

Financial Information Report
Capital Funds Subject to Gov. Code SEC. 66006
For the year ended June 30, 2022

Bridge And Thoroughfare District #2

	BEGINNING BALANCE 7/1/2021	FEE COLLECTED	INTEREST EARNED	MISC. REVENUES	CAPITAL EXPENDITURES	ENDING BALANCE 6/30/2022	BALANCE OF CURRENT APPROPRIATIONS AT 06/30/2022	FY 2022-23 AND FUTURE APPROPRIATIONS	ESTIMATED CONSTRUCTION DATE	PERCENTAGE PAID BY FEE
Projects:										
Poinsettia Lane - Reaches A,B,C,F,G & Aviara Parkway Reimbursement					\$ -		\$ -	\$ 1,168,833	2033-37	100%
Poinsettia Lane - Reach E Cassia Road To Skimmer Court					13,059,041		440,076	-	In Progress	100%
	\$ 12,168,337	\$ -	\$ (497,154)	\$ -	\$ 13,059,041	\$ (1,387,858)	\$ 440,076	\$ 1,168,833		
							Total:	\$ 1,608,909		

Loans: None

Fee:	Fee per Average Daily Trip
LFMP Zone	Trip
5	\$ 421
20	2,182
21	1,761

LFMP - Local Facilities Management Plan

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Bridge And Thoroughfare District (BTD) #3

	BEGINNING BALANCE 7/1/2021	FEES COLLECTED	INTEREST EARNED	CAPITAL EXPENDITURES	OTHER EXPENDITURES	ENDING BALANCE 6/30/2022	BALANCE OF CURRENT APPROPRIATIONS AT 06/30/2022	FY 2022-23 AND FUTURE APPROPRIATIONS	ESTIMATED CONSTRUCTION DATE	PERCENTAGE PAID BY FEE
Projects:										
BTD #3 Reconciliation and Closeout					\$ -		\$ -	\$ (502,820)	In Progress	100%
	\$ 524,239	\$ -	\$ (21,419)	\$ -	\$ -	\$ 502,820	\$ -	\$ (502,820)		
							Total:	\$ (502,820)		

Loans: None

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Community Facilities District (CFD) #1

	BEGINNING BALANCE 7/1/2021	TAXES COLLECTED	FEES COLLECTED	INTEREST EARNED	OTHER REVENUE (1)	CAPITAL EXPENDITURES	OTHER EXPENDITURES	ENDING BALANCE 6/30/2022	BALANCE OF CURRENT APPROPRIATIONS AT 06/30/2022	FY 2022-23 AND FUTURE APPROPRIATIONS	ESTIMATED CONSTRUCTION DATE	PERCENTAGE PAID BY TAX/FEE
Description												
Orion Center						\$ 1,652			\$ 29,755,230	\$ -	In Progress	72%
City Hall						47,017			706,264	50,000,000	2028-32	100%
Cole Library Expansion									-	5,988,000	2033-37	32%
Veteran's Memorial Park						493,353			1,580,434	27,145,450	2024-25	100%
Administration Costs							41,296		-	550,000	N/A	100%
CFD Taxes		996,801										
BTD Fees			1,958									
Traffic Impact Fees												
Public Facilities Fees			441,136									
	\$96,709,981	\$ 996,801	\$ 443,094	\$ (3,938,830)	\$ 163,894	\$ 542,022	\$ 41,296	\$93,791,621	\$ 32,041,928	\$ 83,683,450		
									Total:	\$ 115,725,378		

Loans: None

(1) Consists of rental income received on city owned property and district annexation fees.

