



COUNTY OF SAN DIEGO

Department of Public Works

TRANSPORTATION IMPACT FEE (TIF) AND REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM (RTCIP)

COMPREHENSIVE ANNUAL MITIGATION FEES REPORT

FISCAL YEAR 2023-24

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Reporting Requirements

The Mitigation Fee Act, California Government Code § 66000, et seq. (Act), establishes annual and five-year reporting requirements for fees collected as a condition of the approval of a development project. The Act also specifies how these fees must be handled. Within the Act's legal requirements, it stipulates fees imposed on new development have the proper nexus to any project on which they are imposed. In addition, it imposes certain accounting and reporting requirements with respect to the fees collected. The fees, for accounting purposes, must be segregated from the general funds of the County and from other funds containing fees collected for other improvements. Interest on each development fee fund must be credited to that fund and used only for those purposes for which the fees were collected.

Annually, Section 66006 of the Act requires the local agency to make available to the public the following information with regard to those funds: (A) Brief description of type of fee in the account or fund; (B) The amount of the fee; (C) The beginning and ending balance of the account or fund; (D) The amount of the fees collected and the interest earned; (E) Identification of each public improvement fees were expended on and amount of expenditures on each improvement, including the total percentage of the cost of improvement funded with fees; (F) (i) Identification of approximate date the construction of the public improvement will commence for projects that are fully funded, as identified in paragraph (2) of subdivision (a) of Section 66001, and the project remains incomplete. (ii) An identification of each public improvement identified in a previous report pursuant to clause (j) and whether construction began on the approximate date noted in the previous report. (iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction; (G) Description of each interfund transfer or loan made from the account or fund, including public improvement on which the transferred or loaned fees will be expended, and the date loan will be repaid and rate of interest on loan; (H) The amount of refunds made pursuant to subdivision (e) of Section 66001(e), the number of persons or entities identified to receive those refunds, and allocations pursuant Section 66001(f).

For the fifth fiscal year following the first deposit into the fund and every five years thereafter, Section 66001 of the Act requires the local agency to make the following findings with regard to those funds remaining unexpended: A) Identify the purpose to which the fee is to be put; B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged; C) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and D) Identify the approximate dates on which the funding necessary to complete the improvements will be deposited into the fund. The annual and five-year reports are required by Section 66001 of the Act to be combined.

This annual report was made available to the public through the Department of Public Works website within 180-days of the end of the fiscal year at <http://www.sandiegocounty.gov/dpw/land/tif.html> and five-year findings were made by the Board on December 11, 2024.

Description and Purpose of Fees, Gov. Code §§ 66001(d)(1)(A) & 66006(b)(1)(A)

While the County has had a Transportation Impact Fee (TIF) program since June 19, 2005, the current TIF program was adopted as an ordinance (hereinafter "TIF Ordinance") by the Board on October 31, 2012, to reflect the present General Plan and became effective on December 30, 2012. The TIF program has two discrete components: 1) a local TIF program to mitigate cumulative project impacts on local roads; and 2) a Regional Transportation Congestion Improvement Program (RTCIP) fee to mitigate impacts on regional roads identified by the San Diego Association of Government (SANDAG) as part of the Regional Arterial System (RAS). The local TIF was adopted in response to a 2002 court decision prohibiting the use of de minimis findings to avoid mitigating cumulative traffic impacts in accordance with the California Environmental Quality Act (CEQA).

The court decision left hundreds of private development projects in the unincorporated county with no financially feasible way to mitigate their cumulative traffic impacts.

The County’s local TIF program, which allocated funds to Local, Regional, State Routes, and Ramps trust accounts, provided a mechanism for development projects to mitigate their cumulative traffic impacts and move forward. The RTCIP fee, which allocates funds to RTCIP/RAS trust accounts, was adopted so that the County could obtain a local share of TransNet funds from SANDAG pursuant to the requirements of the voter-approved TransNet Extension Ordinance. Fees collected as part of the local TIF and RTCIP are identified below.

In 2013, the Legislature of the State of California passed Senate Bill 743 (SB 743) which changed how jurisdictions, including the County, identify and mitigate cumulative, project impacts under CEQA. As a result, the County was required to suspend the local TIF for projects approved on or after July 1, 2020. Projects approved before July 1, 2020, continue to pay the local TIF and funds continue to be collected. The RTCIP fee was not affected by the passage of SB 743.

