

September 5, 2025

FY 2025 Transportation Development Act Claim Amendments Update

Overview

Each year the Board of Directors approves annual claims for the Transportation Development Act (TDA) program. Per SANDAG [Board Policy No. 001: Allocation of Responsibilities](#), the Transportation Committee is delegated the authority to approve TDA claim amendments. At the June 21, 2024, Transportation Committee meeting, the Committee approved the FY 2025 TDA claims based on estimates approved at the February 23, 2024, Board of Directors meeting.

Given the uncertainty of anticipated sales tax revenues in FY 2025, the Transportation Committee recommended and the Board Directors approved a downward revision to FY 2025 TDA revenue estimates at its February 7, 2025, meeting. Following the February 2025 meeting, staff monitored the actual TDA receipts noting that monthly revenues receipts were coming in closer to the original estimate approved in February 2024.

Because of the higher-than-expected FY 2025 actual receipts compared to revised estimated revenues, a TDA claim amendment was not necessary and funds were disbursed in accordance with the original claim amounts approved at the June 2024 Transportation Committee meeting. This report is to provide the Transportation Committee an update on actual TDA revenue and claim disbursement results.

Key Considerations

The TDA program provides transit funding for transportation planning and mass transportation purposes. TDA funds come from a quarter of a percent state sales tax. Actual FY 2025 TDA revenues of \$205,737,568 were received compared to the original FY 2025 estimate of \$205,736,668 and revised estimate of \$201,781,552. FY 2025 claims have been fully paid to claimants based on the claims approved at the June 21, 2024, meeting. SANDAG, as the Transportation Planning Agency for MTS, NCTD, and FACT, is within required TDA reserve amounts after the disbursement of FY 2025 claims. The \$900.00 in additional TDA funds will be added to the reserve held by the County of San Diego.

Action: Information

Staff will present an update on the status of FY 2025 Transportation Development Act revenues and claims for the Metropolitan Transit System, North County Transit District, SANDAG, and Coordinated Transportation Service Agency.

Fiscal Impact:

Actual FY 2025 Transportation Development Act (TDA) receipts of \$205,737,568 were \$3,956,016 higher than the revised estimate of \$201,781,552 approved by the Board of Directors at its February 7, 2025, meeting. Actual claims paid were \$900 less than the actual revenue, resulting in minimal fiscal impact.

Schedule/Scope Impact:

No FY 2025 claim amendments were processed as a result of the February 7, 2025, TDA revenue estimate revision as staff monitored the likelihood that revenues would be closer to the original estimate approved in February 2024. As a result, FY 2025 claims were paid according to initial claims

Revised Fiscal Year 2025 Revenue Estimate	201,781,552.00
Actual Fiscal Year 2025 Receipts	205,737,568.00
Original Fiscal Year 2025 Revenue Estimate	<u>205,736,668.00</u>
Surplus of actual receipts over original Fiscal Year 2025 Estimate	900.00

Next Steps

Staff will continue to monitor FY 2026 estimates against actual TDA receipts and suggest any estimate revisions if necessary.

Kimberly Trammel, Director of Accounting and Finance

Attachment: 1. Discussion Memo