



CITY COUNCIL

# Staff Report

**Meeting Date** Dec. 17, 2019

**To:** Mayor and City Council

**From:** Scott Chadwick, City Manager

**Staff Contact:** Jill Moya, Senior Accountant  
jill.moya@carlsbadca.gov or 760-602-2428

**Subject:** Annual Financial Information Report on Capital Project Funds and Special Taxes

## **Recommended Action**

Adopt a resolution accepting the Annual Financial Information Report on Capital Project Funds and Special Taxes pursuant to California Government Code Sections 50075, 66001 and 66006.

## **Executive Summary**

California Government Code requires the City of Carlsbad to report the status of certain fees and special taxes annually. More specifically, the City Council must annually make findings regarding any local special tax measure and any fee established, increased, or imposed after Jan. 1, 1989. The required findings are included in Attachment A of Exhibit 1.

## **Discussion**

California Government Code Sections 50075 – 50077.5, inclusive, were enacted to gain the voter's confidence and support of special taxes by demonstrating to the voters that local agencies will spend special tax funds on the intended facilities and services. To accomplish this goal, California Government Code Section 50075.1 requires that any local special tax/local bond measure subject to voter approval:

1. Contain a statement indicating the specific purposes of the special tax;
2. Have a requirement that the proceeds of the special tax be applied to those purposes;
3. Utilize a separate account into which the proceeds shall be deposited; and
4. Have an annual report containing information regarding the use of proceeds.

The first three requirements of California Government Code Section 50075.1 are met through the formation of the Special Tax District. Requirement four is satisfied annually via California Government Code Section 50075.3 which requires "the chief fiscal officer of the local agency to file a report with its governing body no later than Jan. 1, 2002, and at least once a year thereafter," which contains:

1. the amount of funds collected and expended; and
2. the status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1.

The information to make findings can be found in the city's fiscal year 2019-20 Capital Improvement Program as adopted by City Council on June 18, 2019. When findings are required by this subdivision, they need to be made in connection with the public information required by Code Sections 50075 – 50077.5, inclusive. The attached resolution makes these findings in accordance with Code Section 50075.1, and if adopted, the city will be in compliance with the California Government Code Section 50075.1.

California Government Code Section 66006 requires local agencies to annually report certain financial information related to capital funds established to track fees charged in connection with the approval of a development project. The information required by the California Government Code includes:

1. A description of the fee;
2. The amount of the fee;
3. The beginning and ending balance of the fund;
4. The amount of the fees collected and interest earned;
5. An identification and amount of each public improvement on which fees were expended;
6. The total percentage of the project funded by that fee;
7. The approximate date by which the construction of the public improvement will commence;
8. A description of each inter-fund transfer or loan, including the project to be funded with the loan, the approximate date of repayment, and rate of interest; and
9. Any refunds made to developers pursuant to the Code.

The attached report provides all information required by California Government Code Section 66006 for development fees that fall under this disclosure requirement. In some instances, the ending fund balance amount is less than the remaining appropriation because outstanding advances and loans are not included in the fund balance. Cash balances are sufficient for the remaining current appropriations. No refunds have been made nor are any required. More information on these funds, and all other capital funds, are available in the city's fiscal year 2019-20 Capital Improvement Program and in the fiscal year 2018-19 Comprehensive Annual Financial Report.

In addition to the required annual reporting under California Government Code Section 66006, California Government Code Section 66001 requires local agencies to make the following findings every five years with respect to the portion of the fund remaining unexpended, whether committed or uncommitted, for the development fee funds:

1. Identification of the purpose to which the fee is to be put;
2. Demonstration of a reasonable relationship between the fee and the purpose for which it is charged;
3. Identification of all sources and amounts of funding anticipated to complete financing on incomplete improvements; and
4. The approximate dates on which the funding referred to above is expected to be deposited into the appropriate account or fund.

The information to make the findings for the four requirements can be found in the city's fiscal year 2019-20 Capital Improvement Program. When findings are required by this subdivision, they need to be made in connection with the public information required by Code Section 66006. The attached resolution makes these findings in accordance with Code Section 66001, and if adopted, the city will be in compliance with California Government Code Section 66001.

This report, including all the above code sections, was compiled from data derived from the audited city financial records. These audited figures will be also available in the city's fiscal year 2018-19 Comprehensive Annual Financial Report.

#### **Fiscal Analysis**

None.

#### **Next Steps**

Accept and file the Annual Financial Information Report on Capital Project Funds and Special Taxes for fiscal year ended June 30, 2019.

#### **Environmental Evaluation (CEQA)**

Pursuant to Public Resources Code section 21065, this action does not constitute a "project" within the meaning of CEQA in that it has no potential to cause either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment, and therefore does not require environmental review.

#### **Public Notification**

This item was noticed in accordance with the Ralph M. Brown Act and was available for viewing at least 72 hours prior to the scheduled meeting date.

#### **Exhibits**

1. City Council Resolution

**RESOLUTION NO. 2019-256**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARLSBAD,  
CALIFORNIA, ACCEPTING THE ANNUAL FINANCIAL INFORMATION  
REPORT ON CAPITAL PROJECT FUNDS AND SPECIAL TAXES PURSUANT  
TO CALIFORNIA GOVERNMENT CODE SECTIONS 50075, 66001 AND  
66006

WHEREAS, the City Council of the City of Carlsbad is required to make certain findings annually with respect to special taxes collected and expended pursuant to California Government Code Section 50075.1; and

WHEREAS, the City Council of the City of Carlsbad, California is required to make certain findings every five years with respect to the unexpended fund balance of certain development fee funds pursuant to California Government Code Section 66001; and

WHEREAS, the City of Carlsbad is required to annually report certain financial information related to capital funds established to track fees charged in connection with the approval of a development projects pursuant to California Government Code Section 66006; and

WHEREAS, the information to make the required findings can be found in the Fiscal Year 2019-20 Capital Improvement Program as adopted by City Council on June 18, 2019; and

WHEREAS, these findings need to be made in conjunction with the public information required by California Government Code Sections 50075, 66001, and 66006 and these findings are contained in the Financial Information Report for the fiscal year ended June 30, 2019 and is included in Attachment A.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carlsbad, California, as follows:

1. That the above recitations are true and correct.

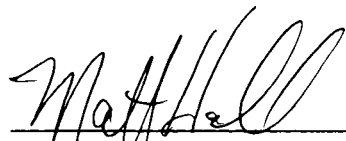
2. That the following findings are made as required under California Government Code Sections 50075, 66001 and 66006:
- a. That the purpose to which the developer fee and special taxes are to be put has been identified.
  - b. That a reasonable relationship has been demonstrated between the developer fee and the purpose for which it is charged.
  - c. That all sources and amounts of funding anticipated to complete financing on incomplete improvements have been identified.
  - d. That the approximate dates on which the funding referred to above is expected to be deposited into the appropriate fund have been designated.
3. That these findings are based on information contained in the City of Carlsbad's Fiscal Year 2019-20 Capital Improvement Program and Fiscal Year 2018-19 Comprehensive Annual Financial Report, which is incorporated herein by reference.