- **TIF Facilities (Local TIF):** Local facilities are roadways classified by the County’s Mobility Element Plan (ME Plan) as having two lanes (or less) that benefit the local community in which they are located. There are 23 local TIF areas:

No.	Accela Trust Account ID	Description
1	TIF12-ALPINE	Alpine Local
2	TIF12-BONSALL	Bonsall Local
3	TIF12-CNTRL MTN	Central Mountain Local
4	TIF12-CNTY ISLN	County Islands Local
5	TIF12-CR DEHESA	Crest Dehesa Local
6	TIF12-DESERT	Desert Local
7	TIF12-FALLBROOK	Fallbrook Local
8	TIF12-JML DLZRA	Jamul Dulzura Local
9	TIF12-JULIAN	Julian Local
10	TIF12-LAKESIDE	Lakeside Local
11	TIF12-MTN EMPIR	Mountain Empire Local
12	TIF12-NCNTY MET	North County Metro Local

No.	Accela Trust Acct ID	Description
13	TIF12-NORTH MTN	North Mountain Local
14	TIF12-OTAY	Otay Local
15	TIF12-PALA PMA	Pala Pauma Local
16	TIF12-PNDL DLUZ	Pendleton Deluz Local
17	TIF12-RAINBOW	Rainbow Local
18	TIF12-RAMONA	Ramona Local
19	TIF12-SAN DGTO	San Dieguito Local
20	TIF12-SPRING VL	Spring Valley Local
21	TIF12-SWTWATR	Sweetwater Local
22	TIF12-VLE DEORO	Valle De Oro Local
23	TIF12-VLY CENTR	Valley Center Local

- **TIF Regional Facilities (Local TIF):** Regional facilities are roadways classified by the County’s ME Plan as having four or more lanes such as Prime/Major Arterials and Boulevard roads which benefit the community and surrounding areas. The three regions are North, South, and East:

No.	Accela Trust Account ID	Description
1	TIF 12-NORTH REG	North Region
2	TIF 12-SOUTH REG	South Region
3	TIF 12-EAST REG	East Region

- **TIF State Routes and Ramps (Local TIF):** State Routes and Ramps are classified as State highways and freeway ramp interchanges located within the unincorporated area and divided into North, South, and East TIF regions. The TIF program identifies specific freeway ramp interchanges and at-grade highway intersections that are eligible to be funded in part by the TIF program:

No.	Accela Trust Account ID	Description
1	TIF 12-N ST RMP	North State Route & Freeway Ramp
2	TIF 12-S ST RMP	South State Route & Freeway Ramp
3	TIF 12-E ST RMP	East State Route & Freeway Ramp

- **Regional Transportation Congestion Improvement Program (RTCIP)/Regional Arterial System (RAS) (RTCIP TIF):** The TIF program includes a separate fee for the mitigation of traffic impacts on RAS roads identified in the SANDAG RTCIP. The inclusion of this fee in the TIF program satisfies the RTCIP fee collection requirement of the TransNet Extension Ordinance. The TransNet Extension Ordinance, administered by SANDAG, was approved by voters in San Diego County on November 2, 2004. In order to receive a local distribution of TransNet funds, the County, starting July 1, 2008, was required to begin collecting a fee from each newly constructed residential unit in the unincorporated areas of the county to fund the RTCIP. In accordance with the TransNet Extension Ordinance, the RTCIP is adjusted each year to account for inflation. RTCIP facilities consist of SANDAG RAS roads and collections are deposited in a separate fund.

No.	Accela Trust Account ID	Description
1	TIF12-RTCIP	RGL TRAN CNGSTN IMP PROG

Annual Requirements under Gov. Code §66006

Amount of Fee, Govt. Code § 66006(b)(1)(B)

Attachment A contains the fee rates as of July 1, 2023, through June 30, 2024. TIF rates are adjusted annually on July 1st to coincide with the required RTCIP fee adjustment as directed by the TransNet Ordinance (Section 77.216 of the San Diego County Code of Regulatory Ordinances). TIF fees are adjusted based on the RTCIP adjustment factor approved by the SANDAG Board of Directors. During FY 2023-24 the RTCIP fee was \$2,741.97 for each new residential unit. The County is required to collect an average minimum amount per residential unit for residential new construction to remain eligible to receive local TransNet distributions. The RTCIP fee amount is annually adjusted without further action by the BOS.

