



COUNTY OF SAN DIEGO

Department of Public Works, Roads

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

COMPREHENSIVE ANNUAL MITIGATION FEES REPORT

FISCAL YEAR 2019-2020

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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 that 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 and amount of expenditures on each improvement, including the total percentage of the cost of improvement funded with fees; (F) Identification of approximate date the construction of the public improvement will commence, as identified in paragraph (2) of subdivision (a) of Section 66001; (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) 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. Section 66006 (b) of the Act requires that for each separate fund the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the following information: A) A brief description of the type of fee in the fund; B) The amount of the fee; C) The beginning and ending balance of the fund; D) The amount of the fees collected and the interest earned; E) Identification of each of the public improvements on which the fees were expended and the amount of fees expended on the improvement compared to the total cost; F) Approximate date by which construction will commence if sufficient funds have been collected; G) Description of each inter fund transfer or loan; and H) Amount of any refunds. 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, 2019 (15).

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 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 TIF program provided a mechanism for development projects to mitigate their cumulative traffic impacts and move forward.

The TIF program enables large and small development projects to mitigate their cumulative traffic impacts by allowing developers to pay a fee. Without the TIF option, developers would be required to construct physical road improvements to fully mitigate cumulative traffic impacts. For some projects, the cost of building substantial road improvements would greatly exceed any possible economic return on their development. The only alternative to constructing the road improvements would be for the County to prepare an Environmental Impact Report (EIR) with a statement of overriding considerations (CEQA Guidelines section 15093). The EIR process would likely be a much more costly task for the developer instead of using a more appropriate and less costly level of environmental/CEQA review such as a negative declaration. To override the need for mitigation, the County is required to find that economic, social, or other limited benefits outweigh the project's unavoidable adverse environmental effects. Since the traffic impacts are frequently avoidable; and hence capable of being mitigated, it is often impossible to make the override findings. The TIF program provides a cost-effective mechanism for the mitigation of cumulative traffic impacts resulting from development projects.

The TIF Ordinance which established the TIF program authorizes the imposition and collection of fees from future development to offset the construction costs of planned transportation facilities necessary to accommodate traffic generated by future development. The TIF is assessed and collected at issuance of a development approval, including a building permit, to proportionally provide the funding necessary to mitigate the cumulative impacts due to increased traffic generated by future development in the unincorporated area. The TIF collects funds based on Local, Regional, State Routes and Ramps, and Regional Transportation Congestion Improvement Program (RTCIP)/Regional Arterial System (RAS) facility needs.

TIF Local Facilities

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

No.	Accela Trust Acct 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

* includes Pepper Dr-Bostonia

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

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

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 & Fwy Ramp
2	TIF 12-S ST RMP	South State Route & Fwy Ramp
3	TIF 12-E ST RMP	East State Route & Fwy Ramp

Regional Transportation Congestion Improvement Program (RTCIP)/Regional Arterial System (RAS)

The TIF program includes a fee for the mitigation of traffic impacts on Regional Arterial System (RAS) roads identified in the Regional Transportation Congestion Improvement Program (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 the San Diego Association of Governments (SANDAG) and approved by voters on November 2, 2004, requires that starting July 1, 2008, the County exact a fee from new developments for 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 Acct 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, 2019 through June 30, 2020. 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 2019-20 the RTCIP fee was \$2,533.15 for each new residential unit. The County is required to collect an average minimum amount per residential unit for residential new construction. 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, 2020 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 2019-2020

Location	Beginning Balance (7/1/2019)	Collections	Refund (Principal)	Refund (Interest)	Interest Earned	CIP Reimburse-ments	Granite Agreement Reimbursements	SANDAG Agreement Reimburse-ments	Admin Reimburse-ments	Ending Balance
NORTH REGION	1,146	831,684	1,398	70	5,593	407,811	412,999		14,245	1,900
SOUTH REGION	7,163,785	1,612,110	1,114	26	151,824				19,501	8,907,078
EAST REGION	0									\$0
ALPINE	475,381	22,662	728	17	9,597				365	506,530
BONSALL	487,935	43,918			10,124				774	541,203
CENTRAL MOUNTAIN	0									0
COUNTY ISLANDS	0									0
CREST DEHESA	0									0
DESERT	0									0
FALLBROOK	1,650,263	34,540			31,387	186,013			917	1,529,260
JAMUL DULZURA	275,475				5,438				60	280,853
JULIAN	0									0
LAKESIDE	1,046,417	86,285			21,384				1303	1,152,783
MOUNTAIN EMPIRE	0									0
NORTH COUNTY METRO	303,456	6,436			6,057				158	315,791