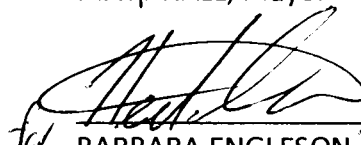
PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Carlsbad on the 17th day of December 2019, by the following vote, to wit:

AYES: Hall, Blackburn, Bhat-Patel, Schumacher.

NAYS: None.

ABSENT: None.

  
\_\_\_\_\_  
MATT HALL, Mayor

 *Hector Gomez, Deputy City Clerk*  
for BARBARA ENGLESON, City Clerk

(SEAL)



**FINANCIAL INFORMATION REPORT  
CAPITAL FUNDS SUBJECT TO GOV. CODE SEC. 66006  
FOR THE YEAR ENDED JUNE 30, 2019**

**BRIDGE AND THOROUGHFARE DISTRICT #2**

|  | BEGINNING<br>BALANCE<br>7/1/2018 | FEE<br>COLLECTED | INTEREST<br>EARNED | MISC.<br>REVENUES | CAPITAL<br>EXPENDITURES | OTHER<br>EXPENDITURES | ENDING<br>BALANCE<br>6/30/2019 | BALANCE OF CURRENT<br>APPROPRIATIONS<br>AT 06/30/2019 | FY 2019-20 AND<br>FUTURE<br>APPROPRIATIONS | ESTIMATED<br>CONSTRUCTION<br>DATE | PERCENTAGE<br>PAID BY FEE |
|--|----------------------------------|------------------|--------------------|-------------------|-------------------------|-----------------------|--------------------------------|---|--|-----------------------------------|---------------------------|
|--|----------------------------------|------------------|--------------------|-------------------|-------------------------|-----------------------|--------------------------------|---|--|-----------------------------------|---------------------------|

**Projects:**

POINSETTIA LANE - REACHES A,B,C,F,G & AVIARA PKWY REIMB.  
POINSETTIA LANE - REACH E CASSIA ROAD TO SKIMMER COURT

|    |            |    |           |            |      |
|----|------------|----|-----------|------------|------|
| \$ | -          | \$ | 1,168,833 | 2025-34    | 100% |
|    | 12,645,950 |    | 1,123,200 | 2020+      | 100% |
| \$ | 12,645,950 | \$ | 2,292,033 |            |      |
|    | Total:     |    | \$        | 14,937,983 |      |

|    |            |    |         |    |         |    |   |    |   |    |   |    |            |
|----|------------|----|---------|----|---------|----|---|----|---|----|---|----|------------|
| \$ | 11,447,075 | \$ | 302,370 | \$ | 449,440 | \$ | - | \$ | - | \$ | - | \$ | 12,198,885 |
|----|------------|----|---------|----|---------|----|---|----|---|----|---|----|------------|

**Loans:** None

| Fee: | Fee per<br>Average Daily<br>LFMP Zone | Trip      |
|------|---------------------------------------|-----------|
|      | 5                                     | \$ 387.00 |
|      | 20                                    | 2,005     |
|      | 21                                    | 1,620     |

LFMP - Local Facilities Management Plan

**FINANCIAL INFORMATION REPORT  
CAPITAL FUNDS SUBJECT TO GOV. CODE SEC. 66006  
FOR THE YEAR ENDED JUNE 30, 2019**

**BRIDGE AND THOROUGHFARE DISTRICT (BTD) #3**

|  | BEGINNING<br>BALANCE<br>7/1/2018 | FEE<br>COLLECTED | INTEREST<br>EARNED | MISC.<br>REVENUES | CAPITAL<br>EXPENDITURES | OTHER<br>EXPENDITURES (1) | ENDING<br>BALANCE<br>6/30/2019 | BALANCE OF CURRENT<br>APPROPRIATIONS<br>AT 06/30/2019 | FY 2019-20 AND<br>FUTURE<br>APPROPRIATIONS | ESTIMATED<br>CONSTRUCTION<br>DATE | PERCENTAGE<br>PAID BY FEE |
|--|----------------------------------|------------------|--------------------|-------------------|-------------------------|---------------------------|--------------------------------|---|--|-----------------------------------|---------------------------|
|--|----------------------------------|------------------|--------------------|-------------------|-------------------------|---------------------------|--------------------------------|---|--|-----------------------------------|---------------------------|

**Projects:**

BTD #3 RECONCILIATION AND CLOSEOUT

|            |      |           |      |      |      |            |
|------------|------|-----------|------|------|------|------------|
| \$ 486,598 | \$ - | \$ 18,996 | \$ - | \$ - | \$ - | \$ 505,594 |
|------------|------|-----------|------|------|------|------------|

|            |      |             |      |
|------------|------|-------------|------|
| \$ 105,021 | \$ - | In Progress | 100% |
|------------|------|-------------|------|

|            |            |
|------------|------------|
| \$ 105,021 | \$ -       |
| Total:     | \$ 105,021 |

**Loan:** None

**Fee:** \$226 per average daily trip

**FINANCIAL INFORMATION REPORT  
CAPITAL FUNDS SUBJECT TO GOV. CODE SEC. 50075 & 66006  
FOR THE YEAR ENDED JUNE 30, 2019**