Fees Collected, Interest Earned, and Project Reimbursements, Govt. Code § 66006(b)(1)(C)-(E) & (H)

Fees are collected as a condition of project development and are not combined with other funds when collected. The beginning balance amount may include accumulated interest from the date of payment if made during a prior fiscal year. Deposits, project reimbursements, and administrative costs are identified. Administrative reimbursement up to 3% are authorized under Section 77.209 of the TIF Ordinance. The interest earned during the last fiscal year, any refunds, and ending balance as of June 30, 2024, are also reported. The tables below show the information required to be reported by Govt. Code § 66006(b)(1)(C)-(E) & (H).

Statement of Revenue and Expenditures for Fiscal Year 2023-2024

Trust Account	Beginning Balance (7/1/2023)	Collection	Refund (Principal)	Refund (Interest)	Interest Earned	CIP Reimbursement	SANDAG Agreement Reimbursement	Admin Reimbursement	Ending Balance
NORTH REGION	\$487,727	\$381,597	\$1,563	\$76	\$29,302	\$0	\$0	\$4,748	\$892,240
SOUTH REGION	10,034,912	119,781	3,138	75	382,731	619,450	0	3,711	9,911,050
EAST REGION	251	0	0	0	9.62	0	0	0	260.14
ALPINE	539,863	0	0	0	20,737	0	0	118	560,482
BONSALL	676,545	45,350	0	0	26,994	0	0	520	748,369
CENTRAL MOUNTAIN	0	0	0	0	0	0	0	0	0
COUNTY ISLANDS	0	0	0	0	0	0	0	0	0
CREST DEHESA	930	0	0	0	35.71	0	0	0	965.18
DESERT	0	0	0	0	0	0	0	0	0
FALLBROOK	1,662,863	28,421	0	0	64,679	0	0	726	1,755,237
JAMUL DULZURA	293,029	0	0	0	11,256	0	0	64	304,221
JULIAN	0	0	0	0	0	0	0	0	0
LAKESIDE	1,224,646	10,298	0	0	47,341	0	0	422	1,281,863
MOUNTAIN EMPIRE	0	0	0	0	0	0	0	0	0
NORTH COUNTY METRO	343,317	854	0	0	13,217	0	0	88	357,301
NORTH MOUNTAIN	0	0	0	0	0	0	0	0	0

Trust Account	Beginning Balance (7/1/2023)	Collection	Refund (Principal)	Refund (Interest)	Interest Earned	CIP Reimbursement	SANDAG Agreement Reimbursement	Admin Reimbursement	Ending Balance
OTAY	0	0	0	0	0	0	0	0	0
PALA PAUMA	0	0	0	0	0	0	0	0	0
PENDLETON DELUZ	0	0	0	0	0	0	0	0	0
RAINBOW	0	0	0	0	0	0	0	0	0
RAMONA	2,235,190	17,007	0	0	86,334	0	0	757	2,337,774
SAN DIEGUITO	2,397,174	1,031	0	0	92,099	0	0	526	2,489,778
SPRING VALLEY	2,210	0	0	0	84.91	0	0	0	2,295
SWEETWATER	0	0	0	0	0	0	0	0	0
VALLE DE ORO	2,569	0	0	0	98.19	0	0	0	2,667
VALLEY CENTER	0	0	0	0	0	0	0	0	0
NORTH STATE ROUTE & FREEWAY RAMP	1,079	115,934	474	23	2,532	0	116,307	1,411	1,330
SOUTH STATE ROUTE & FREEWAY RAMP	820,331	12,584	0	0	31,873	0	0	339	864,449
EAST STATE ROUTE & FREEWAY RAMP	296,925	9,044	0	0	11,643	0	0	194	317,418
TOTAL	\$21,019,562	\$741,901	\$5,175	\$174	\$820,968	\$619,450	\$116,307	\$13,624	\$21,827,699
RTCIP	\$17,641,882	\$2,696,876	\$9,557	\$611	\$730,898	\$166,198	\$0	32,528	\$20,860,762
GRAND TOTAL	\$38,661,444	\$3,438,777	\$14,732	\$785	\$1,551,866	\$785,648	\$116,307	\$46,152	\$42,688,461

Note: The sum of individual figures may not equal the total for that column or row due to rounding.