Location	Beginning Balance (7/1/2019)	Collections	Refund (Principal)	Refund (Interest)	Interest Earned	CIP Reimburse-ments	Granite Agreement Reimbursements	SANDAG Agreement Reimburse-ments	Admin Reimburse-ments	Ending Balance
NORTH MOUNTAIN	0									\$0
OTAY	0									\$0
PALA PAUMA	0									\$0
PENDLETON DELUZ	0									\$0
RAINBOW	0									\$0
RAMONA	1,975,330	76,814			39,738				1,483	2,090,399
SAN DIEGUITO	2,162,815	82,818			43,836				1966	2,287,503
SPRING VALLEY	0									\$0
SWEETWATER	0									\$0
VALLE DE ORO	0									\$0
VALLEY CENTER	0									\$0
STATE ROUTE and RAMP NORTH	366	302,967	424	21	1,995			300,791	5,102	(1,010)
STATE ROUTE and RAMP SOUTH	401,218	287,176	117	3	9,494				3,095	694,673
STATE ROUTE and RAMP EAST	192,207	47,791			4,293				730	243,561
TOTAL	\$16,135,794	\$3,435,201	\$3,781	\$137	\$340,760	\$593,824	\$412,999	\$300,791	\$49,699	\$18,550,524
RTCIP	\$5,851,846	\$2,513,411	\$4,840	\$176	\$143,587				\$45,089	\$8,458,739
GRAND TOTAL	\$21,987,640	\$5,948,612	\$8,621	\$313	\$484,347	\$593,824	\$412,999	\$300,791	\$94,788	\$27,009,263

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 eligible and reimbursement percentage is also shown to ensure projects are reimbursed in accordance to 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 Reimbursements	Current Year Reimbursements	Current Year RTCIP Reimbursements	Current Year Total Reimbursements	Cumulative Reimbursements	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%
South Santa Fe North	North	NC10	966,689	407,811		407,811	1,374,500	Complete	9,286,761	38%	15%
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%
SR 67/ Highland/Dye	S. Fwy Ramp	S6	1,019,337				1,019,337	Construction	15,442,864	15%	7%
Alpine Blvd I-8 Ramp to Arnold Way	South	A1	16,183				16,183	Design	5,471,053	99%	0%
Fallbrook St Rd Improvements	Fallbrook	F1	172,402	396		396	172,798	Complete	561,134	99%	31%
Fallbrook St Rd Improvements	Fallbrook	F2	841,725	1,934		1,934	843,658	Complete	1,391,144	99%	61%
Stage Coach /Reche Road Intersection	Fallbrook	F5		66,732		66,732	66,732	Complete	131,768	51%	51%
Stage Coach /Reche Road Intersection	Fallbrook	F6		116,951		116,951	116,951	Complete	743,954	16%	16%
TOTAL:			\$8,832,069	\$593,824	\$0	\$593,824	\$9,425,893				

Reimbursements Under Original TIF Program (2005 to 2012)

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.

Project Description	TIF Area	Project Phase	TIF/RTCIP Cumulative Reimbursements	CIP Project Cost	TIF Reimbursements %
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 Cnty Mtro	Inactive	63,504	69,146	92%
South Santa Fe South (Ph II)	North Cnty Mtro	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%
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 total amount reimbursed as of June 30, 2020 is \$10,672,858. Total reimbursed and credit amounts in Fiscal Year 2019-20 was \$412,999.