**COMMUNITY FACILITIES DISTRICT (CFD) #1**

|                         | BEGINNING<br>BALANCE<br>7/1/2018 | TAXES<br>COLLECTED | FEES<br>COLLECTED | INTEREST<br>EARNED | CAPITAL<br>EXPENDITURES | OTHER<br>EXPENDITURES | ENDING<br>BALANCE<br>6/30/2019 | BALANCE OF CURRENT<br>APPROPRIATIONS<br>AT 06/30/2019 | FY 2019-20 AND<br>FUTURE<br>APPROPRIATIONS | ESTIMATED<br>CONSTRUCTION<br>DATE | PERCENTAGE<br>PAID BY<br>TAX/FEE |
|-------------------------|----------------------------------|--------------------|-------------------|--------------------|-------------------------|-----------------------|--------------------------------|---|--|-----------------------------------|----------------------------------|
| <b>Description</b>      |                                  |                    |                   |                    |                         |                       |                                |   |  |                                   |                                  |
| ORION CENTER            |                                  |                    |                   |                    | \$ 271,448              |                       |                                | \$ 29,826,043   | \$ -                                       | In Progress                       | 61%                              |
| CITY HALL               |                                  |                    |                   |                    | 141,077                 |                       |                                | 864,554   | 50,000,000                                 | 2025-29                           | 100%                             |
| COLE LIBRARY EXPANSION  |                                  |                    |                   |                    |                         |                       |                                | -   | 5,988,000                                  | 2028-32                           | 32%                              |
| VETERAN'S MEMORIAL PARK |                                  |                    |                   |                    | 149,586                 |                       |                                | 248,614   | 23,500,000                                 | 2028-32                           | 100%                             |
| ADMINISTRATION COSTS    |                                  |                    |                   |                    |                         | 103,419               |                                | 182,658   | 550,000                                    | N/A                               | 100%                             |
| CFD TAXES               |                                  | 1,455,868          |                   |                    |                         |                       |                                |   |  |                                   |                                  |
| BTD FEES                |                                  |                    | 4,278             |                    |                         |                       |                                |   |  |                                   |                                  |
| TRAFFIC IMPACT FEES     |                                  |                    |                   |                    |                         |                       |                                |   |  |                                   |                                  |
| PUBLIC FACILITIES FEES  |                                  |                    | 1,348,451         |                    |                         |                       |                                |   |  |                                   |                                  |
|                         | \$ 84,220,611                    | \$ 1,455,868       | \$ 1,352,729      | \$ 3,287,293       | \$ 562,112              | \$ 103,419            | \$ 89,650,970                  | \$ 31,121,869   | \$ 80,038,000                              |                                   |                                  |
|                         |                                  |                    |                   |                    |                         |                       |                                | Total:  | \$ 111,159,869                             |                                   |                                  |

Loans: None

**BTD Fees:**

Various

**Traffic Impact Fee:**

\$3,240 per unit - residential-single family  
 2,592 per unit - residential-condominium  
 1,944 per unit - residential- apartment  
 129 per trip - commercial/industrial

**Public Facilities Fee:**

1.82% of building permit value

**CFD#1 Tax Rates:**

Various



**FINANCIAL INFORMATION REPORT  
CAPITAL FUNDS SUBJECT TO GOV. CODE SEC. 66006  
FOR THE YEAR ENDED JUNE 30, 2019**

**PARK IN LIEU FEES**

|   | BEGINNING<br>BALANCE<br>7/1/2018 | FEES<br>COLLECTED | INTEREST<br>EARNED | OTHER<br>REVENUE | CAPITAL<br>EXPENDITURES | ENDING<br>BALANCE<br>6/30/2019 | BALANCE OF CURRENT<br>APPROPRIATIONS<br>AT 06/30/2019 | FY 2019-20 AND<br>FUTURE<br>APPROPRIATIONS | ESTIMATED<br>CONSTRUCTION<br>DATE | PERCENTAGE<br>PAID BY FEE |
|---|----------------------------------|-------------------|--------------------|------------------|-------------------------|--------------------------------|---|--|-----------------------------------|---------------------------|
| <b>Projects:</b>  |                                  |                   |                    |                  |                         |                                |   |  |                                   |                           |
| ROBERTSON RANCH PARK DEVELOPMENT - NORTHEAST QUADRANT                       |                                  |                   |                    |                  |                         |                                | \$ 200,000  | \$ 2,450,000                               | 2028-32                           | 25%                       |
| PINE AVENUE PARK -COMMUNITY FACILITY AND GARDEN AREAS - NW QUADRANT         |                                  |                   |                    | 1,716            |                         |                                | -   | -  | Complete                          | 18%                       |
| LEO CARRILLO PARK - PHASE III - SOUTHEAST QUADRANT                          |                                  |                   |                    |                  | 432,960                 |                                | 8,961   | -  | In Progress                       | 45%                       |
| AVIARA REIMBURSEMENT AGREEMENT - SOUTHWEST QUADRANT                         |                                  |                   |                    |                  | -                       |                                | 219,100   | -  | In Progress                       | 100%                      |
| AVIARA COMMUNITY PARK GATHERING SPACE AND PICNIC AREAS - SOUTHWEST QUADRANT |                                  |                   |                    |                  | 2,458,313               |                                | 387,806   | -  | In Progress                       | 82%                       |
|   | \$ 1,498,289                     | \$ 2,779,832      | \$ 310,775         | \$ 1,716         | \$ 2,891,274            | \$ 1,699,338                   | \$ 815,867  | \$ 2,450,000                               |                                   |                           |
|   |                                  |                   |                    |                  |                         |                                | Total:  | \$ 3,265,867                               |                                   |                           |

**Loans:** Received a \$4,550,000 loan from the Public Facilities Fee Fund in 2007 for the acquisition of the Robertson Ranch Park Site. Land was purchased in 2008. Repayment is scheduled for 2028-32. Interest is not charged on this loan.

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

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

FINANCIAL INFORMATION REPORT  
 CAPITAL FUNDS SUBJECT TO GOV. CODE SEC. 66006  
 FOR THE YEAR ENDED JUNE 30, 2019

**INDUSTRIAL COORIDOR FEES (ZONES 5, 13 AND 16-18)**

|  | BEGINNING<br>BALANCE<br>7/1/2018 | FEES<br>COLLECTED | INTEREST<br>EARNED | CAPITAL<br>EXPENDITURES | ENDING<br>BALANCE<br>6/30/2019 |
|--|----------------------------------|-------------------|--------------------|-------------------------|--------------------------------|
|--|----------------------------------|-------------------|--------------------|-------------------------|--------------------------------|

**Projects:**  
 BUSINESS PARK RECREATIONAL FACILITY

| BALANCE OF CURRENT<br>APPROPRIATIONS<br>AT 06/30/2019 | FY 2019-20 AND<br>FUTURE<br>APPROPRIATIONS | ESTIMATED<br>CONSTRUCTION<br>DATE | PERCENTAGE<br>PAID BY FEE |
|---|--|-----------------------------------|---------------------------|
|---|--|-----------------------------------|---------------------------|

\$ -      \$ 4,760,000.00      2028-32      42%

|              |           |            |      |              |
|--------------|-----------|------------|------|--------------|
| \$ 4,202,098 | \$ 79,120 | \$ 165,109 | \$ - | \$ 4,446,327 |
|--------------|-----------|------------|------|--------------|

|        |              |
|--------|--------------|
| \$ -   | \$ 4,760,000 |
| Total: | \$ 4,760,000 |