TIF & RTCIP Reimbursements on Capital Improvement Projects

Project reimbursements are made based on the identified TIF area and segment. The prior, current year, and cumulative reimbursements for each project are shown. The project phase, TIF program project cost, and TIF eligibility and reimbursement percentage are also shown to ensure projects are reimbursed in accordance with the TIF ordinance requirements. Project reimbursements are divided into the current TIF Program and the original TIF program.

Reimbursements Under Current TIF Program (2013 to Present)

Project Description	TIF Area	TIF Segment	Prior Year Reimbursement	Current-Year Reimbursement	Current Year RTCIP Reimbursement	Current Year Total Reimbursement	Cumulative Reimbursement	Project Phase	TIF Program Project Cost ¹	TIF Eligible % ²	TIF Reimbursement %
Alpine Blvd	South	A2	\$485,061				\$485,061	Complete	\$489,960	99%	99%
Alpine Blvd	South	A3	159,531				159,531	Complete	246,069	65%	65%
RIVERFORD AT SR67 R AND D	South	L11 / L12	0	619,450		619,450	619,450	Design	11,290,000	60%	1%
South Santa Fe North II	North	NC10	2,415,698				2,415,698	Design	23,680,000	38%	6%
Bear Valley Pkwy N	North	NC1	4,697,431				4,697,431	Complete	12,438,118	38%	38%
E. Vista Way at Gopher Canyon	RTCIP	B4	336,335				336,335	Complete	564,601	99%	60%
E. Vista Way at Gopher Canyon	RTCIP	B5	137,376				137,376	Complete	565,033	53%	24%
South Santa Fe South - Phase II	RTCIP	NC10	0		166,198	166,198	166,198	Design	23,680,000	38%	6%
SR 67/ Highland/Dye	S. Fwy Ramp	S6	1,019,337				1,019,337	Complete	15,442,864	15%	7%
Alpine Blvd I-8 Ramp to Arnold Way	South	A1	16,183				16,183	No Longer in Plan	5,471,053	99%	0%
Fallbrook St Rd Improvements	Fallbrook	F1	172,798				172,798	Complete	561,134	99%	31%
Fallbrook St Rd Improvements	Fallbrook	F2	843,658				843,658	Complete	1,391,144	99%	61%
Stagecoach /Reche Road Intersection	Fallbrook	F5	66,732				66,732	Complete	131,788	51%	51%
Stagecoach /Reche Road Intersection	Fallbrook	F6	116,951				116,951	Complete	743,954	16%	16%
GRAND TOTAL			\$10,467,091	\$619,450	\$166,198	\$785,648	\$11,252,739				

¹ CIP Project Cost is cost of the project at the time of TIF reimbursement.

² Effective December 30, 2012, TIF Program included estimated TIF project cost for specific road segments and a corresponding TIF eligible percentage. The project cost is increased annually based on the RTCIP increase amount approved by SANDAG.

Reimbursements Under Original TIF Program (2005 to 2012)

Project Description	TIF Area	Project Phase	TIF/RTCIP Cumulative Reimbursement	CIP Project Cost	TIF Reimbursement %
Alpine Blvd	South	Construction	\$1,089,664	\$1,264,095	86%
Alpine Blvd Drainage	South	Complete	82,186	263,313	31%
Camino Del Rey Old River Rd	Bonsall	Design	453,701	518,259	88%
Stagecoach Lane	Fallbrook	Construction	15,715	15,715	100%
Stagecoach Lane Reche Rd	Fallbrook	Construction	93,134	134,583	69%
Via Rancho Parkway	North County Metro	Inactive	63,504	69,146	92%
South Santa Fe South (Ph II)	North County Metro	Design	152,724	152,724	100%
South Santa Fe South (Ph II)	North	Design	26,999	1,276,202	2%
South Santa Fe North	North	Complete	2,258,736	2,374,494	95%
Cole Grade Rd	North	Design	230,073	1,750,864	13%
Fallbrook St Reche Rd Extension	Fallbrook	Inactive	192,712	431,658	45%
Dye Road Extension	East	Design	627,623	2,373,811	26%
Knottwood Way	Fallbrook	Complete	252,177	425,006	59%
Bear Valley Pkwy N	North	Complete	843,221	843,221	100%
Bear Valley Pkwy S	North	Inactive	75,932	75,932	100%
Lone Star Road	South	Inactive	466	466	100%
Lone Star Road 1C1011	South	Inactive	26,248	367,406	7%
Rancho Santa Fe Roundabouts	North	Design	157,490	168,741	93%
	San Dieguito	Design	892,473	1,809,211	49%
Mission and Ranger	North	Inactive	5,426	5,492	99%
Bradley Ave/SR 67	S Fwy Ramp	Design	69,044	69,044	100%
	Lakeside	Design	719,965	3,344,868	22%
Otay Mesa Road	South	Inactive	333,377	345,445	97%
San Vicente Rd South I	East	Complete	822,807	7,467,941	11%
San Vicente Rd South II (East)	East	Inactive	65,924	65,924	100%
Southern Traffic Bypass	East	Inactive	354	1,062	33%
Ramona Street Extension	Ramona	Design	242,644	1,464,102	17%
13th St Maple St	Ramona	Inactive	115,214	161,804	71%
GRAND TOTAL:			\$9,909,533	\$27,240,529	

