

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

TransNet and *TransNet* Extension Activities

Summary of Results

Year Ended June 30, 2021

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Background

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

Scope of the Engagement

This engagement was to apply agreed-upon procedures in order to assist the Independent Taxpayer Oversight Committee (ITOC) and SANDAG in determining whether the recipients of *TransNet* funds were in compliance with the *TransNet* Ordinance and the *TransNet* Extension Ordinance for the year ended June 30, 2021. We performed the procedures in accordance with attestation standards established by the American Institute of Certified Public Accountants.

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

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

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

The procedures performed were approved by the ITOC prior to commencing fieldwork. The specific procedures performed and the results of those procedures are included in each of the draft reports for the recipient agencies. The reports may not be suitable for any other purpose. The procedures

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performed may not address all the items of interest to a user of this report and may not meet the needs of all users of the reports and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. Following approval of the procedures, we scheduled and performed our fieldwork during the months of October 2021 through December 2021.

Results of Procedures

TransNet and TransNet Extension Expenditures

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

During our fieldwork, we obtained the following items:

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

The objectives of the procedures were to ensure the following:

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

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

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Maintenance of Effort (MOE)

In accordance with Section 8 of the *TransNet* Extension Ordinance, each recipient agency receiving revenues pursuant to Section 4(D) shall annually maintain, at a minimum, the same level of local discretionary funds expended for street and road purposes on average over the last three fiscal years (FY) completed prior to the operative date of the *TransNet* Extension Ordinance (FY 2001 through FY 2003), as was reported in the State Controller's Annual Report of Financial Transactions for Street and Roads, and as re-indexed in FY 2018.

During our fieldwork, we obtained the following items:

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

Based upon the results of the procedures performed, all recipient agencies were in compliance with the MOE requirements for the year ended June 30, 2021 with the exception of City of Del Mar and City of San Marcos. See Attachment A for a summary of compliance with the MOE requirements.

In addition, we performed the following procedures to re-index the MOE bases year as of June 30, 2021 to use for fiscal year 2024, 2025 and 2026 audits.

- Calculated the growth rate in the construction price index from June 30, 2018 to June 30, 2021.
- Calculated the growth rate in the general fund revenues from June 30, 2018 to June 30, 2021.
- Selected the lowest growth rate and applied to the previously calculated MOE base year amount.

Also, see Attachment B for re-indexing of the MOE base year as of June 30, 2021.

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

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

The objectives of the procedures were to ensure that the recipient agency's *TransNet* balance for those programs that receive funding from the annual apportionment (Local Streets and Roads, Local

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Street Improvements, and Transit Services) is not more than 30% of the recipient agency's current year annual apportionment (net of debt service payments).

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

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

Based upon the results of the procedures performed, all recipient agencies, with the exception of the City of Lemon Grove and City of National City, were in compliance with the 30% Rule. These instance of non-compliance were reported for informational purposes only and not as a finding. However, SANDAG will defer payments to this agency until they are in compliance with the 30% Rule. See Attachment C for a summary of compliance with the 30% Rule.

Local Street Improvements – Congestion Relief vs. Maintenance

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

- Inquired and obtained source data used to calculate the Local Street Improvements Allocation Schedule in SANDAG's TTrak program (SANDAG's *TransNet* tracking program) and recalculated the total fund distribution per jurisdiction; and
- Reviewed the FY 2021 *TransNet* Streets and Road Fund Allocation Schedule and determined that at least 70% of the revenues provided for local street and road purposes were used for congestion relief purposes and that no more than 30% were used for maintenance purposes.

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

Local Street Improvements: Maintenance Monitoring

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

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Indirect Costs Allocated to Projects in RTIP

We inquired of management whether indirect costs are allocated to the projects included in the RTIP. If so, we documented the indirect cost rate allocated and the basis of allocation. We documented whether the recipient agency's indirect cost plan had been reviewed by a federal or state agency, or audited by a certified public accounting firm. If not, then we documented the year the indirect cost plan was last updated, the year the methodology was last reviewed, and whether the methodology was reasonable. See Attachment F for the indirect costs allocated to the RTIP.

Regional Transportation Congestion Improvement Program (RTCIP)

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

The objectives of the procedures were to ensure the following:

- Each recipient agency collected at least the minimum exaction fee of \$2,584 from each newly constructed residential housing unit;
- Documentation was submitted to the ITOC on a timely basis and proper approval was obtained for the exaction fee; and
- Expenditures were allowable in accordance with the *TransNet* Extension Ordinance and Expenditure Plan.