Loans: None

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Fee: \$0.40 per square foot on new industrial & commercial construction  
 Zones 5, 13, 16, 17, 18

**FINANCIAL INFORMATION REPORT  
CAPITAL FUNDS SUBJECT TO GOV. CODE SEC. 66006  
FOR THE YEAR ENDED JUNE 30, 2019**

**PLANNED LOCAL DRAINAGE FEES**

|   | BEGINNING<br>BALANCE<br>7/1/2018 | FEES<br>COLLECTED | INTEREST<br>EARNED | OTHER<br>REVENUE | CAPITAL<br>EXPENDITURES | ENDING<br>BALANCE<br>6/30/2019 | BALANCE OF<br>CURRENT<br>APPROPRIATIONS<br>AT 06/30/2019 | FY 2019-20<br>AND FUTURE<br>APPROPRIATIONS | ESTIMATED<br>CONSTRUCTION<br>DATE | PERCENTAGE<br>PAID BY FEE |
|---|----------------------------------|-------------------|--------------------|------------------|-------------------------|--------------------------------|--|--|-----------------------------------|---------------------------|
| <b>Projects:</b>  |                                  |                   |                    |                  |                         |                                |  |  |                                   |                           |
| PLD AREA A - DRAINAGE MASTER PLAN FACILITY AAA (Jefferson Street)                       |                                  |                   |                    |                  | \$ -                    |                                | \$ -   | \$ 289,534                                 | 2028-32                           | 100%                      |
| PLD AREA A - DRAINAGE MASTER PLAN FACILITY AAAA (Madison Street)                        |                                  |                   |                    |                  | -                       |                                | -  | 416,500                                    | 2028-32                           | 100%                      |
| PLD AREA A - DRAINAGE MASTER PLAN FACILITY AC (Highland Drive)                          |                                  |                   |                    |                  | -                       |                                | -  | 921,408                                    | 2028-32                           | 100%                      |
| PLD AREA A - DRAINAGE MASTER PLAN FACILITY AFA (Hidden Valley Drainage Restoration)     |                                  |                   |                    |                  | -                       |                                | -  | 91,608                                     | 2028-32                           | 100%                      |
| PLD AREA A - DRAINAGE MASTER PLAN FACILITY AFB (Calavera Hills Drainage Restoration)    |                                  |                   |                    |                  | -                       |                                | -  | 163,164                                    | 2028-32                           | 100%                      |
| PLD AREA B - DRAINAGE MASTER PLAN FACILITY B + BN (Agua Hedionda and Calavera Creek)    |                                  |                   |                    |                  | 39,855                  |                                | 1,106,302  | -  | In Progress                       | 100%                      |
| PLD AREA B - DRAINAGE MASTER PLAN FACILITY BL-L (College Blvd. Bridge Reimb.)           |                                  |                   |                    |                  | -                       |                                | -  | 1,816,101                                  | 2023-27                           | 100%                      |
| PLD AREA B - DRAINAGE MASTER PLAN FACILITY BJ B + BNB + BJ-1 (College and Cannon Rd.)   |                                  |                   |                    |                  | -                       |                                | -  | 512,196                                    | 2028-32                           | 100%                      |
| PLD AREA B - DRAINAGE MASTER PLAN FACILITY BCA (Park Drive and Tamarack Avenue)         |                                  |                   |                    |                  | 994,994                 |                                | 71,301   | -  | In Progress                       | 100%                      |
| PLD AREA B - DRAINAGE MASTER PLAN FACILITY BFB-L + BF-1 (Tamarack and El Camino Real)   |                                  |                   |                    |                  | -                       |                                | -  | 904,329                                    | 2028-32                           | 100%                      |
| PLD AREA B - DRAINAGE MASTER PLAN FACILITY BB 1 and 2 (Washington Street)               |                                  |                   |                    |                  | -                       |                                | -  | 1,086,065                                  | 2028-32                           | 100%                      |
| PLD AREA B - DRAINAGE MASTER PLAN FACILITY BCB (Magnolia Avenue)                        |                                  |                   |                    |                  | -                       |                                | -  | 468,096                                    | 2028-32                           | 100%                      |
| PLD AREA B - DRAINAGE MASTER PLAN FACILITY BFA (Country Store)                          |                                  |                   |                    |                  | -                       |                                | 963,673  | -  | In Progress                       | 100%                      |
| PLD AREA B - DRAINAGE MASTER PLAN FACILITY BFB-U (El Camino Real)                       |                                  |                   |                    |                  | 41,434                  |                                | 40,536   | -  | In Progress                       | 100%                      |
| PLD AREA B - DRAINAGE MASTER PLAN FACILITY BL-U (College Blvd.)                         |                                  |                   |                    |                  | -                       |                                | -  | 384,509                                    | 2028-32                           | 100%                      |
| PLD AREA B - DRAINAGE MASTER PLAN FACILITY BM (Cantarini/College Blvd. Box Culvert)     |                                  |                   |                    |                  | -                       |                                | -  | 204,077                                    | 2028-32                           | 100%                      |
| PLD AREA B - DRAINAGE MASTER PLAN FACILITY BQ (Sunny Creek)                             |                                  |                   |                    |                  | -                       |                                | -  | 131,355                                    | 2028-32                           | 100%                      |
| PLD AREA B - DRAINAGE MASTER PLAN FACILITY BR (Canatarini/College Blvd. Pipe Drainage)  |                                  |                   |                    |                  | -                       |                                | -  | 180,773                                    | 2028-32                           | 100%                      |
| PLD AREA C - DRAINAGE MASTER PLAN FACILITY C1 (Carlsbad Blvd. Encinas Creek Bridge)     |                                  |                   |                    |                  | -                       |                                | 163,018  | -  | In Progress                       | 100%                      |
| PLD AREA C - DRAINAGE MASTER PLAN FACILITY C2 (Paseo Del Norte)                         |                                  |                   |                    |                  | -                       |                                | -  | 727,730                                    | 2028-32                           | 100%                      |
| PLD AREA C - DRAINAGE MASTER PLAN FACILITY CA (Avenida Encinas)                         |                                  |                   |                    |                  | -                       |                                | -  | 529,402                                    | 2028-32                           | 100%                      |
| PLD AREA D - DRAINAGE MASTER PLAN FACILITY DBA (Poinsettia Village)                     |                                  |                   |                    |                  | -                       |                                | -  | 167,215                                    | 2028-32                           | 100%                      |
| PLD AREA D - DRAINAGE MASTER PLAN FACILITY DBB (Avenida Encinas)                        |                                  |                   |                    |                  | -                       |                                | -  | 429,108                                    | 2028-32                           | 100%                      |
| PLD AREA D - DRAINAGE MASTER PLAN FACILITY DFA (Batiquitos Lagoon Stormwater Treatment) |                                  |                   |                    |                  | -                       |                                | -  | 256,423                                    | 2028-32                           | 100%                      |
| PLD AREA D - DRAINAGE MASTER PLAN FACILITY DH (Altiva Place Canyon Restoration)         |                                  |                   |                    |                  | -                       |                                | -  | 232,812                                    | 2028-32                           | 100%                      |
| PLD AREA D - DRAINAGE MASTER PLAN FACILITY DQB (La Costa Town Square Center)            |                                  |                   |                    |                  | -                       |                                | -  | 745,842                                    | 2028-32                           | 100%                      |
| PLD AREA D - DRAINAGE MASTER PLAN FACILITY DZ (Poinsettia Lane)                         |                                  |                   |                    |                  | -                       |                                | -  | 642,063                                    | 2028-32                           | 100%                      |
| DMP WETLAND CREATION  |                                  |                   |                    |                  | 36,603                  |                                | 885,863  | -  | In Progress                       | 100%                      |
| DRAINAGE MASTER PLAN UPDATE   |                                  |                   |                    |                  | 9,479                   |                                | 739,959  | -  | In Progress                       | 100%                      |
|   | \$ 6,524,495                     | \$ 234,093        | \$ 241,987         | \$ 22,895        | \$ 1,122,365            | \$ 5,901,105                   | \$ 3,970,652   | \$ 11,300,310                              |                                   |                           |
|   |                                  |                   |                    |                  |                         |                                | Total:   | \$ 15,270,962                              |                                   |                           |

