN DIEGO METROPOLITAN TRANSIT SYSTEM
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project
Year ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	MTS Adjustments	Project Status June 30, 2023
		***TransNet* Extension:**						
		Operating:						
		Senior and Disabled Transportation:						
MTS 33A	47130	MTS Access	$ -	$ 1,451,786	$ -	$ (1,451,786)	$ -	$ -
		Total Senior and Disabled Transportation	-	1,451,786	-	(1,451,786)	-	-
		Transit and Trolley:						
MTS 32A	47110	MTS Preventive Maintenance	-	54,564,327	-	(54,564,327)	-	-
		Major Transit Corridor Operations:						
SAN 80	47140	SuperLoop	-	2,416,153	-	(2,416,153)	-	-
SAN 80	47150	Bus Rapid Transit	-	7,356,643	-	(7,356,643)	-	-
SAN 80	47170	Mid City Bus Rapid Transit	-	2,842,633	-	(2,842,633)	-	-
SAN 80	47180	South Bay Bus Rapid Transit	-	6,125,462	-	(6,125,462)	-	-
SAN 80	47190	MidCoast	-	14,963,116	-	(14,963,116)	-	-
		Total Major Transit Corridor Operations	-	33,704,007	-	(33,704,007)	-	-
		Total Transit and Trolley	-	88,268,334	-	(88,268,334)	-	-
		Total Operating	-	89,720,120	-	(89,720,120)	-	-
		Total *TransNet* Extension	$ -	$ 89,720,120	$ -	$ (89,720,120)	$ -	$ -

SAN DIEGO METROPOLITAN TRANSIT SYSTEM

TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension**				
		Operating:				
		Senior and Disabled Transportation:				
MTS 33A	47130	MTS Access	$ 12,177,541	$ -	$ (12,177,541)	$ -
		Total Senior and Disabled Transportation	12,177,541	-	(12,177,541)	-
		Transit and Trolley:				
MTS 32A	47110	MTS Preventative Maintenance	266,784,093	-	(266,784,093)	-
		Major Transit Corridor Operations:				
SAN 80	47140	SuperLoop	22,178,545	-	(22,178,545)	-
SAN 80	47150	Bus Rapid Transit	68,620,595	-	(68,620,595)	-
SAN 80	47170	Mid City Bus Rapid Transit	16,904,027	-	(16,904,027)	-
SAN 80	47180	South Bay Bus Rapid Transit	25,678,396	-	(25,678,396)	-
SAN 80	47190	MidCoast	14,963,116	-	(14,963,116)	-
		Total Major Transit Corridor Operations	148,344,679	-	(148,344,679)	-
		Total Transit and Trolley	415,128,772	-	(415,128,772)	-
		Total Operating	427,306,313	-	(427,306,313)	-
		Subtotal Cumulative *TransNet* Extension	427,306,313	-	(427,306,313)	-

SAN DIEGO METROPOLITAN TRANSIT SYSTEM
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		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 *TransNet* Extension	$ 656,526,876	$ -	$ (656,526,876)	$ -

NORTH COUNTY TRANSIT DISTRICT

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

Year Ended June 30, 2023

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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) 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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 reviewed 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 reviewed that the recipient agency provided a footnote for any restatements. We determined whether 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 reviewed 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 reviewed 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 reviewed 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 $27,836,599. We selected $9,605,680 (34.51%) 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 evaluated whether the direct payroll charge appeared reasonable for the project.

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 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.

Results: This procedure is not applicable as there were no indirect costs allocated to projects included in the RTIP.

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.

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 reviewed 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, 2023.

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, 2023.

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, 2023.

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

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.

Results: This procedure is not applicable as there were no inactive projects which have 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 have 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 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 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, 2023 and ensured that 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 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 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.

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

	Senior and Disabled	Transit
Fiscal year 2023 apportionment	$490,235	$18,481,859
Less: debt service payment	-	(1,423,863)
Net estimated apportionment	490,235	17,057,996
30% base	30%	30%
Fiscal year 2023 30% threshold	147,070	5,117,399
Less:		
Fund balance	-	-
Fund balance under apportionment	$ 147,070	$5,117,399

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 July 1, 2022	Additions	Principal Payments	Balance June 30, 2023	Interest Payments
Commercial Paper	$20,450,000	$ -	$(1,350,000)	$19,100,000	$(73,863)

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 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]).

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 2022 to 2023 was (1.83)%. The change in total operating cost per revenue vehicle hour for bus services was 17.89% and the change in total operating cost per revenue vehicle mile for rail services was 1.95%, and thus NCTD was not in compliance with both requirements. NCTD submitted to the SANDAG Board, a request to recalculate the operator eligibility for bus services using 3 year average calculation and excluding increase in costs and for rail services using 3 year average calculation. On April 26, 2024, the SANDAG Board of Directors approved NCTD's request. Therefore, we have calculated operator eligibility for bus and rail services and NCTD is now in compliance with this requirement.

Operating Cost per Revenue Vehicle Hour for Bus Services

	2023	2022	2021	Growth Rate
Operating cost for buses	$63,880,456	$59,648,926	$57,305,029	
Revenue vehicle hours	446,040	461,315	475,203	
Total operating cost per revenue vehicle hour	$143.22	$129.30	$120.59	7.79%
Consumer Price Index	286.586	291.916	247.856	9.45%

Operating Cost per Revenue Vehicle Mile for Rail Services

	2023	2022	2021	Growth Rate
Operating cost for rail	$66,569,053	$60,070,772	$46,404,889	
Revenue vehicle miles	917,029	877,589	662,745	
Total operating cost per revenue vehicle mile	$72.59	$68.45	$70.02	6.44%
Consumer Price Index	286.586	291.916	247.856	9.45%

11. We reviewed and documented the status of any prior year findings and recommendations.

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

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 findings and recommendations required to be prepared for the year ended June 30, 2023.

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, 2023. 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 10, 2024

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 2023 of the Semiannual average indexes Table).

"Current Fiscal Year" means the fiscal period of July 1, 2022, through June 30, 2023.

"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.

NORTH COUNTY TRANSIT DISTRICT
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	NCTD Adjustments	Project Status June 30, 2023	Notes
		***TransNet* Extension:**							
		Operating:							
		Senior and Disabled Transportation:							
NCTD03	N/A	Elderly and Disabled	$ -	$ 465,000	$ -	$ (465,000)	$ -	$ -	
		Total Senior and Disabled Transportation	-	465,000	-	(465,000)	-	-	
		Transit:							
NCTD16B	N/A	Oceanside to Escondido Rail - SPRINTER Debt Service	-	1,900,000	-	(1,900,000)	-	-	
NCTD34	N/A	Transit Service Operating Support	-	15,360,000	-	(15,360,000)	-	-	
		Total Transit	-	17,260,000	-	(17,260,000)	-	-	
		Total Operating	-	17,725,000	-	(17,725,000)	-	-	
		Capital:							
		Major Corridor:							
SAN80	N/A	COASTER Expanded Service	-	7,009,760	-	(7,210,257)	(2,290,702)	(2,491,199)	(a)(b)
SAN260	420009	COASTER Train Sets	(9,083,537)	9,292,138	-	(2,901,342)	-	(2,692,741)	(b)
		Total Major Corridor	(9,083,537)	16,301,898	-	(10,111,599)	(2,290,702)	(5,183,940)	
		Total *TransNet* Extension	$ (9,083,537)	$ 34,026,898	$ -	$ (27,836,599)	$ (2,290,702)	$ (5,183,940)	
		Total *TransNet* and *TransNet* Extension	$ (9,083,537)	$ 34,026,898	$ -	$ (27,836,599)	$ (2,290,702)	$ (5,183,940)	

Note:
(a) Adjustment of $2,290,702 was the amount due from SANDAG as of June 30, 2022, which is the net of FY2022 funds received of $3,324,205 less project expenditures of $5,614,907.
(b) Due as of June 30, 2023; 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, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Operating:				
		Senior and Disabled Transportation:				
NCTD03	N/A	Elderly and Disabled	$ 4,930,325	$ -	$ (4,930,325)	$ -
		Total Senior and Disabled Transportation	4,930,325	-	(4,930,325)	-
		Transit:				
NCTD16B	N/A	Oceanside to Escondido Rail Operations	24,855,112	-	(24,855,112)	-
NCTD34	N/A	Transit Service Operating Support	159,427,189	-	(159,427,189)	-
		Total Transit	184,282,301	-	(184,282,301)	-
		Major Corridor:				
SAN 80	N/A	COASTER Expanded Service	10,333,965	-	(12,825,164)	(2,491,199)
SAN260	420009	COASTER Train Sets	12,920,000	-	(15,612,741)	(2,692,741)
		Total Major Corridor	23,253,965	-	(28,437,905)	(5,183,940)
		Total Operating	212,466,591	-	(217,650,531)	(5,183,940)
		Completed Projects:				
		Operating:				
		TransNet 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 *TransNet* Extension	$ 287,907,191	$ 454,833	$ (293,545,964)	$ (5,183,940)

SAN DIEGO ASSOCIATION OF GOVERNMENTS
SAN DIEGO, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

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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) 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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.

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

   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.

      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 reviewed the interest income reported on Schedule A and matched it to the *TransNet* general ledger.

         Results: This procedure is not applicable as there was no interest reported on Schedule A.

      ii. We reviewed 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, 2023.

i. We reviewed 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 $117,718,836. We selected $30,988,804 (26.32%) 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 evaluated 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.

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. 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, 2023. SANDAG allocates indirect costs at a rate of 109.14% of direct labor costs associated with each project. SANDAG allocated a total of $6,338,887 of indirect costs to projects, resulting in 5.38% of indirect costs compared to total *TransNet* expenditures. SANDAG's indirect cost plan has been reviewed and approved by the State of California Department of Transportation during FY 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 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.

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 reviewed 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. We substantiated that additional funding was available in the RTIP or that an RTIP Amendment will be in process prior to June 30, 2023.

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

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.

Results: This procedure is not applicable as there were no inactive projects which have had no activity over the past two years.

k. We obtained approval from SANDAG staff for 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.

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.

Results: This procedure is not applicable as there were no transfer of funds between projects.

m. We 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 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.

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: 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 completed section by category.

Results: This procedure is not applicable as SANDAG does not track completed projects within Schedule A.

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.

   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, 2023.

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 $58,079,764 did not exceed $500,000,000 in 2002 dollars. No exceptions were noted as a result of our procedures.

Debt Issuance	Balance at July 1, 2022	Additions	Deletions	Balance as of June 30, 2023
Commercial Paper	$5,677,132	$385,630	$-	$6,062,762
2008 Bonds	35,029,282	1,751,494	-	36,780,776
2010 Bonds	2,930,565	5,445	-	2,936,010
2012 Bonds	2,338,585	-	-	2,338,585
2014 Bonds	1,308,523	3,967	-	1,312,490
2016 Bonds	1,216,662	4,378	-	1,221,040
2017 TIFIA Loan	1,256,300	40,373	-	1,296,673
2018 Short Term	1,568,812	-	-	1,568,812
2019 Bonds	1,442,779	1,864	-	1,444,642
2020 Bonds	420,622	2,780	-	423,402
2021 Bonds	1,336,919	4,180	-	1,341,099
2021 Note	964,155	2,450	-	966,605
2020 Bonds	184,734	199,632	-	384,366
2021 TIFIA Loan	-	2,500	-	2,500
Total	$55,675,070	$2,404,695	$-	$58,079,764

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.

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

    b. We reviewed the administrative expenditure project numbers and ensured only projects approved in the 2023 Budget were included in administrative expenditures.

       Results: SANDAG recorded total administrative expenditures in the amount of $10,100,092. We reviewed the detail of administrative expenditures and noted the following cost centers included within:

Cost Center	Amount Expended
Payroll Expenses	$ 6,856,481
Operational Expenses	2,995,268
Board of Directors	184,798
Legal Fees	63,545
Total	$10,100,092

    c. We reviewed at least 25% of the administrative expenditures and ensured that they were expended by recipient SANDAG for costs necessary to administer *TransNet.*

       Results: SANDAG recorded total administrative expenditures in the amount of $10,100,092. We selected $2,878,844 (28.50%) 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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: SANDAG recorded total *TransNet* administrative payroll expenditures in the amount of $6,856,481, which represented 67.89% 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 reviewed the FY 2023 *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 reviewed and documented the status of any prior year findings and recommendations.

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

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, 2023.

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, 2023. 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 10, 2024

GLOSSARY OF TERMS

Definitions

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2023	Notes
		***TransNet* Extension:**						
		Administration:						
		SANDAG 2% Administration	$ 1,680,820	$ 8,594,704	$ (10,100,092)	$ -	$ 175,432	
		Total Administration	1,680,820	8,594,704	(10,100,092)	-	175,432	
		Bike, Pedestrian & Neighborhood Safety (BPNS) - Pass Through:						
CAL330	1223014	SR-15 Commuter Bike Facility	-	1,227	(1,227)	-	-	
CB45	1223071	Carlsbad Blvd & Tamarack Ave Ped Improvement Project	-	184,280	(184,280)	-	-	
		Total BPNS - Pass Through	-	185,507	(185,507)	-	-	
		BPNS:						
CAL330	1223014	SR-15 Commuter Bike Facility	-	1,852	(1,852)	-	-	
SAN40	3300100	*TransNet* Smart Growth Incentive Program	-	137,447	(137,447)	-	-	
SAN153	1223023	Inland Rail Trail	-	(256,123)	256,123	-	-	(a)
SAN153	1223094	Inland Rail Trail Ph 3	-	852,855	(852,855)	-	-	
SAN153	1223095	Inland Rail Trail Ph 4	-	39,510	(39,510)	-	-	
		Total SAN153	-	636,242	(636,242)	-	-	
SAN154	1129900	Bayshore Bikeway Segment 8B	-	(995)	995	-	-	(a)
SAN155	1223016	Coastal Rail Trail - Rose Creek	-	81,877	(81,877)	-	-	
SAN156	1223017	Coastal Rail Trail Encinitas: E St to Chesterfield Dr	-	10,094	(10,094)	-	-	
SAN160	1223022	Uptown Bikeways: Fourth and Fifth Avenue Bikeways	-	1,632,473	(1,632,473)	-	-	
SAN195	1223055	Bayshore Bikeway - Barrio Logan	-	1,392,172	(1,392,172)	-	-	
SAN198	1223053	San Diego River Trail - Carlton Oaks Segment	-	8,842	(8,842)	-	-	
SAN203	1223056	San Ysidro to IB Parkway	-	395,050	(395,050)	-	-	
SAN204	1223054	I-15 Bike Path: Adams Ave to Landis St	-	69,596	(69,596)	-	-	
		Subtotal BPNS	-	4,364,650	(4,364,650)	-	-	

(Continued)

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2023	Notes
		BPNS balance carried forward	$ -	$ 4,364,650	$ (4,364,650)	$ -	$ -	
SAN205	1223057	NP to Downtown/Balboa Bikeway	-	5,864,691	(5,864,691)	-	-	
SAN206	1223058	Southeast to Downtown Bikeway	-	253,433	(253,433)	-	-	
SAN230	1223079	North Park/Mid-City Bikeways: Howard Bikeway	1,341,756	50,216	(50,216)	(1,341,756)	-	(b)
SAN232	1223081	North Park/Mid City Bikeways: University Bikeway	-	190,562	(190,562)	-	-	
SAN233	1223082	North Park/Mid-City Bikeways: Georgia Meade Bikeway	-	452,457	(452,457)	-	-	
SAN234	1223083	Uptown Bikeways: Eastern Hillcrest Bikeways	-	605,365	(605,365)	-	-	
SAN235	1223084	Uptown Bikeways: Washington Street and Mission Valley Bikeways	-	425,653	(425,653)	-	-	
SAN236	1223085	Uptown Bikeways: Mission Hills and Old Town Bikeways	-	8,952	(8,952)	-	-	
SAN272	1223093	GObyBIKE San Diego: Construction Outreach Program	-	118,844	(118,844)	-	-	
SAN284	1223087	North Park/Mid-City Orange Bikeway	(1,341,756)	188,609	(188,609)	1,341,756	-	(b)
		Total BPNS	-	12,523,432	(12,523,432)	-	-	
		Senior Services Pass Through:						
SAN70	1271000	Jewish Family Services - Rides and Smiles	-	242,620	(242,620)	-	-	
SAN70	1271800	On the Go (Eastern San Diego)	-	229,244	(229,244)	-	-	
SAN70	1272000	Jewish Family Services - Volunteer Driver Transportation/Rides and	-	210,171	(210,171)	-	-	
		Total SAN70	-	682,035	(682,035)	-	-	
SAN87	1272700	Elderhelp - Volunteer Driver Program	-	126,187	(126,187)	-	-	
SAN90	1271100	Peninsula Shepherd Senior Center - Volunteer Driver	-	51,914	(51,914)	-	-	
SAN92	1271300	Travelers Aid Society - SeniorRide	-	280,438	(280,438)	-	-	
SAN168	1271900	FACT Mobility Management	-	412,201	(412,201)	-	-	
SAN185	1270800	FACT MedRide	-	204,401	(204,401)	-	-	
SAN278	1270800	FACT MedRide	-	12,779	(12,779)	-	-	
SAN279	1272600	RIDEFinder	-	50,036	(50,036)	-	-	
		Total Senior Services Pass Through	-	1,819,991	(1,819,991)	-	-	

(Continued)

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2023	Notes
		Senior Services:						
SAN40	3320201	Specialized Transportation	$ -	$ 180,911	$ (180,911)	$ -	$ -	
		Total Senior Services	-	180,911	(180,911)	-	-	
		Smart Growth Pass Through:						
CNTY96	1224055	Casa De Oro - Campo Road Specific Plan	-	19,726	(19,726)	-	-	
EL40	1224067	El Cajon Transit Center Community Connection Improvements	-	875,994	(875,994)	-	-	
EL41	1224068	Main Street - Green Street Gateway	-	83,794	(83,794)	-	-	
ESC48	1224060	Grand Avenue Complete Streets Improvement Project, Phase 1 - (Congestion Relief)	-	129,478	(129,478)	-	-	
LAM49	1224047	Complete Streets Integrated Design Manual	-	15,230	(15,230)	-	-	
LG26	1224069	Connect Main Street, Ph 1&2	-	64,855	(64,855)	-	-	
NC36	1224061	Roosevelt Avenue Corridor Smart Growth Revitalization Project	-	211,317	(211,317)	-	-	
NC37	1224062	Sweetwater Road Protected Bikeway	-	1,502,559	(1,502,559)	-	-	
NC43	1224071	Together We Plan National City	-	190,439	(190,439)	-	-	
O49	1224058	Coastal Rail Trail Extension	-	(82,238)	82,238	-	-	(a)
SAN306	1224072	Mid-City Comm SG Study Areas	-	29,976	(29,976)	-	-	
SAN307	1224073	Santee Specific Plan	-	21,607	(21,607)	-	-	
SD261	1224064	Downtown San Diego Wayfinding Signage - Cycle Network	-	43,974	(43,974)	-	-	
SD262	1224065	East Village Green Park Phase I	-	111,885	(111,885)	-	-	
		Total Smart Growth Pass Through	-	3,218,596	(3,218,596)	-	-	
		Smart Growth:						
SAN40	3300100	*TransNet* Smart Growth Incentive Program	-	137,448	(137,448)	-	-	
		Total Smart Growth	-	137,448	(137,448)	-	-	
		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)

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2023	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	-	11,149,429	(11,149,429)	-	-	
V08	1201333	Rare Plants 2	-	111	(111)	-	-	
V08	1201336	Invasive Species Management	-	5,071	(5,071)	-	-	
V08	1201337	San Pasqual Cactus Wren	-	36,442	(36,442)	-	-	
V08	1201338	Lower Otay Reservoir	-	12,391	(12,391)	-	-	
V08	1201345	El Monte Preserve Bat Hotel	-	533	(533)	-	-	
V08	1201347	Annie's Canyon Trail (ACT)	-	8,416	(8,416)	-	-	
V08	1201348	San Miguel HMA Perimeter	-	5,146	(5,146)	-	-	
V08	1201350	Quarry Creek Preserve Fencing	-	603	(603)	-	-	
V08	1201351	San Diego Thornmint Enhancement	-	4,993	(4,993)	-	-	
V08	1201352	Endangered Avian Nesting Site	-	60,038	(60,038)	-	-	
V08	1201357	Rare Dune Plant Restoration	-	15,510	(15,510)	-	-	
V08	1201360	Ocean Beach Estuary Enhancement	-	3,158	(3,158)	-	-	
		Total V08	-	152,412	(152,412)	-	-	
		Total Regional EMP - Pass Through	-	11,301,841	(11,301,841)	-	-	

(Continued)

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2023	Notes
		Environmental Mitigation Program (EMP):						
V07	12002xx	Biological Mitigation	$ -	$ 5,054,197	$ (5,054,197)	$ -	$ -	
V08	12003xx/12013xx	Regional Habitat Conservation Fund	-	5,065,563	(5,065,563)	-	-	
		Total EMP	-	10,119,760	(10,119,760)	-	-	
		Bus Rapid Transit (BRT)/Rail Operations:						
SAN80	1130100	Financial ERP System	-	1,103,646	(1,103,646)	-	-	
SAN80	1147400	Content Management	-	373,423	(373,423)	-	-	
SAN80	2300000	Transportation Analysis Model	-	1,280,634	(1,280,634)	-	-	
SAN80	2302300	Data Acquisition, Management, Govern	-	434,190	(434,190)	-	-	
SAN80	3100400	Regional Plan Implementation	-	34,249	(34,249)	-	-	
SAN80	3103000	Regional Plan Dev (2025)	-	79,609	(79,609)	-	-	
SAN80	3310703	TDM - Program & Svs Delivery	-	5,400	(5,400)	-	-	
SAN80	3310714	Mobility & Innovations Program	-	632,326	(632,326)	-	-	
SAN80	3322600	Digital Equity Action Plan Implementation	-	243,534	(243,534)	-	-	
		Total BRT/Rail Operations	-	4,187,011	(4,187,011)	-	-	
		Major Corridor - Pass-Through:						
CAL09	1200504	I-5 North Coast: 2 HOV Lanes	-	1,529,000	(1,529,000)	-	-	
CAL09	1200509	I-5 San Elijo Bridge Replace	-	1,858,000	(1,858,000)	-	-	
CAL09	1200510	I-5 HOV Carlsbad	-	988,600	(988,600)	-	-	
		Total CAL09	-	4,375,600	(4,375,600)	-	-	
CAL09C	1280505	I-805 Direct Access Ramp and HOV at Carroll Canyon	-	888	(888)	-	-	
CAL09D	1200515	I-5/I-805 HOV Conv. To Express	-	151,000	(151,000)	-	-	
CAL29B	1207606	SR 76 East	-	130,999	(130,999)	-	-	
CAL38	1390501	SR-905 New Freeway	-	1	(1)	-	-	
		Subtotal Major Corridor - Pass-Through	-	4,658,488	(4,658,488)	-	-	

(Continued)

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2023	Notes
		Local Street Improvements balance carried forward	$ -	$ 4,658,488	$ (4,658,488)	$ -	$ -	
CAL67	1280518	SR94 TP Lanes I-805 to I-5	-	1,000	(1,000)	-	-	
CAL68	1212501	SR94/SR125 S to E Connector	-	3,475	(3,475)	-	-	
CAL75	1200506	I-5 Genesee Interchange and Widening	-	68,318	(68,318)	-	-	
CAL78B	1280511	I-805 HOV/Managed Lanes - North	-	25,913	(25,913)	-	-	
CAL78C	1280510	I-805 South: 2 HOV and DAR	-	18,000	(18,000)	-	-	
CAL78D	1280515	I-805 South Soundwalls - Unit 1	-	1,798,000	(1,798,000)	-	-	
CAL114	1200513	SR56 Auxiliary Lane	-	409,000	(409,000)	-	-	
CAL277A	1207803	SR78/I-5 HOV Connector	-	1,046	(1,046)	-	-	
CAL550	1605201	CMCP-Coast Canyon Trails SR52	-	(1,373)	1,373	-	-	(c)
SAN23	1257001	Mid-Coast LRT Corridor Project	-	49,000	(49,000)	-	-	
SAN47	1280504	South Bay BRT	-	547	(547)	-	-	
SAN260	1239820	COASTER Train Sets	-	9,235,521	(9,235,521)	-	-	
SAN224	1280513	I-805/SR-94 Bus on Shoulder Demonstration Project	-	(20,000)	20,000	-	-	(c)
SAN253	1600504	CMH Military Inst. Resilience	-	38,099	(38,099)	-	-	
V11	1201101	State Route 11	-	198,000	(198,000)	-	-	
V15	1200508	I-5/Gilman Drive Bridge.	-	14,422	(14,422)	-	-	
		Total Major Corridor - Pass-Through	-	16,497,456	(16,497,456)	-	-	
		Major Corridor:						
CAL09	1200504	I-5 North Coast: 2 HOV Lanes	-	791,791	(791,791)	-	-	
CAL09	1200509	I-5 San Elijo Bridge Replace	-	978,268	(978,268)	-	-	
CAL09	1200510	I-5 HOV Carlsbad	-	681,636	(681,636)	-	-	
		Total CAL09	-	2,451,695	(2,451,695)	-	-	
CAL09C	1280505	I-805 Direct Access Ramp and HOV at Carroll Canyon	-	17	(17)	-	-	
CAL09D	1200515	I-5/I-805 HOV Conv. To Express	-	616,308	(616,308)	-	-	
CAL18B	1201520	I-15 Exp Lanes Forester Creek	-	175	(175)	-	-	
CAL26	1205203	State Route 52 Freeway (E&F)	-	258	(258)	-	-	
		Subtotal Major Corridor	-	3,068,453	(3,068,453)	-	-	

(Continued)

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2023	Notes
		Major Corridor balance carried forward	$ -	$ 3,068,453	$ (3,068,453)	$ -	$ -	
CAL29B	1207606	SR 76 East	(341,378)	(114,133)	10,641	-	(444,870)	(d)(e)
CAL67	1280518	SR94 TP Lanes I-805 to I-5	-	18	(18)	-	-	
CAL68	1212501	SR94/SR125 S to E Connector	-	16,627	(16,627)	-	-	
CAL75	1200506	I-5 Genesee Interchange and Widening	-	6,232	(6,232)	-	-	
CAL78B	1280511	I-805 HOV/Managed Lanes - North	-	1,165	(1,165)	-	-	
CAL78C	1280510	I-805 South: 2 HOV & DAR	-	2,284	(2,284)	-	-	
CAL78D	1280515	I-805 S Soundwalls	-	8,745	(8,745)	-	-	
CAL114	1200513	SR56 Auxiliary Lane	-	14,353	(14,353)	-	-	
CAL277	1207802	I-15/SR78 HOV Connectors	-	61,248	(61,248)	-	-	
CAL277A	1207803	SR78/I-5 HOV Connector	-	414	(414)	-	-	
CA278	1207804	SR78 HOV Lanes: I-5 to I-15	-	1,567	(1,567)	-	-	
CAL398A	1200512	I-5/Genesee Auxiliary Lane	-	103,000	(103,000)	-	-	
CAL538	1206701	SR67 Improvements	-	38,728	(38,728)	-	-	
CAL550	1605201	CMCP-Coast Canyon Trails SR52	-	22,941	(22,941)	-	-	
CAL552	1685501	CMCP-Sbay to Sorrento	-	114,803	(114,803)	-	-	
CAL553	1607801	CMCP - SPRINTER/Palomar Airport Rd/SR78/SR76	-	23,881	(23,881)	-	-	
CAL614	1280516	I-805 North Construct Operational Improvements	-	14,479	(14,479)	-	-	
SAN23	1257001	Mid-Coast LRT Corridor Project	-	33,411,932	(33,411,932)	-	-	
SAN26B	1201509	Downtown BRT Stations	-	(6,166)	6,166	-	-	(a)
SAN26C	1201507	SR 15 Bus Rapid Transit (BRT) Mid-City Centerline Stations	-	136	(136)	-	-	
SAN29	1239812	Sorrento to Miramar Phase 2	-	384,863	(384,863)	-	-	
SAN30	1239813	San Dieguito Lagoon Double Track and Platform	-	396,925	(396,925)	-	-	
SAN36	1129200	OCS Insulator/Catch Cable Replacement	-	8,794	(8,794)	-	-	
SAN46	1041502	Super Loop	-	13,039	(13,039)	-	-	
SAN47	1280504	South Bay BRT	-	321,323	(321,323)	-	-	
SAN54	1144800	Regional Arterial Detection P1	-	559	(559)	-	-	
SAN54	1147700	Next Operating System (Next OS)	-	84,452	(84,452)	-	-	
SAN54	3310500	511 ATIS	-	119,731	(119,731)	-	-	
SAN54	3311000	ITS Operations	-	819,187	(819,187)	-	-	
SAN54	3330700	TSM-Integrated Corridor Management Program	-	699,179	(699,179)	-	-	
		Total SAN54	-	1,723,108	(1,723,108)	-	-	
		Subtotal Major Corridor	(341,378)	39,638,759	(39,742,251)	-	(444,870)	

(Continued)

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2023	Notes
		Major Corridor balance carried forward	$ (341,378)	$ 39,638,759	$ (39,742,251)	$ -	$ (444,870)	
SAN64	1239809	Eastbrook to Shell Double Track	-	203,040	(203,040)	-	-	
SAN73	1239806	San Elijo Lagoon (Cardiff to Craven) Double Track	-	14,246	(14,246)	-	-	
SAN78	1240001	Mid-City Rapid Bus	-	82,656	(82,656)	-	-	
SAN117	1239805	Poinsettia Station Improvements	-	82,639	(82,639)	-	-	
SAN119	1239807	Sorrento Valley Double Track	-	14,034	(14,034)	-	-	
SAN129	1201514	Downtown Multiuse and Bus Stopover Facility	-	3,133,882	(3,133,882)	-	-	
SAN132	1239811	Elvira to Morena Double Track	-	920,652	(920,652)	-	-	
SAN149	1239814	Coaster PE	-	168,079	(168,079)	-	-	
SAN163	1145000	Los Penasquitos Lagoon Bridge Replacement	-	(100,006)	100,006	-	-	(d)
SAN182	1239815	San Diego River Bridge	-	(20,636)	20,636	-	-	(a)
SAN183	1239816	Batiquitos Lagoon Double Track	-	243,500	(243,500)	-	-	
SAN224	1280513	I-805/SR-94 Bus on Shoulder Demonstration Project	-	711,220	(711,220)	-	-	
SAN253	1600501	CMCP - Central Mobility Hub	-	11,817	(11,817)	-	-	
SAN253	1600504	CMCP-CMH & Connections	-	477,634	(477,634)	-	-	
		Total SAN253	-	489,451	(489,451)	-	-	
SAN254	1600801	CMCP-High Speed Transit/I-8	-	135,388	(135,388)	-	-	
SAN256	1612501	CMCP-High Speed Transit/SR125	-	2,180	(2,180)	-	-	
SAN258	1149000	Central Mobility Station	-	(2,075,963)	2,075,963	-	-	(d)
SAN259	1239821	LOSSAN Corridor Improvements	-	356,271	(356,271)	-	-	
SAN260	1239820	COASTER Train Sets	-	9,409	(9,409)	-	-	
SAN261	1210091	Palomar Street Rail Grade Separation	-	23,878	(23,878)	-	-	
SAN262	1210090	Low-Floor Light Rail Transit Vehicles	-	550	(550)	-	-	
SAN264	3502000	Regional Electric Vehicle Charging Incentive Program	-	1,740,662	(1,740,662)	-	-	
SAN269	1600101	CMCP - Region Wide Plan	-	183,040	(183,040)	-	-	
SAN281	1210021	Blue Line Railway Signal Improvements	-	66,897	(66,897)	-	-	
		Subtotal Major Corridor	(341,378)	46,023,828	(46,127,320)	-	(444,870)	

(Continued)

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Project Expenditures	Agency Adjustments	Project Status June 30, 2023	Notes
		Major Corridor balance carried forward	$ (341,378)	$ 46,023,828	$ (46,127,320)	$ -	$ (444,870)	
V11	1201101	State Route 11	-	342,007	(342,007)	-	-	
V11	1201105	SR11/OME POE Traffic Rev Study	-	75,509	(75,509)	-	-	
V15	1200508	I-5/Gilman Drive Bridge.	-	404,259	(404,259)	-	-	
V18	1200507	I-5/Voigt Drive Improvements	-	311,004	(311,004)	-	-	
V22	1606701	CMCP-San Vicente Corridor	-	1,392	(1,392)	-	-	
		Total Major Corridor	(341,378)	47,157,999	(47,261,491)	-	(444,870)	
		Total *TransNet* Extension	$ 1,339,442	$ 116,109,956	$ (117,718,836)	$ -	$ (269,438)	

Notes:
(a) Negative expenditures in FY23 due to prior year corrections.
(b) Correction of backward Agency adjustment from FY22.
(c) *TransNet* funds were returned in FY23 due to Caltrans EAP refund of excess deposit on hand. See Caltrans audit for more detail.
(d) *TransNet* funds were returned in FY 23 due to other funding received for prior year expenditures.
(e) PIO in progress with Caltrans to swap TransNet funds with other project funding.

SAN DIEGO ASSOCIATION OF GOVERNMENTS
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Funds Received	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**			
		Administration:			
		SANDAG 2% Administration	$ 51,113,149	$ (50,937,717)	$ 175,432
		Total Administration	51,113,149	(50,937,717)	175,432
		Bike, Pedestrian & Neighborhood Safety (BPNS) - Pass-Through:			
CAL330	1223014	SR-15 Commuter Bike Facility	2,558,226	(2,558,226)	-
CB45	1223071	Carlsbad Blvd & Tamarack Ave Ped Improvement Project	387,939	(387,939)	-
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	7,761,102	(7,761,102)	-
		BPNS:			
CAL330	1223014	SR-15 Commuter Bike Facility	341,539	(341,539)	-
NC35	1223089	National City Bicycle Parking Enhancements	-	-	-
SAN40	3300100/ 3300200/ 3300300	Metropolitan Planning	884,529	(884,529)	-
SAN73A	1239817	Chesterfield Drive Crossing Improvements	486,000	(486,000)	-
SAN153	1223023	The Inland Rail Trail	20,754,637	(20,754,637)	-
SAN153	1223094	Inland Rail Trail Ph 3	1,576,800	(1,576,800)	-
SAN153	1223095	Inland Rail Trail Ph 4	39,640	(39,640)	-
		Total SAN153	22,371,077	(22,371,077)	-
SAN154	1129900	Bayshore Bikeway Segment 8B	779,915	(779,915)	-
SAN155	1223016	Coastal Rail Trail - Rose Creek	22,989,060	(22,989,060)	-
SAN156	1223017	Coastal Rail Trail Encinitas: E St to Chesterfield Dr	3,203,098	(3,203,098)	-
SAN158	1223020	Bicycle Facilities - La Mesa to North Park	1,438,632	(1,438,632)	-
SAN160	1223022	Bicycle Facilities - Old Town to San Diego	21,264,019	(21,264,019)	-
SAN195	1223055	Bayshore Bikeway - Barrio Logan	8,567,700	(8,567,700)	-
SAN198	1223053	San Diego River Trail - Carlton Oaks Segment	914,634	(914,634)	-
		Subtotal BPNS	83,240,203	(83,240,203)	-

(Continued)

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, 2023
		Balance carried forward - BPNS	$ 83,240,203	$ (83,240,203)	$ -
SAN203	1223056	San Ysidro to IB Parkway	3,464,171	(3,464,171)	-
SAN204	1223054	I-15 Bike Path: Adams Ave to Landis St	1,328,808	(1,328,808)	-
SAN205	1223057	NP to Downtown/Balboa Bikeway	12,774,416	(12,774,416)	-
SAN206	1223058	Southeast to Downtown Bikeway	3,786,890	(3,786,890)	-
SAN230	1223079	North Park/Mid-City Bikeways: Howard Bikeway	1,386,800	(1,386,800)	-
SAN232	1223081	North Park/Mid City Bikeways: University Bikeway	3,190,439	(3,190,439)	-
SAN233	1223082	North Park/Mid-City Bikeways: Georgia Meade Bikeway	26,070,810	(26,070,810)	-
SAN234	1223083	Uptown Bikeways: Eastern Hillcrest Bikeways	3,234,375	(3,234,375)	-
SAN235	1223084	Uptown Bikeways: Washington Street and Mission Valley Bikeways	2,717,288	(2,717,288)	-
SAN236	1223085	Uptown Bikeways: Mission Hills and Old Town Bikeways	163,847	(163,847)	-
SAN272	1223093	GObyBIKE San Diego: Construction Outreach Program	366,245	(366,245)	-
SAN284	1223087	North Park/Mid-City Orange Bikeway	1,248,657	(1,248,657)	-
		Total BPNS	142,972,949	(142,972,949)	-
		Senior Services - Pass-Through:			
SAN70	1271000	Jewish Family Services - Rides and Smiles	1,331,299	(1,331,299)	-
SAN70	1271800	On the Go (Eastern San Diego)	1,186,326	(1,186,326)	-
SAN70	1272000	Jewish Family Services - Volunteer Driver Transportation/Rides and Smil	1,484,247	(1,484,247)	-
		Total SAN70	4,001,872	(4,001,872)	-
SAN87	1272700	Elderhelp - Volunteer Driver Program	249,557	(249,557)	-
SAN90	1271100	Peninsula Shepherd Senior Center - Volunteer Driver	609,780	(609,780)	-
		Subtotal Senior Services - Pass-Through	4,861,209	(4,861,209)	-

(Continued)

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, 2023
		Balance carried forward - Senior Services - Pass-Through	$ 4,861,209	$ (4,861,209)	$ -
SAN92	1271300	Travelers Aid Society - SeniorRide	2,159,086	(2,159,086)	-
SAN141	1271000	Jewish Family Services	928,710	(928,710)	-
SAN168	1271900	FACT Mobility Management	2,079,392	(2,079,392)	-
SAN185	1270800	FACT - Ride FACT	1,473,232	(1,473,232)	-
SAN243	1272600	FACT - RIDEFinder	98,701	(98,701)	-
SAN278	1270800	FACT - Ride FACT	195,598	(195,598)	-
SAN279	1272600	FACT - RIDEFinder	86,775	(86,775)	-
		Total Senior Services - Pass-Through	11,882,703	(11,882,703)	-
		Senior Services:			
SAN40	3320100/3320201	Short Range Transit Svc Activities/Specialized Transportation	889,040	(889,040)	-
		Total Senior Services	889,040	(889,040)	-
		Smart Growth - Pass-Through:			
CNTY96	1224055	Casa De Oro - Campo Road Specific Plan	499,998	(499,998)	-
CNTY97	1224056	Valley Center Community Plan Update	318,063	(318,063)	-
EL40	1224067	El Cajon Transit Center Community Connection Improvements	1,213,545	(1,213,545)	-
EL41	1224068	Main Street - Green Street Gateway	397,354	(397,354)	-
ESC48	1224060	Grand Avenue Complete Streets Improvement Project, Phase 1 - (Congestion Relief)	1,287,222	(1,287,222)	-
LAM49	1224047	Complete Streets Integrated Design Manual	169,799	(169,799)	-
LG26	1224069	Connect Main Street, Ph 1&2	361,327	(361,327)	-
NC36	1224061	Roosevelt Avenue Corridor Smart Growth Revitalization Project	2,080,000	(2,080,000)	-
NC37	1224062	Sweetwater Road Protected Bikeway	1,809,011	(1,809,011)	-
NC43	1224071	Together We Plan National City	190,439	(190,439)	-
O49	1224058	Coastal Rail Trail Extension	339,516	(339,516)	-
SAN306	1224072	Mid-City Comm SG Study Areas	29,976	(29,976)	-
SAN307	1224073	Santee Specific Plan	21,607	(21,607)	-
SD261	1224064	Downtown San Diego Wayfinding Signage - Cycle Network	199,379	(199,379)	-
SD262	1224065	East Village Green Park Phase I	168,209	(168,209)	-
		Total Smart Growth - Pass-Through	9,085,445	(9,085,445)	-

(Continued)

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, 2023
		Smart Growth:			
SAN40	3300100	TransNet Smart Growth Incentive Program	$ 917,528	$ (917,528)	$ -
SAN160	1223022	Uptown Bikeways: Fourth and Fifth Avenue Bikeways	648,000	(648,000)	-
		Total Smart Growth	1,565,528	(1,565,528)	-
		Local Street Improvements:			
CB44	3311002	Traffic Signal - RAMS - (Congestion Relief)	117,000	(117,000)	-
CHV39	3311002	Traffic Signal System Optimization	170,500	(170,500)	-
CNTY81	3311002	Regional Traffic Signal Management - (Congestion Relief)	125,000	(125,000)	-
EL06	3311002	Traffic Signals Project	106,700	(106,700)	-
ENC28	3311002	Traffic Signal Modifications	81,400	(81,400)	-
LAM46	3311002	Regional Arterial Management System (RAMS) - (CR)	66,600	(66,600)	-
NC04	3311002	Traffic Signal Install/Upgrade	88,000	(88,000)	-
O35	3311002	Regional Arterial Management System (RAMS) - (Congestion Relief)	112,000	(112,000)	-
POW29	3311002	Citywide Traffic Signal Improvements - (Congestion Relief)	73,000	(73,000)	-
SD16A	3311002	Traffic Signals Citywide - (Congestion Relief)	676,000	(676,000)	-
SM54	3311002	Citywide Traffic Signals - (Congestion Relief)	108,000	(108,000)	-
SNT20	3311002	Traffic Signals Citywide - (Congestion Relief)	74,000	(74,000)	-
VISTA56	3311002	Traffic Congestion Management Program - CIP 8294	52,800	(52,800)	-
		Total Local Street Improvements	1,851,000	(1,851,000)	-
		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	191,907,314	(191,907,314)	-
		Subtotal Regional EMP - Pass-Through	206,186,314	(206,186,314)	-

(Continued)

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, 2023
		Balance carried forward - Subtotal Regional EMP - Pass-Through	$ 206,186,314	$ (206,186,314)	$ -
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	1201333	Rare Plants 2	79,996	(79,996)	-
V08	1201334	Silverwood-Anstine	34,309	(34,309)	-
V08	1201336	Invasive Species Management	183,732	(183,732)	-
V08	1201337	San Pasqual Cactus Wren	141,333	(141,333)	-
V08	1201338	Lower Otay Reservoir	94,510	(94,510)	-
V08	1201341	Stinknet Removal	109,307	(109,307)	-
V08	1201345	El Monte Preserve Bat Hotel	533	(533)	-
V08	1201347	Annies's Canyon Trail (ACT)	8,416	(8,416)	-
V08	1201348	San Miguel HMA Perimeter	5,146	(5,146)	-
V08	1201350	Quarry Creek Preserve Fencing	603	(603)	-
V08	1201351	San Diego Thornmint Enhancement	4,993	(4,993)	-
V08	1201352	Endangered Avian Nesting Site	60,038	(60,038)	-
V08	1201357	Rare Dune Plant Restoration	15,510	(15,510)	-
V08	1201360	Ocean Beach Estuary Enhancement	3,158	(3,158)	-
		Total V08	4,301,715	(4,301,715)	-
		Total Regional EMP - Pass-Through	210,488,029	(210,488,029)	-

(Continued)

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, 2023
		Environmental Mitigation Program (EMP):			
V07	12002xx	Biological Mitigation	$ 183,368,404	$ (183,368,404)	$ -
V08	12003xx/12001xx	Regional Habitat Conservation Fund	39,411,103	(39,411,103)	-
		Total EMP	222,779,507	(222,779,507)	-
		BRT/Rail Operations			
SAN80	1130100	Financial ERP System	2,360,144	(2,360,144)	-
SAN80	1147400	Content Management	937,521	(937,521)	-
SAN80	2300000	Transportation Analysis Model	1,590,062	(1,590,062)	-
SAN80	2302300	Data Acquisition, Management, Govern	2,686,486	(2,686,486)	-
SAN80	3100400	Regional Plan Implementation	34,249	(34,249)	-
SAN80	3103000	Regional Plan Dev (2025)	79,609	(79,609)	-
SAN80	3310703	TDM - Program & Svs Delivery	58,554	(58,554)	-
SAN80	3310714	Mobility & Innovations Program	1,416,662	(1,416,662)	-
SAN80	3322600	Digital Equity Action Plan Implementation	243,534	(243,534)	-
SAN80	8000103	Office of the Independent Performance Auditor	807,101	(807,101)	-
SAN80	8000180	Information Services	715,841	(715,841)	-
		Total BRT/Rail Operations	10,929,763	(10,929,763)	-
		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	45,619,408	(45,619,408)	-
CAL09	1200509	I-5 San Elijo Bridge Replace	41,930,528	(41,930,528)	-
CAL09	1200510	I-5 HOV Carlsbad	2,348,600	(2,348,600)	-
		Total CAL09	104,706,039	(104,706,039)	-
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	151,000	(151,000)	-
CAL26	1205203	State Route 52 Freeway (E&F)	58,950,735	(58,950,735)	-
CAL29	1207602	SR 76 Middle	40,991,101	(40,991,101)	-
		Subtotal Major Corridor - Pass-Through	232,146,264	(232,146,264)	-

(Continued)

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, 2023
		Balance carried forward - Major Corridor - Pass-Through	$ 232,146,264	$ (232,146,264)	$ -
CAL29B	1207606	SR 76 East	50,668,619	(50,668,619)	-
CAL38	1390501	SR-905 New Freeway	612,440	(612,440)	-
CAL67	1280518	SR94 TP Lanes I-805 to I-5	1,000	(1,000)	-
CAL68	1212501	SR 94/125 Southbound to Eastbound Connector	423,078	(423,078)	-
CAL75	1200506	I-5 Genessee Interchange and Widening	13,167,318	(13,167,318)	-
CAL78B	1280511	I-805 North: 2HOV	4,432,913	(4,432,913)	-
CAL78C	1280510	I-805 South: 2 HOV and DAR	103,995,031	(103,995,031)	-
CAL78D	1280515	I-805 South Soundwalls - Unit 1	6,459,374	(6,459,374)	-
CAL114	1200513	SR56 Auxiliary Lane	1,282,596	(1,282,596)	-
CAL277A	1207803	SR78/I-5 HOV Connector	2,628,524	(2,628,524)	-
CAL550	1605201	CMCP-Coast Canyon Trails SR52	230,627	(230,627)	-
CAL553	1607801	CMCP-SPRINTER/Palomar Airport Rd/S	301,846	(301,846)	-
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)	-
SAN60	1239820	COASTER Train Sets	12,919,999	(12,919,999)	-
SAN73	1239806	San Elijo Lagoon Double Track	7,786,582	(7,786,582)	-
SAN73A	1239817	Chesterfield Drive Crossing Improvements	3,154,106	(3,154,106)	-
SAN183	1239816	Batiquitos Lagoon Double Track	655,365	(655,365)	-
SAN224	1280513	I-805/SR-94 Bus on Shoulder Demonstration Project	129,000	(129,000)	-
SAN253	1600504	CMH Military Inst. Resilience	38,099	(38,099)	-
SAN258	1149000	Central Mobility Station	-	-	-
SAN264	3502000	Regional Electric Vehicle Charging Incentive	-	-	-
V11	1201101	State Route 11	1,931,550	(1,931,550)	-
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)	-
V22	1606701	CMCP-San Vicente Corridor	11,910	(11,910)	-
	1200100	TransNet Project Office	364,156	(364,156)	-
		Total Major Corridor - Pass-Through	459,231,070	(459,231,070)	-

(Continued)

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, 2023
		Major Corridor:			
CAL09	1200501	I-5 North Coast	$ 15,069,883	$ (15,069,883)	$ -
CAL09	1200504	I-5 North Coast: 2 HOV Lanes	19,283,815	(19,283,815)	-
CAL09	1200509	I-5 San Elijo Bridge Replace	13,938,580	(13,938,580)	-
CAL09	1200510	I-5 HOV Carlsbad	918,087	(918,087)	-
		Total CAL09	49,210,365	(49,210,365)	-
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	175	(175)	-
CAL26	1205203	State Route 52 Freeway (E&F)	16,928,525	(16,928,525)	-
CAL29	1207602	SR 76 Middle	7,000,739	(7,000,739)	-
CAL29B	1207606	SR 76 East	(635,050)	190,180	(444,870)
CAL38	1390501	SR-905 New Freeway	725,883	(725,883)	-
CAL67	1280518	SR94 TP Lanes I-805 to I-5	18	(18)	-
CAL68	1212501	SR-94-125 Widening	1,642,070	(1,642,070)	-
CAL75	1200506	I-5 Genessee Interchange and Widening	5,539,463	(5,539,463)	-
CAL78B	1280511	I-805 North: 2 HOV	2,606,120	(2,606,120)	-
CAL78C	1280510	I-805 South: 2 HOV & DAR	9,147,209	(9,147,209)	-
CAL78D	1280515	I-805 S Soundwalls	882,447	(882,447)	-
CAL114	1200513	SR56 Auxiliary Lane	46,376	(46,376)	-
CAL277	1207802	I-15/SR78 HOV Connectors	245,214	(245,214)	-
CAL277A	1207803	SR78/I-5 HOV Connector	425	(425)	-
CAL278	1207804	SR78 HOV Lanes: I-5 to I-15	6,391	(6,391)	-
CAL398A	1200512	I-5/Genesee 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)	-
CAL502	1280516	I-805 North Construct Operational Improvements	-	-	-
CAL538	1206701	SR67 Improvements	55,853	(55,853)	-
		Subtotal Major Corridor	103,724,347	(104,169,217)	(444,870)

(Continued)

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, 2023
		Balance carried forward - Major Corridor	$ 103,724,347	$ (104,169,217)	$ (444,870)
CAL550	1605201	CMCP - Sea to Santee (SR52)	96,490	(96,490)	-
CAL552	1685501	CMCP-Sbay to Sorrento	2,906,272	(2,906,272)	-
CAL553	1607801	CMCP - SPRINTER/Palomar Airport Rd/SR78/SR76	88,612	(88,612)	-
CAL614	1280516	I-805 North Construct Operational Improvement	32,752	(32,752)	-
SAN23	1257001	Mid-Coast Corridor Transit Project	904,309,548	(904,309,548)	-
SAN26B	1201509	Downtown BRT Stations	20,738,417	(20,738,417)	-
SAN26C	1201507	I-15 BRT Transit Stations - South	26,466,130	(26,466,130)	-
SAN29	1239812	Sorrento to Miramar Phase 2	7,643,240	(7,643,240)	-
SAN30	1239813	San Dieguito Lagoon Double Track and Platform	7,510,336	(7,510,336)	-
SAN36	1129200	OCS Insulator/Catch Cable Replacement	550,033	(550,033)	-
SAN46	1041502	*SuperLoop*	33,106,152	(33,106,152)	-
SAN47	1280504	Otay BRT	100,829,428	(100,829,428)	-
SAN54	1144800	Regional Arterial Detection P1	198,096	(198,096)	-
SAN54	1147700	Next Operating System (Next OS)	107,912	(107,912)	-
SAN54	3310500	511 Advanced Traveler Information System (511 ATIS)	1,407,152	(1,407,152)	-
SAN54	3311000	ITS Operations	13,981,044	(13,981,044)	-
SAN54	3330700	TSM-Integrated Corridor Management Program	1,596,568	(1,596,568)	-
		Total SAN54	17,290,772	(17,290,772)	-
SAN64	1239809	Eastbrook to Shell Double Track	4,360,182	(4,360,182)	-
SAN73	1239806	San Elijo Lagoon (Cardiff to Craven) Double Track	15,403,257	(15,403,257)	-
SAN73A	1239817	Chesterfield Drive Crossing Improvements	1,223,285	(1,223,285)	-
SAN78	1240001	Mid-City Rapid Bus	21,302,042	(21,302,042)	-
SAN117	1239805	Poinsettia Run Through Track	16,924,373	(16,924,373)	-
SAN119	1239807	Sorrento Valley Double Track	3,654,470	(3,654,470)	-
SAN129	1201514	Downtown Layover Facility	21,491,800	(21,491,800)	-
		Subtotal Major Corridor	1,309,651,938	(1,310,096,808)	(444,870)

(Continued)

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, 2023
		Balance carried forward - Major Corridor	$ 1,309,651,938	$ (1,310,096,808)	$ (444,870)
SAN132	1239811	Elvira to Morena Double Track	37,608,363	(37,608,363)	-
SAN149	1239814	Coaster PE	1,594,135	(1,594,135)	-
SAN163	1145000	Los Penasquitos Lagoon Bridge Replacement	5,366,350	(5,366,350)	-
SAN164	1144900	N. Green Beach Bridge	24,526	(24,526)	-
SAN182	1239815	San Diego River Bridge	12,528,506	(12,528,506)	-
SAN183	1239816	Batiquitos Lagoon Double Track	5,456,244	(5,456,244)	-
SAN208	1201515	Clairemont Mesa Blvd BRT Stations	1,655,107	(1,655,107)	-
SAN224	1280513	I-805/SR 94 Bus on Shoulder Demonstration Project	13,707,122	(13,707,122)	-
SAN253	1600501	CMCP - Central Mobility Hub	492,048	(492,048)	-
SAN253	1600503	CMH Military Inst. Resilience	87,539	(87,539)	-
SAN253	1600504	CMCP - CMH & Connections	490,454	(490,454)	-
		Total SAN253	1,070,041	(1,070,041)	-
SAN254	1600801	CMCP-High Speed Transit/I-8	144,340	(144,340)	-
SAN256	1612501	CMCP-High Speed Transit/SR125	2,180	(2,180)	-
SAN258	1149000	Central Mobility Station	10,034,845	(10,034,845)	-
SAN259	1239821	LOSSAN Corridor Improvements	435,817	(435,817)	-
SAN260	1239820	COASTER Train Sets	21,682	(21,682)	-
SAN261	1210091	Palomar Street Rail Grade Separation	68,339	(68,339)	-
SAN262	1210090	Low-Floor Light Rail Transit Vehicles	1,657	(1,657)	-
SAN264	3502000	Regional Electric Vehicle Charging Incentive Program	4,475,773	(4,475,773)	-
SAN269	1600101	CMCP - Region Wide Plan	769,959	(769,959)	-
SAN281	1210021	Blue Line Railway Signal Improvements	166,843	(166,843)	-
V11	1201101	State Route 11	8,776,828	(8,776,828)	-
V11	1201105	SR11/OME POE Traffic Rev Study	75,509	(75,509)	-
V15	1200508	I-5/Gilman Drive Bridge	14,615,117	(14,615,117)	-
V18	1200507	I-5/Voigt Drive Improvements	16,957,779	(16,957,779)	-
V22	1606701	CMCP-San Vicente Corridor	5,794	(5,794)	-
		Total Major Corridor	1,445,214,794	(1,445,659,664)	(444,870)
		Subtotal Cumulative *TransNet* Extension	2,575,764,079	(2,576,033,517)	(269,438)

(Continued)

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, 2023
		Balance Carried Forward - Subtotal *TransNet* Extension	$ 2,575,764,079	$ (2,576,033,517)	$ (269,438)
		Completed Projects			
		Bike, Pedestrians & Neighborhood Safety (BPNS):	26,757,527	(26,757,527)	-
		Senior Services	8,492,545	(8,492,545)	-
		Smart Growth	39,364,726	(39,364,726)	-
		Transit Systems Improvement	11,000,000	(11,000,000)	-
		Local Street Improvements	3,271,619	(3,271,619)	-
		Regional Environmental Mitigation Program	14,992,607	(14,992,607)	-
		BRT/Rail Operations	10,420,644	(10,420,644)	-
		Major Corridor	715,000,458	(715,000,458)	-
		Total Completed Projects	829,300,126	(829,300,126)	-
		Total Cumulative *TransNet* Extension	$ 3,405,064,205	$ (3,405,333,643)	$ (269,438)

CITY OF SOLANA BEACH, CALIFORNIA

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

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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'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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 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.).

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

   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.

      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 reviewed interest income reported on Schedule A and matched it 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 FY23.

      ii. We reviewed 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 Schedule A or within the general ledger for FY23.

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.

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 $50,409. We selected $33,327 (66.11%) 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. 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 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 evaluated 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 *TransNet* projects in FY23.

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.

Results: The procedure is not applicable as there were no indirect costs allocated to projects included in the RTIP during FY23.

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.

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, 2024.

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

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.

Results: There was one project that has been inactive over the past two years: SB18. The City indicated that SB18 has had no expenditures for two years as the City did not have planned slurry seals in the annual pavement plans for FY22 or FY23. The City has planned expenditures under SB18 in FY24. The status of the 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 5, 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 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 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.

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 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.

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

Fiscal year 2023 apportionment	$593,273
Less: debt service payment	(213,430)
Net estimated apportionment	379,843
30% base	30%
Fiscal year 2023 30% threshold	113,953
Less:	
Local Streets and Roads fund balance	-
Local Street Improvement:	
Congestion Relief fund balance	1,702
Maintenance fund balance	-
Total Local Streets and Roads and Local Street Improvement fund balance	1,702
Fund balance under apportionment	$112,251

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 2023 *TransNet* Local Streets Improvements Allocation Schedule.

Results: The ending balances for Congestion Relief and Maintenance as of June 30, 2023 are indicated on the following page:

	Funds Held by City	Funds Held by SANDAG	Total
Congestion Relief	$1,702	$(566,853)	$(565,151)
Maintenance	-	1,772,480	1,772,480
Totals	$1,702	$1,205,627	$1,207,329

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 2.31% of cumulative local street and road revenue for maintenance as follows:

	City	SANDAG	Total
Congestion relief	$11,017,605	$(706,430)	$10,311,175
Maintenance	289,587	1,716,306	2,005,893
Interest	4,279	195,751	200,030
Total local street and road revenue	$11,311,471	$1,205,627	$12,517,098
30% of total local street and road revenue			$3,755,129
Less maintenance expenditures incurred to date			(289,587)
Available maintenance funds			$3,465,542
Cumulative percentage expended for maintenance			2.31%

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, 2022	Additions	Principal Payments	Balance June 30, 2023	Interest Payments
2010 Series A Bonds	$5,500,000	$ -	$ -	$5,500,000	$213,430

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, 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 12.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, 2023, is summarized as follows:

Current year local discretionary expenditures	$2,978,316
Less MOE base year requirement	(535,585)
Excess MOE for the year ended June 30, 2023	$2,442,731

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.

        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 reviewed 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: The City did not expend or commit exaction fees collected within the required seven year timeframe. On Aril 26, 2024, the Board of Directors approved the City of Solana Beach's eligibility request to commit or expend funds by November 8, 2024. See Finding 1 in the Findings and Recommendations Section within the report.

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.

Results: The City did not expend or commit exaction fees collected within the required seven year timeframe. See Finding 1 in the Findings and Recommendations Section within the report.

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.

Results: This procedure is not applicable as the City did not incur RTCIP expenditures for the fiscal year ending June 30, 2023.

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.

Results: This procedure is not applicable as the City did not incur RTCIP expenditures for the fiscal year ending June 30, 2023.

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.

Results: This procedure is not applicable as the City did not incur RTCIP expenditures for the fiscal year ending June 30, 2023.

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 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.

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 review.

Results: The City provided RTCIP documentation to us for review on September 27, 2023.

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.

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.

Results: The City did not include any administrative projects in the RTIP.

15. We reviewed and 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.

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.

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 City's compliance with the *TransNet* Ordinance and *TransNet* Extension Ordinance as of June 30, 2023. 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 10, 2024

CITY OF SOLANA BEACH, CALIFORNIA

Report on Agreed-Upon Procedures
Applied to the TransNet Fund

Findings and Recommendations

Year Ended June 30, 2023

(1) RTCIP funding not expended nor committed within seven years of collection

The City did not expend or commit RTCIP funding collected during fiscal year 2016 within seven years of collection as required by the Section G, Item 4 of the 2004 *TransNet* Extension and Ordinance, which states as follows:

> "… 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… 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…"

Recommendation

We recommend that the City expend or commit the remaining unspent RTCIP funds to restore compliance with the 2004 *TransNet* Extension and Ordinance. Additionally, 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.

Management Response

The Solana Beach Engineering Department submitted Resolution 2023-122 to the City Council for approval on November 8, 2023. The purpose of this resolution was to amend the 2023 RTIP list of projects and commit to spending RTCIP funds in fiscal years 2024 and 2025 and to revise the City's Capital Improvement Program (CIP) budget for the Traffic Signal Upgrades Phase 1 project by substituting Gas Tax funding with RTCIP funding. 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 years 2024 and 2025. On April 26, 2024, the Board of Directors approved the City's eligibility request to commit or expend funds by November 8, 2024.

GLOSSARY OF TERMS

"Annual Street Report" means the State of California Annual Street Report.

"Current Fiscal Year" means the fiscal period of July 1, 2022 through June 30, 2023.

"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.

CITY OF SOLANA BEACH, CALIFORNIA
TransNet Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		***TransNet* Extension:**							
		Local Street Improvements:							
		Congestion Relief:							
SB16	9362.21	Annual Pavement Management	$ (4,746)	$ 4,746	$ -	$ -	$ -	$ -	(a)
SB16	9362.22	Annual Pavement Management	(56,900)	56,899	-	-	1	-	(a)(b)
		Total SB16 Projects	(61,646)	61,645	-	-	1	-	
SB19	9382.03	Lomas Santa Fe Corridor Study III	(23,995)	-	-	-	23,995	-	(a)(b)
		Total SB19 Projects	(23,995)	-	-	-	23,995	-	
SB21	9525.00	Santa Helena Roadside Park	(17,020)	46,650	-	(29,630)	-	-	
SB21	9538.21	Sidewalks and Associated Street Improvements At Various Locations - Incl. Safe Routes to School Local Match	(32,652)	51,276	-	(20,779)	-	(2,155)	(c)
		Total SB21 Projects	(49,672)	97,926	-	(50,409)	-	(2,155)	
		2010 Series A Bonds	-	213,430	-	(213,430)	-	-	
		Interest Income	3,857	-	-	-	-	3,857	
		Total Congestion Relief	(131,456)	373,001	-	(263,839)	23,996	1,702	
		Maintenance:							
SB18		Pavement Maintenance	-	-	-	-	-	-	(d)
		Total Maintenance	-	-	-	-	-	-	
		Total Local Street Improvements	(131,456)	373,001	-	(263,839)	23,996	1,702	

(Continued)

CITY OF SOLANA BEACH, CALIFORNIA

TransNet Extension Activities

Schedule of Status of Funds by Project (Continued)

Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	City Adjustments	Project Status June 30, 2023	Notes
		Total *TransNet* Extension	$ (131,456)	$ 373,001	$ -	$ (263,839)	$ 23,996	$ 1,702	
		GASB 31 Fair Market Value Adjustment	-	-	-	-	-	-	
		Total *TransNet* Extension after GASB 31 Adjustment	$ (131,456)	$ 373,001	$ -	$ (263,839)	$ 23,996	$ 1,702	

Notes:

(a) Project complete.