Total Approved for Reimbursement	\$22,838,610
Annual Adjustments to Unpaid Balance*	2,383,239
Total Approved for Reimbursement	\$25,221,849

Period Covered	Credits	Payments	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		260,615	260,615
Fiscal Year 2016 – 2017		316,294	316,294
Fiscal Year 2017 – 2018		698,491	698,491
Fiscal Year 2018 – 2019	\$29,460	712,961	742,421
Fiscal Year 2019 – 2020	\$181,264	231,735	412,999
Total Reimbursement	\$210,724	\$10,462,134	\$10,672,858

Amount Eligible for future payment: \$14,402,938

**Per the agreement, includes annual adjustment to unpaid balance as of Sept. 2019*

In Fiscal Year 2019-20 there were seven credits issued:

Transmittal Date	Developer	Description	Units Sold	TIF Fee per Unit	Discount	Discounted Rate per Unit	TIF Value (before Discount)	Total Payment (Discounted)
7/1/2019	Beazer Homes	Phase 5 Pala Mesa Highlands TM 5187	9	\$ 1,473.00	10%	\$ 1,325.70	\$ 13,257.00	\$ 11,931.30
7/1/2019	Beazer Homes	Phase 6 Pala Mesa Highlands TM 5187	10	\$ 1,473.00	10%	\$ 1,325.70	\$ 14,730.00	\$ 13,257.00
10/11/2019	D.R Horton LA Holding Co. Inc	Westbury2 Phases 10-14 = 68 lots & Oakmont - Phases 12/BO = 16 lots	84	\$ 1,202.00	10%	\$ 1,081.80	\$ 100,968.00	\$ 90,871.20
1/15/2020	Beazer Homes	Phase 7 Pala Mesa Highlands TM 5187	9	\$ 1,473.00	10%	\$ 1,325.70	\$ 13,257.00	\$ 11,931.30
1/31/2020	Beazer Homes	7 Lots (Pala Mesa Highlands - Phase 8)	7	\$ 1,502.00	10%	\$ 1,351.80	\$ 10,514.00	\$ 9,462.60
1/31/2020	Beazer Homes	10 Lots (Pala Mesa Highlands - Phase 9)	10	\$ 1,502.00	10%	\$ 1,351.80	\$ 15,020.00	\$ 13,518.00
6/17/2020	D.R Horton LA Holding Co. Inc	Pala Mesa Highland TM 5187	9	\$ 1,502.00	10%	\$ 1,351.80	\$ 13,518.00	\$ 12,166.20

Total: \$ 181,264.00

SANDAG TRANSFER COLLECTION AGREEMENT

On May 15, 2013 (3), the Board approved a reimbursement agreement with SANDAG in accordance to 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, 2020 was \$1,548,921. Total amount transferred in Fiscal Year 2019-20 was \$300,791.

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	<u>\$13,000,000</u>

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
Total Transferred	\$1,548,921

Balance for future transfer: \$11,451,079

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

State law requires an identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, 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
Stage Coach & Reche Road Intersection	Spring 2020 – Construction Complete
Woodside Avenue	Summer 2023

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 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
REVENUES						
Fee Collections	TIF	1,611,128	1,380,522	2,218,717	1,973,961	3,435,201
	RTCIP	1,508,467	1,499,986	2,653,605	2,250,150	2,513,411
Total Fee Collections		3,119,595	2,880,508	4,872,322	4,224,111	5,948,612
Less: Refunds	TIF	-4,938		-41,230	-2,634	-3,918
	RTCIP			-7,050	-4,916	-5,016
Total Refunds		-4,938	-	-48,280	-7,550	-8,934
Interest:	TIF	85,123	150,834	235,738	361,317	340,760
	RTCIP	3,562	8,414	37,171	107,426	143,587
Total Interest		88,685	159,248	272,909	468,743	484,347
Total Net Revenues		3,203,342	3,039,756	5,096,951	4,685,304	6,424,025
EXPENDITURES						
Capital Improvements	TIF	1,229,877	432,265	557,232	814,224	593,824
	RTCIP	1,756,614	534,860	211,384	99,588	0
Total Capital Improvements		2,986,491	967,125	768,616	913,812	593,824
Reimbursement Agreements	Granite	260,615	316,294	698,491	742,421	412,999
	SANDAG	148,879	185,248	299,721	270,399	300,791
Total Reimbursement Agreements		409,494	501,542	998,212	1,012,820	713,790
Administrative Cost	TIF	95,760	39,986	42,281	43,660	49,699
	RTCIP	89,825	43,652	54,354	45,910	45,089
Total Administrative Cost		185,585	83,638	96,635	89,570	94,788
Total Expenditures		3,581,570	1,552,305	1,863,463	2,016,202	1,402,402
REVENUES OVER (UNDER) EXPENDITURES		-378,228	1,487,451	3,233,488	2,669,102	5,021,623
Fund Balance, Beginning of Year		14,975,827	14,597,599	16,085,050	19,318,538	21,987,640
Fund Balance, End of Year		14,597,599	16,085,050	19,318,538	21,987,640	27,009,263

