

City of Carlsbad  
Cities' Financial Transactions Report  
General Information

Fiscal Year: 2023

Form #1

Members of the Governing Body

	First Name	M. I.	Last Name
Mayor	Keith		Blackburn
Member 1	Melanie		Buckholder
Member 2	Carolyn		Luna
Member 3	Priya		Bhat-Patel
Member 4	Teresa		Acosta
Member			

City Fiscal Officer

First Name	Roxanne	M. I.		Last Name	Muhlmeister
Title	Assistant Finance Director	Telephone	(442) 339-2417		
Email	roxanne.muhlmeister@carlsbadca.gov	Fax No.			

City Mailing Address

Street 1	1635 Faraday Avenue	<input type="checkbox"/>	Has Address Changed?		
Street 2					
City	Carlsbad	State	CA	Zip	92008-7314

Report Prepared By

Firm Name	FORVIS, LLP				
First Name	Joseph	M. I.		Last Name	Stimac
Title	Director of Solution Delivery	Telephone	(216) 302-0826		
Email	joe.stimac@forvis.com	Fax No.			

1. Does the report contain data from audited financial statements?  Yes  No

2. Does this city have blended component unit(s) (BCU(s))? Refer to the Cities' Financial Transactions Report (FTR) instructions for the definition of this term. If "Yes", answer questions 3 and 4.

Yes  No

3. Is financial data of the BCU(s) included in this city's financial statements or Annual Comprehensive Financial Report (ACFR)?

Yes  No

4. Is financial data of the BCU(s) included in this city's FTR? If "Yes", answer question 5.  Yes  No

5. Specify the name(s) of the BCU(s).

BCU 1	Housing Authority of the City of Carlsbad
BCU 2	Carlsbad Municipal Water District
BCU 3	Carlsbad Public Financing Authority
BCU 4	City of Carlsbad Public Improvement Corporation
BCU	

6. Is this city a charter city or a general law city?

Charter City



City of Carlsbad  
 Cities' Financial Transactions Report  
 Internal Service Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Form #3

R01. Internal Service Fund Name (Specify) (1 of 5) (Record Completed)	Fleet Management	▼
<b>Operating Revenues</b>		
R02. Charges for Services		6,802,710
R03. Other Operating Revenues		42,228
R04. <b>Total Operating Revenues</b>		<b>\$6,844,938</b>
<b>Operating Expenses</b>		
R05. Personnel Services		
R06. Contractual Services		
R07. Materials and Supplies		1,844,057
R08. General and Administrative Expenses		2,076,179
R09. Depreciation and Amortization Expenses		2,494,011
R10. Other Operating Expenses		
R11. <b>Total Operating Expenses</b>		<b>\$6,414,247</b>
R12. <b>Operating Income (Loss)</b>		<b>\$430,691</b>
<b>Nonoperating Revenues</b>		
R13. Investment Income		90,588
R14. Gain on Disposal of Capital Assets		51,645
R15. Other Nonoperating Revenues		
R16. <b>Total Nonoperating Revenues</b>		<b>\$142,233</b>
<b>Nonoperating Expenses</b>		
R17. Interest Expense		
R18. Loss on Disposal of Capital Assets		
R19. Other Nonoperating Expenses		
R20. <b>Total Nonoperating Expenses</b>		<b>\$0</b>
R21. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>		<b>\$572,924</b>

**Capital Contributions**

R22. Federal	
R23. State	
R24. Other Capital Contributions	343,194
R25. <b>Total Capital Contributions</b>	<b>\$343,194</b>
R26. <b>Transfers In</b>	1,400,000
R27. <b>Transfers Out</b>	

**Special and Extraordinary Items**

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	<b>\$0</b>

R28. <b>Change in Net Position</b>	<b>\$2,316,118</b>
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R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$34,541,030</b>
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R30. <b>Adjustment</b>	
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R31. Reason for Adjustment	
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R32. <b>Net Position (Deficit), End of Fiscal Year</b>	<b>\$36,857,148</b>
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**Net Position (Deficit)**

R33. Net Investment in Capital Assets	15,705,271
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R34. Restricted	
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R35. Unrestricted	21,151,877
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R36. <b>Total Net Position (Deficit)</b>	<b>\$36,857,148</b>
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City of Carlsbad  
 Cities' Financial Transactions Report  
 Internal Service Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Form #3

R01. Internal Service Fund Name (Specify) (2 of 5) (Record Completed)	Information Technology	▼
<b>Operating Revenues</b>		
R02. Charges for Services		16,413,922
R03. Other Operating Revenues		46,434
R04. Total Operating Revenues		\$16,460,356
<b>Operating Expenses</b>		
R05. Personnel Services		
R06. Contractual Services		
R07. Materials and Supplies		540,076
R08. General and Administrative Expenses		13,905,165
R09. Depreciation and Amortization Expenses		2,536,449
R10. Other Operating Expenses		
R11. Total Operating Expenses		\$16,981,690
R12. Operating Income (Loss)		\$-521,334
<b>Nonoperating Revenues</b>		
R13. Investment Income		26,897
R14. Gain on Disposal of Capital Assets		
R15. Other Nonoperating Revenues		
R16. Total Nonoperating Revenues		\$26,897
<b>Nonoperating Expenses</b>		
R17. Interest Expense		77,521
R18. Loss on Disposal of Capital Assets		
R19. Other Nonoperating Expenses		
R20. Total Nonoperating Expenses		\$77,521
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$-571,958

**Capital Contributions**

R22. Federal	
R23. State	
R24. Other Capital Contributions	1,000,863
R25. <b>Total Capital Contributions</b>	<b>\$1,000,863</b>

R26. <b>Transfers In</b>	
R27. <b>Transfers Out</b>	

**Special and Extraordinary Items**

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	<b>\$0</b>

R28. <b>Change in Net Position</b>	<b>\$428,905</b>
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R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$11,333,122</b>
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R30. <b>Adjustment</b>	
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R31. Reason for Adjustment	
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R32. <b>Net Position (Deficit), End of Fiscal Year</b>	<b>\$11,762,027</b>
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**Net Position (Deficit)**

R33. Net Investment in Capital Assets	5,661,544
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R34. Restricted	
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R35. Unrestricted	6,100,483
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R36. <b>Total Net Position (Deficit)</b>	<b>\$11,762,027</b>
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City of Carlsbad  
 Cities' Financial Transactions Report  
 Internal Service Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Form #3

R01. Internal Service Fund Name (Specify) (3 of 5) (Record Completed)	Risk Management	▼
<b>Operating Revenues</b>		
R02. Charges for Services		3,889,896
R03. Other Operating Revenues		57,020
R04. <b>Total Operating Revenues</b>		<b>\$3,946,916</b>
<b>Operating Expenses</b>		
R05. Personnel Services		
R06. Contractual Services		
R07. Materials and Supplies		
R08. General and Administrative Expenses		509,768
R09. Depreciation and Amortization Expenses		
R10. Other Operating Expenses		8,201,800
R11. <b>Total Operating Expenses</b>		<b>\$8,711,568</b>
R12. <b>Operating Income (Loss)</b>		<b>\$-4,764,652</b>
<b>Nonoperating Revenues</b>		
R13. Investment Income		103,181
R14. Gain on Disposal of Capital Assets		
R15. Other Nonoperating Revenues		
R16. <b>Total Nonoperating Revenues</b>		<b>\$103,181</b>
<b>Nonoperating Expenses</b>		
R17. Interest Expense		
R18. Loss on Disposal of Capital Assets		
R19. Other Nonoperating Expenses		
R20. <b>Total Nonoperating Expenses</b>		<b>\$0</b>
R21. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>		<b>\$-4,661,471</b>

**Capital Contributions**

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	<b>\$0</b>
R26. <b>Transfers In</b>	1,000,000
R27. <b>Transfers Out</b>	

**Special and Extraordinary Items**

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	<b>\$0</b>
R28. <b>Change in Net Position</b>	<b>\$-3,661,471</b>
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$-422,352</b>
R30. <b>Adjustment</b>	
R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	<b>\$-4,083,823</b>

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	-4,083,823
R36. <b>Total Net Position (Deficit)</b>	<b>\$-4,083,823</b>



City of Carlsbad  
 Cities' Financial Transactions Report  
 Internal Service Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Form #3

R01.	<b>Internal Service Fund Name (Specify)</b> (4 of 5) (Record Completed)	Self Insured Benefits <span style="float: right;">▼</span>
<b>Operating Revenues</b>		
R02.	Charges for Services	
R03.	Other Operating Revenues	
R04.	<b>Total Operating Revenues</b>	\$0
<b>Operating Expenses</b>		
R05.	Personnel Services	
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	<b>Total Operating Expenses</b>	\$0
R12.	<b>Operating Income (Loss)</b>	\$0
<b>Nonoperating Revenues</b>		
R13.	Investment Income	
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	<b>Total Nonoperating Revenues</b>	\$0
<b>Nonoperating Expenses</b>		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	<b>Total Nonoperating Expenses</b>	\$0
R21.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$0

**Capital Contributions**

R22. Federal	<input type="text"/>
R23. State	<input type="text"/>
R24. Other Capital Contributions	<input type="text"/>
R25. <b>Total Capital Contributions</b>	<input type="text" value="\$0"/>
R26. <b>Transfers In</b>	<input type="text"/>
R27. <b>Transfers Out</b>	<input type="text"/>

**Special and Extraordinary Items**

R27.5 Special Item	<input type="text"/>
R27.6 Extraordinary Item	<input type="text"/>
R27.7 <b>Total Special and Extraordinary Items</b>	<input type="text" value="\$0"/>
R28. <b>Change in Net Position</b>	<input type="text" value="\$0"/>
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	<input type="text" value="\$0"/>
R30. <b>Adjustment</b>	<input type="text"/>
R31. Reason for Adjustment	<input type="text"/>
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	<input type="text" value="\$0"/>

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	<input type="text"/>
R34. Restricted	<input type="text"/>
R35. Unrestricted	<input type="text" value="0"/>
R36. <b>Total Net Position (Deficit)</b>	<input type="text" value="\$0"/>

City of Carlsbad  
 Cities' Financial Transactions Report  
 Internal Service Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Form #3

R01. Internal Service Fund Name (Specify) (5 of 5) (Record Completed)	Workers Compensation	▼
<b>Operating Revenues</b>		
R02. Charges for Services		5,173,980
R03. Other Operating Revenues		435,983
R04. Total Operating Revenues		\$5,609,963
<b>Operating Expenses</b>		
R05. Personnel Services		
R06. Contractual Services		
R07. Materials and Supplies		
R08. General and Administrative Expenses		149,395
R09. Depreciation and Amortization Expenses		
R10. Other Operating Expenses		14,363,854
R11. Total Operating Expenses		\$14,513,249
R12. Operating Income (Loss)		\$-8,903,286
<b>Nonoperating Revenues</b>		
R13. Investment Income		-187,709
R14. Gain on Disposal of Capital Assets		
R15. Other Nonoperating Revenues		
R16. Total Nonoperating Revenues		\$-187,709
<b>Nonoperating Expenses</b>		
R17. Interest Expense		
R18. Loss on Disposal of Capital Assets		
R19. Other Nonoperating Expenses		
R20. Total Nonoperating Expenses		\$0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$-9,090,995

**Capital Contributions**

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	<b>\$0</b>
R26. <b>Transfers In</b>	8,208,252
R27. <b>Transfers Out</b>	

**Special and Extraordinary Items**

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	<b>\$0</b>
R28. <b>Change in Net Position</b>	<b>\$-882,743</b>
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$948,831</b>
R30. <b>Adjustment</b>	
R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	<b>\$66,088</b>

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	66,088
R36. <b>Total Net Position (Deficit)</b>	<b>\$66,088</b>

City of Carlsbad  
 Cities' Financial Transactions Report  
 Sewer Enterprise Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Form #9

<b>Operating Revenues</b>	
R01. Service Charges	19,616,466
R02. Permit and Inspection Fees	
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	187,320
<b>R08. Total Operating Revenues</b>	<b>\$19,803,786</b>
<b>Operating Expenses</b>	
R09. Transmission	
R10. Treatment and Disposal	
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	6,719,812
R16. Depreciation and Amortization Expenses	8,914,919
R17. Other Operating Expenses	4,760,559
<b>R18. Total Operating Expenses</b>	<b>\$20,395,290</b>
<b>R19. Operating Income (Loss)</b>	<b>\$-591,504</b>
<b>Nonoperating Revenues</b>	
R20. Investment Income	400,096
R21. Rents, Leases, Concessions, and Royalties	
Intergovernmental – Federal	
R30. Aid for Construction	
R31. Other Intergovernmental – Federal	