(b) The City is utilizing other funding sources to clear the deficit balance.

(c) To clear the deficit balance, the City will request a drawdown in FY24.

(d) SB18 has had no expenditures for two years as the City did not have planned slurry seals in the annual pavement plans for FY22 or FY23. The City has planned expenditures under SB18 in FY24.

SCHEDULE B

CITY OF SOLANA BEACH, CALIFORNIA
TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Local Street Improvements:				
		Congestion Relief:				
SB16	9362.21	Annual Pavement Management	$ 93,846	$ -	$ (93,846)	$ -
SB16	9362.22	Annual Pavement Management	56,900	-	(56,900)	-
		Total SB16 Projects	150,746	-	(150,746)	-
SB19	9382.03	Lomas Santa Fe Corridor Study III	66,345	-	(66,345)	-
SB21	9525.00	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	51,276	-	(53,431)	- (2,155)
		Total SB21 Projects	97,926	-	(100,081)	(2,155)
		2010 Series A Bonds	2,795,193	-	(2,795,193)	-
		Interest Income	-	3,857	-	3,857
		Total Congestion Relief	3,110,210	3,857	(3,112,365)	1,702
		Maintenance:				
SB18		Pavement Maintenance	125,350	-	(125,350)	-
		Total Maintenance	125,350	-	(125,350)	-
		Total Local Street Improvements	3,235,560	3,857	(3,237,715)	1,702
		Subtotal Cumulative *TransNet* Extension	$ 3,235,560	$ 3,857	$ (3,237,715)	$ 1,702

(Continued)

CITY OF SOLANA BEACH, CALIFORNIA
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	Interest Income	Project Expenditures	Project Status June 30, 2023
		Completed Projects				
		LSI - Congestion Relief	$ 7,907,395	$ 422	$ (7,907,817)	$ -
		LSI - Maintenance	164,237	-	(164,237)	-
		Bikes and Pedestrian	135,986	-	(135,986)	-
		Pavement Maintenance	125,350	-	(125,350)	-
		Total Completed Projects	8,332,968	422	(8,333,390)	-
		Total Cumulative *TransNet* Extension	$ 11,568,528	$ 4,279	$ (11,571,105)	$ 1,702

CITY OF SOLANA BEACH CALIFORNIA

TransNet Extension Activities

RTCIP Fund

Year Ended June 30, 2023

Project Year	Last Date to Commit funds	MPO ID	Cumulative Funds Received	Cumulative Interest Income	Cumulative Project Expenditures	Cumulative City Adjustments	Cumulative Funds Committed	Cumulative Status June 30, 2023	Cumulative Status June 30, 2022	Notes
Year ended June 30, 2016	June 30, 2023	SB16	$ 19,566	$ -	$ (18,812)	$ -	$ -	$ 754	$ 754	(a)
Year ended June 30, 2017	June 30, 2024		29,714	-	-	-	-	29,714	29,714	
Year ended June 30, 2018	June 30, 2025		36,233	-	-	-	-	36,233	36,233	
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	-	
Interest Income			-	10,417	-	-	-	10,417	7,055	
Subtotal RTCIP Funds			325,397	10,417	(18,812)	-	-	317,002	226,670	
GASB 31 Market Value Adjustment			-	(4,403)	-	-	-	(4,403)	(4,008)	
Total RTCIP Funds			$ 325,397	$ 6,014	$ (18,812)	$ -	$ -	$ 312,599	$ 222,662	

Notes:

(a) 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 years 2024 and 2025.

SAN DIEGO METROPOLITAN TRANSIT SYSTEM

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
Main: 949.474.2020 | Fax: 949.263.5520

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') 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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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: This procedure is not applicable as there were no footnotes in Schedule A to be substantiated.

   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).

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

   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.

      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 reviewed 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 reviewed 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 reviewed 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 $89,720,120. We selected $23,290,439 (25.96%) 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%, 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 evaluated whether the direct payroll charge appeared reasonable for the project.

Results: 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 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.

Results: MTS allocated indirect costs to MPO ID MTS33A and SAN80 included in the RTIP for the year ended June 30, 2023 at an overhead rate of 37.3% and a fringe rate of 50.62%. The total dollar amount of indirect costs charged was $156,923, which represented a 0.17% of total *TransNet* expenditures. MTS has a formal Indirect Cost Rate Proposal for the fiscal year ended June 30, 2023 to the U.S. Department of Transportation and Federal Transit Administration for review and approval with the fixed indirect cost rate of 37.30%. The proposed rate has not yet been approved as of June 10, 2024. Additionally, 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 concluded that MTS' rates were consistent with the provision of 2CFR Part 200. No exceptions were noted as a result of our procedure.

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.

Results: This procedure is not applicable as there were no adjustments for the fiscal year ended June 30, 2023.

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.

Results: This procedure is not applicable as there were no completed projects for the fiscal year ended June 30, 2023.

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, 2023.

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, 2023.

Results: This procedure is not applicable as there was not a negative ending balance.

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.

Results: This procedure is not applicable as there were no inactive projects which have 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 have 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 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 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, 2023 and ensured that 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 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.

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

	Senior and Disabled	Transit
Fiscal year 2023 apportionment	$1,209,612	$45,602,380
Less: debt service payment	-	-
Net estimated apportionment	1,209,612	45,602,380
30% base	30%	30%
Fiscal year 2023 30% threshold	362,884	13,680,714
Less:		
Fund balance	-	-
Fund balance under apportionment	$ 362,884	$13,680,714

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, 2023.

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 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]).

    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 2022 to 2023 was (1.83)%. The change in total operating cost per revenue vehicle hour for bus services was 14.60% and the change in total operating cost per revenue vehicle mile for rail services was 12.10%. Therefore, MTS was not in compliance with both the bus and rail operator eligibility requirements. MTS submitted to the SANDAG Board, a request to recalculate the operator eligibility for both bus and rail services using the 3 year average calculation. On April 26, 2024, the SANDAG Board of Directors approved MTS' request. Therefore, we have calculated operator eligibility for bus and rail services and MTS is now in compliance with this requirement.

    Operating Cost per Revenue Vehicle Hour for Bus Services

	2023	2022	2021	Growth Rate
Operating cost for buses	$215,732,636	$201,589,171	$202,213,207	
Revenue vehicle hours	1,880,383	2,013,662	1,981,718	
Total operating cost per revenue vehicle hour	$114.73	$100.11	$102.04	6.88%
Consumer Price Index	286.586	291.916	247.856	9.45%

    Operating Cost per Revenue Vehicle Mile for Rail Services

	2023	2022	2021	Growth Rate
Operating cost for rail	$128,237,421	$104,704,575	$98,061,336	
Revenue vehicle miles	12,700,555	11,626,878	10,077,479	
Total operating cost per revenue vehicle mile	$10.10	$9.01	$9.73	0.82%
Consumer Price Index	286.586	291.916	247.856	9.45%

11. We reviewed and documented the status of any prior year findings and recommendations.

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

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 findings and recommendations required to be prepared for the year ended June 30, 2023.

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, 2023. 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 10, 2024

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 2023 of the Semiannual average indexes Table).

"Current Fiscal Year" means the fiscal period of July 1, 2022, through June 30, 2023.

"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.

SAN DIEGO METROPOLITAN TRANSIT SYSTEM
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project
Year ended June 30, 2023

MPO ID	CIP Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	MTS Adjustments	Project Status June 30, 2023
		***TransNet* Extension:**						
		Operating:						
		Senior and Disabled Transportation:						
MTS 33A	47130	MTS Access	$ -	$ 1,451,786	$ -	$ (1,451,786)	$ -	$ -
		Total Senior and Disabled Transportation	-	1,451,786	-	(1,451,786)	-	-
		Transit and Trolley:						
MTS 32A	47110	MTS Preventive Maintenance	-	54,564,327	-	(54,564,327)	-	-
		Major Transit Corridor Operations:						
SAN 80	47140	SuperLoop	-	2,416,153	-	(2,416,153)	-	-
SAN 80	47150	Bus Rapid Transit	-	7,356,643	-	(7,356,643)	-	-
SAN 80	47170	Mid City Bus Rapid Transit	-	2,842,633	-	(2,842,633)	-	-
SAN 80	47180	South Bay Bus Rapid Transit	-	6,125,462	-	(6,125,462)	-	-
SAN 80	47190	MidCoast	-	14,963,116	-	(14,963,116)	-	-
		Total Major Transit Corridor Operations	-	33,704,007	-	(33,704,007)	-	-
		Total Transit and Trolley	-	88,268,334	-	(88,268,334)	-	-
		Total Operating	-	89,720,120	-	(89,720,120)	-	-
		Total *TransNet* Extension	$ -	$ 89,720,120	$ -	$ (89,720,120)	$ -	$ -

SAN DIEGO METROPOLITAN TRANSIT SYSTEM

TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension**				
		Operating:				
		Senior and Disabled Transportation:				
MTS 33A	47130	MTS Access	$ 12,177,541	$ -	$ (12,177,541)	$ -
		Total Senior and Disabled Transportation	12,177,541	-	(12,177,541)	-
		Transit and Trolley:				
MTS 32A	47110	MTS Preventative Maintenance	266,784,093	-	(266,784,093)	-
		Major Transit Corridor Operations:				
SAN 80	47140	SuperLoop	22,178,545	-	(22,178,545)	-
SAN 80	47150	Bus Rapid Transit	68,620,595	-	(68,620,595)	-
SAN 80	47170	Mid City Bus Rapid Transit	16,904,027	-	(16,904,027)	-
SAN 80	47180	South Bay Bus Rapid Transit	25,678,396	-	(25,678,396)	-
SAN 80	47190	MidCoast	14,963,116	-	(14,963,116)	-
		Total Major Transit Corridor Operations	148,344,679	-	(148,344,679)	-
		Total Transit and Trolley	415,128,772	-	(415,128,772)	-
		Total Operating	427,306,313	-	(427,306,313)	-
		Subtotal Cumulative *TransNet* Extension	427,306,313	-	(427,306,313)	-

SAN DIEGO METROPOLITAN TRANSIT SYSTEM

TransNet Extension Activities
Cumulative Schedule of Status of Funds by Project (Continued)
Year Ended June 30, 2023

MPO ID	CIP Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		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 *TransNet* Extension	$ 656,526,876	$ -	$ (656,526,876)	$ -

NORTH COUNTY TRANSIT DISTRICT

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

Year Ended June 30, 2023

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
Main: 949.474.2020 | Fax: 949.263.5520

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) 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, 2023. 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, 2023. 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. Definitions of terms are included as Attachment A.

1. We reviewed 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 reviewed 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 reviewed that the recipient agency provided a footnote for any restatements. We determined whether 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 reviewed 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 reviewed 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 reviewed 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 $27,836,599. We selected $9,605,680 (34.51%) 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 evaluated whether the direct payroll charge appeared reasonable for the project.

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 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.

Results: This procedure is not applicable as there were no indirect costs allocated to projects included in the RTIP.

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.

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 reviewed 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, 2023.

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, 2023.

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, 2023.

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

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.

Results: This procedure is not applicable as there were no inactive projects which have 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 have 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 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 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, 2023 and ensured that 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 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 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.

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

	Senior and Disabled	Transit
Fiscal year 2023 apportionment	$490,235	$18,481,859
Less: debt service payment	-	(1,423,863)
Net estimated apportionment	490,235	17,057,996
30% base	30%	30%
Fiscal year 2023 30% threshold	147,070	5,117,399
Less:		
Fund balance	-	-
Fund balance under apportionment	$ 147,070	$5,117,399

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 July 1, 2022	Additions	Principal Payments	Balance June 30, 2023	Interest Payments
Commercial Paper	$20,450,000	$ -	$(1,350,000)	$19,100,000	$(73,863)

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 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]).

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 2022 to 2023 was (1.83)%. The change in total operating cost per revenue vehicle hour for bus services was 17.89% and the change in total operating cost per revenue vehicle mile for rail services was 1.95%, and thus NCTD was not in compliance with both requirements. NCTD submitted to the SANDAG Board, a request to recalculate the operator eligibility for bus services using 3 year average calculation and excluding increase in costs and for rail services using 3 year average calculation. On April 26, 2024, the SANDAG Board of Directors approved NCTD's request. Therefore, we have calculated operator eligibility for bus and rail services and NCTD is now in compliance with this requirement.

Operating Cost per Revenue Vehicle Hour for Bus Services

	2023	2022	2021	Growth Rate
Operating cost for buses	$63,880,456	$59,648,926	$57,305,029	
Revenue vehicle hours	446,040	461,315	475,203	
Total operating cost per revenue vehicle hour	$143.22	$129.30	$120.59	7.79%
Consumer Price Index	286.586	291.916	247.856	9.45%

Operating Cost per Revenue Vehicle Mile for Rail Services

	2023	2022	2021	Growth Rate
Operating cost for rail	$66,569,053	$60,070,772	$46,404,889	
Revenue vehicle miles	917,029	877,589	662,745	
Total operating cost per revenue vehicle mile	$72.59	$68.45	$70.02	6.44%
Consumer Price Index	286.586	291.916	247.856	9.45%

11. We reviewed and documented the status of any prior year findings and recommendations.

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

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 findings and recommendations required to be prepared for the year ended June 30, 2023.

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, 2023. 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 10, 2024

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 2023 of the Semiannual average indexes Table).

"Current Fiscal Year" means the fiscal period of July 1, 2022, through June 30, 2023.

"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.

NORTH COUNTY TRANSIT DISTRICT
TransNet and *TransNet* Extension Activities
Schedule of Status of Funds by Project
Year Ended June 30, 2023

MPO ID	Project Number	Project Name	Project Status July 1, 2022	Funds Received	Interest Income	Project Expenditures	NCTD Adjustments	Project Status June 30, 2023	Notes
		***TransNet* Extension:**							
		Operating:							
		Senior and Disabled Transportation:							
NCTD03	N/A	Elderly and Disabled	$ -	$ 465,000	$ -	$ (465,000)	$ -	$ -	
		Total Senior and Disabled Transportation	-	465,000	-	(465,000)	-	-	
		Transit:							
NCTD16B	N/A	Oceanside to Escondido Rail - SPRINTER Debt Service	-	1,900,000	-	(1,900,000)	-	-	
NCTD34	N/A	Transit Service Operating Support	-	15,360,000	-	(15,360,000)	-	-	
		Total Transit	-	17,260,000	-	(17,260,000)	-	-	
		Total Operating	-	17,725,000	-	(17,725,000)	-	-	
		Capital:							
		Major Corridor:							
SAN80	N/A	COASTER Expanded Service	-	7,009,760	-	(7,210,257)	(2,290,702)	(2,491,199)	(a)(b)
SAN260	420009	COASTER Train Sets	(9,083,537)	9,292,138	-	(2,901,342)	-	(2,692,741)	(b)
		Total Major Corridor	(9,083,537)	16,301,898	-	(10,111,599)	(2,290,702)	(5,183,940)	
		Total *TransNet* Extension	$ (9,083,537)	$ 34,026,898	$ -	$ (27,836,599)	$ (2,290,702)	$ (5,183,940)	
		Total *TransNet* and *TransNet* Extension	$ (9,083,537)	$ 34,026,898	$ -	$ (27,836,599)	$ (2,290,702)	$ (5,183,940)	

Note:
(a) Adjustment of $2,290,702 was the amount due from SANDAG as of June 30, 2022, which is the net of FY2022 funds received of $3,324,205 less project expenditures of $5,614,907.
(b) Due as of June 30, 2023; 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, 2023

MPO ID	Project Number	Project Name	Funds Received	Interest Income	Project Expenditures	Project Status June 30, 2023
		***TransNet* Extension:**				
		Operating:				
		Senior and Disabled Transportation:				
NCTD03	N/A	Elderly and Disabled	$ 4,930,325	$ -	$ (4,930,325)	$ -
		Total Senior and Disabled Transportation	4,930,325	-	(4,930,325)	-
		Transit:				
NCTD16B	N/A	Oceanside to Escondido Rail Operations	24,855,112	-	(24,855,112)	-
NCTD34	N/A	Transit Service Operating Support	159,427,189	-	(159,427,189)	-
		Total Transit	184,282,301	-	(184,282,301)	-
		Major Corridor:				
SAN 80	N/A	COASTER Expanded Service	10,333,965	-	(12,825,164)	(2,491,199)
SAN260	420009	COASTER Train Sets	12,920,000	-	(15,612,741)	(2,692,741)
		Total Major Corridor	23,253,965	-	(28,437,905)	(5,183,940)
		Total Operating	212,466,591	-	(217,650,531)	(5,183,940)
		Completed Projects:				
		Operating:				
		TransNet 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 *TransNet* Extension	$ 287,907,191	$ 454,833	$ (293,545,964)	$ (5,183,940)

July 10, 2024

TransNet Grant Programs: Biannual Status Update and Smart Growth Incentive Program Amendment Request

Overview

The *TransNet* Extension Ordinance and Expenditure Plan provides funding for various regional competitive grant programs available to local jurisdictions, transit agencies, and nonprofit organizations that help implement the 2021 Regional Plan. Grant programs include the Environmental Mitigation Program Land Management Grant Program (EMP LMG), Smart Growth Incentive Program (SGIP), Active Transportation Grant Program (ATGP), and Senior Mini-Grant Program (SMG).

SANDAG Board Policy No. 035 applies to all competitive grant programs administered through SANDAG and outlines competitive grant program procedures. SANDAG awards grant funds on a competitive basis that considers the grantees' ability to perform their proposed projects on time. SANDAG intends to hold grantees accountable for completing the project to ensure fairness in the competitive process and to encourage grantees toward implementation for public benefit on project deliverables as soon as possible. Projects are placed on a watch list if a grantee has not made timely progress toward its milestones or key project deliverables or has not implemented any SANDAG-issued corrective actions.

Action: **Recommend**

The ITOC is asked to recommend that the Transportation Committee approve a 16-month time extension for the Escondido General Plan Amendments and Environmental Review Smart Growth Incentive Program project.

Fiscal Impact:

None.

Schedule/Scope Impact:

During the reporting period (October 1, 2023, to March 31, 2024), seven projects were completed and six were on the watch list.

If the Transportation Committee approves the City of Escondido's time extension request, the City of Escondido General Plan Amendments and Environmental Review SGIP project will be completed in November 2025.

Status reporting on the grant projects is provided biannually to the ITOC and quarterly to one or more policy advisory committees based on which bodies provide oversight for each grant program. For a listing of policy advisory committees and grant project oversight, see "Policy Committee Oversight" in Attachment 1. This status update provides an overview of the progress and performance of projects funded through these grant programs.

TransNet Environmental Mitigation Program Land Management Grants

Through the EMP LMG, SANDAG provides land managers with funding to help maintain and enhance the integrity and size of regional habitat preserves and protect endangered species. Eligible applicants include land managers from private nonprofit organizations, local jurisdictions, and other government agencies. Examples of land management projects include habitat restoration, habitat preservation, and non-native plant species eradication. As of the end of the reporting period, SANDAG has awarded more than $18 million to 136 projects throughout the San Diego region, and 117 grant-funded projects have been completed.

TransNet Smart Growth Incentive Program

The SGIP provides funding to local jurisdictions for transportation-related infrastructure improvements and planning efforts that support smart growth and transit-oriented development in Smart Growth Opportunity Areas. As of the end of the reporting period, SANDAG has awarded approximately $59 million to 72 projects throughout the San Diego region, with 56 projects completed.

Active Transportation Grant Program

The ATGP supports local efforts to increase the region's walking, biking, and transit use. The ATGP encourages local jurisdictions to plan and build facilities that promote multiple travel choices and increase biking and walking. The ATGP is also funded with Transportation Development Act funds. As of the end of the reporting period, SANDAG has awarded over $28 million to 88 projects throughout the San Diego region, with 86 projects completed.

Specialized Transportation Grant Program

The Specialized Transportation Grant Program is funded by the Federal Transit Administration's Enhanced Mobility of Seniors and Individuals with Disabilities Program (Section 5310) and the *TransNet* SMG Program. The funds are used for operating, mobility management, and capital expenses associated with providing transportation services for older adults and individuals with disabilities. As of the end of the reporting period, SANDAG has awarded over $24 million in SMGs and over $40 million in federal funds, with 223 grants completed.

Key Considerations

Seven projects were completed during the reporting period, and six were on the Watch List. Attachment 1 includes a glossary of key terms for the grant programs. Attachment 2 is a discussion memo highlighting project status changes within the reporting period for each grant program.

The City of Santee is requesting to withdraw its EMP Land Management grant award for the Tank Hill Cactus Wren Habitat Enhancement project. No work has been performed and no grant funding has been paid. The $190,338 grant award will be reallocated through the next EMP Call for Projects, which is anticipated for release in fall 2025. Details on the withdrawal request are included in Attachment 3.

The City of Escondido is requesting a 16-month time extension for its Escondido General Plan Amendments and Environmental Review SGIP project. Details of the request and the reason for the extension are included in Attachment 4.

Next Steps

The next quarterly status update on these grant programs is scheduled to be provided to the Transportation Committee in July 2024 and the Regional Planning Committee in October 2024. The next biannual report to the ITOC is anticipated to be in January 2025.

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

Attachments:
1. Glossary of Key Terms
2. Discussion Memo
3. Santee EMP Withdrawal Letter
4. Escondido SGIP Amendment Request Letter

Glossary of Terms

Term	Applicable Grant Program(s)	Definition
Active Project	All	An ongoing project that is neither complete nor pending and will continue being funded and reported on during the next quarter.
Actual Performance	All	Refers to the grantee's performance of the project during the project term, which contrasts with the proposed performance (see definition below).
AFA	AFA	Acronym for the Access for All Program.
Amendment (AM)	All	Refers to no-cost, schedule-only extensions and scope modifications brought about by extenuating circumstances such as COVID-19. The Chief Executive Officer can approve time extension requests of up to twelve months aggregate or that do not miss Project Milestones (see definition). All such amendments are subsequently reported as a delegated action to the SANDAG Board of Directors. Amendments exceeding twelve months aggregate or that miss Project Milestones are considered by the following Policy Advisory Committees: • SGIP, HAP, and EMP - Regional Planning Committee (RPC) • ATGP, SGIP, STGP, EMP, AFA - Transportation Committee (TC)
Americans with Disabilities Act (ADA)	All	A federal law that prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, state and local government services, public accommodations, commercial facilities, and transportation.
ATGP	ATGP	Acronym for the TransNet Active Transportation Grant Program.
Capital Project	All	A project to purchase or construct real or personal property such as vehicles, computers, software, sidewalks, bulb-outs, and bike lanes that provide or enhance transportation services.
Closed Project	All	A project has been closed when SANDAG staff has processed the final invoice, retention has been released, and the project closeout checklist has been completed and signed. This marks the end of SANDAG's administration of the project.
Completed Project	All	A grantee has completed its project after providing all required deliverables in the grant agreement. Board Policy No. 035 further defines completion as: • Capital Project: the prime construction contractor has been relieved from its maintenance responsibilities

Term	Applicable Grant Program(s)	Definition
		• Planning Project: the grantee has approved the final project deliverable A project that is shaded blue in the quarterly status report connotes a project that was completed in the reporting quarter.
Consolidated Transportation Services Agency (CTSA)	STGP	CTSAs were created under the Social Service Transportation Improvement Act of 1979 to promote the consolidation of state social service transportation. In 2006, after a competitive selection process, SANDAG selected Facilitating Access to Coordinated Transportation (FACT) as the CTSA for the San Diego region. In 2020, the SANDAG Board of Directors approved dedicating 25% of STGP Cycle 11 funding to the CTSA for mobility management activities.
Cost per Trip	STGP	Used as a performance measure for Operating and some Capital STGP Projects. Cost Per Trip refers to the Net Project Cost (grant plus required matching funds) divided by the number of One-Way Passenger Trips provided in the reporting period.
Cost per Unit	STGP	Used as a performance measure for Mobility Management projects. Cost per Unit is the Net Project Cost (grant plus required matching funds) divided by the number of Units provided in the reporting period, such as the number of ride referrals.
Education Encouragement and Awareness (EEA)	ATGP	Refers to a Non-Capital ATGP Project Category. These are projects or programs that raise awareness about biking and walking as viable transportation alternatives for trips to work, school, shopping, and other daily activities.
EMP	EMP	Acronym for the TransNet Environmental Mitigation Program.
HAP	HAP	Acronym for the Housing Acceleration Program.
Individuals with Disabilities	All	Individuals with disabilities as defined by the Americans with Disabilities Act.
Minimum Match Requirement	STGP	The minimum matching funds required of a grantee are represented as a percentage of the total project cost. The Minimum Match requirement varies by funding source (e.g., Section 5310 or SMG) and by project type (e.g., Capital, Operating, or Mobility Management).

Term	Applicable Grant Program(s)	Definition
Mobility Management Project	STGP	A project that improves coordination among public transportation and other transportation service providers. Mobility Management does not include operating a public transportation service and is measured in Units of Service.
Net Project Cost	STGP	The Total Project Cost less any revenue generated through the project. The Net Project Cost is paid through grant and matching funds.
Older Adult	STGP	For SMG-funded projects, refers to individuals 60 years or older. For Section 5310-funded projects, refers to individuals 65 years or older.
On-Demand Transportation	AFA	A transportation service that does not follow a fixed route or schedule, and the provider can fulfill trip requests within twelve hours.
One-Way Passenger Trip (OWPT)	STGP	Refers to one rider making a one-way trip from origin to destination, calculated each time a passenger boards a vehicle.
Operating Project	STGP	Refers to an STGP Project Category. The project operates a transportation service that provides trips to seniors and individuals with disabilities.
Performance Threshold	STGP	Refers to 130% of the proposed Cost per Trip or Cost per Unit.
Policy Committee Oversight	All	• Independent Taxpayer Oversight Committee (ITOC): TransNet-funded grant programs. • Regional Planning Committee (RPC): EMP, SGIP, and HAP grant programs. • Transportation Committee (TC): ATGP, SGIP, EMP, AFA, and STGP grant programs.
Pre-Scheduled Transportation	AFA	A transportation service where the provider can only fulfill trip requests over 12 hours.
Project Milestone and Completion Deadlines	All	Refers to milestone and completion deadlines following the issuance of the Notice to Proceed on the project that are required per Board Policy No. 035 and vary based on project type: • Capital Projects: completed within three and a half years if a construction contract is necessary; or open to the public within eighteen months if no construction contract is necessary. • Planning Projects: completed within three years if a consultant contract is necessary; or completed within two years if no consultant contract is necessary. • Operations Projects: operations commence within eighteen months if a service contract is necessary, or operations commence within one year if no service contract is necessary.

Term	Applicable Grant Program(s)	Definition
		• Equipment or Vehicle Projects: purchase contract awarded within six months and use of the equipment or vehicles for public benefit within three months of acceptance of the equipment or vehicles from the supplier.
Proposed Performance	STGP	Refers to the level of performance a grantee proposed in its application and is required to maintain through its grant agreement.
REAP	HAP	Acronym for the Regional Early Action Program, the funding source for the HAP program.
Recovery Plan	STGP	A detailed plan and implementation schedule submitted by a grantee whose project is on a Watch List or is otherwise not in compliance with its grant agreement. The Recovery Plan includes how the grantee intends to achieve the Performance Threshold or comply with the grant agreement. If performance does not improve, SANDAG staff notifies the relevant Policy Advisory Committee, which may decide to discontinue project funding.
Section 5310	STGP	Refers to the Federal Transit Administration Section 5310 Program: Enhanced Mobility of Seniors & Individuals with Disabilities.
SGIP	SGIP	Acronym for the TransNet Smart Growth Incentive Program.
SMG	STGP	Acronym for the TransNet Senior Mini-Grant Program.
Specialized Transportation Grant Program	STGP	Refers to the SMG and Section 5310 grant programs collectively.
Total Project Cost	All	The sum of the funds provided by the grantee (matching funds plus revenue) and the amount of grant funding awarded.
TransNet-Funded Grant Programs	All	Competitive grant programs funded through the TransNet Extension Ordinance and Expenditure Plan. The status of these grant programs is reported to the Independent Taxpayer Oversight Committee on a biannual basis. Grant programs funded through TransNet include ATGP, EMP, SGIP, and SMG.
Transportation Brokerage	STGP	A member organization that provides negotiated competitive rates to facilitate trips based on the lowest price.
Units of Service	STGP	Used as a performance measure for Mobility Management projects. Examples of units of Service include web hits, referrals, and training provided to inform riders of their transportation options or facilitate coordination among specialized transportation providers.

Term	Applicable Grant Program(s)	Definition
Vehicle Trip	STGP	One vehicle makes one or more one-way trips from origin to destination with one or multiple riders.
Watch List	All	SANDAG places a project on the Watch List for the following reasons: • Cost Efficiency (STGP): If the actual, cumulative Cost per Trip or Cost per Unit exceeds the Performance Threshold. If this occurs, SANDAG requires the grantee to complete a Recovery Plan. • Schedule (ALL): If the grantee will be unable to fully draw down funds or complete the project scope of work without the approval of an extension request by a Policy Advisory Committee. • Compliance (ALL): If the grantee is failing to comply with the terms of their grant agreement.
WAV	STGP/AFA	Acronym for Wheelchair Accessible Vehicle, which provides a lift or lamp to help transport individuals with disabilities with mobility devices such as a non-foldable wheelchair or mobility scooter.

Discussion Memo

This Discussion Memo highlights grant project status changes during the reporting period. The detailed status of each program's projects is located on the SANDAG Grants web page. For this report, please view the two tables entitled FY 2024 Grant Reporting, Q2 and FY 2024 Grant Reporting, Q3

Environmental Mitigation Program – Land Management Grant Program

Completed Projects

- San Diego Zoo Global - Stinknet Removal
  - The Grantee was awarded $132,025 and the grant began on November 29, 2018.
  - This project treated more than 20 acres of invasive stinknet in a sensitive coastal cactus wren habitat. The monitoring and adaptive management research from this project has provided more information on the management and treatment of stinknet on habitat preserves.
  - The Grantee has completed all project deliverables, and the total grant funding the Grantee received was $132,025.00.
- City of San Diego - San Pasqual Cactus Wren
  - The Grantee was awarded $200,000 and the grant began on January 28, 2019.
  - This project planted over 8,000 cacti cuttings and plants with approximately 200-300 cacti per acre to create new cacti habitat for sensitive bird species.
  - The Grantee has completed all project deliverables, and the total grant funding the Grantee received was $181,114.90.
- San Diego Audubon Society - Anstine-Audubon Nature Preserve Fencing
  - The Grantee was awarded $48,325 and the grant began on February 27, 2023.
  - This project installed an 855-foot lodge pole fence and three gates which has provided the Anstine-Audubon Nature Preserve with more safety and security for the preserve's native habitats and wildlife. Since its installation, there has not been any hazardous or non-hazardous dumping, trespassing, or illegal parking of vehicles on the preserve. The fence improves native habitat by preventing the spread of invasive plants on the property and ensures the northern boundary of the preserve is protected from outside influences.
  - The Grantee has completed all project deliverables, and the total grant funding the Grantee received was $48,277.00.

Withdrawn Projects:

- City of Santee - Tank Hill Cactus Wren Habitat Enhancement
  - The Grantee was awarded $190,338 and the grant began on October 13, 2023.
  - The City of Santee has requested to withdraw this grant award. No work has been performed and no grant funding has been paid. Attachment 3 contains additional details on the City's request.
  - The grant funding will be reallocated through the next EMP Call for Projects, which is anticipated for release in fall 2025.

Projects on the Watch List & Reasoning

- San Diego Audubon Society - Silverwood-Anstine
  - The Grantee was awarded $34,311 and the grant began on October 30, 2018.
  - This project was placed on the Watch List and reported to the DIR in March 2022 due to potential Labor Code violations.
  - In February 2024, the Department of Industrial Relations (DIR) provided a letter closing out the project and investigation. The DIR noted that they closed the case because there was insufficient evidence to confirm that California Public Work Law was violated. The subconsultants who were reported to the DIR received courtesy warnings and have been noted in the DIR system. SANDAG is currently working on processing final project deliverables and payment.

Smart Growth Incentive Program

Completed Projects

- None.

Projects on the Watch List & Reasoning

- City of El Cajon - Main Street - Green Street Gateway Project (Capital Project)
  - The Grantee was awarded $2,500,000 and the grant began on August 2, 2019.
  - This project was placed on the Watch List in June 2024 due to potential Labor Code violations.
  - SANDAG is working with City staff to ensure missing information related to payment of prevailing wage and payroll records are received and in compliance.
- City of San Diego - Downtown Mobility Cycle Way Improvement Phase I & II (Capital Project)
  - The Grantee was awarded $2,500,000 and the grant began on March 5, 2019.
  - This project was placed on the Watch List in December 2021 due to the Grantee's contractor not meeting prevailing wage requirements. The Grantee filed a complaint with the Department of Industrial Relations (DIR) in August 2022 and received a case assignment by the DIR in November 2022.
  - This project is complete and will be closed once the DIR resolves the labor compliance issues.
- City of Escondido - Escondido General Plan Amendments and Environmental Review (Planning Project)
  - The Grantee was awarded $175,000 and the grant began on September 27, 2022.
  - This project was placed on the Watch List in June 2023 due to the Grantee's loss of critical staff in its Planning Department and the Grantee placing the project on hold until the vacancy can be filled.
  - Escondido staff vacancies have been addressed and the Grantee has been working toward securing a contractor to perform project work with a new proposed schedule. The City has requested a 16-month extension in the summer of 2024 for the new project schedule. Attachment 4 contains additional details on the City's request.

Active Transportation Grant Program

Completed Projects

- City of Santee – Prospect Avenue and Mesa Road Intersection Improvements (Capital Project)
  - The Grantee was awarded $306,999 and the grant began on February 5, 2020.
  - The project deliverables, including the design and construction of pedestrian ramps, sidewalks, a raised median, storm drains and inlets, a bike connection, traffic controls, and bulb-outs, were all completed.
  - The Grantee has completed all project deliverables, and the total grant funding the Grantee received was $306,999.

Projects on the Watch List & Reasoning

- City of Carlsbad – Carlsbad Boulevard and Tamarack Avenue Pedestrian Improvement Project
  - The Grantee was awarded $1,054,000 and the grant began on December 8, 2015.
  - This project was placed on the Watch List in October 2023 because the project was falling behind in meeting the milestones listed in the project schedule.
  - The Grantee continues to work with State Parks to reconcile right-of-way needs and has indicated it will be requesting another 36-month time extension in 2024. The amendment request will be brought to the ITOC and Transportation Committee for consideration when it is submitted by the City.

Senior Mini-Grant Program

Completed Projects

- Peninsula Shephard Center – Out and About Transportation (Operating Project)
  - The Grantee was awarded $73,196 and the grant began on October 1, 2022.
  - Grantee delivered 5,950 one-way passenger trips out of 6,788 proposed.
  - The grant was completed in February 2024 and the total grant funding the Grantee received was $73,196.
- Jewish Family Service - On the Go Northern San Diego (Operating Project)
  - The Grantee was awarded $379,280 and the grant began on May 5, 2022.
  - Grantee delivered 26,282 one-way passenger trips out of 26,550 proposed.
  - The grant was completed in October 2023 and the total grant funding the Grantee received was $379,280.
- Jewish Family Service - On the Go Eastern San Diego (Operating Project)
  - The Grantee was awarded $379,280 and the grant began on September 1, 2022.
  - Grantee delivered 64,338 one-way passenger trips out of 20,908 proposed.
  - The grant was completed in October 2023 and the total grant funding the Grantee received was $379,280.

Projects on the Watch List & Reasoning

- Facilitating Access to Coordinated Transportation - CTSA - Mobility Management
  - This project was placed on the Watch List in December 2023.
  - The Grantee's reports were missing key deliverables described in its scope of work, but this issue was resolved through a time extension.
  - This Project was removed from the Watch List in March 2024.

Santee CALIFORNIA

PLANNING & BUILDING DEPARTMENT

April 4, 2024

Jenny Russo
Grants Program Manager
SANDAG
401 B Street, Suite 800
San Diego, CA 92101

SUBJECT: Tank Hill Cactus Wren Agreement Habitat Enhancement Project (SANDAG Contract No. S1125504)

Dear Ms. Russo,

In 2023, the City was awarded a grant from the Transnet Environmental Mitigation Program Land Management Grant Program – Cycle 10 and a Grant Agreement was executed on October 13, 2023 (Contract No. S1125504). The grant would fund rehabilitation of Cactus Wren habitat that was damaged by a fire on a City-owned property commonly identified as "Tank Hill." The City was assisted with the grant application by ICF Jones & Stokes, Inc. (ICF), the City's Multiple Species Conservation Program consultant and the application was written with the City's understanding that ICF would complete the grant-funded tasks. As such, the grant's Scope of Work and Budget were tailored to ICF's abilities, timeline, and budgetary needs.

After the sole-source determination, the City met with SANDAG and following SANDAG guidance attempted to repackage the grant into a bid-able project, as the City recognizes the value of the grant in supporting the City's wildlife conservation efforts. However, due to difficulty in repackaging the grant and committing unanticipated City staff time to the project, the City will not be able to move forward with the grant. The City appreciates all the time and guidance provided by SANDAG staff to support the City's conservation efforts. We would particularly like to thank Jenny Russo, Kim Smith, and Lauren Lee for their support. We will value the lessons learned from this particular grant and look forward to similar grant opportunities.

Respectfully,

Sandi Sawa, AICP
Planning & Building Director

Veronica Morones
City Planner
Planning Division, Development Services Dept.
201 North Broadway, Escondido, CA 92025
Phone: 760-839-4548 Fax: 760-839-4313

May 11, 2024

Jenny Russo
Grants Program Manager
SANDAG
401 B Street, Suite 800
San Diego, CA 92101

SUBJECT: Amendment Request for Agreement Number S1021722 the Escondido General Plan Amendment Environmental Review Project

Dear Ms. Russo,

The City of Escondido ("City") is requesting an amendment to grant agreement number S1021722 for a 16-month extension and change in scope for the Escondido General Plan Amendment Environmental Review project ("Project"). The requested scope amendment and extension will allow for the City to complete the General Plan Amendment currently on hold due to staffing capacity issues, and for adequate time to complete the substantive content of the General Plan Amendment, including environmental review and public outreach. SANDAG Board Policy No. 035, Competitive Grant Program Procedures, requires the following information to be provided to substantiate the request.

Previous efforts undertaken to maintain the project schedule.

In the City's January 2022 quarterly report ("Q1"), the City successfully and timely developed and issued a request for proposal (RFP) for an environmental consultant. City staff solicited the RFP and successfully awarded the contract to an environmental consultant; however, the chosen consultant's services equated to a cost of approximately $30,000—significantly under the Project's awarded amount of $175,000. Leading up to solicitation of the RFP, City staff prepared a public engagement plan, conducted a first round of robust public engagement, and drafted policy language for both the safety and environmental justice elements. Further, staff received multiple rounds of informal review on the completed draft of the safety element changes by CalFire personnel, readying it for review by the Board of Forestry ("BoF"). The review by the BoF and completion of draft policies for the environmental justice element enable environmental review to commence.

A detailed explanation on the reason for delay, and how it was unavoidable.

The original scope of the Project under the SGIP award is for the required environmental review associated with the safety and environmental justice element updates, which are

being processed concurrently and together. Initially, the City's Planning Division allocated one full-time staff planner (Long Range Senior Planner) to the project management role for this work effort. This staff planner was responsible for all public outreach and engagement, drafting of text/exhibit changes, and coordinating/managing the SGIP award, alone. The staff planner in this position had the necessary experience and skills (e.g., long range experience on technical projects, GIS mapping and analyses skills, etc.) to conduct all facets of this project individually. However, due to the volume of the work and chronic staff turnover/low retention, City staff requested an administrative extension of 8-months. At the time of the initial administrative extension (May 2023) the City's Planning Division had three (3) full time planner vacancies, resulting in additional tasks assigned to the staff planner managing this Project as a result of said vacancies. In addition, the managing staff planner was also responsible for certification of the City's sixth cycle housing element which continued until October 2023.

The reason for the amendment to the project scope and extension of time is a result of continued chronic staffing issues. In September 2023, the City's Director of Development Services (oversees City Planner/Planning Division functions), City Planner, and Housing Manager all resigned. The project planner managing the safety and environmental justice element work effort was then promoted to the City Planner position, resulting in new assignments/workloads outside of long- range planning. Additionally, the Planning Division has two (2) vacancies—one position is a holdover from the three vacancies from early 2023 and the second is a recent retirement (active recruitments are open). The City's battle with chronic staffing issues has led to this subsequent amendment request.

Demonstrate the ability to succeed in the extended timeframe the grantee is requesting.

The amendment request for a change in scope would allow City staff to utilize Project funds to cover the cost for a planning consultant to manage the completion of the safety and environmental justice updates and conduct the environmental review. The change in scope and extension request would align with original program objectives and goals that seek to implement a comprehensive approach to influence land development by improving the public realm and encouraging smart growth projects that create great places. The completion of the project, including comprehensive environmental review, would facilitate the comprehensive planning approach and ensure policies, goals, and objectives for the safety and environmental justice elements come to fruition and provide for the creation of great places through such. Focuses on improving public health by prioritizing future housing development in areas where safety hazards are less likely to occur, such as urban infill areas, as well as siting housing away from areas like freeways, will ensure such.

The amendment request for an extension of 16 months would allow the City to move forward with completion of the project—which under the requested amendment would now cover cost for staffing support to complete the safety and environmental justice updates and conduct environmental review for such updates. Granting of this request would allow the City to move beyond the chronic staffing issue we continue to face by allowing those unused funds remaining after the environmental review cost to cover cost of a project manager.

Further, the City conducted a competitive request for proposals process in mid/late 2023 to identify and award a planning consulting firm with an on-call contract for staffing services. This contract is intended to help assuage the chronic staffing issues plaguing the City over the past couple of years. The awarded firm, RICK Engineering, has qualified planning staff (a long-range senior planner and environmental planner) that are able to support the Project should the amendment request be granted. The City's matching component of $25,000 would still occur through oversight and Project-related management/coordinating of the consultant team. To-date the City has expended $4,222.04 in matching funds.

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 Veronica Morones, City Planner at (760) 533-2613 or Veronica.Morones@Escondido.gov with any questions.

Sincerely,

Megan Crooks
Management Analyst II
For Veronica Morones, City Planner

Enclosure: Revised Project Schedule and Sole Source Request

Scope of Work, Schedule, and Budget

Applicant Name: City of Escondido

Project Title: Escondido General Plan Amendments and Environmental Review

Part I: Project Overview

Project Limit: This project will cover the entire Escondido City limits.

Project Summary: The City of Escondido is completing amendments to the General Plan's Safety Elements and is creating a new Environmental Justice element. These amendments will reduce VMTs, increase environmental sustainability, and improve housing equity. REAP funds will be used for the environmental reviews required to implement these elements.

Part II: Scope of Work, Schedule, and Budget

Task No.	Task Description	Deliverables	Start Date	Revised Start Date	Completion Date	Revised Completion Date	Total Project Cost
1	Develop and issue Request for Proposal (RFP) for environmental services	Draft RFP and Final RFP	0 months	N/A	completed	N/A	$ 5,000.00
2	~~Review RFP responses; conduct interviews; award consultant contract~~ Amendment: Follow on to a competitive contract sole source for project management and environmental consultant.	~~Contract with chosen environmental consultant~~ Amendment:Contract with chosen consultant for project management and environmental consultant.	0 months	N/A	completed	NA-complete	-
3	Environmental Review for Safety Element and Environmental Justice Element	Environmental document	10 months	Sep-24	14 months	Nov-25	$ 175,000.00
3a	Project Initiation and Project Description: kick off meeting; request for information from consultant to City staff; draft project description and confirmation; tribal noticing per AB52/SB18	Project Description for environmental review					$ -
3b	Technical Studies: Draft and review technical studies provided by consultant	Draft technical studies for environmental review					$ -
3c	CEQA Document Preparation: Draft initial study checklist and draft document; City staff review of each draft to consultant team	Initial study checklist, Proofcheck, Screencheck, and Printcheck drafts of environmental document					$ -
3d	Public Review and Comment: Public noticing; Response to comments; Attendance at public hearings; Preparation of final document (if applicable).	Notices (dependent on environmental document type); Response to comments; Final document (TBD)					$ -
4	Staff ~~Project~~ Management and coordination of Safety and Environmental Justice Element and Environmental contract	Final environmental document	6 months	Aug-24	14 months	Nov-25	$ 20,000.00
						TOTAL PROJECT COST (grant request funds + matching funds):	**$ 200,000.00**

Part III: Summary of Funding

Total project cost:	$ 200,000.00
Total grant amount requested from SANDAG:	$ 175,000.00
Total match amount that will be contributed:	$ 25,000.00
SANDAG grant % contribution:	87.50%
Match % contribution:	12.50%
Will the matching fund sources include funds from the *TransNet* Local Street and Road program?	**No**

SOLE SOURCE REQUEST FOR GRANT PROGRAMS

SANDAG Grant Agreements require grantees to conduct a competitive procurement when the aggregate amount of grant funding that will be paid to a vendor over 12 months will exceed $10,000.

Instructions

Complete Parts 1-6 of this form and submit it to the SANDAG Grant Program Manager for review.

PART 1: GRANT AGREEMENT INFORMATION

Grant Program Name:	Smart Growth Incentive Program (SGIP)
Grant Agreement No.:	S1021722
Grant Award Amount:	$175,000
Grantee Name:	City of Escondido
Project Name:	Escondido General Plan Amendment Environmental Review
Project Manager Name:	Veronica Morones

PART 2: PROPOSED SUBCONTRACT INFORMATION

Vendor Name:	RICK Engineering
Description of services/supplies to be purchased:	Project manager for the safety element and environmental justice element text updates. Environmental review of the proposed safety and environmental justice elements for the purpose of complying with the California Environmental Quality Act (CEQA).
Contract Value*:	$172,660.00
Describe how the services/supplies are within the scope of the Grant Agreement:	The current grant agreement covers only the environmental review of the general plan amendment for the purposes of updating the safety and environmental justice elements in compliance with requirements in Government Code sections 65302(g) and (h). With the proposed amendment to the scope of work, and in the event it is granted, the services proposed would cover the completion of the general plan amendments (text edits, reviews, outreach, decision) as well as the environmental review.

*The Contract Value is the cumulative value to be paid to the vendor, including any future amendments.

PART 3: AFFIRMATIONS

The following must be answered affirmatively. By marking the boxes below, you are affirming that the following statements are true.

☒ The need for a sole source is not due to a failure to plan or a lack of advanced planning.

☒ The need for a sole source is not due to concerns about the amount of grant funding available to support the procurement (for example, expiration of the Grant Agreement).

PART 4: JUSTIFICATION FOR REQUESTED SOLE SOURCE

Select one or more of the following justifications consistent with the source of grant funds.

FOR ALL FUNDING SOURCES

☐ **Unique or Innovative Concept**

The Grantee must describe in Part 5 of this form how the vendor demonstrates a unique or innovative concept or capability not available from another source. Unique or innovative concept means a new, novel, or changed concept, approach, or method that is the product of original thinking, the details of which are kept confidential or are patented or copyrighted, and is available to the Grantee only from this vendor and has not in the past been available to the Grantee from another source. This justification is appropriate for purchases of software licenses.

☐ **Single Bid or Single Proposal**

The Grantee must demonstrate in Part 5 of this form that it sought competing proposals or bids for the goods/services and only a single proposal or bid was received. The Grantee must describe the efforts it made to obtain proposals or bids and ensure that it did not have specifications that were so narrow that only one vendor could qualify.

☐ **Unusual and Compelling Urgency/Emergency**

Grantee must demonstrate in Part 5 of this form that it has an urgent need for the goods/services that it could not have anticipated, including but not limited to a public exigency or emergency, and that Grantee would be seriously injured unless it were permitted to limit the procurement. Failure to plan ahead does not qualify as a basis for using this justification.

☐ **Authorized by Statute**

The Grantee must describe in Part 5 of this form how the sole source is authorized by statute or only one vendor can comply with specific statutory requirements. If the contract will be for engineering services and there is an Engineer of Record, this justification can be used pursuant to California Business & Professions Code section 6735, however the Grantee must demonstrate that modification/further development of the original plans for this Project requires use of the original engineering firm to comply with the specific statutory requirement in Section 6735.

☐ **Public Interest**

The Grantee must describe in Part 5 of this form how it has determined that full and open competition for this contract is not in the public interest. To use this justification, the Grantee must demonstrate that the average member of the public would agree that undergoing a competitive process would not be in best interest of the public.

FOR TRANSNET OR TDA FUNDING ONLY

☐ **Unique/Highly Specialized Item or Service**
The Grantee must demonstrate in Part 5 of this form that the proposed vendor is the only one who can provide a unique or highly specialized product/service. The Grantee must describe how the product/service to be purchased is highly specialized compared to other similar products/services available in the open market.

☒ **Follow-On to Competitive Contract**
The Grantee must describe in Part 5 of this form the prior competitive process that the service or supply relates to, including the date that the prior competitive process occurred. The Grantee must state how economy or efficiency supports award to the same vendor from the original solicitation.

☐ **Excessive Procurement Cost**
The Grantee must demonstrate in Part 5 of this form that the cost to conduct a competitive procurement exceeds the cost of the good/service. The Grantee must provide the cost or number of hours it would take to issue a competitive solicitation for the good/service.

☐ **Compatibility with Existing Equipment**
The Grantee must describe in Part 5 of this form how the good/service to be purchased is an integral repair part or accessory compatible with existing equipment already owned by Grantee.

☐ **Research or Operational Continuity**
The Grantee must demonstrate in Part 5 of this form how the good/service is essential in maintaining Grantee's research or operational continuity.

☐ **Prior Grantee Training or Expertise**
The Grantee must demonstrate in Part 5 of this form that the good/service is one with which Grantee's staff who will use the product/service have specialized training and/or expertise and retraining them would incur substantial cost in time and/or money to Grantee.

FOR SECTION 5310 FUNDING ONLY

☐ **Substantial Duplication Costs or Unacceptable Delay of Equipment**
The Grantee must demonstrate in Part 5 of this form that the contract is for equipment and is a follow-on contract for the continued development or production of highly specialized equipment and major components. The justification should affirm that it is likely that award to another vendor would result in substantial duplication of costs that are not expected to be recovered through competition or that a competitive procurement would result in unacceptable delays to Grantee.

☐ **National Emergency**
The Grantee must describe in Part 5 of this form how the contract will provide goods/services in the event of a national emergency or to achieve industrial mobilization.

☐ **International Arrangements**
The Grantee must demonstrate in Part 5 of this form that a competitive procurement is precluded by the terms of an international agreement or treaty.

☐ **National Security**
The Grantee must demonstrate in Part 5 of this form that the disclosure of its needs would compromise the national security.

PART 5: EXPLANATION FOR JUSTIFICATION(S) SELECTED ABOVE

Describe in the box below how the justification(s) selected above are supported. SANDAG will not approve a request that is not sufficiently justified.

In April of 2023, the City released a request for proposals for on-call development services as a result of chronic staffing issues. The goal of the on-call services is to ensure comprehensive and adequate review of development services related projects, including environmental reviews and project management for planning applications. The solicitation included a request for chosen firms to "support the City in preparation of CEQA documents". Further, the scope of work requested from respondents included "on-call staffing in support of planning or engineering land development functions". In total, the City received nine (9) responses to the environmental component of the RFP and eight (8) responses to the planning services component. The Vendor, Rick Engineering submitted a proposal in both components.

PART 6: FAIR AND REASONABLE DETERMINATION

Select one of the following justifications and include supporting information that demonstrates how the price to be paid to the vendor is fair and reasonable.

☐ Comparison of proposed pricing with Grantee's estimate for the same item. Attach Grantee's estimate and explain any factors influencing any differences in price. Grantee's estimate must be independent, which means it must be prepared by Grantee before Grantee reviews vendor's proposed price.

☒ Comparison of proposed pricing with historical pricing from previous purchases of the same item, coupled with market data such as Consumer Price Index (products) or Employment Cost Index (services) or other inflation rate over the corresponding time period. Attach inflation data and documentation of previous purchase amount.

☐ Analysis of price components against current published standards, such as labor rates, dollars per pound, etc. to justify the price reasonableness of the whole. Attach documentation from the internet showing published prices and an analysis to support conclusions drawn by the Grantee about what it should expect to pay.

Grantee did not have an estimate prepared prior to the original solicitation, however, the Vendor has comparable rates to the other firms that proposed in the original solicitation from April 2023. A rate comparison is attached as Exhibit 1 to this request. The comparison demonstrates that the rates for Rick Engineering are in the mid-range of all other bidding firms.

As a comparison of proposed/historical pricing for the same item, the City of Escondido has recent responses to a solicitation for Environmental Review of a single document on a different project. The four proposals resulted in overall Project pricing in the range of $190,000 with one outlier of $78,905. Under the City's on-call services contract, the City asked the Vendor Rick Engineering for a recent cost estimate for this grant project scope task item and received an estimate of $172,860; below the ranges of the recent solicitation.

The Bureau of Labor Statistics Employment Cost Index of March 2024 demonstrates an average, seasonally adjusted increase of one percent for wages, salaries and employer costs for professional services wages for a 3-month period ending in March 2024 and is attached as Exhibit 2.

REVIEW BY GRANTS DIVISION

This project is funded by the following source: Choose an item.

☐ I have reviewed this sole source request and approve the request.

☐ I have reviewed this sole source request and deny the request for the following reason(s):

Jenny Russo
Grants Program Manager

Date

Updated 5/18/2022

	PM/Principal	Senior Planner	All other Planners Range	Management	Total Cost if Project
Bidders from same original solicitation	Environmental Services				
Dudek	$265-$300	$200-$250	$95-$185	Not provided	Not provided
Michael Baker	$235-$315	$215	$125-$185	Not provided	Not provided
ECORP	$225-$350	$160-$210	$85-$125	Not provided	Not provided
RECON	$208k-$250	$189	$95-$167	Not provided	Not provided
Rick Engineering	$245/hr	$170/hr	$135-$150	$290/hr	$172,660
Eco Tierra	$180-$200	$160	$140-$150	Not provided	Not provided
HWL	$180-$200	$125	$100-$155	Not provided	Not provided
De Novo	$175/hr	$115/hr	$90-$105	Not provided	Not provided
Interwest	Not provided	Not provided	Not provided	Not provided	Not provided
Bidders from same original solicitation	Planning On-call Services				
HR Green	$210-$320	Not provided	$165-$225	$215-$350	Not provided
STC Traffic, Inc.	$190-$230	$170/hr	$110-$160	$190-$270	Not provided
Rick Engineering	$245/hr	$170/hr	$135-$150	$290/hr	$172,660
True North	Not provided	$145/hr	Not provided	Not provided	Not provided
4Leaf Inc.	$180-$240	$140	$90-$125	Not provided	Not provided
HWL	$200/hr	$125/hr	$100/hr	$200/hr	Not provided
Bureau Veritas	Not provided	Not provided	Not provided	Not provided	Not provided
Interwest	Not provided	Not provided	Not provided	Not provided	Not provided
Recent (Jan 2024) Environmental Document Solicitation Responses:					
Michael Baker	$195		$105-$195	$285	$190,545
ECORP	$210	$115-$140	Not provided	$240	$198,955
MIG	$200-$265	$175	$115-$160	Not provided	$188,961
UES	$205	$135-$175	$140-$150	Not provided	$78,905

NEWS RELEASE
BUREAU OF LABOR STATISTICS
U. S. DEPARTMENT OF LABOR

Transmission of material in this release is embargoed until 8:30 a.m. (ET) Tuesday, April 30, 2024

USDL-24-0792

Technical information: (202) 691-6199 • ncsinfo@bls.gov • www.bls.gov/eci
Media contact: (202) 691-5902 • pressoffice@bls.gov

EMPLOYMENT COST INDEX – MARCH 2024

Compensation costs for civilian workers increased 1.2 percent, seasonally adjusted, for the 3-month period ending in March 2024, the U.S. Bureau of Labor Statistics reported today. **Wages and salaries** increased 1.1 percent and **benefit costs** increased 1.1 percent from December 2023. (See chart 1 and tables A, 1, 2, and 3.)

Chart 1. Three-month percent change, seasonally adjusted, civilian workers, total compensation

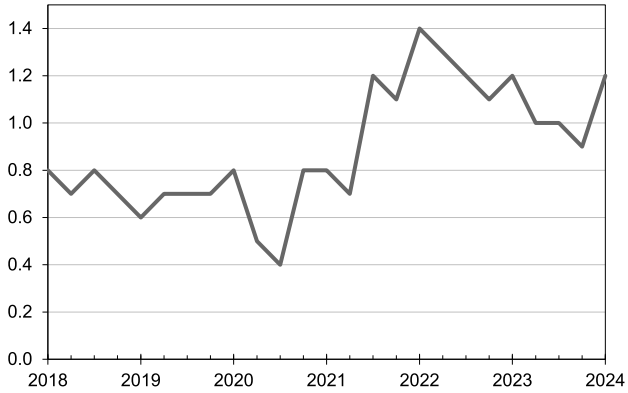
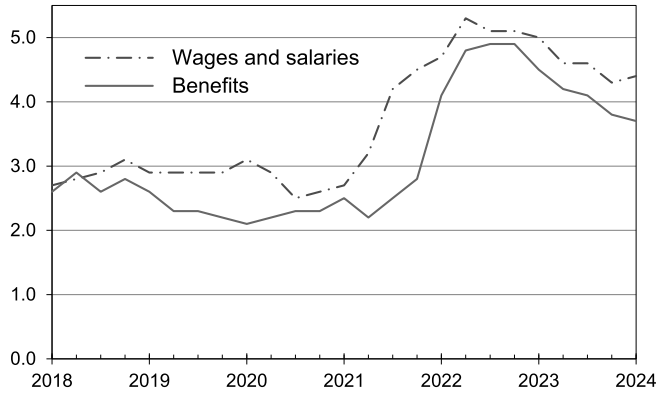


Chart 2. Twelve-month percent change, not seasonally adjusted, civilian workers



Compensation costs for civilian workers increased 4.2 percent for the 12-month period ending in March 2024 and increased 4.8 percent in March 2023. **Wages and salaries** increased 4.4 percent for the 12-month period ending in March 2024 and increased 5.0 percent for the 12-month period ending in March 2023. **Benefit costs** increased 3.7 percent over the year and increased 4.5 percent for the 12-month period ending in March 2023. (See chart 2 and tables A, 4, 8, and 12.)

Compensation costs for private industry workers increased 4.1 percent over the year. In March 2023, the increase was 4.8 percent. **Wages and salaries** increased 4.3 percent for the 12-month period ending in March 2024 and increased 5.1 percent in March 2023. The cost of **benefits** increased 3.6 percent for the 12-month period ending in March 2024 and increased 4.3 percent in March 2023. Inflation-adjusted (constant dollar) compensation costs for private industry workers increased 0.6 percent for the 12-month period ending in March 2024. Inflation-adjusted wages and salaries increased 0.8 percent for the 12 months ending March 2024. Inflation-adjusted benefit costs in the private sector increased 0.1 percent over that same period. (See charts 3, 4, and tables A, 5, 9, and 12.)

Chart 3. Twelve-month percent change, current dollar, private industry workers

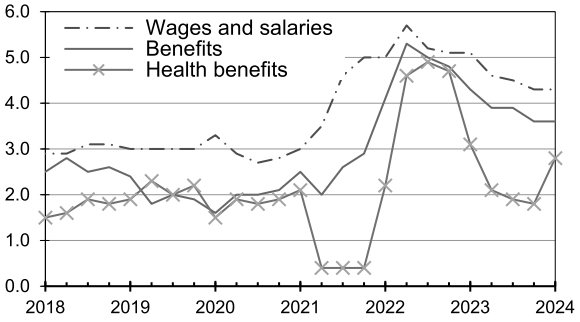
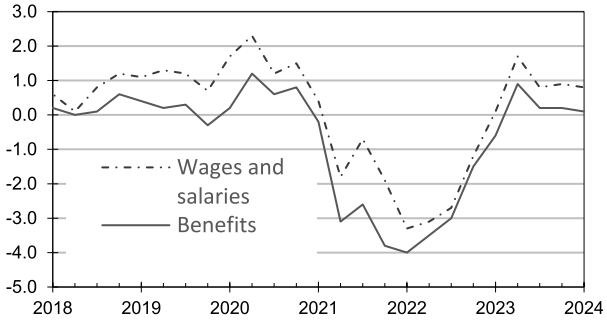


Chart 4. Twelve-month percent change, constant dollar, private industry workers



Within private industry by bargaining status, **compensation costs** increased 5.3 percent for union workers and 3.9 percent for nonunion workers for the 12-month period ending in March 2024. **Wages and salaries** increased 6.3 percent for union workers and 4.1 percent for nonunion workers for the 12-month period ending in March 2024. **Benefit costs** increased 3.8 percent for union workers and 3.6 percent for nonunion workers for the period ending in March 2024. (See tables 6, 10, and 12.)

Compensation costs for state and local government workers increased 4.8 percent for the 12-month period ending in March 2024, and increased 4.9 percent in the period ending in March 2023. **Wages and salaries** increased 5.0 percent for the 12-month period ending in March 2024 and increased 4.7 percent a year ago. **Benefit costs** increased 4.5 percent for the 12-month period ending in March 2024. The prior year increase was 5.0 percent. (See chart 5 and tables A, 7, 11, and 12.)