Note: Revenues are expended on first in first out basis

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

Future development in the unincorporated area is required to mitigate cumulative traffic impacts on the County’s road network. Without the TIF, future development would 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 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 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 TIF payments needed to mitigate cumulative traffic impacts. The County’s current TIF program was enacted to reflect these changes to the General Plan.

The 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 for different types of development. 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. Based on building permits issued, tentative and parcel maps approved, and use permits issued over the last 5 years there has not been a significant change in the nature of land development in the county. Similarly, there have not been significant changes in the Land Use or Mobility Elements of the General Plan, or the RAS network included in the RTCIP since they were adopted. 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. 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 to fund work, projects are identified and funds allocated. 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 TIF and the RTCIP. The table includes the project phase, the amount of TIF and other funding, the TIF program project costs, the TIF eligible funding percentage, the funding sources other than TIF, and the approximate dates on which the funding is expected.

Project & TIF Balance	Project Phase	TIF Funding	Other Funding	TIF Program Project Cost ³	TIF Eligible % ₀₃	Other Funding	Anticipated Funding Date
Regional Transportation Congestion Improvement Program (RTCIP)							

³ TIF Program included an estimated TIF project cost for specific road segments and a corresponding TIF eligible percentage. The amount of the project cost is increased annually based on the RTCIP increase amount approved by SANDAG.

Project & TIF Balance	Project Phase	TIF Funding	Other Funding	TIF Program Project Cost ³	TIF Eligible % ₀₃	Other Funding	Anticipated Funding Date
East Vista Way and Gopher Canyon Road Intersection (B4)	Construction Complete	558,955	5,646	564,601	99.00%	Road Fund and Transnet	Funds Available
East Vista Way and Gopher Canyon Road Intersection (B5)	Construction Complete	299,670	265,364	565,033	53.00%	Road Fund and Transnet	Funds Available
RCTIP TIF Balance: \$8,458,739	Total:	858,624	271,010	1,129,634			
North Region							
Granite Reimbursement Agreement - SR 76 to Couser Road, Interstate 15 interchange/ramps	Construction Complete	25,075,207	N/A	24,075,207	100.00%	N/A	Reimbursement to Granite ongoing
South Santa Fe North	Construction Complete	3,509,049	5,777,712	9,286,761	37.80%	Road Fund	Reimbursement to Road Fund ongoing
North Region TIF Balance: \$1,900	Total:	28,584,256	5,777,712	33,361,968			
South Region							
Riverford Road (L11)	Design	300,908	91,535	392,443	76.70%	Road Fund	TIF and other funds currently insufficient and are anticipated in 5-10 years
Riverford Road (L12)	Design	5,705,677	3,845,285	9,550,962	59.70%	Road Fund	TIF and other funds currently insufficient and are anticipated in 5-10 years
Alpine Blvd I-8 Ramp to Arnold Way		5,416,342	54,711	5,471,053	99.00%		Reimbursement to Road Fund Ongoing