Intergovernmental – State		
R32.	Aid for Construction	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	
R41.	<b>Total Nonoperating Revenues</b>	\$400,096
<b>Nonoperating Expenses</b>		
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	<b>Total Nonoperating Expenses</b>	\$0
R46.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$-191,408
<b>Capital Contributions</b>		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	1,761,415
R53.	<b>Total Capital Contributions</b>	\$1,761,415
R54.	<b>Transfers In</b>	
R55.	<b>Transfers Out</b>	
<b>Special and Extraordinary Items</b>		
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	<b>Total Special and Extraordinary Items</b>	\$0
R56.	<b>Change in Net Position</b>	\$1,570,007
R57.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$182,867,146
R58.	<b>Adjustment</b>	
R59.	Reason for Adjustment	
R60.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$184,437,153
<b>Net Position (Deficit)</b>		
R61.	Net Investment in Capital Assets	140,336,678
R62.	Restricted	2,815,805
R63.	Unrestricted	41,284,670
R64.	<b>Total Net Position (Deficit)</b>	\$184,437,153
R65.	Are sewer services provided by other than the local agency? (Report Yes or No)	No <input type="checkbox"/>

City of Carlsbad  
 Cities' Financial Transactions Report  
 Solid Waste Enterprise Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Form #10

<b>Operating Revenues</b>	
R01. Disposal Fees – Commercial	<input type="text"/>
R02. Disposal Fees – Public	<input type="text" value="2,245,025"/>
R03. Collection Fees – Residential	<input type="text"/>
R04. Collection Fees – Commercial	<input type="text"/>
R05. Other Operating Revenues	<input type="text" value="551,488"/>
R06. <b>Total Operating Revenues</b>	<input type="text" value="\$2,796,513"/>
<b>Operating Expenses</b>	
Disposal Expenses	
R07. Personnel Services	<input type="text"/>
R08. Contractual Services	<input type="text"/>
R09. Materials and Supplies	<input type="text"/>
R10. Other Disposal Expenses (Abatements)	<input type="text"/>
R11. <b>Total Disposal Expenses</b>	<input type="text"/>
Collection Expenses	
R12. Personnel Services	<input type="text"/>
R13. Contractual Services	<input type="text"/>
R14. Materials and Supplies	<input type="text"/>
R15. Other Collection Expenses	<input type="text"/>
R16. <b>Total Collection Expenses</b>	<input type="text"/>
R17. General and Administrative Expenses	<input type="text" value="5,628,606"/>
R18. Depreciation and Amortization Expenses	<input type="text"/>
R19. Other Operating Expenses	<input type="text"/>
R20. <b>Total Operating Expenses</b>	<input type="text" value="\$5,628,606"/>
R21. <b>Operating Income (Loss)</b>	<input type="text" value="\$-2,832,093"/>
<b>Nonoperating Revenues</b>	
R22. Investment Income	<input type="text" value="226,378"/>
R23. Rents, Leases, Concessions, and Royalties	<input type="text"/>
Intergovernmental – Federal	
R32. Aid for Construction	<input type="text"/>
R33. Other Intergovernmental – Federal	<input type="text"/>

Intergovernmental – State		
R34.	Aid for Construction	
R37.	In-Lieu Taxes	
R38.	Other Intergovernmental – State	
R39.	Intergovernmental – County	
R40.	Intergovernmental – Other	209,448
R41.	Gain on Disposal of Capital Assets	
R42.	Other Nonoperating Revenues	
R43.	<b>Total Nonoperating Revenues</b>	\$435,826
<b>Nonoperating Expenses</b>		
R44.	Interest Expense	
R45.	Loss on Disposal of Capital Assets	
R46.	Other Nonoperating Expenses	
R47.	<b>Total Nonoperating Expenses</b>	\$0
R48.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$-2,396,267
<b>Capital Contributions</b>		
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	<b>Total Capital Contributions</b>	\$0
R55.	<b>Transfers In</b>	332,000
R56.	<b>Transfers Out</b>	
<b>Special and Extraordinary Items</b>		
R56.5	Special Item	
R56.6	Extraordinary Item	
R56.7	<b>Total Special and Extraordinary Items</b>	\$0
R57.	<b>Change in Net Position</b>	\$-2,064,267
R58.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$11,468,515
R59.	<b>Adjustment</b>	
R60.	Reason for Adjustment	
R61.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$9,404,248
<b>Net Position (Deficit)</b>		
R62.	Net Investment in Capital Assets	
R63.	Restricted	
R64.	Unrestricted	9,404,248
R65.	<b>Total Net Position (Deficit)</b>	\$9,404,248
R66.	Are solid waste services provided by other than the local agency? (Report Yes or No)	No <input type="checkbox"/>



City of Carlsbad  
 Cities' Financial Transactions Report  
 Water Enterprise Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position and Statistics

Fiscal Year: 2023

Form #12

**Operating Revenues**

Water Sales Revenues

Retail Water Sales

Within Local Agency Boundaries

R01.	Residential	15,952,879
R02.	Business	5,328,271
R03.	Industrial	
R04.	Irrigation	9,176,756

Outside Local Agency Boundaries

R05.	Residential	
R06.	Business	
R07.	Industrial	
R08.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	14,912,930
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	730,871
R18.	Other Operating Revenues	772,617

R19.	<b>Total Operating Revenues</b>	<b>\$46,874,324</b>
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**Operating Expenses**

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	28,357,952
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	1,341,433

R24.	Pumping	
R25.	Treatment	
R26.	Transmission and Distribution	
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	18,359,435
R34.	Depreciation and Amortization Expenses	6,375,383
R35.	Other Operating Expenses	
R36.	<b>Total Operating Expenses</b>	<b>\$54,434,203</b>
R37.	<b>Operating Income (Loss)</b>	<b>\$-7,559,879</b>
<b>Nonoperating Revenues</b>		
R38.	Investment Income	1,899,379
R39.	Rents, Leases, Concessions, and Royalties	
Intergovernmental – Federal		
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
Intergovernmental – State		
R50.	Aid for Construction	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	5,129,819
R59.	<b>Total Nonoperating Revenues</b>	<b>\$7,029,198</b>
<b>Nonoperating Expenses</b>		
R60.	Interest Expense	217,551
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	<b>Total Nonoperating Expenses</b>	<b>\$217,551</b>
R64.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$-748,232</b>

<b>Capital Contributions</b>		
R65.	Federal	
R66.	State	1,590,853
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	1,836,716
R71.	<b>Total Capital Contributions</b>	<b>\$3,427,569</b>
R72.	<b>Transfers In</b>	
R73.	<b>Transfers Out</b>	
<b>Special and Extraordinary Items</b>		
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	<b>Total Special and Extraordinary Items</b>	<b>\$0</b>
R74.	<b>Change in Net Position</b>	<b>\$2,679,337</b>
R75.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$322,342,240</b>
R76.	<b>Adjustment</b>	
R77.	Reason for Adjustment	
R78.	<b>Net Position (Deficit), End of Fiscal Year</b>	<b>\$325,021,577</b>
<b>Net Position (Deficit)</b>		
R79.	Net Investment in Capital Assets	191,085,062
R80.	Restricted	35,621,275
R81.	Unrestricted	98,315,240
R82.	<b>Total Net Position (Deficit)</b>	<b>\$325,021,577</b>
<b>Statistics</b>		
Minimum Residential Periodic Charge		
R83.	Minimum Residential Periodic Charge (Report in Dollars and Cents: 1.25)	28
R84.	Water Included In Minimum Periodic Charge (In Cubic Feet)	
R85.	Minimum Periodic Charge Billing Cycle (In Months)	1
R86.	Number of Accounts – Direct Customers – Within Local Agency Boundaries	30,374
R87.	Number of Accounts – Direct Customers – Outside Local Agency Boundaries	
R88.	Number of Accounts – Other Water Utilities or Agencies	
Use Whole Acre-Feet for Quantities of Water Below		
R89.	Water Purchased from Other Water Utilities or Agencies	15,418
R90.	Total Water Introduced into System	16,793
Water Sold, Used, or Lost		
R91.	Water Sold to Direct Customers	16,848
R92.	Water Sold to Other Water Utilities or Agencies	
R93.	Water Sold to or Used by Local Agency (Not Accounted for Above)	
R94.	Water Lost Through System	17
R95.	<b>Total Water Sold, Used, or Lost</b>	<b>16,865</b>
R96.	Are water services provided by other than the local agency? (Report Yes or No)	No <input type="checkbox"/>

City of Carlsbad  
 Cities' Financial Transactions Report  
 Other Enterprise Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Form #13

R01. Enterprise Fund Name (Specify) (1 of 1) (Record Completed)	Golf Course <span style="float: right;">▼</span>
<b>Operating Revenues</b>	
R02. Charges for Services	10,966,531
R03. Other Operating Revenues	30,066
R04. <b>Total Operating Revenues</b>	<b>\$10,996,597</b>
<b>Operating Expenses</b>	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	8,778,732
R09. Depreciation and Amortization Expenses	3,405,438
R10. Other Operating Expenses	
R11. <b>Total Operating Expenses</b>	<b>\$12,184,170</b>
R12. <b>Operating Income (Loss)</b>	<b>\$-1,187,573</b>
<b>Nonoperating Revenues</b>	
R13. Investment Income	38,259
R14. Rents, Leases, Concessions, and Royalties	
Intergovernmental – Federal	
R23. Aid for Construction	
R24. Other Intergovernmental – Federal	
Intergovernmental – State	
R25. Aid for Construction	
R28. In-Lieu Taxes	
R29. Other Intergovernmental – State	
R30. Intergovernmental – County	
R31. Intergovernmental – Other	
R32. Gain on Disposal of Capital Assets	
R33. Other Nonoperating Revenues	
R34. <b>Total Nonoperating Revenues</b>	<b>\$38,259</b>

<b>Nonoperating Expenses</b>		
R35.	Interest Expense	
R36.	Loss on Disposal of Capital Assets	13,851
R37.	Other Nonoperating Expenses	
R38.	<b>Total Nonoperating Expenses</b>	<b>\$13,851</b>
R39.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$-1,163,165</b>
<b>Capital Contributions</b>		
R40.	Federal	
R41.	State	
R42.	County	
R43.	Other Government	
R44.	Other Capital Contributions	
R45.	<b>Total Capital Contributions</b>	<b>\$0</b>
R46.	<b>Transfers In</b>	
R47.	<b>Transfers Out</b>	
<b>Special and Extraordinary Items</b>		
R47.5	Special Item	
R47.6	Extraordinary Item	
R47.7	<b>Total Special and Extraordinary Items</b>	<b>\$0</b>
R48.	<b>Change in Net Position</b>	<b>\$-1,163,165</b>
R49.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$27,899,562</b>
R50.	<b>Adjustment</b>	
R51.	Reason for Adjustment	
R52.	<b>Net Position (Deficit), End of Fiscal Year</b>	<b>\$26,736,397</b>
<b>Net Position (Deficit)</b>		
R53.	Net Investment in Capital Assets	21,330,065
R54.	Restricted	
R55.	Unrestricted	5,406,332
R56.	<b>Total Net Position (Deficit)</b>	<b>\$26,736,397</b>

City of Carlsbad  
 Cities' Financial Transactions Report  
 Functional Revenue Details Report  
 Governmental Funds

Back to Form: Functional Revenue Details

**Fiscal Year: 2023**

Form #15

Functional Revenue Detail List:

Revenue Form	Functional Revenue	Expenditure Form	Expenditure Function	Amount
Taxes	Construction Development Taxes	TransportationCommunityDevelopment	Other Community Development 1	986,129
			<b>Sub Total:</b>	\$986,129
Taxes	Transportation Taxes – Nontransit	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	429,466
			<b>Sub Total:</b>	\$429,466
SpecialBenefitAssessments	Lighting	GeneralGovernmentPublicSafety	Street Lighting	938,625
			<b>Sub Total:</b>	\$938,625
LicensesPermits	Construction Permits	TransportationCommunityDevelopment	Construction and Engineering Regulation	2,780,101
			<b>Sub Total:</b>	\$2,780,101
LicensesPermits	Street and Curb Permits	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	8,069
			<b>Sub Total:</b>	\$8,069
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Other Public Safety 2	366,202
			<b>Sub Total:</b>	\$366,202
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	5,520,836
			<b>Sub Total:</b>	\$5,520,836
IntergovernmentalState	Peace Officers Standards and Training	GeneralGovernmentPublicSafety	Police	37,208
			<b>Sub Total:</b>	\$37,208
IntergovernmentalState	Public Safety – Prop. 172	GeneralGovernmentPublicSafety	Police	1,438,920
			<b>Sub Total:</b>	\$1,438,920
IntergovernmentalFederal	Community Development Block Grant	TransportationCommunityDevelopment	Housing	508,874
			<b>Sub Total:</b>	\$508,874
ChargesforCurrentServices	Engineering Fees, Inspection and Other Charges	TransportationCommunityDevelopment	Construction and Engineering Regulation	2,151,469
			<b>Sub Total:</b>	\$2,151,469
ChargesforCurrentServices	First Aid and Ambulance Charges	GeneralGovernmentPublicSafety	Emergency Medical Service	4,368,825
			<b>Sub Total:</b>	\$4,368,825
ChargesforCurrentServices	Housing Revenues	TransportationCommunityDevelopment	Housing	945,424
			<b>Sub Total:</b>	\$945,424
ChargesforCurrentServices	Library Fines and Fees	HealthCultureLeisure	Libraries	35,450
			<b>Sub Total:</b>	\$35,450
ChargesforCurrentServices	Parks and Recreation Fees	HealthCultureLeisure	Parks and Recreation	3,138,549
			<b>Sub Total:</b>	\$3,138,549
ChargesforCurrentServices	Plan Checking Fees	TransportationCommunityDevelopment	Planning	1,890,082
			<b>Sub Total:</b>	\$1,890,082
ChargesforCurrentServices	Special Fire Department Services	GeneralGovernmentPublicSafety	Fire	5,196
			<b>Sub Total:</b>	\$5,196
ChargesforCurrentServices	Special Police Department Services	GeneralGovernmentPublicSafety	Police	119,478
			<b>Sub Total:</b>	\$119,478

ChargesforCurrentServices	Weed and Lot Cleaning Charges	GeneralGovernmentPublicSafety	Weed Abatement	10,185
			<b>Sub Total:</b>	\$10,185
ChargesforCurrentServices	Zoning Fees and Subdivision Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation	4,207
			<b>Sub Total:</b>	\$4,207
MiscellaneousRevenues	Contributions from Nongovernmental Sources	HealthCultureLeisure	Libraries	210,859
		HealthCultureLeisure	Other Culture and Leisure 1	25,000
		GeneralGovernmentPublicSafety	Parks and Recreation	57,765
			<b>Sub Total:</b>	\$293,624
MiscellaneousRevenues	Development Impact Fees	TransportationCommunityDevelopment	Other Community Development 1	7,374,905
			<b>Sub Total:</b>	\$7,374,905
			<b>Functional Revenue Total:</b>	\$33,351,824
			<b>Other Functional Revenue Total:</b>	\$19,340,998
			<b>Functional Revenue Grand Total:</b>	\$52,692,822

City of Carlsbad  
 Cities' Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Taxes

Fiscal Year: 2023

Form #16

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Taxes</b>			
R01. Secured and Unsecured Property Taxes	69,414,058		69,414,058
R02. Supplemental Roll Secured and Unsecured Property Taxes	2,563,395		2,563,395
R03. Property Tax In-Lieu of Vehicle License Fees	13,283,488		13,283,488
R04. Voter-Approved Indebtedness Property Taxes			
R05. Supplemental Roll Voter-Approved Indebtedness Property Taxes			
R06. Property Taxes – Prior	93,060		93,060
R07. Supplemental Roll Property Taxes – Prior			
R08. Pass-through Property Taxes (ABX1 26)			
R09. Residual Property Taxes (ABX1 26)			
R11. Parcel Tax			
R12. Other Property Taxes	1,855,995		1,855,995
R13. Interest, Penalties, and Delinquent Taxes			
R14. Sales and Use Taxes	54,747,787		54,747,787
R16. Transportation Taxes – Transit			
R17. Transportation Taxes – Nontransit	429,466		429,466
R18. Transient Occupancy Taxes	34,280,239		34,280,239
R19. Franchises	7,833,845		7,833,845
R20. Business License Taxes	6,356,809		6,356,809
R21. Real Property Transfer Taxes	1,367,481		1,367,481
R22. Utility Users Taxes			
R23. Construction Development Taxes	986,129		986,129
<b>Taxes – Other</b>			
R24. Admission Tax			
R25. Parking Tax			



R27. Other Taxes – Other (Specify)

R27a. **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

<input type="text"/>	Select <input type="text"/>	<input type="text"/>	Add
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R27b. **Specify General Revenues**      **General Revenues**

<input type="text"/>	<input type="text"/>	Add
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	<b>Functional Revenues</b>	<b>General Revenues</b>	<b>Total Revenues</b>
	<b>A</b>	<b>B</b>	<b>C</b>
R28. <b>Total Taxes</b>	\$1,415,595	\$191,796,157	\$193,211,752

City of Carlsbad  
 Cities' Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Special Benefit Assessments

Fiscal Year: 2023

Form #17

**Functional Revenues**

**Special Benefit Assessments**

R01. Fire	0
R02. Paramedics	0
R03. Police	0
R04. Lighting	938,625
R05. Other Special Benefit Assessments (Specify)	1,597,226

R05a. **Specify Functional Revenues**      **Select Expenditure Function**

Special Benefit District	Management and Support	642	Delete
Buena Vista Channel Maintenance District	Streets/Highways/Storm Drains	82,037	Delete
Lighting and Landscaping District #2	Streets/Highways/Storm Drains	695,133	Delete
Landscaping District - Medians	Streets - Trees/Landscaping	348,486	Delete
Landscaping District - Trees	Streets - Trees/Landscaping	470,928	Delete
<input type="text"/>	Select		Add
<b>Total:</b>		<b>1,597,226</b>	

R06. **Total Special Benefit Assessments**      **\$2,535,851**

City of Carlsbad  
 Cities' Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Licenses and Permits

Fiscal Year: 2023

Form #18

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Licenses and Permits</b>			
R01. Animal Licenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
R02. Bicycle Licenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
R03. Construction Permits	2,780,101	<input type="text"/>	2,780,101
R04. Street and Curb Permits	8,069	<input type="text"/>	8,069
R05. Other Licenses and Permits (Specify)	1,878,183	<input type="text"/>	1,878,183

R05a. **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

Annual Fire Inspection Fees	Fire	525,054	<input type="button" value="Delete"/>
Fire Protection Systems Permits	Fire	243,407	<input type="button" value="Delete"/>
Hazardous Use Permits	Other Community Development 1	92,650	<input type="button" value="Delete"/>
Mobile Home Operations Permit	Other Community Development 1	13,298	<input type="button" value="Delete"/>
Lagoon Permits	Parks and Recreation	41,728	<input type="button" value="Delete"/>
Non-Jurisdictional Fees	Streets/Highways/Storm Drains	954,794	<input type="button" value="Delete"/>
Oversized Load Permits	Streets/Highways/Storm Drains	7,252	<input type="button" value="Delete"/>
<input type="text"/>	Select	<input type="text"/>	<input type="button" value="Add"/>
<b>Total:</b>		1,878,183	

R05b. **Specify General Revenues**      **General Revenues**

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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	Functional Revenues A	General Revenues B	Total Revenues C
R06. <b>Total Licenses and Permits</b>	\$4,666,353	\$0	\$4,666,353

City of Carlsbad  
 Cities' Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Fines, Forfeitures, Penalties, and Revenue from Use of Money and Property

Fiscal Year: 2023

Form #19

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
<b>Fines, Forfeitures, and Penalties</b>				
R01.	Vehicle Code Fines	366,202		366,202
R03.	Forfeitures and Penalties			
R03.5	Other Fines (Specify)		52,987	52,987

R03.5a

<b>Specify Functional Revenues</b>	<b>Select Expenditure Function</b>	<b>Functional Revenues</b>
<input type="text"/>	Select <span style="font-size: small;">▼</span>	<input type="text"/> <input type="button" value="Add"/>

R03.5b

<b>Specify General Revenues</b>	<b>General Revenues</b>	
<input type="text"/>	52,987 <input type="button" value="Delete"/>	
<input type="text"/>	<input type="button" value="Add"/>	
Total:		52,987

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
R04.	<b>Total Fines, Forfeitures, and Penalties</b>	\$366,202	\$52,987	\$419,189

<b>Revenue from Use of Money and Property</b>				
R05.	Investment Income		7,180,045	7,180,045
R06.	Rents, Leases, and Concessions		3,159,527	3,159,527
R07.	Royalties			
R09.5	Other Revenue from Use of Money and Property (Specify)		559,489	559,489

R09.5a

<b>Specify Functional Revenues</b>	<b>Select Expenditure Function</b>	<b>Functional Revenues</b>
<input type="text"/>	Select <span style="font-size: small;">▼</span>	<input type="text"/> <input type="button" value="Add"/>

R09.5b

<b>Specify General Revenues</b>	<b>General Revenues</b>	
<input type="text"/>	559,489 <input type="button" value="Delete"/>	
<input type="text"/>	<input type="button" value="Add"/>	
Total:		559,489

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
R10.	<b>Total Revenue from Use of Money and Property</b>	\$0	\$10,899,061	\$10,899,061

City of Carlsbad  
 Cities' Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Intergovernmental – State

Fiscal Year: 2023

Form #20

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
<b>Intergovernmental – State</b>				
R01.	Homeowners Property Tax Relief	340,152	340,152	340,152
R03.	Gasoline Tax	5,520,836	5,520,836	5,520,836
R04.	Peace Officers Standards and Training	37,208	37,208	37,208
R05.	Off-Highway Motor Vehicle In-Lieu Fee			
R07.5	Other Intergovernmental – State (Specify)	118,477	118,477	118,477

R07.5a **Specify General Revenues**

**General Revenues**

Vehicle in License Fee Collection in Excess	118,477	Delete
<input style="width: 90%;" type="text"/>		Add
Total:		118,477

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
<b>State Grants – Other</b>				
R08.	Mandated Cost	61,087	61,087	61,087
R09.	Public Safety – Prop. 172	1,438,920	1,438,920	1,438,920
R10.	Public Safety – 2011			
R31.	Other State Grants – Other (Specify)	1,557,329	1,557,329	1,557,329

R31a. **Specify Functional Revenues**

**Select Expenditure Function**

**Functional Revenues**

Mutual Aid Response	Fire	▼	395,335	Delete
Capital	Management and Support	▼	21,981	Delete
Misc School District	Management and Support	▼	213,030	Delete
Miscellaneous	Management and Support	▼	608,800	Delete
Police Grants	Police	▼	318,183	Delete
<input style="width: 90%;" type="text"/>	Select	▼		Add
Total:			1,557,329	

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
R32.	<b>Total Intergovernmental – State</b>	\$8,554,293	\$519,716	\$9,074,009

City of Carlsbad  
 Cities' Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Intergovernmental – Federal, County, and Other Taxes In-Lieu

Fiscal Year: 2023

Form #21

		Functional Revenues A	General Revenues B	Total Revenues C
<b>Intergovernmental – Federal</b>				
R13.	Community Development Block Grant	508,874		508,874
R14.	Workforce Investment Act (WIA)			
R15.	Other Federal Grants (Specify)	10,339,412		10,339,412

R15a. **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

Affordable Housing	Housing	11,700	Delete
Section 8 Housing	Housing	9,026,846	Delete
Capital	Management and Support	39,728	Delete
Miscellaneous	Management and Support	1,103,440	Delete
Police Grants	Police	157,698	Delete
<input type="text"/>	Select		Add
<b>Total:</b>		10,339,412	

		Functional Revenues A	General Revenues B	Total Revenues C
R16.	<b>Total Intergovernmental – Federal</b>	\$10,848,286		\$10,848,286

**Intergovernmental – County**

R17.	County Grants of State Gasoline Tax			
R18.	Other County Grants (Specify)			

R18.5a **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

<input type="text"/>	Select		Add
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R18.5b **Specify General Revenues**      **General Revenues**

<input type="text"/>	<input type="text"/>	Add
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		Functional Revenues A	General Revenues B	Total Revenues C
R19.	<b>Total Intergovernmental – County</b>	\$0		\$0

R20.	<b>Other Taxes In-Lieu (Specify)</b>			
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R20.5a **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

<input type="text"/>	Select		Add
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R20.5b **Specify General Revenues**      **General Revenues**

<input type="text"/>	<input type="text"/>	Add
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City of Carlsbad  
 Cities' Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Charges for Current Services

Go to Form: Functional Revenue Detail

Fiscal Year: 2023

Form #22

**Functional Revenues**

**Charges for Current Services**

R01. Zoning Fees and Subdivision Fees	4,207
R04. Special Police Department Services	119,478
R06. Special Fire Department Services	5,196
R07. Plan Checking Fees	1,890,082
R09. Animal Shelter Fees and Charges	
R10. Engineering Fees, Inspection and Other Charges	2,151,469
R11. Street, Sidewalk, and Curb Repairs Charges	
R12. Weed and Lot Cleaning Charges	10,185
R13. Sewer Service Charges	
R14. Sewer Connection Fees	
R15. Solid Waste Revenues	
R16. Sales of Refuse	
R17. First Aid and Ambulance Charges	4,368,825
R20. Library Fines and Fees	35,450
R23. Parking Facility Charges	
R24. Parks and Recreation Fees	3,138,549
R25. Golf Course Fees	
R26. Water Service Charges	
R27. Water Connection Fees	
R28. Electric Revenues	
R29. Gas Revenues	
R30. Airport Revenues	
R31. Cemetery Revenues	
R32. Housing Revenues	945,424
R33. Ports and Harbor Revenues	
R34. Hospital Revenues	
R35. Transit Revenues	
R36. Stadium Revenues	
R40. Quasi-External Transactions	

R41. Other Charges for Current Services (Specify)

271,263

R41a.