Chart 5. Twelve-month percent change, not seasonally adjusted, state and local government workers

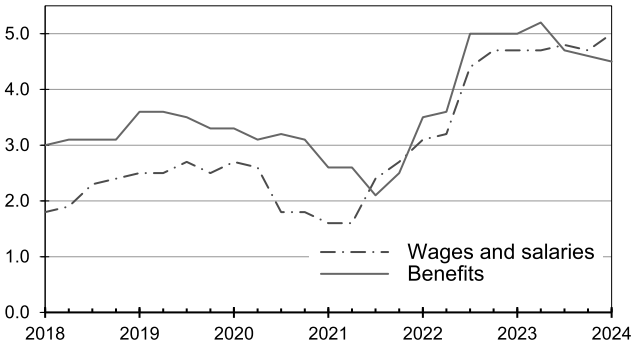


Table A. Major series of the Employment Cost Index

[Percent change]

Category	3-month, seasonally adjusted		12-month, not seasonally adjusted, current dollar			12-month, not seasonally adjusted, constant dollar		
	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024
Civilian workers[1]								
Compensation[2]	0.9	1.2	4.8	4.2	4.2	-0.2	0.9	0.8
Wages and salaries	1.1	1.1	5.0	4.3	4.4	0.0	1.0	0.9
Benefits	0.7	1.1	4.5	3.8	3.7	-0.5	0.4	0.3
Private industry								
Compensation[2]	0.9	1.1	4.8	4.1	4.1	-0.2	0.7	0.6
Wages and salaries	1.0	1.1	5.1	4.3	4.3	0.1	0.9	0.8
Benefits	0.7	1.0	4.3	3.6	3.6	-0.6	0.2	0.1
Health benefits	–	–	3.1	1.8	2.8	–	–	–
State and local government								
Compensation[2]	1.0	1.3	4.9	4.6	4.8	-0.1	1.3	1.3
Wages and salaries	1.1	1.4	4.7	4.7	5.0	-0.2	1.1	1.5
Benefits	1.0	1.2	5.0	4.6	4.5	0.2	1.3	0.9

[1] Includes private industry and state and local government.
[2] Includes wages and salaries and benefits.
Note: All estimates in the table can be found in the public database at www.bls.gov/eci/data.htm. Dashes indicate data not available.

TECHNICAL NOTE

The Employment Cost Index (ECI) measures the change in the cost of labor, free from the influence of employment shifts among occupations and industries. For information on survey concepts, coverage, methods, nonresponse adjustment, and imputation, see *National Compensation Measures Handbook of Methods* at www.bls.gov/opub/hom/ncs/home.htm.

Sample size: Data for this reference period were collected from a probability sample of approximately 23,300 occupational observations selected from a sample of about 5,500 private industry establishments and approximately 7,500 occupational observations selected from a sample of about 1,400 state and local government establishments that provided data at the initial interview.

Standard errors: To assist users in ascertaining the reliability of ECI series, standard errors of all current quarter not seasonally adjusted 3- and 12-month percent change series are also available, see www.bls.gov/eci/factsheets/eci-standard-errors.htm and the database query tool at www.bls.gov/eci/data.htm. Standard errors provide users a measure of the precision of an estimate to ensure that it is within an acceptable range for their intended purpose.

Historical listings: Historical ECI data are available in xlsx format at www.bls.gov/eci/tables.htm. The continuous occupational and industry series listing uses the Standard Industrial Classification (SIC) Manual and Occupational Classification System (OCS) series from 1975 through 2005 and the North American Industry Classification System (NAICS) and Standard Occupational Classification (SOC) from 2006 to the present. It provides the official series deemed continuous after the change in classification systems. For more information on the criteria used in defining continuous series, see the article published in the *Monthly Labor Review* at www.bls.gov/opub/mlr/2006/04/art2full.pdf. The transition from NAICS 2017 to NAICS 2022 occurred during the March 2024 ECI and series were determined to remain continuous.

Employer Costs for Employee Compensation data: The costs per hour worked of compensation components are published as part of the Employer Costs for Employee Compensation (ECEC) news release. The ECEC release dates are available at www.bls.gov/schedule/news_release/ecec.htm. Historical ECEC data are available in xlsx format at www.bls.gov/ecec/tables.htm. Since the ECEC is calculated with current employment weights rather than the fixed weights used in computing the ECI, year-to-year changes in the cost levels usually differ from those in the ECI.

Fixed employment weights: For additional information on the use of fixed employment weights in computing the ECI, see www.bls.gov/opub/mlr/2016/article/introducing-2012-fixed-employment-weights-for-the-employment-cost-index.htm. Beginning with the December 2022 release, the ECI introduced new employment weights, see www.bls.gov/eci/notices/2022/eci-2021-fixed-weights-and-2018-soc-update.htm.

Seasonal factors: Detailed information on seasonal factors for the 2024 reference year and the revisions of historical seasonally adjusted data for the most recent five years can be found at www.bls.gov/eci/factsheets/annual-seasonal-adjustment.htm. More information on seasonal adjustment can be found at www.bls.gov/opub/mlr/2024/article/seasonality-in-the-employment-cost-index.htm.

Additional information: Historical tables are available in xlsx format for constant dollar, current dollar, and continuous series, see www.bls.gov/eci/tables.htm. ECI release dates are available on the release calendar at www.bls.gov/schedule/news_release/eci.htm. Subscribe to receive the BLS Economic News Release email at public.govdelivery.com/accounts/USDOLBLS/subscriber/new. If you are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services.

Table 1. Employment Cost Index for total compensation, by occupational group and industry[1]

[Seasonally adjusted]

Occupational group and industry	Indexes (Dec.2005=100)		Percent changes for 3-months ended-								
	Dec. 2023	Mar. 2024	Mar. 2022	Jun. 2022	Sep. 2022	Dec. 2022	Mar. 2023	Jun. 2023	Sep. 2023	Dec. 2023	Mar. 2024
Civilian workers											
All workers[2]	162.1	164.0	1.4	1.3	1.2	1.1	1.2	1.0	1.0	0.9	1.2
Industry											
Goods-producing industries[3]	156.7	158.4	1.3	1.2	1.0	0.9	1.1	0.9	0.9	1.0	1.1
Manufacturing	156.1	158.0	1.6	1.1	1.0	0.9	1.0	0.9	0.8	0.9	1.2
Service-providing industries[4]	163.3	165.2	1.3	1.4	1.2	1.2	1.1	1.1	1.0	0.9	1.2
Education and health services	161.0	162.8	1.2	1.1	1.4	1.3	1.2	1.0	1.3	0.9	1.1
Educational services	159.5	161.3	1.0	1.1	1.4	1.2	1.2	0.9	1.2	0.9	1.1
Elementary and secondary schools	160.0	161.5	1.0	0.9	1.5	1.1	1.2	1.0	1.1	0.9	0.9
Junior colleges, colleges, universities, and professional schools	157.8	159.8	1.0	1.0	1.4	1.1	1.3	0.8	1.2	1.0	1.3
Health care and social assistance	162.5	164.4	1.4	1.3	1.4	1.4	1.2	1.1	1.3	0.9	1.2
Hospitals	162.9	165.1	1.3	1.3	1.4	1.4	1.2	1.1	1.1	1.0	1.4
Nursing and residential care facilities	163.2	165.0	1.6	1.5	2.0	1.2	1.2	1.0	1.5	0.9	1.1
Public administration	166.8	169.6	1.5	1.2	1.4	1.0	1.0	1.2	1.4	1.3	1.7
Private industry workers											
All workers	161.9	163.7	1.4	1.5	1.1	1.1	1.2	1.0	0.9	0.9	1.1
Occupational group											
Management, professional, and related	157.2	158.8	1.2	1.2	0.8	1.1	1.1	1.0	1.0	0.7	1.0
Management, business, and financial	157.9	159.6	1.2	1.4	0.5	1.0	1.1	1.1	1.0	0.6	1.1
Professional and related	156.8	158.4	1.2	1.2	1.0	1.2	1.2	1.1	1.0	0.9	1.0
Sales and office	165.1	167.4	1.6	2.0	1.1	1.2	1.2	1.1	0.7	0.9	1.4
Sales and related	163.1	165.7	1.8	2.5	0.9	1.3	1.2	1.1	0.4	1.1	1.6
Office and administrative support	166.2	168.1	1.4	1.6	1.2	1.3	1.2	1.0	1.0	0.7	1.1
Natural resources, construction, and maintenance	159.9	161.3	1.1	1.1	0.9	1.0	1.1	1.0	1.2	1.1	0.9
Construction, extraction, farming, fishing, and forestry occupations	158.3	159.7	1.1	0.9	0.9	1.0	0.9	1.0	1.0	0.8	0.9
Installation, maintenance, and repair	161.7	163.2	1.1	1.4	1.0	0.9	1.4	1.0	1.3	1.6	0.9
Production, transportation, and material moving	166.1	168.2	1.5	1.2	1.3	0.8	1.2	1.0	0.9	1.5	1.3
Production	161.6	163.5	1.5	1.3	1.3	1.0	1.2	1.0	0.9	1.1	1.2
Transportation and material moving	171.3	173.6	1.5	1.3	1.2	0.7	1.1	1.1	0.8	1.8	1.3
Service occupations	173.5	175.4	1.9	1.8	1.7	1.2	1.3	1.1	0.9	0.8	1.1
Industry											
Goods-producing industries[3]	156.6	158.3	1.3	1.2	1.0	0.9	1.1	0.8	0.9	1.0	1.1
Construction	157.9	159.4	0.7	1.5	1.1	1.0	1.3	0.7	1.1	1.0	0.9
Manufacturing	156.1	158.0	1.6	1.1	1.0	0.9	1.0	0.9	0.8	0.9	1.2
Aircraft manufacturing	135.5	136.9	1.8	0.1	-5.2	1.1	0.8	0.2	0.8	0.7	1.0
Service-providing industries[5]	163.4	165.2	1.4	1.5	1.1	1.2	1.1	1.1	1.0	0.9	1.1
Trade, transportation, and utilities	167.8	169.2	1.4	1.4	1.0	1.0	1.1	1.2	0.9	1.4	0.8
Wholesale trade	159.8	162.1	1.7	1.4	0.8	1.3	0.8	1.3	0.8	0.9	1.4
Retail trade	172.0	171.8	1.4	1.7	1.2	1.1	1.3	1.0	1.1	0.8	-0.1
Transportation and warehousing	169.3	172.5	1.1	0.6	0.8	0.6	1.0	1.4	0.7	3.0	1.9
Utilities	172.6	173.3	0.9	0.7	1.0	1.0	1.1	1.4	1.3	0.9	0.4
Information	158.0	159.4	1.2	1.3	1.2	1.4	1.0	1.0	0.3	1.0	0.9
Financial activities	159.7	160.5	1.4	2.2	0.5	1.2	0.5	1.4	1.0	0.6	0.5
Finance and insurance	160.3	161.1	1.3	2.3	0.4	1.3	0.3	1.4	0.9	0.7	0.5

See footnotes at end of table.

Table 1. Employment Cost Index for total compensation, by occupational group and industry[1] — Continued
[Seasonally adjusted]

Occupational group and industry	Indexes (Dec.2005=100)		Percent changes for 3-months ended-								
	Dec. 2023	Mar. 2024	Mar. 2022	Jun. 2022	Sep. 2022	Dec. 2022	Mar. 2023	Jun. 2023	Sep. 2023	Dec. 2023	Mar. 2024
Credit intermediation and related activities	161.3	163.9	-0.3	3.0	-0.4	1.3	1.4	0.4	1.3	1.1	1.6
Insurance carriers and related activities	160.9	162.1	1.4	1.7	1.1	1.2	1.0	0.9	0.9	0.2	0.7
Real estate and rental and leasing	157.3	158.3	1.7	1.9	0.9	0.9	1.0	1.0	1.2	0.1	0.6
Professional and business services	161.4	163.9	1.1	1.5	1.1	1.0	1.4	0.9	0.9	0.6	1.5
Professional, scientific, and technical services	162.5	164.7	0.9	1.7	1.2	0.9	1.3	0.9	0.7	0.7	1.4
Administrative and support and waste management and remediation services	162.1	163.9	1.6	1.6	1.0	1.2	1.3	0.9	1.0	0.7	1.1
Education and health services	161.1	162.9	1.4	1.3	1.3	1.4	1.2	1.1	1.2	1.0	1.1
Educational services	157.6	159.9	1.3	1.6	0.9	1.3	1.2	0.7	1.2	1.1	1.5
Junior colleges, colleges, universities, and professional schools	156.4	158.3	0.8	1.2	1.0	1.0	0.9	0.7	1.2	0.9	1.2
Health care and social assistance	161.8	163.6	1.4	1.2	1.4	1.4	1.2	1.2	1.3	0.9	1.1
Hospitals	162.7	164.9	1.4	1.3	1.4	1.3	1.3	1.1	1.1	1.1	1.4
Nursing and residential care facilities	161.7	163.5	1.8	1.5	1.9	1.2	1.3	1.0	1.5	0.8	1.1
Leisure and hospitality	173.9	174.7	1.8	1.6	1.7	1.2	1.3	1.0	0.8	0.9	0.5
Accommodation and food services	177.6	178.3	1.9	1.6	1.7	1.2	1.3	1.2	0.6	1.0	0.4
Other services, except public administration	164.9	167.9	1.3	1.0	1.2	0.8	1.6	1.3	1.2	1.0	1.8
State and local government workers											
All workers	163.1	165.3	1.1	1.0	1.5	1.1	1.2	1.1	1.3	1.0	1.3
Industry											
Education and health services	160.8	162.7	1.0	0.9	1.5	1.2	1.2	1.0	1.2	0.9	1.2
Educational services	160.0	161.7	1.0	0.9	1.5	1.2	1.2	1.0	1.1	0.9	1.1
Schools	159.9	161.6	1.0	0.9	1.5	1.1	1.2	1.0	1.1	0.9	1.1
Elementary and secondary schools	160.4	161.9	1.0	0.9	1.5	1.1	1.2	1.0	1.1	0.9	0.9
Health care and social assistance	167.3	170.2	1.1	1.2	1.7	1.3	1.1	1.0	1.3	0.7	1.7
Hospitals	163.4	166.1	1.1	1.1	1.5	1.2	1.1	1.1	1.4	0.6	1.7
Public administration	166.8	169.6	1.5	1.2	1.4	1.0	1.0	1.2	1.4	1.3	1.7

[1] Includes wages, salaries, and employer costs for employee benefits.

[2] Includes workers in the private nonfarm economy except those in private households, and workers in the public sector, except the federal government.

[3] Includes mining, construction, and manufacturing.

[4] Includes the following industries: wholesale trade; retail trade; transportation and warehousing; utilities; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; other services, except public administration; and public administration.

[5] Includes the following industries: wholesale trade; retail trade; transportation and warehousing; utilities; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey

Table 2. Employment Cost Index for wages and salaries, by occupational group and industry

[Seasonally adjusted]

Occupational group and industry	Indexes (Dec. 2005=100)		Percent changes for 3-months ended-								
	Dec. 2023	Mar. 2024	Mar. 2022	Jun. 2022	Sep. 2022	Dec. 2022	Mar. 2023	Jun. 2023	Sep. 2023	Dec. 2023	Mar. 2024
Civilian workers											
All workers[1]	162.1	163.9	1.2	1.4	1.2	1.2	1.2	1.0	1.1	1.1	1.1
Industry											
Goods-producing industries[2]	160.3	162.3	1.1	1.3	1.4	1.0	1.2	0.8	0.9	1.1	1.2
Manufacturing	160.1	162.2	1.3	1.3	1.4	1.0	1.1	0.9	0.8	1.0	1.3
Service-providing industries[3]	162.4	164.3	1.3	1.4	1.2	1.2	1.1	1.1	1.1	1.0	1.2
Education and health services	156.8	158.6	1.2	1.1	1.4	1.4	1.2	1.1	1.3	1.0	1.1
Educational services	149.7	151.8	0.9	1.0	1.4	1.2	1.0	1.0	1.2	0.9	1.4
Elementary and secondary schools	148.3	150.2	1.0	0.9	1.4	1.1	0.9	1.1	1.2	1.0	1.3
Junior colleges, colleges, universities, and professional schools	150.9	152.8	0.9	1.0	1.3	1.0	1.0	0.8	1.2	1.0	1.3
Health care and social assistance	164.0	165.7	1.4	1.3	1.5	1.5	1.3	1.2	1.4	1.0	1.0
Hospitals	164.0	165.8	1.2	1.3	1.5	1.4	1.4	1.3	1.2	1.2	1.1
Public administration	156.0	158.7	1.5	1.4	1.3	1.1	1.1	1.1	1.7	1.3	1.7
Private industry workers											
All workers	164.4	166.2	1.2	1.5	1.2	1.2	1.1	1.1	1.0	1.0	1.1
Occupational group											
Management, professional, and related	158.5	160.1	1.1	1.2	0.8	1.1	1.1	1.1	1.0	0.8	1.0
Professional and related	158.7	160.1	1.0	1.2	1.1	1.3	1.3	1.2	1.0	1.0	0.9
Management, business, and financial	158.6	160.4	0.9	1.4	0.4	1.1	0.8	1.1	1.0	0.6	1.1
Sales and office	167.4	169.9	1.5	2.1	1.1	1.4	1.2	1.1	0.6	1.1	1.5
Office and administrative support	167.7	169.7	1.2	1.6	1.3	1.4	1.2	1.0	1.0	0.8	1.2
Natural resources, construction, and maintenance	161.7	163.2	1.2	1.1	1.1	1.0	1.4	1.0	1.2	1.3	0.9
Construction, extraction, farming, fishing, and forestry occupations	160.2	161.6	1.2	0.9	1.2	1.1	1.1	1.0	1.0	0.8	0.9
Installation, maintenance, and repair	163.5	165.0	1.3	1.3	1.1	0.9	1.6	1.0	1.4	1.8	0.9
Production, transportation, and material moving	170.5	173.0	1.3	1.3	1.5	0.9	1.2	1.0	0.9	1.7	1.5
Production	165.5	167.9	1.2	1.4	1.8	1.1	1.4	0.9	0.9	1.1	1.4
Transportation and material moving	175.9	178.7	1.4	1.3	1.3	0.8	1.1	1.1	0.9	1.9	1.6
Service occupations	178.5	180.6	1.9	1.9	1.7	1.3	1.3	1.2	1.0	0.8	1.2
Industry											
Goods-producing industries[2]	160.4	162.4	1.1	1.3	1.4	1.0	1.2	0.8	0.9	1.1	1.2
Construction	160.6	162.5	0.6	1.7	1.2	1.2	1.5	0.6	1.1	1.1	1.2
Manufacturing	160.1	162.2	1.3	1.3	1.4	1.0	1.1	0.9	0.8	1.0	1.3
Aircraft manufacturing	160.9	162.8	1.3	0.6	1.0	1.0	0.5	0.9	0.6	0.6	1.2
Service-providing industries[4]	165.4	167.2	1.3	1.5	1.1	1.2	1.1	1.1	1.0	1.0	1.1
Trade, transportation, and utilities	169.3	171.0	1.2	1.5	1.0	1.1	1.1	1.2	1.0	1.5	1.0
Wholesale trade	157.2	159.7	1.6	1.6	0.5	1.2	0.7	1.3	0.8	0.9	1.6
Retail trade	175.4	175.3	1.3	1.7	1.3	1.1	1.2	1.1	1.1	0.9	0.0
Transportation and warehousing	173.6	177.5	0.9	0.9	0.8	0.8	1.0	1.5	0.8	3.5	2.3
Utilities	167.2	167.9	0.8	0.7	1.0	0.8	1.0	1.3	1.3	1.4	0.4
Information	156.9	157.8	1.2	0.6	1.4	1.6	1.1	0.8	0.3	1.1	0.6
Financial activities	161.2	161.3	1.1	2.2	0.3	1.4	0.1	1.7	1.1	0.6	0.1
Finance and insurance	161.9	161.9	0.9	2.3	0.1	1.4	-0.1	1.9	1.1	0.6	0.0
Credit intermediation and related activities	161.3	163.5	-1.4	3.1	-1.0	1.4	1.0	0.5	1.5	1.3	1.4
Insurance carriers and related activities	160.0	160.7	1.2	1.5	1.1	1.2	1.2	1.0	1.2	0.1	0.5
Real estate and rental and leasing	158.6	159.5	1.9	1.8	0.9	1.1	1.1	1.1	1.4	0.2	0.5

See footnotes at end of table.

Table 2. Employment Cost Index for wages and salaries, by occupational group and industry — Continued
[Seasonally adjusted]

Occupational group and industry	Indexes (Dec. 2005=100)		Percent changes for 3-months ended-								
	Dec. 2023	Mar. 2024	Mar. 2022	Jun. 2022	Sep. 2022	Dec. 2022	Mar. 2023	Jun. 2023	Sep. 2023	Dec. 2023	Mar. 2024
Professional and business services. ..	163.2	166.0	1.1	1.6	1.1	1.1	1.3	0.8	0.9	0.7	1.7
Professional, scientific, and technical services.....	163.7	166.0	0.9	1.7	1.1	0.9	1.2	0.9	0.7	0.9	1.4
Administrative and support and waste management and remediation services.....	166.7	168.8	1.6	1.7	1.3	1.1	1.3	0.9	1.0	0.8	1.3
Education and health services.....	162.9	164.7	1.4	1.3	1.4	1.4	1.3	1.1	1.4	1.0	1.1
Educational services.....	156.4	158.9	1.1	1.7	0.9	1.3	1.2	0.7	1.2	1.0	1.6
Junior colleges, colleges, universities, and professional schools.....	153.4	155.2	0.8	1.1	1.0	1.0	0.9	0.8	1.0	1.0	1.2
Health care and social assistance...	164.3	165.9	1.4	1.3	1.5	1.4	1.3	1.2	1.4	1.0	1.0
Hospitals.....	165.0	166.7	1.2	1.3	1.4	1.6	1.4	1.3	1.2	1.2	1.0
Leisure and hospitality.....	180.2	181.1	1.8	1.6	1.7	1.3	1.3	1.1	0.8	1.0	0.5
Accommodation and food services..	183.9	184.8	1.9	1.6	1.7	1.2	1.4	1.1	0.7	1.0	0.5
Other services, except public administration.....	167.6	170.7	1.3	1.0	1.3	0.7	1.7	1.4	1.2	1.1	1.8
State and local government workers											
All workers.....	152.0	154.1	1.0	1.1	1.4	1.2	1.0	1.1	1.4	1.1	1.4
Industry											
Education and health services.....	149.6	151.6	0.9	0.9	1.4	1.2	1.0	1.0	1.3	0.9	1.3
Educational services.....	148.3	150.3	0.8	0.9	1.4	1.1	1.0	1.0	1.2	1.0	1.3
Schools.....	148.3	150.3	0.9	0.9	1.4	1.1	1.0	1.0	1.2	1.0	1.3
Elementary and secondary schools.....	147.8	149.7	0.8	0.9	1.4	1.2	0.9	1.1	1.2	1.0	1.3
Health care and social assistance...	160.5	163.0	1.0	1.4	1.8	1.4	1.2	1.0	1.5	0.8	1.6
Hospitals.....	159.1	161.5	1.0	1.4	1.6	1.3	1.3	1.0	1.5	0.7	1.5
Public administration.....	156.0	158.7	1.5	1.4	1.3	1.1	1.1	1.1	1.7	1.3	1.7

[1] Includes workers in the private nonfarm economy except those in private households, and workers in the public sector, except the federal government.

[2] Includes mining, construction, and manufacturing.

[3] Includes the following industries: wholesale trade; retail trade; transportation and warehousing; utilities; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; other services, except public administration; and public administration.

[4] Includes the following industries: wholesale trade; retail trade; transportation and warehousing; utilities; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey

Table 3. Employment Cost Index for benefits, by occupational group and industry

[Seasonally adjusted]

Occupational group and industry	Indexes (Dec. 2005=100)		Percent changes for 3-months ended-								
	Dec. 2023	Mar. 2024	Mar. 2022	Jun. 2022	Sep. 2022	Dec. 2022	Mar. 2023	Jun. 2023	Sep. 2023	Dec. 2023	Mar. 2024
Civilian workers											
All workers[1]	162.5	164.3	1.6	1.2	1.0	1.0	1.2	0.9	0.9	0.7	1.1
Private industry workers											
All workers	156.1	157.7	1.7	1.2	0.9	0.9	1.1	0.9	0.8	0.7	1.0
Occupational group											
Management, professional, and related	154.1	155.8	1.6	1.2	0.9	1.0	1.2	1.0	0.9	0.7	1.1
Sales and office	159.2	160.8	2.0	1.5	1.1	1.0	1.0	0.9	0.8	0.6	1.0
Natural resources, construction, and maintenance	155.9	157.4	0.9	1.2	0.6	0.7	0.7	0.9	0.9	0.8	1.0
Production, transportation, and material moving	157.2	158.4	1.9	0.9	0.8	0.6	1.0	0.9	0.8	1.2	0.8
Service occupations	157.2	158.5	1.9	1.6	1.2	1.1	0.8	0.7	0.7	0.4	0.8
Industry											
Goods-producing industries[2]	148.9	150.2	1.9	0.8	0.4	0.6	0.8	0.9	0.9	0.7	0.9
Manufacturing	148.6	149.9	2.2	0.7	0.4	0.6	0.8	0.9	0.9	0.7	0.9
Service-providing industries[3]	158.5	160.2	1.6	1.4	1.0	1.1	1.2	1.0	0.8	0.8	1.1
State and local government workers											
All workers[1]	185.1	187.3	1.3	1.0	1.6	1.1	1.4	1.1	1.2	1.0	1.2

[1] Includes workers in the private nonfarm economy except those in private households, and workers in the public sector, except the federal government.

[2] Includes mining, construction, and manufacturing.

[3] Includes the following industries: wholesale trade; retail trade; transportation and warehousing; utilities; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey

Table 4. Employment Cost Index for total compensation, for civilian workers, by occupational group and industry[1]

[Not seasonally adjusted]

Occupational group and industry	Indexes (Dec. 2005=100)			Percent changes for					
				3-months ended-			12-months ended-		
	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024
All workers[2]	157.4	161.9	164.0	1.3	0.7	1.3	4.8	4.2	4.2
Excluding incentive paid occupations[3]	157.3	161.7	163.9	1.4	0.6	1.4	4.8	4.2	4.2
Occupational group									
Management, professional, and related	153.4	157.7	159.7	1.3	0.4	1.3	4.4	4.1	4.1
Management, business, and financial	154.0	158.0	160.0	1.2	0.3	1.3	4.1	3.9	3.9
Professional and related	153.2	157.6	159.6	1.3	0.6	1.3	4.7	4.2	4.2
Sales and office	161.3	165.4	168.0	1.4	0.7	1.6	5.6	4.0	4.2
Sales and related	159.1	163.0	165.8	1.3	1.1	1.7	6.1	3.8	4.2
Office and administrative support	162.3	166.6	169.0	1.4	0.5	1.4	5.3	4.1	4.1
Natural resources, construction, and maintenance	155.2	160.1	161.8	1.2	0.9	1.1	4.3	4.4	4.3
Construction, extraction, farming, fishing, and forestry occupations	154.6	158.6	160.3	1.1	0.6	1.1	3.9	3.7	3.7
Installation, maintenance, and repair	156.0	161.8	163.6	1.5	1.3	1.1	4.8	5.3	4.9
Production, transportation, and material moving	160.6	165.8	168.2	1.3	1.4	1.4	4.6	4.6	4.7
Production	157.1	161.4	163.7	1.4	1.0	1.4	4.8	4.2	4.2
Transportation and material moving	165.8	171.8	174.3	1.2	1.7	1.5	4.5	4.9	5.1
Service occupations	168.1	172.9	175.3	1.4	0.6	1.4	5.9	4.3	4.3
Industry									
Goods-producing industries[4]	152.5	156.4	158.4	1.3	0.8	1.3	4.3	3.9	3.9
Manufacturing	152.3	155.8	158.1	1.3	0.8	1.5	4.2	3.7	3.8
Service-providing industries[5]	158.3	162.9	165.1	1.3	0.6	1.4	4.9	4.2	4.3
Education and health services	155.8	161.0	162.7	1.1	0.8	1.1	5.1	4.5	4.4
Educational services	154.1	159.5	160.8	0.9	0.7	0.8	4.8	4.4	4.3
Elementary and secondary schools	154.4	159.9	160.9	0.8	0.6	0.6	4.7	4.4	4.2
Junior colleges, colleges, universities, and professional schools	152.9	157.9	159.5	0.9	0.8	1.0	4.9	4.2	4.3
Health care and social assistance	157.4	162.5	164.6	1.3	0.9	1.3	5.3	4.6	4.6
Hospitals	158.0	162.8	165.4	1.5	0.9	1.6	5.3	4.6	4.7
Nursing and residential care facilities	157.8	163.0	164.9	1.3	0.8	1.2	6.0	4.6	4.5
Public administration	160.1	166.7	169.4	0.9	1.0	1.6	4.7	5.1	5.8

[1] Includes wages, salaries, and employer costs for employee benefits.

[2] Includes workers in the private nonfarm economy except those in private households, and workers in the public sector, except the federal government.

[3] The index for this series is not strictly comparable with other series in this table.

[4] Includes mining, construction, and manufacturing.

[5] Includes the following industries: wholesale trade; retail trade; transportation and warehousing; utilities; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; other services, except public administration; and public administration.

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey

Table 5. Employment Cost Index for total compensation, for private industry workers, by occupational group and industry[1]

[Not seasonally adjusted]

Occupational group and industry	Indexes (Dec. 2005=100)			Percent changes for					
				3-months ended-			12-months ended-		
	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024
All workers	157.4	161.6	163.8	1.4	0.6	1.4	4.8	4.1	4.1
Excluding incentive paid occupations[2]	157.3	161.4	163.7	1.5	0.6	1.4	4.8	4.1	4.1
Occupational group									
Management, professional, and related	152.9	156.8	158.9	1.4	0.4	1.3	4.3	4.0	3.9
Excluding incentive paid occupations[2]	152.1	155.9	158.1	1.5	0.5	1.4	4.3	4.1	3.9
Management, business, and financial	153.8	157.5	159.5	1.3	0.2	1.3	4.0	3.8	3.7
Excluding incentive paid occupations[2]	152.7	156.2	158.5	1.5	0.3	1.5	4.0	3.9	3.8
Professional and related	152.4	156.4	158.6	1.5	0.6	1.4	4.7	4.2	4.1
Sales and office	161.3	165.2	167.9	1.4	0.7	1.6	5.7	3.8	4.1
Excluding incentive paid occupations[2]	163.0	166.9	169.3	1.7	0.5	1.4	5.6	4.1	3.9
Sales and related	159.0	162.9	165.7	1.3	1.1	1.7	6.1	3.8	4.2
Excluding incentive paid occupations[2]	163.8	167.6	169.8	2.0	0.7	1.3	5.9	4.4	3.7
Office and administrative support	161.9	165.8	168.3	1.4	0.4	1.5	5.3	3.9	4.0
Natural resources, construction, and maintenance	154.8	159.7	161.3	1.2	0.9	1.0	4.3	4.4	4.2
Construction, extraction, farming, fishing, and forestry occupations	154.1	158.1	159.7	1.0	0.5	1.0	3.8	3.7	3.6
Installation, maintenance, and repair	155.6	161.5	163.2	1.5	1.4	1.1	4.8	5.3	4.9
Production, transportation, and material moving	160.3	165.5	167.9	1.3	1.4	1.5	4.5	4.6	4.7
Excluding incentive paid occupations[2]	160.1	165.3	167.6	1.4	1.5	1.4	4.6	4.7	4.7
Production	157.1	161.3	163.7	1.4	0.9	1.5	4.8	4.1	4.2
Excluding incentive paid occupations[2]	157.5	161.8	163.9	1.4	1.0	1.3	4.7	4.2	4.1
Transportation and material moving	165.5	171.5	173.9	1.3	1.8	1.4	4.4	5.0	5.1
Service occupations	169.0	173.2	175.6	1.4	0.5	1.4	6.0	4.0	3.9
Industry and occupational group									
Goods-producing industries[3]	152.5	156.3	158.3	1.3	0.8	1.3	4.3	3.8	3.8
Excluding incentive paid occupations[2]	152.3	155.9	157.9	1.3	0.7	1.3	4.0	3.7	3.7
Management, professional, and related	146.4	148.9	151.3	1.5	0.3	1.6	3.0	3.2	3.3
Sales and office	160.4	167.1	169.5	1.5	2.5	1.4	8.4	5.8	5.7
Natural resources, construction, and maintenance	153.5	157.5	159.0	1.1	0.6	1.0	3.9	3.8	3.6
Production, transportation, and material moving	155.1	159.2	161.2	1.2	1.0	1.3	4.7	3.9	3.9
Construction	153.3	157.7	159.2	1.3	0.9	1.0	4.9	4.2	3.8
Manufacturing	152.3	155.8	158.1	1.3	0.8	1.5	4.2	3.7	3.8
Management, professional, and related	147.6	150.1	152.5	1.4	0.4	1.6	2.9	3.2	3.3
Sales and office occupations	156.8	160.4	163.8	1.2	0.6	2.1	5.4	3.5	4.5
Natural resources, construction, and maintenance	151.9	156.0	157.9	1.2	1.0	1.2	4.3	3.9	3.9
Production, transportation, and material moving	154.9	159.0	161.2	1.2	1.0	1.4	4.7	3.9	4.1
Aircraft manufacturing	133.6	134.7	137.2	1.8	0.1	1.9	-5.2	2.6	2.7
Service-providing industries[4]	158.8	163.1	165.4	1.4	0.6	1.4	5.0	4.2	4.2
Excluding incentive paid occupations[2]	158.8	163.0	165.3	1.5	0.6	1.4	5.0	4.2	4.1
Management, professional, and related	154.1	158.1	160.2	1.4	0.4	1.3	4.5	4.1	4.0
Sales and office	161.4	164.9	167.7	1.4	0.5	1.7	5.4	3.6	3.9
Natural resources, construction, and maintenance	156.8	163.0	164.8	1.5	1.5	1.1	4.8	5.5	5.1
Production, transportation, and material moving	166.1	172.1	174.8	1.4	1.7	1.6	4.4	5.1	5.2
Service occupations	169.0	173.3	175.7	1.4	0.5	1.4	6.0	4.0	4.0
Trade, transportation, and utilities	162.2	167.5	169.4	1.3	1.1	1.1	4.4	4.6	4.4
Excluding incentive paid occupations[2]	162.7	168.1	170.0	1.6	1.3	1.1	4.8	5.0	4.5
Wholesale trade	155.2	159.1	162.1	1.3	0.4	1.9	4.3	3.9	4.4
Excluding incentive paid occupations[2]	158.4	162.2	164.2	1.6	0.2	1.2	5.0	4.0	3.7

See footnotes at end of table.

Table 5. Employment Cost Index for total compensation, for private industry workers, by occupational group and industry[1] — Continued

[Not seasonally adjusted]

Occupational group and industry	Indexes (Dec. 2005=100)			Percent changes for					
				3-months ended-			12-months ended-		
	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024
Service-providing industries - Continued									
Retail trade	167.4	171.5	172.0	1.6	0.5	0.3	5.4	4.1	2.7
Excluding incentive paid occupations[2]	166.0	170.1	171.4	2.0	0.5	0.8	5.7	4.5	3.3
Transportation and warehousing	161.2	169.8	172.8	0.9	3.2	1.8	3.1	6.3	7.2
Utilities	166.8	171.9	173.6	1.6	0.6	1.0	3.7	4.7	4.1
Information	154.5	157.5	159.5	1.4	0.7	1.3	5.0	3.4	3.2
Financial activities	155.1	159.0	160.4	0.8	-0.1	0.9	4.4	3.4	3.4
Excluding incentive paid occupations[2]	156.9	159.3	161.9	1.9	0.1	1.6	5.1	3.4	3.2
Finance and insurance	155.4	159.5	160.8	0.7	0.0	0.8	4.4	3.4	3.5
Credit intermediation and related activities	156.3	160.5	163.2	1.4	0.1	1.7	5.3	4.2	4.4
Excluding incentive paid occupations[2]	161.1	163.5	166.8	2.2	0.1	2.0	6.0	3.7	3.5
Insurance carriers and related activities	157.8	159.9	162.1	1.7	-0.4	1.4	5.1	3.1	2.7
Excluding incentive paid occupations[2]	155.8	158.2	160.9	1.9	0.2	1.7	4.7	3.5	3.3
Real estate and rental and leasing	153.9	156.9	158.4	1.3	-0.3	1.0	4.8	3.3	2.9
Excluding incentive paid occupations[2]	158.1	160.8	162.7	1.3	-0.2	1.2	4.7	3.1	2.9
Professional and business services	157.9	161.0	164.2	1.7	0.2	2.0	5.1	3.7	4.0
Professional, scientific, and technical services	158.9	161.9	165.0	1.8	0.1	1.9	5.2	3.7	3.8
Administrative and support and waste management and remediation services	158.2	161.6	164.1	1.7	0.4	1.5	5.2	3.9	3.7
Education and health services	156.1	161.1	163.1	1.3	0.9	1.2	5.3	4.5	4.5
Educational services	152.8	157.7	159.6	0.9	0.8	1.2	5.1	4.2	4.5
Junior colleges, colleges, universities, and professional schools	151.9	156.5	158.0	0.7	0.6	1.0	4.2	3.8	4.0
Health care and social assistance	156.8	161.8	163.8	1.4	0.9	1.2	5.3	4.6	4.5
Hospitals	157.8	162.5	165.2	1.5	1.0	1.7	5.3	4.6	4.7
Nursing and residential care facilities	156.6	161.6	163.4	1.4	0.7	1.1	6.1	4.6	4.3
Nursing care facilities[2]	156.0	161.6	163.1	1.2	0.9	0.9	6.4	4.8	4.6
Leisure and hospitality	169.3	173.0	174.7	1.8	0.3	1.0	5.9	4.0	3.2
Accommodation and food service	173.0	176.7	178.3	1.9	0.3	0.9	5.9	4.1	3.1
Other services, except public administration	159.7	164.3	168.2	2.2	0.6	2.4	4.7	5.1	5.3

[1] Includes wages, salaries, and employer costs for employee benefits.

[2] The index for this series is not strictly comparable with other series in this table.

[3] Includes mining, construction, and manufacturing.

[4] Includes the following industries: wholesale trade; retail trade; transportation and warehousing; utilities; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey

Table 6. Employment Cost Index for total compensation, for private industry workers, by bargaining status and Census region and division[1]

[Not seasonally adjusted]

Bargaining status and Census region and division	Indexes (Dec. 2005=100)			Percent changes for					
				3-months ended-			12-months ended-		
	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024
Bargaining status									
Union	158.1	163.7	166.5	1.0	1.7	1.7	3.6	4.5	5.3
Goods-producing industries[2]	150.6	154.9	156.8	0.4	1.1	1.2	2.1	3.3	4.1
Manufacturing	144.4	148.7	151.1	0.3	1.8	1.6	1.5	3.3	4.6
Service-providing industries[3]	163.4	169.8	173.1	1.3	2.0	1.9	4.4	5.3	5.9
Nonunion	157.2	161.2	163.4	1.4	0.5	1.4	5.0	4.0	3.9
Goods-producing industries[2]	152.7	156.5	158.5	1.5	0.8	1.3	4.8	4.0	3.8
Manufacturing	154.1	157.5	159.8	1.5	0.6	1.5	4.6	3.8	3.7
Service-providing industries[3]	158.3	162.4	164.6	1.4	0.5	1.4	5.0	4.0	4.0
Census region and division[4]									
Northeast	159.0	163.0	165.0	1.3	0.5	1.2	4.5	3.8	3.8
New England	163.0	167.1	168.9	0.6	0.2	1.1	4.2	3.1	3.6
Middle Atlantic	157.5	161.5	163.6	1.5	0.6	1.3	4.5	4.1	3.9
South	155.1	159.7	161.8	1.4	0.6	1.3	5.2	4.4	4.3
South Atlantic	158.1	162.9	165.3	1.5	0.4	1.5	5.8	4.6	4.6
East South Central	154.8	159.4	160.2	1.6	0.8	0.5	4.5	4.7	3.5
West South Central	150.2	154.3	156.7	1.3	0.6	1.6	4.3	4.1	4.3
Midwest	154.6	158.5	160.7	1.2	0.6	1.4	4.5	3.7	3.9
East North Central	153.2	157.4	159.5	1.2	0.7	1.3	4.7	4.0	4.1
West North Central	157.9	161.1	163.4	1.1	0.6	1.4	3.9	3.1	3.5
West	162.1	166.1	168.7	1.6	0.8	1.6	5.1	4.1	4.1
Mountain	160.1	164.8	166.5	2.0	1.2	1.0	5.2	5.0	4.0
Pacific	163.1	166.9	169.8	1.6	0.7	1.7	5.0	3.9	4.1

[1] Includes wages, salaries, and employer costs for employee benefits.

[2] Includes mining, construction, and manufacturing.

[3] Includes the following industries: wholesale trade; retail trade; transportation and warehousing; utilities; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

[4] The Census divisions are defined as follows: New England: Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island and Vermont; Middle Atlantic: New Jersey, New York, and Pennsylvania; South Atlantic: Delaware, District of Columbia, Florida, Georgia, Maryland, North Carolina, South Carolina, Virginia, and West Virginia; East South Central: Alabama, Kentucky, Mississippi, and Tennessee; West South Central: Arkansas, Louisiana, Oklahoma, and Texas; East North Central: Illinois, Indiana, Michigan, Ohio, and Wisconsin; West North Central: Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, and South Dakota; Mountain: Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, and Wyoming; and Pacific: Alaska, California, Hawaii, Oregon, and Washington.

NOTE: The indexes for these series are not strictly comparable to those for the aggregate, occupation, and industry series.
SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey

Table 7. Employment Cost Index for total compensation, for state and local government workers, by occupational group and industry[1]

[Not seasonally adjusted]

Occupational group and industry	Indexes (Dec. 2005=100)			Percent changes for					
				3-months ended-			12-months ended-		
	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024
All workers	157.3	163.0	164.9	1.0	0.7	1.2	4.9	4.6	4.8
Occupational group									
Management, professional, and related	154.6	160.2	161.7	0.8	0.7	0.9	4.7	4.5	4.6
Professional and related	154.5	159.8	161.4	0.8	0.6	1.0	4.7	4.3	4.5
Sales and office	160.8	167.0	169.2	1.1	0.9	1.3	4.9	5.0	5.2
Office and administrative support	160.8	167.0	169.3	1.1	0.9	1.4	4.8	5.0	5.3
Service occupations	165.1	171.4	174.1	1.1	1.1	1.6	5.7	5.0	5.5
Industry									
Education and health services	155.4	160.8	162.2	0.9	0.7	0.9	4.9	4.4	4.4
Educational services	154.5	159.9	161.1	0.8	0.6	0.8	4.8	4.4	4.3
Schools	154.5	159.9	161.1	0.8	0.7	0.8	4.9	4.4	4.3
Elementary and secondary schools	154.8	160.2	161.3	0.8	0.6	0.7	4.7	4.3	4.2
Health care and social assistance	162.1	167.4	170.1	1.1	0.7	1.6	5.5	4.4	4.9
Hospitals	158.6	163.6	166.2	1.1	0.6	1.6	5.2	4.3	4.8
Public administration	160.1	166.7	169.4	0.9	1.0	1.6	4.7	5.1	5.8

[1] Includes wages, salaries, and employer costs for employee benefits.

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey

Table 8. Employment Cost Index for wages and salaries, for civilian workers, by occupational group and industry

[Not seasonally adjusted]

Occupational group and industry	Indexes (Dec. 2005=100)			Percent changes for					
				3-months ended-			12-months ended-		
	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024
All workers[1]	157.1	161.9	164.0	1.2	0.7	1.3	5.0	4.3	4.4
Excluding incentive paid occupations[2]	156.5	161.3	163.4	1.4	0.7	1.3	5.0	4.5	4.4
Occupational group									
Management, professional, and related	151.3	155.9	157.6	1.1	0.5	1.1	4.4	4.2	4.2
Management, business, and financial	153.1	157.6	159.3	0.9	0.3	1.1	3.7	3.8	4.0
Professional and related	150.4	155.1	156.8	1.3	0.6	1.1	4.8	4.4	4.3
Sales and office	162.2	166.8	169.5	1.3	1.0	1.6	5.9	4.2	4.5
Sales and related	162.1	166.4	169.4	1.2	1.3	1.8	6.4	3.9	4.5
Office and administrative support	161.9	166.7	169.1	1.4	0.7	1.4	5.5	4.4	4.4
Natural resources, construction, and maintenance	155.7	161.0	162.7	1.4	1.1	1.1	4.8	4.9	4.5
Construction, extraction, farming, fishing, and forestry occupations	155.2	159.5	161.2	1.2	0.6	1.1	4.4	4.0	3.9
Installation, maintenance, and repair	156.3	162.8	164.4	1.6	1.7	1.0	5.1	5.9	5.2
Production, transportation, and material moving	163.7	169.5	172.2	1.3	1.6	1.6	5.1	4.9	5.2
Production	160.6	165.2	167.9	1.5	1.0	1.6	5.6	4.4	4.5
Transportation and material moving	168.3	175.1	177.8	1.1	1.9	1.5	4.7	5.2	5.6
Service occupations	169.2	174.3	176.8	1.4	0.7	1.4	6.3	4.5	4.5
Industry									
Goods-producing industries[3]	155.9	160.1	162.3	1.4	1.0	1.4	5.1	4.1	4.1
Manufacturing	156.0	159.7	162.3	1.4	0.8	1.6	4.9	3.8	4.0
Service-providing industries[4]	157.3	162.2	164.3	1.2	0.7	1.3	4.9	4.4	4.5
Education and health services	151.5	157.0	158.6	1.0	0.8	1.0	5.2	4.7	4.7
Educational services	144.8	150.2	151.5	0.6	0.7	0.9	4.5	4.3	4.6
Elementary and secondary schools	143.3	148.8	149.9	0.5	0.5	0.7	4.4	4.3	4.6
Junior colleges, colleges, and universities	146.3	151.3	152.6	0.6	0.8	0.9	4.5	4.1	4.3
Health care and social assistance	158.4	164.1	165.9	1.3	1.0	1.1	5.7	5.0	4.7
Hospitals	158.4	163.9	166.0	1.6	1.1	1.3	5.9	5.1	4.8
Nursing and residential care facilities	160.9	166.9	168.7	1.4	0.9	1.1	6.6	5.2	4.8
Public administration	149.7	156.4	158.6	0.8	1.0	1.4	4.9	5.3	5.9

[1] Includes workers in the private nonfarm economy except those in private households, and workers in the public sector, except the federal government.

[2] The index for this series is not strictly comparable with other series in this table.

[3] Includes mining, construction, and manufacturing.

[4] Includes the following industries: wholesale trade; retail trade; transportation and warehousing; utilities; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; other services, except public administration; and public administration.

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey

Table 9. Employment Cost Index for wages and salaries, for private industry workers, by occupational group and industry

[Not seasonally adjusted]

Occupational group and industry	Index value (Dec. 2005=100)			Percent changes for					
				3-months ended-			12-months ended-		
	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024
All workers	159.5	164.1	166.3	1.3	0.7	1.3	5.1	4.3	4.3
Excluding incentive paid occupations[1]	159.0	163.5	165.7	1.5	0.7	1.3	5.0	4.3	4.2
Occupational group									
Management, professional, and related	154.0	158.2	160.1	1.3	0.4	1.2	4.3	4.1	4.0
Excluding incentive paid occupations[1]	152.6	156.7	158.8	1.4	0.5	1.3	4.4	4.1	4.1
Management, business, and financial	154.1	158.3	160.1	0.9	0.2	1.1	3.7	3.6	3.9
Excluding incentive paid occupations[1]	152.1	155.8	158.0	1.3	0.3	1.4	3.9	3.7	3.9
Professional and related	154.0	158.4	160.3	1.7	0.7	1.2	4.9	4.6	4.1
Sales and office	163.5	167.8	170.6	1.4	0.9	1.7	6.0	4.0	4.3
Excluding incentive paid occupations[1]	164.9	169.2	171.6	1.8	0.7	1.4	5.9	4.4	4.1
Sales and related	162.3	166.5	169.6	1.2	1.2	1.9	6.4	3.9	4.5
Excluding incentive paid occupations[1]	166.8	170.8	173.1	2.1	0.8	1.3	6.2	4.5	3.8
Office and administrative support	163.0	167.4	169.9	1.5	0.6	1.5	5.6	4.2	4.2
Natural resources, construction, and maintenance	156.2	161.5	163.2	1.5	1.1	1.1	4.8	4.9	4.5
Construction, extraction, farming, fishing, and forestry occupations	155.7	159.9	161.6	1.3	0.6	1.1	4.4	4.0	3.8
Installation, maintenance, and repair	156.8	163.4	165.0	1.7	1.7	1.0	5.2	6.0	5.2
Production, transportation, and material moving	164.1	169.9	172.6	1.4	1.6	1.6	5.1	4.9	5.2
Excluding incentive paid occupations[1]	164.0	169.8	172.4	1.5	1.7	1.5	5.3	5.1	5.1
Production	160.8	165.3	168.0	1.6	1.0	1.6	5.7	4.4	4.5
Excluding incentive paid occupations[1]	161.2	165.7	168.1	1.6	1.0	1.4	5.6	4.4	4.3
Transportation and material moving	169.2	176.0	178.8	1.2	2.0	1.6	4.6	5.3	5.7
Service occupations	173.4	178.2	180.7	1.6	0.6	1.4	6.4	4.4	4.2
Industry and occupational group									
Goods-producing industries[2]	156.0	160.2	162.4	1.4	1.0	1.4	5.2	4.1	4.1
Excluding incentive paid occupations[1]	155.6	159.4	161.6	1.4	0.8	1.4	4.7	3.8	3.9
Management, professional, and related	150.4	152.9	155.6	1.5	0.3	1.8	3.7	3.2	3.5
Sales and office	165.8	174.5	177.1	1.6	3.5	1.5	10.2	6.9	6.8
Natural resources, construction, and maintenance	155.4	159.7	161.3	1.3	0.6	1.0	4.5	4.1	3.8
Production, transportation, and material moving	159.1	163.4	165.6	1.3	1.1	1.3	5.5	4.1	4.1
Construction	155.6	160.5	162.1	1.3	1.1	1.0	5.7	4.5	4.2
Manufacturing	156.0	159.7	162.3	1.4	0.8	1.6	4.9	3.8	4.0
Management, professional, and related	151.2	153.8	156.5	1.5	0.5	1.8	3.6	3.3	3.5
Sales and office	159.9	164.0	167.9	1.2	0.7	2.4	6.1	3.8	5.0
Natural resources, construction, and maintenance	156.6	161.1	162.9	1.6	1.1	1.1	5.4	4.5	4.0
Production, transportation, and material moving	159.1	163.4	165.8	1.3	1.1	1.5	5.6	4.1	4.2
Aircraft manufacturing	158.2	159.9	163.3	1.5	0.0	2.1	3.1	2.6	3.2
Service-providing industries[3]	160.4	165.2	167.4	1.3	0.7	1.3	5.0	4.4	4.4
Excluding incentive paid occupations[1]	159.9	164.6	166.8	1.5	0.7	1.3	5.1	4.5	4.3
Management, professional, and related	154.5	159.0	160.8	1.2	0.4	1.1	4.4	4.2	4.1
Sales and office	163.2	167.1	169.9	1.3	0.7	1.7	5.5	3.7	4.1
Natural resources, construction, and maintenance	157.2	164.2	166.0	1.7	1.9	1.1	5.1	6.3	5.6
Production, transportation, and material moving	169.1	176.0	179.0	1.3	2.0	1.7	4.7	5.5	5.9
Service occupations	173.4	178.3	180.8	1.6	0.6	1.4	6.4	4.5	4.3
Trade, transportation, and utilities	163.2	169.0	171.1	1.2	1.3	1.2	4.6	4.8	4.8
Excluding incentive paid occupations[1]	163.4	169.4	171.4	1.6	1.5	1.2	5.1	5.3	4.9
Wholesale trade	152.6	156.5	159.7	1.2	0.4	2.0	4.2	3.8	4.7
Excluding incentive paid occupations[1]	155.2	159.1	160.9	1.6	0.4	1.1	5.1	4.1	3.7

See footnotes at end of table.

Table 9. Employment Cost Index for wages and salaries, for private industry workers, by occupational group and industry — Continued

[Not seasonally adjusted]

Occupational group and industry	Index value (Dec. 2005=100)			Percent changes for					
				3-months ended-			12-months ended-		
	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024
Service-providing industries - Continued									
Retail trade	170.2	175.0	175.4	1.4	0.6	0.2	5.5	4.3	3.1
Excluding incentive paid occupations[1]	168.3	173.1	174.6	1.9	0.6	0.9	5.8	4.8	3.7
Transportation and warehousing	164.0	174.0	177.6	0.9	3.8	2.1	3.6	7.1	8.3
Utilities	161.1	166.7	168.3	1.6	1.2	1.0	3.5	5.1	4.5
Information	153.7	156.5	158.1	1.5	0.9	1.0	4.8	3.4	2.9
Financial activities	155.7	160.7	161.1	0.3	-0.1	0.2	3.9	3.5	3.5
Excluding incentive paid occupations[1]	156.4	159.2	161.5	1.9	0.1	1.4	4.8	3.7	3.3
Finance and insurance	156.0	161.3	161.6	0.1	0.0	0.2	3.7	3.5	3.6
Credit intermediation and related activities	155.2	160.6	162.5	0.8	0.2	1.2	4.4	4.4	4.7
Excluding incentive paid occupations[1]	159.4	162.0	164.7	2.0	0.1	1.7	5.6	3.7	3.3
Insurance carriers and related activities	156.5	159.0	160.8	1.8	-0.6	1.1	5.1	3.4	2.7
Excluding incentive paid occupations[1]	152.8	155.7	158.2	2.1	0.2	1.6	4.5	4.0	3.5
Real estate and rental and leasing	154.5	158.0	159.6	1.5	-0.3	1.0	5.0	3.8	3.3
Excluding incentive paid occupations[1]	159.3	162.4	164.5	1.4	-0.2	1.3	4.9	3.4	3.3
Professional and business services	159.5	162.8	166.2	1.6	0.2	2.1	5.2	3.7	4.2
Professional, scientific, and technical services	159.9	163.2	166.1	1.5	0.2	1.8	5.0	3.6	3.9
Administrative and support and waste management and remediation services	162.5	166.2	169.0	1.7	0.4	1.7	5.5	4.0	4.0
Education and health services	157.4	163.0	164.8	1.3	1.0	1.1	5.6	4.9	4.7
Educational services	151.6	156.6	158.5	0.9	0.7	1.2	5.2	4.2	4.6
Junior colleges, colleges, universities, and professional schools	148.9	153.6	154.9	0.6	0.6	0.8	4.1	3.8	4.0
Health care and social assistance	158.7	164.4	166.1	1.4	1.0	1.0	5.7	5.0	4.7
Hospitals	159.3	164.9	167.0	1.7	1.3	1.3	5.9	5.2	4.8
Nursing and residential care facilities	161.8	167.8	169.7	1.4	0.8	1.1	6.7	5.1	4.9
Nursing care facilities[1]	160.9	167.4	168.7	1.3	0.9	0.8	7.1	5.3	4.8
Leisure and hospitality	175.3	179.4	181.3	1.7	0.3	1.1	6.0	4.1	3.4
Accommodation and food service	179.0	183.1	184.9	1.8	0.4	1.0	6.0	4.2	3.3
Other services, except public administration	161.8	167.0	170.9	2.1	0.7	2.3	4.7	5.4	5.6

[1] The index for this series is not strictly comparable with other series in this table.

[2] Includes mining, construction, and manufacturing.

[3] Includes the following industries: wholesale trade; retail trade; transportation and warehousing; utilities; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey

Table 10. Employment Cost Index for wages and salaries, for private industry workers, by bargaining status and Census region and division

[Not seasonally adjusted]

Bargaining status and Census region and division	Indexes (Dec.2005=100)			Percent changes for					
				3-months ended-			12-months ended-		
	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024
Bargaining status									
Union	156.1	162.7	165.9	1.1	2.1	2.0	4.2	5.4	6.3
Goods-producing industries[1]	148.6	153.0	155.2	0.9	1.4	1.4	3.6	3.9	4.4
Manufacturing	147.3	152.0	155.0	0.8	2.0	2.0	3.5	4.0	5.2
Service-providing industries[2]	160.8	168.7	172.5	1.2	2.6	2.3	4.6	6.2	7.3
Nonunion	159.8	164.3	166.4	1.3	0.6	1.3	5.1	4.2	4.1
Goods-producing industries[1]	157.6	161.7	163.9	1.5	0.9	1.4	5.5	4.1	4.0
Manufacturing	157.8	161.4	163.9	1.5	0.7	1.5	5.2	3.9	3.9
Service-providing industries[2]	160.4	164.9	167.0	1.3	0.5	1.3	5.1	4.2	4.1
Census region and division[3]									
Northeast	159.8	164.3	166.1	1.1	0.6	1.1	4.4	3.9	3.9
New England	165.6	170.6	172.3	0.1	0.3	1.0	3.9	3.1	4.0
Middle Atlantic	157.6	162.0	163.8	1.4	0.8	1.1	4.5	4.2	3.9
South	158.0	163.1	165.2	1.3	0.6	1.3	5.4	4.6	4.6
South Atlantic	161.4	166.9	169.3	1.4	0.5	1.4	6.3	4.9	4.9
East South Central	156.7	161.4	162.2	1.6	0.8	0.5	5.0	4.7	3.5
West South Central	153.0	157.6	159.8	1.1	0.7	1.4	4.2	4.1	4.4
Midwest	155.8	160.1	162.3	1.2	0.8	1.4	4.6	4.0	4.2
East North Central	154.3	158.8	160.8	1.2	0.8	1.3	4.8	4.2	4.2
West North Central	159.5	163.1	165.7	1.1	0.7	1.6	4.2	3.4	3.9
West	165.1	169.5	172.2	1.7	1.0	1.6	5.6	4.4	4.3
Mountain	163.2	168.4	170.3	1.9	1.3	1.1	5.6	5.2	4.4
Pacific	166.0	170.2	173.2	1.6	0.8	1.8	5.6	4.2	4.3

[1] Includes mining, construction, and manufacturing.

[2] Includes the following industries: wholesale trade; retail trade; transportation and warehousing; utilities; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

[3] The Census divisions are defined as follows: New England: Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island and Vermont; Middle Atlantic: New Jersey, New York, and Pennsylvania; South Atlantic: Delaware, District of Columbia, Florida, Georgia, Maryland, North Carolina, South Carolina, Virginia, and West Virginia; East South Central: Alabama, Kentucky, Mississippi, and Tennessee; West South Central: Arkansas, Louisiana, Oklahoma, and Texas; East North Central: Illinois, Indiana, Michigan, Ohio, and Wisconsin; West North Central: Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, and South Dakota; Mountain: Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, and Wyoming; and Pacific: Alaska, California, Hawaii, Oregon, and Washington.

NOTE: The indexes for these series are not strictly comparable to those for the aggregate, occupation, and industry series.
SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey

Table 11. Employment Cost Index for wages and salaries, for state and local government workers, by occupational group and industry

[Not seasonally adjusted]

Occupational group and industry	Indexes (Dec. 2005=100)			Percent changes for					
				3-months ended-			12-months ended-		
	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024
All workers	146.6	152.4	153.9	0.7	0.8	1.0	4.7	4.7	5.0
Occupational group									
Management, professional, and related	144.1	149.8	151.1	0.5	0.7	0.9	4.4	4.5	4.9
Professional and related	144.0	149.3	150.6	0.6	0.6	0.9	4.5	4.3	4.6
Sales and office	147.5	154.2	156.0	0.9	1.0	1.2	4.9	5.5	5.8
Office and administrative support	148.0	154.8	156.5	1.0	1.0	1.1	5.0	5.6	5.7
Service occupations	155.2	161.4	163.9	0.8	0.9	1.5	5.8	4.9	5.6
Industry									
Education and health services	144.7	150.1	151.4	0.6	0.7	0.9	4.6	4.3	4.6
Educational services	143.4	148.9	150.0	0.4	0.7	0.7	4.4	4.3	4.6
Schools	143.4	148.8	150.0	0.4	0.6	0.8	4.4	4.2	4.6
Elementary and secondary schools	142.8	148.3	149.4	0.4	0.5	0.7	4.4	4.3	4.6
Health care and social assistance	155.4	160.9	163.0	1.0	0.8	1.3	5.9	4.5	4.9
Hospitals	154.0	159.5	161.5	1.0	0.7	1.3	5.7	4.7	4.9
Public administration	149.7	156.4	158.6	0.8	1.0	1.4	4.9	5.3	5.9

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey

Table 12. Employment Cost Index for benefits, by occupational group, industry, and bargaining status

[Not seasonally adjusted]

Occupational group, industry, and bargaining status	Indexes (Dec. 2005=100)			Percent changes for					
				3-months ended-			12-months ended-		
	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024
Civilian workers									
All workers[1]	158.3	161.9	164.2	1.5	0.5	1.4	4.5	3.8	3.7
Private industry workers									
All workers	152.4	155.5	157.9	1.5	0.3	1.5	4.3	3.6	3.6
Occupational group									
Management, professional, and related	150.5	153.5	156.1	1.8	0.3	1.7	4.4	3.8	3.7
Sales and office	155.5	158.3	160.7	1.5	0.2	1.5	4.9	3.3	3.3
Natural resources, construction, and maintenance	151.8	155.7	157.3	0.8	0.5	1.0	3.2	3.4	3.6
Production, transportation, and material moving	152.6	156.6	158.3	1.3	1.1	1.1	3.4	4.0	3.7
Service occupations	154.5	156.9	158.7	1.2	0.3	1.1	4.9	2.8	2.7
Industry									
Goods-producing industries[2]	145.4	148.6	150.3	1.0	0.5	1.1	2.5	3.3	3.4
Manufacturing	145.1	148.3	150.1	1.1	0.6	1.2	2.4	3.3	3.4
Aircraft manufacturing	107.2	107.7	109.4	2.1	0.0	1.6	-15.8	2.6	2.1
Service-providing industries[3]	154.8	157.9	160.4	1.6	0.3	1.6	4.7	3.7	3.6
Bargaining status									
Union	161.6	165.6	167.7	0.9	1.1	1.3	2.8	3.4	3.8
Nonunion	150.4	153.4	155.8	1.6	0.3	1.6	4.5	3.6	3.6
State and local government workers									
All workers	179.5	185.1	187.6	1.5	0.8	1.4	5.0	4.6	4.5

[1] Includes workers in the private nonfarm economy except those in private households, and workers in the public sector, except the federal government.