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

- Obtained a detailed general ledger from the recipient agencies;
- Obtained the RTCIP approved schedule for collecting and/or contributing private sector exactions;
- Obtained the RTCIP schedule (Schedule C of the associated reports) including beginning balance, exactions collected, interest earned, expenditures, and ending balance;
- Verified that the exaction fee being collected was approved by the City Council or Board of Supervisors and is in compliance with the *TransNet* Extension Ordinance and SANDAG Board Policy No. 031; and

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- Verified that expenditures, if any, complied with the *TransNet* Extension Ordinance and SANDAG Board Policy No. 031.

Based upon the results of the procedures performed, all recipient agencies, with the exception of the Cities of El Cajon, Escondido, Lemon Grove, and Oceanside were in compliance with the RTCIP requirements. See the Summary of Findings by Recipient Agency for further information.

Transit Operator Eligibility for Receipt of Funds

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

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

- Calculated the increase in operating cost per revenue vehicle hour for bus services and revenue vehicle mile for rail services between June 30, 2020 and June 30, 2021;
- Calculated the increase in the CPI for San Diego County between June 30, 2020 and June 30, 2021; and
- Compared the increase in total operating cost per revenue vehicle hour for bus services, and revenue vehicle mile for rail services, to the increase in the CPI.

The North County Transit District (NCTD) was not in compliance with the rail operator portion of the eligibility requirements. After NCTD requested the exclusion of costs, NCTD was in compliance for the rail operator.

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Summary of Findings by Recipient Agency

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

<u>Recipient Agency</u>	<u>Finding</u>	<u>Management Response</u>
City of Coronado	Need to improve project timesheet tracking procedure	In process of implementing a new enterprise resource platform (ERP)
City of El Cajon	Need to use approved exaction fee	In process of collecting
City of Escondido	Need to use approved exaction fee	In process of collecting
City of Lemon Grove	Need to use approved exaction fee	In process of collecting
City of Oceanside	Need to use approved exaction fee	In process of collecting
City of Del Mar	Need to be in compliance with the MOE requirement	Will make up shortfall next year
City of San Marcos	Need to be in compliance with the MOE requirement	Will make up shortfall next year

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

Compliance With Maintenance of Effort Requirement

Recipient Agency	Fiscal Year 2021				
	In Compliance	Streets and Roads	Specialized Transportation Services	Transit Bus Subsidies	Deficit Amount
Carlsbad	Yes	\$6,746,377	–	–	–
Chula Vista	Yes	4,387,018	–	–	–
Coronado	Yes	984,388	–	–	–
Del Mar	No	602,608	27,766	–	257,096
El Cajon	Yes	1,849,773	–	–	–
Encinitas	Yes	2,279,925	63	–	–
Escondido	Yes	3,352,190	–	–	–
Imperial Beach	Yes	233,219	–	–	–
La Mesa	Yes	2,023,372	–	–	–
Lemon Grove	Yes	203,027	–	–	–
National City	Yes	2,029,966	–	–	–
Oceanside	Yes	3,120,588	–	–	–
Poway	Yes	1,327,553	–	–	–
San Diego	Yes	25,854,722	191,311	1,029,903	–
San Marcos	No	4,893,432	–	–	589,197
Santee	Yes	658,301	–	–	–
Solana Beach	Yes	535,585	–	–	–
Vista	Yes	2,703,364	–	–	–
County of San Diego (1)	–	–	–	–	–

Yes = In Compliance

No = Not in compliance

– = Not applicable

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

Maintenance of Effort Re-Indexing

	Previous approved MOE Base			Growth Rate		Adjusted MOE as of June 30, 2021		
	Streets and Roads	Specialized Transportation Services	Transit Bus Subsidies	Jurisdiction Growth Rate	Caltrans Cost Index Growth rate	Streets and Roads	Specialized Transportation Services	Transit Bus Subsidies
Carlsbad	\$6,746,377	0	0	1.14	0.63	\$4,250,218	0	0
Chula Vista	4,387,018	0	0	1.33	0.63	2,763,821	0	0
Coronado	984,388	0	0	0.98	0.63	620,164	0	0
Del Mar	602,608	27,766	0	1.03	0.63	379,643	17,493	0
El Cajon	1,849,773	0	0	1.12	0.63	1,165,357	0	0
Encinitas	2,279,925	63	0	1.13	0.63	1,436,353	40	0
Escondido	3,352,190	0	0	1.24	0.63	2,111,880	0	0
Imperial Beach	233,219	0	0	1.23	0.63	146,928	0	0
La Mesa	2,023,372	0	0	1.19	0.63	1,274,724	0	0
Lemon Grove	203,027	0	0	1.39	0.63	127,907	0	0
National City	2,029,966	0	0	1.19	0.63	1,278,879	0	0
Oceanside	3,120,588	0	0	1.27	0.63	1,965,970	0	0
Poway	1,327,553	0	0	0.99	0.63	836,358	0	0
San Diego, City	25,854,722	191,311	1,029,903	1.18	0.63	16,288,475	120,526	648,839
San Marcos	4,893,432	0	0	1.23	0.63	3,082,862	0	0
Santee	658,301	0	0	1.27	0.63	414,730	0	0
Solana Beach	535,585	0	0	1.25	0.63	337,419	0	0
Vista	2,703,364	0	0	1.23	0.63	1,703,119	0	0
San Diego, County(1)	0	0	0	n/a	n/a	0	0	0

