



COUNTY OF SAN DIEGO

Department of Public Works, Roads

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

COMPREHENSIVE ANNUAL AND FIVE-YEAR MITIGATION FEES REPORT

FISCAL YEAR 2018-2019

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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.

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 needed to fully finance incomplete improvements; and D) Identify the approximate dates on which the funding necessary to complete the improvements will be deposited into the account or 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 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 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 interfund 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.

A copy of this report was made available on the Department of Public Works website at <http://www.sandiegocounty.gov/dpw/land/tif.html> within 180-days of the end of the fiscal year.

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 increased 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, 2018 through June 30, 2019. 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 2018-19 the RTCIP fee was \$2,483.48 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 2% 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, 2018 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 2018-2019

Location	Beginning Balance (7/1/2018)	Collections	Refund (Principal)	Refund (Interest)	Interest Earned	CIP Reimbursements	Granite Agreement Reimbursements	SANDAG Agreement Reimbursements	Admin Reimbursements	Ending Balance
NORTH REGION	\$202,730	\$882,579	\$1,931	\$11	\$8,252	\$330,566	\$742,421		\$17,486	\$1,146
SOUTH REGION	6,630,967	444,816			154,447	54,939			11,506	\$7,163,785
EAST REGION	0									\$0
ALPINE	435,206	30,749			10,116				690	\$475,381
BONSALL	444,667	33,614			10,365				711	\$487,935
CENTRAL MOUNTAIN	0									\$0
COUNTY ISLANDS	0									\$0
CREST DEHESA	0									\$0
DESERT	0									\$0
FALLBROOK	2,002,812	37,676	102		39,913	428,719			1317	\$1,650,263
JAMUL DULZURA	269,522				6,021				68	\$275,475

Location	Beginning Balance (7/1/2018)	Collections	Refund (Principal)	Refund (Interest)	Interest Earned	CIP Reimbursements	Granite Agreement Reimbursements	SANDAG Agreement Reimbursements	Admin Reimbursements	Ending Balance
JULIAN	0									\$0
LAKESIDE	998,049	26,411			22,659				702	\$1,046,417
MOUNTAIN EMPIRE	0									\$0
NORTH COUNTY METRO	290,055	7,033			6,580				212	\$303,456
NORTH MOUNTAIN	0									\$0
OTAY	0									\$0
PALA PAUMA	0									\$0
PENDLETON DELUZ	0									\$0
RAINBOW	0									\$0
RAMONA	1,861,602	72,924			42,577				1,773	\$1,975,330
SAN DIEGUITO	2,050,351	67,555			46,591				1,682	\$2,162,815
SPRING VALLEY	0									\$0
SWEETWATER	0									\$0
VALLE DE ORO	0									\$0
VALLEY CENTER	0									\$0
STATE ROUTE and RAMP NORTH	3,599	271,531	586	3	1550			270,399	5,326	\$366
STATE ROUTE and RAMP SOUTH	341,955	52,111			8,427				1,275	\$401,218
STATE ROUTE and RAMP EAST	142,338	46,961			3,820				912	\$192,207
TOTAL	\$15,673,853	\$1,973,960	\$2,619	\$14	\$361,318	\$814,224	\$742,421	\$270,399	\$43,660	\$16,135,794
RTCIP	3,644,685	2,250,150	4,888	29	107,426	99,588			45,910	\$5,851,846
GRAND TOTAL	\$19,318,538	\$4,224,110	\$7,507	\$43	\$468,744	\$913,812	\$742,421	\$270,399	\$89,570	\$21,987,640

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 TIF 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	A2-3	\$574,377	\$54,939	\$15,276	\$70,215	\$644,592	Construction	\$710,000	88%	91%
South Santa Fe North	North	NC10	637,135	329554		329,554	966,689	Complete	8,810,000	38%	11%
Bear Vly Pkwy N	North	NC1	4,612,109	1,012	84,312	85,324	4,697,433	Complete	12,040,000	38%	39%
E. Vista Way at Gopher Canyon	RTCIP	B4-5	473,710			-	473,710	Construction	1,100,000	76%	43%
SR 67/Highland/Dye	S. Fwy Ramp	S6	1,019,337			-	1,019,337	Construction	14,700,000	15%	7%
Alpine Blvd I-8 Ramp to Arnold Way	South	A1	16,183			-	16,183	Design	5,190,000	99%	0%
Fallbrook St Rd Improvements	Fallbrook	F1-2	585,408	428,719		428,719	1,014,127	Complete	1,850,000	99%	55%
TOTAL			\$7,918,259	\$814,224	\$99,588	\$913,812	\$8,832,071				

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

² Effective December 30, 2012, the 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.