[2] Includes mining, construction, and manufacturing.

[3] Includes the following industries: wholesale trade; retail trade; transportation and warehousing; utilities; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey

Table 13. Employment Cost Index for total compensation and wages and salaries, for private industry workers by area

[Not seasonally adjusted]

Census region and metropolitan area[1]	Percent changes for 12-months ended-					
	Total compensation[2]			Wages and salaries		
	Mar. 2023	Dec. 2023	Mar. 2024	Mar. 2023	Dec. 2023	Mar. 2024
Northeast						
Boston-Worcester-Providence, MA-RI-NH-CT CSA	3.9	3.1	3.2	4.0	3.4	3.5
New York-Newark, NY-NJ-CT-PA CSA	4.6	4.2	4.1	4.3	4.3	4.2
Philadelphia-Reading-Camden, PA-NJ-DE-MD CSA	5.7	4.4	2.8	6.5	4.7	3.0
South						
Atlanta-Athens-Clarke County-Sandy Springs, GA CSA	5.1	3.8	4.4	5.6	4.4	5.1
Dallas-Fort Worth, TX-OK CSA	5.2	3.5	3.5	5.1	3.7	3.8
Houston-The Woodlands, TX CSA	3.5	5.2	5.7	3.4	4.9	5.3
Miami-Fort Lauderdale-Port St. Lucie, FL CSA	6.1	5.5	6.7	6.0	5.1	7.1
Washington-Baltimore-Arlington, DC-MD-VA-WV-PA CSA	5.5	4.4	4.5	5.7	4.9	5.1
Midwest						
Chicago-Naperville, IL-IN-WI CSA	3.8	4.1	4.3	3.5	4.1	4.4
Detroit-Warren-Ann Arbor, MI CSA	4.1	3.8	3.4	3.8	4.3	3.6
Minneapolis-St. Paul, MN-WI CSA	4.0	3.6	3.8	4.3	3.7	4.2
West						
Los Angeles-Long Beach, CA CSA	4.7	4.5	4.4	4.9	5.0	4.5
Phoenix-Mesa-Scottsdale, AZ MSA	4.6	4.1	2.7	5.2	4.4	2.8
San Jose-San Francisco-Oakland, CA CSA	4.4	2.7	4.4	4.7	2.8	4.7
Seattle-Tacoma, WA CSA	2.6	3.8	3.5	5.9	4.3	3.9

[1] These areas include Consolidated Statistical Areas (CSAs) and Metropolitan Statistical Areas (MSAs). Beginning with the December 2018 release, area definitions are based on Office of Management and Budget Bulletin No. 13-01, dated February 28, 2013. Previous area definitions are based on Office of Management and Budget Bulletin No. 04-03, dated February 18, 2004. For more information on metropolitan area definitions, see www.census.gov/programs-surveys/metro-micro.html.

[2] Includes wages, salaries, and employer costs for employee benefits.

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey

TransNet Grant Programs: Biannual Status Update and SGIP Amendment Request

Independent Taxpayer Oversight Committee | Item 9
Lauren Lee and Goldy Herbon
July 10, 2024

DRAFT

1

TransNet Grant Programs



EMP Land Management Grant Program



Senior Mini-Grant Program



Active Transportation Grant Program



Smart Growth Incentive Program

2

Grant Programs Summary

- **Active Projects: 35**
- **Completed Projects: 7**
- **Watch List: 6**
- **Amendments: 2**
  Withdrawal: 1

SANDAG | 3

3

Environmental Mitigation Program – Land Management Grant Program (EMP LMG)

- **Active Projects: 19**
- **Completed Projects: 3**
- **Watch List: 1**
  - **San Diego Audubon Society** - Silverwood-Anstine Project
- **Withdrawal: 1**

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4

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Project Showcase

EMP Land Management Grant Program

- Earth Discovery Institute
- El Monte Preserve Bat Hotel



5

Senior Mini-Grant Program (SMG)

Active Projects: 3

Completed Projects: 3

Watch List: 1

- Facilitating Access to Coordinated Transportation – CTSA Mobility Management

Amendments: 1

6

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Project Showcase

Senior Mini-Grant Program

- Peninsula Shephard Center
- Out and About Senior Transportation Program



7

Active Transportation Grant Program (ATGP)

Active Projects: 1

Completed Projects: 1

Watch List: 1

- **City of Carlsbad** - Carlsbad Boulevard & Tamarack Avenue Pedestrian Improvement Project

Amendments: 0

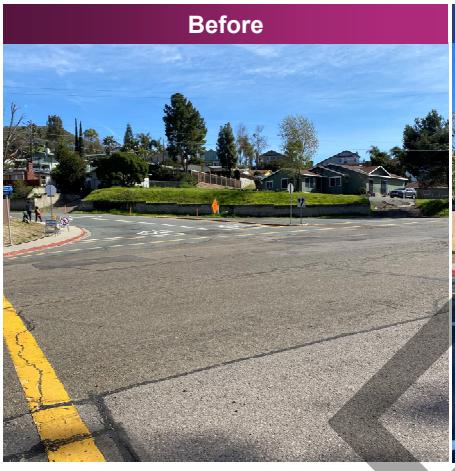
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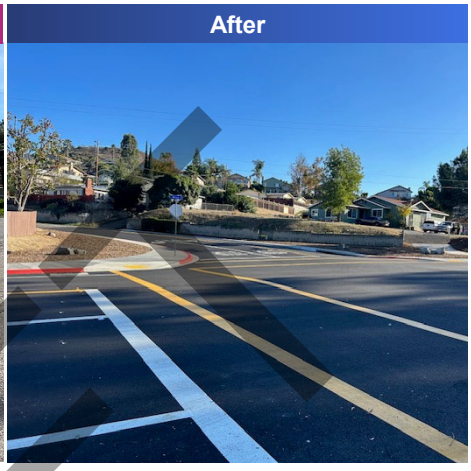
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Project Showcase

Active Transportation Grant Program

- City of Santee
- Prospect Avenue and Mesa Road Intersection Improvements





9

Smart Growth Incentive Program (SGIP)

Active Projects: 12

Completed Projects: 0

Watch List: 3

- **City of El Cajon** - El Cajon Transit Center Connection Improvements
- **City of San Diego** - Downtown Mobility Cycle Way Improvement Phase I & II
- **City of Escondido** - Escondido General Plan Amendments and Environmental Review

Amendments: 1

- **City of Escondido** – General Plan Amendments an Environmental Review

10

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Project Showcase

Smart Growth Incentive Program

National City

- Together We Plan National City

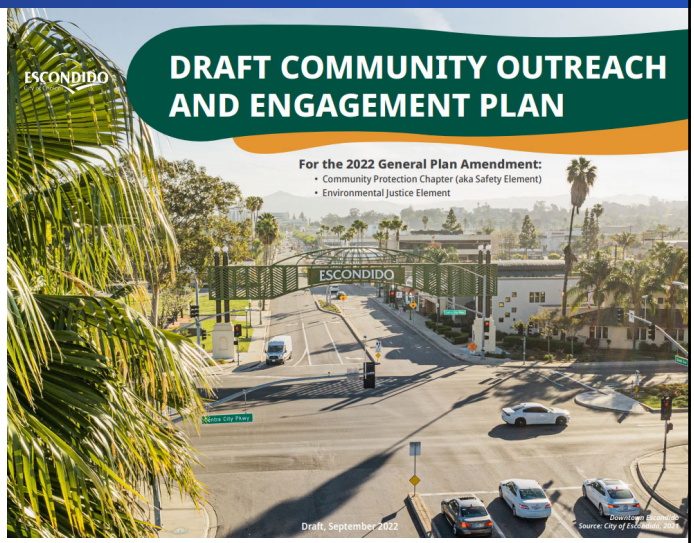


11

City of Escondido
Amendment Request

General Plan Amendment Environmental Review Project

16-month retroactive time extension to allow for adjusted project schedule delays due to staffing capacity issues.



12

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Questions?

Environmental Mitigation Program – Land Management Grant Program (EMP LMG)

- **Kim Smith** Phone: (619) 699-6949
- **Lauren Lee** Phone: (619) 595-5660

Smart Growth Incentive Program (SGIP)

- **Goldy Herbon** Phone: (619) 699-6990

Senior Mini-Grant Program (SMG)

- **Aly Vazquez** Phone: (619) 744-5890

Active Transportation Grant Program (ATGP)

- **Benjamin Gembler** Phone: (619) 849-6767

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13

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July 10, 2024

FY 2015, FY 2018, FY 2021, and FY 2024 TransNet Triennial Performance Audits Recommendations: Quarterly Update

Action: **Discussion**

Staff will present an overview of progress made to date on recommendations from the FY 2015, FY 2018, FY 2021, and FY 2024 TransNet Triennial Performance Audit (third, fourth, fifth, and sixth Triennial Performance Audits).

Fiscal Impact:

The triennial performance audits are conducted by the ITOC and its independent performance auditor and funded through Overall Work Program Element No. 1500200 in the SANDAG Program Budget.

Schedule/Scope Impact:

TransNet Triennial Performance Audits include a review of all TransNet-recipient agencies involved in implementation of TransNet-funded projects and programs. The audit considers changes to contracting, construction, permitting, and related processes that could improve the efficiency and effectiveness of TransNet spending.

Overview

The Independent Taxpayer Oversight Committee (ITOC) accepted its third, fourth, and fifth TransNet Triennial Performance Audits (TPA) as follows:

- FY 2015 TPA (third audit) on June 10, 2015
- FY 2018 TPA (fourth audit) on July 11, 2018
- FY 2021 TPA (fifth audit) on June 9, 2021

At its June 12, 2024, meeting (Agenda Item No. 5), the ITOC accepted its most recent audit, the FY 2024 TPA (sixth audit).

At its July 10, 2024, ITOC meeting, staff will provide an overview of progress made in implementing recommendations from these audits.

Key Considerations

As part of the FY 2024 TPA, the ITOC's independent performance auditor assessed the implementation status of the FY 2015, FY 2018, and FY 2021 TPA recommendations. Based on the auditor's assessment, the status of all recommendations has been updated, and staff has continued implementing the in-progress recommendations.

FY 2015 TransNet Triennial Performance Audit

In general, the auditor's review revealed there continued to be strong practices in place at SANDAG and its partner agencies to guide and implement the wide variety of complex programs envisioned under the TransNet Extension Ordinance and to continually improve operations, and proactively address recommendations for improvement.

The FY 2015 TPA included 17 recommendations. Staff completed the implementation of the audit recommendations. The auditor's assessment during the FY 2024 TPA indicated that two recommendations were considered still in progress. Staff resumed the implementation of the two recommendations and anticipates that they will be completed by the winter 2024. However, the implementation of recommendation No. 17 will be an ongoing process.

FY 2018 TransNet Triennial Performance Audit

The FY 2018 TPA found SANDAG and its TransNet partners were on track toward meeting the primary goals of TransNet and noted solid practices were in place over areas such as capital construction, Environmental Mitigation Program activities, and transit services. The audit also noted areas where SANDAG and its partner agencies could strengthen the effectiveness of the program such as more rigorous monitoring of economic conditions that may impact sales tax revenues and project costs as well as the development of a performance framework to analyze TransNet progress against Ordinance goals, among others.

The FY 2018 TPA included 26 recommendations, several of which included multiple recommendations, for a total of 43 audit recommendations. The auditor's assessment indicated that 28 of the 43 recommendations were completed. Despite the challenges involved in implementing audit recommendations in a constrained funding environment with limited staff resources, the staff is committed to continuing to work with the ITOC and Board to set priorities and address remaining audit recommendations. Staff anticipates most will be completed by summer 2024.

FY 2021 TransNet Triennial Performance Audit

Overall, the FY 2021 TPA concluded that SANDAG completed many planned Major Corridor projects as intended by the Ordinance. The audit also found that SANDAG was compliant with TransNet provisions, focused on transparency, and strengthened its financial models and controls. In addition, the audit noted areas for improvement such as better tracking and reporting against Ordinance goals, more enhanced quality control documentation, and the need for Board collaboration on Bike Early Action Program permitting issues, among other areas.

The FY 2021 TPA included 26 recommendations. The auditor's assessment indicated that the staff has completed 9 recommendations, and the rest are in the process of being addressed. Most of the remaining recommendations are anticipated to be completed by fall 2024. Additionally, a few items contain ongoing efforts to ensure continuous process improvement.

FY 2024 TransNet Triennial Performance Audit

The FY 2024 TPA found that SANDAG reported the completion of approximately one-third of the major corridor projects outlined in the TransNet Ordinance. The audit recommends that SANDAG needs to more clearly show how projects meet the commitments outlined in the Ordinance. Among the recommendations was amending the TransNet Ordinance to align it with the latest Regional Plan. The audit also recommended that SANDAG act more strongly to implement prior audit recommendations.

The FY 2024 TPA included 24 recommendations. SANDAG responded to the audit and proposed an action plan for implementing the audit recommendations. SANDAG's proposed action plan starts on page 85 of the FY 2024 Audit Report. Staff has started implementing two recommendations.

Next Steps

The next quarterly update on the audit recommendation implementation status is anticipated for presentation to the ITOC in October 2024.

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

Attachments:
1. Implementation of TPA Recommendations: Progress Update Charts
2. Implementation of TPA Recommendations: Progress Update Matrix

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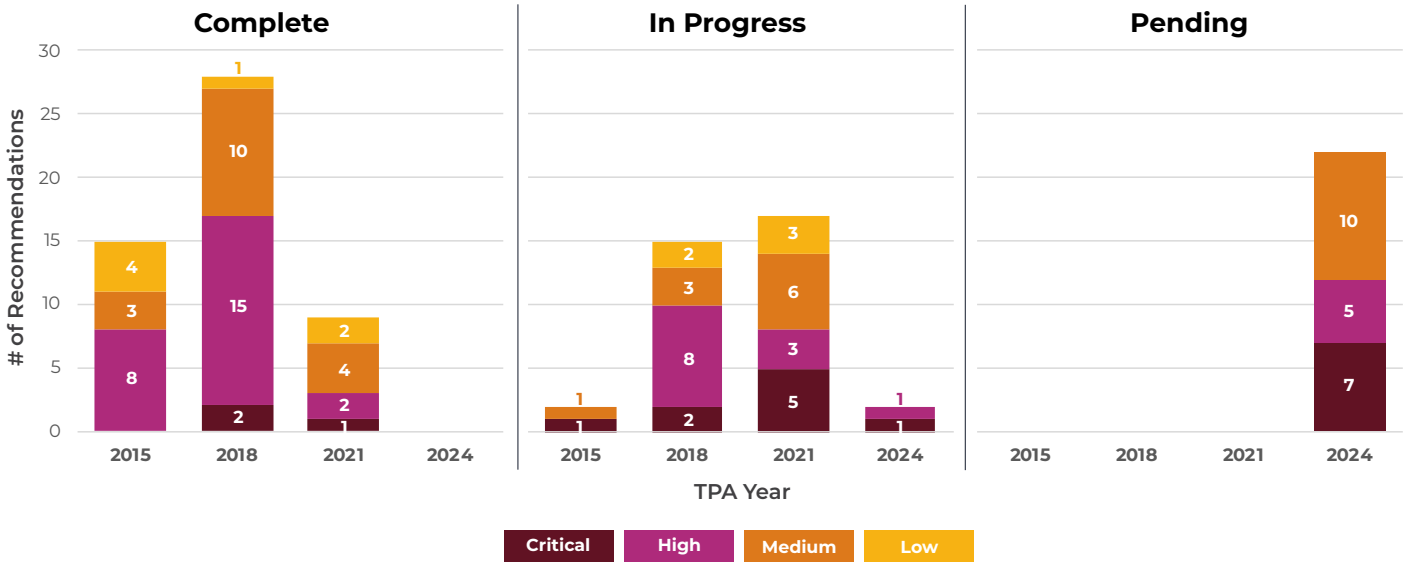
JULY 2024

Triennial Performance Audit (TPA) Recommendations

Progress Update

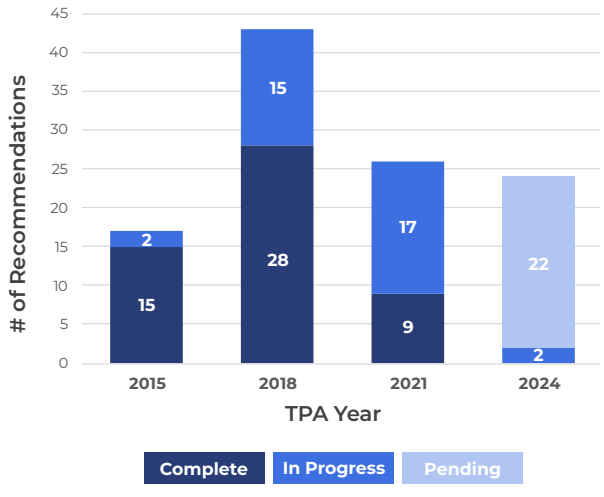
2015 – 2024 TPA Recommendations

Status and Priorities



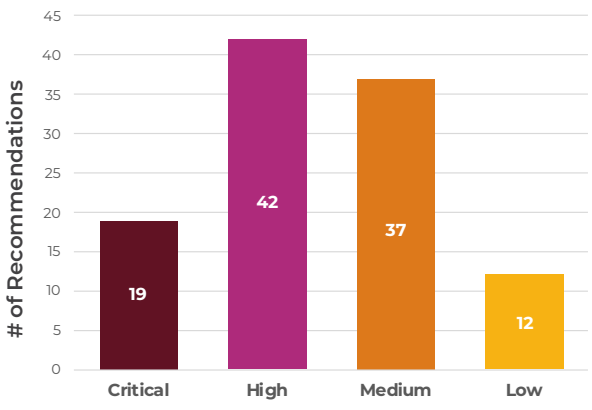
2015 – 2024 TPA Recommendations

Status



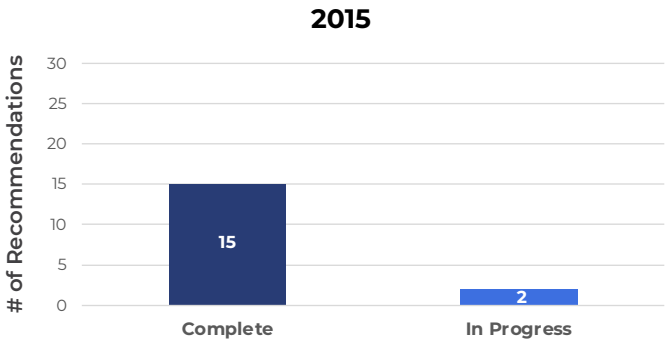
2015 – 2024 TPA Recommendations

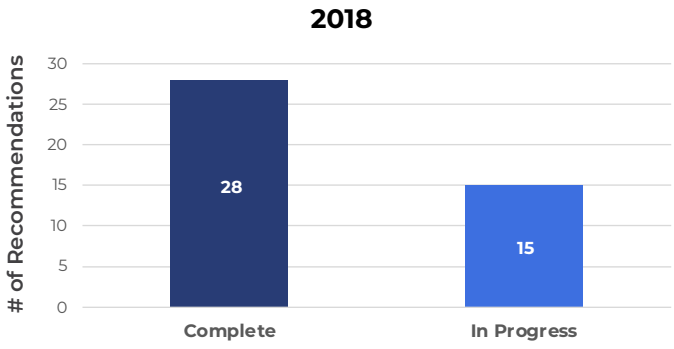
Priorities

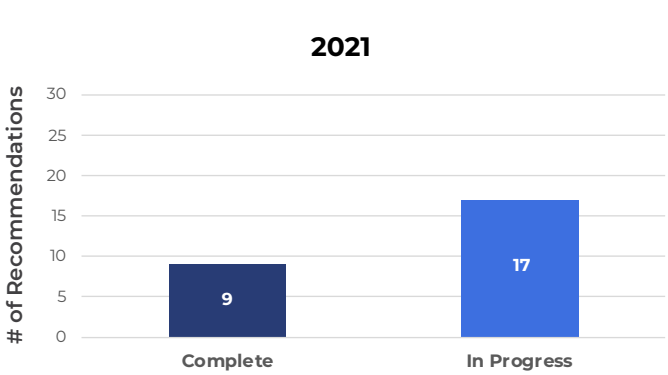


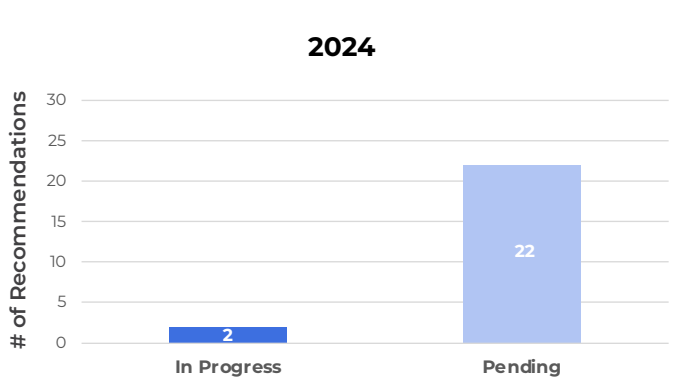
2015 – 2024 TPA Recommendations

Status by Year









Implementation of TPA Recommendations – Progress Update Matrix

TPA Year	Item No.	Audit Recommendation	Priority	Staff Lead	Summary of Implementation	Quarterly Updates	Next Steps	Target Completion Date	Status	Actual Completion Date	Reasons for Delay
2015	12	Track and report grant performance data to identify whether grants are achieving program goals, including: • For Active Transportation and Smart Growth Incentive grant programs, implement processes to gather and analyze baseline performance data against actual results to fully assess project performance in meeting goals. • For Senior Mini-Grant Program, capture and report on all other performance metrics captured in the quarterly progress reports, where applicable, and show performance over time.	Medium	Jenny Russo		The next call for projects for the Active Transportation Grant Program (ATGP) will include performance measures that grantees will be required to meet and report on. The Program will be updated to include processes to report this data to ITOC and other Policy Advisory Committees. The date for the next call for projects is unknown at this time. The Smart Growth Incentive Program and Senior Mini-Grant Program were changed in 2021 to include performance measures, and processes were implemented to collect this data.	Staff will begin reporting the outcome of the performance measures on closed projects to ITOC and other Policy Advisory Committees in January 2025.	Winter 2024	In Progress		Prior to 2020, the grant programs were administered by separate teams in the Planning Department, and there was no oversight of the programs to ensure consistency across the programs or adherence to requirements beyond the general program requirements in the TransNet Ordinance. All of the grant programs were brought under a centralized team in 2020, and progress has been made since that time to being implementing performance measures with the release of a new competitive cycle. Staff was not aware of this prior audit recommendation that the performance data should be reported to ITOC until the 2024 TransNet Triennial Performance Audit Report was issued.
2015	17	Set performance indicators and capture data, such as: • Percent of projects delivered on schedule and ready for construction; • Percent of project awards not exceeding more than 10 percent of estimates; • Percentage of support costs and a percent of budget; • Percent of projects delivered on budget; Miles of bike paths paved compared to total planned; or • Rate of serious or fatal bike crashes in areas where bike paths and lanes have been created.	Critical	Chelsea Gonzales		Since the conclusion of FY17, staff has provided the ITOC Annual TransNet Status reports to capture the majority of this information. Staff includes planned versus actual milestone accomplishments for the Ready to Advertise and Open to Public construction milestones; percentage that construction project awards have exceeded engineer's estimates; support-to-capital ratio trends for major corridors and bikeway projects; outside funding leveraged from federal, state, and other local sources; and miles of bike path by phase and year of completion.	For the FY2024 Annual TransNet Status Report, staff will consider whether bike safety trend data can be incorporated to provide better context on the regional bikeway improvements made through the Regional Bike Early Action Program. All other data points will continue to be produced.	Ongoing	In Progress		Majority of data requested has been produced since the FY17 Annual TransNet Status Reports. Since the majority of the bike Early Action Program projects are just completing or beginning construction, more data on improved bike safety will be available in the coming years.
2018	3	Regularly track and report on the TransNet Program's financial capacity to complete projects and programs by implementing the following: a. Establishing a formal structured protocol to review funding sources and uses occurring in the last 10 to 20 years of the TransNet Extension Program to identify potential capacity and revenue constraints that would impact the ability to complete the major corridor projects by 2048 and assess options such as delaying projects, eliminating projects, or reducing scope as warranted. This capacity assessment should be formally revisited on a regular basis, so that decision makers are aware of periods in which the agency may have to consider delaying projects or reducing project scope as needed.	High	Michelle Smith	It was decided to incorporate this process more formally as part of the TransNet Major Corridors Plan of Finance (POF), in coordination with the adopted Regional Plan. Cost estimates for all remaining Major Corridors projects as well as revenue assumptions were updated in 2018 as part of the development of the Regional Plan. Using these updated cost and revenue assumptions, the POF was updated to determine the financial feasibility of completing all the remaining projects by 2048. Staff provided the TransNet Program Update to the Board of Directors in February 2019 and is scheduled to present to ITOC in March 2019, noting the increase in the leveraging ratio required to complete all program projects by 2048. As part of the Board report, staff has consolidated remaining costs and estimated revenues onto one table, organized to clearly communicate ranges, the level of certainty of revenue estimates, and required leveraging ratio going forward. Staff will continue to provide regular/annual updates of this information, in this format, so that decision makers can assess program capacity. The next POF update was planned for early 2020, or in alignment with updates to the Regional Plan.	Staff is working on the next POF and will analyze what Major Corridor projects will be impacted due to lack of future funding.	The Plan of Finance will be presented to ITOC and Board in December 2024 to provide updates.	Winter 2024	In Progress		The Executive Leadership's direction was not to present to the Board at the December 2023 meeting.

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					Anticipated revenues to support completion of the TransNet Expenditure Plan were contemplated in coordination with the development of the 2021 Regional Plan. In May 2020 a Peer Review Panel (PRP) was conducted to discuss and confirm the proposed 2021 Regional Plan revenues are reasonable and defensible. The PRP included both internal and external subject matter experts on transportation revenue. The Regional Plan assumptions for revenue sources used in the TransNet program are then incorporated into the TransNet Major Corridors POF. Staff will continue regularly tracking and reporting on the program's financial capacity to complete projects so that decision makers are aware of periods in which the agency may have to consider delaying projects or reducing project scope as needed.						
2018	3	Regularly track and report on the TransNet Program's financial capacity to complete projects and programs by implementing the following: c. Identifying methods to assess options, if needed, to delay, eliminate, or reduce scope of projects and whether the method would follow the same priority process used in the San Diego Forward: The Regional Plan or a different process would be used.	High	Tuere Fa'aola	In the Spring of 2019, the SANDAG Board approved moving forward with a new vision for the San Diego Forward: The Regional Plan. As part of the 2021 Regional Plan update, all projects, including TransNet projects, were evaluated. The August 14, 2020, report to the Board of Directors presented the vision for assessing changes to projects and monitoring technologies. The Draft and Final 2021 Regional Plan was prepared in 2021 with Board adoption Staff continued identifying methods to assess options to delay, eliminate, or reduce project scope on an ongoing basis. The 2021 Regional Plan was adopted in December 2021 which includes several billion dollars in technology improvements to both optimize the existing system and to provide maximum benefits of future capital projects. Specifically, the Plan includes $6.6 billion in Active Transportation Demand Management and Smart Intersection Systems projects along with $303 million in Next OS investments. (https://d3n9y02raazwpg.cloudfront.net/sandag/5f1cdb5c-5bcb-11ed-95a3-0050569183fa-6e4503d5-5a65-445c-b037-d394e33c3ebf-1668226064.pdf - see item No. 2)	An initial concept of transportation projects was presented to the Board of Directors in early 2024 which included an evaluation and prioritization of projects which would further regional goals of a sustainable and resilient future for our region and economy – supported by a transportation network that is convenient, equitable, healthy, and safe. These projects will be further assessed as the Regional Plan development continues.	Staff will review findings from FY 24 audit and develop a process to evaluate TransNet project inclusion in future Regional Plans, environmental analysis, and project scoping.	Winter 2026	In Progress		Staff had considered this item completed. The FY 24 audit does not consider completed as per their interpretation. Staff who previously worked on this element is no longer with the agency. The item will be revisited in FY 2026.

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2018	5	Establish a comprehensive performance framework by implementing the following: a. Setting targets to measure TransNet performance against the TransNet Extension Ordinance goals in-line with federally mandated deadlines or at a faster pace. At a minimum, some narrative could accompany performance reporting to help others understand whether data and results were favorable or unfavorable.	Critical	Michelle Smith	Recommendations are being addressed through a TransNet Performance Framework including consultant assistance which began in March 2020. SANDAG Board approved statewide 2020 safety targets in January 2020. In Q3 of FY20, staff selected consultant Kimley-Horn and Associates to conduct the TPM project. Consultant kicked off project in Spring 2020 and reviewed and inventoried existing work programs and performance activities. Staff presented the vision for the 2021 Regional Plan to the Board of Directors on August 2020. Consultant presented an overview of the TPM project, and work completed to date to the ITOC in October 2020. The FY 2018 TransNet TPA Subcommittee received a presentation on the TPM framework on May 2021. Staff is continuing to work on recommendations by Kimley Horn and have started a few pilot projects for big data and safety data. Staff has scheduled meetings with key staff throughout September 2022 on Kimley Horn's recommendations. Staff presented overall TPM process to the ITOC in April 2022, the 2021 State of Commute was approved by ITOC subcommittee in May 2021 and presented to the full ITOC in June 2022. Staff has started outreach to local jurisdictions re: the safety dashboard. Staff has also started dashboards for pavement, requested a custom StreetLight data pull for speed and average daily traffic, and have started timelines on making the SOC a dashboard for 2023. Started work on integrating custom StreetLight data pull for speed and average daily traffic into a dashboard, train in the Open Dara Portal, and are researching vendors for tracking the performance measures. The ITOC SOS Subcommittee was selected at the July 2022 meeting. Staff continue to work on procurement processes for Inrix data for speed and Replicate data for regional arterial ADT. Staff completed the 2022 SOC Dashboard that included preliminary information for pavement, bridge, and big data for regional ADT in June 2023 and was presented to the ITOC. Staff working on finalizing Safety Dashboard. Bridge and pavement dashboards are still in development. Traffic Safety Dashboard was released. Working on updating the 2023 SOC dashboard, expecting to finalize contract for updated software to track performance monitoring indicators implemented by TransNet Ordinance Amendment, pause with with MWG and Subcommitte on TransNet Ordinance Amendments finalized in Spring or Summer 2024.	Staff is working on aligning the State of the Commute Dashboard to the TransNet Ordinance.	Staff will finalize 2023 State of the Commute dashboard. The Contract should be executed for updated software for performance monitoring. Will work with TransNet team on revisions to the audit tracker.	Spring 2025	In Progress		Staff interpreted this recommendation differently than what was the auditor's intent and will revisit how we can provide data to show compliance with TransNet Ordinance.

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2018	5	Establish a comprehensive performance framework by implementing the following: b. Capturing performance outcome data related to safety metrics, pavement condition, and bridge condition for highways, local roadways, and bicycle (bike) and pedestrian modes. 1. Use the California Highway Patrols' Statewide Integrated Traffic Records System (SWITRS) to measure and monitor safety statistics—both for motorized and non-motorized fatalities and serious injuries—especially against the new safety targets developed by Caltrans and adopted by SANDAG. 2. Track and report highway pavement and bridge condition available from Caltrans on the SANDAG website or provide a hyperlink to where that information is available for taxpayers. Additionally, work with Caltrans to determine if bridge and pavement data can be isolated for San Diego County from the Imperial County data contained within the Caltrans District 11 reported data. 3. Track and report on local jurisdiction pavement condition by requiring local jurisdictions to provide pavement condition index data as soon as pavement condition surveys are performed and results become available. 4. Obtain and use private sector data to analyze congestion and delay on local streets and roads or evaluate status of Caltrans' Performance Measurement System (PeMS) to capture road performance including level of coverage of detection.	Critical	Samual Sanford	This recommendation was incorporated into the TPM Framework development. 5b1 - In the summer of 2018 staff began coordinating with Caltrans on crash data in support of safety target setting. This became an annual practice with data review occurring in the spring, followed by statewide target setting coordination. Staff initiated research on local safety plans and peer agency safety programs in 2022 which stemmed into the Board of Directors Vision Zero Resolution. SANDAG was a successful applicant for Safe Streets and Roads for All grant in 2023 to develop a regional Vision Zero Action Plan. The public facing Safety Data Portal was also launched in 2023. The regional Vision Zero Action Plan, currently under development, and the Traffic Safety Dashboard both use Statewide Integrated Traffic Records System (SWITRS) for monitoring safety trends. 5b1 – Completed 5b2 - In October 2018 SANDAG adopted the first highway asset condition targets following the new federal performance management program. Targets were integrated into the 2019 Federal RTP and target support demonstration was included in the 2021 RTIP. In 2023 highway bridge and pavement data were added to the annual State of the Commute, online, interactive report. 5b2 – Completed 5b3 - Starting in 2018 staff evaluated potential local pavement data sources including coordinating with Caltrans and surveying local agencies on their pavement data collection practices. Regional scaled, local pavement data, has not been identified and resources are not available to procure these data. Collection of local pavement data, by local agencies meets local agency operational needs, but does not support regional efforts; it is infrequent and often spatially incomplete. 5b4 - Staff have evaluated and selectively utilized private sector data for informing transportation model development and planning studies. Vendors evaluated since 2018 include but are not limited to HERE, StreetLight, and Replica. PeMS has been the primary data source for the annual State of the Commute which tracks metrics over time such as travel time. 5b4 - Completed	5b3: staff initiated data review for the annual State of the Commute report, and researched SB1121 as a potential source of pavement data.	5b3: Staff will continue to support TransNet Ordinance update discussions and recommend inclusion of local roadway pavement data.	Spring 2024	In Progress		5b3: Resources are not available to identify specific data 5b1 and 5b2 are complete.
2018	5	Establish a comprehensive performance framework by implementing the following: d. Providing regular performance monitoring reports that consider past performance in relation to TransNet goals through quarterly updates to the SANDAG Board and committees, annual public reports on the status of TransNet, and website postings.	High	Grace Miño	SANDAG staff has completed a lot of work for performance metrics including transit, safety, congestion, and many other data points that were never included in the past such as active transportation, for transportation for seniors, and bridge and pavement. SANDAG staff has also researched and compared many big data vendors to ensure we were using the best vendor with the best value. As far as regular reporting, this becomes difficult, as most of the data sources are reported annually - not quarterly. However, if the TransNet Ordinance Amendments are still in process, this is an area where we can have more timely local data on some of the performance variables once the new ProjectTrak is in place.	Data Science team to meet with TransNet team to figure out next steps on aligning this with other audit items before June 2024.	Staff will finalize 2023 State of the Commute dashboard. The contract should be executed for updated software for performance monitoring. Will work with TransNet team on revisions to audit tracker.	Summer 2024	In Progress		Did not fully understand the auditor's recommendation but trying to address this with all data points that were added to the State of the Commute dashboard. Will work on TransNet team to ensure we're on the same page on how to address this.

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2018	7	Enhance the Story Map tool, TransNet project status listing (shown in Appendix A), or develop a different tool to capture project output details and track TransNet accomplishments over time by implementing the following: a. Developing a comprehensive universe of TransNet projects completed, underway, and planned. Reconcile universe back to TransNet Extension Ordinance and what was expected to be delivered. Once universe is reconciled for historic projects, update universe as new projects are started and continue reconciliation of those new projects to the TransNet Extension Ordinance.	High	Chelsea Gonzales	Implementation of this recommendation requires changes to existing tools and processes. SANDAG staff proposed an approach to implement this recommendation based on the outcomes of Recommendation 5e. Story Map updated with most recent set of completed projects for those jurisdictions that also provided photos. Staff working on reconciling prior TransNet projects and is looking into whether online reporting as part of the SANDAG website update is feasible. Work is in process to link all TransNet funded projects to TransNet Ordinance in Dashboard. Will affect current and future projects. Recommendation is also anticipated to be addressed in conjunction with Recommendations 5a - 5e. All TransNet funded projects have been linked to their respective TransNet Ordinance in the Dashboard as of FY21 Budget.	Staff has started working on a new crosswalk to map each TransNet CIP with their associated 2021 Regional Plan project(s) and TransNet Ordinance. The purpose of this Ordinance crosswalk to clearly identify the scope and boundaries that have been completed, are still in process, or that are no longer planned. In addition, the crosswalk will include details on the initial planned cost for each Ordinance project, the current cost of each CIP grouped by Ordinance.	The new comprehensive crosswalk of Ordinance projects mapped to their respective Regional Plan project(s) and Capital Improvement Project(s) will be completed by June 2024 in advance of the presentation of the 2024 TransNet Triennial Performance Audit to the SANDAG Board of Directors. Moving forward, we will update the crosswalk at least annually as part of the annual budget development process to provide key updates on the progress to date, completion status, and current estimated cost of each project.	Summer 2024	In Progress		Staff interpreted this recommendation differently than what was the auditor's intent and believed the TransNet Storymap fulfilled the intended recommendation.
2018	7	Enhance the Story Map tool, TransNet project status listing (shown in Appendix A), or develop a different tool to capture project output details and track TransNet accomplishments over time by implementing the following: b. Building upon planned output data currently captured through the Regional Transportation Improvement Program's automated ProjectTrak database and reported in the Annual Output and Outcome report by reconciling those planned outputs with actual accomplishments. Consider requiring local jurisdictions to provide a closeout report with updated, actual data as projects are completed.	High	Richard Radcliffe	Output and Outcome report has been presented to ITOC on a biannual basis. For 2021 and 2023 RTIPs, the ProjectTrak system in use was the most-recent version at the time. During the development cycle for the 2023 RTIP, in summer 2022, vendor recommended the new ProjectTrak database and we began negotiations and planning for future implementation.	In spring 2024, Vendor Contract amendment was drafted and being processed through ERP system and Contracts dept.	Finalize vendor contract amendment and begin the implementation process.	Summer 2024	In Progress		Timing of RTIP development cycle, negotiations with vendor, issues with ERP system implementation.
2018	8	Update and refine the project listing started in the 10-Year Look-Back Review to ensure all major corridor projects are tracked back to those in the TransNet Extension Ordinance. Regularly report on project and financial status using the project listing developed in 10-Year Look-Back Review as a foundation or develop an alternate tool to accomplish the goal of tracking against the TransNet Extension Ordinance.	Medium	Chelsea Gonzales	Project Office utilized project list crosswalk created with the 10-Year Look-Back Review and incorporated the data field into the dashboard webform as part of the 2019 upgrade. New dashboard databased, includes ordinance number field, is being developed. Staff turnover and competing internal staff priorities have delayed progress on rolling out dashboard database. TransNet Extension Ordinance numbers have been added into existing Dashboard database. Deployment of new dashboard is anticipated fall 2020.	Staff has started working on a new crosswalk to map each TransNet CIP with their associated 2021 Regional Plan project(s) and TransNet Ordinance. As part of this Ordinance crosswalk, we will clearly identify the scope and boundaries that have been completed, are still in process, or that are no longer planned. In addition, the crosswalk will include details on the initial planned cost for each Ordinance project, the current cost of each CIP grouped by Ordinance.	The new comprehensive crosswalk of Ordinance projects mapped to their respective Regional Plan project(s) and Capital Improvement Project(s) will be completed by June 2024 in advance of the presentation of the 2024 TransNet Triennial Performance Audit to the SANDAG Board of Directors. Moving forward, this new crosswalk will supersede the previous 10 year look back review and will be updated at least annually as part of the annual budget development process to provide key updates on the progress to date, completion status, and current estimated cost of each project. This crosswalk will be posted on the TransNet Dashboard or SANDAG website.	Summer 2024	In Progress		Staff interpreted this recommendation differently than what was the auditor's intent and believed the prior crosswalks and Dashboard improvements fulfilled the requested CIP-to-Ordinance project mapping.

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2018	9	Begin gathering data on whether the Construction Manager/General Contractor (CMGC) method used on the Mid-Coast Corridor Transit project is delivering on expectations for cost savings, efficiencies, better quality, or collaboration to solve problems rather than using a typical silo-approach between design, construction, contractors, and owners by implementing the following: a. Comparing SANDAG's proposed metrics for assessing Mid-Coast Corridor project performance to the performance metrics and practices used by Caltrans' to determine whether there are any additional practices SANDAG may want to include or adopt, such as the Caltrans innovations log, to help formally track benefits, successes, and challenges.	Medium	Chip Finch	The team completed gathering data on the Mid-Coast Construction Manager General Contractor (CM/GC) project to address this recommendation. The Mid Coast project tracked information using a variety of tracking documents, such as change review logs, risk matrix, change order logs, request for information responses, and other documents. To compare with typical silo-approach, the team compared the Mission Valley East (MVE) project. Historical MVE scope, cost and schedule information has been gathered, analyzed, and compared with similar Mid Coast project information. After reviewing the Caltrans innovation log, the team consolidated Mid Coast CM/GC savings and efficiencies information it had gathered into a innovations log similar to the one used by Caltrans.	Collected information continues to be used to compare the Mid Coast project CM/GC delivery method with the MVE DBB and Caltrans NCC projects and develop benefit analysis metrics.	Work continues on benefits analysis and is expected to be completed in late 2024. Work continues on developing both a qualitative and quantitative analysis of the benefits of CM/GC as observed by the Mid-coast project.	Winter 2024	In Progress		The team is waiting on final Mid-Coast information
2018	10	Gather and store documents to support "benefit" statistics tracked for the North Coast Corridor and the Mid-Coast Corridor whether using the innovations log utilized by Caltrans or another method used by SANDAG. Maintain supporting documentation, such as cost comparisons, in a centralized repository that is linked or reconciled with the log or summary statistics.	Medium	Chip Finch	Mid-Coast: Construction is nearing completion. Once complete construction contract will be closed out and final financial information known. Development of innovation log and tracking of statistics continues. North Coast Corridor: As innovations continue to arise on NCC, documentation is submitted to the CMGC coach for processing and to update the "benefit" statistics. Documents will continue to be gathered and stored on an ongoing basis to support benefit statistics tracked for the North Coast Corridor. This activity will continue on an ongoing basis until major construction completion in 2025.	Mid-Coast Corridor: Benefit statistics and supporting documentation has been collected and is being stored and utilized in the benefit analysis. NCC Corridor: To be provided by Caltrans.	Mid-Coast Corridor: Continue to store collected benefit statistics and supporting documentation and utilize the information to analyze benefits. NCC Corridor: To be provided by Caltrans.	Summer 2024	In Progress		Team needed for CON on Mid-Coast to finish, which it did in December 2023. The team has all data needed to make the comparisons. This item can be deemed complete.
2018	12	Continue to monitor compliance with SANDAG Board Policy No. 031, Rule 21, until otherwise amended, by implementing the following: a. Following-up on the results from the SANDAG Board Policy No. 031, Rule 21 evaluation conducted by SANDAG in 2014: 1. Use results from SANDAG Board Policy No. 031, local Rule 21 review to make identified changes to the Ordinance definitions and follow-up on areas of noncompliance noted during the review. 2. Work with locals to determine a method to demonstrate compliance with SANDAG Board Policy No. 031, Rule 21. 3. Amend or establish a SANDAG Board Policy to require local jurisdictions to track and report on the number of bike and pedestrian facilities implemented using TransNet funds.	High	Chris Kluth	SANDAG staff presented revisions and recommendations to Rule #21 to the Ordinance Amendments Subcommittee six times, and the Mobility Working Group once, making iterations along the way and ultimately voting with Subcommittee members on the latest revisions for concurrence.	SANDAG staff are completing a TransNet Ordinance Amendments Subcommittee Report summarizing work on this item over the past 2 years.	SANDAG staff will share the outcomes from the Ordinance Amendments Subcommittee progress through 2024, the proposed amendments to the TransNet Ordinance will be brought to the Mobility Group, followed by ITOC and the Transportation Committee, then ultimately to the Board of Directors. SANDAG staff have discussed and will continue on next steps that would be required to incorporate these changes in existing, or forthcoming, tracking systems.	Summer 2024	In Progress		SANDAG Staff have worked at the pace of the Mobility Working Group and its Subcommittee to implement these recommendations and the process continues as a priority.
2018	12	Continue to monitor compliance with SANDAG Board Policy No. 031, Rule 21, until otherwise amended, by implementing the following: b. Conducting another review of local projects and considering whether any adjustments are warranted in light of SANDAG's Complete Streets Policy.	High	Chris Kluth	SANDAG staff are reviewing local agencies' 2023 RTIP projects for consistency with Board Policy No. 031 Rule No. 21 Routine Accommodations for Bikes and Pedestrians. Adjustments are warranted and have been proposed by SANDAG staff (see Item No 12.a).	SANDAG staff are continuing review of the 2023 RTIP projects.	SANDAG staff aims to complete their review of local agencies' 2023 RTIP projects for consistency with Board Policy No. 031 Rule No. 21 Routine Accommodations for Bikes and Pedestrians in 2024. Adjustments in Board Policy No. 031 are warranted and the process is described above in 12.a, and will be consistent with Recommendation Nos. 5.a-e, 7b, or others as necessary with that work to be completed in 2024.	Summer 2024	In Progress		RTIP project reviews for consistency with Rule #21 have been conducted as staff resources allow. Staff from the Engineering and Construction Division have been prioritizing their work as lead agency implementers of SANDAG's RTIP projects amidst staff turnover, and this has been a higher priority.

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2018	13	Continue to analyze major transit commute routes and services and report on whether commute times have improved or should be improved.	Low	Grace Miño	The State of the Commute reports in 2019-2021 reported transit times on 8 routes. After transitioning to the dashboard format his data point was no longer included since the transit operators do not collect this data. However, we can get a snap shot from google maps to report this if this is an area that we think is important to report out? Will need direction from Directors on this.	Transition from old Passenger Counting Program to software system is underway and should be completed by summer 2024. Data Science team to meet with TransNet team to address this before June 2024.	2023 State of the Commute dashboard will be finalized and released.	Summer 2024	In Progress		Did not fully understand the auditor's recommendation as we have been reporting the same commute routes for years. Will work with transit operators on this or will have to say simply cannot be completed as this isn't a measure the transit operators track.
2018	23	Regularly report on implementation of TransNet Extension Ordinance goals by annually publishing progress on SANDAG's website, annual report, or other easily visible reporting tool.	High	Michelle Smith	Communications has incorporated the ITOC annual report into its overall yearly communication strategy, as well as incorporation into speaking engagements and focused media attention on specific TransNet-funded projects. Communications routinely updates the KeepSanDiegoMoving.com web site so stakeholders have the best information on projects funded by TransNet. In terms of reporting on TransNet Ordinance goals, the remainder of this recommendation to report on implementation of goals is anticipated to be addressed in conjunction with Recommendations Nos. 5a-5e. FY 2018 TransNet TPA Subcommittee received a presentation on the TPM framework on May 2021. ITOC formed its 2022 ITOC Annual Report Subcommittee in early 2022. Staff returned to the ITOC for presentation of next steps in TPM process in April 2022.Final 2022 Annual Report was approved by ITOC and presented to Board in June 2022. 2022 Annual Report was published on SANDAG's website. Staff continue to conduct outreach to local jurisdictions re: the safety dashboard and continue to work on dashboards for pavement, work on procurement processes for Inrix data for speed and Replica data for regional arterial ADT, updated timelines on making the SOC a dashboard for 2023, train the Open Data Portal, and researching vendors for tracking the performance measures. Staff completed the 2022 SOC Dashboard in June 2023 presented it to the ITOC. Staff is working on finalizing the Safety Dashboard. Bridge and pavement dashboards still in development. The 2023 Annual Report was published on SANDAG's website after ITOC Chair presented it to the Board as part of SANDAG 101: TransNet ITOC presentation in October 2023. Staff working on 2023 SOC dashboard.			Spring 2024	In Progress		Staff interpreted this recommendation differently than what was the auditor's intent and will revisit how we can provide data to show compliance with TransNet Ordinance.

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2018	25	Better link TransNet funding to project and program activities for general public awareness by implementing the following: a. More prominently featuring the TransNet logo on SANDAG and TransNet partner websites as well as through other media such as Facebook and Twitter.	Low	Andrea Villyard	In 2019, staff made improvements to sandag.org/TransNet (previous website) which included links to the TransNet dashboard and TransNet grant program pages. On social media, #TransNetSD was added to posts that referenced TransNet-funded projects. A review of partner agency websites was conducted and then provided to the project team in 2021. Additional enhancements to the sandag.org website were delayed while a redesign of the website was underway from 2020-2022. Simultaneously, SANDAG was undergoing a brand redesign, including a new SANDAG and TransNet logo lockup that was launched consistent with the new brand guide in mid-2022. With the launch of the new sandag.org website in December 2022, TransNet was prominently located on the home page of the website under the main "At-a-Glance" call-to-action-grid. It is also listed as a prominent Tier 1 page under the Funding tab of the main site navigation. In September 2023, while still implementing the hashtag #TransNetSD, the new TransNet logo lockup was also incorporated into social media images for TransNet projects.	In December 2023, SANDAG launched a small social media campaign highlighting achievements through TransNet as part of the 35th Anniversary; at this time, the home page tile featuring the TransNet program was updated to highlight the TransNet 35th Anniversary--which still prominently features key program and project information. When the 35th Anniversary comes to an end, the anniversary tile will be transitioned back the general TransNet program tile.	Next steps include continuing to use the TransNet program logo lockup on SANDAG social media posts about TransNet and to continue to feature TransNet on the sandag.org home page.	Spring 2024	In Progress		Through 2020-2022, SANDAG underwent a website redesign and rebranding efforts. Once both were complete, prominent placement of the TransNet on sandag.org and of the logo lockup on social media was implemented.
2021	1	Clearly identify whether the remaining TransNet Extension Ordinance projects will be part of the 2021 Regional Transportation Plan, before the SANDAG Board approves the 2021 plan, and provide a similar identification for any key changes in future Regional Transportation Plans.	Critical	Chelsea Gonzales	Special report shared with ITOC on July 7, 2021, to explain which TransNet projects are included in the Draft 2021 Regional Plan. The Board adopted San Diego Forward: The 2021 Regional Plan (2021 Regional Plan) on December 10, 2021. Since late 2021, staff has been providing updates on TransNet ordinance amendment draft concepts to the Mobility Working Group, ITOC, Transportation Committee, and Board of Directors. Amendments to the Major Corridors portion of the Expenditure Plan specifically, are anticipated to be brought forward for Board consideration in Spring 2025. The 2021 Regional Plan and its amendment has been approved by the Board at their meeting on June 23, 2023 (https://d3n9y02raazwpg.cloudfront.net/sandag/3a49f520-e464-11ed-95dd-0050569183fa-3a383fb0-7365-4b67-b96e-089bf81cce16-1687470786.pdf - Item No. 16). Remaining feasible TransNet Extension Ordinance projects have been included with updated costs.	Staff has started working on a new crosswalk to map the TransNet Capital Improvement Projects (CIP) with their associated 2021 Regional Plan project(s) and TransNet Ordinance. As part of this crosswalk, we will clearly identify for each Ordinance project the scope and boundaries that have been completed, are still in process, or that are no longer planned as part of the Regional Plan and/or CIP.	The new comprehensive crosswalk of Ordinance projects mapped to their respective Regional Plan project(s) and Capital Improvement Project(s) will be completed by June 2024 in advance of the presentation of the 2024 TransNet Triennial Performance Audit to the SANDAG Board of Directors. For the upcoming 2025 Regional Plan, staff will more clearly identify which remaining TransNet Extension Ordinance projects are part of that plan by updating the crosswalk.	Summer 2024	In Progress		Staff believed previous reports resulted in this audit recommendation being implemented.

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2021	2	Develop regular crosswalks to summarize and compare planned major corridor projects outlined in the TransNet Extension Ordinance with current improvement implementation status by identifying project progress in terms of “complete”, “in-progress”, “cancelled”, or “moved beyond 2048 and outside the TransNet Extension Ordinance period”. SANDAG should complete this reconciliation annually, at the minimum when it revises its Capital Improvement Program Budget, or when SANDAG makes a major update to the Regional Transportation Plan and explain deviations from the TransNet Extension Ordinance including scope expansions, reductions, or mergers with other project segments through a log that captures all explanations. When performing this reconciliation, SANDAG should utilize a consistent numbering format or key identifier for each project to facilitate the tracking of changes over time	High	Chelsea Gonzales	On July 7, 2021, staff provided a presentation to ITOC on TransNet Ordinance projects that are Complete, In-Progress, or are Future projects. (https://d3n9y02raazwpg.cloudfront.net/sandag/60b70bd0-6219-11ed-95a3-0050569183fa-bef74d00-8272-4eff-8501-34134ded6938-1673300224.pdf - see item No. 2). The TransNet Dashboard also provides up-to-date data on which projects are "complete", "in progress" or "future". All projects have been linked to a project number in the TransNet Ordinance. The new TransNet Dashboard allows SANDAG staff to run internal reports with TransNet Ordinance project IDs, while also grouping each active CIP by its associated Ordinance ID. This listing has been updated and is posted on the TransNet Dashboard. Staff will continue to monitor and update as necessary.	Staff has started working on a new crosswalk to map each TransNet CIP with their associated 2021 Regional Plan project(s) and TransNet Ordinance. As part of this Ordinance crosswalk, we will clearly identify the scope and boundaries that have been completed, are still in process, or that are no longer planned.	The new comprehensive crosswalk of Ordinance projects mapped to their respective Regional Plan project(s) and Capital Improvement Project(s) will be completed by June 2024 in advance of the presentation of the 2024 TransNet Triennial Performance Audit to the SANDAG Board of Directors. Moving forward, we will update the crosswalk at least annually as part of the annual budget development process. The crosswalk will also be updated in 2025 with the finalization of the 2025 Regional Plan to correlate the remaining projects to their associated project number in the 2025 Regional Plan.	Summer 2024	In Progress		Staff previously developed a crosswalk of each TransNet Ordinance and the associated Capital Improvement Program (CIP)s based on the last audit. Also, the TransNet Dashboard shows the completion status of each TransNet Ordinance project. It was thought that these items fulfilled the requested information.
2021	3	Develop and adopt a formal process to address issues identified during annual Plan of Finance updates that discusses short-term and long-term funding scenarios and how options specifically impact the scope and schedule of remaining TransNet Extension Ordinance projects. The plan should include clear methodology, criteria, and triggers for making decisions on TransNet Extension Ordinance projects if funding does not materialize as expected and how to make choices to reduce scope, delay, or eliminate projects from the TransNet Extension Ordinance portfolio.	Critical	Michelle Smith	Staff looked to the approved Regional Plan for project prioritization, scope, and phasing and documented current processes and procedures to inform decisionmakers of potential risks to project delivery discovered through the annual Plan of Finance exercise. In December 2021, the SANDAG Board of Directors approved the 2021 Regional Plan. Staff will continue regularly tracking and reporting on the program’s financial capacity to complete projects so that decision makers are aware of periods in which the agency may have to consider delaying projects or reducing project scope as needed. The POF update is anticipated to be presented at the September 2024 ITOC and Board meetings and will include a discussion of the methodology for making decisions on TransNet Ordinance projects. However, actual TransNet Ordinance amendments are not scheduled to be approved by the Board until early 2025.	Staff gas started working on the next POF which will identify any projects that will not be able to be funded. The results of this POF will be presented to the Board of Directors by the end of the Fiscal Year and will discuss which projects will need to be delayed or removed from the Ordinance.	Staff interpreted this recommendation differently than what was the auditor's intent. Per further discussion, staff will not shift priorities to start the development of a formal, written process on determining TransNet funding project selection as well as address any shortfalls and how they will impact current and future projects. A new staff position will be created to focus on this recommendation and will work with various departments to create a process. Also, staff is currently seeking additional funding to create a Project Prioritization Process to aid in this effort.	Spring 2025	In Progress		Staff interpreted this recommendation differently from what the auditor intended, and believed it was implemented through the Plan of Finance exercise.
2021	4	Develop a risk-based approach for Quality Assurance/Quality Control testing and indication of review to strengthen documentation of Quality Assurance/Quality Control activities employed and results to better demonstrate data verifications	Medium	Mike Duncan	Staff developed a risk-based approach for review of QA/QC candidates, and data complete documentation changes underway to better demonstrate data verifications. Staff implemented risk-based prioritization in QA projects, and include documentation to demonstrate the data verifications that were employed. For higher risk/impact projects, the team has been documenting individual steps in test procedures in QC reviews. Staff was conducting quality assistance activities on multiple projects across the agency. Staff worked with various teams across the agency to conduct risk based QA on variety of datasets. Staff completed automation of QC conducted on regional and sub-regional forecast and estimates produced by SANDAG, developed an automated PowerBI Dashboard to supplement the QC automation, and implemented the Open Data Portal (OPD).	Staff continued development and use of detailed test plans and closeout memos to ensure that QA prioritization aligned with SMEs and that QA work was clearly documented.	Staff will continue to use risk based QA prioritization. In response to Auditor comments, we will add a quantitative risk matrix to test plans.	Fall 2024	In Progress		Staff expected this recommendation to be implemented by Summer 2024. Based on the auditor's comment, staff continues to make additional improvements.

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					Staff has been implementing checklist of data verification (QA test plans), documentation, and QA review closeout notices for all QA review projects and service requests. Staff has ensured that critical documentation is made available for projects before we issue a closeout notice. Staff has been making sure that all data products are supported with documentation for transparency and is developing guidelines for developing new methodology, which will be reviewed and approved by all data science teams. Staff prepared detailed test plans, reviewed plans with subject matter experts and ensure that QA findings were responded to, so that QA reviews were thoroughly documented upon closeout. Staff paid special attention to ensure that closeout notices are only issued following receipt of necessary documentation.						
2021	5	Enhance organization of Peer Review Process supporting documents by providing a corresponding table to capture topics discussed, reference items to checklists, and close out memos to better link what was planned, what was done, and how issues were addressed.	Medium	Mike Duncan	Staff implemented this recommendation to improve Peer Review Process documentation. Staff added additional documentation to Peer Review Process (PRP), emphasis on detailed description of action items and status in closeout memos. Staff have formalized process of ensuring that all participants respond to key questions raised during PRP and conducted of QC checks on data to be presented in the PRP (whenever requested). Staff has conducted peer reviews following practices stated above including expert panels. Follow up reviews to address action items have been held and documented. Quality assurance reviews of related data have been integrated into peer reviews where appropriate.	Staff has continued multiple peer reviews on 2025 Regional Plan components and topics such as Telework Assumptions and the expert review of the ABM3 Model.	In response to Auditor comment, staff will add a summary table to Peer Review documentation, including key topics covered, action items identified, and steps taken to address action items.	Fall 2024	In Progress		Making improvements to implement this recommendation has required multiple steps. Work will be completed during the development of the 2025 Regional Plan.
2021	6	Clearly describe to the Board the Quality Assurance/Quality Control sampling methodology employed, any limitations of the data, and associated cost-benefits or risks of the approach.	Low	Mike Duncan	Staff implemented this recommendation on Board communication of QA/QC results and methods. QA/QC methods were included in Board presentation on Regional Plan data. This will be continued in future Board presentations on SANDAG data and modeling work. Working with management to ensure future data driven presentations include QA/QC results and methods. Major presentation was delivered to the Board on April 2022 that includes information on QA activities conducted on major data products. In December 2021, QA staff conducted a quality control review of the quarterly TransNet Revenue forecast. With Department Director's support, data to be used in presentations to the board is being flagged for QA review (and a PRP process whenever necessary). Data Science leadership has been supporting this effort. Going forward, information on risk assessment, prioritization, limitations of data and sampling where relevant will be added.	One Data Science presentation was made in the board retreat in March 2024. We continue to monitor any data requests and analysis that are presented to the board and ensure that they go through a rigorous QA review and that any data presented to the board is accurate and reliable.	Recent focus has been to ensure that data presented to Board has undergone QA and/or PRP process. In response to Auditor comments, we will also add information on risk assessment, prioritization, limitations of data and sampling where relevant.	Fall 2024	In Progress		Based on the auditor's comment, staff continues to make additional improvements to implement this recommendation.