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

Compliance With 30 Percent Fund Balance Limitation FY 2019 – FY 2021

Recipient Agency	Fiscal Year 2021				Fiscal Year 2020				Fiscal Year 2019			
	In Compliance	30% Limitation	S&R Balance	Excess Amount	In Compliance	30% Limitation	S&R Balance	Excess Amount	In Compliance	30% Limitation	S&R Balance	Excess Amount
Streets and Roads												
Carlsbad	Yes	1,050,395	988,467	–	Yes	973,589	206,020	–	Yes	\$929,023	\$421,824	–
Chula Vista	Yes	2,088,184	(1,458,118)	–	Yes	1,918,568	824,267	–	Yes	1,822,896	(1,920,175)	–
Coronado	Yes	210,209	6,844	–	Yes	183,503	28,443	–	Yes	189,695	176,288	–
Del Mar	Yes	50,095	3,090	–	No	5,675	19,864	14,189	Yes	2,845	(1,460)	–
El Cajon	Yes	828,745	13,665	–	Yes	766,120	247,927	–	Yes	721,601	(1,701,579)	–
Encinitas	Yes	561,554	(362,369)	–	Yes	521,630	(997,941)	–	Yes	511,028	(901,077)	–
Escondido	Yes	1,251,187	800,965	–	Yes	1,157,749	(2,303,687)	–	Yes	1,113,951	218,528	–
Imperial Beach	Yes	151,770	(223,434)	–	Yes	200,610	(305,978)	–	No	209,863	268,974	59,211
La Mesa	Yes	373,337	(673,595)	–	Yes	334,733	(201,623)	–	Yes	464,269	(685,610)	–
Lemon Grove	No	239,316	412,100	172,784	Yes	221,852	54,508	–	Yes	213,858	(486,895)	–
National City	No	482,679	772,606	289,927	Yes	364,376	135,199	–	Yes	321,206	304,103	–
Oceanside	Yes	1,065,681	(1,902,567)	–	Yes	1,028,052	(2,653,098)	–	Yes	1,176,747	(4,279,916)	–
Poway	Yes	492,613	303,658	–	Yes	457,992	291,809	–	No	444,262	769,382	325,120
San Diego, City	Yes	11,337,079	9,192,856	–	Yes	10,579,579	6,485,121	–	Yes	10,016,371	641,244	–
San Marcos	Yes	577,713	(213,880)	–	Yes	506,094	(1,052,975)	–	Yes	478,969	(478,192)	–
Santee	Yes	280,125	(14,233)	–	Yes	178,621	(3,635)	–	Yes	146,856	(850)	–
Solana Beach	Yes	76,283	(85,154)	–	Yes	67,681	(34,431)	–	Yes	63,137	(88,258)	–
Vista	Yes	779,208	(175,525)	–	Yes	734,225	343,646	–	Yes	720,276	(114,016)	–
County of San Diego	Yes	4,749,403	3,260,471	–	Yes	4,441,940	3,223,622	–	Yes	4,729,350	1,694,096	–
Transit												
Metropolitan Transit System (MTS)	Yes	10,729,134	–	–	Yes	10,219,817	–	–	Yes	9,669,606	–	–
North County Transit District (NCTD)	Yes	3,948,871	(2,127,862)	–	Yes	3,650,375	–	–	Yes	3,886,042	270,813	–

Yes = In Compliance

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

Compliance with Allocation of Local Street Improvements Revenues

Recipient Agency	Fiscal Year 2021		
	Allocation of Sales Tax Revenues Received	70% Congestion Relief Allocated	30% Maintenance Allocated
Carlsbad	\$3,501,316	\$2,450,921	\$1,050,395
Chula Vista	6,960,613	4,872,429	2,088,184
Coronado	700,698	490,489	210,209
Del Mar	226,858	158,800	68,058
El Cajon	2,762,482	1,933,737	828,745
Encinitas	1,871,847	1,310,293	561,554
Escondido	4,170,625	2,919,437	1,251,188
Imperial Beach	792,505	554,754	237,751
La Mesa	1,752,083	1,226,458	525,625
Lemon Grove	797,719	558,403	239,316
National City	1,608,929	1,126,250	482,679
Oceanside	5,068,820	3,548,174	1,520,646
Poway	1,642,043	1,149,430	492,613
San Diego, City	37,929,925	26,550,947	11,378,978
San Marcos	2,554,252	1,787,977	766,275
Santee	1,587,321	1,111,125	476,196
Solana Beach	472,744	330,921	141,823
Vista	2,597,358	1,818,151	779,207
County of San Diego	17,153,635	12,007,544	5,146,091