GRANITE CONSTRUCTION CO – SR76 REIMBURSEMENT AGREEMENT

On October 18, 2006 (7), the Board approved a reimbursement agreement with Granite Construction Company for construction of improvements to State Route 76 east of Interstate Highway 15 to Couser Canyon Road and various modifications for State Route 76 and Interstate 15 interchange/ramps. These improvements are on “Regional Facilities” located within the TIF North Region. Granite Construction Company’s construction of the road improvement is complete, and reimbursements began in Fiscal Year 2009-10. On September 13, 2017 (03) the Board amended the agreement to include an extension of the reimbursement agreement to 2056. The amendment also included reimbursement options of cash payments and the ability for Granite Construction Company to transfer TIF credits to other developers to reduce the unpaid balance at a faster rate. Credits can only be used on projects that are required to pay the North TIF Region fee as a condition of development. The suspension of the TIF program discussed previously in this report adversely impacted the collection of TIF used to fund payments to Granite to reimburse them for road improvements. The County and Granite subsequently entered into negotiations and on October 12, 2021, the County and Granite entered a settlement agreement in which the County agreed to pay Granite a single lump-sum payment of \$10,465,573 to terminate the reimbursement agreement and settle amounts owed.

Total Approved for Reimbursement **\$22,838,610**

Total Annual Adjustments to Unpaid Balance* **\$2,525,862**

Total Approved for Reimbursement **\$25,364,472**

Period Covered	Credit	Payment	Total Reimbursement Amount
Fiscal Year 2009 – 2010		\$6,224,824	\$6,224,824
Fiscal Year 2010 – 2011		392,381	392,381
Fiscal Year 2011 – 2012		503,376	503,376
Fiscal Year 2012 – 2013		604,559	604,559
Fiscal Year 2013 – 2014		233,323	233,323
Fiscal Year 2014 – 2015		283,575	283,575
Fiscal Year 2015 – 2016		260,613	260,613
Fiscal Year 2016 – 2017		316,294	316,294
Fiscal Year 2017 – 2018		698,491	698,491
Fiscal Year 2018 – 2019	\$29,460	742,421	771,881
Fiscal Year 2019 – 2020	181,264	412,999	594,263
Fiscal Year 2020 – 2021	149,979	205,046	355,025
Fiscal Year 2021 - 2022	125,766	10,465,573	10,591,339
Total Reimbursement	\$486,469	\$21,343,475	\$21,829,944
Amount Eligible for future payment:			\$0**

*Per the agreement, includes annual adjustment to unpaid balance as of Sept. 2020

** The Settlement Agreement paid off the debt early resulting in balance of \$0 owed.

SANDAG TRANSFER COLLECTION AGREEMENT

On May 15, 2013 (3), the Board approved a reimbursement agreement with SANDAG in accordance with Section 77.215 of the TIF Ordinance for reimbursement from collections in the North TIF Region for State Route and Ramp facilities for the SR-76 improvements. The agreement was effective January 1, 2013; the total possible funding from the TIF program is \$13,000,000, which is comprised of \$8,000,000 for the SR-76/I-15 interchange and \$5,000,000 for SR-76 improvements. The agreement automatically terminates on December 31, 2050, or upon full payment of transfer agreement to SANDAG from the North TIF Region State Route and Ramp account or any successor account totaling \$13,000,000. Total funds transferred to SANDAG as of June 30, 2024, is \$2,272,873. Total amount transferred in Fiscal Year 2023-24 was \$116,307.