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2021	8	Clearly and comprehensively report on actual progress and accomplishments (or lack thereof) against the TransNet Extension Ordinance on a regular, periodic basis—such as quarterly or annually— for project scope, costs, schedule, accomplishments, and outcomes against promises	Critical	Chelsea Gonzales	SANDAG provides a Quarterly report to the ITOC on the TransNet program. Dashboard has been updated to align with changes made to sandag.org website and includes all necessary information. As part of this website redevelopment process, we evaluated options to include explanatory notes for missing data that is not applicable to certain projects. Staff provided update to the ITOC on October 12, 2022 (https://d3n9y02raazwpg.cloudfront.net/sandag/60e7d726-5b01-11ed-95a3-0050569183fa-d29b0136-78d2-4528-b04d-6b6fd99c88ba-1667589878.pdf)	Staff has started working on a new crosswalk to map each TransNet CIP with their associated 2021 Regional Plan project(s) and TransNet Ordinance. As part of this Ordinance crosswalk, we will clearly identify the scope and boundaries that have been completed, are still in process, or that are no longer planned. In addition, the crosswalk will include details on the initial planned cost for each Ordinance project, the current cost of each CIP grouped by Ordinance.	The new comprehensive crosswalk of Ordinance projects mapped to their respective Regional Plan project(s) and Capital Improvement Project(s) is expected to be completed by June 2024 in advance of the presentation of the 2024 TransNet Triennial Performance Audit to the SANDAG Board of Directors. Moving forward, we will update the crosswalk as part of the annual budget development process to provide key updates on the progress to date, completion status, and current estimated cost of each project.	Summer 2024	In Progress		Staff believed that the quarterly and annual project status reports for TransNet status provided the requested information on project scope, costs, schedules, and major accomplishments.
2021	9	Demonstrate compliance with the TransNet Extension Ordinance by identifying, tracking, and reporting on various requirements and provisions to the Board and ITOC on a regular, periodic basis—such as quarterly or annually	High	Michelle Smith	Staff continued to work with ITOC members to provide regular reporting on compliance with the Ordinance. ITOC approved FY 2022 goals for the ITOC, and established two subcommittees to work with SANDAG staff toward goal implementation at its September 2021 meeting. Staff provided an updated version of the Goals and Provisions document in alignment with the TPM effort. Staff provides regular updates to the ITOC consistent with FY 2022 goals. Updates were presented to the ITOC in May and June 2022. An update on the TPM efforts was presented to ITOC in April 2022. FY 2022 ITOC Annual Report was presented to the ITOC in June 2022. Staff working with ITOC Subcommittee to Consider TransNet Ordinance Amendments on amendments to ITOC membership and selection process. FY 2022 ITOC Annual Report was presented to the Board in July 2022. Staff continues to conduct outreach to local jurisdictions re: the safety dashboard. Staff completed the 2022 State of Commute (SOC) Dashboard in June 2023 and presented it to the ITOC. Staff working on finalizing Safety Dashboard. Traffic Safety Dashboard was released. Work with Mobility Working Group and Subcommittee on TransNet Ordinance Amendments that should be finalized in Spring or Summer 2024. Data collection for 2023 SOC dashboard started.	Staff is working on the document titled "TransNet Goals and Provisions" which align with the TransNet Extension Ordinance Goals. This document is currently under review and data is being gathered from the State of the Commute and budget information.	Release 2023 State of the Commute dashboard, help support TransNet team on transition to tools that address this effort.	Summer 2024	In Progress		Staff interpreted this recommendation differently from how the auditor intended. Staff will revisit how it can provide data that demonstrates compliance with the TransNet Ordinance.

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2021	10	Implement shorter-term steps to report on performance, while waiting on the longer-term Transportation Performance Management Framework, including continued development of SANDAG's proposed "Goals and Provisions" document to distribute to the Board and ITOC	High	Michelle Smith	Staff has started with this process and will continue to improve on reporting performance on a regular basis. In December 2020, staff presented a draft performance data infographic, used to show progress against Ordinance goals and compliance. Staff working on numerous fronts to report performance metrics. In May 2021, staff present the 2020 SOC report. SANDAG staff met with ITOC subcommittee on April 6, 2021, to review the draft 2020 SOC report and provide updates to feedback that was received. Staff presented overall TPM process to the ITOC during April 2022 meeting. The 2021 SOC was approved by the ITOC subcommittee in May 2021 and presented to the full ITOC during June 2022 meeting. ITOC recommended for safety to be recommended to the Board. Staff has started outreach to local jurisdictions re: the safety dashboard. ITOC SOC Subcommittee was selected at July 2022 meeting. Staff completed the 2022 SOC Dashboard in June 2023 and presented it to the ITOC. Staff is working on finalizing the Safety Dashboard. The bridge and pavement dashboards are still in development. Traffic Safety Dashboard was released in October 2023. Working with Mobility Group and Subcommittee on TransNet Ordinance Amendments that should be finalized in Spring or Summer 2024. Data collection for 2023 SOC dashboard continues in January 2024.	Staff is working on the document titled "TransNet Goals and Provisions" which align with the TransNet Extension Ordinance Goals. This document is currently under review and data is being gathered from the State of the Commute and budget information.	Release 2023 State of the Commute dashboard, help support TransNet team on transition to tools that address this effort.	Summer 2024	In Progress		Staff interpreted this recommendation differently from how the auditor intended. Staff will revisit how it can provide data that demonstrates compliance with the TransNet Ordinance.
2021	11	Create summarized graphics to quickly indicate TransNet Extension Ordinance status based on data in the revised quarterly reports for reporting to the Board and ITOC	Medium	Michelle Smith	Staff has started with process and will continue to improve on data presentation. In December 2020, staff presented a draft performance data infographic that could be used to show progress against Ordinance goals and compliance with provisions of the TransNet Ordinance. In May 2021, staff presents the 2020 SOC report. SANDAG staff met with ITOC subcommittee on April 6, 2021, to review the draft 2020 SOC report and provide updates to feedback that was received. Will continue to work with Subcommittee to incorporate revisions into future SOC reports.Staff presented overall TPM process to ITOC during April meeting and the 2021 SOC was approved by ITOC subcommittee in May 2021 and presented to the full ITOC during June meeting. ITOC also recommended for safety to be recommended to the Board. Staff has started outreach to local jurisdictions re: the safety dashboard. ITOC SOC subcommittee was selected at July 2022 meeting. Staff completed the 2022 SOC dashboard in June 2023 and presented it to the ITOC. Traffic Safety Dashboard was released in October 2023, continue to develop the bridge and pavement dashboards. Working with Mobility Working Group and Subcommittee on TransNet Ordinance Amendments that should be finalized in Spring or Summer 2024.Data collection for 2023 SOC dashboard continues in January 2024.	Staff will be working on a new TransNet website to include information related to TransNet projects and Ordinance only. Currently staff provides this type of updates on the Capital program.	New staff will be hired in FY 2025 to focus on this recommendation and will work with the Communications team to provide a more graphical representation of TransNet Ordinance reporting.	Summer 2024	In Progress		Staff interpreted this recommendation differently from how the auditor intended. Staff will revisit how it can provide data that demonstrates compliance with the TransNet Ordinance.

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2021	13	Consider and prepare a regional safety plan that complements Caltrans' Statewide Plan and details SANDAG's vision, goals, objectives, and strategies to address regional trends, road conditions, and driving behaviors	Medium	Samual Sanford	Staff conducted a TPM study to determine opportunities to develop a safety coordinator position. At the direction of the ITOC Subcommittee on Regional Safety staff determined the level of local jurisdiction safety planning by requesting copies of local safety plans or updates on their development. These include Local Roadway Safety Plans, Systemic Safety Analysis Reports, and Vision Zero Plans. Staff also evaluated data that would be needed for a regional safety planning effort. Staff prepared updates to the Transportation Committee and the Board of Directors on regional safety plan development including seeking Board approval to adopt a Vision Zero Resolution and approval to apply for a federal Safe Streets and Roads for All grant to fund development of a Regional Vision Zero Action Plan. In summer 2022, staff applied for the federal Safe Streets and Roads for All planning grant in the amount of $2,500,000 to fund development of a Regional Vision Zero Action Plan. In July 2022 the SANDAG Board approved the Regional Vision Zero Resolution. In winter 2022, staff received the outcome of the Safe Streets for All planning grant application and incorporated City of Vista and La Jolla Band of Luiseno Indians applications per USDOT's request to reduce duplication of submissions within the region. SANDAG was a successful candidate for US DOT Safe Streets and Roads for All planning grant. A scope of work and consultant solicitation was initiated. Caltrans is a grant partner and the regional safety plan will complement Caltrans safety plans. Executed Safe Streets and Roads for All grant agreement with FHWA. Memorandums of understanding with grant partners are completed. Safety coordination with Caltrans and other regional partners was detailed through the Regional Vision Zero Action Plan that is expected to be adopted spring 2024. Consultant support solicitation was finalized and released in July 2023 to the Sustainable Communities on-call.	Development of Vision Zero Action Plane elements, including the draft Safety Focus Network and Systemic Safety Network continue along with prioritization processes, action items development, and the draft plan document.	The Safety Focus and Systemic Safety Networks are scheduled to be presented to the Transportation Committee on June 21, 2024, with the final Vision Zero Action Plan to follow in September.	Fall 2024	In Progress		Funding identification, successful grant application, grant agreement, and subsequent contraction required significant time.
2021	15	Estimate and communicate to the Board and ITOC the quantifiable impact of permit delays on individual Bike Early Action Program projects and the overall Regional Bikeway Program	Critical	Chris Kluth	SANDAG Staff reported bikeway program status updates to ITOC quarterly. During these updates, permitting schedules and milestones were conveyed, with discussion of impacts to project schedules. Most recently, SANDAG staff communicated this to ITOC at the Bikeway Program Status presentation on June 14th, 2023 (https://docs.google.com/gview?url=https%3A%2F%2Fgranicus_production_attachments.s3.amazonaws.com%2Fsandag%2F86a423d416227b9cc0ad825f4d4444a70.pdf&embedded=true).	SANDAG Bikeways staff will continue tracking estimate to actual project schedule milestones and report to ITOC in 2024.	SANDAG Staff will report on permit delays in quarterly reporting. SANDAG Staff will discuss whether there is a standard method for determining permit review times for common permit types, projects, and the permitting entities/departments, and at which point those delays can be tracked quantifiably.	Ongoing	In Progress		There is no recommended methodology for "quantifying impacts of permit delays" beyond the program's schedules. Quantifying an impact would not be a straightforward exercise, and it would require assistance from SANDAG staff on the Economics team. This team has had many competing demands and staff turnover, so developing the needed custom analyses and reporting would be challenging.

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2021	16	Work with the Board to have leadership collaborate with its representatives from the City of San Diego to rectify critical Bike Early Action Program project permit issues	Critical	Chris Kluth	In spring of 2021 he City of San Diego proposed a more streamlined review process and SANDAG staff will continue working on these details with city staff. SANDAG staff will also work with Board leadership on these issues. Staff set regular monthly meetings with City of San Diego executives to fully resolve outstanding issues on bike project plan reviews. In December 2021, staff presented proposals to expedite delivery of TransNet Regional Bike Early Action Program projects https://www.sandag.org/uploads/meetingid/meetingid_5611_31113.pdf (see agenda item no. 12). Project review process with Engineering and Capital Project (ECP) continues to evolve. SANDAG is cost sharing with City of San Diego on project scope considered betterments for the City in sync with the latter's Fiscal Year budgeting process. SANDAG and City executives are making progress on the Bikeway projects in ECP with the recent approval of the Eastern Hillcrest Bikeways, the list grows shorter. SANDAG staff and City of San Diego staff communicated this to ITOC at the Bikeway Program Status presentation (Item 11) on June 14th, 2023 (https://docs.google.com/gview?url=https%3A%2F%2Fgranicus_production_attachments.s3.amazonaws.com%2Fsandag%2F86a423d416227b9cc0ad825f4d4444a70.pdf&embedded=true).	SANDAG and City executives continue to meet and discuss project permitting issues, Board leaders have been apprised of these matters and included in the process when appropriate.	Staff will continue looking for additional ways to deliver the Bike EAP more effectively and continue working with partner agencies and other stakeholders to better coordinate and expedite project delivery going forward. SANDAG is working with the Engineering and Capital Projects Division at the City of San Diego to improve project review efficiency.	Ongoing	In Progress		SANDAG staff members have apprised Board members, as well as City of San Diego representatives, of project permit issues. This will continue as necessary, but Board leadership will decide when and how the recommended collaboration takes place.
2021	19	Modify TransNet Dashboard data or Board reports to compare actual individual project data against original baseline budgets and schedule by project phase to more clearly show progress against initial plans and provide explanatory context in addition to aligning TransNet Dashboard project phase categories with those used in individual project management tools	Medium	Chelsea Gonzales	SANDAG staff added this additional detail to Board reports in addition to the modifications already being made through Recommendation Nos. 17 and 18. Staff worked on redeveloping the TransNet Dashboard to align with changes being made on the sandag.org website and to be more user-friendly. Included in metrics to track progress on bike program EAP that will be assessed quarterly. Staff is actively working on the development of the new Dashboard with internal staff and an outside consultant. We are still evaluating options to include explanatory notes for missing data that is not applicable to certain projects within the new website structure and format. The Crosswalk has been updated with the requested information for presentation to ITOC on January 11, 2023. Pending future Dashboard and Board reporting developments as Cora will not be used after all for integrations between the ERP and Dashboard. An interim solution is currently in development until we procure a portfolio and project management system.	Staff is currently evaluating near-term opportunities to strengthen the data reported on the TransNet Dashboard, including reporting on prior completed CIPs in addition to the active CIPS currently reported on the website. We are also considering possibilities for more clearly reporting Ordinance completion status and remaining scope/projects. SANDAG staff are discussing the internal capacity to institute these recommended changes following the end of the CORA Project Management vendor contract.	During FY 2025, SANDAG will be seeking a new comprehensive Portfolio Project Management system to streamline the oversight and reporting of our entire agency program of projects, including the TransNet Ordinance projects. It is expected that a new PPM system will be selected by June 2025. Following the selection of the new PPM system, staff will coordinate updates to the current TransNet Dashboard or another comprehensive reporting site to more clearly reflect original baseline project data versus current project status. During the next update, staff will provide an update on the estimated completion date for the revamped public Dashboard and details about how this recommendation will be addressed on the new site.	Winter 2025	In Progress		Staff began implementation efforts with the Cora Project Management System. However, the system structure did not align with SANDAG budget development processes or the new ERP system. Staff is restarting procurement efforts for a new PPM.

TPA Year	Item No.	Audit Recommendation	Priority	Staff Lead	Summary of Implementation	Quarterly Updates	Next Steps	Target Completion Date	Status	Actual Completion Date	Reasons for Delay
2021	20	Track and analyze more granular internal project milestones within Bike Early Action Program project phases—such as planned and actual schematic design, detailed design, right-of-way, utility coordination, and construction documents, to better identify where possible impediments and delays occur and may need to be addressed	Medium	Chris Kluth	SANDAG tracks internal milestones such as permitting schedules and can consider adding other internal milestone to this tracking. A long-term goal for the Project Office is to be able to maintain these intermediate milestones to help project managers better monitor schedules. Implementation of this recommendation in the Bikeways Quarterly Status Report, or another format, has been discussed with the team, incorporation is still pending given staff constraints. A Community of Practice has been set up among Bikeway Project Managers to discuss these items and share ways issues which may cause impediments and delays have been or should be addressed. Additional progress continues to be challenging due to competing program demands on staff time.	SANDAG staff continues to report on project milestones in quarterly reporting, most recently in the April 2024 Bikeways Quarterly Status Report.	Staff will further analyze this recommendation to ensure best use of staff resources and whether there may be other reporting tools that may be more useful and cost-effective.	Ongoing	In Progress		SANDAG staff have discussed the steps that would be required to incorporate these changes, per project, in existing Quarterly Status Reports or in the other existing PM tools within the agency. The appropriate solutions and resources do not yet exist to accommodate these changes.
2021	25	Consider expanding the ITOC qualifications to include knowledge of emerging topics SANDAG presents before the committee such as multi-modal planning, active transportation, transportation system management and operations, transportation planning, performance measures, and legal issues	Low	Zara Sadeghian	In the summer of 2021, staff completed surveying similar agencies on their processes and created a matrix for comparison for presentation to ITOC. In fall 2021, the ITOC formed a subcommittee to discuss, review, and revise the ITOC subject matter expert categories. At its September 8, 2021, meeting, the ITOC approved FY 2022 goals for the ITOC, and established a Subcommittee to Consider TransNet Ordinance amendments. The subcommittee also solicited and contracted outside counsel to advise the ITOC on the possible amendments needed to implement the recommendations listed in the 2021 Triennial Performance Audit. Since then, staff have been supporting the subcommittee by facilitating their efforts in drafting and revising the proposed amendments, presenting the proposed amendments to ITOC, and obtaining ITOC's approval on those amendments. The Ordinance amendments specific to the ITOC Membership and Selection Process were brought forward for Board consideration in January 2023. The proposed amendments did not receive the required votes and did not pass. (f3799c84-a0fb-11ed-8145-0050569183fa-3a383fb0-7365-4b67-b96e-089bf81cce16-1675124301.pdf (d3n9y02raazwpg.cloudfront.net); item No 11). The ITOC subcommittee continued working on the proposed amendments and incorporating Board members' feedback into the amendments. The subcommittee presented the updated proposed Ordinance amendments to the ITOC at its January 10, 2024, meeting (95e6d4f7-620d-11ee-b4aa-0050569183fa-b81545ca-14e1-41f7-b76a-c6f46d6dca21-1704414970.pdf (d3n9y02raazwpg.cloudfront.net)); item No. 11). The ITOC recommended that the Board of Directors approve the updated Ordinance amendments. The first and second readings of the ITOC's proposed Ordinance amendments were scheduled for the March 22 and April 26 Board meetings, respectively. The items were moved to April 26 and May 10, per the request of the Board Chairwoman to shorten the March 22 meeting.	Based on the ITOC Chair's request, the first and second readings of the proposed Ordinance amendments were moved to Fall 2024, after ITOC presents the FY 24 TransNet Performance Audit report to the Board.	The ITOC's Ordinance amendments will be presented to the Board of Directors in Fall 2024.	Fall 2024	In Progress		The whole amendment process has taken more time than anticipated. Additionally, the Board approval process has added a considerable amount of time to the implementation of this recommendation.

TPA Year	Item No.	Audit Recommendation	Priority	Staff Lead	Summary of Implementation	Quarterly Updates	Next Steps	Target Completion Date	Status	Actual Completion Date	Reasons for Delay
2021	26	Explore options and feasibility of moving ITOC candidate screening and selection process outside of the SANDAG Board to maximize appointment transparency and minimize any perceived selection bias	Low	Zara Sadeghian	In the summer of 2021, staff completed surveying similar agencies on their processes and created a matrix for comparison for presentation to ITOC. In fall 2021, the ITOC formed a subcommittee to discuss, review, and revise the ITOC subject matter expert categories. At its September 8, 2021, meeting, the ITOC approved FY 2022 goals for the ITOC, and established a Subcommittee to Consider TransNet Ordinance amendments. The subcommittee also solicited and contracted outside counsel to advise the ITOC on the possible amendments needed to implement the recommendations listed in the 2021 Triennial Performance Audit. Since then, staff have been supporting the subcommittee by facilitating their efforts in drafting and revising the proposed amendments, presenting the proposed amendments to ITOC, and obtaining ITOC's approval on those amendments. The Ordinance amendments specific to the ITOC Membership and Selection Process were brought forward for Board consideration in January 2023. The proposed amendments did not receive the required votes and did not pass. (f3799c84-a0fb-11ed-8145-0050569183fa-3a383fb0-7365-4b67-b96e-089bf81cce16-1675124301.pdf (d3n9y02raazwpg.cloudfront.net); item No 11). The ITOC subcommittee continued working on the proposed amendments and incorporating Board members' feedback into the amendments. The subcommittee presented the updated proposed Ordinance amendments to the ITOC at its January 10, 2024, meeting (95e6d4f7-620d-11ee-b4aa-0050569183fa-b81545ca-14e1-41f7-b76a-c6f46d6dca21-1704414970.pdf (d3n9y02raazwpg.cloudfront.net)); item No. 11). The ITOC recommended that the Board of Directors approve the updated Ordinance amendments. The first and second readings of the ITOC's proposed Ordinance amendments were scheduled for the March 22 and April 26 Board meetings, respectively. The items were moved to April 26 and May 10, per the request of the Board Chairwoman to shorten the March 22 meeting.	Based on the ITOC Chair's request, the first and second readings of the proposed Ordinance amendments were moved to Fall 2024, after ITOC presents the FY 24 TransNet Performance Audit report to the Board.	The ITOC's Ordinance amendments will be presented to the Board of Directors in Fall 2024.	Fall 2024	In Progress		The whole amendment process has taken more time than anticipated. Additionally, the Board approval process has added a considerable amount of time to the implementation of this recommendation.
2024	2	Revamp or create new tools or spreadsheets to comprehensively track major corridor project delivery against Ordinance planned pledges at a detailed location boundary and scope level.	Critical	Chelsea Gonzales					In Progress		
2024	22	Require SANDAG Executive Management to take an active role in overseeing the implementation of the ITOC audit recommendations and hold staff accountable for timely corrective action.	High	Susan Huntington					In Progress		

July 10, 2024

Draft 2025 Regional Transportation Improvement Program: Including the Draft Air Quality Conformity Determination

Overview

SANDAG, serving as the region's Metropolitan Planning Organization, is required by state and federal laws to develop and adopt a Regional Transportation Improvement Program (RTIP). The RTIP is a multiyear program of proposed major transportation projects in the San Diego region, including the TransNet Program of Projects.

As mandated, SANDAG updates the RTIP every two years. The current 2023 RTIP, adopted by the Board of Directors on September 23, 2022, covers the five-year period FY 2023 through FY 2027. The state has set a due date of October 1, 2024, for submitting an updated RTIP.

This draft 2025 RTIP, covering the period FY 2025 through FY 2029, is a nearly $22 billion program which implements projects included in SANDAG's 2021 Regional Plan and the 2015 Sustainable Communities Strategy.

Action: **Discussion**

The ITOC is asked to review and provide feedback on the draft 2025 Regional Transportation Improvement Program, focusing its review on the TransNet funded projects.

Fiscal Impact:

The draft 2025 Regional Transportation Improvement Program reflects the programming of the 2024 TransNet Program of Projects and the FY 2025 SANDAG Program Budget.

Schedule/Scope Impact:

The draft 2025 Regional Transportation Improvement Program provides access to more than $5.9 billion of state, federal, and TransNet funds during the RTIP period (FY 2025 through FY 2029).

Key Considerations

Federal and state regulations identify the process and required content of the RTIP. In general, the RTIP must include all major projects receiving certain categories of federal or state transportation funding, projects needing federal project approval, and/or projects identified as being regionally significant.

As prescribed by the TransNet Ordinance, the RTIP also includes the *TransNet* Program of Projects. To meet the requirements of the Ordinance, the TransNet Program of Projects was updated by local agencies after holding a public hearing. The Program of Projects is included in the draft 2025 RTIP.

The 2025 RTIP is a comprehensive listing of federal, state, and TransNet funded, or regionally significant projects expected to be implemented between FY 2025 through FY 2029. The tables illustrate the source and amount of each fund type; as well as the year and project phase for which the funding is planned. All of the projects included in the draft 2025 RTIP can be found here, while the draft RTIP document can be found in its entirety on the SANDAG website at sandag.org/RTIP.

Attachment 1 provides a summary of the projects included in the draft 2025 RTIP by categories to help understand how the region is investing available funds for the next five years. This table has been organized by corridor to align with our regional vision and investments are shown by source of funds – federal, state, TransNet and local. As these include the funds programmed in this five-year RTIP and in prior years, we have added a column to indicate how much is included in just the five prospective years.

Policy makers have been interested in the split of investments by mode. Attachment 1 provides two charts, one for the total RTIP including prior years, and one for the FY 2025 to FY 2029 period, that illustrate how funds are being invested per transportation mode including highway, multi-modal, transit, bike/pedestrian, and maintenance.

Attachment 2 summarizes the eligibility requirements for projects to use TransNet funding. Staff has reviewed the projects contained in the draft 2025 RTIP, all projects proposed to be funded with TransNet revenue are deemed eligible.

Federal regulations require that SANDAG conduct an air quality conformity analysis of all regionally significant projects that increase the transportation system capacity. The draft quantitative emissions analyses for the draft 2025 RTIP and for the conformity redetermination for the Regional Plan have been completed, and the draft results indicate that they meet the air quality conformity requirements.

The Independent Taxpayer Oversight Committee (ITOC) is asked to review the draft 2025 RTIP, focusing its review on the TransNet Program of Projects, including compliance with the Ordinance and requirements of SANDAG Board Policy No. 031. Any significant comments will be brought to the Transportation Committee on July 19, 2024, and to the Board of Directors on July 26, 2024.

Next Steps

Pending Transportation Committee action, the Board of Directors will be asked at its July 26, 2024, meeting, to accept the draft 2025 RTIP for distribution for public review and comment. A public hearing will be held during the September 13, 2024, Board of Directors meeting to receive public testimony on the draft 2025 RTIP. The final 2025 RTIP is due to the state by October 1, 2024.

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

Attachments: 1. Draft 2025 RTIP Program Summary Report
2. TransNet Eligibility Requirements Analysis

2025 REGIONAL TRANSPORTATION IMPROVEMENT PROGRAM

PROGRAM SUMMARY (IN $000s)

DESCRIPTION	FEDERAL	STATE	TRANSNET	LOCAL/ PRIVATE	TOTAL RTIP (All years incl. Prior)
Corridors					
South Bay to Sorrento *	$96,279	$19,900	$56,576	$1,899	$174,654
Coast, Canyons and Trails *	$8,000	$3,000	$6,000	$11,672	$28,672
San Vicente *	$43,625	$37,043	$36,332	$0	$117,000
North County *	$21,595	$357,530	$55,142	$372	$434,639
Central Mobility Hub and Connections *	$105,133	$0	$30,484	$2,527	$138,144
I-5 NCC	$531,649	$928,966	$278,295	$26,747	$1,765,656
SR 125/Border Access	$773,551	$311,074	$42,901	$2,900	$1,130,426
SR 56	$13,122	$0	$2,091	$23,409	$38,622
I-15	$4,854	$24,646	$0	$0	$29,500
SR 94	$14,800	$41,526	$16,014	$0	$72,340
Subtotal Corridors	*$1,612,607*	*$1,723,685*	*$523,835*	*$69,526*	*$3,929,653*
Other Corridors and Substantially Completed Projects					
MidCoast Projects [1]	$1,175,406	$81,733	$1,150,718	$29,044	$2,436,901
Substantially Completed Projects [2]	$653,534	$979,231	$662,331	$45,752	$2,340,848
Subtotal Other Corridors and Substantially Completed Projects	$1,828,940	$1,060,964	$1,813,049	$74,796	$4,777,749
Operations/Maintenance					
Highway	$455,620	$942,613	$20,440	$90,470	$1,509,143
Transit (incl. operations/planning/infrastructure/capital)	$2,622,007	$1,341,453	$1,343,948	$1,842,993	$7,150,400
Local Street and Road	$15,057	$0	$495,041	$111,056	$621,154
Local EMP Program	$58,484	$0	$477,084	$4,703	$540,271
Subtotal Operations/Maintenance	*$3,151,168*	*$2,284,065*	*$2,336,513*	*$2,049,222*	*$9,820,969*
Active Transportation					
Bicycle/Pedestrian	$88,229	$222,699	$323,892	$122,372	$757,192
Smart Growth	$0	$0	$21,147	$18,586	$39,733
Subtotal Active Transportation	*$88,229*	*$222,699*	*$345,039*	*$140,958*	*$796,925*
Local Improvements					
Street and Road	$56,354	$9,612	$922,172	$821,473	$1,809,611
Regional Arterial System	$55,257	$35,200	$195,231	$238,490	$524,178
Subtotal Local Improvements	*$111,611*	*$44,812*	*$1,117,403*	*$1,059,963*	*$2,333,789*
Transportation Systems/Demand Management					
ITS/Traffic Signals	$9,752	$38,763	$150,589	$33,493	$232,597
TDM	$108,949	$0	$752	$1,500	$111,200
Subtotal Transportation Systems/Demand Management	*$118,701*	*$38,763*	*$151,340*	*$34,993*	*$343,797*
GRAND TOTAL	**$6,911,256**	**$5,374,988**	**$6,287,180**	**$3,429,458**	**$22,002,881**

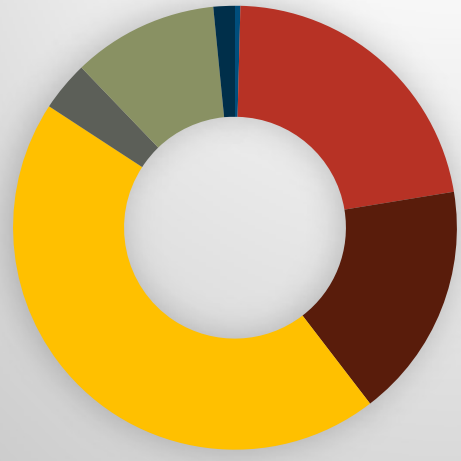
SANDAG FY21 Priority projects are in categories that are shown in **bold** - Del Mar Bluffs, Mid-Coast, Central Mobility Hub, and Otay Mesa East Port of Entry

Corridors with an asterik are Phase 1 CMCPs

[1] MidCoast Projects include the primary MidCoast project and associated projects - Elvira to Morena, San Diego River Bridge, Gilman, Voigt, & Rose Canyon Bridges

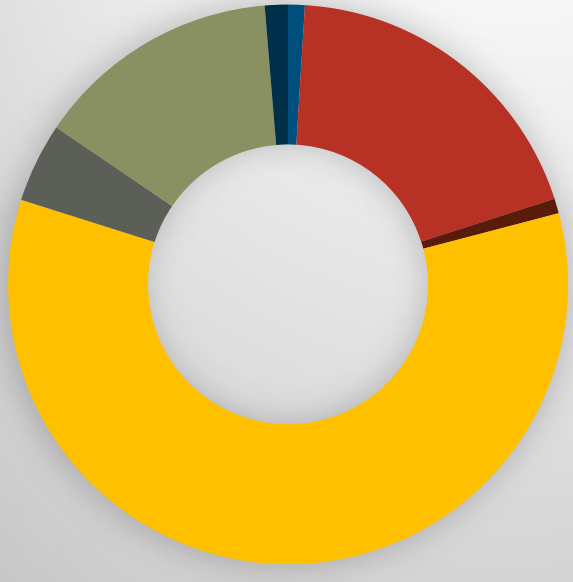
[2] Substantially Completed Projects are open to traffic but not closed out of the budget or RTIP for miscellaneous remaining tasks including plant establishment

2025 RTIP
Program by Mode
All Years including Prior



- Complete Corridors - Multi-Modal: 0.4%
- Complete Corridors - Highway: 22%
- Complete Corridors - Transit: 17%
- Operations/Maintenance: 45%
- Active Transportation: 4%
- Local Improvements: 11%
- TSM/TDM: 1.6%

2025 RTIP
Program By Mode
Current RTIP Years (2025-2029)



- Complete Corridors - Multi-Modal: 17%
- Complete Corridors - Highway: 1%
- Complete Corridors - Transit: 6%
- Operations/Maintenance: 52%
- Active Transportation: 4%
- Local Improvements: 14%
- TSM/TDM: 2%

TransNet Eligibility Requirements Analysis for draft 2025 RTIP

TransNet Eligibility

The TransNet Extension Ordinance (Ordinance) and the TransNet Ordinance and Expenditure Plan Rules (SANDAG 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 Regional Transportation Congestion Improvement Program (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 updated and the projects in the draft 2025 RTIP must maintain conformity to the Ordinance to remain eligible for *TransNet* funding.

Project Eligibility for the draft 2025 RTIP

All TransNet funded projects in the draft 2025 RTIP meet all requirements set forth by the Ordinance. The ITOC recommends the projects to the San Diego County Regional Transportation Commission. Projects submitted for the draft 2025 RTIP have been reviewed by staff and are considered eligible.

SANDAG has made the following eligibility findings for the 2025 RTIP under Board Policy No. 031 Rules.

Rule #7 – Program of Projects Approval Process

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 submit a resolution using the language and deadlines prescribed by the San Diego County Regional Transportation Commission as documentation of governing body approval.

1) *Finding:* All local agencies submitted signed resolutions and attested to having held a public hearing within the preceding 12 months.

2) *Finding:* The SANDAG Board approved the FY 2025 Program Budget on May 10, 2024.

3) *Finding:* The draft 2025 RTIP is consistent with the 2021 Regional Plan (policies, programs, and projects). All projects conform to the scope, cost, and schedule included in the 2021 Regional Plan.

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.

4) *Finding:* All projects submitted for the draft 2025 RTIP using TransNet LSI funding have been designated as either Congestion Relief or Maintenance consistent with the guidelines set forth in Attachment 2 of Board Policy No. 31.

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.

5) *Finding:* All projects submitted for the draft 2025 RTIP make adequate provisions for bicyclists and pedestrians.

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

6) *Finding:* All projects submitted for the draft 2025 RTIP 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.

7) *Finding:* All projects submitted for the draft 2025 RTIP do not exceed the revised Board of Directors TransNet Revenue forecast approved February 23,2024, for the current biennial and the five-year period of the POP.

Board Policy No. 25 - SANDAG Public Participation Policy

The TransNet Extension Ordinance requires that the Transportation Commission hold a public hearing every two years prior to approving a five-year project list and a biennial program of projects. *Finding:* The Transportation Committee will be asked to recommend that the Board of Directors release the draft 2025 RTIP and draft TransNet Program of Projects for public review on July 26, 2024, and schedule a public hearing for September 13, 2024, Board of Directors meeting.

July 10, 2024

Regional Safety Planning Updates

Overview

Transportation safety data analysis and planning has been an area of focus in past TransNet Triennial Performance Audits. The 2018 performance audit recommended capturing performance outcome data related to safety metrics and more robust safety analysis, and the 2021 performance audit recommended further safety analysis and the development of a regional safety plan. On-going safety planning efforts outlined in this report address these findings.

At its June 14, 2022 meeting, ITOC endorsed continued safety planning efforts. On June 22, 2022, the Board of Directors adopted Resolution No. 2023-02 directing staff to seek funding and develop a Vision Zero Action Plan (VZAP) to advance regional traffic safety goals.

Action: **Information**

Staff will present an update on the Regional Vision Zero Action Plan and a new Traffic Safety Dashboard.

Fiscal Impact:

The Vision Zero Action Plan (VZAP) is funded by a U.S. DOT Safe Streets for All grant. Completion of the VZAP will make local agencies eligible for state and federal safety funds.

Schedule/Scope Impact:

The regional VZAP is scheduled to be completed in fall 2024.

At the October 11, 2023, ITOC meeting, staff provided a safety planning update on the kick-off of the Regional VZAP. The plan development includes close partnerships with Caltrans and the simultaneous development of a local and tribal safety action plan with the City of Vista and La Jolla Band of Luiseño Indians, respectively. SANDAG, local cities, and the county will be eligible to seek implementation funds through federal and state grant opportunities for recommendations (e.g., projects, programs, etc.) that are included in the Regional VZAP.

Key Considerations

Since the adoption of Resolution No. 2023-02, staff has made significant progress on developing a Regional VZAP. With grant funding from the U.S. DOT, SANDAG convened an expert taskforce[1] to guide the development of the VZAP; developed a public-facing dashboard to guide regional and local planning; collected and analyzed traffic safety data; and developed a framework for the VZAP that will be finalized later this year. Additionally, the Regional VZAP development was included in the 2021 Regional Plan as near-term implementation action, and safety is a new policy and goal area for the 2025 Regional Plan.

SANDAG has launched the Traffic Safety Dashboard that includes more than a decade of robust, thoroughly analyzed crash data in an easy to use and explore platform. Data from this dashboard is the foundation of the VZAP data analysis and will inform future decision-makers about the traffic and safety conditions in their jurisdictions.

A draft safety focus network was developed to identify the segments of the roadway network with the highest concentrations of fatal and serious crashes. This network identified that 54% of fatal and serious injuries occurred on 6% of the network. An additional systemic safety network was developed to identify locations that have multiple features that correlate with high-severity crashes, therefore making these locations ideal for proactive safety improvements.

[1] Members of the task force include traffic engineers, first responders, healthcare professionals, academics, Community Based Organizations, transit operators, and other transportation safety professionals.

Next Steps

Staff is developing a safety improvements toolkit to provide agencies with crash data, safety networks, public comments, and countermeasure options to support project development. VZAP development is scheduled to conclude in fall 2024 and will be followed by implementation steps, including safety corridor analysis to support safe speed limit setting. The development of this plan will serve as an input for the 2025 Regional Plan and future planning efforts and allow local agencies to be eligible for federal and state safety grant funds.

Antoinette Meier, Senior Director of Regional Planning

Regional Safety Planning Updates

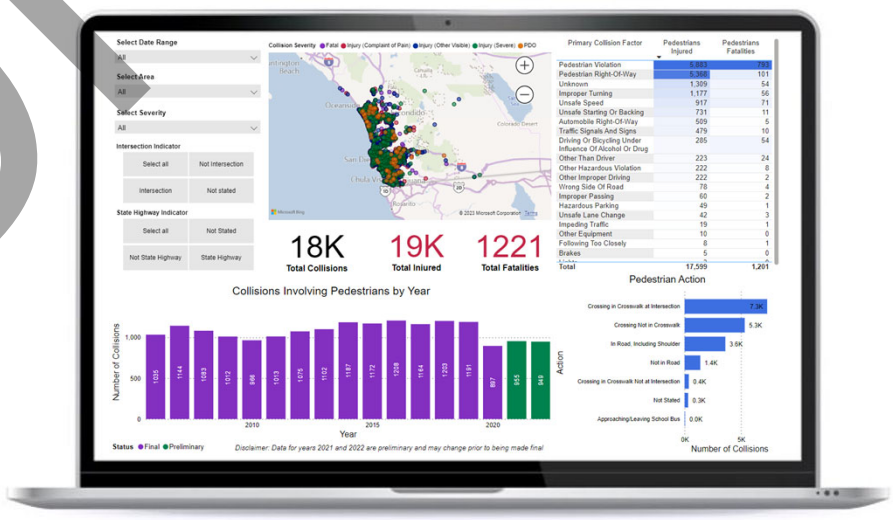
TransNet Independent Taxpayer Oversight Committee | Item Number 12
Sam Sanford, Senior Regional Planner
Jacqueline Sisk, Associate Regional Planner
Connor Vaughs, Associate Data Scientist
July 10, 2024

DRAFT

1

Traffic Safety Dashboard

SANDAG.org/trafficsafety



2

Vision Zero Action Plan

- Include three plans:
  - Regional Vision Zero Action Plan
  - City of Vista
  - La Jolla Band of Luiseño Indians
- Additional grant partner: Caltrans

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3

Background & Overview

- Regional Vision Zero Action Plan
  - Projects
  - Policies
  - Programs
- Updates
  - Outreach & Engagement
  - Data Analysis



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4

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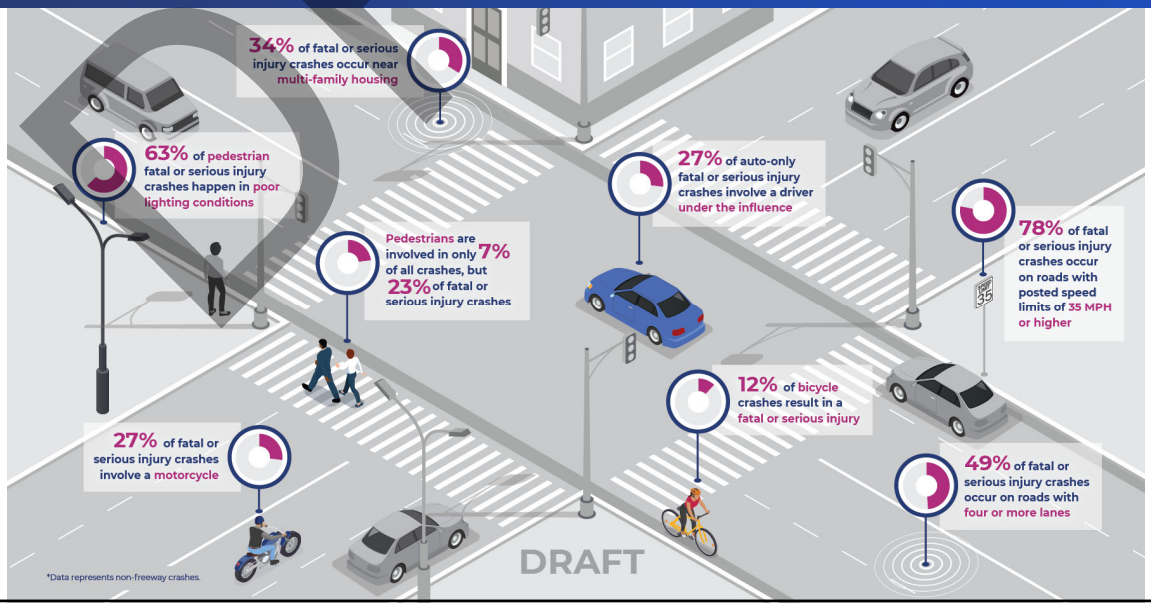
Public Engagement Updates



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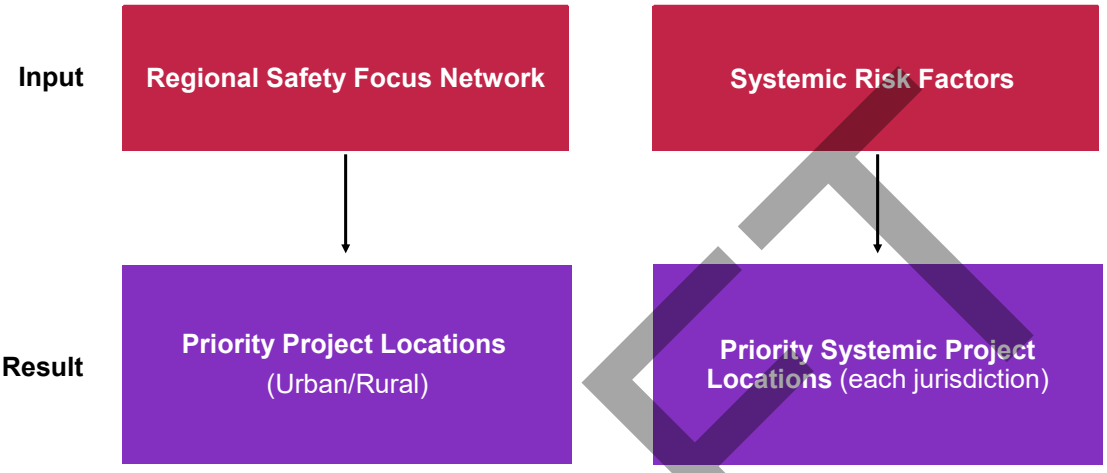
Draft Summary Statistics



6

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Two Prioritization Approaches



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7

Draft Summary Statistics

The Draft Regional Safety Focus Network Captures:



54%

of fatal or serious injury crashes on just **6%** of the regional transportation network



59%

of fatal or serious injury crashes involving a pedestrian



54%

of fatal or serious injury crashes involving a bicyclist



49%

of fatal or serious injury crashes involving a senior or youth

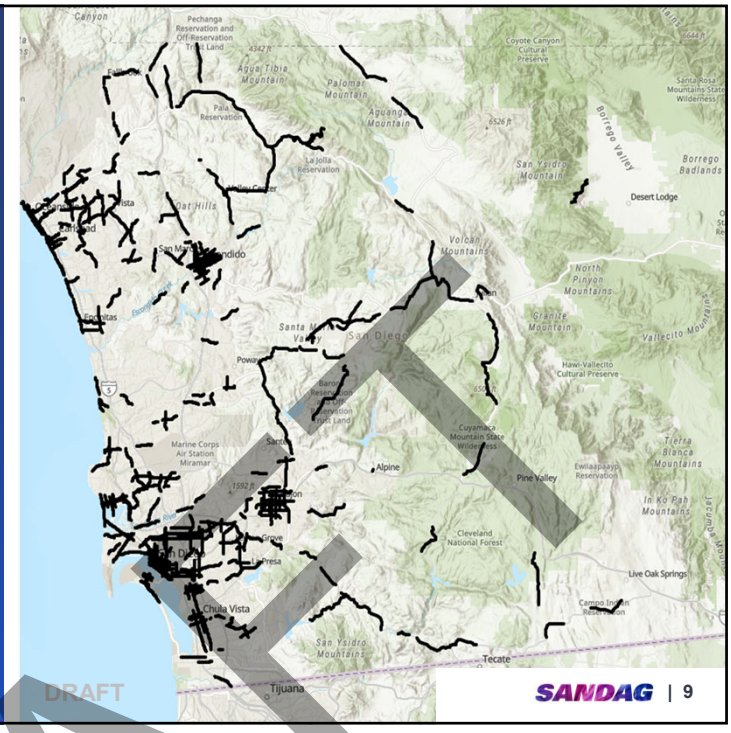
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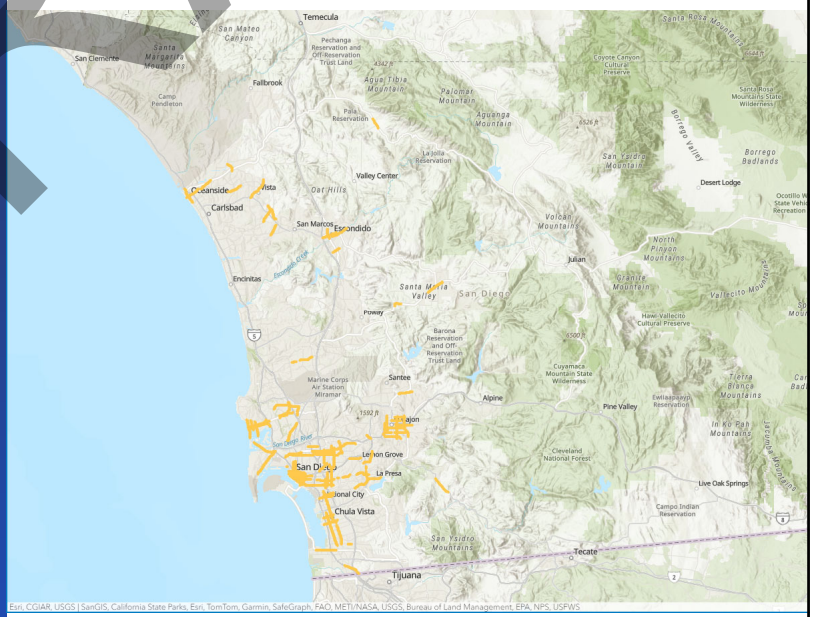
Draft Composite Safety Focus Networks

- 653 miles
- 6% of the region's non-freeway network
- 54% of the region's fatal and serious injury crashes across all modes



9

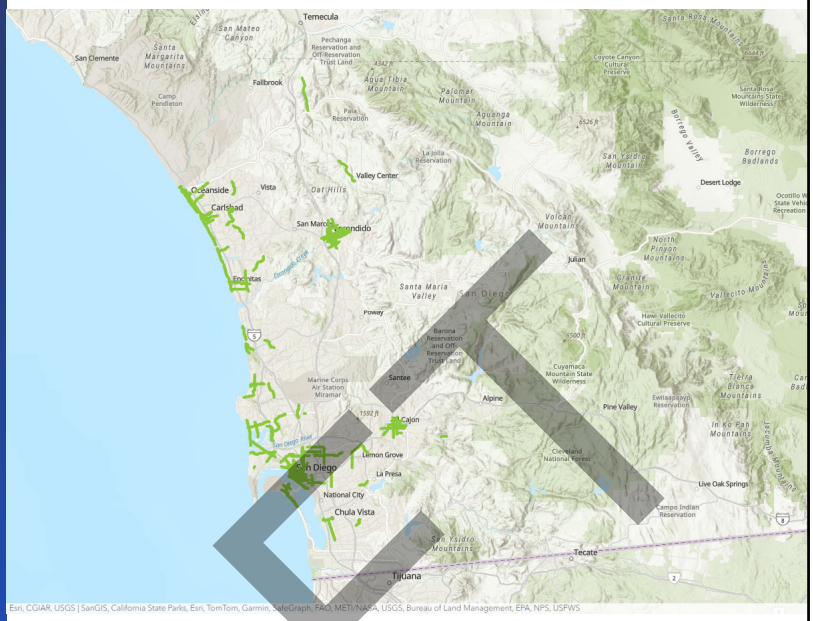
Draft Pedestrian Safety Focus Network



10

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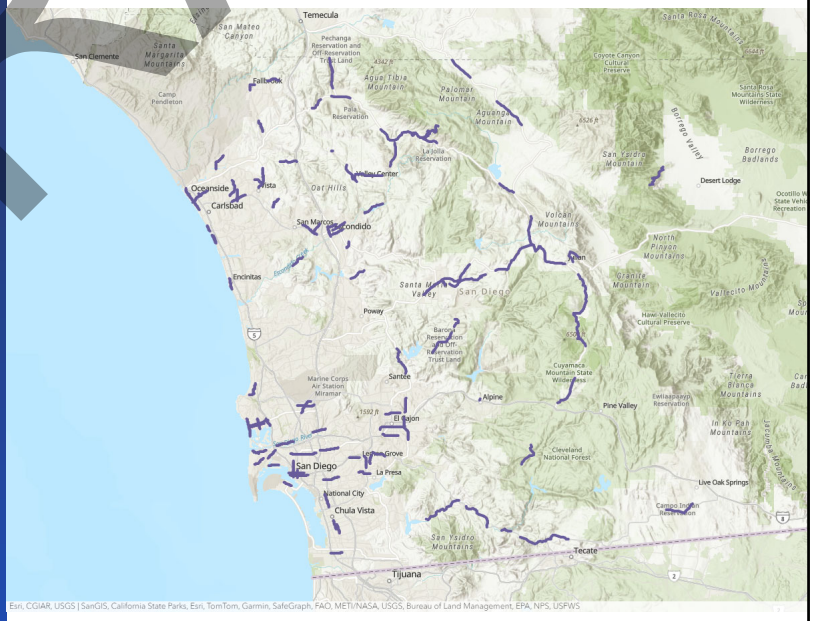
Draft Bicycle Safety Focus Network



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11

Draft Motorcycle Safety Focus Network



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12

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Draft Motor vehicle Safety Focus Network



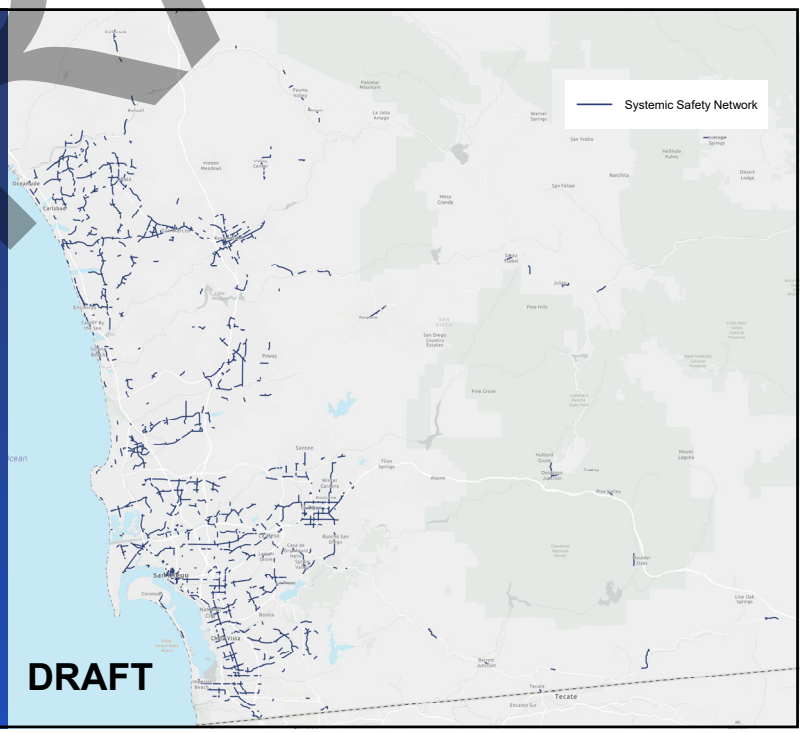
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Draft Systemic Safety Network

- Roadway classification
- Number of lanes
- Posted speed limit
- Intersection type
- Proximity to activity generators



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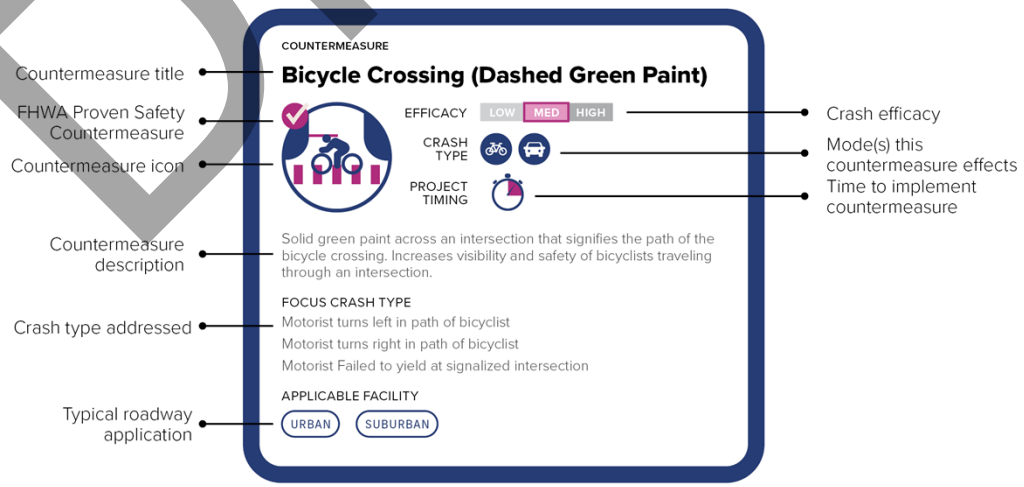
Vision Zero Action Plan Areas of Focus



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Safety Toolbox

What you might see inside…



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Next Steps

Safety Improvements Toolkit
Fall 2024

Regional Vision Zero Action Plan
Fall 2024

Implementation of Actions

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  samual.sanford@sandag.org
  jacqueline.sisk@sandag.org

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July 10, 2024

FY 2023 TransNet Local Streets and Roads Program Annual Status Report

Overview

The FY 2012 *TransNet* Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposed that SANDAG take a greater role in monitoring and reporting the performance of the Local Streets and Roads program. In 2013 through collaboration with both the *TransNet* Independent Taxpayer Oversight Committee (ITOC) and members from local City and County agency representatives through the Cities/County Transportation Advisory Committee (CTAC), SANDAG staff developed an annual reporting process and template to highlight *TransNet* projects and programs by jurisdiction to address the performance audit recommendations.

Attachment 1 includes the annual status report on each jurisdiction's *TransNet* Local Streets and Roads program projects for the period covering July 2022 to June 2023. Progress highlights include:

Action: **Information**

Staff will present the annual status report for the FY 2023 TransNet Local Streets and Roads Program.

Fiscal Impact:

Efforts to develop the Local Streets and Roads Program annual submittals are funded through the Capital Improvement Program No. 1200100.

Schedule/Scope Impact:

This report is presented to the ITOC every year based on recommendations from the FY 2012 *TransNet* Triennial Performance Audit.

- Completion of 56 Americans with Disabilities Act (ADA) compliant curb ramps at 25 city intersections in the City of Chula Vista, replacement of 370 square feet of sidewalk panels, curb, and sidewalk repairs.
- Completion of pedestrian crosswalk signs, 27 high visibility continental crosswalks (crosswalks with longitudinal stripes), 45 ADA accessible ramps, and approximately 20,000 square feet of sidewalk replacement at locations near elementary schools within National City.
- Installation of 44 streetlights in the City of San Diego, asphalt overlay and resurfacing work completed throughout the city.
- Completion of debris and vegetation removal from two drainage channels within the City of Lemon Grove, in addition to pavement maintenance on 3,247 potholes, and 16 lane miles of road rehabilitation.
- Rehabilitation of 18 miles of roadway and 21 curbs upgraded to ADA standards in the City of Encinitas.

Next Steps

The next annual Local Streets and Roads program report is planned to be presented at the end of FY 2025. Staff will continue working with ITOC and the Mobility Working Group to complete annual reporting on Local Streets and Roads Program projects.

Antoinette Meier, Senior Director of Regional Planning

Attachment: 1. FY 2023 *TransNet* Local Streets and Roads Program Summary Tables, Example Survey, and Local Agency Submissions

SANDAG

TransNet Independent Taxpayer Oversight Committee

July 10, 2024

FY 2023 *TransNet* Local Streets and Roads Program Summary Tables, Example Survey, and Local Agency Submissions

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FY 2023 Local Streets and Roads Program Annual Survey

The total projects listed below represent the amount of unique Project Numbers that were reported in Section 2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023. Please note, a single project can be listed as having multiple completed phases.

List of TransNet Local Streets and Roads Program Projects Completed in FY 2023

Jurisdiction	Planning	Design	Construction	Closeout
City of Carlsbad	0	0	2	0
City of Chula Vista	0	0	0	2
City of Coronado	0	0	0	2
City of Del Mar	0	0	0	0
City of Encinitas	0	0	0	2
City of Escondido	0	1	4	2
City of Imperial Beach	0	0	1	0
City of La Mesa	2	2	1	2
City of Lemon Grove	0	0	0	4
City of Oceanside	0	0	0	3
City of Poway	0	0	0	1
City of San Diego	0	0	0	9
City of San Marcos	0	0	0	2
City of Santee	0	0	0	2
City of Solana Beach	0	0	0	3
City of Vista	0	3	2	0
County of San Diego	0	0	1	0
El Cajon	0	0	0	2
National City	0	0	0	3
Totals	2	6	11	39

FY 2023 Local Streets and Roads Program Annual Survey

The total projects listed below represent the amount of unique Project Numbers that were reported in the Survey in Section 3: List TransNet Local Streets and Roads Program Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024). Please note, a single project can be listed as having multiple completed phases.

List of TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during the next Fiscal Year (FY 2024)

Jurisdiction	Planning	Design	Construction	Closeout
City of Carlsbad	1	12	5	0
City of Chula Vista	0	1	3	1
City of Coronado	0	3	1	0
City of Del Mar	0	0	2	0
City of Encinitas	0	1	1	0
City of Escondido	0	2	1	0
City of Imperial Beach	0	0	3	0
City of La Mesa	9	0	0	0
City of Lemon Grove	3	0	0	0
City of Oceanside	0	1	2	0
City of Poway	0	0	1	0
City of San Diego	3	11	18	2
City of San Marcos	0	0	5	0
City of Santee	0	2	0	0
City of Solana Beach	0	0	5	0
City of Vista	0	1	3	1
County of San Diego	0	1	0	0
El Cajon	0	2	0	0
National City	0	0	2	0
Totals	16	37	52	4

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

Instructions:

1) Please fill in the "Contact Information" section below. Please note all fields are required to be filled in for Section 1 through Section 6.

2) For Sections 1 through 4, please use the drop-down menu to answer "Project Category," "Project Type," and the "Current Phase" columns in order of appearance. Please note that you must select a "Project Category" **first**, before selecting a "Project Type." If you select "Other," then please enter a text response in Column I. Please reference the Example tab for "Quantity" and "Summary Narrative" examples.

3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	
Name of Person Filling out Form	
Phone Number of Person Filling out the Form	
Email Address of Person Filling out the Form	
Address of Person Filling out the Form	

EXAMPLE

Summary Narrative Examples

Please refer to the summary narrative examples below to answer the Summary Narrative section for Section 1 through Section 6.

Section 1 : List your TransNet Local Street and Road Program Highlights and Summary for FY 2023

Example Summary Narrative:

In FY 23, the City reached a key milestone in the completion of Environmental Design/Construction Phase for project X. The City also initiated work on XXX project. Overall, Local Street and Road Program funds allowed for the completion/pavement rehabilitation of XX centerline miles, added XXXX of sidewalk, added XX streetlights, added XX traffic signal & upgraded/modified X traffic signals.

Section 2: List TransNet Local Street and Road Program Projects Completed in FY 2023

Example Summary Narrative:

The City completed the following projects in FY 2023: a total of XX Bike Lane improvements, XX number of miles added, completion of pavement rehabilitation xx centerline miles, added xx traffic signal upgrades.

Section 3: List TransNet Local Street and Road Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)

Example Summary Narrative:

The following projects are scheduled for completion in FY 2024: Bike Lane improvements XX number of miles, pavement rehabilitation xx centerline miles, xx traffic signal upgrades will also be completed.

Section 4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.

Example Summary Narrative:

The City is undertaking the following special projects: Bike Lane improvements XX number of miles, a pavement rehabilitation project for xx centerline miles, a traffic signal upgrade for xx. See below for related project photos/refer to [URL link] for project photos. Some lessons learned from this project include xxx, some accomplishments related to this project include xxxx.

Quantity Entry (Column F) Examples for Sections 1-4

10 Lanes

2 Lights

14 Miles of XX

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Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:

EXAMPLE

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:

EXAMPLE

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:

EXAMPLE

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.									
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N

EXAMPLE

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

EXAMPLE

Section #6: Other Comments/Notes

Other Comments/Notes

EXAMPLE

City of Carlsbad FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	CB04B	El Camino Real and Cannon Road
2	CB20	Pavement Management - Overlay
3	CB21	Pavement Management -Seal
4	CB22	Avenida Encinas Coastal Rail Trail and Pedestrian Improvements - Roadway segment between Palomar Airport Road and Carlsbad Boulevard
5	CB31	El Camino Real Widening - La Costa Avenue to Arenal Road
6	CB32	El Camino Real Widening - Poinsettia to Camino Vida Roble
7	CB37	El Camino Real and College Blvd. Intersection Improvements
8	CB43	ADA Improvements
9	CB45	V17 Carlsbad Boulevard and Tamarack Avenue Pedestrian Improvement Project
10	CB46	Terramar Area Complete Street Improvements
11	CB49	Kelly Drive and Park Drive Complete Street Improvements
12	CB51	Coordinated Traffic Signal Program
13	CB52	Carlsbad Village and Barrio Traffic Circles
14	CB53	Carlsbad Blvd. Pedestrian Roadway Lighting
15	CB58	Street Light Bulb Replacement Program
16	CB59	El Camino Real Widening - Sunny Creek to Jackspar
17	CB60	Melrose Drive and Palomar Airport Road Improvements
18	CB61	Palomar Airport Road and College Boulevard Intersection Improvements
19	CB62	Barrio Lighting
20	CB63	Valley Street and Magnolia Avenue Complete Streets

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

Instructions:

1) Please fill in the "Contact Information" section below. Please note all fields are required to be filled in for Section 1 through Section 6.