BTD Fees:

Various

Traffic Impact Fee:

\$ 3,380 per unit - residential-single family
2,704 per unit - residential-condominium
2,028 per unit - residential- apartment
134 per trip - commercial/industrial

Public Facilities Fee:

1.82% of building permit valuation

CFD#1 Tax Rates:

Various

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Park In Lieu Fees

	BEGINNING BALANCE 7/1/2021	FEES COLLECTED	INTEREST EARNED	OTHER REVENUE	CAPITAL EXPENDITURES	ENDING BALANCE 6/30/2022	BALANCE OF CURRENT APPROPRIATIONS AT 06/30/2022	FY 2022-23 AND FUTURE APPROPRIATIONS	ESTIMATED CONSTRUCTION DATE	PERCENTAGE PAID BY FEE
Projects:										
Aviara Community Park - Phase 2					\$ -		\$ -	\$ -	Complete	88%
Aviara Reimbursement Agreement					-		219,100	-	Complete	100%
Leo Carrillo Ranch Park Phase 3 - Stables Restoration and Restroom Construction					1,196		-	-	Complete	45%
Leo Carrillo Ranch Park Phase 3B					-		-	2,400,000	2026-27	100%
Monroe Street Pool Replacement					-		-	3,061,764	2023-24	54%
Pine Avenue Park - Phase II (Community Building)					-		792	-	Complete	19%
Robertson Ranch Park Development (Partial Funding)					-		400,000	3,235,500	2024-25	21%
Stagecoach Community Park Community Gardens					-		-	425,000	2023-24	100%
	\$ 3,717,883	\$ 536,232	\$ (403,581)	\$ -	\$ 1,196	\$ 3,849,339	\$ 619,892	\$ 9,122,264		
							Total:	\$ 9,742,156		

Loans:

Received a \$4,550,000 loan from the Public Facilities Fee Fund in 2007 for the acquisition of the Robertson Ranch Park Site. Land was purchased in 2008.
 Repayment is scheduled for 2033-37. Interest is not charged on this loan.

Received a \$1,900,000 loan from the Public Facilities Fee Fund in 2016 for the Aviara and Pine Avenue Community Park capital improvement projects.
 Repayment is scheduled as fees are collected. Interest is not charged on this loan.
 Current loan balance is \$1,100,000.

Reimbursement Agreements:

A \$332,500 reimbursement agreement from the Public Facilities Fee Fund in 1989 for repayment for any park development fees in SW quadrant.
 Repayment based on build out in zone, to date \$113,400 has been paid.

Fee:

\$3,696 to \$5,728 per dwelling unit (NE, SW, and SE quadrants)
 \$4,934 to \$7,649 per dwelling unit (NW quadrant)

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Traffic Impact Fees

	BEGINNING BALANCE 7/1/2021	FEES COLLECTED	INTEREST EARNED	CAPITAL EXPENDITURES	ENDING BALANCE 6/30/2022	BALANCE OF CURRENT APPROPRIATIONS AT 06/30/2022	FY 2022-23 AND FUTURE APPROPRIATIONS	ESTIMATED CONSTRUCTION DATE	PERCENTAGE PAID BY FEE
Projects:									
Avenida Encinas Widening - South Of Palomar Airport Road				\$ 239,689		\$ 1,060,357	\$ 3,177,000	2022-23	63%
Carlsbad Blvd. Realignment / Palomar Airport Road (Segment 2)				-		-	4,613,000	2033-37	25%
El Camino Real And Cannon Road Intersection Improvements				1,589,047		20,313	-	In Progress	81%
El Camino Real Right Turn Lane To East Bound Alga Road				-		-	438,000	2028-32	100%
El Camino Real Widening - Arenal Road to La Costa Avenue				593,268		1,804,424	6,010,000	2023-24	100%
Melrose Drive Right Turn Lane To West Bound Palomar Airport Road				22,374		748,371	-	In Progress	100%
Palomar Airport Rd. And College Blvd. Intersection Improvement				29,482		741,820	-	In Progress	100%
Sidewalk/Street Construction - Valley St. And Magnolia Ave.				3,792		3,075,155	1,000,000	2025-26	78%
Sidewalk/Street Construction - Various Locations				38,255		3,079,627	5,153,000	Ongoing	83%
Terramar Area Coastal Improvements				174,198		5,107,332	2,800,000	2024-25	63%
Traffic Impact Fee Update				-		228,783	30,000	2022-23	100%
Traffic Monitoring Program				115,977		64,853	122,516	2022-23	100%
	\$ 21,930,254	\$ 473,931	\$ (873,000)	\$ 2,806,082	\$ 18,725,103	\$ 15,931,035	\$ 23,343,516		
						Total:	\$ 39,274,551		