Reimbursements Under Original TIF Program (2005 to 2012)

Project Description	TIF Area	Project Phase	Total 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 Vly Pkwy N	North	Complete	843,221	843,221	100%
Bear Vly 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, 2019 is \$10,259,859. Total reimbursed and credit amounts in Fiscal Year 2018-19 was \$742,421.

Total Approved for Reimbursement	\$22,838,610
Annual Adjustments to Unpaid Balance*	2,237,186
Total Approved for Reimbursement	\$25,075,207

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
Total Reimbursement	\$29,460	\$10,230,399	\$10,259,859

Amount Eligible for future payment **\$14,815,348**

**Per the agreement, includes annual adjustment to unpaid balance as of Sept. 2018*

In Fiscal Year 2018-19 there were two credits issued:

Transmittal Date	Developer	Description	Units Sold	TIF Fee per Unit	Discount	Discounted Rate per Unit	Total TIF Fee before Discount	Total Payment (Discounted)
4/15/2019	Beazer Homes	Phase 3 Pala Mesa	8	\$1,473.00	10%	\$1,325.70	\$11,784.00	\$10,605.60
4/15/2019	Beazer Homes	Phase 4 Pala Mesa	12	\$1,473.00	10%	\$1,325.70	\$7,676.00	\$15,908.40
						TOTAL	\$ 29,460.00	

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, 2019 was \$1,248,130. Total amount transferred in Fiscal Year 2018-19 was \$270,399.

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
Total Transferred	\$1,248,130

Balance for future transfer	\$11,751,870
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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 Completed
South Santa Fe North	Spring 2013 – Construction Completed
Bear Valley Parkway North	Summer 2014 – Construction Completed
San Vicente Road	Fall 2014 – Construction Completed
SR 67 & Dye, Highland Valley Intersection	Summer 2016 – Construction Completed
East Vista Way/Gopher Canyon Road	Winter 2017 – Construction Completed
Alpine Boulevard Streetscapes Improvements	Spring 2018 - Construction Completed
Fallbrook Street Widening	Fall 2018 -- Construction Completed
Stage Coach & Reche Road Intersection	Fall 2020
Campo Road, CPA Boundary & Bancroft Drive	Summer 2022
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

The tables below show the *Statements of Revenues, Expenditures and Changes in Fund Balance* for TIF and RTCIP over the past five years and includes the unexpended balances.

Description		FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
REVENUES						
Fee Collections	TIF	1,014,801	1,611,128	1,380,522	2,218,717	1,973,961
	RTCIP	1,184,619	1,508,467	1,499,986	2,653,605	2,250,150
Total Fee Collections		2,199,420	3,119,595	2,880,508	4,872,322	4,224,111
Less: Refunds	TIF	-14,786	-4,938		-41,230	-2,634
	RTCIP	-4,352			-7,050	-4,916
Total Refunds		-19,138	-4,938	-	-48,280	-7,550
Interest:	TIF	71,556	85,123	150,834	235,738	361,317
	RTCIP	5,414	3,562	8,414	37,171	107,426
Total Interest		76,970	88,685	159,248	272,909	468,743
Total Net Revenues		2,257,252	3,203,342	3,039,756	5,096,951	4,685,304
EXPENDITURES						
Capital Improvements	TIF	476,973	1,229,877	432,265	557,232	814,224
	RTCIP	1,843,866	1,756,614	534,860	211,384	99,588
Total Capital Improvements		2,320,839	2,986,491	967,125	768,616	913,812
Reimbursement	Granite	283,575	260,615	316,294	698,491	742,421
Agreements	SANDAG	169,888	148,879	185,248	299,721	270,399
Total Reimbursement Agreements		453,463	409,494	501,542	998,212	1,012,820
Administrative Cost	TIF	38,048	95,760	39,986	42,281	43,660
	RTCIP	35,407	89,825	43,652	54,354	45,910
Total Administrative Cost		73,455	185,585	83,638	96,635	89,570
Total Expenditures		2,847,757	3,581,570	1,552,305	1,863,463	2,016,202
REVENUES OVER (UNDER) EXPENDITURES		-590,505	-378,228	1,487,451	3,233,488	2,669,102
Fund Balance, Beginning of Year		15,566,332	14,975,827	14,597,599	16,085,050	19,318,538
Fund Balance, End of Year		14,975,827	14,597,599	16,085,050	19,318,538	21,987,640