Loans: None

| Fee Per Gross Acre:           | Low Runoff | Medium Runoff | High Runoff |
|-------------------------------|------------|---------------|-------------|
| Area A - Buena Vista Lagoon   | \$ 6,822   | \$ 13,566     | \$ 29,562   |
| Area B - Agua Hedionda Lagoon | 2,550      | 4,915         | 11,048      |
| Area C - Encinas Creek        | 2,475      | 3,502         | 10,727      |
| Area D - Batiquitos Lagoon    | 2,347      | 3,839         | 10,171      |

**FINANCIAL INFORMATION REPORT  
CAPITAL FUNDS SUBJECT TO GOV. CODE SEC. 66006  
FOR THE YEAR ENDED JUNE 30, 2019**

**TRAFFIC IMPACT FEES**

|  | BEGINNING<br>BALANCE<br>7/1/2018 | FEES<br>COLLECTED | INTEREST<br>EARNED | OTHER<br>REVENUE | OTHER<br>EXPENDITURES | CAPITAL<br>EXPENDITURES | ENDING<br>BALANCE<br>6/30/2019 | BALANCE OF CURRENT<br>APPROPRIATIONS<br>AT 06/30/2019 | FY 2019-20 AND<br>FUTURE<br>APPROPRIATIONS | ESTIMATED<br>CONSTRUCTION<br>DATE | PERCENTAGE<br>PAID BY FEE |
|--|----------------------------------|-------------------|--------------------|------------------|-----------------------|-------------------------|--------------------------------|---|--|-----------------------------------|---------------------------|
| <b>Projects:</b>   |                                  |                   |                    |                  |                       |                         |                                |   |  |                                   |                           |
| AVENIDA ENCINAS WIDENING - SOUTH OF PALOMAR AIRPORT ROAD           |                                  |                   |                    |                  |                       | \$ -                    |                                | \$ -  | \$ 5,177,000                               | 2019-20                           | 100%                      |
| CARLSBAD BLVD. REALIGNMENT / PALOMAR AIRPORT ROAD (SEGMENT 2)      |                                  |                   |                    |                  |                       | -                       |                                | -   | 4,613,000                                  | 2028-32                           | 25%                       |
| CARLSBAD BOULEVARD WIDENING MOUNTAIN VIEW TO NORTHERLY CITY LIMITS |                                  |                   |                    |                  |                       | -                       |                                | -   | 2,258,000                                  | 2028-32                           | 25%                       |
| CARLSBAD VILLAGE DRIVE WIDENING - PONTIAC DR. TO VICTORIA AVE.     |                                  |                   |                    |                  |                       | -                       |                                | -   | 3,102,000                                  | 2028-32                           | 100%                      |
| EL CAMINO REAL AND CANNON ROAD INTERSECTION IMPROVEMENTS           |                                  |                   |                    |                  |                       | 47,961                  |                                | 1,469,834   | 330,000                                    | In Progress                       | 100%                      |
| EL CAMINO REAL AND CARLSBAD VILLAGE DRIVE DUAL LEFT TURNS          |                                  |                   |                    |                  |                       | -                       |                                | -   | 1,132,000                                  | 2023-27                           | 100%                      |
| EL CAMINO REAL LEFT TURN LANE TO WESTBOUND TAMARACK AVE.           |                                  |                   |                    |                  |                       | -                       |                                | 286,000   | -  | In Progress                       | 100%                      |
| EL CAMINO REAL RIGHT TURN LANE TO EAST BOUND ALGA ROAD             |                                  |                   |                    |                  |                       | -                       |                                | -   | 438,000                                    | 2023-27                           | 100%                      |
| EL CAMINO REAL WIDENING - ARENAL ROAD TO LA COSTA AVENUE           |                                  |                   |                    |                  |                       | 943                     |                                | 2,549,057   | 2,450,000                                  | 2018-19                           | 100%                      |
| EL CAMINO REAL WIDENING - TAMARACK TO CHESTNUT                     |                                  |                   |                    |                  |                       | -                       |                                | -   | -  | Completed                         | 66%                       |
| MELROSE DRIVE AND ALGA ROAD DUAL LEFT TURN LANES                   |                                  |                   |                    |                  |                       | -                       |                                | -   | 1,237,000                                  | 2028-32                           | 100%                      |
| MELROSE DRIVE RIGHT TURN LANE TO WEST BOUND PALOMAR AIRPORT ROAD   |                                  |                   |                    |                  |                       | -                       |                                | 465,368   | -  | In Progress                       | 100%                      |
| PALOMAR AIRPORT RD. AND COLLEGE BLVD. INTERSECTION IMPROV.         |                                  |                   |                    |                  |                       | -                       |                                | 149,944   | -  | In Progress                       | 100%                      |
| PALOMAR AIRPORT ROAD TURN LANE TO NORTH EL FUERTE STREET           |                                  |                   |                    |                  |                       | -                       |                                | -   | 1,198,000                                  | 2023-27                           | 100%                      |
| POINSETTIA LANE WIDENING - PASEO DEL NORTE TO BATIQUITOS DR.       |                                  |                   |                    |                  |                       | -                       |                                | -   | 1,039,000                                  | 2028-32                           | 100%                      |
| SIDEWALK/STREET CONSTRUCTION - VALLEY ST. AND MAGNOLIA AVE.        |                                  |                   |                    |                  |                       | 29,472                  |                                | 2,903,526   | -  | In Progress                       | 53%                       |
| SIDEWALK/STREET CONSTRUCTION - VARIOUS LOCATIONS                   |                                  |                   |                    |                  |                       | 12,838                  |                                | 2,724,929   | 1,200,000                                  | Ongoing                           | 100%                      |
| TERRAMAR AREA COASTAL IMPROVEMENTS                                 |                                  |                   |                    |                  |                       | 121,795                 |                                | 3,137,924   | 1,700,000                                  | In Progress                       | 65%                       |
| TRAFFIC IMPACT FEE UPDATE  |                                  |                   |                    |                  |                       | -                       |                                | 188,875   | 1,973,000                                  | In Progress                       | 100%                      |
| TRAFFIC MONITORING PROGRAM   |                                  |                   |                    |                  |                       | 111,555                 |                                | 365,909   | 768,000                                    | Ongoing                           | 100%                      |
|  | \$ 18,485,458                    | \$ 1,763,347      | \$ 822,944         |                  |                       | \$ -                    | \$ 324,564                     | \$ 20,747,185   |  |                                   |                           |
|  |                                  |                   |                    |                  |                       |                         |                                |   | \$ 14,241,366                              | \$ 28,615,000                     |                           |
|  |                                  |                   |                    |                  |                       |                         |                                |   | Total:                                     | \$ 42,856,366                     |                           |