Loans:

Received a \$2,857,238 loan from the CFD #1 Fund for the construction of several circulation element roadways. Repayment is scheduled as fees are collected. Interest is not charged.

Current balance is \$1,525,948

Fees:

\$4,050 per unit - residential-single family
3,240 per unit - residential-condominium
2,430 per unit - residential-apartment
162 per trip - commercial/industrial

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Industrial Corridor Fees (Zones 5, 13 And 16-18)

	BEGINNING BALANCE 7/1/2021	FEES COLLECTED	INTEREST EARNED	CAPITAL EXPENDITURES	ENDING BALANCE 6/30/2022	BALANCE OF CURRENT APPROPRIATIONS AT 06/30/2022	FY 2022-23 AND FUTURE APPROPRIATIONS	ESTIMATED CONSTRUCTION DATE	PERCENTAGE PAID BY FEE
Projects:									
Business Park Recreational Facility						\$ -	\$ 5,065,200	2025-26	43%
	\$ 4,779,536	\$ -	\$ (195,275)	\$ -	\$ 4,584,262	\$ -	\$ 5,065,200		
						Total:	\$ 5,065,200		

Loans: None

Fee: \$0.40 per square foot on new industrial & commercial construction

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Planned Local Drainage Fees

	BEGINNING BALANCE 7/1/2021	FEES COLLECTED	INTEREST EARNED	CAPITAL EXPENDITURES	ENDING BALANCE 6/30/2022	BALANCE OF CURRENT APPROPRIATIONS AT 06/30/2022	FY 2022-23 AND FUTURE APPROPRIATIONS	ESTIMATED CONSTRUCTION DATE	PERCENTAGE PAID BY FEE
Projects:									
Pld Area A - Drainage Master Plan Facility AAA (Jefferson Street)				\$ -		\$ -	\$ 289,534	2033-37	100%
Pld Area A - Drainage Master Plan Facility AAAA (Madison Street)				-		-	416,500	2033-37	100%
Pld Area A - Drainage Master Plan Facility AC (Highland Drive)				-		-	921,408	2033-37	100%
Pld Area A - Drainage Master Plan Facility AFA (Hidden Valley Drainage Restoration)				-		-	91,608	2033-37	100%
Pld Area A - Drainage Master Plan Facility AFB (Calavera Hills Drainage Restoration)				-		-	163,164	2033-37	100%
Pld Area B - Drainage Master Plan Facility B + BN (Agua Hedionda And Calavera Creek)				-		-	-	Complete	100%
Pld Area B - Drainage Master Plan Facility BL-L (College Boulevard Bridge Reimbursement)				-		-	1,816,101	2028-32	100%
Pld Area B - Drainage Master Plan Facility BFB-L + BF-1 (Tamarack And El Camino Real)				-		-	904,329	2033-37	100%
Pld Area B - Drainage Master Plan Facility BB 1 and 2 (Washington Street)				-		-	1,086,065	2033-37	100%
Pld Area B - Drainage Master Plan Facility BCB (Magnolia Avenue)				-		-	468,096	2033-37	100%
Pld Area B - Drainage Master Plan Facility BFA (Country Store)				-		-	-	In Progress	100%
Pld Area B - Drainage Master Plan Facility BFB-U (El Camino Real)				2,179		-	-	Complete	100%
Pld Area B - Drainage Master Plan Facility BL-U (College Blvd.)				-		-	384,509	2033-37	100%
Pld Area B - Drainage Master Plan Facility BM (Cantarini/College Blvd. Box Culvert)				-		-	204,077	2033-37	100%
Pld Area B - Drainage Master Plan Facility BQ (Sunny Creek)				-		-	131,355	2033-37	100%
Pld Area B - Drainage Master Plan Facility BR (Canatarini/College Blvd. Pipe Drainage)				-		-	180,773	2033-37	100%
Pld Area C - Drainage Master Plan Facility C2 (Paseo Del Norte)				-		-	727,730	2033-37	100%
Pld Area C - Drainage Master Plan Facility CA (Avenida Encinas)				-		-	529,402	2033-37	100%
Pld Area D - Drainage Master Plan Facility DBA (Poinsettia Village)				-		-	167,215	2033-37	100%
Pld Area D - Drainage Master Plan Facility DBB (Avenida Encinas)				-		-	429,108	2033-37	100%
Pld Area D - Drainage Master Plan Facility DFA (Batiqitos Lagoon Stormwater Treatment)				-		-	256,423	2033-37	100%
Pld Area D - Drainage Master Plan Facility DH (Altiva Place Canyon Restoration)				-		-	232,812	2033-37	100%
Pld Area D - Drainage Master Plan Facility DQB (La Costa Town Square Center)				-		-	745,842	2033-37	100%
Pld Area D - Drainage Master Plan Facility DZ (Poinsettia Lane)				-		-	642,063	2033-37	100%
Drainage Master Plan Update				1,149		38,958	-	In Progress	100%
Drainage Master Plan Update				75,071		15,033	-	In Progress	100%
DMP Facility BFB-U (El Camino Real)				2,913		37,957	-	In Progress	100%
				12,358		40,412	-	In Progress	100%
	\$ 4,688,355	\$ 180,350	\$ (195,261)	\$ 93,671	\$ 4,579,773	\$ 132,359	\$ 10,788,114		
						Total:	\$ 10,920,473		