**Specify Functional Revenues**

**Select Expenditure Function**

Miscellaneous	Housing	▼	164,316	Delete
Admin Fees	Management and Support	▼	49,110	Delete
Copies	Management and Support	▼	20,721	Delete
Credit Card Fee Reimbursements	Management and Support	▼	12,533	Delete
Easements	Management and Support	▼	8,616	Delete
Election Filing Fees	Management and Support	▼	10,733	Delete
Kiosk Sign Fees	Management and Support	▼	2,016	Delete
Postage	Management and Support	▼	3,218	Delete
	Select	▼		Add
			<b>Total:</b>	271,263

R42. **Total Charges for Current Services**

\$12,940,128



City of Carlsbad  
 Cities' Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Miscellaneous Revenues and Grand Totals

Fiscal Year: 2023

Form #23

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Miscellaneous Revenues</b>			
R01. Development Impact Fees	7,374,905		7,374,905
R04. Contributions from Nongovernmental Sources	293,624	32,332	325,956
R05. Other Miscellaneous Revenues (Specify)	3,697,585		3,697,585

R05a. **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

Loss Recovery	Management and Support	44,631	Delete
Miscellaneous AR Write Offs	Management and Support	-38,236	Delete
Miscellaneous Damages	Management and Support	48	Delete
Miscellaneous Reimbursed Expenses	Management and Support	1,763,057	Delete
Settlements	Management and Support	1,923,192	Delete
Traffic Signals	Management and Support	4,893	Delete
	Select		Add
<b>Total:</b>		3,697,585	

R05b. **Specify General Revenues**      **General Revenues**

		Add
--	--	-----

	Functional Revenues A	General Revenues B	Total Revenues C
R10. <b>Total Miscellaneous Revenues</b>	\$11,366,114	\$32,332	\$11,398,446
R11. <b>Grand Totals</b>	\$52,692,822	\$203,300,253	\$255,993,075

City of Carlsbad  
 Cities' Financial Transactions Report  
 Statement of Net Expenditures - Governmental Funds  
 General Government and Public Safety

Fiscal Year: 2023

Form #24

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>General Government</b>			
R01. Legislative	8,727,222		8,727,222
R02. Management and Support	18,287,048	5,792,153	12,494,895
R10. Other General Government 1			
R11. Other General Government 2			
R12. <b>Total General Government</b>	<b>\$27,014,270</b>	<b>\$5,792,153</b>	<b>\$21,222,117</b>
<b>Public Safety</b>			
R13. Police	50,933,910	2,071,487	48,862,423
R24. Fire	10,913,072	1,168,992	9,744,080
R25. Emergency Medical Service	22,061,456	4,368,825	17,692,631
R26. Animal Regulation			
R27. Weed Abatement	244,708	10,185	234,523
R28. Street Lighting	977,403	938,625	38,778
R29. Disaster Preparedness	633,502		633,502
R33. Other Public Safety 1	920,778		920,778
R34. Other Public Safety 2		366,202	-366,202
R35. <b>Total Public Safety</b>	<b>\$86,684,829</b>	<b>\$8,924,316</b>	<b>\$77,760,513</b>

City of Carlsbad  
 Cities' Financial Transactions Report  
 Statement of Net Expenditures - Governmental Funds  
 Transportation and Community Development

Go to Form: Functional Revenue Details

Fiscal Year: 2023

Form #25

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Transportation</b>			
R01. Streets/Highways/Storm Drains	11,598,522	7,697,587	3,900,935
R02. Streets – Trees/Landscaping	985,124	819,414	165,710
R03. Parking Facility			
R04. Public Transit			
R05. Airports			
R06. Ports and Harbor			
R07. Other Transportation 1			
R08. Other Transportation 2			
R09. <b>Total Transportation</b>	<b>\$12,583,646</b>	<b>\$8,517,001</b>	<b>\$4,066,645</b>
<b>Community Development</b>			
R10. Planning	646,731	1,890,082	-1,243,351
R11. Construction and Engineering Regulation	6,354,547	4,935,777	1,418,770
R12. Redevelopment			
R13. Housing	16,797,882	10,657,160	6,140,722
R14. Employment	204,217		204,217
R15. Community Promotion			
R16. Other Community Development 1	8,059,629	8,466,982	-407,353
R17. Other Community Development 2			
R18. <b>Total Community Development</b>	<b>\$32,063,006</b>	<b>\$25,950,001</b>	<b>\$6,113,005</b>

City of Carlsbad  
 Cities' Financial Transactions Report  
 Statement of Net Expenditures - Governmental Funds  
 Health and Culture and Leisure

Fiscal Year: 2023

Form #26

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Health</b>			
R01. Physical and Mental Health			
R06. Hospitals and Sanitariums			
R07. Solid Waste			
R08. Sewers			
R09. Cemeteries			
R17. Other Health 1			
R18. Other Health 2			
R19. <b>Total Health</b>	\$0	\$0	\$0
<b>Culture and Leisure</b>			
R20. Parks and Recreation	22,178,238	3,238,042	18,940,196
R21. Marina and Wharfs			
R22. Libraries	13,592,285	246,309	13,345,976
R23. Museums			
R24. Golf Courses			
R25. Sports Arenas and Stadiums			
R26. Community Centers and Auditoriums			
R27. Other Culture and Leisure 1		25,000	-25,000
R28. Other Culture and Leisure 2			
R29. <b>Total Culture and Leisure</b>	\$35,770,523	\$3,509,351	\$32,261,172

City of Carlsbad  
 Cities' Financial Transactions Report  
 Statement of Net Expenditures - Governmental Funds  
 Public Utilities and Other Expenditures

Fiscal Year: 2023

Form #27

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Public Utilities</b>			
R01. Water			
R02. Gas			
R03. Electric			
R04. Other Public Utilities 1			
R05. Other Public Utilities 2			
R06. <b>Total Public Utilities</b>	\$0	\$0	\$0
<b>Other Expenditures</b>			
R07. Other Expenditures 1			
R08. Other Expenditures 2			
R09. <b>Total Other Expenditures</b>	\$0	\$0	\$0

City of Carlsbad  
 Cities' Financial Transactions Report  
 Statement of Net Expenditures - Governmental Funds  
 Debt Service, Capital Outlay, and Grand Totals

Go to Form: Functional Revenue Details

Fiscal Year: 2023

Form #28

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Debt Service</b>			
R01. Principal Payments on Long-Term Debt			
R02. Interest Payments on Long-Term Debt			
R02.5 Principal Payments on Lease Obligations (Purchase Agreements)			
R03. Principal and Interest on Short-Term Notes and Warrants			
R04. Other Debt Service Payments	22,365		22,365
R05. <b>Total Debt Service</b>	<b>\$22,365</b>		<b>\$22,365</b>
<b>Capital Outlay</b>			
R06. General Government	13,410,392		13,410,392
R07. Public Safety	821,820		821,820
R08. Transportation	20,750,403		20,750,403
R09. Community Development	363,864		363,864
R10. Health			
R11. Culture and Leisure	231,770		231,770
R12. Public Utilities			
R13. Other Expenditures			
R14. <b>Total Capital Outlay</b>	<b>\$35,578,249</b>		<b>\$35,578,249</b>
R15. <b>Grand Totals</b>	<b>\$229,716,888</b>	<b>\$52,692,822</b>	<b>\$177,024,066</b>

City of Carlsbad  
 Cities' Financial Transactions Report  
 Governmental Funds  
 Major Object Classification

Fiscal Year: 2023

Form #29

**Operating Expenditures**

R01.	Salaries and Wages	81,987,408
R02.	Retirement Benefits	21,420,283
R03.	Other Employee Benefits	17,463,179
	Contract Services	
R04.	Private	29,955,565
R05.	Governmental Agencies	
R06.	Materials and Supplies	43,289,839
R07.	Other Operating Expenditures	
R08.	<b>Total Operating Expenditures</b>	<b>\$194,116,274</b>

**Debt Service**

R09.	Principal Payments on Long-Term Debt	
R10.	Interest Payments on Long-Term Debt	
R11.	Principal Payments on Lease Obligations (Purchase Agreements)	
R11.5	Principal and Interest on Short-Term Notes and Warrants	
R12.	Other Debt Service Payments	22,365
R13.	<b>Total Debt Service</b>	<b>\$22,365</b>

**Capital Outlay**

R14.	Land	
R15.	Buildings and Improvements	34,071,886
R16.	Equipment	1,506,363
R17.	Other Capital Outlay	
R18.	<b>Total Capital Outlay</b>	<b>\$35,578,249</b>
R19.	<b>Grand Total Expenditures</b>	<b>\$229,716,888</b>

**Supplemental Data**

Major Project Expenditures

R20.	Pursuant to Competitive Bidding	32,114,945
R21.	Other than Competitive Bidding	88,063
R22.	<b>Total Major Project Expenditures</b>	<b>\$32,203,008</b>

City of Carlsbad  
 Cities' Financial Transactions Report  
 Other Financing Sources (Uses) and Changes in Fund Balance - Governmental Funds

Fiscal Year: 2023

Form #30

R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	26,276,187
<b>Other Financing Sources (Uses)</b>	
R01.5 Lease Financing	
R02. Long-Term Debt - Bonds, COP, and Other Agency Debt	
R03. Construction Financing and Other Long-Term Debt	
R03.6 Proceeds from Refinancing on Loans, Notes, and Other	
R03.7 Payments to Refinanced Loans, Notes, and Other	
R04. Refunding Bonds Proceeds	
R05. Premium on Bonds Issued	
R06. Discount on Bonds Issued	
R07. Payment to Refunded Bond Escrow Agent	
R08. Demand Bonds	
R09. Proceeds from Sale of Capital Assets	379,344
R11. Insurance Recoveries	
R12. Transfers In	13,428,000
R13. Transfers Out	-24,368,252
R13.5 Other Financing Sources (Uses) – Other	
R14. Total Other Financing Sources (Uses)	\$-10,560,908
<b>Special and Extraordinary Items</b>	
R15. Special Item	
R16. Extraordinary Item	
R17. Total Special and Extraordinary Items	\$0
R18. Net Change in Fund Balance	\$15,715,279
R19. Fund Balance (Deficit), Beginning of Fiscal Year	\$575,015,083
R20. Adjustment	
R21. Reason for Adjustment	
R22. Fund Balance (Deficit), End of Fiscal Year	\$590,730,362



City of Carlsbad  
 Cities' Financial Transactions Report  
 Statement of Changes in Fiduciary Net Position  
 Fiduciary Funds