**Loans:** Received a \$2,857,238 loan from the CFD #1 Fund for the construction of several circulation element roadways. Repayment is scheduled as fees are collected. Interest is not charged.  
Current balance is \$1,943,710.

**Fees:** \$3,820 per unit - residential-single family  
3,056 per unit - residential-condominium  
2,292 per unit - residential-apartment  
153 per trip - commercial/industrial

**FINANCIAL INFORMATION REPORT  
CAPITAL FUNDS SUBJECT TO GOV. CODE SEC. 66006  
FOR THE YEAR ENDED JUNE 30, 2019**

**PUBLIC FACILITIES FEES**

|   | BEGINNING<br>BALANCE<br>7/1/2018 | FEES<br>COLLECTED | INTEREST<br>EARNED | OTHER<br>REVENUE (1) | CAPITAL<br>EXPENDITURES | ENDING<br>BALANCE<br>6/30/2019 | BALANCE OF CURRENT<br>APPROPRIATIONS<br>AT 06/30/2019 | FY 2019-20 AND<br>FUTURE<br>APPROPRIATIONS | ESTIMATED<br>CONSTRUCTION<br>DATE | PERCENTAGE<br>PAID BY FEE |
|---|----------------------------------|-------------------|--------------------|----------------------|-------------------------|--------------------------------|---|--|-----------------------------------|---------------------------|
| <b>Projects:</b>                                      |                                  |                   |                    |                      |                         |                                |   |  |                                   |                           |
| AVIARA COMMUNITY PARK IMPROVEMENTS                    |                                  |                   |                    |                      | \$ 211,638              |                                | \$ 488,362  | \$ -                                       | In Progress                       | 18%                       |
| EL CAMINO REAL MEDIANS                                |                                  |                   |                    |                      | -                       |                                | 213,719   | -  | In Progress                       | 31%                       |
| FIRE STATION NO. 3 RELOCATION                         |                                  |                   |                    |                      | -                       |                                | -   | -  | In Progress                       | 100%                      |
| LEO CARRILLO PARK - PHASE 3                           |                                  |                   |                    |                      | 482,100                 |                                | 105,394   | -  | In Progress                       | 55%                       |
| COLE LIBRARY EXPANSION                                |                                  |                   |                    |                      | -                       |                                | -   | 11,936,000                                 | 2028-32                           | 63%                       |
| PINE AVENUE PARK -COMMUNITY FACILITY AND GARDEN AREAS |                                  |                   |                    |                      | 310,804                 |                                | 760,947   | -  | Complete                          | 82%                       |
| POINSETTIA COMMUNITY PARK IMPROVEMENTS                |                                  |                   |                    |                      | 3,971,725               |                                | 887,146   | -  | In Progress                       | 100%                      |
| POINSETTIA PARK - PH IV                               |                                  |                   |                    |                      | 20,694                  |                                | 970,525   | 98,000                                     | In Progress                       | 100%                      |
| ROBERTSON RANCH PARK DEVELOPMENT                      |                                  |                   |                    |                      |                         |                                |   | 12,592,000                                 | 2022-23                           | 100%                      |
|   | \$ 34,150,253                    | \$ 2,566,524      | \$ 1,039,358       | \$ 67,881            | \$ 4,996,962            | \$ 32,827,054                  | \$ 3,426,093  | \$ 24,626,000                              |                                   |                           |
|   |                                  |                   |                    |                      |                         |                                | Total:  | \$ 28,052,093                              |                                   |                           |

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

Loans: None

Fee: 3.50% of building permit value

FINANCIAL INFORMATION REPORT  
 CAPITAL FUNDS SUBJECT TO GOV. CODE SEC. 66006  
 FOR THE YEAR ENDED JUNE 30, 2019

**PARKING IN LIEU FEE-VILLAGE AREA**

|  | BEGINNING<br>BALANCE<br>7/1/2018 | FEEES<br>COLLECTED | INTEREST<br>EARNED | EXPENDITURES | ENDING<br>BALANCE<br>6/30/2019 |
|--|----------------------------------|--------------------|--------------------|--------------|--------------------------------|
|--|----------------------------------|--------------------|--------------------|--------------|--------------------------------|

| BALANCE OF CURRENT<br>APPROPRIATIONS<br>AT 06/30/2019 | FY 2019-20 AND<br>FUTURE<br>APPROPRIATIONS | ESTIMATED<br>CONSTRUCTION<br>DATE | PERCENTAGE<br>PAID BY FEE |
|---|--|-----------------------------------|---------------------------|
|---|--|-----------------------------------|---------------------------|