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/content/dam/sdc/dpw/LAND_Development_Division/landpdf/NexusReport.pdf.

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 % ³	Other Funding	Anticipated Funding Date
Regional Transportation Congestion Improvement Program (RTCIP)							
South Santa Fe North	Construction Complete	3,441,312	5,161,968	8,603,280	37.8%	Road Fund	Reimbursement to Road Fund ongoing
Campo Road, CPA Boundary & Bancroft Drive.	Design	2,009,700	20,300	2,030,000	99.0%	Road Fund	Next 5 years
Alpine Boulevard	Construction Complete	244,296	598,104	842,400	64.8%	Road Fund	Reimbursement to Road Fund ongoing
Bear Valley Parkway North	Construction Complete	4,700,430	1,566,810	6,267,240	37.8%	Road Fund	Reimbursement to Road Fund ongoing
RCTIP TIF Balance: \$5,851,846	Total:	10,395,738	7,347,182	17,742,920			
North Region							
Granite Reimbursement Agreement - SR 76 to Couser Road, Interstate 15 interchange/ramps	Construction Complete	24,989,595	N/A	24,989,595	100.0%	N/A	Reimbursement to Granite ongoing
South Santa Fe North	Construction Complete	3,441,312	5,161,968	8,603,280	37.8%	Road Fund	Reimbursement to Road Fund ongoing
North Region TIF Balance: \$1,146	Total:	28,430,907	5,161,968	33,592,875			
South Region							
Riverford Road (to Ramp SR-67 SB from Woodside Ave)	Design	5,587,920	3,772,080	9,360,000	59.7%	Road Fund	TIF and other funds are currently insufficient and are anticipated in 5-10 years
Riverford Road (to Mast Blvd from ramp SR-67 SB)	Design	291,460	88,540	380,000	76.7%	Road Fund	TIF and other funds are currently insufficient and are anticipated in 5-10 years
Woodside Avenue (Marilla Dr to Winter Gardens Blvd)	Design	7,009,200	70,800	7,080,000	99.0%	Road Fund	TIF and other funds are currently insufficient and are anticipated in 5-10 years

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 % ³	Other Funding	Anticipated Funding Date
Woodside Avenue (Riverford Rd to Marilla Dr)	Design	864,500	3,685,500	4,550,000	19.0%	Road Fund	Next 5 Years
Alpine Blvd I-8 Ramp to Arnold Way	Construction Complete	5,306,400	53,600	5,360,000	99.0%	Road Fund	Reimbursement to Road Fund ongoing
Alpine Boulevard (Tavern Road to Alpine Elementary)	Construction Complete	485,595	604,405	1,090,000	45.0%	Road Fund	Reimbursement to Road Fund ongoing
Alpine Boulevard (Louis Rd to East Victoria Drive)	Construction Complete	244,296	598,104	842,400	99.0%	Road Fund	Reimbursement to Road Fund ongoing
South Region TIF Balance: \$7,163,785	Total:	19,789,371	8,873,029	28,662,400			
East State Route & Freeway Ramp							
SR 67/Highland/Dye	Construction Complete	2,255,860	12,884,140	15,140,000	14.9%	Caltrans/ Road Fund	Reimbursement to Road Fund ongoing
East Rt. & Ramp TIF Balance: \$192,207	Total:	2,255,860	12,884,140	15,140,000			
North State Route & Freeway Ramp							
SANDAG Reimbursement Agreement for SR 76	Construction Complete	13,000,000	0	13,000,000	100.0%	N/A	Reimbursement to SANDAG ongoing
North Rt. & Ramp TIF Balance: \$366	Total:	13,000,000	0	13,000,000			
South State Route & Freeway Ramp							
SR 94 from CPA Boundary to Jefferson Road	Pending	7,443,720	19,526,280	26,970,000	27.6%	Caltrans	TIF and other funds are currently insufficient and are anticipated in 5-10 years
South Rt. & Ramp TIF Balance: \$401,218	Total:	7,443,720	19,526,280	26,970,000			