Fiscal Year: 2023

Form #30.5

		Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
<b>Additions</b>					
Contributions					
R01.	Employer				
R02.	Plan Members				
R03.	Private Contributions				
R04.	Contributions to Pooled Investments				
R05.	Other Contributions				
R06.	<b>Total Contributions</b>	\$0	\$0	\$0	\$0
Investment Income (Loss)					
R07.	Net Appreciation (Depreciation) in Fair Value of Investments			3,911	169,965
R08.	Interest			112,624	
R09.	Dividends				
R10.	Other Investment Income				
R11.	(Investment Expense)				
Securities Lending Income (Loss)					
R12.	Securities Lending Income				
R13.	(Securities Lending Expense)				
R14.	<b>Net Securities Lending Income (Loss)</b>	\$0	\$0	\$0	\$0
R15.	<b>Net Investment Income (Loss)</b>	\$0	\$0	\$116,535	\$169,965
R15.5	Tax Revenues			949,059	1,308,000
R16.	Receipts from Depositors				
R17.	Other Additions				34,665,118
R18.	<b>Total Additions</b>	\$0	\$0	\$1,065,594	\$36,143,083
<b>Deductions</b>					
R19.	Benefit Payments				6,054,378
R20.	Refunds of Contributions				
R21.	Administrative Expenses			7,866	162,596
R22.	Payments to and for Depositors				
R23.	Distributions from Pooled Investments				
R24.	Other Deductions			63,607	28,380,550
R25.	<b>Total Deductions</b>	\$0	\$0	\$71,473	\$34,597,524
R26.	<b>Change in Net Position</b>	\$0	\$0	\$994,121	\$1,545,559
R27.	Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$3,704,732	\$14,020,514
R28.	Adjustment				-8,549,104
R29.	Reason for Adjustment				Net position beginning as
R30.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$4,698,853	\$7,016,969

**Note:**

(R29) *Cus-Reason for Adjustment: Net position beginning as restated*

City of Carlsbad  
 Cities' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

Form #31

R03. Purpose of Debt (1 of 5) (Record Completed)	Improvements-Rancho Carrillo
R04. Nature of Revenue Pledged	Property Tax Revenue
R05. Percent of Pledge	100%
R06. Debt Type	1915 Act Bonds
R07. Fund Type	Select
R09. Year of Issue	1998
R10. Beginning Maturity Year	1998
R11. Ending Maturity Year	2028
R12. Principal Authorized	19,600,000
R13. Principal Issued to Date	19,600,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	<b>\$4,155,000</b>
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	390,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	2,100,000
R21. <b>Principal Payable, End of Fiscal Year</b>	<b>\$1,665,000</b>
R22. Principal Payable, Current Portion	250,000
R23. <b>Principal Payable, Noncurrent Portion</b>	<b>\$1,415,000</b>
R24. Interest Paid in Current Fiscal Year	162,800
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Carlsbad  
 Cities' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

Form #31

R03. Purpose of Debt (2 of 5) (Record Completed)	Improvements-Reassessment District-Refunding ▼
R04. Nature of Revenue Pledged	Property Tax Revenue
R05. Percent of Pledge	100%
R06. Debt Type	1915 Act Bonds ▼
R07. Fund Type	Select ▼
R09. Year of Issue	2013
R10. Beginning Maturity Year	2014
R11. Ending Maturity Year	2032
R12. Principal Authorized	31,300,000
R13. Principal Issued to Date	31,300,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	\$21,780,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	0
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	21,780,000
R21. <b>Principal Payable, End of Fiscal Year</b>	\$0
R22. Principal Payable, Current Portion	0
R23. <b>Principal Payable, Noncurrent Portion</b>	\$0
R24. Interest Paid in Current Fiscal Year	456,632
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Carlsbad  
 Cities' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

Form #31

R03. Purpose of Debt (3 of 5) (Record Completed)	CFD #3
R04. Nature of Revenue Pledged	Property Tax Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Mello-Roos Bonds
R07. Fund Type	Select
R09. Year of Issue	2016
R10. Beginning Maturity Year	2016
R11. Ending Maturity Year	2036
R12. Principal Authorized	8,290,000
R13. Principal Issued to Date	8,290,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	<b>\$6,575,000</b>
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	365,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	<b>\$6,210,000</b>
R22. Principal Payable, Current Portion	375,000
R23. <b>Principal Payable, Noncurrent Portion</b>	<b>\$5,835,000</b>
R24. Interest Paid in Current Fiscal Year	162,800
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Carlsbad  
 Cities' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

Form #31

R03. Purpose of Debt (4 of 5) (Record Completed)	CFD #3 Special
R04. Nature of Revenue Pledged	Property Tax Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Mello-Roos Bonds
R07. Fund Type	Select
R09. Year of Issue	2016
R10. Beginning Maturity Year	2016
R11. Ending Maturity Year	2038
R12. Principal Authorized	13,015,000
R13. Principal Issued to Date	13,015,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	<b>\$10,615,000</b>
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	510,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	<b>\$10,105,000</b>
R22. Principal Payable, Current Portion	520,000
R23. <b>Principal Payable, Noncurrent Portion</b>	<b>\$9,585,000</b>
R24. Interest Paid in Current Fiscal Year	293,475
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Carlsbad  
 Cities' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

Form #31

R03. Purpose of Debt (5 of 5) (Record Completed)	Improvements-Reassessment District-Refunding ▼
R04. Nature of Revenue Pledged	Property Tax Revenue
R05. Percent of Pledge	100%
R06. Debt Type	1915 Act Bonds ▼
R07. Fund Type	Select ▼
R09. Year of Issue	2022
R10. Beginning Maturity Year	2023
R11. Ending Maturity Year	2035
R12. Principal Authorized	16,240,000
R13. Principal Issued to Date	16,240,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	16,240,000
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	0
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	<b>\$16,240,000</b>
R22. Principal Payable, Current Portion	890,000
R23. <b>Principal Payable, Noncurrent Portion</b>	<b>\$15,350,000</b>
R24. Interest Paid in Current Fiscal Year	0
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Carlsbad  
 Cities' Financial Transactions Report  
 Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

**Fiscal Year: 2023**

Summary Form #31

	<b>Year of Issue</b>	<b>Principal Payable, Beginning of Fiscal Year</b>	<b>Principal Issued in Current Fiscal Year</b>	<b>Principal Paid in Current Fiscal Year</b>	<b>Principal Payable, End of Fiscal Year</b>	<b>Principal Payable, Current Portion</b>	<b>Principal Payable, Noncurrent Portion</b>
<b>Debts With No City Commitment</b>							
<b>1915 Act Bonds</b>							
Improvements-Rancho Carrillo	1998	4,155,000	0	390,000	1,665,000	250,000	1,415,000
Improvements-Reassessment District-Refunding	2013	21,780,000	0	0	0	0	0
Improvements-Reassessment District-Refunding 22-1	2022	0	16,240,000	0	16,240,000	890,000	15,350,000
<b>Mello-Roos Bonds</b>							
CFD #3	2016	6,575,000	0	365,000	6,210,000	375,000	5,835,000
CFD #3 Special	2016	10,615,000	0	510,000	10,105,000	520,000	9,585,000
<b>Total Debts With No City Commitment:</b>		<b>\$43,125,000</b>	<b>\$16,240,000</b>	<b>\$1,265,000</b>	<b>\$34,220,000</b>	<b>\$2,035,000</b>	<b>\$32,185,000</b>

City of Carlsbad  
 Cities' Financial Transactions Report  
 Construction Financing  
 Federal and State

Go to Report: Detail Summary of Construction Financing

**Fiscal Year: 2023**

Form #33

R01. Federal or State Financing	State Financing
R02. Purpose of Debt (1 of 3) (Record Completed)	Water Recycling
R03. Nature of Revenue Pledged	All Revenue
R04. Debt Type	Loans
R05. Fund Type	Enterprise
R07. Contract Date	04/01/2006
R08. <b>Maximum Repayment Obligation per Contract, Beginning of Fiscal Year</b>	\$19,382,546
R09. Initial Repayment Obligation	
R10. Adjustment to Repayment Obligation in Current Fiscal Year	
R11. Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12. <b>Maximum Repayment Obligation per Contract, End of Fiscal Year</b>	\$19,382,546
R13. Year of Issue	2006
R14. Beginning Maturity Year	2006
R15. Ending Maturity Year	2027
R16. Principal Authorized	19,382,546
R17. Principal Received to Date	19,382,546
R18. Principal Expended to Date	19,382,546
R19. Principal Unspent	0
R20. <b>Principal Outstanding, Beginning of Fiscal Year</b>	\$5,745,655
R21. Adjustment to Principal in Current Fiscal Year	
R22. Reason for Adjustment to Principal in Current Fiscal Year	
R23. Principal Received in Current Fiscal Year	
R24. Principal Paid in Current Fiscal Year	1,097,473
R24.5 Principal Refinanced in Current Fiscal Year	
R25. <b>Principal Paid to Date</b>	\$6,225,632
R26. <b>Principal Outstanding, End of Fiscal Year</b>	\$4,648,182
R27. Principal Outstanding, Current Portion	1,122,715
R28. <b>Principal Outstanding, Noncurrent Portion</b>	\$3,525,467
R29. Interest Paid in Current Fiscal Year	132,150
R30. Principal Delinquent, End of Fiscal Year	
R31. Interest Delinquent, End of Fiscal Year	



**Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.**

**R32. Estimated Payment Schedule**

<b>Fiscal Year(s) (YYYY)</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>	
2024	1,122,715	106,908	1,229,623	Delete
2025	1,148,537	81,086	1,229,623	Delete
2026	1,174,953	54,669	1,229,622	Delete
2027	1,201,977	27,645	1,229,622	Delete
				Add Year
<b>Total Estimated Payments</b>	<b>\$4,648,182</b>	<b>\$270,308</b>	<b>\$4,918,490</b>	

City of Carlsbad  
 Cities' Financial Transactions Report  
 Construction Financing  
 Federal and State

Go to Report: Detail Summary of Construction Financing

**Fiscal Year: 2023**

Form #33

R01. Federal or State Financing	State Financing
R02. Purpose of Debt (2 of 3) (Record Completed)	Water Recycling
R03. Nature of Revenue Pledged	All Revenue
R04. Debt Type	Loans
R05. Fund Type	Enterprise
R07. Contract Date	06/01/2005
R08. <b>Maximum Repayment Obligation per Contract, Beginning of Fiscal Year</b>	\$9,694,504
R09. Initial Repayment Obligation	
R10. Adjustment to Repayment Obligation in Current Fiscal Year	
R11. Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12. <b>Maximum Repayment Obligation per Contract, End of Fiscal Year</b>	\$9,694,504
R13. Year of Issue	2005
R14. Beginning Maturity Year	2005
R15. Ending Maturity Year	2025
R16. Principal Authorized	9,694,504
R17. Principal Received to Date	9,694,504
R18. Principal Expended to Date	9,694,504
R19. Principal Unspent	0
R20. <b>Principal Outstanding, Beginning of Fiscal Year</b>	\$1,847,445
R21. Adjustment to Principal in Current Fiscal Year	
R22. Reason for Adjustment to Principal in Current Fiscal Year	
R23. Principal Received in Current Fiscal Year	
R24. Principal Paid in Current Fiscal Year	600,673
R24.5 Principal Refinanced in Current Fiscal Year	
R25. <b>Principal Paid to Date</b>	\$5,728,832
R26. <b>Principal Outstanding, End of Fiscal Year</b>	\$1,246,772
R27. Principal Outstanding, Current Portion	615,690
R28. <b>Principal Outstanding, Noncurrent Portion</b>	\$631,082
R29. Interest Paid in Current Fiscal Year	46,186
R30. Principal Delinquent, End of Fiscal Year	
R31. Interest Delinquent, End of Fiscal Year	

**Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.**

**R32. Estimated Payment Schedule**

<b>Fiscal Year(s) (YYYY)</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>	
2024	615,690	31,169	646,859	Delete
2025	631,082	15,777	646,859	Delete
				Add Year
<b>Total Estimated Payments</b>	<b>\$1,246,772</b>	<b>\$46,946</b>	<b>\$1,293,718</b>	

City of Carlsbad  
 Cities' Financial Transactions Report  
 Construction Financing  
 Federal and State