Loans: None

Fee Per Gross Acre:

	Low Runoff	Medium Runoff	High Runoff
Area A - Buena Vista Lagoon	\$ 7,421	\$ 14,757	\$ 32,158
Area B - Agua Hedionda Lagoon	2,774	5,347	12,019
Area C - Encinas Creek	2,692	3,809	11,669
Area D - Batiqitos Lagoon	2,553	4,177	11,065

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Public Facilities Fees

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Projects:										
Aviara Community Park - Phase 2					\$ 34,274		\$ 229,645	\$ (229,645)	Complete	12%
El Camino Real Medians					-		-	-	TBD	43%
Leo Carrillo Ranch Park Phase 3					-		48,985	-	Complete	55%
Leo Carrillo Park - Phase 3 Art					-		6,041	(6,041)	Complete	55%
Cole Library Expansion					-		-	11,936,000	2033-37	63%
Pine Avenue Park - Phase II (Community Building)					31,409		656,215	(656,215)	Complete	81%
Poinsettia Community Park - Phase 3					27,156		-	-	Complete	100%
Poinsettia Community Park - Phase 4 - Dog Park					2,361,629		98,545	-	Complete	100%
Robertson Ranch Park Development (Partial Funding)					-		-	13,473,440	TBD	79%
Terramar Area Coastal Improvements					7,658		2,442,342	-	In progress	16%
Temporary Fire Station No. 7					-		-	-	2022-23	67%
Village H South Off Leash Dog Area And Trail Segment 5B					156,386		192,167	1,481,201	2023-24	100%
Kelly Drive and Park Drive Complete Street Improvements					412		1,084,588	-	In progress	18%
State Street Parking Lot Electric Vehicle Charging Stations					16,318		281,500	-	In progress	100%
Future Projects					-		-	2,527,474	TBD	100%
	\$ 36,668,898	\$ 571,789	\$ (1,196,093)	\$ 67,881	\$ 2,635,240	\$ 33,477,235	\$ 5,040,028	\$ 28,526,214		
							Total:	\$ 33,566,242		

(1) Consists of rental income received on city owned property.