Project & TIF Balance	Project Phase	TIF Funding	Other Funding	TIF Program Project Cost ³	TIF Eligible % ³	Other Funding	Anticipated Funding Date
Alpine Local							
Old Hwy 80 Road Improvement	Pending	1,217,700	12,300	1,230,000	99.0%	Road Fund	TIF and other funds are currently insufficient and are anticipated in 5-10 years
Alpine TIF Balance: \$475,381	Total:	1,217,700	12,300	1,230,000			
Bonsall Local							
Osborne St Road Improvement	Pending	3,050,250	4,299,750	7,350,000	41.5%	Road Fund	TIF and other funds are currently insufficient and are anticipated in 5-10 years
Bonsall TIF Balance: \$487,935	Total:	3,050,250	4,299,750	7,350,000			
Fallbrook Local							
Fallbrook St Widening (to Mission Rd from Main Street, to Morro Rd to Magarian Rd)	Construction	1,890,900	19,100	1,910,000	99.0%	Road Fund	Next 5 Years
Stage Coach & Reche Rd Intersection (Stage Coach Ln to Green Canyon Rd)	Construction	1,755,820	1,714,180	3,470,000	50.6%	TransNet	Next 5 Years
Stage Coach & Reche Rd Intersection (Mission Rd to Reche Rd)	Construction	951,420	5,108,580	6,060,000	15.7%	TransNet	Next 5 Years
Fallbrook TIF Balance: \$1,650,263	Total:	4,598,140	6,841,860	11,440,000			
Jamul/Dulzura Local							
Jefferson Road Widening	Pending	294,880	1,645,120	1,940,000	15.2%	Road Fund	TIF and other funds are currently insufficient and are anticipated in 5-10 years
Jamul/Dulzura TIF Balance: \$275,475	Total:	294,880	1,645,120	1,940,000			

Project & TIF Balance	Project Phase	TIF Funding	Other Funding	TIF Program Project Cost ³	TIF Eligible % ³	Other Funding	Anticipated Funding Date
Lakeside Local							
Old Highway 80 Road Improvements	Pending	5,012,700	5,837,300	10,850,000	46.2%	Road Fund	TIF and other funds are currently insufficient and are anticipated in 5-10 years
Lakeside TIF Balance: \$1,046,417	Total:	5,012,700	5,837,300	10,850,000			
North County Metro Local							
Harmony Grove Road	Pending	1,848,750	3,081,250	4,930,000	37.5%	Road Fund	TIF and other funds are currently insufficient and are anticipated in 5-10 years
No. County Metro TIF Balance: \$303,456	Total:	1,848,750	3,081,250	4,930,000			
Ramona Local							
Highland Valley Road	Pending	11,800,330	21,069,670	32,870,000	35.9%	Road Fund	TIF and other funds are currently insufficient and are anticipated in 5-10 years
Ramona TIF Balance: \$1,975,330	Total:	11,800,330	21,069,670	32,870,000			
San Dieguito Local							
El Apajo Road Widening	Pending	2,643,300	26,700	2,670,000	99.0%	Road Fund	TIF and other funds are currently insufficient and are anticipated in 5-10 years
San Dieguito TIF Balance: \$2,162,815	Total:	2,643,300	26,700	2,670,000			