Go to Report: Detail Summary of Construction Financing

**Fiscal Year: 2023**

Form #33

R01. Federal or State Financing	State Financing
R02. Purpose of Debt (3 of 3) (Record Completed)	Water Recycling
R03. Nature of Revenue Pledged	All Revenue
R04. Debt Type	Loans
R05. Fund Type	Enterprise
R07. Contract Date	11/13/2014
R08. <b>Maximum Repayment Obligation per Contract, Beginning of Fiscal Year</b>	\$4,850,437
R09. Initial Repayment Obligation	
R10. Adjustment to Repayment Obligation in Current Fiscal Year	46,778
R11. Reason for Adjustment to Repayment Obligation in Current Fiscal Year	Additions.
R12. <b>Maximum Repayment Obligation per Contract, End of Fiscal Year</b>	\$4,897,215
R13. Year of Issue	2014
R14. Beginning Maturity Year	2022
R15. Ending Maturity Year	2051
R16. Principal Authorized	22,150,000
R17. Principal Received to Date	82,874
R18. Principal Expended to Date	82,874
R19. Principal Unspent	0
R20. <b>Principal Outstanding, Beginning of Fiscal Year</b>	\$4,850,437
R21. Adjustment to Principal in Current Fiscal Year	
R22. Reason for Adjustment to Principal in Current Fiscal Year	
R23. Principal Received in Current Fiscal Year	46,778
R24. Principal Paid in Current Fiscal Year	0
R24.5 Principal Refinanced in Current Fiscal Year	
R25. <b>Principal Paid to Date</b>	\$5,128,159
R26. <b>Principal Outstanding, End of Fiscal Year</b>	\$4,897,215
R27. Principal Outstanding, Current Portion	0
R28. <b>Principal Outstanding, Noncurrent Portion</b>	\$4,897,215
R29. Interest Paid in Current Fiscal Year	0
R30. Principal Delinquent, End of Fiscal Year	
R31. Interest Delinquent, End of Fiscal Year	

**Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.**

**R32. Estimated Payment Schedule**

<b>Fiscal Year(s) (YYYY)</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>	
2025	145,015	48,972	193,987	Delete
2026	146,465	47,522	193,987	Delete
2027	147,930	46,057	193,987	Delete
2028	149,409	44,578	193,987	Delete
2029	150,903	43,084	193,987	Delete
<b>Fiscal Year(s) (YYYY-YYYY)</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>	
2030-2034	777,456	192,480	969,936	Delete
2035-2039	817,114	152,822	969,936	Delete
2040-2044	858,795	111,141	969,936	Delete
2045-2049	902,602	67,334	969,936	Delete
2050-2054	801,526	21,290	822,816	Delete
				Add Year
<b>Total Estimated Payments</b>	<b>\$4,897,215</b>	<b>\$775,280</b>	<b>\$5,672,495</b>	

**Note:**

*(R11) Reason for Adjustment to Repayment Obligation in Current Fiscal Year: Additions.*

City of Carlsbad  
 Cities' Financial Transactions Report  
 Detail Summary of Construction Financing

Back to Form: Construction Financing

**Fiscal Year: 2023**

Summary Form #33

	<b>Year of Issue</b>	<b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>Principal Received in Current Fiscal Year</b>	<b>Principal Paid in Current Fiscal Year</b>	<b>Principal Outstanding, End of Fiscal Year</b>	<b>Principal Outstanding, Current Portion</b>	<b>Principal Outstanding, Noncurrent Portion</b>
Federal Financing							
State Financing							
<b>Enterprise</b>							
<b>Loans</b>							
Water Recycling	2005	1,847,445	0	600,673	1,246,772	615,690	631,082
Water Recycling	2006	5,745,655	0	1,097,473	4,648,182	1,122,715	3,525,467
Water Recycling	2014	4,850,437	46,778	0	4,897,215	0	4,897,215
<b>Total Enterprise Debt:</b>		<b>\$12,443,537</b>	<b>\$46,778</b>	<b>\$1,698,146</b>	<b>\$10,792,169</b>	<b>\$1,738,405</b>	<b>\$9,053,764</b>

City of Carlsbad  
 Cities' Financial Transactions Report  
 Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2023

Form #35

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt			
R03. Construction Financing			178,336
R04. Lease Obligations (Purchase Agreements)			
R05. <b>Total Debt Payments from Debt Forms</b>	\$0	\$0	\$178,336
R06. <b>Debt Service</b>		77,521	217,551
R07. <b>Difference</b>	\$0	\$-77,521	\$-39,215
R08. Reason for Difference		See Footnote	See Footnote

**Note:**

(R08) *Int-Reason for Difference: See Footnote*

(R08) *Ent-Reason for Difference: See Footnote*

City of Carlsbad  
 Cities' Financial Transactions Report  
 Debt Summary

Fiscal Year: 2023

Summary Form #31-34

	Governmental Funds		Proprietary Funds	
	Principal Paid in CY	Interest Paid in CY	Internal Service Interest Paid in CY	Enterprise Interest Paid in CY
<b>Long-Term Debt</b>				
R01. Total Certificates of Participation				
R02. Total General Obligation Bonds				
R03. Total Pension Obligation Bonds				
R04. Total Revenue Bonds				
R05. Total Other Agency Debt				
R06. <b>Total Long-Term Debt</b>				
<b>Other Long-Term Debt</b>				
R07. Total Loans				
R08. Total Notes				
R09. Total Other - Leases (<10 years)				
R10. <b>Total Other Long-Term Debt</b>				
<b>Construction Financing</b>				
R11. Total Loans				178,336
R12. Total Notes				
R13. Total Other				
R14. <b>Total Construction Financing</b>				178,336
<b>Lease Obligations</b>				
R16. Total Leases				
R18. Total Other Contracts				
R19. <b>Total Lease Obligation</b>				
R20. <b>Total Debt Payments from Debt Forms</b>				178,336
<b>Debt Service</b>				
	<b>Principal Payments</b>	<b>Interest Payments</b>		
R21. Principal Payments on Long Term Debt				
R22. Interest Payments on Long-Term Debt				
R23. Lease Obligations (Purchase Agreements)				
R24. <b>Total</b>				

**Note:** The debt service section (R21:R23) is used to reconcile with the following forms:

**Form 28:** Statement of Net Expenditures - Governmental Funds - Debt Service, Capital Outlay, and Grand Totals (R01:R02.5)

**Form 29:** Major Object Classification - Governmental Funds (R09:R11)



City of Carlsbad  
 Cities' Financial Transactions Report  
 Check List of Services Provided  
 Service

Fiscal Year: 2023

Form #36

**Service**

(Please see \* below for codes to enter)

R01. Police	AB
R02. Fire	A
R03. Emergency Medical	A
R04. Street Lighting	AE
R05. Public Transit	HJ
R06. Community Development - Planning	AE
R07. Solid Waste	E
R08. Sewers	AF
R09. Parks and Recreation	AB
R10. Libraries	AB
R11. Water	F

**\* Service Codes**

<b>A = Provided by Paid City Employees</b>	<b>B = Provided by City Volunteers</b>
<b>Provided wholly or in part through contract with:</b>	<b>Provided wholly or in part without contract with:</b>
<b>C = Another City</b>	<b>G = Another City</b>
<b>D = County</b>	<b>H = Special District or Other Public Agency</b>
<b>E = Private Sector</b>	<b>I = County</b>
<b>F = Special District or Other Public Agency</b>	<b>J = Private Sector</b>
	<b>K = Service not provided within city</b>

	Number of Paid City Employees <b>A</b>	Number of Volunteers <b>B</b>	Total Number of Employees <b>C</b>
R12. Police Protection	189	72	261
R13. Police Officers	132	1	133
R14. Fire Protection	135		135
R15. Fire Fighters	90		90
R16. Emergency Medical	117		117

City of Carlsbad  
 Cities' Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Fiscal Year: 2023

Form #37

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	177,207,987	30,380,055		353,127,312		560,715,354
R02. Investments						
R03. Accounts Receivable (net)	441,582	8,307				449,889
R04. Taxes Receivable	16,959,620			5,850		16,965,470
R05. Interest Receivable (net)	822,759	3,875,623		1,530,744		6,229,126
R05.5 Leases Receivable	7,883,689	3,023,200		1,276,727		12,183,616
R07. Due from Other Funds		24,002				24,002
R08. Due from Other Governments	167,852	449,915		1,033,652		1,651,419
R09. Advances to Other Funds	1,167,725			6,551,024		7,718,749
R10. Inventories	12,110	3,814				15,924
R11. Prepaid Items	36,973	2,054		375,967		414,994
R12. Loans, Notes, and Contracts Receivable	381,635	27,331,797				27,713,432
R13. Other Assets 1	1,245,116	96,195		83,325		1,424,636
R14. Other Assets 2	200,432	442,800				643,232
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$206,527,480</b>	<b>\$65,637,762</b>	<b>\$0</b>	<b>\$363,984,601</b>	<b>\$0</b>	<b>\$636,149,843</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$206,527,480</b>	<b>\$65,637,762</b>	<b>\$0</b>	<b>\$363,984,601</b>	<b>\$0</b>	<b>\$636,149,843</b>
<b>Liabilities</b>						
R19. Accounts Payable	6,264,215	571,527		4,217,805		11,053,547
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		24,002				24,002
R23. Due to Other Governments		116,266				116,266
R24. Advances from Other Funds		1,167,725		6,551,024		7,718,749
R25. Deposits and Advances	8,723,996	79,380		439,179		9,242,555
R26. Loans and Notes Payable						
R27. Other Liabilities 1	958,777	344,908				1,303,685
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	<b>\$15,946,988</b>	<b>\$2,303,808</b>	<b>\$0</b>	<b>\$11,208,008</b>	<b>\$0</b>	<b>\$29,458,804</b>
R31. <b>Deferred Inflows of Resources</b>	<b>7,731,246</b>	<b>6,746,043</b>		<b>1,483,388</b>		<b>15,960,677</b>
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$23,678,234</b>	<b>\$9,049,851</b>	<b>\$0</b>	<b>\$12,691,396</b>	<b>\$0</b>	<b>\$45,419,481</b>

**Fund Balances (Deficits)**

R33. Nonspendable	1,798,875			375,967		2,174,842
R34. Restricted		56,602,525		192,629,411		249,231,936
R35. Committed	1,000,000					1,000,000
R36. Assigned	43,209,995			158,287,827		201,497,822
R37. Unassigned	136,840,376	-14,614				136,825,762
R38. <b>Total Fund Balances (Deficits)</b>	<b>\$182,849,246</b>	<b>\$56,587,911</b>	<b>\$0</b>	<b>\$351,293,205</b>	<b>\$0</b>	<b>\$590,730,362</b>
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$206,527,480</b>	<b>\$65,637,762</b>	<b>\$0</b>	<b>\$363,984,601</b>	<b>\$0</b>	<b>\$636,149,843</b>

City of Carlsbad  
 Cities' Financial Transactions Report  
 Statement of Net Position  
 Proprietary Funds

Fiscal Year: 2023

Form #38

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	194,883,503	62,995,308
R02. Restricted		
R03. Accounts Receivable (net)	10,977,267	4,412
R04. Taxes Receivable	52,546	
R05. Interest Receivable (net)	846,570	244,796
R05.5 Leases Receivable	234,858	
R06. Due from Other Funds		
R07. Due from Other Governments	3,999,983	
R08. Inventories	1,627,479	235,857
R09. Prepaid Items	108,503	1,620,028
R10. Other Current Assets 1	537,496	
R11. Other Current Assets 2		
R12. Total Current Assets	\$213,268,205	\$65,100,401
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Leases Receivable	4,755,262	
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	9,353,943	
R17. Buildings and Improvements <i>(Report at cost.)</i>	169,480,854	
R18. Equipment <i>(Report at cost.)</i>	14,155,274	39,465,812
R18.5 Infrastructure <i>(Report at cost.)</i>	410,646,986	
R18.6 Lease Assets (Lessee)		
R19. Other Intangible Assets – Amortizable <i>(Report at cost.)</i>		8,010,414
R20. Construction in Progress	14,308,963	637,641
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets <i>(Report at cost.)</i>		
R23. Less: Accumulated Depreciation/Amortization	-254,402,046	-23,817,778
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$368,299,236	\$24,296,089
R27. <b>Total Assets</b>	<b>\$581,567,441</b>	<b>\$89,396,490</b>

**Deferred Outflows of Resources**

R28.	Related to Pensions	5,909,550	3,341,860
R28.5	Related to OPEB	654,350	238,209
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	<b>\$6,563,900</b>	<b>\$3,580,069</b>
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$588,131,341</b>	<b>\$92,976,559</b>

**Liabilities**

## Current Liabilities

R32.	Accounts Payable	3,987,267	1,854,699
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	29,325	34,513
R35.	Due to Other Funds		
R36.	Due to Other Governments	7,338,482	
R37.	Deposits and Advances	1,147,733	1,000
R38.	Accrued Compensated Absences		6,949,494
R39.	Long-Term Debt, Due Within One Year	1,738,405	0
R40.	Other Long-Term Liabilities, Due Within One Year		1,568,813
R41.	Other Current Liabilities 1	149,976	13,822,294
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	<b>\$14,391,188</b>	<b>\$24,230,813</b>

## Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	9,053,764	
R54.5	Lease Liability		
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability	13,600,231	7,690,958
R57.	Net OPEB Liability	338,604	220,395
R58.	Other Noncurrent Liabilities 1		14,736,839
R59.	Other Noncurrent Liabilities 2		1,359,771
R60.	<b>Total Noncurrent Liabilities</b>	<b>\$22,992,599</b>	<b>\$24,007,963</b>
R61.	<b>Total Liabilities</b>	<b>\$37,383,787</b>	<b>\$48,238,776</b>

**Deferred Inflows of Resources**

R62. Related to Pensions	176,912	100,044
R62.5 Related to OPEB	134,434	36,299
R62.6 Related to Debt Refunding		
R62.7 Related to Leases	4,836,833	
R63. Other Deferred Inflows of Resources		
R64. <b>Total Deferred Inflows of Resources</b>	<b>\$5,148,179</b>	<b>\$136,343</b>
R65. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$42,531,966</b>	<b>\$48,375,119</b>
R66. <b>Total Net Position (Deficit)</b>	<b>\$545,599,375</b>	<b>\$44,601,440</b>
<b>Net Position (Deficit)</b>		
R67. Net Investment in Capital Assets	352,751,805	21,366,815
R68. Restricted	38,437,080	
R69. Unrestricted	154,410,490	23,234,625
R70. <b>Total Net Position (Deficit)</b>	<b>\$545,599,375</b>	<b>\$44,601,440</b>

City of Carlsbad  
 Cities' Financial Transactions Report  
 Statement of Fiduciary Net Position  
 Fiduciary Funds

Fiscal Year: 2023

Form #39

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
<b>Assets</b>				
R01. Cash and Investments			1,143,775	13,449,695
Investments, at Fair Value				
R02. Short-Term Investments				
R03. U.S. Government Obligations				
R04. Municipal Bonds				
R05. Domestic Corporate Bonds				
R06. International Bonds				
R07. Domestic Stocks				
R08. International Stocks				
R09. Real Estate				
R10. Private Equity				
R11. Hedge Funds				
R12. Other Investments				
R13. Total Investments	\$0	\$0	\$0	\$0
R14. Receivables (net)			4,572,745	72,899
R14.5 Other Current Assets				
R15. Due from Other Governments				
Capital Assets				
R15.5 Capital Assets, Not Being Depreciated				
R15.6 Other Capital Assets, Net of Depreciation				
R15.7 Net Pension Asset				
R15.8 Net OPEB Asset				
R15.9 Other Noncurrent Assets				
R19. Total Assets	\$0	\$0	\$5,716,520	\$13,522,594
<b>Deferred Outflows of Resources</b>				
R20. Related to Pensions				
R20.5 Related to OPEB				
R20.6 Related to Debt Refunding				
R20.7 Other Deferred Outflows of Resources				
R20.8 Total Deferred Outflows of Resources	0	0	0	0
R21. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$5,716,520	\$13,522,594

**Liabilities**

R22. Accounts Payable				134,740
R23. Deposits and Advances				
R23.5 Other Current Liabilities			17,667	6,370,885
R24. Due to Other Governments				
R24.5 Net Pension Liability				
R24.6 Net OPEB Liability				
R24.7 Other Long-Term Liabilities			1,000,000	
R28. <b>Total Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,017,667</b>	<b>\$6,505,625</b>

**Deferred Inflows of Resources**

R29. Related to Pensions				
R29.5 Related to OPEB				
R29.6 Related to Debt Refunding				
R29.7 Other Deferred Inflows of Resources				
R29.8 <b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
R30. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,017,667</b>	<b>\$6,505,625</b>

**Net Position Restricted for**

R31. Pension and Other Employee Benefits				
R32. Investment Trusts				
R33. Private-Purpose Trusts			4,698,853	
R34. Custodial Funds				7,016,969
R35. <b>Total Net Position</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,698,853</b>	<b>\$7,016,969</b>



City of Carlsbad  
 Cities' Financial Transactions Report  
 Noncurrent Assets, Deferred Outflows of Resources,  
 Noncurrent Liabilities, and Deferred Inflows of Resources  
 Governmental Funds

Fiscal Year: 2023

Form #40

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>			
R00.5	Leases Receivable		
Capital Assets			
R01.	Land	159,748,658	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	265,911,737	
R03.	Equipment <i>(Report at cost.)</i>	20,944,021	
R04.	Infrastructure <i>(Report at cost.)</i>	754,827,942	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>	3,186,520	
R05.5	Lease Assets (Lessee)	263,673	
R06.	Construction in Progress	33,077,849	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>		
R09.	Less: Accumulated Depreciation/Amortization	-450,006,481	
R10.	Net Pension Asset		
R11.	Net OPEB Asset		
R12.	Other Noncurrent Assets 1		
R13.	Other Noncurrent Assets 2		
R14.	Other Noncurrent Assets 3		
R15.	<b>Total Noncurrent Assets</b>	<b>\$787,953,919</b>	
<b>Deferred Outflows of Resources</b>			
R16.	Related to Pensions	78,257,161	
R17.	Related to OPEB	3,590,991	
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	<b>Total Deferred Outflows of Resources</b>	<b>\$81,848,152</b>	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$869,802,071</b>	

**Noncurrent Liabilities**

R22. Deposits and Advances		
R23. Compensated Absences		6,949,494
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R32.5 Lease Liability		238,385
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		177,236,282
R35. Net OPEB Liability		2,409,541
R36. Other Noncurrent Liabilities 1		2,928,584
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		<b>\$189,762,286</b>
<b>Deferred Inflows of Resources</b>		
R40. Related to Pensions		1,010,666
R41. Related to OPEB		725,273
R42. Related to Debt Refunding		
R42.5 Related to Leases		
R43. Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$1,735,939</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$191,498,225</b>

City of Carlsbad  
 Cities' Financial Transactions Report  
 Summary and Statistics

Fiscal Year: 2023

Form #41

**Summary**

	<b>Governmental Funds</b>	<b>Proprietary Funds</b>
R01. Revenues	255,993,075	121,321,374
R02. Expenditures/Expenses	229,716,888	139,571,946
R03. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$26,276,187	
R04. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>		\$-18,250,572
R05. Other Financing Sources (Uses)	-10,560,908	
R06. Capital Contributions		6,533,041
R07. Proprietary Fund Transfers In (Out)		10,940,252
R08. Special and Extraordinary Items		
R09. <b>Change in Fund Balance/Net Position</b>	\$15,715,279	\$-777,279
R10. <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$575,015,083	\$590,978,094
R11. Adjustments (Specify)	0	0

R11a. **Specify Governmental Fund Adjustments**

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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R11b. **Specify Proprietary Fund Adjustments**

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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R12. <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$590,730,362	\$590,200,815
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**Statistics**

R13. Current Transient Occupancy Tax Rate	10
R14. Effective Date of Current Transient Occupancy Tax Rate	01/01/1990
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	582,535,354
R17. Total Annual Appropriations Subject to the Limit	170,799,505

City of Carlsbad  
 Cities' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #42

Parcel Tax Name (1 of 3) (Record Completed)

Community Facilities District #1

A. The Type and Rate of Parcel Tax Imposed

Commercial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$0.32	Square Foot of Improvement/Bl	min per sq foot based on use
\$6.38	Square Foot of Improvement/Bl	max per sq foot based on use
	Select	

Industrial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$0.34	Square Foot of Improvement/Bl	Min Industrial-business park
\$0.48	Square Foot of Improvement/Bl	Max Industrial-business park
\$0.32	Square Foot of Improvement/Bl	Min-Industrial-other
\$0.39	Square Foot of Improvement/Bl	Max Industrial-other
	Select	

Multi-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$4,661.89	Dwelling Unit	Min for Density > 4 per acre
\$5,666.05	Dwelling Unit	Max for Density > 4 per acre
	Select	

Single-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$7,732.85	Dwelling Unit	Min for Density <4 per acre
\$8,976.96	Unit	Max for Density <4 per acre
	Select	

Select Add Type

- B. The Number of Parcels Subject to the Parcel Tax 1,246
- C. The Number of Parcels Exempt from the Parcel Tax 964
- D. The Sunset Date of the Parcel Tax, if any
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 982,452

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input checked="" type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

City of Carlsbad  
 Cities' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #42

Parcel Tax Name (2 of 3) (Record Completed)

Community Facilities District #3 Improvement Ar▼

A. The Type and Rate of Parcel Tax Imposed

Commercial

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$7,265	Acre <input type="text"/>	max tax rate per acre Zone A <input type="button" value="Delete"/>
\$15,241	Acre <input type="text"/>	max tax rate per acre Zone B <input type="button" value="Delete"/>
	Select ▼	<input type="button" value="Add"/>

Industrial

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$7,265	Acre <input type="text"/>	max tax rate per acre Zone A <input type="button" value="Delete"/>
\$15,241	Acre <input type="text"/>	max tax rate per acre Zone B <input type="button" value="Delete"/>
	Select ▼	<input type="button" value="Add"/>

Select ▼

- B. The Number of Parcels Subject to the Parcel Tax
- C. The Number of Parcels Exempt from the Parcel Tax
- D. The Sunset Date of the Parcel Tax, if any
- E. The Amount of Revenue Received from the Parcel Tax (Annually)

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input checked="" type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input checked="" type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input checked="" type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

City of Carlsbad  
 Cities' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #42

Parcel Tax Name (3 of 3) (Record Completed)

Community Facilities District #3 Improvement Ar▼

A. The Type and Rate of Parcel Tax Imposed

Commercial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$12,600	Acre	max tax rate per acre
	Select ▼	

Delete Add

Industrial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$12,600	Acre	max tax rate per acre
	Select ▼	

Delete Add

Select ▼ Add Type

- B. The Number of Parcels Subject to the Parcel Tax 16
- C. The Number of Parcels Exempt from the Parcel Tax
- D. The Sunset Date of the Parcel Tax, if any 09/01/2038
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 755,311



F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input checked="" type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input checked="" type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input checked="" type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

City of Carlsbad  
 Cities Financial Transactions Report  
 Footnotes

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R03)OtherOperatingRevenues	(Fleet Management) This amount is loss recovery received from other individuals or agencies from vehicle accidents
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Fleet Management) Investment income & unrealized gain/loss was positive in the current year, last year the unrealized loss was greater than the investment income
InternalServiceFund	(R24)OtherCapitalContributions	(Fleet Management) Capital contributions from other funds
InternalServiceFund	(R25)TotalCapitalContributions	(Fleet Management) Capital contributions from other funds was higher in the prior year than the current fiscal year. This amount can vary year to year.
InternalServiceFund	(R26)TransfersIn	(Fleet Management) Transfer from General Fund to establish a healthy minimum fund balance and address recent increases in fuel and parts costs.
InternalServiceFund	(R03)OtherOperatingRevenues	(Information Technology) This was a prior year expense reimbursement received from a vendor in the current fiscal year.
InternalServiceFund	(R09)DepreciationandAmortizationExpenses	(Information Technology) Depreciation is higher this year due to serveral new IT related projects being put into service at the end of last fiscal year which increased depreciation expense. The city also implemented GASB 96 which increases the city's amortization expense going forward.
InternalServiceFund	(R11)TotalOperatingExpenses	(Information Technology) Operating expenses are higher in the current year due to increases in negotiated salaries and benefits and overall cost increases in maintenance and service contracts.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Information Technology) Investment income & unrealized gain/loss was positive in the current year, last year the unrealized loss was greater than the investment income
InternalServiceFund	(R20)TotalNonoperatingExpenses	(Information Technology) Interest expense related to subscriptions (new this fiscal year due to GASB 96)
InternalServiceFund	(R24)OtherCapitalContributions	(Information Technology) Capital contributions from other funds higher in current year vs last year
InternalServiceFund	(R25)TotalCapitalContributions	(Information Technology) Capital contributions from other funds higher in current year vs last year
InternalServiceFund	(R03)OtherOperatingRevenues	(Risk Management) Increase in facility rental insurance fees
InternalServiceFund	(R10)OtherOperatingExpenses	(Risk Management) Legal expenses, premiums and reserves all increased in CY
InternalServiceFund	(R11)TotalOperatingExpenses	(Risk Management) Increase in claim payments
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Risk Management) GASB 31 increased investments in CY vs PY
InternalServiceFund	(R26)TransfersIn	(Risk Management) Transfer from General Fund to bring the fund out of a fund deficit.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Risk Management) Expense increased significantly in the CY, deficit will be resolved with future department allocations
InternalServiceFund	(R03)OtherOperatingRevenues	(Workers Compensation) This is reimbursed expenses from other individuals and/or agencies
InternalServiceFund	(R10)OtherOperatingExpenses	(Workers Compensation) Increase in reserves
InternalServiceFund	(R11)TotalOperatingExpenses	(Workers Compensation) Increase in legal expenses due to an increase in current litigation when compared to the prior year
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Workers Compensation) Investment income & unrealized gain/loss was positive in the current year, last year the unrealized loss was greater than the investment income
InternalServiceFund	(R26)TransfersIn	(Workers Compensation) Transfer in from General Fund to bring the fund out a fund deficit. Deficit occurred because sevral large legal claims were brought forward in the current fiscal year. The fund did not have adequate reserves to cover all of the expected claims/liabilities.
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Increase in reimbursed expense revenue
SewerEnterpriseFund	(R08)TotalOperatingRevenues	Rates increased in CY vs PY
SewerEnterpriseFund	(R16)DepreciationandAmortizationExpenses	Increase in new asset depreciation
SewerEnterpriseFund	(R17)OtherOperatingExpenses	Encina plant operations.
SewerEnterpriseFund	(R41)TotalNonoperatingRevenues	GASB 31 increased investments in CY vs PY
SewerEnterpriseFund	(R52)OtherCapitalContributions	Donated assets higher in CY than PY
SewerEnterpriseFund	(R53)TotalCapitalContributions	Increase in sewer benefit and development fees
SolidWasteEnterpriseFund	(R05)OtherOperatingRevenues	Includes misc revenue and admin fees
SolidWasteEnterpriseFund	(R06)TotalOperatingRevenues	Decrease from reduction in allocated fees
SolidWasteEnterpriseFund	(R40)IntergovernmentalOther	Intergovernmental.
SolidWasteEnterpriseFund	(R43)TotalNonoperatingRevenues	GASB 31 increased investments in CY vs PY
SolidWasteEnterpriseFund	(R55)TransfersIn	Transfer from General Fund to reimburse for General Fund's portion of annual storm water expenses.