Loans: None

Fee: 3.50% of building permit value

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Parking In Lieu Fee-Village Area

	BEGINNING BALANCE 7/1/2021	FEE COLLECTED	INTEREST EARNED	EXPENDITURES	ENDING BALANCE 6/30/2022	BALANCE OF CURRENT APPROPRIATIONS AT 06/30/2022	FY 2022-23 AND FUTURE APPROPRIATIONS	ESTIMATED CONSTRUCTION DATE	PERCENTAGE PAID BY FEE
Projects:									
Downtown Parking Lot Lease Payments (1)				\$ 49,674		\$ -	\$ 1,146,591	N/A	100%
	\$ 1,200,349	\$ 44,960	\$ (49,044)	\$ 49,674	\$ 1,146,591	\$ -	\$ 1,146,591		
						Total:	\$ 1,146,591		

(1) The city currently leases parking lot areas from North County Transit District on an ongoing basis for village area parking.

Loans: None

Fee: \$11,240 per parking space

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Habitat Mitigation Fee

	BEGINNING BALANCE 7/1/2021	FEE COLLECTED	INTEREST EARNED	EXPENDITURES	ENDING BALANCE 6/30/2022	BALANCE OF LOAN AT 06/30/2022	ESTIMATED CONSTRUCTION DATE	PERCENTAGE PAID BY FEE
Projects:								
Payment Made On General Fund Loan				\$ 14,535		\$ 1,203,163	N/A	100%
	\$ (1,253,820)	\$ 64,552	\$ 648	\$ 14,535	\$ (1,203,155)	\$ 1,203,163		
						Total:		

Loans: Received cash advances of a \$759,028 and \$1,104,114 from the General Fund for the purchase of habitat land in 2011 and 2020, respectively.
 Repayment is scheduled as sufficient cash becomes available. Interest is charged annually on this loan at a rate equal to the average treasurer's portfolio rate during the fiscal year.
 Current loan balance including accrued interest is \$1,203,163

Fee: \$ 37,036 per impacted acre - coastal sage scrub
 18,519 per impacted acre - non-native grassland
 3,704 per impacted acre - agricultural land, disturbed land, eucalyptus wood

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Agricultural Mitigation Fee

	BEGINNING BALANCE 7/1/2021	FEEES COLLECTED	INTEREST EARNED	EXPENDITURES	ENDING BALANCE 6/30/2022	BALANCE OF CURRENT APPROPRIATIONS AT 06/30/2022	FY 2022-23 AND FUTURE APPROPRIATIONS	ESTIMATED CONSTRUCTION DATE	PERCENTAGE PAID BY FEE
Projects:									
Community Grants And Contributions				\$ -		\$ 66,818	\$ -	N/A	100%
Future Projects							1,119,770	TBD	100%
	\$ 1,025,623	\$ 210,100	\$ (49,136)	\$ -	\$ 1,186,588	\$ 66,818	\$ 1,119,770		
						Total:	\$ 1,186,588		

Loans: None

Fee: \$10,000 per acre

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Sewer Benefit Area Funds (516/517)

	BEGINNING BALANCE 7/1/2021	FEE COLLECTED	INTEREST	EXPENDITURES	CAPITAL EXPENDITURES	ENDING BALANCE 6/30/2022	BALANCE OF CURRENT APPROPRIATIONS AT 06/30/2022	FY 2022-23 AND FUTURE APPROPRIATIONS	ESTIMATED CONSTRUCTION DATE	PERCENTAGE PAID BY FEE
Projects:										
Future Projects (1)							-	6,954,565	TBD	TBD
	\$ 7,195,238	\$ 55,509	\$ (296,182)	\$ -	\$ -	\$ 6,954,565	\$ -	\$ 6,954,565		
							Total:	\$ 6,954,565		

(1) The city is able to use the funds for similar capital projects in the same area as the SBA where the funds were collected.