Project & TIF Balance	Project Phase	TIF Funding	Other Funding	TIF Program Project Cost ³	TIF Eligible % ₃	Other Funding	Anticipated Funding Date
Woodside Avenue (L17)	Design	879,577	3,761,466	4,641,043	19.00%	Road Fund	TIF and other funds currently insufficient and are anticipated in 5-10 years
Woodside Avenue (L18)	Design	7,152,349	72,246	7,224,595	99.00%	Road Fund	
South Region TIF Balance: \$8,907,078	Total:	19,454,853	7,825,242	27,280,095			
East State Route & Freeway Ramp							
SR 67/Highland/Dye	Construction Complete	2,303,103	13,139,762	15,442,865	14.90%	Caltrans/ Road Fund	Reimbursement to Road Fund ongoing
East Rt. & Ramp TIF Balance: \$243,560	Total:	2,303,103	13,139,762	15,442,865			
North State Route & Freeway Ramp							
SANDAG Reimbursement Agreement for SR 76	Construction Complete	13,000,000	0	13,000,000	100.00%	N/A	Reimbursement to SANDAG ongoing
North Rt. & Ramp TIF Balance: <\$1,010>	Total:	13,000,000	0	13,000,000			
South State Route & Freeway Ramp							
SR 94 from CPA Boundary to Jefferson Road	Pending	7,603,711	19,903,526	27,507,237	27.60%	Caltrans	TIF and other funds currently insufficient and are anticipated in 5-10 years
South Rt. & Ramp TIF Balance: \$694,673	Total:	7,603,711	19,903,526	27,507,237			
Alpine Local							

Project & TIF Balance	Project Phase	TIF Funding	Other Funding	TIF Program Project Cost ³	TIF Eligible % ₃	Other Funding	Anticipated Funding Date
Old Hwy 80 Road Improvement	Pending	1,238,352	12,509	1,250,860	99.00%	Road Fund	TIF and other funds currently insufficient and are anticipated in 5-10 years
Alpine TIF Balance: \$506,530	Total:	1,238,352	12,509	1,250,860			
Bonsall Local							
Osborne St Road Improvement	Pending	3,113,239	4,380,232	7,493,472	41.50%	Road Fund	TIF and other funds currently insufficient and are anticipated in 5-10 years
Bonsall TIF Balance: \$541,203	Total:	3,113,239	4,380,232	7,493,472			
Fallbrook Local							
Fallbrook St Widening	Construction Complete	555,522	5,611	561,134	99.00%	Road Fund	Funds Available
Fallbrook St Widening	Construction Complete	1,377,232	13,911	1,391,144	99.00%	Road Fund	Funds Available
Stage Coach & Reche Rd Intersection	Construction Complete	66,732	65,036	131,768	50.60%	Road Fund and TransNet	Funds Available
Stage Coach & Reche Rd Intersection	Construction Complete	116,951	627,003	743,954	15.70%	Road Fund and TransNet	Funds Available
Fallbrook TIF Balance: \$1,529,260	Total:	2,116,438	711,562	2,828,000			
Jamul/Dulzura Local							

Project & TIF Balance	Project Phase	TIF Funding	Other Funding	TIF Program Project Cost ³	TIF Eligible % ₃	Other Funding	Anticipated Funding Date
Jefferson Road Widening	Pending	300,908	1,674,750	1,975,658	15.20%	Road Fund	TIF and other funds currently insufficient and are anticipated in 5-10 years
Jamul/Dulzura TIF Balance: \$280,853	Total:	285,760	1,594,240	1,880,000			
Lakeside Local							
Old Highway 80 Road Improvements	Pending	5,115,434	5,955,264	11,070,699	46.20%	Road Fund	TIF and other funds currently insufficient and are anticipated in 5-10 years
Lakeside TIF Balance: \$1,152,783	Total:	5,115,434	5,955,264	11,070,699			
North County Metro Local							
Harmony Grove Road	Pending	1,886,461	3,140,361	5,026,822	37.50%	Road Fund	TIF and other funds currently insufficient and are anticipated in 5-10 years
No. County Metro TIF Balance: \$315,791	Total:	1,886,461	3,140,361	5,026,822			
Ramona Local							
Highland Valley Road	Pending	12,036,316	21,491,417	33,527,733	35.90%	Road Fund	TIF and other funds currently insufficient and are anticipated in 5-10 years
Ramona TIF Balance: \$2,090,399	Total:	12,036,316	21,491,417	33,527,733			
San Dieguito Local							
El Apajo Road Widening	Pending	2,700,741	27,280	2,728,021	99.00%	Road Fund	TIF and other funds currently insufficient and are anticipated in 5-10 years
San Dieguito TIF Balance: \$2,287,503	Total:	2,700,741	27,280	2,728,021			