WaterEnterpriseFund	(R17)OtherWaterServicesRevenues	Other charges for services.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Decrease from PY higher from MWD settlement revenue
WaterEnterpriseFund	(R23)OtherWaterSupplyExpenses	Encina plant operations.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Taxes.
WaterEnterpriseFund	(R59)TotalNonoperatingRevenues	GASB 31 increased investments in CY vs PY
WaterEnterpriseFund	(R66)State	Received a State Water Resources Control Board capital grant
WaterEnterpriseFund	(R70)OtherCapitalContributions	Increase in donated assets
WaterEnterpriseFund	(R71)TotalCapitalContributions	Donated assets and grant revenue higher in CY than PY
OtherEnterpriseFund	(R03)OtherOperatingRevenues	(Golf Course) Includes misc writeoffs and other income
OtherEnterpriseFund	(R34)TotalNonoperatingRevenues	(Golf Course) GASB 31 increased investments in CY vs PY
Taxes	(R02)Gen-SupplementalRollSecuredandUnsecuredPropertyTaxes	Supplemental taxes varies year to year depending on volume of housing sales. Housing sales spiked when interest rates were low which caused an increase in supplemental taxes.
Taxes	(R06)Gen-PropertyTaxesPrior	Collection of prior year property taxes varies year to year. Prior year was most likely higher due to owners paying taxes in a later year during the pandemic.
Taxes	(R12)Gen-OtherPropertyTaxes	Aircraft taxes
Taxes	(R17)Func-TransportationTaxesNontransit	This category of taxes is held by an outside regional agency (SANDAG) and the city can draw on our allocation of taxes when needed. The CIP projects funded with this stream of taxes had less expenses this year when compared to the prior year so our drawdown of taxes from SANDAG was a lesser amount in the current year.
Taxes	(R19)Gen-Franchises	Increase due to increases in the trash transfer franchise agreement and increase in SDG&E franchise taxes
Taxes	(R21)Gen-RealPropertyTransferTaxes	Due to rising home mortgage interest rates less property sales in current year.
FinesForfeituresRevenue	(R01)Func-VehicleCodeFines	Increase revenue due to an increase in activity for vehicle code violations when compared to prior year
FinesForfeituresRevenue	(R05)Gen-InvestmentIncome	Increase due to the current year fair market value adjustment.
IntergovernmentalState	(R04)Func-PeaceOfficersStandardsandTraining	Decrease due to less personnel attending POST training when compared to prior year
IntergovernmentalFederal	(R13)Func-CommunityDevelopmentBlockGrant	Less CDBG revenue received from feds due to the city receiving additional program revenue in the form of affordable housing units. Program income must be used for program expenses before the city can draw down on federal CDBG funds
ChargesforCurrentServices	(R04)SpecialPoliceDepartmentServices	Higher revenues collected from the school district for school resource officers was received in current year when compared to last year
ChargesforCurrentServices	(R10)EngineeringFeesInspectionandOtherCharges	Engineering fees vary year to year based on development (building permit) activity.
ChargesforCurrentServices	(R17)FirstAidandAmbulanceCharges	Increase in ambulance fees was approved which caused an increase in revenue collected
ChargesforCurrentServices	(R32)HousingRevenues	Affordable housing credits vary year to year based on development activity.
MiscellaneousRevenues	(R01)Func-DevelopmentImpactFees	Development impact fees vary year to year based on development (building permit) activity. Higher BTD and public facility fees were collected in the prior year.
MiscellaneousRevenues	(R04)Func-ContributionsfromNongovernmentalSources	Contributions (donations) vary year to year. The city received less in donations in current year when compared to last.
MiscellaneousRevenues	(R04)Gen-ContributionsfromNongovernmentalSources	Contributions (donations) vary year to year. The city received less in donations in current year when compared to last.
GeneralGovernmentPublicSafety	(R01)CurrExp-Legislative	Increase in negotiated salaries and some categories were changed this year between legislative and management support in order to better align expense categories.
GeneralGovernmentPublicSafety	(R02)CurrExp-ManagementSupport	Increase in negotiated salaries and some categories were changed this year between legislative and management support in order to better align expense categories.
GeneralGovernmentPublicSafety	(R24)CurrExp-Fire	Fire department increased ambulance services this fiscal year and also added a new fire station with staffing and purchased additional equipment across the entire fire dept.
GeneralGovernmentPublicSafety	(R33)CurrExp-OtherPublicSafety1	These expenses are for North Beach Lifeguards.
TransportationCommunityDevelopment	(R02)CurrExp-StreetsTreesLandscaping	Higher expenses in contracted tree maintenance were incurred in current fiscal year when compared to prior year. Tree maintenance costs can vary a bit year to year depending on where the city is in the tree pruning cycles.
TransportationCommunityDevelopment	(R10)CurrExp-Planning	The city had a few major new planning projects in current fiscal year when compared to last fiscal year. Most notably an update to the housing element. This increased costs in professional services.
TransportationCommunityDevelopment	(R13)CurrExp-Housing	The federal rental assistance program was expanded to include additional participants, the city purchased several affordable condo units, increased program expenses in the CDBG federal program, increased services added in the homeless program.
TransportationCommunityDevelopment	(R15)CurrExp-CommunityPromotion	Some categories were changed this year to better align expense categories.
TransportationCommunityDevelopment	(R16)CurrExp-OtherCommunityDevelopment1	These costs are for code enforcement related costs.
DebtServiceCapitalOutlayGrandTotals	(R04)CurrExp-OtherDebtServicePayments	Interest and fiscal charges.

DebtServiceCapitalOutlayGrandTotals	(R07)CurrExp-PublicSafety	Public Safety purchased license plate reader cameras in the prior year which accounted for most of the capital outlay expense in the prior year.
DebtServiceCapitalOutlayGrandTotals	(R08)CurrExp-Transportation	A major road segment was placed in service in the prior year which accounts for the higher prior year capital outlay amount.
DebtServiceCapitalOutlayGrandTotals	(R09)CurrExp-CommunityDevelopment	Capital outlay purchases were minimized during pandemic which accounts for the increase when compared to prior year.
DebtServiceCapitalOutlayGrandTotals	(R11)CurrExp-CultureLeisure	Capital outlay purchases were minimized during pandemic which accounts for the increase when compared to prior year.
MajorObjectClassification	(R03)OtherEmployeeBenefits	Health insurance, life insurance disability, and deferred compensation.
MajorObjectClassification	(R12)OtherDebtServicePayments	Interest and fiscal charges.
OtherFinancingSourcesChangeinFundBalance	(R09)ProceedsfromSaleofCapitalAssets	Proceeds from sale of capital assets
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	Transfers are used to: (1) move revenues and expenditures to the appropriate funds; (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with Council authorizations; and (3) more excess cash collected for future capital replacement in accordance with Council authorization.
OtherFinancingSourcesChangeinFundBalance	(R13)TransfersOut	Transfers are used to: (1) move revenues and expenditures to the appropriate funds; (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with Council authorizations; and (3) more excess cash collected for future capital replacement in accordance with Council authorization.
ChangesNetPositionFiduciaryFund	(R17)Cus-OtherAdditions	Assessment district collections, proceeds from debt issuance, and miscellaneous.
ChangesNetPositionFiduciaryFund	(R24)Cus-OtherDeductions	Bond interest expense and fees, Principal expense, and other deductions.
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	Bond interest expense and fees.
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(4_Improvements-Reassessment District-Refunding) No principal paid.
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(8_Improvements-Reassessment District-Refunding 22-1) No principal paid in the current year.
LongTermDebt	(R24)InterestPaidinCurrentFiscalYear	(8_Improvements-Reassessment District-Refunding 22-1) No interest paid in the current year.
ConstructionFinancing	(R24)PrincipalPaidinCurrentFiscalYear	(3_Water Recycling) No principal paid in the current year.
ConstructionFinancing	(R27)PrincipalOutstandingCurrentPortion	(3_Water Recycling) No current portion of principal payable.
ConstructionFinancing	(R29)InterestPaidinCurrentFiscalYear	(3_Water Recycling) No interest paid in the current year.
DebtServiceReconciliation	(R08)Ent_ReasonforDifference	Accrued interest expense.
DebtServiceReconciliation	(R08)Int_ReasonforDifference	Lease interest expense.
Service	(R01)Police	Services are provided by both paid city employees and volunteers.
Service	(R09)ParksandRecreation	Services are provided by both paid city employees and volunteers.
Service	(R10)Libraries	Services are provided by both paid city employees and volunteers.
BalanceSheetGovernmentalFunds	(R13)CapProj-OtherAssets1	Other receivables.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Other receivables.
BalanceSheetGovernmentalFunds	(R13)SpRev-OtherAssets1	Other receivables.
BalanceSheetGovernmentalFunds	(R14)Gen-OtherAssets2	Deposits.
BalanceSheetGovernmentalFunds	(R14)SpRev-OtherAssets2	Land held for resale.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Unearned revenues.
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Unearned revenues.
BalanceSheetGovernmentalFunds	(R31)CapProj-DeferredInflowsofResources	Unavailable revenues, and lease related.
BalanceSheetGovernmentalFunds	(R31)Gen-DeferredInflowsofResources	Unavailable revenues, and lease related.
BalanceSheetGovernmentalFunds	(R31)SpRev-DeferredInflowsofResources	Unavailable revenues, and lease related.
ProprietaryFunds	(R01)IntrnServ-Unrestricted	Cash balance increased in current fiscal year due to approved operating transfers from the General Fund to cover increases in Worker's Comp claim liabilities
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Other receivables.
ProprietaryFunds	(R19)IntrnServ-OtherIntangibleAssetsAmortizable	SBITAs.
ProprietaryFunds	(R40)IntrnServ-OtherLongTermLiabilitiesDueWithinOneYear	Loans and subscriptions.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Unearned revenues.
ProprietaryFunds	(R41)IntrnServ-OtherCurrentLiabilities1	Claims and judgments.
ProprietaryFunds	(R58)IntrnServ-OtherNoncurrentLiabilities1	Accrued claims and judgments.
ProprietaryFunds	(R59)IntrnServ-OtherNoncurrentLiabilities2	Loans and subscriptions.
FiduciaryFunds	(R23.5)Cus-OtherCurrentLiabilities	Due to bondholders.
FiduciaryFunds	(R23.5)PriTrust-OtherCurrentLiabilities	Accrued interest.
FiduciaryFunds	(R24.7)PriTrust-OtherLongTermLiabilities	Long term liabilities due in one year.
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	Subscriptions