Loans: None

Fees:

\$ 2,763 Area C
 \$ 2,769 Area D
 \$ 4,083 Area E
 \$ 4,105 Area F
 \$ 1,204 Area H

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Wastewater Connection Fee Fund

	BEGINNING BALANCE 7/1/2021	FEES COLLECTED	INTEREST	OTHER REVENUE (1)	CAPITAL EXPENDITURES	ENDING BALANCE 6/30/2022	BALANCE OF CURRENT APPROPRIATIONS AT 06/30/2022	FY 2022-23 AND FUTURE APPROPRIATIONS	ESTIMATED CONSTRUCTION DATE	PERCENTAGE PAID BY FEE
Projects:										
Buena Interceptor Sewer/Manhole Rehabilitation					\$ 6,318		\$ 543,682	\$ -	In Progress	9%
Faraday/El Camino Real Sewer Replacement					21,401		111,489	1,600,000	2022-23	100%
Las Palmas Trunk Sewer					-		556,000	2,907,000	2023-24	100%
Sewer Modeling					32,879		222,209	-	In Progress	100%
Sewer Capacity Monitoring Program					-		351,832	308,000	In Progress	100%
Vista Carlsbad Interceptor - Buena Vista Lift Station Improvements					-		254,265	939,000	2024-25	10%
El Fuerte Lift Station Pump Addition					-		180,000	650,000	2023-24	100%
Vista/Carlsbad Interceptor - Agua Hedionda Lift Station/Forcemain (Vc12-Vc13) (2)					573,283		1,207,565	-	In Progress	31%
Vista/Carlsbad Trunk Line Interceptor (Reach 11B) (2)					10,112		15,146	-	In Progress	31%
Vista/Carlsbad Trunk Line Interceptor (Reach 13-15) (2)					51,918		102,868	-	In Progress	44%
Vista/Carlsbad Trunk Line Interceptor (Reach 3) (2)					-		597,000	(117,000)	2023-24	10%
	\$ 4,757,197	\$ 166,327	\$ (326,103)	\$ 84,506	\$ 695,912	\$ 3,986,015	\$ 4,142,056	\$ 6,287,000		
							Total:	\$ 10,429,056		

Loans: Received a \$4,700,000 loan from the Wastewater Replacement Fund. Repayment is scheduled for 2025-2034. Interest is not charged on this loan. This loan is not included in the ending balance above.

(1) Includes the City of Vista's share of the joint capital projects.

(2) These are joint projects with the City of Vista - the percentage shown as paid by fee is Carlsbad's construction percentage of the total future appropriations. Non-construction Carlsbad percentages are 35%.

Fee: \$1,074 - General Capacity Fee for all Areas

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Major Facilities Fee Funds (Potable/Recycled Water)

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Projects:									
College Boulevard - Cannon To Badger (375 Zone)				\$ -		\$ 250,000	\$ 1,028,200	2024-25	100%
College Boulevard - Cannon To Badger (490 Zone)				-		300,000	1,262,600	2024-25	100%
Desalinated Water Flow Control Facility No. 5				22,971		9,006,749	707,301	2022-23	100%
Poinsettia Lane - Cassia To Skimmer				387,672		595,066	-	In Progress	100%
San Luis Rey Mission Basin Groundwater Supply				-		277,500	8,002,500	In Progress	58%
Water Modeling				21,982		295,730	75,000	2024-25	100%
Hydroelectric Generation at Water Facilities				-		400,000	1,453,000	2023-24	100%
Rancho Carlsbad Groundwater Supply				-		200,000	1,550,000	2028-32	50%
Future Projects							11,309,121		
	\$ 36,704,578	\$ 196,166	\$ (1,505,351)	\$ 432,625	\$ 34,962,767	\$ 11,325,045	\$ 25,387,722		
						Total	\$ 36,712,767		

Loans: None

Fee: \$4,870.00 (5/8" Meter Size). Fees vary depending on meter size.