Phase I - SR-76/I-15 ramp interchange improvements	\$8,000,000
Phase II - Highway widening from South Mission Rd to I-15	5,000,000
Total Transfer Agreement	\$13,000,000

Period Covered	Amount Transferred
January 1, 2013 - June 30, 2014	\$173,995
Fiscal Year 2014 – 2015	169,888
Fiscal Year 2015 – 2016	148,879
Fiscal Year 2016 – 2017	185,248
Fiscal Year 2017 – 2018	299,721
Fiscal Year 2018 – 2019	270,399
Fiscal Year 2019 – 2020	300,791
Fiscal Year 2020 – 2021	163,439
Fiscal Year 2021 – 2022	319,432
Fiscal Year 2022 – 2023	124,774
Fiscal Year 2023 – 2024	116,307
Total Transferred	\$2,272,873
Balance for future transfer	\$10,727,127

Construction Commencement Date, Govt. Code § 66006(b)(1)(F)

State law requires identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete. The construction projects listed below have sufficient funds to complete financing and construction:

Project	Construction Date
SR 76 East	Fall 2012 – Construction Complete
South Santa Fe North	Spring 2013 – Construction Complete
Bear Valley Parkway North	Summer 2014 – Construction Complete
San Vicente Road	Fall 2014 – Construction Complete
SR 67 & Dye, Highland Valley Intersection	Summer 2016 – Construction Complete
East Vista Way/Gopher Canyon Road	Winter 2017 – Construction Complete
Alpine Blvd Streetscape Improvements	Fall 2018 – Construction Complete
Fallbrook Street Widening	Fall 2018 – Construction Complete
Stagecoach & Reche Road Intersection	Spring 2020 – Construction Complete
South Santa Fe South	Spring 2025
Woodside Avenue	Summer 2025

Interfund Transfer or Loans, Govt. Code § 66006(b)(1)(G)

There were no interfund transfers or loans during the fiscal year.

Five-Year Impact Fees Report Requirements under Gov. Code §66001

Statement of Revenues, Expenditures and Changes in Fund Balance for the Last Five Fiscal Years

TIF and RTCIP Statements of Revenues, Expenditures and Changes in Fund Balance over the past five years, including unexpended balances.

Description		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
REVENUES						
Fee Collections	TIF	\$3,435,201	\$1,195,818	\$1,563,218	\$803,474	\$741,901
	RTCIP	2,513,411	2,318,919	4,012,222	2,454,952	2,696,876
Total Fee Collections		5,948,612	3,514,737	5,575,440	3,258,426	3,438,777
Less: Refunds	TIF	-3,918	-4,913	0	0	-5,349
	RTCIP	-5,016	-10,272	0	0	-10,168
Total Refunds		-8,934	-15,185	0	0	-15,517
	TIF	340,760	182,067	143,828	536,413	820,968
	RTCIP	143,587	89,111	92,069	429,081	730,898
Total Interest		484,347	271,178	235,897	965,494	1,551,866
Total Net Revenues		\$6,424,025	\$3,770,730	\$5,811,337	\$4,223,920	\$4,975,126
EXPENDITURES						
Capital Improvements	TIF	593,824	205,046	836,152	0	619,450
	RTCIP	0	0	0	0	166,198
Total Capital Improvements		593,824	205,046	836,152	0	785,648
Reimbursement Agreements	Granite	412,999	205,046	0	0	0
	SANDAG	300,791	163,439	319,432	124,774	116,307
Total Reimbursement Agreements		713,790	368,485	319,432	124,744	116,307
Administrative Cost	TIF	49,699	42,583	34,904	19,492	13,624
	RTCIP	45,089	68,707	85,587	48,645	32,528
Total Administrative Cost		94,788	111,290	120,491	68,137	46,152
Total Expenditures		\$1,402,402	\$684,821	\$1,276,075	\$192,911	\$948,107
REVENUES OVER (UNDER) EXPENDITURES		\$5,021,623	\$3,085,909	\$4,535,262	\$4,031,009	\$4,027,019
Fund Balance, Beginning of Year		21,987,640	27,009,263	30,095,172	34,630,433	38,661,443
Fund Balance, End of Year		\$27,009,263	\$30,095,172	\$34,630,434	\$38,661,443	\$42,688,462

Reasonable Apportionment, Gov. Code § 66001(d)(1)(B)

Development projects approved prior to the effective date of SB 743 on July 1, 2020, in the unincorporated county could elect to mitigate cumulative, project traffic impacts on the County's local road network by paying the local TIF rather than building road improvements. Projects approved prior to July 1, 2020, may continue to pay the local TIF to mitigate cumulative impacts. Without the TIF, future development could cause a continued decrease in roadway level of service and overall network capacity. The TIF program is a suitable mechanism for identifying needed transportation facilities to mitigate these cumulative traffic impacts and allocating the associated costs in an equitable fashion. In the absence of the local TIF program, County developers would be required to use alternative means of mitigation (e.g., physical road improvements) to address their project's cumulative traffic impacts.