**Projects:**

|   |           |  |  |      |           |             |      |
|---|-----------|--|--|------|-----------|-------------|------|
| DOWNTOWN PARKING LOT LEASE PAYMENTS (1) | \$ 46,102 |  |  | \$ - | \$ 50,000 | N/A         | 100% |
| WEST OF I-F ROADWAY IMPV PROGR          | 47,005    |  |  | -    | -         | In Progress | 24%  |

|              |           |           |           |              |
|--------------|-----------|-----------|-----------|--------------|
| \$ 1,091,031 | \$ 22,480 | \$ 41,998 | \$ 93,107 | \$ 1,062,402 |
|--------------|-----------|-----------|-----------|--------------|

|        |           |
|--------|-----------|
| \$ -   | \$ 50,000 |
| Total: | \$ 50,000 |

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

Loans: None

---

Fee: \$11,240 per parking space

**FINANCIAL INFORMATION REPORT  
FUNDS SUBJECT TO GOV. CODE SEC. 66006  
FOR THE YEAR ENDED JUNE 30, 2019**

**HABITAT MITIGATION FEE**

| BEGINNING<br>BALANCE<br>7/1/2018 | FEEES<br>COLLECTED | INTEREST<br>EARNED | EXPENDITURES | ENDING<br>BALANCE<br>6/30/2019 |
|----------------------------------|--------------------|--------------------|--------------|--------------------------------|
|----------------------------------|--------------------|--------------------|--------------|--------------------------------|

| BALANCE OF CURRENT<br>APPROPRIATIONS<br>AT 06/30/2019 | FY 2019-20 AND<br>FUTURE<br>APPROPRIATIONS | ESTIMATED<br>CONSTRUCTION<br>DATE | PERCENTAGE<br>PAID BY FEE |
|---|--|-----------------------------------|---------------------------|
|---|--|-----------------------------------|---------------------------|

**Projects:**

PAYMENT MADE ON GENERAL FUND LOAN \$ 19,319  
 FUTURE PAYMENTS DUE ON GENERAL FUND LOAN -

\$ - \$ - N/A 100%  
 169,600 - N/A 100%

|        |           |          |           |        |
|--------|-----------|----------|-----------|--------|
| \$ 424 | \$ 17,202 | \$ 1,873 | \$ 19,319 | \$ 180 |
|--------|-----------|----------|-----------|--------|

|            |            |
|------------|------------|
| \$ 169,600 | \$ -       |
| Total:     | \$ 169,600 |

**Loans:** Received a \$759,028 cash advance from the General Fund for the purchase of habitat land in 2011.  
 Repayment is scheduled as sufficient cash becomes available. Interest is charged annually on this loan.  
 Current loan balance including accrued interest is \$169,600.

Loans are not included in the ending balance above.

**Fee:** \$34,365 per impacted acre-coastal sage scrub  
 17,183 per impacted acre-non-native grassland  
 3,437 per impacted acre-agricultural land, disturbed land, eucalyptus wood

**FINANCIAL INFORMATION REPORT  
FUNDS SUBJECT TO GOV. CODE SEC. 66006  
FOR THE YEAR ENDED JUNE 30, 2019**

**AGRICULTURAL MITIGATION FEE**

|  | BEGINNING<br>BALANCE<br>7/1/2018 | FEEES<br>COLLECTED | INTEREST<br>EARNED | EXPENDITURES | ENDING<br>BALANCE<br>6/30/2019 |
|--|----------------------------------|--------------------|--------------------|--------------|--------------------------------|
|--|----------------------------------|--------------------|--------------------|--------------|--------------------------------|

**Projects:**  
COMMUNITY GRANTS AND CONTRIBUTIONS

\$ 149,893

| BALANCE OF CURRENT<br>APPROPRIATIONS<br>AT 06/30/2019 | FY 2019-20 AND<br>FUTURE<br>APPROPRIATIONS | ESTIMATED<br>CONSTRUCTION<br>DATE | PERCENTAGE<br>PAID BY FEE |
|---|--|-----------------------------------|---------------------------|
|---|--|-----------------------------------|---------------------------|

\$ 66,818 \$ - N/A 100%

|            |      |           |            |            |
|------------|------|-----------|------------|------------|
| \$ 877,599 | \$ - | \$ 31,798 | \$ 149,893 | \$ 759,504 |
|------------|------|-----------|------------|------------|

|           |           |
|-----------|-----------|
| \$ 66,818 | \$ -      |
| Total:    | \$ 66,818 |

Loans: None

---

Fee: \$10,000 per acre



**FINANCIAL INFORMATION REPORT**  
**CAPITAL FUNDS SUBJECT TO GOV. CODE SEC. 66006**  
**FOR THE YEAR ENDED JUNE 30, 2019**

**MAJOR FACILITIES FEE FUNDS (POTABLE/RECYCLED WATER)**

|  | BEGINNING<br>BALANCE | FY 2018-19<br>FEES | INTEREST | MISC<br>REVENUE | CAPITAL<br>EXPENDITURES | ENDING<br>BALANCE |
|--|----------------------|--------------------|----------|-----------------|-------------------------|-------------------|
|--|----------------------|--------------------|----------|-----------------|-------------------------|-------------------|

| REMAINING<br>APPR. + ENC.<br>AT 06/30/2019 | FY 2019-20 AND<br>FUTURE<br>APPROPRIATIONS | ESTIMATED<br>CONSTRUCTION<br>DATE | PERCENTAGE<br>PAID BY FEE |
|--|--|-----------------------------------|---------------------------|
|--|--|-----------------------------------|---------------------------|

**Projects:**

|   |       |           |             |      |
|---|-------|-----------|-------------|------|
| COLLEGE BOULEVARD - CANNON TO BADGER (375 ZONE) | \$ -  | \$ -      | In Progress | 100% |
| COLLEGE BOULEVARD - CANNON TO BADGER (490 ZONE) | -     | 370,000   | In Progress | 100% |
| DESALINATED SEAWATER TRANSMISSION MAIN          | -     | 6,800,000 | In Progress | 33%  |
| POINSETTIA LANE - CASSIA TO SKIMMER             | 6,700 | 1,732,000 | In Progress | 100% |
| RANCHO CARLSBAD GROUNDWATER SUPPLY              | -     | 1,750,000 | 2024+       | 50%  |
| SAN LUIS REY MISSION BASIN GROUNDWATER SUPPLY   | -     | 8,550,000 | In Progress | 50%  |
| WATER MODELING                                  |       | 2,400,000 | 2019-2025   | 100% |

|               |            |              |      |          |               |
|---------------|------------|--------------|------|----------|---------------|
| \$ 31,805,487 | \$ 812,210 | \$ 1,252,311 | \$ - | \$ 6,700 | \$ 33,863,308 |
|---------------|------------|--------------|------|----------|---------------|

|              |               |
|--------------|---------------|
| \$ 2,485,182 | \$ 21,637,000 |
| Total        | \$ 24,122,182 |

**Loans:** None.

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**Fee:** \$4,385 (5/8" Meter Size). Fees vary depending on meter size.