2) For Sections 1 through 4, please use the drop-down menu to answer "Project Category," "Project Type," and the "Current Phase" columns in order of appearance. Please note that you must select a "Project Category" **first**, before selecting a "Project Type." If you select "Other," then please enter a text response in Column I. Please reference the Example tab for "Quantity" and "Summary Narrative" examples.

3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	City of Carlsbad
Name of Person Filling out Form	Hossein Ajideh
Phone Number of Person Filling out the Form	760-579-1062
Email Address of Person Filling out the Form	hossein.ajideh@carlsbadca.gov
Address of Person Filling out the Form	1635 Faraday Ave., City of Carlsbad, Carlsbad, CA 92008

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
CB04B	El Camino Real and Cannon Road	Infrastructure	Multimodal Improvements	1 Pedestrian bridge, additional travel lane, enhanced bike lane and ADA facilities	Construction	The project included a new Pedestrian bridge, enhanced bike lane, new ADA ramps, and additional travel lane. The project was completed in early FY 2023. Only local funds were spent on this project. Current phase in 2024: Project Close out.	
CB20	Pavement Management Program - Overlay	Maintenance	Roadway	overlay: 3.3 centerline miles constructed and 2 centerline miles in design	Construction	This is an ongoing program. The city completed an overlay project, which overlayed approximately 3.3 centerline miles of roadways. Construction started and completed in FY 2023. The city also completed the planning and design phase of the 2023 East-West Corridor Resurfacing and Restriping project that included approx. 2 center miles of roadway overlay.	
CB21	Pavement Management Program - Seal	Maintenance	Roadway	slurry seal: 22 centerline miles constructed and 14 centerline miles in design	Project Closeout	This is an ongoing program. The city completed a slurry seal and fog seal project. Construction phase of the project, which slurry and fog sealed over 22 centerline miles of roadway started in FY 2022 and was completed in early FY 2023. Local funds were used to fund this project. The city also completed the planning and design phase of the 2023 East-West Corridor Resurfacing and Restriping project that included approx. 14 center miles of roadway slurry seal.	
CB22	Avenida Encinas Coastal Rail Trail and Pedestrian Improvements	Infrastructure	Multimodal Improvements	3.8 miles of new enhanced bicycle facilities, roadway improvements, pedestrian ramps, new sidewalks	Construction	This portion of the CRT is broken into three segments and includes 3.8 miles of new enhanced bicycle facilities, pedestrian ramps, new sidewalks where there are missing gaps, enhanced intersection treatments for improved bicycle and pedestrian safety, and traffic calming with a road lane realignment at select locations along the corridor.	
CB31	El Camino Real Widening – La Costa to Arenal	Infrastructure	Multimodal Improvements	2 new pedestrian bridge a approx. 0.6 miles of roadway and multimodal improvements	Design	The project includes an additional southbound lane on El Camino Real between Arenal Road and La Costa Avenue. The project also includes two new pedestrian bridge over the San Marcos Creek to construct a missing sidewalk segment within the same limits. The project is in the final design and permitting phase.	
CB32	El Camino Real Widening – Poinsettia to Camino Vida Roble	Infrastructure	Multimodal Improvements	0.8 miles of roadway and multimodal and ADA improvements	Design	The project will widen northbound El Camino Real from Cinnabar Way to Camino Vida Roble to add a third vehicle lane to meet city design standards and the standards in the city's General Plan and Growth Management Plan, which call for El Camino Real to be a six-lane roadway. The project is in the final design and permitting phase.	
CB37	El Camino Real and College Blvd Intersection Improvements	Infrastructure	Multimodal Improvements	One intersection improvement with four ADA ramps and one signal modification	Project Closeout	The project was completed in FY 2022 and only local funds were spent on the project.	
CB43	ADA Improvements Program	Infrastructure	Accessibility ADA Improvements	ADA improvements/compliance for 10 parking lots	Construction	This project makes improvements to seven city parking lots in the Village and the parking lots in three city parks to make them comply with the requirements of the Americans with Disabilities Act. The city started construction of the project in FY 2023 and will complete by early FY 2024. The city also initiated the design of 2023 ADA Improvement project.	
CB45	Carlsbad Blvd and Tamarack Ave Pedestrian Improvements	Infrastructure	Multimodal Improvements	1 intersection traffic control (e.g. roundabout or signal), ADA and multimodal improvements	Design	The project will make improvements to accommodate all modes of transportation, improve the aesthetics of a popular community hub and improve beach access near the intersection of Carlsbad Boulevard and Tamarack Avenue. The project will reconfiguration of the intersection at Tamarack Avenue and Carlsbad Boulevard, easing traffic flow with the reduction in southbound vehicle lanes to the south of the intersection along with other pedestrian and bicycle facilities. The city continued coordination with California Coastal Commission and State Parks on design concepts and alternatives to install the proposed improvements in the city's and State Parks' right of way.	
CB46	Terramar Area Complete Street Improvements	Infrastructure	Complete Street Improvements	One roundabout and 0.9 miles of roadway and ADA and multimodal and bluff improvements	Design	The project will make multimodal improvements along Carlsbad Blvd from approx.. 0.4 north of Cannon Rd to Manzano Dr. It will construct roundabout at intersection of Cannon Road and Carlsbad Boulevard, sidewalks, crosswalks, increased parking and bluff improvements. The project was in engineering design and environmental review phase. 90% engineering plans completed, and environmental assessment work continued. Local funds were spent on the project.	
CB49	Kelly Drive and Park Drive Complete Street Improvements	Infrastructure	Complete Street Improvements	2 intersection control improvements (e.g. roundabout) and approx. 1.6 miles of ADA and multimodal improvements	Design	Provide traffic calming on Kelly Drive and Park Drive, enhance bicycle facilities, ADA improvements and add trails and improvement pedestrian access. This project continued in engineering design and environmental phase. Several outreach and community engagement activities were completed on various project elements.	
CB51	Coordinated Traffic Signal Program	Operations	Traffic Signal	Multiple corridors	Planning	The city is planning on implementing high capacity fiber optic connections at multiple additional locations. The fiber connections replace lower capacity wireless radio backhaul connections in order to increase capacity necessary to transmit high resolution data from multiple 2070-style traffic signal controllers to the traffic management center.	

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
CB52	Carlsbad Village and Barrio Traffic Circles	Infrastructure	Safety Improvements/Vision Zero	5 traffic circles and 2 other traffic calming features (e.g. curb extension) and 1 enhanced crosswalk	Design	As part of an overall goal of improving traffic safety and walkability, the Village and Barrio Master Plan calls for adding traffic circles and other traffic calming features at several intersections in the Barrio area. The project will make traffic calming and pedestrian improvement features at eight intersections in the Village/Barrio area to calm traffic. The project will construct five traffic circles, two other traffic calming improvements, and one high-visibility continental crosswalk The project continued in final engineering and environmental phase. The city completed NEPA and is about to complete ROW certification to satisfy federal funding requirements.	
CB53	Carlsbad Blvd. Pedestrian Roadway Lighting	Other		Pedestrian lighting along Carlsbad Blvd	Planning	The project will install pedestrian scale lighting along both sides of Carlsbad Boulevard and other locations to address the highest priority needs included in the 2019 Carlsbad Village Pedestrian Lighting Study. The city has completed the planning phase and lighting assessment study. The city has initiated the design phase and coordination effort with SDGE.	Install New Pedestrian Lighting.
CB58	Street Light Bulb Replacement Program	Maintenance	Lighting	Approx. 1700 streetlights	Planning	The city completed planning and bid documents for phase 2 of the project to replaced approximately 1700 induction luminaires with LED luminaires on city's industrial, connectors and some residential roads. Contract award in FY 23-24.	
CB59	El Camino Real Widening – Sunny Creek to Jackspar	Infrastructure	Multimodal Improvements	Approx.. 0.45 of roadway and multimodal improvements	Design	The project will widen El Camino Real from Sunny Creek to Jackspar to the city standards and provide an additional northbound through lane to increase capacity. The project also makes roadway, ADA and multimodal improvement along El Camino Real from College Blvd to Jackspar Dr. The project in the final design and permitting phase.	
CB60	Melrose and Palomar Airport Road Improvements	Infrastructure	Multimodal Improvements	1 intersection improvement w/ ADA and multimodal improvements	Design	The project will provide operational improvements to vehicles by adding an additional southbound through lane and improvement to ADA facilities and bike lanes on Melrose Dr. The city completed final engineering design and environmental review, permitting and habitat mitigation process. Local funds were spent on the project.	
CB61	Palomar Airport Road and College Blvd Improvements	Infrastructure	Multimodal Improvements	1 intersection improvement w/ ADA and multimodal improvements	Design	The project will provide operational improvements to vehicles by adding an additional southbound through lane and improvement to ADA facilities bike lanes on College Blvd. The city completed final engineering design and environmental review, permitting and habitat mitigation process. Local funds were spent on the project.	
CB62	Barrio Lighting Program	Other		13 streetlights constructed and approx. 170 pedestrian lights in design	Design	The city completed construction work for phase 1, which installed 13 streetlights in the downtown area. The city has initiated design of Phase 2 of the project which will install approximately 170 pedestrian lighting in the Barrio area. The city has completed lighting assessment and preliminary design concept and initiated coordinating the project with SDGE.	Install New Street and New Pedestrian Lighting
CB63	Valley and Magnolia Complete Streets	Infrastructure	Complete Street Improvements	Approx.. 0.35 miles of multimodal and ADA improvements. The project will convert the aerial utilities to underground	Design	The project will make multimodal improvements and construct sidewalks, bike lanes, green street features and underground overhead utilities along a portion of Valley Street and Magnolia Avenue. The project is in design phase. SDGE has completed the design phase for undergrounding their overhead utilities. The undergrounding is expected to go under construction in summer 2024 during school summer break.	

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
CB04B	El Camino Real and Cannon Road	Infrastructure	Multimodal Improvements	1 Pedestrian bridge, additional travel lane, enhanced bike lane and ADA facilities	Construction	The city completed the project.	
CB62	Barrio Lighting Program	Other		13 streetlights constructed and approx. 170 pedestrian lights in design	Construction	The city completed construction work for phase 1, which installed 13 streetlights in the downtown area. The city has initiated design phase 2 of the project which will install approximately 170 pedestrian lighting in the Barrio area. The city has completed lighting assessment and preliminary design concept and is coordinating the project with SDGE.	13 streetlights constructed and approx. 170 pedestrian lights in design

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
CB20	Pavement Management Program - Overlay	Maintenance	Roadway	2 centerline miles	Construction	The 2023 East-West Corridor Resurfacing and Restriping project will be completed.	
CB21	Pavement Management Program - Seal	Maintenance	Roadway	14 centerline miles	Construction	The 2023 East-West Corridor Resurfacing and Restriping project will be completed.	
CB22	Avenida Encinas Coastal Rail Trail and Pedestrian Improvements - Segment 2	Infrastructure	Multimodal Improvements	1.7 miles of new enhanced bicycle facilities, roadway improvements, pedestrian ramps, new sidewalks	Construction	Segment 2 of the project that makes improvements to approx.. 1.7 miles of the Coastal Rail Trail along Avenida Encinas between the Poinsettia Regional Transit Station and Carlsbad Boulevard will be completed in FY 2024. Segment 3 (portion of the corridor between Palomar Airport Road and the Poinsettia Regional Transit Station) design will also be completed in FY 2024.	
CB31	El Camino Real Widening – La Costa to Arenal	Infrastructure	Multimodal Improvements	2 new pedestrian bridge a approx. 0.6 miles of roadway and multimodal improvements	Design	The project is expected to be in construction phase or substantially completed.	
CB32	El Camino Real Widening – Poinsettia to Camino Vida Roble	Infrastructure	Multimodal Improvements	0.8 miles of roadway and multimodal and ADA improvements	Design	The project is expected to be in construction phase or substantially completed.	
CB43	ADA Improvements Program	Infrastructure	Accessibility ADA Improvements	ADA improvements/compliance for 10 parking lots	Construction	The Parking Lot ADA improvements will be completed.	
CB45	Carlsbad Blvd and Tamarack Ave Pedestrian Improvements	Infrastructure	Multimodal Improvements	1 intersection traffic control (e.g. roundabout or signal), ADA and multimodal improvements	Design	The project will be in environmental review and permitting and final design phase.	
CB46	Terramar Area Complete Street Improvements	Infrastructure	Complete Street Improvements	One roundabout and 0.9 miles of roadway and ADA and multimodal and bluff improvements	Design	The project will be in environmental review and permitting and final design phase.	
CB49	Kelly Drive and Park Drive Complete Street Improvements	Infrastructure	Complete Street Improvements	2 intersection control improvements (e.g. roundabout) and approx. 1.6 miles of ADA and multimodal improvements	Design	The project will be in final design and permitting phase. The city staff are expecting to obtain City Council' authorization to advertise the project for construction bid in FY 2024 and start construction in FY 2025.	
CB51	Coordinated Traffic Signal Program	Operations	Traffic Signal	Multiple corridors	Planning	The planning phase is expected to be completed and the design phase to be initiated for multiple corridors citywide.	
CB52	Carlsbad Village and Barrio Traffic Circles	Infrastructure	Safety Improvements/Vision Zero	5 traffic circles and 2 other traffic calming features (e.g. curb extension) and 1 enhanced crosswalk	Design	Construction of the five traffic circles and one enhanced crosswalk are expected to be substantially completed. Construction of two other traffic calming features are expected to be initiated.	
CB53	Carlsbad Blvd. Pedestrian Roadway Lighting	Other		Pedestrian lighting along Carlsbad Blvd	Design	The city has completed the planning phase and lighting assessment study. The city expect to complete the design phase and continue SDGE coordination effort in FY 2024.	Pedestrian Lighting

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
CB58	Street Light Bulb Replacement Program	Maintenance	Lighting	Approx. 1700 streetlights	Construction	Replacement of approximately 1700 induction luminaires with LED luminaires on city's industrial, connectors and some residential roads is expected to be completed.	
CB59	El Camino Real Widening – Sunny Creek to Jackspar	Infrastructure	Multimodal Improvements	Apprx. 0.45 of roadway and multimodal improvements	Design	The city has completed the design and environmental permitting phase. The project is expected to go under construction and be substantially completed in FY 2024.	
CB60	Melrose and Palomar Airport Road Improvements	Infrastructure	Multimodal Improvements	1 intersection improvement w/ ADA and multimodal improvements	Design	The city completed final engineering design and environmental review, permitting and habitat mitigation process. Local funds were spent on the project.	
CB61	Palomar Airport Road and College Blvd Improvements	Infrastructure	Multimodal Improvements	1 intersection improvement w/ ADA and multimodal improvements	Design	The city completed final engineering design and environmental review, permitting and habitat mitigation process. Local funds were spent on the project.	
CB62	Barrio Lighting Program	Other		170 pedestrian lights in design	Design	The city has initiated design of Phase 2 of the project which will install approximately 170 pedestrian lighting in the Barrio area. The city has completed lighting assessment and preliminary design concept and initiated coordinating with SDGE. The city expect to complete the final design phase and continue coordination effort with SDGE in FY 2024.	Pedestrian Lighting
CB63	Valley and Magnolia Complete Streets	Infrastructure	Complete Street Improvements	Approx.. 0.35 miles of multimodal and ADA improvements. The project will convert the aerial utilities to underground	Design	The project is expected to be in final design and permitting phase. SDGE is expected to complete the utility undergrounding work.	

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.									
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

None to report.

Section #6: Other Comments/Notes

Other Comments/Notes

None to report.

City of Chula Vista FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	CHV06	Pavement Rehabilitation Program
2	CHV30	I-5 Multi-Modal Corridor Improvement Study
3	CHV33	School Zone Traffic Calming Program
4	CHV34	Neighborhood Traffic and Pedestrian Safety Program
5	CHV48	Pavement Major Rehabilitation
6	CHV50	Storm Drain and Bridge Culvert Repair
7	CHV60	Traffic Signal Upgrades
8	CHV69	Heritage Road Bridge
9	CHV75	ADA Curb Ramps
10	CHV92	Otay Ranch Village 8 West - La Media Road and Main Street

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

Instructions:

1) Please fill in the "Contact Information" section below. Please note all fields are required to be filled in for Section 1 through Section 6.

2) For Sections 1 through 4, please use the drop-down menu to answer "Project Category," "Project Type," and the "Current Phase" columns in order of appearance. Please note that you must select a "Project Category" **first**, before selecting a "Project Type." If you select "Other," then please enter a text response in Column I. Please reference the Example tab for "Quantity" and "Summary Narrative" examples.

3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	City of Chula Vista
Name of Person Filling out Form	Eddie Flores
Phone Number of Person Filling out the Form	619-476-5368
Email Address of Person Filling out the Form	eflores@chulavistaca.gov
Address of Person Filling out the Form	276 Fourth Avenue, Chula Vista CA 91910

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
CHV75 (STL0432)	ADA Pedestrian Curb Ramps Program FY2018/2019	Infrastructure	Accessibility ADA Improvements	25 intersections	Project Closeout	In the 2023 Fiscal Year (FY), the city reached a key milestone in the completion of Design and Construction phases of two TransNet CHV 75 projects. The city also initiated work on six projects (see Section 3) that are anticipated to complete construction in the next 2024 FY. Overall, Local Street and Road Program funds allowed for the completion of approximately 56 Accessible Disability Act (ADA) compliant curb ramps at 25 intersections in the city. It also replaced sidewalk panels (370 SF), curb, gutter and sidewalk (200 LF) immediately adjacent to completed ADA ramp installations. Lastly the funds allowed to install an enhanced marked crosswalks with rectangular rapid flashing beacons as well as striping modifications at five Elementary Schools in the city.	Not applicable
CHV75 (STL0447)	ADA Pedestrian Curb Ramps Program FY2019/2020	Infrastructure	Accessibility ADA Improvements	Combined with above	Project Closeout	See above narrative	Not applicable
CHV33 (TRF0417)	Installation of Enhanced Crosswalks in School Zones	Operations	Traffic Signal	5 Elementary School locations	Project Closeout	See above narrative	Not applicable
CHV48 (STM0400)	RMRA Pavement Rehabilitation FY2020/21	Maintenance	Roadway	112 street sections	Project Closeout	See Section 3 tab for the city-initiated work on six(6) projects that are scheduled to complete in 2024 FY.	Not applicable
CHV48 (STM0401)	Pavement Maintenance Program FY2021/22	Maintenance	Roadway	6.3 miles (11 street sections)	Project Closeout	Same as above	Not applicable
CHV06 (STL0455)	Pavement Maintenance Program FY2021/22	Maintenance	Roadway	24 street sections	Construction	Same as above	Not applicable
CHV34 (TRF0413)	Ladder Crosswalks at all Controlled Intersection Program FY2020	Operations	Traffic Signal	3 intersections	Construction	Same as above	Not applicable
CHV60 (TRF0418)	Installation of Lead Pedestrian Interval Traffic Signal	Operations	Traffic Signal	54 Traffic Signal locations	Construction	Same as above	Not applicable
CHV48 (STL0442)	Street Improvement for Alpine Avenue between Emerson Street and Naples Street	Maintenance	Roadway	1/8 Mile Full Roadway Improvements	Design	Same as above	Not applicable

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
CHV75 (STL0432)	ADA Pedestrian Curb Ramps Program FY2018/19	Infrastructure	Accessibility ADA Improvements	25 intersections	Project Closeout	CIP no. STL0432: The city completed the following projects in FY2023; Combined construction of CHV75 projects, added approximately 56 ADA pedestrian ramps located at 25 intersections in the city. The project notice of completion (NOC) date is 11/30/2022.	Not applicable
CHV75 (STL0447)	ADA Pedestrian Curb Ramps Program FY2020/21	Infrastructure	Accessibility ADA Improvements	Combined with above	Project Closeout	CIP no. STL0447: Construction contract combined with STL0432 above.	Not applicable
CHV33 (TRF0417)	Installation of Enhanced Crosswalks in School Zones	Operations	Traffic Signal	5 Elementary School locations	Project Closeout	CIP no. TRF0417:The city enhanced an uncontrolled school crossings at various schools by installing an enhanced marked crosswalks with rectangular rapid flashing beacons (RRFB's) or LED-border signs and striping modifications. This project was completed on September 1, 2022.	Not applicable

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
CHV48 (STM0400)	RMRA Pavement Rehabilitation FY2019/20	Maintenance	Roadway	112 street sections	Project Closeout	CIP no. STM0400: This partially Transnet funded project will rehabilitate pavement roadways at 112 street sections in the city. It will also repair or replace sidewalk, curb and gutter issues affecting the roadway on E H Street between Hilltop and I-805, install striping on Main between Industrial Boulevard and Broadway, and replace one (SWC) pedestrian ramp at Fifth Avenue and J Street.	
CHV48 (STM0401)	RMRA Pavement Rehabilitation FY2020/21	Maintenance	Roadway	6.3 miles (11 street sections)	Project Closeout	CIP no. STM0401: This partially Transnet funded project completed approximately 6.3 miles of pavement treatment such as overlays and or leveling course plus chip seal (ARAM) at 11 streets segments in the city. The project's notice of completion date was on September 21, 2023, FY2024. The approved Caltrans encroachment permit approval extended the delivery of the project time by a few months compared to the traditional pavement treatment CIPs.	
CHV06 (STL0455)	Pavement Maintenance Program FY2021/22	Maintenance	Roadway	24 street sections	Construction	CIP no. STL0455: This partially Transnet funded project is currently under construction, estimated completion in December 2023.	
CHV34 (TRF0413)	Ladder Crosswalks at all Controlled Intersection Program FY2020	Operations	Traffic Signal	3 intersections	Construction	CIP no. TRF0413: Install ladder style crosswalks at all signalized and stop controlled intersections throughout the city.	
CHV60 (TRF0418)	Installation of Lead Pedestrian Interval Traffic Signal	Operations	Traffic Signal	54 Traffic Signal locations	Construction	CIP no. TRF0418: Currently in construction phase to implement Lead Pedestrian Interval (LPI) signal operations citywide. This is an HSIP project with partial Transnet funding.	
CHV48 (STL0442)	Street Improvement for Alpine Avenue between Emerson Street and Naples Street	Maintenance	Roadway	1/8 Mile Full Roadway Improvements	Design	CIP no. STL0442: This partially Transnet funded project will provide complete streets improvements (full roadway, curb, gutter and sidewalk improvements) along a 1/8 mile residential roadway segment. Design phase is ongoing, estimated construction completion end of 2024.	

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.									
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N
CHV30 (STM0361)	Interstate-5 Multi-modal Corridor Study	Infrastructure	Transit Supportive Infrastructure		Planning	CIP no. STM0361 (old CIP): This environmental and preliminary design work was the last phase of the I-5 Multimodal Corridor Study. The Palomar Street rail crossing is the highest priority rail grade separation project out of 27 study locations evaluated within San Diego County. City staff worked with SANDAG staff to obtain $5 million in FY20 for the design phase of work at Palomar Street. The construction phase is likely to get regional, State & Federal funding once the design phase nears completion in late 2024. The design phase is estimated to take 24 to 30 months. Pending SANDAG funding for the construction phase in FY25, construction could be up to 36 months in duration with a project completion date sometime in FY2028.		https://www.chulavistaca.gov/departments/public-works/projects and or https://www.chulavistaca.gov/departments/engineering/light-rail-corridor-improvements	N
CHV92 (STM0409)	SR-125 at Main Street and Otay Valley Road	Infrastructure	Multimodal Improvements		Planning	CIP no. STM0409: No Transnet funds appropriated. To eventually proceed to the construction phase for the initial interchange at Main Street, the developer has entered into a Highway Improvement Agreement which requires as the initial phase a Project Initiation Document (PID) via a Project Study Report. The PID was completed on November 3, 2022. The second location is an overcrossing planned south of Main Street at Otay Valley Road. Otay Valley Road is the south-to-easterly extension of La Media Road across the SR-125 corridor. This overcrossing is needed but may be constructed as a secondary interchange pending the traffic and geometric studies. The phase of work and completion of work timeline for the SR-125 interchanges are: 1. Project Initiation Document/Project Study Report (FY23) 2. Project Report/Environmental Document (FY24) 3. Construction Phase (Begin FY25 – Open to Public FY27)		https://www.sandag.org/regional-plan	N
CHV69 (STM0386)	Heritage Road Bridge Replacement Project	Infrastructure	Bridge	454 ft long, 6 lanes	Planning	CIP no. STM0386: No Transnet funds appropriated. This project will construct new 454 feet long bridge over the Otay River with six through lanes with 2-lane median for left turn lanes at Main Street. Reconstruct roadway approaches between Main Street and Entertainment Circle and modify intersection of Main Street. Bridge and Roadway construction is estimated to start in summer of 2024.		https://www.chulavistaca.gov/departments/engineering/heritage-road-bridge-replacement	N
CHV50/DRN0217	Corrugated Metal Pipe Repair in The Right-Of-Way	Maintenance	Roadway	3,100 lineal feet	Design	Corrugated Metal Pipe Repair in The Right-Of-Way FY2020/21- This project will rehabilitate approximately 3,100 lineal feet of CMP inside the right of way. There are currently three (3) locations scoped for this project: Energy Way, East Naples Street at Neptune Ave, and Telegraph Canyon Road. The Design for this project is ongoing and construction is now planned to complete in FY2025. Design work needed additional time to coordinate with a private business, easement processes and new pipe rehabilitation strategy/s.			

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

Staffing vacancies among Engineering and Construction Inspection positions. Staffing issues appear to be statewide and both within the private and public sector. Limited bidding by construction contractors. A few construction projects received zero bids during project advertisement.

Section #6: Other Comments/Notes

Other Comments/Notes

City of Coronado FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	COR04	Street and Road Preventive Maintenance; Minor Drainage Repair
2	COR07	Street and Road Major Rehabilitation; Major Drainage; Traffic Operations
3	COR25	Ocean Boulevard Sidewalk Enhancement
4	COR27	Roadway Drainage Improvements

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

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3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	City of Coronado
Name of Person Filling out Form	Denise Johnson
Phone Number of Person Filling out the Form	619-522-7349
Email Address of Person Filling out the Form	djohnson1@coronado.ca.us
Address of Person Filling out the Form	101 B Avenue, Coronado, CA 92118

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
COR04	2022-23 Street Preventive Maintenance	Maintenance	Roadway	Approximately 6 miles of roads, 1089 LF of alleyways, 2178 LF fire striping	Project Closeout	The annual maintenance project applied a slurry seal over approximately 1/7 of Coronado's streets and parking lots, including 1089 LF of alleys and fire striping. Substantial completion occurred in May of 2023.	
COR25	Ocean Blvd Sidewalk Enhancement	Other	Curb Management		Project Closeout	Scope included renovation to the sidewalk, streets, curb and gutter repair and reconstruction of Ocean Blvd, between North Island and Alameda, as well as RH Dana and Ocean Drive.	Street, curb, gutter, sidewalk repairs and enhancements
COR07	Street, Curb and Gutter	Maintenance	Roadway		Design	Various annual SCG projects were reassessed and street condition data used to prioritize most urgent projects. The FY22 S,C,G project will happen concurrent to the FY17 Wastewater Main project and will go out to bid the first quarter of 2024 and construction will be initiated prior to June. The Seawall Design project is in design as is the Shores Medians project, all falling under COR07.	

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
COR04	2022-23 Street Preventive Maintenance	Maintenance	Roadway	Approximately 6 miles of roads, 1089 LF of alleyways, 2178 LF fire striping	Project Closeout	The annual maintenance project applied a slurry seal over approximately 1/7 of Coronado's streets and parking lots, including 1089 LF of alleys and fire striping. Substantial completion occurred in May of 2023.	
COR25	Ocean Blvd Sidewalk Enhancement	Other	Curb Management		Project Closeout	Substantial completion occurred in September of 2022. The project's scope included renovation to the sidewalks, streets, curb and gutter repair and reconstruction of Ocean Blvd, between North Island and Alameda, as well as RH Dana and Ocean Drive.	Street, curb, gutter, sidewalk repairs and enhancements

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
COR04	FY 2024 Slurry Seal	Maintenance	Roadway	6.5 miles of roadway	Design	This project will not be bid until summer, with work planned for post tourist season.	
COR07	FY2022 Street, Curb and Gutter	Maintenance	Roadway	Constructiion of curb inlet, driveway approach at First St & Alameda Blvd. In addition, approx. 11 alley aprons will be replaced, a full-width, 2-inch deep grind and overlay of Second Street between Alameda Boulevard to D Avenue. In addition, this project will include minor repairs of existing curb and sidewalks.	Construction	This project will be bid in January with construction starting prior to the end of FY2024. Streets, sidewalks and alleyways included in the porject are those in vicinity of First Street, Alameda and D Avenue.	
COR07	Cays Saewall Stabilization & Repairs	Maintenance	Roadway	2500 LF	Design	Assessment and design underway to inform stabilization project.	
COR07	Shores Medians	Maintenance	Roadway	1 mile of roadway	Design	This project is nearing 100% design completion and will be bid in second half of FY2024.	
COR27	Five Points Drainage Project	Infrastructure	Other	5 point intersection	Design	This project will propose solutions to five point intersection on Glorietta Boulevard prone to flooding.	Drainage Improvement

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.									
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

Staffing capacity remains a challenge. Coronado's Engineering and Project Development Team is fully staffed, which results in approximately four (4) FTE Project Managers. The Capital Improvement Program has 38 projects identified. Time associated with Caltrans plan checks and permittings also remain a challenge.

Section #6: Other Comments/Notes

Other Comments/Notes

The City of Coronadao continues to diversify the number and types of projects funded via TransNet in an attempt to ensure steady expenditures. Additionally, the City anticipates issuing an RFQ/P for project managent support to provide additional staffing capacity.

City of Del Mar FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	**DM01**	Annual Street Maintenance
2	**DM02**	Local Match to Bridge Retrofit Projects
3	**DM06**	Sidewalk, Street, and Drainage Improvements

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

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3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	City of Del Mar
Name of Person Filling out Form	Karen Falk
Phone Number of Person Filling out the Form	858-375-9533
Email Address of Person Filling out the Form	kfalk@delmar.ca.us
Address of Person Filling out the Form	2240 Jimmy Durante Boulevard, Del Mar CA 92014

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
DM-01	Annual Street Maintenance	Maintenance	Roadway	n/a	Design	No Project Activity	
DM-02	Local Match to Bridge Retrofit Projects	Maintenance	Bridge	n/a	Design	No Project Activity	
DM-06	Sidewalk Street, and Drainage Improvements	Maintenance	Roadway	n/a	Design	No Project Activity	

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
none completed							

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
DM-01	Annual Stret Maintenance Project	Maintenance	Roadway	1 mile	Construction	DM-01 will fund pavement restoration activities subsequent to underground wet and dry utility projects.	
DM-06	Sidewalk, Street and Drainage	Infrastructure	Accessibility ADA Improvements	8 pedestrian ramps	Construction	DM-06 will fund eight ADA compliant pedestrian ramp replacements.	

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.									
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N
n/a									

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

Project did not enter construction as anticipated. Will be carried forward and utilized in future Fys.

Section #6: Other Comments/Notes

Other Comments/Notes

City of El Cajon FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	EL03	Overlay/Reconstruction Projects
2	EL21	Street Resurfacing with Slurry Seals

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

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3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	El Cajon
Name of Person Filling out Form	Mario Sanchez
Phone Number of Person Filling out the Form	619-441-1651
Email Address of Person Filling out the Form	msanchez@elcajon.gov
Address of Person Filling out the Form	200 Civic Center Way, El Cajon, CA 92020

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
EL03	Overlay 2022	Maintenance	Roadway	5.71 miles	Project Closeout	This project overlayed (2"-3" thick grind of overlay of 5.71 miles of streets.	Overlay Project
EL21	Slurry 2022	Maintenance	Roadway	10.26 miles	Project Closeout	This project applied rubberized slurry on 10.26 miles of streets.	Slurry Project

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
EL03	Overlay 2023	Maintenance	Roadway	5.71 miles	Project Closeout	This project overlayed (2"-3" thick grind of overlay of 5.71 miles of streets.	Overlay Project
EL21	Slurry 2022	Maintenance	Roadway	10.26 miles	Project Closeout	This project applied rubberized slurry on 10.26 miles of streets.	Slurry Project

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
EL03	Overlay 2023	Maintenance	Roadway	6 miles	Design	This project will overlay 6.0 miles of 2"-3" asphalt over several streets.	Overlay Project
EL21	Slurry 2023	Maintenance	Roadway	10.26 miles	Design	This project will apply rubberized slurry on 10.26 miles of streets.	Slurry Project

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N
EL03, EL11	El Cajon Blvd Streetscape Imp.	Infrastructure	Smart Growth Related Infrastructure	One roundabout	Construction	Sandag Smart Growth Infrastructure project that will install a new roundabout at El Cajon Blvd/Johnson Ave.		https://www.elcajon.gov/your-government/departments/public-works/projects/el-cajon-boulevard-roundabout-and-streetscape	
EL03, EL11	Main St-Green St Imp.	Infrastructure	Smart Growth Related Infrastructure	0.5 mile class Iv bike lane	Construction	Sandag Smart Growth Infrastructure project that will install a new class I and IV on Main St from Marshall Ave to Johnson Ave.		https://www.elcajon.gov/your-government/departments/public-works/projects/main-street-green-street-project	

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

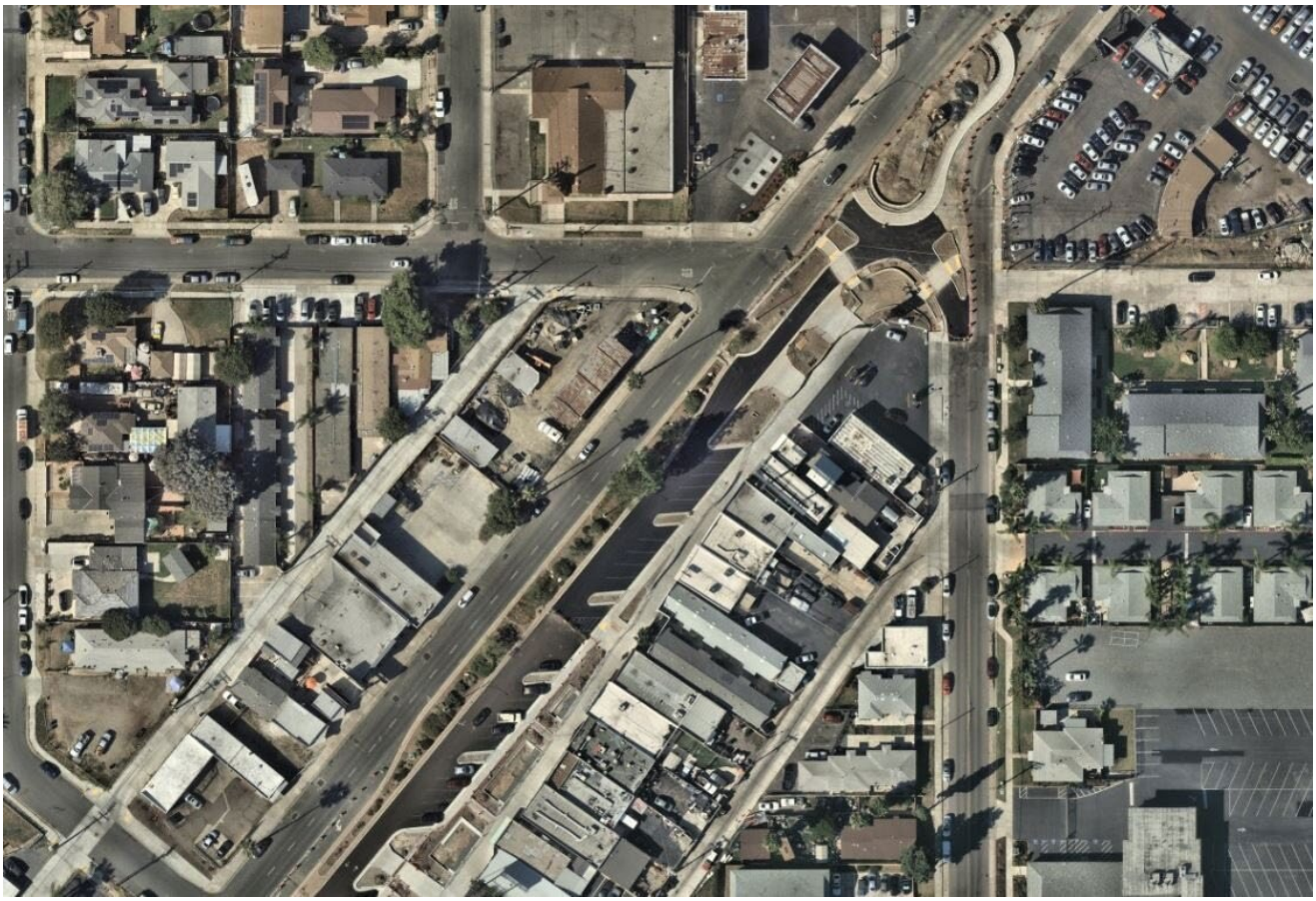
Staffing shortages and employee turnover in the Public Works Engineering Division for the past four years have been a concern/challenge to move our projects into the construction phase. This has slowed down our ability to spend down our Local Street and Road balances.

Section #6: Other Comments/Notes

Other Comments/Notes

None.

El Cajon Blvd, Johnson Aerial Capture, Sept. 2023



El Cajon Blvd, Johnson Aerial 2 Capture, Sept. 2023



MSGS #1



MSGS #2



MSGS #3



RRFB Crossing on Madison Ave



City of Encinitas FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	ENC14A	Street Overlay Program
2	ENC20	North Coast Highway 101 Beautification

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

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1) Please fill in the "Contact Information" section below. Please note all fields are required to be filled in for Section 1 through Section 6.

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3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	City of Encinitas
Name of Person Filling out Form	Jill Bankston
Phone Number of Person Filling out the Form	760-633-2839
Email Address of Person Filling out the Form	jbankston@encinitasca.gov
Address of Person Filling out the Form	505 South Vulcan Ave, Encinitas, CA 92024

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
ENC14A	Street Overlay Program - FY 2022 Annual Street Overlay Project	Maintenance	Roadway	18 miles; 27 streets	Project Closeout	In FY 23, the City reached a milestone in the construction phase completion of the FY 22 Pavement Rehab Overlay and Slurry Seal Project. Overall, Local Street and Road Program funds allowed for the pavement rehabilitation of 18 centerline miles of roadway and the upgrade of 21 curb ramps to ADA standards.	
ENC20	North Coast Highway 101 Beautification - Leucadia Streetscape Safety & Mobility Improvements (Phase B-C)	Maintenance	Roadway	1.7 miles	Project Closeout	In FY 23, the City reached a milestone in the construction phase completion of the Safety & Mobility Enhancements (Segment B-C) phase of the North Coast Highway 101 Beautification Project, also known as the Leucadia Streetscape Project. Overall, LSRP funds allowed for the pavement rehab of 1.7 centerline miles.	

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
ENC14A	Street Overlay Program - FY 2022 Annual Street Overlay Project	Maintenance	Roadway	18 miles; 27 streets	Project Closeout	In FY 23, the City reached a milestone in the construction phase completion of the FY 22 Pavement Rehab Overlay and Slurry Seal Project. Overall, Local Street & Road Program funds allowed for the pavement rehabilitation of 18 centerline miles of roadway & the upgrade of 21 curb ramps to ADA standards.	
ENC20	North Coast Highway 101 Beautification - Leucadia Streetscape Safety & Mobility Improvements (Phase B-C)	Maintenance	Roadway	1.7 miles	Project Closeout	In FY 23, the City reached a milestone in the construction phase completion of the Safety & Mobility Enhancements (Segment B-C) phase of the North Coast Highway 101 Beautification Project, also known as the Leucadia Streetscape Project. Overall, LSRP funds allowed for the pavement rehab of 1.7 centerline miles.	

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
ENC14A	Street Overlay Program - FY 2023 Annual Street Overlay Project	Maintenance	Roadway	5.87 miles; 45 streets	Construction	FY 2022-23 Pavement Rehabilitation Overlay and Slurry Seal Project is scheduled for completion in FY 2024, which includes pavement rehabilitation of 5.87 centerline miles of roadways and upgrading 35 curb ramps to ADA standards.	
ENC14A	Street Overlay Program - FY 2024 Annual Street Overlay Project	Maintenance	Roadway	3.12 miles; 16 streets	Design	FY 2023-24 Pavement Rehabilitation Overlay and Slurry Seal Project is scheduled to begin in FY 2024, which includes pavement rehabilitation of 3.12 centerline miles of roadways and upgrading 81 curb ramps to ADA standards.	

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N
ENC14A	Street Overlay Program - FY 2023 Annual Street Overlay Project	Maintenance	Roadway	5.87 miles; 45 streets	Construction	The City is currently about to finish the construction of the FY 2022-23 Pavement Rehabilitation Overlay & Slurry Seal Project in January 2024. This project includes the pavement rehabilitation of 5.87 centerline miles of roadways & the upgrade of 35 curb ramps to ADA standards. Refer to the project's fact sheet for further info/photos. https://www.encinitasca.gov/home/showpublisheddocument/6143/638297682051370000			
ENC14A	Street Overlay Program - FY 2024 Annual Street Overlay Project	Maintenance	Roadway	3.12 miles; 16 streets	Design	The City is currently finishing the design of the FY 2023-24 Pavement Rehabilitation Overlay & Slurry Seal Project and construction is scheduled to begin in FY 24. This project will include pavement rehabilitation of 3.12 centerline miles of roadways and the upgrade of 81 curb ramps to ADA standards.			

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

None to report.

Section #6: Other Comments/Notes

Other Comments/Notes

None to report.

City of Escondido FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	ESC04	Citracado Parkway II
2	ESC08	Felicita Ave/Juniper Street
3	ESC37	Pavement Maintenance
4	ESC38	Pavement Rehabilitation/Reconstruction
5	ESC39	Traffic Signals
6	ESC47	Quince & Tulip Pedestrian Signals
7	ESC50	Lincoln Parkway Median Improvements
8	ESC51	Comprehensive Active Transportation Strategy
9	ESC52	Bear Valley Parkway at Sunset
10	ESC55	Midway and E. Valley Drainage Improvements
11	ESC56	Escondido Creek Trail Project
12	ESC57	South Escondido Access Improvement Project
13	ESC58	Escondido Creek Drainage Capacity Upgrades

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

Instructions:

1) Please fill in the "Contact Information" section below. Please note all fields are required to be filled in for Section 1 through Section 6.

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3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	City of Escondido
Name of Person Filling out Form	Ani Mehra
Phone Number of Person Filling out the Form	760-839-4096
Email Address of Person Filling out the Form	amehra@escondido.org
Address of Person Filling out the Form	201 N Broadway, Escondido, CA 92025

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
ESC04	Citracado Parkway Improvement Project	Infrastructure	New or Improved AT facilities	Add 2 new lanes w/bike facilities/curb/gutter/sidewalk for +/- 0.5 miles, 1-+/- 260' bridge and 2 traffic signals.	Construction	Project includes the construction of a new bridge across the Escondido Creek, an additional lane in the median of Citracado Parkway between Valley Parkway and Avenida del Diablo, and 2 new traffic signals to improve safety and accessibility along the improved portion of Citracado Parkway between West Valley Parkway and Andreasen Drive.	
ESC48	Phase 1 Grand Avenue Complete Streets Improvement Project	Infrastructure	Smart Growth Related Infrastructure	Widen sidewalk, road diet, diagonal parking, and decorative lighting.	Project Closeout	Phase 1 construction was completed in FY23 with a Smart Growth Grant from SANDAG.	
ESC50	Lincoln Parkway Median Improvement	Infrastructure	Complete Street Improvements	0.21 miles Lincoln Pkway from Garrick Way to Fig Street	Planning	This project updates the Specific Alignment Plan for Lincoln Parkway/Avenue to address the current capacity deficiency and improve safety. Future year programming is projected to complete environmental review, design and construction for widening of Lincoln Parkway/Avenue between Garrick Way and Fig Street. The project is expected to include medians, sidewalks, bike lanes, traffic calming, and improvements to the intersection at Lincoln/Fig St. for this key gateway to the City.	
ESC52	Bear Valley Parkway at Sunset	Infrastructure	Complete Street Improvements	Widening 0.5 miles of Bear Valley Parkway from the southerly limit of the Wohlford Residential Project to Sunset/Ranchito	Planning	Design has not yet begun for widening of Bear Valley Parkway from the southerly limit of the Wohlford Residential project to Sunset/Ranchito.	
ESC56	Escondido Creek Trail Project	Infrastructure	Multimodal Improvements	Lighting, fencing, surfacing, striping and landscaping improvements to 4.5 miles of the Escondido Creek Trail between Harmony Grove and Midway Drive.	Design	Design has been completed for this bike and pedestrian trail project in FY23. This project will be publicly bid in FY24 and Construction will begin in calendar year 2024.	
ESC57	South Escondido Access Improvement Project	Infrastructure	Other	2 Intersections	Design	The total project scope and goals were refined and the City released a Request for Proposals to solicit a design consultant to perform the design of the project, shifting the project from the Planning phase to the Design phase. The City selected a design consultant i and City Council approved the budget for the consultant in December 2023.	Project contains aspects of Safety Improvements/Vision Zero and also Accessibility ADA Improvements.
ESC58	Escondido Creek Drainage Capacity Upgrades	Infrastructure	Safety Improvements/Vision Zero	Over 4 miles of storm drain pipeline.	Planning	A preliminary drainage study has been completed and determined that more than four miles of storm drain pipeline are needed to address localized flooding for over 600 homes and dozens of commercial buildings located within the 100 year floodplain. A FEMA Hazard Mitigation Grant Program grant was awarded to build storm drain systems along Midway Drive, Rose Street and Citrus Avenue to capture and convey storm flows to the Escondido Creek in November 2023. Cal OES has selected the project for Prepare California Match funding equal to 25% of the project cost.	

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
ESC08	Feliciata Ave/Juniper Street	Maintenance	Roadway	The improvements were along juniper Street between 13th Avenue to Vermont Avenue	Project Closeout	This project which included Bike and Pedestrian improvements was substantially completed in FY 23. The work consists generally of construction of installation of curb and gutter, sidewalk, and pedestrian ramps, removal and replacement of existing pavement, new AC pavement, installation of new tree wells with underdrains, new water services, and fire hydrants, landscaping, retaining walls, traffic signal modification and related infrastructure.	
ESC37	Pavement Maintenance	Maintenance	Roadway	Several Roadways within City, 28 pedramps constructed or replaced, 1.12 mi of sidewalk replaced	Construction	2022 Street Rehab Project & 2022 Street Maintenance Project is an Annual Maintenance Program - Construction for Phase 1 (tree removal and replacement and concrete improvements) was completed in FY23. The design phase and bidding process for Phase 2 (roadway rehabilitation and resurfacing) was completed in FY 23 and is currently in construction.	
ESC38	Pavement Rehabilitation and Reconstruction	Maintenance	Roadway	Several Roadways within City	Construction	2022 Street Rehab Project & 2022 Street Maintenance Project is an Annual Maintenance - Construction for Phase 1 (tree removal and replacement and concrete improvements) was completed in FY23. The design phase and bidding process for Phase 2 (roadway rehabilitation and resurfacing) was completed in FY 23 and is currently in construction.	
ESC39	Traffic Signals	Infrastructure	other	Several Roadways within City	Construction	Traffic signal modification to add left turn phasing was constructed at Bear Valley/Mary Lane; other locations are still pending design.	Project Type listed as "Other" as the project covers several of the project type categories such as ADA Improvements, Safety Improvements, and Multimodal Improvements.
ESC47	Quince and Tulip Pedestrian Signals	Infrastructure	Safety Improvements/Vision Zero	2 traffic signals	Construction	Traffic signal equipment has been installed and activated at both the Tulip and Quince pedestrian crossings with the Escondido Creek Trail. The project has a few punch list items to complete before construction is deemed complete.	
ESC48	Grand Ave Complete Streets Improvement	Infrastructure					
ESC48	Phase 1 Grand Avenue Complete Streets Improvement Project	Infrastructure	Smart Growth Related Infrastructure	Constructed wider sidewalks, road diet, diagonal parking, and decorative lighting.	Project Closeout	Phase 1 construction was completed in FY23 with a Smart Growth Grant from SANDAG. Project was closed out 11/20/22.	
ESC51	Comprehensive Active Transportation Strategy	Infrastructure	other	City Wide Evaluation	Design	Comprehensive Active Transportation Strategy has kicked off and is in the early stages of data collection, inventory of existing infrastructure, and public outreach.	Project Type listed as "Other" as the project covers several of the project type categories such as ADA Improvements, Safety Improvements, and Multimodal Improvements.

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
ESC04	Citracado Parkway Improvements Project	Infrastructure	New or Improved AT facilities	Add 2 new lanes w/bike facilities/curb/gutter/sidewalk for +/- 0.5 miles, 1-+/-260' bridge and 2 traffic signals.	Construction	This Project will fill a critical gap in the transportation network by constructing a 0.5 mile segment of Citracado Parkway from West Valley Parkway to Andreasen Drive	
ESC48	Phase 2 Grand Avenue Complete Streets Improvement Project	Infrastructure	Complete Street Improvements	Construct 1 roundabout, widen sidewalks, diagonal parking, and decorative lighting for 3 city blocks.	Design	Phase 2 engineering design was completed in FY24 and the project will start construction in calendar year 2024.	
ESC57	South Escondido Access Improvements	Infrastructure	Other	2 Intersections	Design	The South Escondido Access Improvements Project will provide safety improvements, traffic calming and ADA accessible ramps and sidewalks at two intersections in South Escondido. The two intersections include Centre City Parkway (CCP) and Brotherton Road (including the two frontage streets of S. CCP and S. Escondido Boulevard), and CCP and South Escondido Boulevard approximately 0.25 miles to the north. The construction of the S. Escondido Access Improvements Project will address safety concerns at the intersection of Centre City Parkway and S. Escondido Blvd through the installation of traffic signal or roundabout improvements at Centre City Pkwy and Brotherton Rd. Design expected to begin in Winter 2023.	Project contains aspects of Safety Improvements/Vision Zero and also Accessibility ADA Improvements.

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.									
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N
ESC55	Midway and E.Valley Drainage Improvements	Infrastructure	Safety Improvements/Vision Zero	24,000 LF of new storm drain Pipe	Planning	The City of Escondido is proposing to build storm drain systems sized to collect and convey the 100-year frequency storm in three separate drainage basins, referred to as the Maywood, Midway, and Citrus Washes. The total length of reinforced concrete storm drainpipe/culvert is estimated at 24,000-linear feet. In addition, the project will incorporate natural drainage structures to encourage infiltration and natural treatment of runoff. These features will be incorporated through tree wells or bioswales adjacent to the street surface that would collect the run-off at inlet points before discharging to the storm drain system.			No

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

Section #6: Other Comments/Notes

Other Comments/Notes

City of Imperial Beach FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	IB02	Street Maintenance Operations
2	IB21	SR-75 Signal Interconnection Project
3	IB22	V14 9th St Active Transportation Corridor
4	IB23	10th Streetscape Enhancement Project

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

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3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	City of Imperial Beach
Name of Person Filling out Form	Eric Minicilli
Phone Number of Person Filling out the Form	619-628-1369
Email Address of Person Filling out the Form	eminicilli@imperialbeachca.gov
Address of Person Filling out the Form	495 10th Street Imperial Beach CA 91932

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
IB02	Annual Street Maintenance Operations	Maintenance	Roadway	Placed the equivalent of 650 SF of cold mix asphalt for pothole repairs (1" depth), applied 78,750 LF of crack sealant, placed 44 tons of hot mix asphalt for street repairs, replaced 1,320 SF of concrete sidewalk, installed 425 LF of 12" yellow and white thermoplastic, painted/striped 72,000 SF of various color paints	Construction	City-wide streets maintenance undertaken by our Streets Division.	
IB21	SR-75 Signal Interconnection Project	Infrastructure	Transit Supportive Infrastructure	9 traffic signal lights	Construction	Began installation of a fiber optic traffic signal communication system (including installation of cable, radios, controllers, and related communication equipment) to improve safety and operations via optimized traffic signal timing and coordination on SR-75 from the I-5 Freeway to the Navy installations in Coronado.	
IB22	9th Street Active Transportation Project	Infrastructure	Complete Street Improvements	1.1 miles	Design	1.1 miles of bicycle and pedestrian improvements on 9th Street that includes a road diet, buffered green bike lanes, bicycle bend-outs, high visibility crosswalks and curb extensions.	
IB23	10th Streetscape Enhancement Project	Infrastructure	Accessibility ADA Improvements	1 street block	Design	Project will provide a missing accessible sidewalk connection between Donax Avenue and Palm Avenue including pedestrian safety features like curb extensions and enhanced pedestrian crossings. The improvements also include various corridor beautifying elements such as: landscape, trees, pedestrian lights, enhanced decorative concrete public art, benches and seat walls. The Project will also install over 20 trees, significantly increasing tree canopy within this under-served community and reducing the urban "heat island" effect.	

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
IB02	Annual Street Maintenance Operations	Maintenance	Roadway	Placed the equivalent of 650 SF of cold mix asphalt for pothole repairs (1" depth), applied 78,750 LF of crack sealant, placed 44 tons of hot mix asphalt for street repairs, replaced 1,320 SF of concrete sidewalk, installed 425 LF of 12" yellow and white thermoplastic, painted/striped 72,000 SF of various color paints.	Construction	City-wide streets maintenance undertaken by our Streets Division.	

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
IB21	SR-75 Signal Interconnection Project	Infrastructure	Transit Supportive Infrastructure	9 traffic signal lights	Construction	Began installation of a fiber optic traffic signal communication system (including installation of cable, radios, controllers, and related communication equipment) to improve safety and operations via optimized traffic signal timing and coordination on SR-75 from the I-5 Freeway to the Navy installations in Coronado.	
IB22	9th Street Active Transporation Project	Infrastructure	Complete Street Improvements	1.1 miles	Construction	1.1 miles of bicycle and pedestrian improvements on 9th Street that includes a road diet, buffered green bike lanes, bicycle bend-outs, high visibility crosswalks and curb extensions.	
IB23	10th Streetscape Enhancement Project	Infrastructure	Accessibility ADA Improvements	1 block	Construction	Project will provide a missing accessible sidewalk connection between Donax Avenue and Palm Avenue including pedestrian safety features like curb extensions and enhanced pedestrian crossings. The improvements also include various corridor beautifying elements such as: landscape, trees, pedestrian lights, enhanced decorative concrete public art, benches and seat walls. The Project will also install over 20 trees, significantly increasing tree canopy within this under-served community and reducing the urban "heat island" effect.	

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.									
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N
None noted for FY 2023									

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

None to report.

Section #6: Other Comments/Notes

Other Comments/Notes

None to report.

City of La Mesa FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	LAM31	Street Zone Maintenance
2	LAM33	Curb and Gutter, Sidewalk, Ped Ramps
3	LAM34	Street Lights
4	LAM37	Traffic Signal Upgrades
5	LAM39	Traffic Calming Improvements & Active Transportation Improvements
6	LAM40	Street Reconstruction (CR)
7	LAM46	Regional Arterial Management System (RAMS)
8	LAM52	La Mesa Bike and Sidewalk Connections
9	LAM53	Grossmont Center Drive Bridge Widening and Rehabilitation
10	LAM54	La Mesa Boulevard Complete Streets Plan

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

Instructions:

1) Please fill in the "Contact Information" section below. Please note all fields are required to be filled in for Section 1 through Section 6.

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3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	City of La Mesa
Name of Person Filling out Form	Chandler Kern for Michael Kinnard
Phone Number of Person Filling out the Form	619.667.1155
Email Address of Person Filling out the Form	mkinnard@cityoflamesa.us
Address of Person Filling out the Form	8130 Allison Avenue, La Mesa CA 91942

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
						Each year the City concentrates on roadway maintenance in one of seven maintenance zones. In FY-23, the concentration remained on Maintenance Zones 6 and 7. Typical maintenance includes: trimming of street trees; milling, dugouts, and skin patching in preparation for slurry sealing; replacement and /or construction of concrete curb, gutter, sidewalk, and pedestrian ramps.	
LAM 37	Citywide Ped Crossing Enhancements	Infrastructure	Safety Improvements/Vision Zero	12 locations	Project Closeout		
LAM 31	Citywide Slurry Zone 6	Maintenance	Roadway	5 miles	Design		
LAM 40	Citywide Paving Zone 6	Maintenance	Roadway	2-3 miles	Design		
LAM 33	Concrete Main Zone 6	Maintenance	Transportaion Systems	20-25 locations	Construction		

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
LAM 33	Annual Street Maintenance	Maintenance	Roadway		Project Closeout	General Street Maintenance.	
LAM 34	LED Luminaire Replacement Project	Maintenance	Lighting	5 locations	Planning	Street Light Maintenance.	
LAM 37	Traffic Signal Upgrades	Infrastructure	Transit Supportive Infrastructure	9 intersections	Project Closeout	Signal Improvements across the City.	
LAM 39	Traffic Calming and Active Transportation	Infrastructure	New or Improved AT facilities	20 streets	Construction	Traffic Calming Measures for various streets throughout the City.	
LAM 40	Street Reconstruction	Maintenance	Roadway	10 streets	Design	Street Resurfacing and Slurry Programs to revitalize deteriorating roadways.	
LAM 52	La Mesa Bike and Sidewalk Connections Project	Infrastructure	New or Improved AT facilities	8 street segments	Planning	Improvements in pedestrian and bicyclist mobility.	
LAM 53	Grossmont Center Drive Improvements	Infrastructure	Transit Supportive Infrastructure	1 bridge	Design	Improvements for the Widening and Rehabilitation of the Grossmont Center Drive Bridge.	

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
LAM 31	Annual Street Zone Maintenance	Maintenance	Roadway		Planning	General Street Maintenance.	
LAM 33	Annual Street Zone Maintenance	Maintenance	Roadway		Planning	Repair of Curb, Gutter, Sidewalk, and Pedestrian Ramps.	
LAM 37	Traffic Signal Upgrades – 23-01 Hawk at Jessie/El Cajon	Infrastructure	New or Improved AT facilities	2 Signals	Planning	Installation of new HAWK Pedestrian System.	
LAM 39	Traffic Calming and Active Transportation – Phases 1, 2, 3	Infrastructure	New or Improved AT facilities	11 Streets	Planning	Traffic Calming Measures for various streets throughout the City.	
LAM 40	Street Reconstruction – FY-24 Repaving (24-05), FY-24 Slurry (24-10)	Maintenance	Roadway		Planning	Street Resurfacing and Slurry Programs to revitalize deteriorating roadways.	
LAM 46	Regional Arterial Management System (RAMS)	Infrastructure	Transit Supportive Infrastructure		Planning	Updating Signalized Intersections to communicate/connect.	
LAM 52	La Mesa Bike and Sidewalk Connections – Resolution 2023-112	Infrastructure	New or Improved AT facilities		Planning	Improvements in pedestrian and bicyclist mobility.	
LAM 53	Grossmont Center Drive Bridge Widening and Rehabilitation	Infrastructure	Transit Supportive Infrastructure	1 Bridge	Planning	Widening of Grossmont Center Drive Bridge to provide for general improvement of infrastructure.	
LAM 54	La Mesa Boulevard Complete Streets Project	Infrastructure	Complete Street Improvements		Planning	Improvement in accessibility for various modes of transit for La Mesa Boulevard (Jackson to Grossmont Center).	

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.									
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N
						None to Report			

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

None to report.

Section #6: Other Comments/Notes

Other Comments/Notes

None to report.

City of Lemon Grove FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	LG14	Traffic Improvements (Preventive Maintenance)
2	LG15	Drainage Improvements (Preventive Maintenance)
3	LG16	Drainage Improvements (Congestion Relief)
4	LG17	Street Improvements (Preventive Maintenance)
5	LG20	Street Improvements (Congestion Relief - Non CI)
6	LG26	V10 Connect Main Street
7	LG27	V14 Connect Main Street Phase 2 and 3

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

Instructions:

1) Please fill in the "Contact Information" section below. Please note all fields are required to be filled in for Section 1 through Section 6.

2) For Sections 1 through 4, please use the drop-down menu to answer "Project Category," "Project Type," and the "Current Phase" columns in order of appearance. Please note that you must select a "Project Category" **first**, before selecting a "Project Type." If you select "Other," then please enter a text response in Column I. Please reference the Example tab for "Quantity" and "Summary Narrative" examples.

3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	City of Lemon Grove
Name of Person Filling out Form	Izzy Murguia
Phone Number of Person Filling out the Form	619-825-3814
Email Address of Person Filling out the Form	imurguia@lemongrove.ca.gov
Address of Person Filling out the Form	3232 Main Street, Lemon Grove, CA 91945

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
LG 14	Traffic Improvements (Preventive Maintenance)	Maintenance	Roadway	30	Project Closeout	Monthly preventive maintenance and preservation of 30 traffic signals.	
LG 15	Drainage Improvements (Preventive Maintenance)	Maintenance	Drainage	3	Project Closeout	Removal of debris and vegetation consisting of 1,254 ft. within two channels.	
LG 16	Drainage Improvements (Congestion Relief)	Maintenance	Drainage	0	Planning	No project completed in FY 2023. Project funds carried over to FY 2024.	
LG 17	Street Improvements (Preventive Maintenance)	Maintenance	Roadway	3247	Project Closeout	Preventive maintenance of 3,247 potholes citywide.	
LG 20	Street Improvements (Congestion Relief)	Infrastructure	Complete Street Improvements	16.31	Project Closeout	Completion of 16.31 lane miles consisting of 30 street segments.	