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

Local Street Improvements: Maintenance Monitoring

Recipient Agency	Cumulative Revenue	30% of Cumulative Revenue	Cumulative Maintenance Expenditures	Available Maintenance Funds	Cumulative % Expended for Maintenance	In Compliance
Carlsbad	\$45,907,297	\$13,772,189	\$ (1,274,895)	\$12,497,294	2.78%	Yes
Chula Vista	77,630,844	23,289,253	(17,963,934)	5,325,319	23.14%	Yes
Coronado	8,184,124	2,455,237	(283,272)	2,171,965	3.46%	Yes
Del Mar	6,918,951	2,075,685	(403,270)	1,672,415	5.83%	Yes
El Cajon	31,477,500	9,443,250	(6,230,582)	3,212,668	19.79%	Yes
Encinitas	24,162,795	7,228,839	(1,117,046)	6,131,793	4.62%	Yes
Escondido	52,442,567	15,732,770	(13,683,101)	2,049,669	26.09%	Yes
Imperial Beach	11,130,069	3,339,021	(2,607,004)	732,017	23.42%	Yes
La Mesa	26,792,123	8,037,637	(4,655,615)	3,382,022	17.38%	Yes
Lemon Grove	9,199,612	2,759,884	(2,498,983)	260,901	27.16%	Yes
National City	21,871,945	6,561,584	(0)	6,561,584	0.00%	Yes
Oceanside	70,144,370	21,043,311	(14,852,077)	6,191,234	21.17%	Yes
Poway	19,383,654	5,815,096	(5,600,452)	214,644	28.89%	Yes
San Diego, City	443,251,933	132,975,580	(120,568,801)	12,406,779	27.20%	Yes
San Marcos	43,637,105	13,091,132	(3,723,704)	9,367,428	8.53%	Yes
Santee	32,545,520	9,763,656	(3,249,532)	6,514,124	9.98%	Yes
Solana Beach	11,398,033	3,419,410	(289,587)	3,129,823	2.54%	Yes
Vista	31,870,968	9,561,290	(7,081,342)	2,479,948	22.22%	Yes
San Diego, County	205,917,778	61,775,333	(10,584,476)	51,190,857	5.14%	Yes

Indirect Costs Allocated to RTIP

Recipient Agency	2021 Total <i>TransNet</i> Expenditures	2021 Indirect Costs Charged to <i>TransNet</i>	2021 Indirect Costs as a % of Total <i>TransNet</i> Expenditures	Last Allocation Plan Approval	2020 Indirect Costs as a % of Total <i>TransNet</i> Expenditures
Carlsbad	\$1,784,822	\$72,700	4.07%	n/a	4.77%
Chula Vista	9,930,629	1,956,496	19.70%	n/a	29.87%
Coronado	101,876	0	0.00%	n/a	0.00%
Del Mar	91,840	0	0.00%	n/a	0.00%
El Cajon	2,330,702	57,090	2.45%	n/a	1.65%
Encinitas	3,514,105	0	0.00%	n/a	0.00%
Escondido	2,347,417	126,679	5.40%	2020 ¹	2.48%
Imperial Beach	1,217,109	0	0.00%	n/a	0.00%
La Mesa	1,310,388	0	0.00%	n/a	0.00%
Lemon Grove	483,408	99,611	20.6%	2019 ¹	11.50%
National City	1,913,477	0	0.00%	n/a	0.00%
Oceanside	3,027,043	255,068	8.43%	n/a	13.15%
Poway	1,396,982	0	0.00%	n/a	0.00%
San Diego, City	34,886,830	5,071,984	14.54%	n/a	14.10%
San Marcos	4,581,720	0	0.00%	n/a	0.00%
Santee	369,035	15,008	4.07%	n/a	0.70%
Solana Beach	120,723	0	0.00%	n/a	0.00%
Vista	4,065,446	0	0.00%	n/a	0.00%
Caltrans	18,706,325	1,470,111	7.86%	2020 ²	10.32%
San Diego, County	10,765,053	1,072,945	9.97%	n/a	14.52%
SANDAG	151,743,417	4,699,673	3.10%	2020 ²	2.03%

n/a – not applicable because there is no plan or the plan is not formally approved

¹ – approved by City Council

² – approved by federal cognizant agency