On August 3, 2011, the Board of Supervisors adopted a new General Plan. As a result, the local TIF program was updated to reflect the new Land Use and Mobility Elements contained in the plan. The adopted General Plan included a reduction in land use densities in many areas and the deletion and downgrading of several planned Mobility Element roads. The changes in the County's General Plan resulted in a reduction of the estimated cost to construct the County's Mobility Element roadway network which in turn impacted the local TIF payments needed to mitigate cumulative traffic impacts on local County roads. The County's current local TIF program was enacted to reflect these changes to the General Plan.

The local TIF program uses Travel Demand Units (TDU's) that account for differing trip generation rates by land use type to account for road improvements needed to mitigate different types of development. Local TIF funds are collected and applied on a regional and community basis to ensure road improvements will serve the development project that paid the fees. The RTCIP fee uses a SANDAG nexus study that identified the impact of residential development on the RAS system of roads included in the RTCIP. The SANDAG nexus study applies a per residential fee amount, as adjusted for inflation each year, to mitigate the impacts of residential development on RAS roads. Both the local TIF and RTCIP TIF when combined with other available funds continue to fund road improvement projects needed to mitigate project impacts on local and RAS roads in proportion to the impact of the projects on the road network. Accordingly, there continues to be a reasonable relationship between the fee's use and the type of development projects on which the fees are imposed all as more fully detailed in the nexus studies for the current TIF program and as set forth herein. Additional information can be found at <https://www.sandiegocounty.gov/dpw/land/tif.html>.

Funding Anticipated for Incomplete Improvements, Gov. Code § 66001(d)(1)(C) & (D)

The goal of the TIF is to ensure that development projects mitigate impacts on the road networks envisioned by the Mobility Element of the General Plan and RAS network identified in the RTCIP. Fees are collected from developers in different TIF regions so that the amount collected in any region can vary depending on the scale and pace of development in that area. When sufficient fees are collected in an area when combined with other available funds to fund work, projects are identified, and funds are appropriated. It can take a significant amount of time to obtain sufficient funding for projects in a TIF region depending on project conditions and the pace of fee-paying development. The table on the next page identifies incomplete improvement projects for the use of the local TIF and the RTCIP TIF. The table includes the project phase, the amount of TIF and other funding, the TIF program project costs, the TIF eligible funding percentage, and the approximate dates on which the funding is expected.

Trust Account	Fund Balance	Project	Phase	Improvement Cost ³	% of Improvement Costs Eligible for TIF ⁴	Improvement Costs Eligible for TIF ⁵	Anticipated Funding Date
North Region	\$892,240	South Santa Fe Avenue at Buena Creek (NC-10, RAS)	Construction Partially Complete / Design	\$26,360,000	37.80%	\$9,960,000	Reimbursement to Road Fund ongoing / TIF and other funds currently insufficient and are anticipated in 5-10 years
South Region	\$9,911,050	Riverford Road (L11)	Design	\$450,000	76.70%	\$340,000	TIF and other funds currently being utilized
		Riverford Road (L12)	Design	\$10,840,000	59.70%	\$6,480,000	TIF and other funds currently being utilized
		Woodside Avenue (L17)	Design	\$5,270,000	19.00%	\$1,000,000	TIF and other funds currently being utilized
		Woodside Avenue (L18)	Design	\$8,200,000	99.00%	\$8,120,000	TIF and other funds currently being utilized

³ Total cost to improve roadway to mitigate traffic impacts.

⁴ % of traffic impacts that are attributable to buildout of the General Plan and can utilize TIF funds.

⁵ Product of *Improvement Cost* and *% of Improvement Costs Eligible for TIF*. Indicates the total amount of TIF funds that can be used toward improvement costs.