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
IB02	Annual Street Maintenance Operations	Maintenance	Roadway	Placed the equivalent of 650 SF of cold mix asphalt for pothole repairs (1" depth), applied 78,750 LF of crack sealant, placed 44 tons of hot mix asphalt for street repairs, replaced 1,320 SF of concrete sidewalk, installed 425 LF of 12" yellow and white thermoplastic, painted/striped 72,000 SF of various color paints	Construction	City-wide streets maintenance undertaken by our Streets Division	

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
IB21	SR-75 Signal Interconnection Project	Infrastructure	Transit Supportive Infrastructure	9 traffic signal lights	Construction	Began installation of a fiber optic traffic signal communication system (including installation of cable, radios, controllers, and related communication equipment) to improve safety and operations via optimized traffic signal timing and coordination on SR-75 from the I-5 Freeway to the Navy installations in Coronado.	
IB22	9th Street Active Transporation Project	Infrastructure	Complete Street Improvements	1.1 miles	Construction	1.1 miles of bicycle and pedestrian improvements on 9th Street that includes a road diet, buffered green bike lanes, bicycle bend-outs, high visibility crosswalks and curb extensions	
IB23	10th Streetscape Enhancement Project	Infrastructure	Accessibility ADA Improvements	1 block	Construction	Project will provide a missing accessible sidewalk connection between Donax Avenue and Palm Avenue including pedestrian safety features like curb extensions and enhanced pedestrian crossings. The improvements also include various corridor beautifying elements such as: landscape, trees, pedestrian lights, enhanced decorative concrete public art, benches and seat walls. The Project will also install over 20 trees, significantly increasing tree canopy within this under-served community and reducing the urban "heat island" effect.	

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.									
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N
None noted for FY 2023									

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

Having adequate staffing to complete front end documents for projects is an ongoing challenge. Staff has done a satisfactory job identifying needs through the completion of master plans and connecting them with available funding.

Section #6: Other Comments/Notes

Other Comments/Notes

N/A

City of National City FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	NC03	Street Resurfacing Project
2	NC15	Citywide Safe Routes to Schools
3	NC33	V17 National City Boulevard Inter City-Bike Connection
4	NC36	V10 Roosevelt Avenue Corridor Smart Growth Revitalization Project
5	NC37	V10 Sweetwater Road Protected Bikeway
6	NC39	V14 Central Community Mobility Enhancements
7	NC40	V14 Bayshore Bikeway - Segment 5
8	NC45	24th Street Trolley Pedestrian Bridge Feasibility Study
9	NC47	V14 8th Street Bicycle and Pedestrian Rail Crossing Enhancements

TransNet Local Streets and Roads Program Annual Report Survey

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3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	National City
Name of Person Filling out Form	Luca Zappiello
Phone Number of Person Filling out the Form	(619) 336-4360
Email Address of Person Filling out the Form	LZappiello@nationalcityca.gov
Address of Person Filling out the Form	1243 National City Blvd, National City 92129

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
NC37	Sweetwater Road Protected Bikeway CIP 19-20	Infrastructure	Smart Growth Related Infrastructure	1 Pedestrian Beacon, 5 traffic signal modification, 1.2 miles bike lanes	Construction	The Road Bikeway project will provide nearly 1.2 miles of protected bike facilities along Sweetwater Road and extend the Class 1 bike path on Plaza Bonita Road to Sweetwater Road (0.4 miles). The project will include a road diet, bicycle-friendly intersection improvements, and pedestrian enhancements. The proposed bicycle facilities will directly link the City's bike network to the regional.	
NC47	8th Street and Roosevelt Avenue Active Transportation Corridor CIP 19-44	Infrastructure	New or Improved AT facilities	.4 miles of a one-way 7' cycle track (.8 miles counting both sides), .75 miles of a 14' wide multi-use path and various intersection adjustments for safety improvements.	Design	The City completed the design of this critical project. The project will enhance pedestrian and bicycle connections between Naval Base San Diego, the 8th Street Trolley Station and Downtown National City.	
NC03	FY23 - Street Resurfacing Project CIP 22-19	Maintenance	Roadway	2.4 pavement	Construction	The City is close to completing another successful project that improved the pavement condition of several critical roads.	
NC33	National City Blvd Bikeway CIP 19-18	Infrastructure	New or Improved AT facilities	0.5 miles bike lanes	Project Closeout	The City completed another successful project that improved the safety of people walking and biking in the southern part of the City where it was recently constructed. The project provides nearly 0.2 miles of enhanced (buffered) bike lanes along 33rd Street, from Hoover Avenue to National City Blvd. The project implemented nearly 0.4 miles of Class II facilities along National City Blvd., from 33rd Street to C Street, at the southern city limit with City of Chula Vista. The project also included traffic calming features, decreased lane widths, bike/pedestrian improvements at freeway on/off ramps, bike boxes, and pedestrian safety enhancements.	
NC40	Bayshore Bikeway CIP 19-24	Infrastructure	New or Improved AT facilities	1.5 miles bike lanes	Design	The City and the design consultant (Chen Ryan) are working on the final engineering design phase. We are working with multiple agencies as Caltrans for the National Environmental Policy Act (NEPA) clearance, and California Fish and Wildlife, Local Coastal Program (LCP) Land Use Plan, BNSF right-of-way since this Company owns two parcels that are in the current alignment of the project, County of San Diego – Local Enforcement Agency (LEA), Coastal Commission and San Diego Electric Railway Association, Inc. We expect to have all necessary permits and agreements by the beginning of 2024.	
NC15	Citywide Safe Routes to School CIP 19-04	Infrastructure	Safety Improvements/Vision Zero	high visibility continental crosswalks, 45 ADA accessible ramps with truncated domes, 20,000 square feet of sidewalk replacement.	Project Closeout	The City completed another successful project that addressed ADA barriers by providing the following enhancements: 27 high visibility continental crosswalks, 45 ADA accessible ramps with truncated domes, pedestrian crosswalk signs, and approximately 20,000 square feet of sidewalk replacement at locations near elementary schools and Granger Junior High School. The project included the construction of a neighborhood traffic circle at the intersection of Newell Street and E. 20th Street, with traffic calming curb extensions and speed cushions near Las Palmas Elementary School between E. 20th Street and 22nd Street.	
NC45	Highland Avenue Inter-City Bike Connection CIP 22-13	Infrastructure	New or Improved AT facilities	.6 mile bike lanes	Design	The City started the design of this project that will Construct Class IV and II bicycle facilities, traffic calming, pavement markings, signing, signal modifications, and ADA curb ramps along Highland Avenue from 30th Street to just south of the SR-54 EB ramps.	
NC39	Central Community Mobility Enhancements CIP 19-23	Infrastructure	New or Improved AT facilities	1.5 miles bike lanes	Design	The City started the design of this project that will implement a north-south bicycle boulevard, close a sidewalk gap, and provide pedestrian enhancements in National City along M, N, and L Avenues, between 4th Street and 30th Street.	
NC36	Roosevelt Avenue Corridor Smart Growth Revitalization project	Infrastructure	Smart Growth Related Infrastructure	.6 mile bike lanes	Project Closeout	The City completed this project that enhanced pedestrian and bicycle connections between Naval Base San Diego, the 8th Street Trolley Station, and Downtown National City. The project provided streetscape, lighting, signage, mobility options, urban greening, and parking on the east side of Roosevelt Avenue, between 8th Street and National City Blvd.	

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
NC33	National City Blvd Bikeway	Infrastructure	New or Improved AT facilities	0.5 miles bike lanes	Project Closeout	The City completed another successful project that improved the safety of people walking and biking in the southern part of the City where it was recently constructed. The project provides nearly 0.2 miles of enhanced (buffered) bike lanes along 33rd Street, from Hoover Avenue to National City Blvd. The project implemented nearly 0.4 miles of Class II facilities along National City Blvd., from 33rd Street to C Street, at the southern city limit with City of Chula Vista. The project also included traffic calming features, decreased lane widths, bike/pedestrian improvements at freeway on/off ramps, bike boxes, and pedestrian safety enhancements.	
NC15	Citywide Safe Routes to School	Infrastructure	Safety Improvements/Vision Zero	high visibility continental crosswalks, 45 ADA accessible ramps with truncated domes, 20,000 square feet of sidewalk replacement.	Project Closeout	The City completed another successful project that addressed ADA barriers by providing the following enhancements: 27 high visibility continental crosswalks, 45 ADA accessible ramps with truncated domes, pedestrian crosswalk signs, and approximately 20,000 square feet of sidewalk replacement at locations near elementary schools and Granger Junior High School. The project included the construction of a neighborhood traffic circle at the intersection of Newell Street and E. 20th Street, with traffic calming curb extensions and speed cushions near Las Palmas Elementary School between E. 20th Street and 22nd Street.	
NC36	Roosevelt Avenue Corridor Smart Growth Revitalization project	Infrastructure	Smart Growth Related Infrastructure	.6 mile bike lanes	Project Closeout	The City completed this project that enhanced pedestrian and bicycle connections between Naval Base San Diego, the 8th Street Trolley Station, and Downtown National City. The project provided streetscape, lighting, signage, mobility options, urban greening, and parking on the east side of Roosevelt Avenue, between 8th Street and National City Blvd.	

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
NC37	Sweetwater Road Protected Bikeway	Infrastructure	Smart Growth Related Infrastructure	1 Pedestrian Beacon, 5 traffic signal modification, 1.2 miles bike lanes	Construction	The Road Bikeway project will provide nearly 1.2 miles of protected bike facilities along Sweetwater Road and extend the Class 1 bike path on Plaza Bonita Road to Sweetwater Road (0.4 miles). The project will include a road diet, bicycle-friendly intersection improvements, and pedestrian enhancements. The proposed bicycle facilities will directly link the City's bike network to the regional.	
NC03	FY23 - Street Resurfacing Project	Maintenance	Roadway	2.4 pavement	Construction	The City is close to completing another successful project that improved the pavement condition of several critical roads.	

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

None to report in FY 2023.

Section #6: Other Comments/Notes

Other Comments/Notes

None to report in FY 2023.

City of Oceanside FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	O14	Bridge Rehabilitation
2	O18	Neighborhood Sidewalk/ADA/Traffic Improvements
3	O24	Street Overlay Program
4	O25	Traffic Management Center and Adaptive Traffic Signals
5	O33	Coast Highway Corridor Study
6	O37	Bicycle Master Plan and Bicycle Safety Improvement
7	O38	Road Safety and Access Improvements
8	O45	Douglas Drive and Mission Avenue Median Construction
9	O46	Coastal Rail Trail
10	O47	Pier View Pedestrian Bridge Study and Renovation

TransNet Local Streets and Roads Program Annual Report Survey

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2) For Sections 1 through 4, please use the drop-down menu to answer "Project Category," "Project Type," and the "Current Phase" columns in order of appearance. Please note that you must select a "Project Category" **first**, before selecting a "Project Type." If you select "Other," then please enter a text response in Column I. Please reference the Example tab for "Quantity" and "Summary Narrative" examples.

3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	City of Oceanside
Name of Person Filling out Form	Victor Velasco
Phone Number of Person Filling out the Form	(760) 435-5102
Email Address of Person Filling out the Form	vvelasco@oceansideca.org
Address of Person Filling out the Form	300 North Coast Highway, Oceanside, CA, 92054

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
O14	Douglas Drive Seismic Retrofit	Maintenance	Bridge	N/A	Design	In FY23, the City continued to plan, design and construct large, unique projects in addition to the more routine but needed projects. The Douglas Bridge hit a big milestone with the submittal of the Fish Passage Way design, while on the Coast Hwy Bridge staff continues working with the various permitting agencies to obtain the required permits to move the project forward into design.	
O14	North Coast Hwy Bridge Seismic Retrofit	Infrastructure	New or Improved AT facilities	N/A	Design	The design of this project continues marching along well. Currently the City is working with Coastal Commission, USACE, Water Board and CA Department of Fish & Wildlife to obtain approval to perform boring tests necessary to continue working on the design. This project will require NEPA and CEQA determinations. A Categorically Exemption for NEPA will be pursued while an IS/MND will be pursued for CEQA.	
O18	Misc Traffic Markings (SANDAG MPO)	Maintenance	Transportaion Systems	326 Ramps	Construction	This year's funding for the paving projects was combined into one as the Slurry Seal and Overlay Project CIP22-00004. This put together one of the biggest pavement projects in recent years here at the City which will help our efforts to increase the City's Pavement Condition Index.	
O18	Neighborhood Traffic Improvements	Maintenance	Transportaion Systems		Construction	This year's funding for the paving projects was combined into one as the Slurry Seal and Overlay Project CIP22-00004. This put together one of the biggest pavement projects in recent years here at the City which will help our efforts to increase the City's Pavement Condition Index.	
O18	Misc Streets Projects (Slurry Seal)	Maintenance	Transportaion Systems	13 miles of Slurry Seal	Construction	This year's funding for the paving projects was combined into one as the Slurry Seal and Overlay Project CIP22-00004. This put together one of the biggest pavement projects in recent years here at the City which will help our efforts to increase the City's Pavement Condition Index.	
O24	Street Restoration Asphalt (Overlay)	Maintenance	Roadway	27 miles overlay	Construction	This year's funding for the paving projects was combined into one as the Slurry Seal and Overlay Project CIP22-00004. This put together one of the biggest pavement projects in recent years here at the City which will help our efforts to increase the City's Pavement Condition Index.	
O25	Downtown Fiber Optic	Maintenance	Transportation Communications		Project Closeout	This is an annually reoccurring project. This project is currently on hold to avoid construction conflicts as SiFi and Ubiquity are installing Fiber throughout the entire City. This project should resume in FY24.	
O33	Coast Hwy Corridor Design	Infrastructure	Multimodal Improvements	Approx. 1 Miles of improvements	Design	The Coast Hwy Corridor design kicked off on February 2022, this project aims to improve pedestrian and bicycling along the corridor. The design proposes traffic improvements and streetscape features that create space in the public right-of-way for bicycle facilities, improved sidewalks, and additional landscaping. Work done in FY23 consisted of detailed field surveying the entire 1.4 miles between Windward Drive and Oceanside Boulevard. This data will be used for the design which is expected to be complete in Fall 2024.	
O37	Bicycle Master Plan/Bike Safety	Maintenance	Transportaion Systems		Design	Various City projects funded by TransNet aim to provide increased bicycling facilities within the City.	
O37	Loma Alta Bike Trail	Infrastructure	New or Improved AT facilities		Design	The Bicycle Master Plan/Bike Safety, Loma Alta Bike Trail and Bicycle Master Plan Coordinator are all part of a project aimed at improving bicycle facilities. The work associated with the project include adding new bike-pedestrian counters. Improvements to bikes, and pedestrian infrastructure at various locations. Install bicycle safety improvements such as lane striping, and bicycle signal detection.	
O37	Bicycle Master Plan Coordinator	Maintenance	Transportaion Systems	N/A	Design	Various City projects funded by TransNet aim to provide increased bicycling facilities within the City.	
O38	ADA Ramp Replcmt/Sidwalks In-Fill	Infrastructure	Accessibility ADA Improvements	400 feet of ADA sidewalks	Project Closeout	FY23 the City started and completed the construction of over 400 feet of ADA compliant sidewalk at Grandview near Lincoln Middle School.	
O38	Residential Traffic Safety Improvements	Infrastructure	Safety Improvements/Vision Zero	N/A	Design	This is an ongoing project. This year's funding for roadway safety and traffic signals will help repair and replace aging and deteriorating equipment and infrastructure. Current studies are in progress for stop signs, rapid flashing beacons, signage, and delineation based on staff and public input.	
O38	El Corazon North Roundabout	Infrastructure	New or Improved AT facilities	1 roundabout	Design	The project is located near a big development by Sudberry Properties. This developer is to submit the roundabout design plan to the City. Upon approval of roundabout design plan, City staff will incorporate the plan into the Capital Improvement Program project and advertise for bids.	

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
O45	Douglas Drive Median HSIP - City Match	Infrastructure	Multimodal Improvements	N/A	Project Closeout	This project was completed in FY22. It appears in FY23 because of documentation needed to close out the project.	
O46	Coastal Rail Trail esign	Infrastructure	New or Improved AT facilities	Approx. .5 miles	Design	An ammendment to the project scope was approved on May 17, 2023 to finish the approved desig which will provide for the design and construction of a portion of the Coastal Rail Trail for the section between Oceanside Boulevard and Morse Street. A kickoff meeting was held on June 7, 2023 and a Notice to Proceed was issued to the Consultant to move forward with the design. Staff will actively look for grants for the construction of this project.	
O47	Pier View Way Bridge PDR	Infrastructure	New or Improved AT facilities	1 pier	Design	This project will restore a 93-year old iconic structure. Public Outreach, City Council Presentation and meetings with Coastal Commission staff have developed schematic drawings that are used to develop the scope for the final design. Additionally, in June 2022 a draft feasibility study was received which staff begin reviewing to prepare scope to obtain a final design. Staff is looking to obtain Council approval in FY24 for design and environmental permits.	

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
O25	Downtown Fiber Optic	Maintenance	Transportation Communications		Project Closeout	This is an annually reoccurring project. This project is currently on hold to avoid construction conflicts as SiFi and Ubiquity are installing Fiber throughout the entire City. This project should resume in FY24.	
O38	ADA Ramp Replcmt/Sidwalks In-Fill	Infrastructure	Accessibility ADA Improvements	400+ feet of sidewalk	Project Closeout	This year's improvements location was Grandview which is located near Lincoln Middle School. The improvements consisted of the installation of sidewalk, parkway, curb and gutter, and two residential driveway approaches within an established residential area.	
O45	Douglas Drive Median HSIP - City Match	Infrastructure	Multimodal Improvements	3,525 foot of raised median	Project Closeout	This project was completed in FY22. It appears in FY23 because of documentation needed to close out the project.	

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
O18	Misc Traffic Markings (SANDAG MPO)	Maintenance	Transportaion Systems	326 Ramps	Construction	The Slurry Seal and Overlay project was awarded in June 2022. This funds were combined with the Street Restoration [O24] project for better economy of scale. This makes it one of the largest projects in recent years at the City. The construction will start in FY24 and last over a year. The work consisted of improving the pavement conditions by slurry or overlay, complete striping to refresh existing crosswalks, arrows, stop legends, limit lines, rail road crossing legends, and Slow School Xing legends; convert some standard crosswalks to continental crosswalks; install Keep Clear legends; and install yield limit lines.	
O18	Neighborhood Traffic Improvements	Maintenance	Transportaion Systems		Construction	Part of the above project.	
O18	Misc Streets Projects (Slurry Seal)	Maintenance	Transportaion Systems	13 Miles of Slurry seal	Construction	Part of the above project.	
O24	Street Restoration Asphalt (Overlay)	Maintenance	Roadway	27 miles of Overlay	Construction	The Slurry Seal and Overlay project was awarded in June 2022. This funds were combined with the Slurry Project [O18]for better economy of scale. This makes it one of the largest projects in recent years at the City. The construction will start in FY24 and last over a year. The work consisted of improving the pavement conditions by slurry or overlay, complete striping to refresh existing crosswalks, arrows, stop legends, limit lines, rail road crossing legends, and Slow School Xing legends; convert some standard crosswalks to continental crosswalks; install Keep Clear legends; and install yield limit lines.	
O38	Residential Traffic Safety Improvements	Infrastructure	Safety Improvements/Vision Zero	N/A	Design	This is an ongoing project. Current studies are in progress for stop signs, rapid flashing beacons, signage, and delineation based on staff and public input.	
O38	El Corazon North Roundabout	Infrastructure	New or Improved AT facilities	1 roundabout	Design	The project is located near a big development by Sudberry Properties. This developer is to submit the roundabout design plan to the City. Upon approval of roundabout design plan, City staff will incorporate the plan into the Capital Improvement Program project and advertise for bids.	

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N
O14	Douglas Drive Seismic Retrofit	Maintenance	Bridge		Design	The project design keeps moving along (>65%) well. In FY23 the Fish Passageway Design was completed and submitted to Caltrans and NMFS. Upon approval of the Fish Passageway Design, the project is free to move to 90% and final design plans. This project already has NEPA and CEQA determinations.		https://www.ci.oceanside.ca.us/government/development-services/engineering/capital-improvement-program/current-projects	Yes
O14	North Coast Hwy Bridge Seismic Retrofit	Infrastructure	New or Improved AT facilities		Design	The design of this project continues marching along well. Currently the City is working with Coastal Commission, USACE, Water Board and CA Department of Fish & Wildlife to obtain approval to perform boring tests necessary to continue working on the design. This project will require NEPA and CEQA determinations. A Categorically Exemption for NEPA will be pursued while an IS/MND will be pursued for CEQA.		https://www.ci.oceanside.ca.us/government/development-services/engineering/capital-improvement-program/current-projects	Yes
O33	Coast Hwy Corridor Design	Infrastructure	Multimodal Improvements		Design	A kickoff meeting for the design was held in February 2023. The design for the project includes entitlement, permitting, and design services required to implement a portion of Alternate 3 of the Coast Highway Corridor Environmental Impact Report (EIR) previously approved by City Council in August 2019. This alternative proposes a road diet, mid-block crosswalks and roundabouts at select locations, and streetscape features that create space in the public right-of-way for bicycle facilities, improved sidewalks, and additional landscaping. Work done in FY23 consisted of detailed field surveying the entire 1.4 miles between Windward Drive and Oceanside Boulevard. This data will be used for the design which is expected to be complete in Fall 2024.		https://www.ci.oceanside.ca.us/coast-hwy-corridor	Yes
O37	Bicycle Master Plan/Bike Safety	Maintenance	Transportaion Systems		Design	The Bicycle Master Plan/Bike Safety, Loma Alta Bike Trail and Bicycle Master Plan Coordinator are all part of a project aimed at improving bicycle facilities. The work associated with the project include adding new bike-pedestrian counters. Improvements to bikes, and pedestrian infrastructure at various locations. Install bicycle safety improvements such as lane striping, and bicycle signal detection.		https://www.ci.oceanside.ca.us/government/development-services/engineering/capital-improvement-program/current-projects	Yes
O37	Loma Alta Bike Trail	Infrastructure	New or Improved AT facilities		Design	The Bicycle Master Plan/Bike Safety, Loma Alta Bike Trail and Bicycle Master Plan Coordinator are all part of a project aimed at improving bicycle facilities. The work associated with the project include adding new bike-pedestrian counters. Improvements to bikes, and pedestrian infrastructure at various locations. Install bicycle safety improvements such as lane striping, and bicycle signal detection.		https://www.ci.oceanside.ca.us/government/development-services/engineering/capital-improvement-program/current-projects	
O37	Bicycle Master Plan Coordinator	Maintenance	Transportaion Systems		Design	The Bicycle Master Plan/Bike Safety, Loma Alta Bike Trail and Bicycle Master Plan Coordinator are all part of a project aimed at improving bicycle facilities. The work associated with the project include adding new bike-pedestrian counters. Improvements to bikes, and pedestrian infrastructure at various locations. Install bicycle safety improvements such as lane striping, and bicycle signal detection.		https://www.ci.oceanside.ca.us/government/development-services/engineering/capital-improvement-program/current-projects	
O46	Coastal Rail Trail esign	Infrastructure	New or Improved AT facilities		Design	An ammendment to the project scope was approved on May 17, 2023 to finish the approved desig which will provide for the design and construction of a portion of the Coastal Rail Trail for the section between Oceanside Boulevard and Morse Street. A kickoff meeting was held on June 7, 2023 and a Notice to Proceed was issued to the Consultant to move forward with the design. Staff will actively look for grants for the construction of this project.		https://www.ci.oceanside.ca.us/government/development-services/engineering/capital-improvement-program/current-projects	Yes
O47	Pier View Way Bridge PDR	Infrastructure	New or Improved AT facilities		Design	This project will restore a 93-year old iconic structure. Public Outreach, City Council Presentation and meetings with Coastal Commission staff have developed schematic drawings that are used to develop the scope for the final design. Additionally, in June 2022 a draft feasibility study was received which staff begin reviewing to prepare scope to obtain a final design. Staff is looking to obtain Council approval in FY24 for design and environmental permits.		https://www.ci.oceanside.ca.us/government/development-services/engineering/special-projects-news/pier-view-way-bridge-and-lifeguard-headquarters	Yes

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

Some of the challenges the City of Oceanside has encountered are, permitting with regulatory agencies, inflation costs and lack of interested Contractors bidding on projects. As many cities and counties submit for permits to the various regulatory agencies, their workload becomes heavy and thus the review period is extended longer which in turn prolongs design schedules. Some of the agencies in question are ACOE, CCC, Caltrans, CDFW, NCTD, FRA, and CPUC. Inflation costs have also affected our expenditures in the way that we have to combine multiple fundings into one to be able to pay for things. As a result some funds don't show that they are been spent and then all of a sudden all of the funds are spent. Lastly, the City has not had great turn out in Contractors bidding on projects. This has cause delays because of the need to rebid or readjust the bid documents to make the projects more attractive to potential contractors.

Section #6: Other Comments/Notes

Other Comments/Notes

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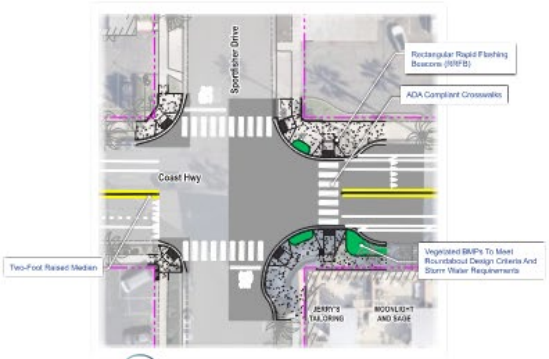


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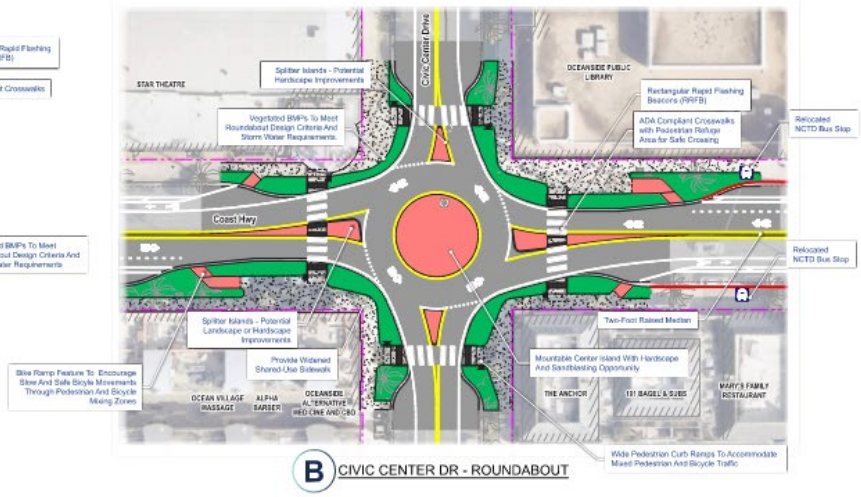


O33 Oceanside 2023



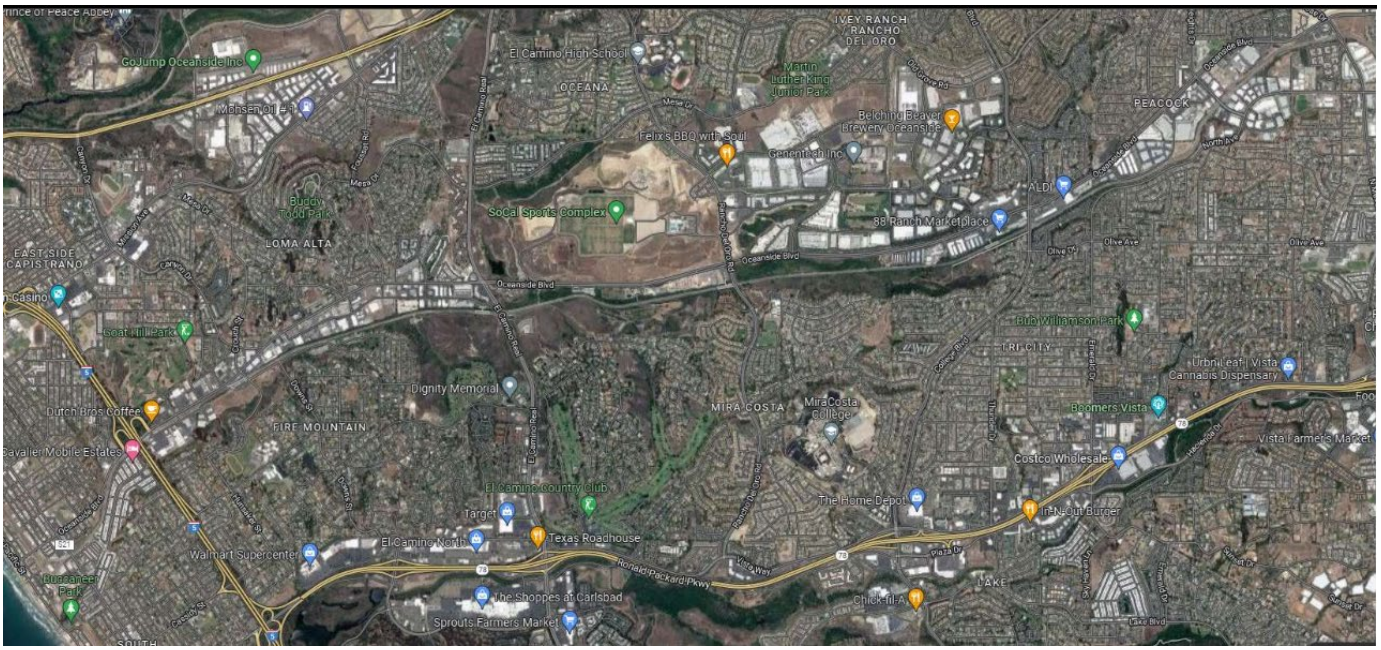


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B CIVIC CENTER DR - ROUNDABOUT

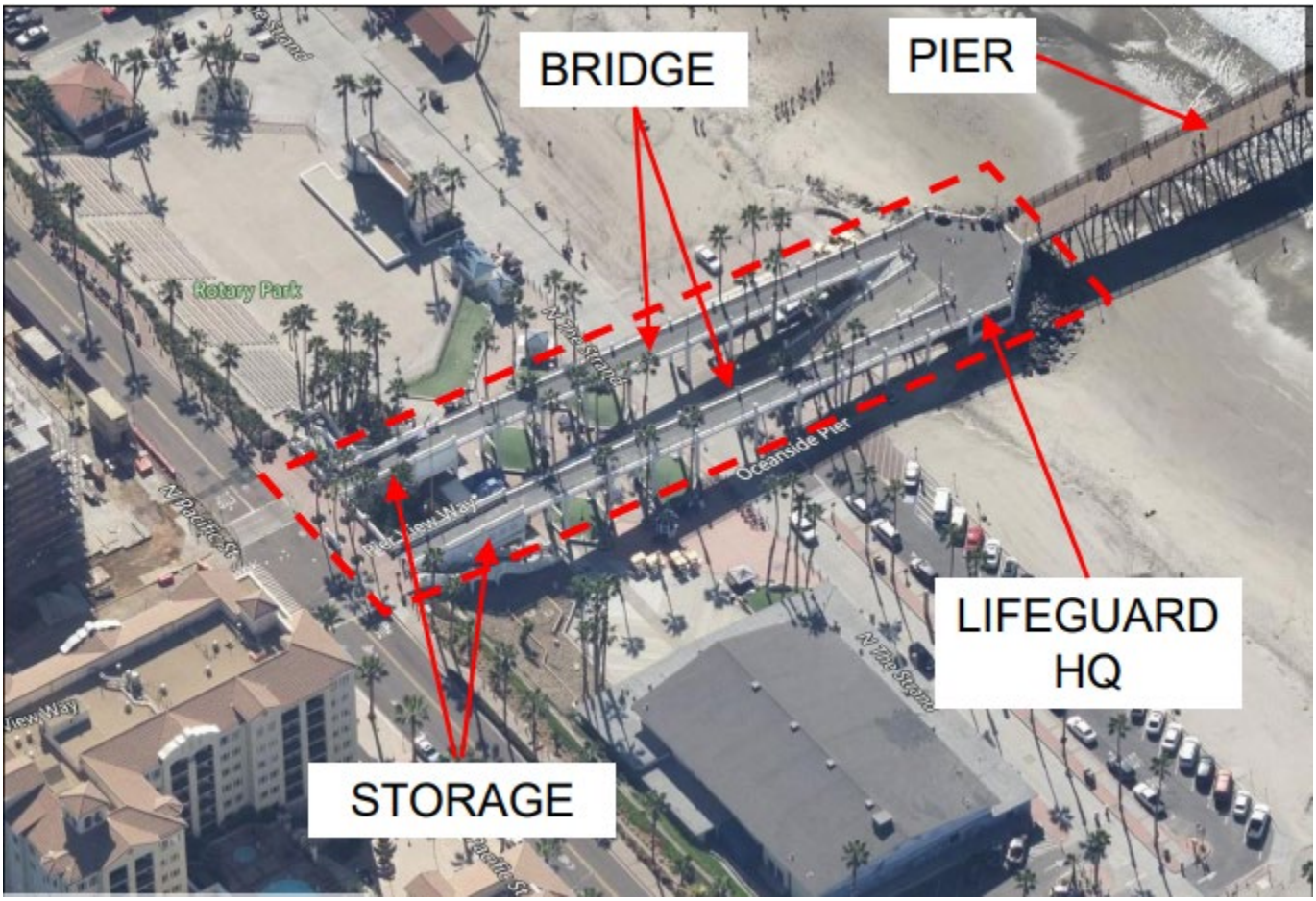
O37 Oceanside 2023



O46 Oceanside 2023



O47 Oceanside 2023



City of Poway FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	**POW30**	Street Maintenance Project
2	**POW38**	Annual Reconstruction and Overlay Project

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

Instructions:

1) Please fill in the "Contact Information" section below. Please note all fields are required to be filled in for Section 1 through Section 6.

2) For Sections 1 through 4, please use the drop-down menu to answer "Project Category," "Project Type," and the "Current Phase" columns in order of appearance. Please note that you must select a "Project Category" **first**, before selecting a "Project Type." If you select "Other," then please enter a text response in Column I. Please reference the Example tab for "Quantity" and "Summary Narrative" examples.

3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	City of Poway
Name of Person Filling out Form	Alex Ubaldo, P.E., Principal Civil Engineer
Phone Number of Person Filling out the Form	858-668-4602
Email Address of Person Filling out the Form	aubaldo@poway.org
Address of Person Filling out the Form	13325 Civic Center Drive, Poway, CA 92064

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
POW30	FY2022-23 Street Maintenance	Maintenance	Roadway	50 lane miles	Project Closeout	POW 30: FY22/23 Street Maintenance Project placed slurry seal treatments on 50 lane miles in the City's Zone 5 Pavement Mangement Area.	
POW38	FY2022-23 Street Overlay	Maintenance	Roadway	34 ped ramps, 2.7 lane miles	Construction	POW 38: FY 22/23 Street Overlay Project replaced 34 pedestrian ramps and placed 2.7 lane miles of A.C. overlay in the City's Zone 6 Pavement Management Area.	

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
POW30	FY2022-23 Street Maintenance	Maintenance	Roadway	50 lane miles	Project Closeout	POW 30: FY22/23 Street Maintenance Project placed slurry seal treatments on 50 lane miles in the City's Zone 5 Pavement Mangement Area.	

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
POW38	FY2022-23 Street Overlay	Maintenance	Roadway	34 ped ramps, 2.7 lane miles	Construction	POW 38: FY 22/23 Street Overlay Project replaced 34 pedestrian ramps and placed 2.7 lane miles of A.C. overlay in the City's Zone 6 Pavement Management Area. The project will be completed and accepted by the City in FY 2024.	

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.									
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges
None

Section #6: Other Comments/Notes

Other Comments/Notes

The New AB 2953 regulation requires local agencies to apply advanced technologies and material recycling techniques that reduce the cost of maintaining and rehabilitating streets and that exhibit reduced levels of greenhouse emissions through material choice and construction method. Beginning in January 1, 2024, local agencies are required to apply standard specs that allow for the use of recycled materials in base, subbase, AC, and concrete. The City is concerned about the cost impact this new law has on pavement construction.

San Diego County FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	CNTY14A	South Santa Fe Avenue South
2	CNTY21	Bradley Avenue Widening and Overpass at SR 67
3	CNTY24	Cole Grade Road
4	CNTY34	Dye Road Extension
5	CNTY35	Ramona Street Extension
6	CNTY82	Alpine Boulevard Streetscape Improvements
7	CNTY86	Roadway Maintenance and Overlay
8	CNTY88	Ashwood Street Corridor Improvements (Mapleview to Willow)
9	CNTY90	Camino Del Rey Drainage Improvements
10	CNTY99	Etcheverry Road

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

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3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	County of San Diego
Name of Person Filling out Form	Christopher Hanger
Phone Number of Person Filling out the Form	(858) 869-5588
Email Address of Person Filling out the Form	christopher.hanger@sdcounty.ca.gov
Address of Person Filling out the Form	5500 Overland Avenue, Suite 320, San Diego, CA 92123

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
VISTA46	Citywide Biennial Street Rehabilitation 2023 (CIP 8225)	Infrastructure	Accessibility ADA Improvements	38 ADA Ramps	Design	Local Streets and Roads Program funds allowed for the design of 38 new ADA pedestrian corner ramps.	
VISTA59	Townsite Dr. Complete Street Improvements (CIP 8312)	Infrastructure	Transit Supportive Infrastructure	10 Bus Shelters	Design	Local Streets and Roads Program funds allowed for the design of 10 new Bus Shelters.	

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
CNTY86	Rodway Maintenance and Overlay	Maintenance	Roadway	95 miles of roadway resurfacing	Construction	Used SB-1 and TransNet funds to resurface approximately 95 miles of County maintained road and repaired associated roadway culverts and curb ramps to meet current ADA standards.	

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
CNTY86	Roadway	Maintenance	Construction	Resurface approximately 100 miles of County maintained road and repair associated roadway culverts and curb ramps to meet current ADA standards.	Design	Use SB-1 and TransNet funding to resurface 100 miles of County maintained roads and improve associated culverts and curb ramps.	

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N
						No special projects this fiscal year.			

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

Challenges generally include an changes environmental regulation, resource agency policies and ordinances, and limited engineering resources to complete projects timely.

Section #6: Other Comments/Notes

Other Comments/Notes

City of San Diego FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	SD09	Sidewalks - Citywide
2	SD15	Installation of Street Lights
3	SD16A	Traffic Signals - Citywide
4	SD18	Traffic Control Measures
5	SD38	Georgia Street Bridge Improvements
6	SD49	Median Improvements Citywide
7	SD51	North Torrey Pines Road Bridge-DELAYED
8	SD70	West Mission Bay Drive Bridge over San Diego River
9	SD83	SR 163/Friars Road Interchange Modification
10	SD96	Street Resurfacing and Reconstruction Citywide
11	SD99	Bridge Rehabilitation
12	SD102A	Otay Truck Route Widening (Ph. 4)
13	SD166	Bicycle Facilities
14	SD176	Maintenance and Non Congestion Relief Efforts
15	SD188	Congestion Relief/Traffic Engineering Operations
16	SD209	Torrey Pines Road Slope Restoration
17	SD226	Old Otay Mesa Road Improvements
18	SD237	Coastal Rail Trail
19	SD245	V14 Euclid+ Market Complete Streets project
20	SD249	Streamview Drive Improvements Phase 2
21	SD250	La Media Road Improvements
22	SD252	University Avenue Complete Street Phase 1-DELAYED
23	SD263	La Media Improvement-Siempre Viva to Truck Route
24	SD264	Alvarado Canyon Road Realignment Project
25	SD266	Normal Street Promenade

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

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Contact Information

Jurisdiction Name	City of San Diego
Name of Person Filling out Form	Sarak Suon
Phone Number of Person Filling out the Form	619-236-7768
Email Address of Person Filling out the Form	ssuon@sandiego.gov
Address of Person Filling out the Form	8675 Gibbs Drive, San Diego, Ca 92123

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SD09	Sidewalks - Citywide	Infrastructure	New or Improved AT facilities	11500 feet of Sidewalk	Construction	$789 thousand for the construction of new sidewalks citywide.	Constructing New or expanded sidewalks
SD15	Installation of Street Lights	Infrastructure	Safety Improvements/Vision Zero	100 lights Installed	Construction	$650 thousand for the installation of new street lights, replace existing street lights, and install street light circuit upgrades.	
SD16A	Traffic Signals - Citywide	Infrastructure	Safety Improvements/Vision Zero	70 Intersections	Construction	$3.4 million for Traffic Signals/Traffic Signal Modernization for the installation of high priority traffic signals and upgrading existing traffic signals as necessary to improve traffic flow and promote safety.	
SD18	Traffic Control Measures	Infrastructure	Safety Improvements/Vision Zero	30 Calming Measures	Construction	$200 thousand for traffic calming measures.	
SD23	Flood Resilience Infrastructure - Roadway Drainage Improvements	Infrastructure	Other	1 Miles of Roadway	Construction	$1.5 million for roadway drainage projects for the purpose of improving traffic impeding conditions and alleviate significant and frequent flooding.	New Roadway Drainage
SD49	Median Improvements Citywide	Infrastructure	Complete Street Improvements	500 Feet of Median	Construction	$8.2 million for median installation safety improvements and/or left turn movements.	
SD96	Street Resurfacing and Reconstruction Citywide	Infrastructure	Complete Street Improvements	50 Miles of Roadway	Construction	$7.9 million for resurface/overlay greater than 1 inch on city streets; this projects includes replacement/rehabilitating of concrete streets.	
SD99	Bridge Rehabilitation	Infrastructure	Other	8 Miles of Roadway	Construction	$200 thousand for the widening, replacement, or retrofitting of bridge rehabilitation projects citywide.	Bridge retrofit
SD166	Bicycle Facilities	Infrastructure	Multimodal Improvements	not listed in ProjectTrak	Construction	$3.7 million for installing minor bicycle facilities.	
SD176	Maintenance and Non Congestion Relief Efforts	Maintenance	Roadway	99 Miles of Roadway	Construction	$14.2 million for the maintenance of City streets and for minor street repairs including filling of potholes and minor asphalt and sidewalk repair performed by City staff, including slurry seal projects.	
SD188	Congestion Relief/Traffic Engineering Operations	Infrastructure	New or Improved AT facilities	not listed in ProjectTrak	Construction	$3.3 million for congestion relief activities such as corridor studies, preliminary engineering and project development for new sidewalk installations, intersection lighting, and traffic calming efforts, performed by City staff.	Infrastructure & Planning
SD250	La Media Road Improvements	Infrastructure	Complete Street Improvements	Proposed 6 Lanes Added	Construction	$1.9 million for La Media Road for the purpose of widening La Media Road between SR-905 to Siempre Viva Road.	
SD263	La Media Improvement-Siempre Viva to Truck Route	Infrastructure	Complete Street Improvements	a three-lane facility with two southbound truck route lanes	Construction	$1.2 million for La Media Improvement-Siempre Viva to Truck Route.	

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SD09	63rd St-Broadway to Imperial-Sidewalk	Infrastructure	Safety Improvements/Vision Zero	4975 sq ft sidewalk; 1 curb ramp	Project Closeout	A total of 4,975 sq.ft. of sidewalk and 1 curb ramp were installed.	
SD09	Mission Village-Ronda to Qualcomm Sdwk	Infrastructure	Safety Improvements/Vision Zero	1997 sq ft AC Pavement	Project Closeout	A total of 1997 sq.ft. of AC Pavement, 1780 LF of curb and gutter, 23,315 sq.ft. of concrete sidewalk, 6,705 sq.ft. of Cold Plane and AC Overlay, and 3 Curb Outlet.	
SD09	Tourmaline and Pacific Beach Dr Sidewalk	Infrastructure	Safety Improvements/Vision Zero	100 LF sidewalk; 1 curb ramp	Project Closeout	A 100 LF of sidewalk; 1 curb ramp and a total of 400 sq.ft. of cross gutter were constructed.	
SD09	ADA S/W La Jolla Shore & Calle Corta	Infrastructure	Safety Improvements/Vision Zero	3,813 sq.ft. sidewalk ; 234 LF. Curb and gutter	Project Closeout	A total 3,813.25 sq.ft. of new sidewalk installment and replaced 234 LF of curb and gutter.	
SD09	Brooklyn Street-61st to 63rd-Sidewalk	Infrastructure	Safety Improvements/Vision Zero	4125 sq.ft. sidewalk; 1 Curb ramp	Project Closeout	A total of 4,125 sq.ft. of sidewalk and 1 Curb ramp.	
SD15	Citywide Street Lights GF Group 15	Infrastructure	Safety Improvements/Vision Zero	44 Streetlights; 5 Pedestrian Streetlights.	Project Closeout	A total of 44 Streetlights installed citywide and 5 Streetlights for Pedestrian lights/Bridge lights.	
SD16A	36th St & El Cajon Bl Traffic Signal	Infrastructure	Safety Improvements/Vision Zero	1 new Traffic Signal	Project Closeout	One (1) new traffic signal was installed.	
SD16A	3rd Ave @ Washington St Traffic Signal	Infrastructure	Safety Improvements/Vision Zero	7 Traffic Signals; 2 Curb ramps; 2 Left-turn Lane	Project Closeout	A total of 7 new traffic signals, 2 new Curb ramps, and 2 new Left-turn Lane was installed.	
SD16A	Division St @ Valencia Pky TS	Infrastructure	Safety Improvements/Vision Zero	440 sq.ft. Driveway; 3 Curb ramps; 1 traffic signal	Project Closeout	440 sq.ft. of Driveway with Curb ramps, 3 Curb ramps, and 1 new traffic signal system with Safety Lighting.	
SD16A	Balboa and Genesee TS Emergency	Infrastructure	Safety Improvements/Vision Zero	1 traffic signal;1 Curb ramp	Project Closeout	One (1) new traffic signal was installed as replacement and 1 Curb ram type A was installed.	
SD18	Rectangular Flashing Beacons Group 1802	Infrastructure	Safety Improvements/Vision Zero	4 RRFB system	Project Closeout	A total of Rectangular Rapid Flashing Beacon (RRFB) Systems were installed at four locations.	
SD23	Mt Albertine Ave CMP SD Emergency	Infrastructure	Other	55 LF Storm Drain	Project Closeout	A total of 55 LF of 18 inches RCP Storm Drain were installed.	New Roadway Drainage
SD23	Mississippi St CMP SD Emergency	Infrastructure	Complete Street Improvements	1 Storm Drain; 1700 sq.ft. street repair; 450 sq.ft. sidewalk	Project Closeout	A total of 1,700 sq.ft. of AC Pavement Asphalt Concrete Street repair, 450 sq.ft. of Concrete sidewalk, and 1 Storm Drain Type B inlet.	
SD99	HBP Eval & Construction Bridge Grp15	Infrastructure	Complete Street Improvements	not applicable	Project Closeout	This project is being closed because it needs to be rescoped. A new project will be created when a new project scope is developed.	
SD99	Nimitz Bridge at NTC Rehabilitation	Infrastructure	Complete Street Improvements	457 LF Storm Drain; 0.092 acr. Easement	Project Closeout	A total of 457 LF of 24-inch RCP Storm Drain, 1 Concrete Dissipater Per SD-105, and 2 Clean Out Type A were installed. Plus 0.092 Acr. Of Easement.	
SD49	Adams Ave & 49th St Splitter Islands	Infrastructure	Safety Improvements/Vision Zero	1 Median splitter	Project Closeout	Installation of Median splitter islands at the existing traffic circle.	

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SD96	AC Overlay Group 1502	Infrastructure	Complete Street Improvements	7785083 sq.ft. Asphalt Overlay; 432 PCC Curb Ramps	Project Closeout	A total of 7,785,083 sq.ft. of Asphalt Overlay and 432 PCC Curb Ramps were installed.	
SD96	AC Overlay Group 1510, JOC6 (Bond#3 + $1	Infrastructure	Complete Street Improvements	101,657 LF. Asphalt Inlay	Project Closeout	A total of 101,657 LF of Asphalt Inlay were installed.	
SD96	AC Overlay Group 1511, JOC7 (Bond#3 + $1	Infrastructure	Complete Street Improvements	2,144,570 sq.ft Asphalt roadway; 282 Curb Ramps	Project Closeout	A total of 2,144,570 sq.ft. of asphalt roadway and 282 Curb Ramps were installed.	
SD96	AC Overlay Group 1512, JOC8 (Bond#3 + ot	Infrastructure	Complete Street Improvements	99,692 LF Asphalt Inlay	Project Closeout	A total of 99,692 LF of Asphalt Inlay were installed.	
SD96	Asphalt Resurfacing Group 1502 Option	Infrastructure	Complete Street Improvements	5,075,296 sq.ft. Asphalt concrete Inlay; 284 PCC Curb Ramps	Project Closeout	A total of 5,076,296 sq.ft. of Street Asphalt Concrete Inlay and 284 of PCC Curb Ramps were installed.	
SD96	Asphalt Resurfacing Group 1704 (JOC Cont.	Infrastructure	Complete Street Improvements	2,380,826 sq.ft. Asphalt Overlay; 282 PCC Curb Ramps	Project Closeout	A total of 2,380,826 sq.ft. of Street Asphalt Overlay and 282 PCC Curb Ramps were installed.	
SD96	Trench Paving Group 1901	Infrastructure	Complete Street Improvements	1,281,356.42 sq.ft. AC Overlay; 13,569 Concrete Roadway	Project Closeout	A total of 1,281,356.42 sq.ft. of AC Overlay and 13,569 LF of Concrete Roadway were installed.	
SD96	Street Resurfacing Mission Bay	Infrastructure	Complete Street Improvements	331,802 sq.ft. Slurry Seal; 856 sq.ft. RdCn-Roadways-Concrete; 1,640,999 sq.ft. RdAs-Roadways-Asphalt Concrete; 8 PCC Curb Ramps	Project Closeout	A totalof 331,802 sq.ft. of Slurry Seal, 856 sq.ft. of New Cross gutter Curb & gutter, 1,640,999 sq.ft. of AC pavement, and 8 PCC Curb ramps were installed.	
SD96	Peninsula Street Paving Group 1	Infrastructure	Complete Street Improvements	1,584,589 sq.ft. Asphalt Roadway; 7 Curb Ramps	Project Closeout	A total of 1,584,589 sq.ft. of Asphalt Overlay and 7 Curb Ramps were installed.	
SD209	Torrey Pines Road Slope Restoration	Infrastructure	Safety Improvements/Vision Zero	0.034 Acr of slope restoration; 0.046 acr of easement road slope restoration; 8,00 LF Slope Erosion Soil Nail Wall; 193 LF of 8-inch C-900 water main; 54 LF of 8-inch DIP Class-350 water main	Project Closeout	this project provides for reconstructing a 350-foot section of earthen slope along the south side of Torrey Pines Road between Lookout Drive and Roseland Drive. A total of 0.034 Acr of slope restoration; 0.046 acr of easement road slope restoration; 8,00 LF Slope Erosion Soil Nail Wall; 193 LF of 8-inch C-900 water main; 54 LF of 8-inch DIP Class-350 water main.	

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SD09	Genesee Ave-Chateau to Sauk Sidewalk	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project will install sidewalk, retaining wall, curb and gutter on the eastside of Genesse Avenue from Chateau Drive to Sauk Avenue.	
SD09	ADA Grp 3E W Pt Loma	Infrastructure	Safety Improvements/Vision Zero	1,966 sq.ft. Asphalt Concrete; 8,713 sq.ft. Sidewalk;1,386 sq.ft. concrete Truck Apron;540 Median Curb and Gutter; 336 LF Concrete Curb; 107 LF Drainage Ditch; 370 LF 6-inch Curb and Gutter; 140 Chain Link fence; 4 Railing at Curb ramps;8 RRFB system; 15 Traffic Sign on Post; 88 Curb Ramp; 83LF Gravity Wall; 49 Asphalt Concrete Overlay	Construction	This project provides a roundabout and missing sections of sidewalks and curb ramps at the Bacon Street & West Point Loma Boulevard intersection. The project will also construct a complete pedestrian path from Seaside Street to Valeta Street with a new curb inlet at the Nimitz Boulevard & West Point Loma Boulevard intersection	
SD09	North Park Mini Park	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	The project provides a safe path of travel for pedestrians within the vicinity of the North Park Mini Park with the installation of sidewalks, driveways, curb ramps, curb and gutter. The project will also install traffic calming features along North Park Way between Utah St and 29th Street.	
SD09	73rd-ElCajon/Saranac	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project will construct sidewalk on 73rd Street between El Cajon Blvd and Saranac Street, including curb ramps, driveways, curb & gutter, pop-outs, cross gutter, alley apron, and other associated improvements for the installation of the sidewalk.	
SD09	Howard-VllgPine/Iris	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project installs new concrete sidewalk on the east side of Howard Avenue between Iris Avenue and Village Pine Drive. The project will also install new curb ramps, modify the existing traffic signal, and implement traffic striping improvements.	
SD09	Wightman Sidewalk	Infrastructure	Safety Improvements/Vision Zero	2,200 sq.ft of sidewalk.	Design	This project will construct 2,200 square feet of sidewalk.	
SD09	ADA Mid-City MS TSW-1	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project improves pedestrian access along Central Avenue from Thorn Street to the cul-de-sac of Redwood Street. It will include, but not limited to; installing sidewalks, curb and gutter, curb ramps, driveway aprons, retaining curbs, retaining walls, two streetlights (underground services), and relocate utilities to allow citizens access to City public right-of-way, as necessary.	
SD09	Thermal-DonaxtoPalm	Infrastructure	Safety Improvements/Vision Zero	not listed	Design On-Hold	This project will improve pedestrian access on Thermal Ave. between Donaz Ave and Palm Ave.	
SD09	54th-Market-SntaMarg	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project proposes to construct a pedestrian path on the East side of 54th Street between Naranja Street and Santa Margarita Street. The improvements include installation of new curb ramps, sidewalk, driveways, and curb & gutter.	
SD09	WoodmanCieloPagelSdw	Infrastructure	Safety Improvements/Vision Zero	not listed	Project Closeout	This project improves pedestrian access on Woodman Street between Cielo and Pagel Place.	
SD09	Wabaska-Voltaire St	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project will install sidewalk on Wabaska from Voltaire St to Tennyson.	
SD09	Sea World Dr Sidewalk	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project will install sidewalk on Sea World Dr- between I-5 and East Mission Bay Dr.	
SD09	Elm (14th-Thermal)SW	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project is installing sidewalk on Elm Ave between 14th St and Thermal Ave.	
SD09	Judy McCarty Sidwlk	Infrastructure	Safety Improvements/Vision Zero	9,550 sq.ft. sidewalk	Design	This project installs approximately 9,550 SF of new sidewalk at the following locations: ● East side of College Ave between Judy McCarty Way and Meridian Ave. ● East and West side of Meridian Ave between Zena Dr and College Ave. ● East side of College Ave between Meridian Ave and Billman St.	
SD15	Citywide SL 1601	Infrastructure	Safety Improvements/Vision Zero	21 street lights; 5 Street Light with pole attachments	Construction	This project installs New Street lights to City standards to improve safety. City Street Light Group 1601 a total of 21 new street lights and 5 Street Lights (pole attachments) will be constructed. City Street Light Group 1602, a total of 30 Street Lights at various Council District locations and 2 Street Light (pole attachments) will be constructed.	
SD15	Citywide SL 1701	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project installs street lights in various locations.	

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SD15	Citywide SL 1702	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project installs street lights in various locations.	
SD15	CitywideStLights1801	Infrastructure	Safety Improvements/Vision Zero	16 street lights	Design	This project includes the construction of three new streetlights at existing bus stations along Balboa Ave and the updating of 16 existing streetlights (by Streets Division) consisting of six streetlight upgrades and ten pole upgrades. Including, but not limited to, trenching, installing new electrical conduits and circuits, pull boxes, poles, light fixtures, and other appurtenances. It also includes trench and sidewalk restorations, storm drain inlet protection, and disposal of demolition matter.	
SD15	CW Street Light FY19	Infrastructure	Safety Improvements/Vision Zero	4 Street Lights	Bid / Award	The project consists of installing 3 new streetlights with underground power requiring new conduit and 1 new streetlight with overhead power.	
SD15	SL Upgrade Grp 19-01	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project upgrades streetlight luminaires with light emitting diodes (LEDs) at streetlights throughout the City.	
SD15	Castle New St Lights	Infrastructure	Safety Improvements/Vision Zero	14 streetlights	Construction	This project consists of the installation of 14 new street lights with new service points in the Mid-City: City Heights community.	
SD15	Citywide SL 1950	Infrastructure	Safety Improvements/Vision Zero	179 light poles and fixture	Construction	This project provides one hundred and seventy-nine (179) light pole and/or fixture replacements at various locations along University Avenue, Vista Pacifica Park, Parkside Neighborhood Park, Rancho Bernardo – Eastview, and Scripps Ranch – Ironwood & Redrock.	
SD15	I-5 Underpass St Ltg	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project upgrades streetlighting on B Street, C Street, Imperial Avenue, and Commercial Street where they underpasses Interstate 5.	
SD166	Camino del Este Path	Infrastructure	Multimodal Improvements	1 Hawk Traffic Signal; 4 Curg Ramps	Post Construction	This project provides Traffic signal improvements at Pacific Highway and W Palm.	
SD166	Chollas Multiuse Path	Infrastructure	Multimodal Improvements	0.75 mile multi-use pedestrian and bike path	Design	This project connects two interstate freeways where non-motorized travel was previously not possible; connects Southeastern San Diego residents to San Diego Bay, Bayshore Bikeway, and the trolley system. The project extends from Schley Street all the way to Rigel Street along Main Street. All the improvements will be on Main Street at the medians and the southern parkways. In addition, the project includes the installation of new raised medians, driveways and new curb ramps.	
SD166	National Ave Comp St	Infrastructure	Multimodal Improvements	15,685 LF remove traffic striping	Construction	This project removes a lane and install buffered bike lanes, approximately 15,685 LF of traffic striping on National Avenue between S. 35th Street to S. 40th Street.	
SD166	Sewer & AC G778(BL)	Infrastructure	Multimodal Improvements	0.69 mile Class IV bike lanes	Construction	A total of 0.69 mile of Class IV bike lanes on 47th Street between F Street and SR94 and Market Street between I-805 to 47th Street.	
SD166	AC W&S Grp 1056(BL)	Infrastructure	Multimodal Improvements		Construction	This project Implements bikeways and construction of bicycle facilities.	
SD166	PB PPL South (BL)	Infrastructure	Multimodal Improvements	0.37 mile bike facilities	Construction	This project installs 0.37 mile of bicycle facilities, traffic signs, and a Rectangular Rapid Fash Beacon (RRFB).	
SD166	Alvardo Ext PPL (BL)	Infrastructure	Multimodal Improvements	6 miles bike land improvement	Bid / Award	This project installs 6 miles of bike lane improvements on Sea World Dr. between Mission Bay Dr. and Pacific Hwy, Friar Rd between Sea World Dr. and Sandmark Ave. and Fashion Valley Rd between Friars Rd and River Walk.	
SD166	University Imp1(BL)	Infrastructure	Multimodal Improvements	not listed	Design	This project will provide striping, Signing, & Electrical Improvement for bike lanes of the project site.	
SD166	Morena Pipeline (BL)	Infrastructure	Multimodal Improvements	not listed	Bid / Award	Morena Pipeline (BL).	
SD166	BPPipeline Repl (BL)	Infrastructure	Multimodal Improvements	1.29 miles Class IV bike facilities	Construction	This project installs approximately 1.29 miles of Class IV (cycle track) bicycle facility, signage, Flex post, green treatment and accessible parking on Park Blvd between Presidents Way and Myrtle Avenue.	
SD166	S.MsnBch SD Rep (BL)	Infrastructure	Multimodal Improvements	0.60 miles Class IV	Design	South Mission Beach SD Replacement Bike lane.	
SD166	ACC Swr Grp 851 (BL)	Infrastructure	Multimodal Improvements	not listed	Construction	This projects installs Class IV (cycle tracks) on Genesee Ave btw Chateau Dr and Clairemont Mesa Bl. This project will be coordinating with B-19063 ACC Sewer Group 851.	
SD166	AC W&S Grp 1048(BL)	Infrastructure	Multimodal Improvements	0.60 miles Class IV NB; 0.60 miles SB	Construction	The project installs Class IV on Genesee Avenue between Governor Drive and Centurion Square (0.60 mile NB, 0.60 miles SB).	
SD166	Lake Murray Im2 (BL)	Infrastructure	Multimodal Improvements	not listed	Construction	This project provides construction of bike lane facilities on Jackson Dr between Golfcrest Dr and Cowles Mt Blvd and Cowles Mt Blvd between Lake Adlon Dr and Navajo Rd, including AC Overlay.	

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SD166	Clrmnt E Imp 2 (BL)	Infrastructure	Multimodal Improvements	0.80 miles Class IV Bike Track and Pave	Construction	This project will install 0.80 mi Class IV (cycle track) and Pave on the North Side (East bound only) on Clairemont Mesa Bl between Diane Av and I-805.	
SD16A	Pacific Hwy & W Palm	Infrastructure	Safety Improvements/Vision Zero	1 Traffic Signal Modification	Post Construction	This project provides traffic signal improvements at Pacific Highway and W Palm.	
SD16A	Signal Mods in Barri	Infrastructure	Safety Improvements/Vision Zero	4 location Traffic Signals	Design	This project will provide traffic signal improvements at (1) Cesar Chavez & Main St, (2) National Avenue & Sampson Street, (3) National Avenue & Sigsbee Street, and (4) Main Street & Vesta Street.	
SD16A	Beyer @ Smythe TS	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project proposes to install a new traffic signal at the intersection of Beyer Blvd and Smythe Crossing.	
SD16A	TS Upgrades Citywide	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project upgrades curb ramps and remove signal poles off medians, install pedestrian countdown timers, upgrade vehicle heads and install EVPE.	
SD16A	Balboa TS Interconnect	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project is to upgrade interconnect and create new Ethernet communications network, and upgrade traffic signal controllers on Balboa Avenue between Mission Bay Drive and Interstate 805.	
SD16A	Interconnect Upgrade	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project is to eliminate communication gaps citywide, and create new Ethernet communications network and upgrade controllers on University Avenue.	
SD16A	31st&Market SchoolTS	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project will provide Design & construction will be needed for 31st Street & Market Street.	
SD16A	Division/Osborn TS	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project will provide the scope of work includes traffic signal poles, vehicle & ped indications, ADA curb ramps, pedestrian countdown timers, vehicle detectors, ADA ped push buttons and EVPE.	
SD16A	PB TS Intercon Upgrd	Infrastructure	Safety Improvements/Vision Zero	332 controller cabinets	Design	This project will install 3" conduits, signal interconnect cables, removal of SIC termination cabinets and replacement with pull boxes and installation of 332 controller cabinets on existing foundation.	
SD16A	TSCMP Group 2	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project implements communication and controller upgrades in accordance with the Traffic Signal Communications Master Plan in Carmel Valley, Mission Valley, and San Ysidro areas.	
SD16A	GovernorLakewood TS	Infrastructure	Safety Improvements/Vision Zero	1 traffic signal; 3 Curb ramps	Post Construction	This project Installed new traffic signal at the intersection of Governor Dr @ Lakewood St. a total of 1 Traffic Signal and 3 Curb Ramps.	
SD16A	31st/National TS	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project proposed to install a complete new traffic signal at the intersection of 31st St and National Ave.	
SD16A	Mid-City/EasternMods	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project improves safety through the provision of traffic signal modifications and upgrades, associated improvements and by addressing accessibility needs at the intersections of 58th Street at University Avenue, Aragon Drive at University Avenue, and College Avenue at Judy McCarty Way.	
SD16A	APS & Cntdwn Timers	Infrastructure	Safety Improvements/Vision Zero	65 countdown timers	Construction	This project is to implement accessible pedestrian signals (APS) and pedestrian countdown timers at various signalized intersections throughout the City total of 65 Countdown timers.	
SD16A	Traffic Signal Upgrade	Infrastructure	Safety Improvements/Vision Zero	26 countdown timers	Construction	This project is to implement accessible pedestrian signals (APS) and pedestrian countdown timers at various signalized intersections throughout the City total of 26 countdown timers.	
SD16A	Murphy Cnyn Intercon	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project installs an Ethernet communications network at signalized intersections in Murphy Canyon.	
SD16A	Ash Street Signal Mods	Infrastructure	Safety Improvements/Vision Zero	not listed	Bid / Award	This project is to improve safety through the provision of traffic signal modifications, associated improvements and by addressing accessibility needs at the intersections of 1st Avenue & Ash Street, 4th Avenue & Ash Street and 5th Avenue & Ash Street.	
SD16A	DowntnAudOth&S29	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project will provide traffic calming and pedestrian safety improvements at the intersections of 4th Avenue & E Street and Front Street & B Street via traffic signal upgrades.	

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SD16A	Aquarius/Cam.Ruiz TS	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project installs a new traffic signal at the intersection of Aquarius Dr/Santa Arminita Ave and Camino Ruiz to improve safety and operation. The installation will include traffic signal poles, vehicle and pedestrian indications, ADA curb ramps, pedestrian countdown timers, ADA push buttons, vehicle detection, signal interconnect and emergency vehicle preemption equipment.	
SD16A	APS & CntdwnTmr 1901	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project installs audible pedestrian signal systems (APS) and pedestrian countdown timers (CDT) at signalized intersections throughout the City.	
SD16A	ECB & Kansas TS	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project proposes to construct a new two-stage pedestrian traffic signal at the intersection of El Cajon Boulevard and Kansas Street to improve safety and operation. The improvements include installation of new two-stage pedestrian signal for EB & WB El Cajon Blvd including traffic signal poles, vehicle & pedestrian indications, ADA curb ramps, pedestrian countdown timers, ADA push buttons, detection, signal interconnect and EVPE. Enhance center S-median to create an ADA path for pedestrians.	
SD16A	TS Mods Grp 19-01	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project will modify and upgrade traffic signals at the intersections of Appleton Street and Genesee Avenue, Friars Road and Rancho Mission Road and University Avenue and Swift Avenue.	
SD16A	TS Mods Grp 19-02	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project will install a traffic signal modification, new raised median with a left-turn pocket, drainage inlets, signing, striping, utility relocation/ adjustment, continental crosswalks and curb ramps on Camino Del Rio West between Jefferson Street and Hancock Street.	
SD16A	TS Mods Grp 20-01	Infrastructure	Safety Improvements/Vision Zero	3 traffic Signals	Design	This project proposes to modify and upgrade three ¿3¿ traffic signals as follows: 1.) 14th Street @ Broadway: Modify traffic signals for SB traffic on 14th Street, install Type III service point, install pedestrian countdown timers and upgrade all 8" signal heads to 12" LED; 2.) 45th Street @ Market Street: Modify traffic signals on NE & SW corners; 3.) Mira Mesa Boulevard @ Marbury Drive/Westmore Road: Modify traffic signals for NB & SB traffic on Marbury Dr/Westmore Rd.	
SD16A	MS St @ El Cajon TS	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project proposes to install a new traffic signal at the intersection of Mississippi Street and El Cajon Boulevard.	
SD16A	47th St @ Solola TS	Infrastructure	Safety Improvements/Vision Zero	not listed	Bid / Award	This project will install a new traffic signal at the intersection of 47th St and Solola Ave and install interconnect cable between 47th/Logan Ave and 47th/Solola.	
SD16A	TPines Hybrid Beacon	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project will install Traffic Ped Hybrid Beacon Signals, pedestrian curb ramps, sidewalk, retaining wall and cross walk signs.	
SD16A	Catalina TS Upgrade	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project will upgrade traffic signal communications system on Catalina Blvd and Talbot St between Electron Dr and Rosecrans St.	
SD16A	El Cajon Blvd HAWKS	Infrastructure	Safety Improvements/Vision Zero	3 HAWKs	Construction	This project installs three new Pedestrian Hybrid Beacon (HAWKs) at the intersections of El Cajon Boulevard with Altadena Ave, 50th St and 58th St	
SD16A	Mrcdo/DelMar Hgts TS	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project installs new traffic signal at the intersection of Mercado Drive at Del Mar Heights. Components and features include signal poles, vehicle and pedestrian indications, audible pedestrian signals, pedestrian countdown timers, vehicle detectors, traffic monitoring camera, ADA push buttons, emergency vehicle preemption, traffic signal wireless interconnect, traffic cabinet and controller, continental crosswalks, street signs, and flashing beacons.	
SD16A	TS Front/Washington	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project will modify traffic signal and provide westbound turn lane and reconstruct median as necessary. Install dual curb ramps to the maximum extent feasible at each corner.	
SD16A	32nd St & Market St	Infrastructure	Safety Improvements/Vision Zero	4 LED streetlights	Design	This project will provide major traffic signal modernization and reconstruction at the intersection of 32nd Street & Market Street. This project will install new EVPE, new pedestrian push buttons, vehicle detection loops, 4 LED street lights, underground conduits, and 2070 LX controller with MAXTIME software.	
SD16A	Trans Mgmt Center	Infrastructure	Safety Improvements/Vision Zero	not listed	Planning	This project will be part of Transportation Management Center to be built at 8575 Gibbs Drive, rebuild data communication hub downtown, and build data communication links between downtown and new TMC location. Most work will be by City forces, some may be by job order contract.	
SD16A	TS Upgrades - Camino Ruiz & TX Madison	Infrastructure	Safety Improvements/Vision Zero	not listed	New Project FY2024	This project will provide traffic signal upgrades at Mira Mesa Bl & Camino Ruiz. The work will include but not be limited to installing new traffic signal poles, signal indications, pedestrian push buttons, new traffic signal controller cabinets, signal meter pedestals, etc.	

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SD18	ESS Group 1801	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project installs electronic speed signs (V-Calms) at various locations Citywide.	
SD18	Coast Walk Parking	Infrastructure	Safety Improvements/Vision Zero	not listed	Planning	This project is intended to expand the existing parking area at 1555 Coast Walk so that a turnaround can be created. The end result would be to maintain two parking spaces (as exists today) but to have a clear area next to them to be used as a turnaround.	
SD18	KettnerPalm Ped Beac	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project is for the installation of a Pedestrian Hybrid Beacon to include traffic signal poles, vehicle and pedestrian indications, audible pedestrian signals, ADA curb ramps, pop-out, pedestrian countdown timers, pedestrian push buttons, vehicle detectors, traffic monitoring camera and EVPE, as well as, the installation of a wireless traffic signal interconnect.	
SD18	WSnYsidroSunset RRFB	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project proposes to install pedestrian refuge island, marked crosswalk with rectangular rapid flashing beacon treatment at the intersection of W. San Ysidro Boulevard and Sunset Lane.	
SD18	Garnet & Evert Crb	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project proposes to install curb extensions/pop outs at the intersection of Everts Street and Garnet Avenue.	
SD18	1st & A Curb Ext.	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project will install of Pop-outs and curb ramps at the intersection of 1 St Ave and A St.	
SD18	RRFB Grp 1902	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project installs marked crosswalks with rectangular rapid flashing beacon treatments at various locations Citywide.	
SD18	Elec Spd Grp 1902	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project installs electronic speed signs (V-Calm) Citywide.	
SD18	eSpeedSigns Grp 2001	Infrastructure	Safety Improvements/Vision Zero	not listed	Project Closeout	This project is cancelled and the assets will be installed with a future project.	
SD18	RRFB GRP 2001	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project proposes to install crosswalks with Rectangular Rapid Flashing Beacon treatment at various locations citywide.	
SD18	Elec Spd Signs Citywide 2200 (SG)	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project installs electronic speed signs (V-Calm) Citywide within smart growth areas.	
SD23	Palm Ave Storm Drain	Infrastructure	Safety Improvements/Vision Zero	1,100 sq.ft. Asphalt Concrete; 1 LS Signing Striping Pavement Markers; 1 LS Thermoplastic Striping Arrows and Marking; 843 sq.ft. Continental Crosswalk; 91 LF 18-inch RCP Storm Drain; 28 Traffic Detector Loop Replacements	Post Construction	This project Constructed of the Palm Avenue Storm Drain includes the construction of a storm drain across the west quadrant of the Palm Avenue/Beyer Way intersection, resurfacing, installation of traffic detector loops and restriping of portions of the intersection total of 1,100 sq.ft. Asphalt Concrete; 1 LS Signing Striping Pavement Markers; 1 LS Thermoplastic Striping Arrows and Marking; 843 sq.ft. Continental Crosswalk; 91 LF 18-inch RCP Storm Drain; 28 Traffic Detector Loop Replacements.	
SD23	Wellborn SD Emergency	Infrastructure	Complete Street Improvements	269 ft. 24- inch HDPE storm drain pipes; 272 ft. 24-inch RCP storm drain pipe; 27 ft. 18-inch RCP storm drain pipe.	Post Construction	This project provided a total of 269 ft. 24- inch HDPE storm drain pipes; 272 ft. 24-inch RCP storm drain pipe, and replacement of 27 ft. 18-inch RCP storm drain pipe.	
SD23	St Therese SD Emerg	Infrastructure	Accessibility ADA Improvements	157 LF 18-inch RCP storm drain; 200 sq.ft. replace concrete road panels	Construction	This project provides St. Therese Way CMP Storm Drain Emergency a total of 157 LF 18-inch RCP storm drain; 200 sq.ft. replace concrete road panels.	
SD23	6002 Camino Rico SWD	Infrastructure	Other	880 LF 18-inch corrugated metal pipe CMP; 1,250 LF 18-inch, 24-inch, 30 inch reinforced Concrete pip (RCP)	NOT FOUND	A total of replacement approximately 880 LF 18-inch corrugated metal pipe CMP; 1,250 LF 18-inch, 24-inch, 30 inch reinforced Concrete pipe (RCP) and 17 structures. Phasing information is not available.	New Roadway Drainage
SD263	LaMedia Imp-Siempre	Infrastructure	Complete Street Improvements	not listed	Design	This project will include installation of new sidewalks, curb ramps, curb and gutter, and road widening La Media Rd between Siempre Viva Rd and the truck route.	
SD266	Normal Street Promenade	Infrastructure	Multimodal Improvements	not listed	Construction	This project constructs a pedestrian promenade and bikeway on Normal Street from University Ave to Washington Street; part of the Eastern Hillcrest bikeway project designed and managed by SANDAG.	
SD49	Morena & W Bernardo	Infrastructure	Safety Improvements/Vision Zero	not listed	Bid / Award	This project includes replacing of existing 3-foot median with a new raised stamped concrete and a new black vinyl chain link fence on Morena Boulevard between Ashton Street and Littlefield Street; and removal of existing pylons on the north leg of West Bernardo Drive and to restripe in order to accommodate a 4-foot wide stamped concrete median.	

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SD49	Foothill & Loring	Infrastructure	Safety Improvements/Vision Zero	not listed	Construction	This project includes installation of a roundabout and truck apron, raised splitter islands with passageways, curb extensions, curb and gutter, sidewalk, curb ramps, proprietary BMP, continental crosswalks, driveways, PCC pavement, and striping and signing at the intersection of Foothill Boulevard and Loring Street. Also includes Installation of approximately new RCP storm drain pipe, curb inlets, and cleanouts near the intersection of Foothill Boulevard and Loring Street.	
SD49	Crown Point Drive	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	The project is to the installation of two roundabouts along Crown Point Drive at the intersection with Moorland Drive and La Cima Drive. The construction will also include sidewalk replacement, median island, street lighting, rapid flashing beacons, storm drain and inlet.	
SD49	6th & Nutmeg	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project proposes to install a crosswalk, RRFB, and pedestrian refuge across 6th Avenue at Nutmeg Street.	
SD49	6th & Palm Ped	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project proposes to install a crosswalk, RRFB, and pedestrian refuge across 6th Avenue at Palm Street.	
SD49	6th@Juniper Rndabout	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project will provide design and construct a roundabout at the intersection of 6th Avenue and Juniper Street.	
SD49	Carmel Mtn Rndabout	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project will Install roundabout median (at the intersection of Carmel Mountain Road at Carmel Country Road) for ingress/egress traffic calming in the Carmel Valley community.	
SD49	Chatsworth RRFB&PRI	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	This project will install a pedestrian refuge island/median, curb extensions, rectangular rapid flash beacons, and a streetlight.	
SD96	Asphalt Paving 1601	Infrastructure	Complete Street Improvements	not listed	Construction	This project provides Asphalt Overlay.	
SD96	Concrete Street Pane	Infrastructure	Complete Street Improvements	not listed	Post Construction	This project will replace concrete panels on Coast Blvd from Prospect Street to Girard Avenue, as well as Cave Street. Included in this project is the installation of ADA compliant curb ramps, driveways, and parking spaces.	
SD96	Allied Gardens Impro	Infrastructure	Complete Street Improvements	1.31 Miles of ac overlay	Design	This project will replace approximately 6,917 linear feet (1.31 Miles) of AC overlay Delta Fund.	
SD96	RPQ Paving Group 1	Infrastructure	Complete Street Improvements		Construction	The project involves furnishing all labor, materials, equipment, services and construction which include placement of asphalt overlay, replacing traffic signal detection loops and stub outs, adjustment of city manhole and gate valve covers, cold milling, pavement base repair, installation of curb ramps to meet ADA requirements, street and sidewalk sweeping, replace traffic striping and markings/legends, possible night and weekend.	
SD96	Navajo PS Paving	Infrastructure	Complete Street Improvements	140,000 sq.ft. of paving	Post Construction	This project provides paving on Lake Murray Blvd. from Lake Arrowhead Dr. to Navajo Rd. (Approximately 148,000 S.F.).	
SD96	Hillside Dr Improv	Infrastructure	Complete Street Improvements	not listed	Construction	This project proposes to flatten Hillside Drive approach to Torrey Pines Road to reduce bottoming out of vehicles. The project will also include storm drain system and replacement of concrete street panels.	
SD96	PB PLine So Paving	Infrastructure	Complete Street Improvements	not listed	Construction	This project replaces the 3-inch overlay paving portion of Pacific Beach Pipeline South.	
SD96	AC Water & Sewer Group 1029 (P)	Infrastructure	Complete Street Improvements	not listed	Construction	This project provides AC Overlay paving.	
SD96	S&W GJ Crown Pt (P)	Infrastructure	Complete Street Improvements	not listed	Construction	This project provides Sewer & Water GJ Crown Pt s La Playa Paving 1.	
SD96	S & AC W Grp 765 (P)	Infrastructure	Complete Street Improvements	not listed	Construction	This project provides overlay surface streets.	
SD96	AC Overlay 2200 (SS)	Infrastructure	Complete Street Improvements	3.74 Miles of asphalt	Bid / Award	This project proposes to overlay roughly 3.74 miles of asphalt pavement throughout the Mira Mesa, Clairemont Mesa, and Kearny Mesa communities.	

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SD96	Witch Creek Fire	Infrastructure	Complete Street Improvements	2.3 Miles of asphalt	Construction	This project provides the Witch Creek Fire Street Improvements consists of overlay of approximately 2.3 miles of existing roadway with asphalt concrete (AC) pavement and make roadway subgrade repairs where needed. The project will also remove and replace existing sidewalks with Americans with Disabilities (ADA) compliant sidewalks, install and replace curb ramps with ADA-compliant curb ramps, remove and replace curbs and gutters, remove and replace existing damaged cross gutters, and restripe roadways.	
SD96	AC 2201 (SS)	Infrastructure	Complete Street Improvements	170,000 SF of Resurfacing	Construction	A total of 170,000 SF of resurfacing along La Jolla Parkway from the I-5 Offramp to La Jolla Dr Scenic N Drive. Work will involve furnishing all labor, materials, equipment, services, quality assurance and construction including but not limited to grinding, cold milling, hauling and disposal of the existing asphalt, installment of new pavement, excavation for pavement base repair, raising appurtenances and survey monuments to grade, sweeping, replacing traffic striping/markings/markers/devices, storm drain.	
SD96	S & AC W Grp 763 (P)	Infrastructure	Complete Street Improvements	1.71 Miles of streets	Construction	The project resurfaced approx. 1.71 miles of streets.	
SD96	AC Overlay Group 2301	Infrastructure	Complete Street Improvements	14.8 Miles of AC Overlay	Bid / Award	This project includes 14.8 miles of AC overlay.	
SD96	AC Overlay Group 2302	Infrastructure	Complete Street Improvements	4.14 Miles of AC Overlay	Bid / Award	This project includes 4.14 miles of AC overlay.	
SD96	AC Overlay Group 2305	Infrastructure	Complete Street Improvements	3.6 Miles of AC Overlay	Construction	This project includes 3.6 miles of AC overlay.	
SD96	AC Overlay Group 2306	Infrastructure	Complete Street Improvements	5.3 Miles Of AC Overlay	Construction	This project includes 5.3 miles of AC overlay.	
SD96	Dagget & Red Rock	Infrastructure	Complete Street Improvements	not listed	Design	This project provides asphalt overlay, base repair and associated concrete work, including curb ramps, curb & gutter, cross-gutter, etc. on Dagget St between Mercury St and End of Street.	
SD96	AC W & S 1023B (P)	Infrastructure	Complete Street Improvements	not listed	Construction	This project provides asphalt overlay, base repair and associated concrete work, including curb ramps, curb & gutter, cross-gutter, etc. for AC Water & Sewer Group Job 1023B (S)(W).	
SD96	N City PW Pipe (P)	Infrastructure	Complete Street Improvements	not listed	Construction	This project provides asphalt overlay, base repair and associated concrete work, including curb ramps, curb & gutter, cross-gutter, etc. for North City Pure Water Pipeline Project.	
SD99	Fairmount Rehab East	Infrastructure	Complete Street Improvements	120 foot bridge	Design	This project proposes to replace the existing right (northbound) Fairmount Avenue bridge over Aldine Drive with a single-span 120-foot pre-cast girder bridge to include two 12-foot lanes, an 8-foot outer shoulder with Class II bike lane, a 5-foot inner shoulder, and a barrier-separated 6-foot sidewalk that would provide pedestrian connections between Fairmount Avenue and Aldine Drive.	
SD99	Fairmount Rehab West	Infrastructure	Complete Street Improvements	120 foot bridge	Design	This project proposes to replace the existing left (southbound) Fairmount Avenue bridge over Aldine Drive with a single-span 120-foot pre-cast girder bridge to include two 12-foot lanes, an 8-foot outer shoulder with Class II bike lane, a 5-foot inner shoulder, and a barrier-separated 6-foot sidewalk that would provide pedestrian connections between Fairmount Avenue and Aldine Drive.	
SD83	SR 163/Friars Road	Infrastructure	Complete Street Improvements	not listed	Construction	This project consists of widening of SR-163/Friars Road overcrossing from three to four lanes in each direction, as well as improvements to adjacent streets and on- and off-ramps. The project also includes construction of an auxiliary lane on southbound SR-163.	
SD38	Georgia St Bridge	Infrastructure	Safety Improvements/Vision Zero	not listed	Post Construction	This project provides for the rehabilitation and seismic upgrades of this historical bridge.	
SD226	Old Otay Mesa Rd	Infrastructure	Complete Street Improvements	not listed	Post Construction	The project provides realignment of the roadway centerline to improve safety and pedestrian access. Installation of Sidewalks, Curb, Gutter, Guardrail, Curb Ramps, Retaining walls, Streetlights, Striping, and Street Structural Section.	
SD70	W Mission Bay Dr Brdg	Infrastructure	Complete Street Improvements	not listed	Construction	The proposed project will replace the existing bridge with a 6-lane bridge having a northbound and a southbound Class I bike facility and pedestrian sidewalks.	

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SD51	NTorrey Pines Bridge	Infrastructure	Complete Street Improvements	not listed	Post Construction	This project installs an access ramp under the N Torrey Pines Bridge.	
SD237	Coastal Rail Trail	Infrastructure	Multimodal Improvements	not listed	Design	This project will install a one-way protected cycle track (Class IV bicycle facility) along both directions of Gilman Drive between La Jolla Colony Drive to La Jolla Village Drive, as well as a continuous sidewalk along the west side of Gilman Drive. Additional improvements include street lighting, ADA accessibility improvements, and traffic signal improvements.	
SD102A	Otay Mesa Truck Rout	Infrastructure	Complete Street Improvements	not listed	Construction	The project constructs an additional lane to the existing Otay Truck Route from La Media Rd to Drucker Ln.	
SD250	La Media Rd Improvement	Infrastructure	Complete Street Improvements	not listed	Construction	This project provides increased safety on University Avenue between Fairmount Avenue and Euclid Avenue. The project includes installing three roundabouts and medians with enhanced pedestrian crossings. This will also include new pavement, wider sidewalks, and trees along this portion of University Avenue.	
SD245	Market Complete St	Infrastructure	Complete Street Improvements	not listed	Construction	This project proposes to widen existing roadways and replace or widen existing sidewalks to allow for new raised medians, cycle tracks, and additional on-street parking. The project will also include driveways, curb extensions, curb ramps, street lights, traffic signal modifications, drainage improvements, street trees, bus pads and street resurfacing.	
SD249	Streamview Dr Ph 2	Infrastructure	Complete Street Improvements	not listed	Design	This project will provide for the installation of roundabouts, new raised median, new sidewalk including curb and gutter, Class II bike lanes, and traffic circles on Streamview Drive from 54th Street to Michael St, and on Streamview Drive from Gayle St to College Ave. This WBS is bundled with B19095, B18107, B18108.	
SD252	UniversityCmpltSt1	Infrastructure	Complete Street Improvements	not listed	Construction	This project provides increased safety on University Avenue between Fairmount Avenue and Euclid Avenue. The project includes installing three roundabouts and medians with enhanced pedestrian crossings. This will also include new pavement, wider sidewalks, and trees along this portion of University Avenue.	
SD264	Alvrdo Realignment	Infrastructure	Complete Street Improvements	not listed	Planning	This project will provide Alvarado Canyon Road Realignment Project Objective is to alleviate current and projected future traffic congestion on Fairmount Avenue, Mission Gorge Road, Alvarado Canyon Road, and the westbound I-8 off-ramp at Fairmount Ave, along with the adjoining intersections, and address localized flooding issues within the Grantville area north of Alvarado Creek.	
SD96	SC Seawall Improv	Infrastructure	Safety Improvements/Vision Zero	not listed	Design	The project will provide construction of seawall improvements for insurance of public safety and protection of infrastructure assets including Sunset Cliffs Blvd and associated underground utilities. Additionally, construction of approximately 46,000 SF of AC Overlay on Sunset Cliffs Blvd between Adair St and Osprey St. This project consists of the construction of a secant pile wall, a conventional retaining wall, handrail, AC overlay, pedestrian barricades, curb ramps, signage, striping, marking, and replacement.	

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N
SD237	Coastal Rail Trail	Infrastructure	Multimodal Improvements	1.6 miles of bikeway	Design	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.		https://cipapp.sandiego.gov/CIPDetail.aspx?ID=S00951	N
SD249	Streamview Drive Improvements Phase 2	Infrastructure	Complete Street Improvements	Improve Pedestrian Safety and Access	Design	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.		https://cipapp.sandiego.gov/CIPDetail.aspx?ID=S18000	N
SD264	Alvarado Canyon Road Realignment Project	Infrastructure	Complete Street Improvements	Reduces Congestion/ Improves Traffic Flow	Planning	Realignment of Alvarado Canyon Road to the intersection with Fairmount Ave and Mission Gorge Road, construction of a cul-de-sac on Alvarado Canyon Road, widening of Fairmount Ave from a four-lane Major Street to a 6-lane Major Street, a new two-lane connector road between Alvarado Canyon Road and Mission Gorge Place, widened sidewalks, bicycle and pedestrian improvements including buffered bike lanes and ADA compliant curb ramps and cross walks, storm drain upgrades, water quality features, upgrades to the existing triple-box culvert within Alvarado Creek, Alvarado Creek channel wall reconstruction, a new bridge over Alvarado Creek, traffic congestion improvements, roadway geometric improvements and utility relocations. Preliminary Engineering started within P18007 and the project was converted to a standalone project in Fiscal Year 2022.		https://cipapp.sandiego.gov/CIPDetail.aspx?ID=S22005	N
SD96	Street Resurfacing and Reconstruction Citywide	Infrastructure	Other	Roadway Maintenance/Reduces Congestion	Design	The bluff along Sunset Cliffs Boulevard near Spalding Point, between Adair Street and Osprey Street, have experience significant regression due to coastal erosion and some areas have experienced bluff failure. The purpose of this project is to protect and secure the bluffs, ensure public safety, and protect infrastructure assets and associated underground utilities along Sunset Cliffs Boulevard near Spalding Point with minimal impact to the surrounding resources and to the public. The project will consist of the design and construction of structural seawalls and transportation improvements.	Structural Seawall and Transportation	https://cipapp.sandiego.gov/CIPDetail.aspx?ID=S23006	N

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

None to report.

Section #6: Other Comments/Notes

Other Comments/Notes

None to report.

City of San Marcos FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	SM22	South Santa Fe from Bosstick to Smilax #88179
2	SM24	Woodland Parkway Interchange and Barham Drive Widening & Street Improvements #88005
3	SM31	San Marcos Creek Specific Plan - Discovery St. Widening and Flood Control Improvements #88265
4	SM32	Via Vera Cruz Bridge and Street Improvements #88264
5	SM48	San Marcos Creek Specific Plan: Creekside Drive and Pad Grading #88505
6	SM56	Bent Ave. Bridge and Improvements #88263
7	SM62	Annual Surface Seal Project #ST001
8	SM67	San Marcos Blvd. at Discovery Street Intersection Improvements #86002
9	SM68	Traffic Management System Enhancement #88532
10	SM74	Olive Street Bridge #ST012
11	SM75	RSF Pavement Restoration #ST014

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

Instructions:

1) Please fill in the "Contact Information" section below. Please note all fields are required to be filled in for Section 1 through Section 6.

2) For Sections 1 through 4, please use the drop-down menu to answer "Project Category," "Project Type," and the "Current Phase" columns in order of appearance. Please note that you must select a "Project Category" **first**, before selecting a "Project Type." If you select "Other," then please enter a text response in Column I. Please reference the Example tab for "Quantity" and "Summary Narrative" examples.

3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	City of San Marcos
Name of Person Filling out Form	Rafe Cesmat
Phone Number of Person Filling out the Form	760-744-1050 ext. 3226
Email Address of Person Filling out the Form	rcesmat@san-marcos.net
Address of Person Filling out the Form	1 Civic Center Drive, San Marcos CA 92069

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SM 22	South Santa Fe - Smilax to Bosstick	Infrastructure	Other	1 intersection	Design	SM 22: In fiscal year 2023, the South Santa Fe from Bosstick to Smilax intersection operational improvement project (CIP#88179) had remained stalled due to utility issues during its design phase. As a result, the bid for this project was delayed pending the issuance of a work order from SDGE. The project will install new pedestrian paths connecting S. Santa Fe to Smilax and area residential areas. The project will also install bike lanes along Smilax that will tie into facilities along S. Santa Fe Road. A revised bid date has been scheduled for 2024. The city is committed to ensuring that this important project is completed in a timely and efficient manner and will continue to work closely with SDGE to resolve the utility issues and move forward with the construction phase.	The Project will reconfigure and signalize the existing roadway intersection and will widen South Rancho Santa Fe Road.
SM24	Woodland Parkway Hwy 78 Interchange and Barham Drive Widening	Infrastructure	Other		Planning	SM 24: In the fiscal year 2023, the Woodland Parkway Hwy 78 Interchange and Barham Drive Widening project (CIP#88005) continued to progress. This cooperative project with Caltrans aimed to design a new interchange at the Woodland Parkway and SR-78 interchange to improve overall freeway access and improve Barham Drive between Woodland and Hill Dr. Caltrans is the lead and currently developing preliminary environmental studies and conceptual design.	New interchange
SM31	SM 31: San Marcos Creek Specific Plan - Discovery St. Widening and Flood Control Improvements (CIP#88265)	Infrastructure	Other	4-lane bridge, flood control levee	Construction	This project will widen Discovery Street from a 2-lane to a 4-lane facility and raise the roadway via the construction of a flood control levee. During the reporting period, the project was under construction. This project is one of six combined for construction (Collectively, "Creek Infrastructure Project").	The multiple Capital Improvement Program (CIP) projects form the overarching San Marcos Creek project. This encompasses the development of two bridges (a two-lane and a four-lane bridge), bike lanes, pedestrian facilities, and a multi-use trail aligned with the creek.
SM32	SM 32: San Marcos Creek Specific Plan: Via Vera Cruz Bridge and Street Improvements (CIP#88264)	Infrastructure	Other	4-lane bridge, bicycle, and pedestrian facilities ~500ft	Construction	The project will replace an existing timber bridge under Via Vera Cruz (2-lane) with a 4-lane ~500' long bridge. In addition, pedestrian and bicycle facilities will be constructed. During the reporting period the project was under construction. This project is one of six combined for construction as part of the Creek Infrastructure Project.	The multiple Capital Improvement Program (CIP) projects form the overarching San Marcos Creek project. This encompasses the development of two bridges (a two-lane and a four-lane bridge), bike lanes, pedestrian facilities, and a multi-use trail aligned with the creek.
SM42	Discovery Street from Craven to Twin Oaks #ST007	Infrastructure	Other			SM42: The Discovery Street project (ST007), spanning from Craven to Twin Oaks, is set to undergo comprehensive surface enhancements. These improvements encompass the installation of asphalt and concrete, construction of medians and sidewalks, placement of signage, installation of traffic lights, and underground modifications. The underground components will involve utility and drainage improvements, relocations, and water treatment within the public right of way. These enhancements are strategically planned to accommodate the construction of additional lanes, promoting the overall functionality and efficiency of the thoroughfare.	

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SM48	SM 48: San Marcos Creek Specific Plan: Creekside Drive and Pad Grading (CIP#88505)	Infrastructure	Other	1,800 ft of pedestrian corridor, stormwater channelization	Construction	This project involved the grading of the promenade pathway on the north side of San Marcos Creek, establishing a pedestrian corridor connecting Bent Avenue and Via Vera Cruz. Additionally, the project includes channelizing stormwater runoff to facilitate the construction of the Via Vera Cruz and Bent Avenue Bridges. Throughout the reporting period, the project was in the construction phase and constitutes a component of the broader Creek Infrastructure Project.	The multiple Capital Improvement Program (CIP) projects form the overarching San Marcos Creek project. This encompasses the development of two bridges (a two-lane and a four-lane bridge), bike lanes, pedestrian facilities, and a multi-use trail aligned with the creek.
SM56	SM 56: San Marcos Creek Specific Plan: Bent Ave. Bridge and Improvements (CIP#88263)	Infrastructure	Other	2-lane 500' bridge, bicycle lanes, multiuse trail	Construction	This project will construct a 2-lane 500' long bridge over San Marcos Creek, replacing the existing roadway and low water crossing. The project will also install bike lanes and pedestrian facilities along Bent Avenue. The project is currently under construction and is part of the Creek Infrastructure Project.	The multiple Capital Improvement Program (CIP) projects form the overarching San Marcos Creek project. This encompasses the development of two bridges (a two-lane and a four-lane bridge), bike lanes, pedestrian facilities, and a multi-use trail aligned with the creek.
SM 62	Annual Surface Seal Project FY19 - FY23	Maintenance	Roadway	1.72 lane miles slurry seal, 1.42 bicycle lane, 0.3 miles of new bike lane	Project Closeout	SM62: The Annual Surface Seal Project spanning fiscal years 2019 to 2023 (reporting on FY23 in the quantity section) is a crucial component of the City's routine roadway maintenance initiative. In this four-year block project, various roadways will undergo surface sealing to mitigate ongoing wear and tear, ensuring the longevity and durability of the city's infrastructure. This proactive measure is integral to preserving the quality of road surfaces, enhancing safety, and optimizing the overall condition of key thoroughfares.	
SM67	San Marcos Boulevard at Discovery Street Intersection Improvements Project	Infrastructure	Complete Street Improvements	2 turn lanes	Project Closeout	San Marcos Boulevard at Discovery Street Intersection Improvements Project (CIP#86002) continued to progress during FY2023. The project removed the existing "Free Right" turning movement and realigned the intersection approach roadways to improve operations for all users particularly students crossing to the nearby high school.	
SM68	The Traffic Management System Enhancement project (CIP# 88532)	Infrastructure	New or Improved AT facilities		Construction	SM 68: The Traffic Management System Enhancement project (CIP# 88532) was under construction in FY2023. The project updated the city's Traffic Management Center (TMC} by bringing the site up to date with current technologies and installing new supporting infrastructure. The project had already installed new traffic signal controllers at various sites throughout the city and has an anticipated completion in Q1 of FY2024.	
SM74	Olive Street Bridge	Maintenance	Bridge	2 lane timber bridge replacement	Planning	SM74: The Olive Street Bridge (ST012) project involves the replacement of an existing timber frame bridge, previously identified as structurally deficient by Caltrans. The endeavor will see the construction of a new, robust structure to ensure improved safety and structural integrity.	
SM75	Rancho Santa Fe Pavement Restoration	Maintenance	Roadway	1.3 miles, 4 lane	Design	SM75: The Rancho Santa Fe Pavement Restoration (ST014) initiative aims to enhance the pavement infrastructure along the Rancho Santa Fe (RSF) thoroughfare, spanning four lanes across multiple segments. This project encompasses the processes of milling and overlaying, with a focus on incorporating upgraded buffered bicycle lanes for improved overall functionality and safety.	

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SM067	San Marcos Boulevard at Discovery Street Intersection Improvements Project (CIP#86002)	Infrastructure	Complete Street Improvements	2 lanes, & signal improvement	Project Closeout	San Marcos Boulevard at Discovery Street Intersection Improvements Project (CIP#86002) continued to progress during FY2023. The project removed the existing "Free Right" turning movement and realigned the intersection approach roadways to improve operations for all users particularly students crossing to the nearby high school.	
SM 62	Annual Surface Seal Project FY19 - FY23	Maintenance	Roadway	1.72 lane miles slurry seal, 1.42 bicycle lane, 0.3 miles of new bike lane	Project Closeout	SM62: The Annual Surface Seal Project spanning fiscal years 2019 to 2023 (reporting on FY23 in the quantity section) is a crucial component of the City's routine roadway maintenance initiative. In this four-year block project, various roadways will undergo surface sealing to mitigate ongoing wear and tear, ensuring the longevity and durability of the city's infrastructure. This proactive measure is integral to preserving the quality of road surfaces, enhancing safety, and optimizing the overall condition of key thoroughfares.	

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SM31	SM 31: San Marcos Creek Specific Plan - Discovery St. Widening and Flood Control Improvements (CIP#88265)	Infrastructure	Other	4-lane bridge, flood control levee	Construction	This project will widen Discovery Street from a 2-lane to a 4-lane facility and raise the roadway via the construction of a flood control levee. During the reporting period, the project was under construction. This project is one of six combined for construction (Collectively, "Creek Infrastructure Project").	The multiple Capital Improvement Program (CIP) projects form the overarching San Marcos Creek project. This encompasses the development of two bridges (a two-lane and a four-lane bridge), bike lanes, pedestrian facilities, and a multi-use trail aligned with the creek.
SM32	SM 32: San Marcos Creek Specific Plan: Via Vera Cruz Bridge and Street Improvements (CIP#88264)	Infrastructure	Other	4-lane bridge, bicycle, and pedestrian facilities ~500ft	Construction	The project will replace an existing timber bridge under Via Vera Cruz (2-lane) with a 4-lane ~500' long bridge. In addition, pedestrian and bicycle facilities will be constructed. During the reporting period the project was under construction. This project is one of six combined for construction as part of the Creek Infrastructure Project.	The multiple Capital Improvement Program (CIP) projects form the overarching San Marcos Creek project. This encompasses the development of two bridges (a two-lane and a four-lane bridge), bike lanes, pedestrian facilities, and a multi-use trail aligned with the creek.
SM48	SM 48: San Marcos Creek Specific Plan: Creekside Drive and Pad Grading (CIP#88505)	Infrastructure	Other	1,800 ft of pedestrian corridor, stormwater channelization	Construction	This project involved the grading of the promenade pathway on the north side of San Marcos Creek, establishing a pedestrian corridor connecting Bent Avenue and Via Vera Cruz. Additionally, the project includes channelizing stormwater runoff to facilitate the construction of the Via Vera Cruz and Bent Avenue Bridges. Throughout the reporting period, the project was in the construction phase and constitutes a component of the broader Creek Infrastructure Project.	The multiple Capital Improvement Program (CIP) projects form the overarching San Marcos Creek project. This encompasses the development of two bridges (a two-lane and a four-lane bridge), bike lanes, pedestrian facilities, and a multi-use trail aligned with the creek.
SM56	SM 56: San Marcos Creek Specific Plan: Bent Ave. Bridge and Improvements (CIP#88263)	Infrastructure	Other	2-lane 500' bridge, bicycle lanes, multiuse trail	Construction	This project will construct a 2-lane 500' long bridge over San Marcos Creek, replacing the existing roadway and low water crossing. The project will also install bike lanes and pedestrian facilities along Bent Avenue. The project is currently under construction and is part of the Creek Infrastructure Project.	The multiple Capital Improvement Program (CIP) projects form the overarching San Marcos Creek project. This encompasses the development of two bridges (a two-lane and a four-lane bridge), bike lanes, pedestrian facilities, and a multi-use trail aligned with the creek.
SM68	The Traffic Management System Enhancement project (CIP# 88532)	Infrastructure	New or Improved AT facilities		Construction	SM 68: The Traffic Management System Enhancement project (CIP# 88532) was under construction in FY2023. The project updated the city's Traffic Management Center (TMC} by bringing the site up to date with current technologies and installing new supporting infrastructure. The project had already installed new traffic signal controllers at various sites throughout the city and has an anticipated completion in Q1 of FY2024.	

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.									
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N
SM31	SM 31: San Marcos Creek Specific Plan - Discovery St. Widening and Flood Control Improvements (CIP#88265)	Infrastructure	Other		Construction	SM 31, 32, 48, and 56 are part of a complex system of adjacent streets, bridge and trail transportation improvements. The projects were advertised jointly and awarded on September 24, 2019 and a Notice to Proceed was issued on January 27, 2020.	The multiple Capital Improvement Program (CIP) projects form the overarching San Marcos Creek project. This encompasses the development of two bridges (a two-lane and a four-lane bridge), bike lanes, pedestrian facilities, and a multi-use trail aligned with the creek.	www.san-marcos.net/creek	N
SM32	SM 32: San Marcos Creek Specific Plan: Via Vera Cruz Bridge and Street Improvements (CIP#88264)	Infrastructure	Other		Construction	SM 31, 32, 48, and 56 are part of a complex system of adjacent streets, bridge and trail transportation improvements. The projects were advertised jointly and awarded on September 24, 2019 and a Notice to Proceed was issued on January 27, 2020.	The multiple Capital Improvement Program (CIP) projects form the overarching San Marcos Creek project. This encompasses the development of two bridges (a two-lane and a four-lane bridge), bike lanes, pedestrian facilities, and a multi-use trail aligned with the creek.	www.san-marcos.net/creek	N
SM48	SM 48: San Marcos Creek Specific Plan: Creekside Drive and Pad Grading (CIP#88505)	Infrastructure	Other		Construction	SM 31, 32, 48, and 56 are part of a complex system of adjacent streets, bridge and trail transportation improvements. The projects were advertised jointly and awarded on September 24, 2019 and a Notice to Proceed was issued on January 27, 2020.	The multiple Capital Improvement Program (CIP) projects form the overarching San Marcos Creek project. This encompasses the development of two bridges (a two-lane and a four-lane bridge), bike lanes, pedestrian facilities, and a multi-use trail aligned with the creek.	www.san-marcos.net/creek	N
SM56	SM 56: San Marcos Creek Specific Plan: Bent Ave. Bridge and Improvements (CIP#88263)	Infrastructure	Other		Construction	SM 31, 32, 48, and 56 are part of a complex system of adjacent streets, bridge and trail transportation improvements. The projects were advertised jointly and awarded on September 24, 2019 and a Notice to Proceed was issued on January 27, 2020.	The multiple Capital Improvement Program (CIP) projects form the overarching San Marcos Creek project. This encompasses the development of two bridges (a two-lane and a four-lane bridge), bike lanes, pedestrian facilities, and a multi-use trail aligned with the creek.	www.san-marcos.net/creek	N

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

In the fiscal year 2023, construction projects are exhibiting signs of improvement as the impacts of COVID-19 gradually subside. While challenges persist, there is a positive trend with diminishing supply chain and labor issues, resulting in improved project schedules. Still, the City encountered difficulties in recruiting and staffing for the CIP division, and ongoing challenges continue to pose hurdles for projects.
Despite these obstacles, the city remains steadfast in its commitment to completing construction projects in a timely and efficient manner. The focus is on overcoming challenges, adapting strategies, and maintaining a proactive approach to meet project goals and deliver quality outcomes for the community.

Section #6: Other Comments/Notes

Other Comments/Notes

City of Santee FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	SNT04	Pavement Repair and Rehabilitation
2	SNT22	Pavement Roadway Maintenance

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

Instructions:

1) Please fill in the "Contact Information" section below. Please note all fields are required to be filled in for Section 1 through Section 6.

2) For Sections 1 through 4, please use the drop-down menu to answer "Project Category," "Project Type," and the "Current Phase" columns in order of appearance. Please note that you must select a "Project Category" **first**, before selecting a "Project Type." If you select "Other," then please enter a text response in Column I. Please reference the Example tab for "Quantity" and "Summary Narrative" examples.

3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	City of Santee
Name of Person Filling out Form	Steven Miller, Principal Civil Engineer
Phone Number of Person Filling out the Form	(619) 258-4100 x 176
Email Address of Person Filling out the Form	smiller@cityofsanteeca.gov
Address of Person Filling out the Form	10601 Magnolia Avenue, Santee, CA 92071

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SNT04	Pavement Repair and Rehabilitation	Infrastructure	New or Improved AT facilities	6 streets, 2.07 centerline miles, 14 Pedestrian Ramps, 417 linear feet of curbs and gutters, 1623 square feet of sidewalks.	Project Closeout	This is an annual roadway reconstruction and rehabilitation program. Project components include roadway reconstruction and rehabilitation in the form of removal and replacement of existing pavement section 1-1/2 inches thick or greater, overlays 1-1/2" inches thick or greater, crack sealing, asphalt patching, pedestrian ramp installation, sidewalk improvements and drainage improvements.	
SNT22	Pavement Roadway Maintenance	Maintenance	Roadway	28 streets, 4.44 centerline miles, 19 pedestrian ramps and 1277 square feet of sidewalks.	Project Closeout	This annual roadway maintenance and repair program. Project components include roadway crack sealing, cold milling, asphalt patching of failed pavement areas followed by a cape seal or slurry seal of the streets. Pedestrian ramps installation and sidewalk repairs were also included in the project scope.	

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SNT 04	Pavement Repair and Rehabilitation (2023)	Infrastructure	New or Improved AT facilities	6 streets, 2.07 centerline miles, 14 Pedestrian Ramps, 417 linear feet of curbs and gutters, 1623 square feet of sidewalks.	Project Closeout	Project components include roadway reconstruction and rehabilitation in the form of removal and replacement of existing pavement section 1-1/2 inches thick or greater, overlays 1-1/2" inches thick or greater, crack sealing, asphalt patching, pedestrian ramp installation, sidewalk improvements and drainage improvements.	
SNT 22	Pavement Roadway Maintenance (2023)	Maintenance	Roadway	28 streets, 4.44 centerline miles, 19 pedestrian ramps and 1277 square feet of sidewalks.	Project Closeout	Project components include roadway repair maintenance including crack sealing, cold milling, asphalt patching of failed pavement areas followed by a cape seal or slurry seal of the streets. Pedestrian ramps installation and sidewalk repairs are also included in the project scope.	

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SNT 04	Pavement Repair and Rehabilitation (2024)	Infrastructure	New or Improved AT facilities	1.14 centerline miles. Pedestrian ramp and sidewalk quantities have not been determined at this phase of design.	Design	The City is currently in the design phase of this project to be completed in FY 2024 and anticipate bidding the contract in Spring. Design components include field walks, roadway surveys, and analysis of the City Pavement Management Report for roadway recommendations. Project components include roadway reconstruction and rehabilitation in the form of removal and replacement of existing pavement section 1-1/2 inches thick or greater, overlays 1-1/2" inches thick or greater, crack sealing, asphalt patching, pedestrian ramp installation, sidewalk improvements and drainage improvements.	
SNT 22	Pavement Roadway Maintenance (2024)	Maintenance	Roadway	3.88 centerline miles. Pedestrian ramp and sidewalk quantities have not been determined at this phase of design.	Design	The City is currently in the design phase of this project to be completed in FY 2024 and anticipate bidding the contract in Spring. Design components include field walks, roadway surveys, and analysis of the City Pavement Management Report for roadway recommendations. Project components include roadway crack sealing, cold milling, asphalt patching of failed pavement areas followed by a cape seal or slurry seal of the streets. Pedestrian ramps installation and sidewalk repairs were also included in the project scope.	

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.									
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N
(None)									

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

Santee has no concerns with spending down local street and road balances. This funding is critical for the City to operate, upgrade and maintain our major, collector and residential roadway network.

Section #6: Other Comments/Notes

Other Comments/Notes

None.

City of Solana Beach FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	SB22	Lomas Santa Fe Drive Roadway and Corridor Improvements
2	SB23	Traffic Signal Equipment Replacements and Upgrades

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

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1) Please fill in the "Contact Information" section below. Please note all fields are required to be filled in for Section 1 through Section 6.

2) For Sections 1 through 4, please use the drop-down menu to answer "Project Category," "Project Type," and the "Current Phase" columns in order of appearance. Please note that you must select a "Project Category" **first**, before selecting a "Project Type." If you select "Other," then please enter a text response in Column I. Please reference the Example tab for "Quantity" and "Summary Narrative" examples.

3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	City of Solana Beach
Name of Person Filling out Form	Jim Greenstein
Phone Number of Person Filling out the Form	(858) 720-2476
Email Address of Person Filling out the Form	jgreenstein@cosb.org
Address of Person Filling out the Form	635 S. Highway 101, Solana Beach, CA 92075

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SB16	Pavement Resurfacing	Maintenance	Roadway	1.4 miles	Construction	The FY23 annual Pavement Resurfacing project, completed approximately 206,000 sf of 2" asphalt concrete overlays, 19,000 sf localized pavement repairs, and traffic striping on various streets, funded with Gas Tax, SB1, TransNet and local funds.	
SB18	Pavement Maintenance	Maintenance	Roadway	3.9 miles	Construction	The FY23 annual Pavement Resurfacing project completed approximately 625,000 sf of slurry seal.	
SB21	Sidewalks and Assoc. St Impts	Infrastructure	Complete Street Improvements	270 LF	Construction	South Acacia deteriorated sidewalks were removed and replaced, along with curb and gutter.	

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SB16	Pavement Resurfacing	Maintenance	Roadway	1.4 miles	1.4 miles	The FY23 annual Pavement Resurfacing Project was completed. SB16 is programmed for multiple years and will remain open.	
SB18	Pavement Maintenance	Maintenance	Roadway	3.9 miles	3.9 miles	The FY23 annual Pavement Resurfacing Project was completed. SB18 is programmed for multiple years and will remain open.	
SB21	Sidewalks and Assoc. St	Infrastructure	Complete Street Improvem	270 LF	270 LF	SB23 includes multiple pedestrian and bike enhancement projects. South Acacia pedestrian improvements were completed. SB23 will remain open for future pedestrian and bike projects.	

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
SB16	Pavement Resurfacing	Maintenance	Roadway		Construction	Perform annual pavement resurfacing and traffic striping on various streets.	
SB18	Pavement Maintenance	Maintenance	Roadway		Construction	Perform annual pavement resurfacing and traffic striping on various streets.	
SB21	Sidewalks and Assoc. St Impts	Infrastructure	Complete Street Improvements		Construction	Construct bike and pedestrian improvements.	
SB22	Lomas Santa Fe Corridor Improvements	Infrastructure	Complete Street Improvements	0.9 miles	Construction	Construct multi-use trail, sidewalks, medians and buffered bike lanes on Lomas Santa Fe Drive, east of I-5.	
SB23	Traffic Signal Equip. Upgrades	Operations	Traffic Signal		Construction	Traffic signal equipment replacements and upgrades on the Regional Arterial System	

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.									
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

None

Section #6: Other Comments/Notes

Other Comments/Notes

None

City of Vista FY '23 TransNet Local Streets and Roads Program Annual Survey

RTIP Projects Reported in Survey

The RTIP projects listed below represent the projects that were reported in the survey.

	RTIP	Project Title
1	VISTA46	Annual Street Construction and Overlay CIP8225
2	VISTA53	Annual Street Maintenance and Resurfacing CIP8262
3	VISTA55	Pedestrian Mobility Sidewalks - CIP 8290
4	VISTA56	Traffic Congestion Management Program - CIP 8294
5	VISTA59	V14 Townsite Complete Street Project

TransNet Local Streets and Roads Program Annual Report Survey

The FY 2012 TransNet Triennial Performance Audit report included Recommendation Nos. 3 through 6, which proposes that SANDAG work with local agencies to take a greater role in monitoring and reporting on the TransNet Local Street and Road Program. Based on input from the Cities/County Transportation Advisory Committee, the Independent Taxpayer Oversight Committee (ITOC) directed that SANDAG work with local agencies to develop an annual report that summarizes major projects accomplished by each jurisdiction using TransNet funds. The following template will serve as the basis for collecting data and information on an annual basis every fiscal year and will include readily available performance data and statistics.

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3) For Section 4, please include photo documentation and links for your projects. Please submit your photographs in PDF/PNG/or JPEG format with the following naming convention: Project Number_Jurisdiction_Year. Additionally, please also list any accomplishments and lessons learned for the listed projects.

4) Please submit your completed template to: **Rubi.Morales@sandag.org** by **Tuesday, January 09, 2024.**

Contact Information

Jurisdiction Name	City of Vista
Name of Person Filling out Form	Matt Atteberry
Phone Number of Person Filling out the Form	(760) 643-5410
Email Address of Person Filling out the Form	matteberry@cityofvista.com
Address of Person Filling out the Form	200 Civic Center Drive, Vista CA 92084

Section #1: List your TransNet Local Streets and Roads Program Highlights and Summary for FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
VISTA46	Citywide Biennial Street Rehabilitation 2023 (CIP 8225)	Infrastructure	Accessibility ADA Improvements	38 ADA Ramps	Design	Local Streets and Roads Program funds allowed for the design of 38 new ADA pedestrian corner ramps.	
VISTA59	Townsite Dr. Complete Street Improvements (CIP 8312)	Infrastructure	Transit Supportive Infrastructure	10 Bus Shelters	Design	Local Streets and Roads Program funds allowed for the design of 10 new Bus Shelters.	

Section #2: List TransNet Local Streets and Roads Program Projects Completed in FY 2023							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
VISTA46	Citywide Biennial Street Rehabilitation 2022 (CIP 8225) Construction	Maintenance	Roadway	3 Lane Miles	Construction	Construction has been completed by Eagle Paving Company. Three lane miles of 2-inch think rubberized asphalt was installed with new striping and traffic detectors.	
VISTA53	Citywide Biennial Street Maintenance/Slurry Seal 2022 (CIP 8262) Construction	Maintenance	Roadway	146 Lane Miles	Construction	Construction has been completed by American Asphalt South. One hundred and forty six lane miles of rubberized slurry seal was installed with new striping.	
VISTA55	Pedestrian Mobility Sidewalks, Ave De Benito Juarez (CIP 8290) Design	Infrastructure	Accessibility ADA Improvements	345LF of new sidewalks	Design	Design was completed for the Avenida De Benito Juarez Sidewalk Project. The construction will install three hundred and forty five linear feet of new sidewalks and ADA pedestrian ramps. Construction is expected to start in February 2024 for a period of four months.	
VISTA46	Citywide Biennial Street Rehabilitation 2023 (CIP 8225) Design	Maintenance	Roadway	32 Lane Miles	Design	Design was completed for the Citywide Biennial Street Rehabilitation Project 2024. The project includes overlaying the Caltrans overpasses/underpasses with SR78. Construction was started in November 2023 and is expected to be completed in May 2024.	
Vista56	Traffic Congestion Management Program, Sunset Widening (CIP8294) Design	Infrastructure	New or Improved AT facilities	New vehicle turning lane	Design	Design was completed for the Sunse Drive Widening Project. Staff is seeking grant funding to fund the construction portion of the project.	

Section #3: List TransNet Local Streets and Roads Program and Projects in Progress/Scheduled for Completion during next Fiscal Year (FY 2024)							
Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:
VISTA55	Pedestrian Mobility Sidewalks, Ave De Benito Juarez (CIP 8290) Construction	Infrastructure	Accessibility ADA Improvements	345LF of new sidewalks	Construction	The construction will install three hundred and forty five linear feet of new sidewalks and ADA pedestrian ramps. Construction is expected to start in February 2024 for a period of four months.	
VISTA53	Citywide Biennial Street Maintenance/Slurry Seal 2024 (CIP 8262) Design	Maintenance	Roadway	TBD	Design	The design of the Citywide Biennial Slurry Seal Project has commenced. Construction is expected to start in June 2024.	
VISTA59	Townsite Dr. Complete Street Improvements (CIP8312) Close Out	Infrastructure	Complete Street Improvements	5,000LF of new sidewalks	Project Closeout	Project is expected to be closed out this fiscal year, including the documentation for this Federally funded ATP project.	
VISTA46	Citywide Biennial Street Rehabilitation 2023 (CIP 8225) Construction	Maintenance	Roadway	32 Lane Miles	Construction	The project includes overlaying thirty two lane miles of streets and the Caltrans overpasses/underpasses with SR78 with 2-inches of rubberized asphalt. Construction was started in November 2023 and is expected to be completed in May 2024.	
VISTA59	Townsite Dr. Complete Street Improvements (CIP8312) Close Out	Infrastructure	Complete Street Improvements	5,000LF of new sidewalks	Construction	Project is 75% complete with construction. Experiencing long lead times on pedestrian signal poles and bus shelters. Construction is expected to be complete in May 2024.	

Section #4: Please describe any special projects being undertaken in your jurisdiction. Please include links and/or photos.

Project Number (RTIP)	Project Title	Project Category (Select from Drop-Down Menu)	Project Type (Select from Drop-Down Menu)	Quantity (ex: 3 lanes, 2 lights, 10 miles)	Current Phase (Select from Drop-Down Menu)	Summary Narrative	If entered "Other" for "Project Category" and/or "Project Type" please describe here:	Link	Photo Y/N
						No special projects this fiscal year.			

Section #5: Concerns/Challenges related to Spending Down Local Streets and Roads balances:

Concerns/Challenges

We are experiencing much higher bids for construction than expected. We feel this is due to contractors occupied with current workloads resulting in fewer bidders and recent inflation of material and labor costs.

Section #6: Other Comments/Notes

Other Comments/Notes

The TransNet Local Streets and Roads funds continue to be essential to the City of Vista because they provide a dependable funding source for making improvements to transportation infrastructure and provide congestion relief.

FY 2023 TransNet Local Streets and Roads Program Annual Status Report

TransNet Independent Taxpayer Oversight Committee | Item 13
Rubi Morales, Regional Planner
July 10, 2024

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Overview

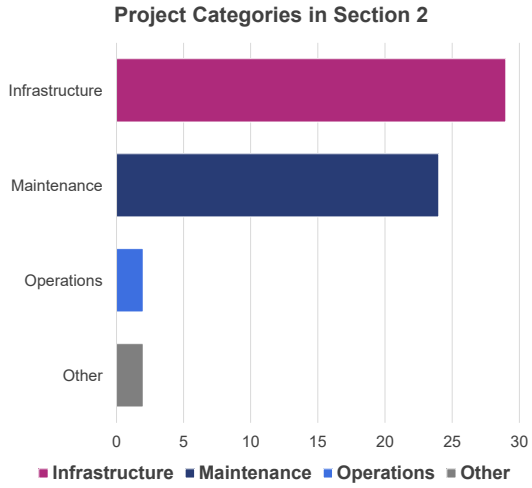
- FY 2012 TransNet Triennial Performance Audit
- 2013: SANDAG annual reporting process
- FY 2023: Self reporting survey

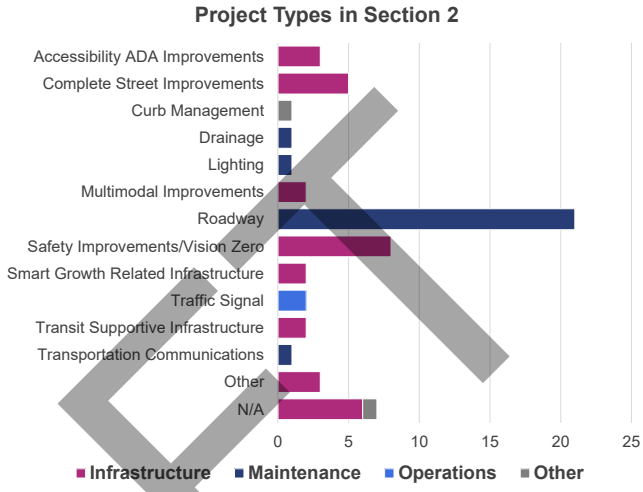
FY 2023 Survey

- Contact Information
- Section 1: Project Highlights
- Section 2 : Projects Completed in FY 23
- Section 3: Projects Scheduled for Completion in FY 24
- Section 4: Special Projects
- Section 5: Concerns/Challenges
- Section 6: Comments

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Section 2 Summary: Projects Completed in FY 23

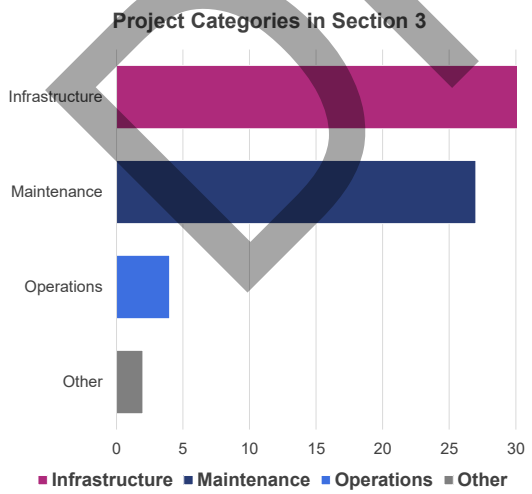


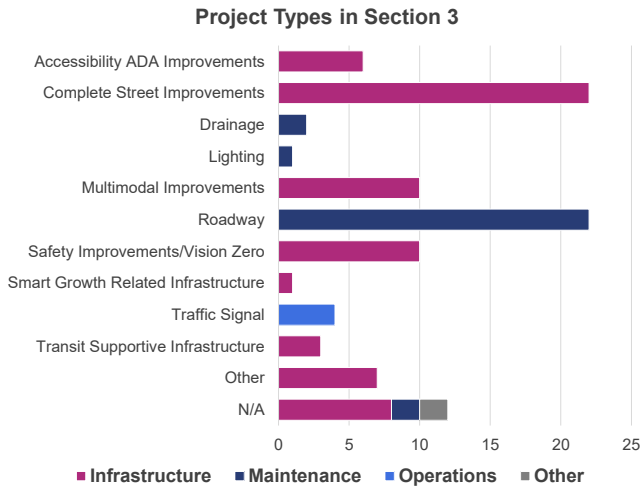


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Section 3: Projects Scheduled for Completion in FY 24





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Section 2: Projects Completed in FY 23
Section 4: Special Projects

CITY OF ENCINITAS
Annual Street Overlay Project



Source: City of Encinitas, '23

CITY OF NATIONAL CITY
Citywide Safe Routes to School



Source: Google Earth, '23

CITY OF EL CAJON
Streetscape Improvement Project



Source: Spurlock, CR Associates, City of El Cajon, '23

Concerns/Challenges

- Impacts of COVID-19 are slowly subsiding
- Challenges with staffing and recruiting has made it difficult especially for moving projects into the construction phase and Capital Improvement Project (CIP) division
- Limited bidding by construction contractors has led to the need to rebid/readjust bid documents
- Inflation of material and labor costs

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