Trust Account	Fund Balance	Project	Phase	Improvement Cost ³	% of Improvement Costs Eligible for TIF ⁴	Improvement Costs Eligible for TIF ⁵	Anticipated Funding Date
East Region	\$260	Highland Valley Road (R1)	Pending	\$38,070,000	35.90%	\$13,670,000	TIF and other funds currently insufficient and are anticipated in 5-10 years
Alpine Local	\$560,482	Old Hwy 80 Road Improvement (A6)	Pending	\$1,420,000	99.00%	\$1,410,000	TIF and other funds currently insufficient and are anticipated in 1-5 years
Bonsall Local	\$748,369	Osborne St Road Improvement (B12)	Pending	\$8,510,000	41.50%	\$3,530,000	TIF and other funds currently insufficient and are anticipated in 5-10 years
Crest-Dehesa	\$965	Granite Hills Drive (CD2)	Pending	\$6,880,000	99.00%	\$6,810,000	TIF and other funds currently insufficient and are anticipated in 5-10 years
Fallbrook	\$1,755,237	Fallbrook St (F1)	Pending	\$640,000	99.00%	\$630,000	TIF and other funds currently insufficient and are anticipated in 1-5 years
		Fallbrook St (F2)	Pending	\$1,580,000	99.00%	\$1,560,000	TIF and other funds currently insufficient and are anticipated in 1-5 years

Trust Account	Fund Balance	Project	Phase	Improvement Cost ³	% of Improvement Costs Eligible for TIF ⁴	Improvement Costs Eligible for TIF ⁵	Anticipated Funding Date
Jamul/Dulzura Local	\$304,221	Jefferson Road Widening (JD1)	Pending	\$2,240,000	15.20%	\$340,000	TIF and other funds currently insufficient and are anticipated in 5-10 years
Lakeside Local	\$1,281,863	Old Highway 80 Road Improvements (L10)	Pending	\$12,570,000	46.20%	\$5,810,000	TIF and other funds currently insufficient and are anticipated in 5-10 years
North County Metro Local	\$357,301	Harmony Grove Road (NC6)	Pending	\$5,710,000	37.50%	\$2,140,000	TIF and other funds currently insufficient and are anticipated in 5-10 years
Ramona Local	\$2,337,774	Highland Valley Rd (R1)	Pending	\$38,070,000	35.90%	\$13,670,000	TIF and other funds currently insufficient and are anticipated in 5-10 years
San Dieguito Local	\$2,489,778	El Apajo Road Widening (SD1)	Pending	\$3,100,000	99.00%	\$3,070,000	TIF and other funds currently insufficient and are anticipated in 5-10 years
Spring Valley	\$2,295	Campo Rd (SV1)	Pending	\$440,000	99.00%	\$430,000	TIF and other funds currently insufficient and are anticipated in 5-10 years

Trust Account	Fund Balance	Project	Phase	Improvement Cost ³	% of Improvement Costs Eligible for TIF ⁴	Improvement Costs Eligible for TIF ⁵	Anticipated Funding Date
Valle De Oro	\$2,667	Campo Rd (VD2)	Pending	\$2,350,000	99.00%	\$2,330,000	TIF and other funds currently insufficient and are anticipated in 5-10 years
North State Route & Freeway Ramp	\$1,330	SANDAG Reimbursement Agreement for SR 76	Construction Complete	\$13,000,000	100.00%	\$13,000,000	Reimbursement to SANDAG ongoing
South State Route & Freeway Ramp	\$864,449	SR 94 from CPA Boundary to Jefferson Road (S1)	Pending	\$31,230,000	27.60%	\$8,630,000	TIF and other funds currently insufficient and are anticipated in 5-10 years
East State Route & Freeway Ramp	\$317,418	SR 67/Highland/Dye (S6)	Pending	\$17,530,000	14.90%	\$2,620,000	TIF and other funds currently insufficient and are anticipated in 5-10 years
RTCIP	\$20,860,762	South Santa Fe Avenue at Buena Creek (NC-10, RAS)	Construction Partially Complete / Design	\$26,360,000	37.80%	\$9,960,000	Reimbursement to Road Fund ongoing / RTCIP and other funds currently insufficient and are anticipated in 5-10 years

Trust Account	Fund Balance	Project	Phase	Improvement Cost ³	% of Improvement Costs Eligible for TIF ⁴	Improvement Costs Eligible for TIF ⁵	Anticipated Funding Date
RTCIP	\$20,860,762	Campo Rd	Planning	\$60,560,940	N/A	N/A	Fiscal Year 2024/2025 for initial phase / RTCIP and other funds currently insufficient and are anticipated in 5-10 years