**FINANCIAL INFORMATION REPORT  
CAPITAL FUNDS SUBJECT TO GOV. CODE SEC. 66006  
FOR THE YEAR ENDED JUNE 30, 2019**

**WASTEWATER CONNECTION FEE FUND**

|   | BEGINNING<br>BALANCE | FY 2018-19<br>FEES | INTEREST   | OTHER<br>REVENUE (1) | OTHER<br>EXPENDITURES | CAPITAL<br>EXPENDITURES | ENDING<br>BALANCE | REMAINING<br>APPR. + ENC.<br>AT 06/30/2019 | FY 2019-20 AND<br>FUTURE<br>APPROPRIATIONS | ESTIMATED<br>CONSTRUCTION<br>DATE | PERCENTAGE<br>PAID BY FEE |
|---|----------------------|--------------------|------------|----------------------|-----------------------|-------------------------|-------------------|--|--|-----------------------------------|---------------------------|
| <b>Projects:</b>  |                      |                    |            |                      |                       |                         |                   |  |  |                                   |                           |
| BUENA INTERCEPTOR SEWER/MANHOLE REHAB.  |                      |                    |            |                      |                       | \$ -                    |                   | \$ 500,000                                 | \$ 50,000                                  | In Progress                       | 13%                       |
| ENCINA PHASE V EXPANSION  |                      |                    |            |                      |                       | -                       |                   | -  | -  | In Progress                       | 100%                      |
| FARADAY/EL CAMINO REAL SEWER REPLACEMENT  |                      |                    |            |                      |                       | -                       |                   | 140,000                                    | 46,000                                     | In Progress                       | 100%                      |
| LAS PALMAS TRUNK SEWER  |                      |                    |            |                      |                       | -                       |                   | -  | 3,186,000                                  | 2020-21                           | 100%                      |
| SEWER MODELING  |                      |                    |            |                      |                       | -                       |                   | -  | 2,400,000                                  | 2019-2025                         | 100%                      |
| MARRON ROAD SEWER REPLACEMENT   |                      |                    |            |                      |                       | -                       |                   | -  | -  | In Progress                       | 100%                      |
| SEWER CAPACITY MONITORING PROGRAM   |                      |                    |            |                      |                       | 31,729                  |                   | 101,832                                    | 536,000                                    | In Progress                       | 100%                      |
| VISTA/CARLSBAD BUENA VISTA LIFT STATION IMPROVEMENTS (2)                          |                      |                    |            |                      |                       | 126,702                 |                   | 983,265                                    | -  | In Progress                       | 10%                       |
| VISTA/CARLSBAD BUENA VISTA LIFT STATION/FORCE MAIN (VC-4) (2)                     |                      |                    |            |                      |                       | -                       |                   | -  | -  | In Progress                       | 10%                       |
| VISTA/CARLSBAD INTERCEPTOR - AGUA HEDIONDA LIFT STATION/FORCEMAIN (VC12-VC13) (2) |                      |                    |            |                      |                       | 719,000                 |                   | 1,517,853                                  | -  | In Progress                       | 31%                       |
| VISTA/CARLSBAD TRUNK LINE INTERCEPTOR (REACH 11B) (2)                             |                      |                    |            |                      |                       | 78,582                  |                   | 449,289                                    | -  | In Progress                       | 31%                       |
| VISTA/CARLSBAD TRUNK LINE INTERCEPTOR (REACH 13-15) (2)                           |                      |                    |            |                      |                       | 337,179                 |                   | 1,453,609                                  | -  | In Progress                       | 44%                       |
| VISTA/CARLSBAD TRUNK LINE INTERCEPTOR (REACH 3) (2)                               |                      |                    |            |                      |                       | -                       |                   | -  | 2,689,000                                  | 2020+                             | 10%                       |
|   | \$ 4,403,043         | \$ 552,902         | \$ 321,562 | \$ 691,997           | \$ -                  | \$ 1,293,192            | \$ 4,676,313      | \$ 5,145,848                               | \$ 8,907,000                               |                                   |                           |
|   |                      |                    |            |                      |                       |                         |                   | Total:                                     | \$ 14,052,848                              |                                   |                           |

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

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

(2) These are joint projects with the City of Vista - the percentage shown as paid by fee is Carlsbad's construction percentage of the total future appropriations. Non-construction Carlsbad percentages are 35%. Carlsbad is the lead agency and will receive reimbursement from the City of Vista for their share.

**Fee:** \$982 - General Capacity Fee for all Areas

**FINANCIAL INFORMATION REPORT  
CAPITAL FUNDS SUBJECT TO GOV. CODE SEC. 66006  
FOR THE YEAR ENDED JUNE 30, 2019**

**SEWER BENEFIT AREA FUNDS (516/517)**

|   | BEGINNING BALANCE | FY 2018-19 FEES | INTEREST   | OTHER REVENUE | OTHER EXPENDITURES | CAPITAL EXPENDITURES | ENDING BALANCE | REMAINING APPR. + ENC. AT 06/30/2019 | FY 2019-20 AND FUTURE APPROPRIATIONS | ESTIMATED CONSTRUCTION DATE | PERCENTAGE PAID BY FEE |
|---|-------------------|-----------------|------------|---------------|--------------------|----------------------|----------------|--------------------------------------|--------------------------------------|-----------------------------|------------------------|
| <b>Projects:</b>                                    |                   |                 |            |               |                    |                      |                |                                      |                                      |                             |                        |
| AVIARA LAND ASSOCIATES REIMBURSEMENT AGREEMENT(J,L) |                   |                 |            |               |                    | \$ 39,283.10         |                | \$ -                                 | \$ 191,116.02                        | Complete                    | 100%                   |
| CONTINENTAL REIMBURSEMENT AGREEMENT (H)             |                   |                 |            |               |                    | 58,649               |                | -                                    | -                                    | Complete                    | 100%                   |
| PLUM TREE WALK (I)                                  |                   |                 |            |               |                    | -                    |                | -                                    | -                                    | Complete                    | 100%                   |
| MISCELLANEOUS PROJECTS (I)                          |                   |                 |            |               |                    | -                    |                | -                                    | -                                    | Complete                    | 100%                   |
| NO MAN IS (F)                                       |                   |                 |            |               |                    | -                    |                | -                                    | -                                    | Complete                    | 100%                   |
|   | \$ 4,571,932      | \$ 977,296      | \$ 189,841 | \$ -          | \$ -               | \$ 97,932            | \$ 5,641,137   | \$ -                                 | \$ 191,116                           |                             |                        |
|   |                   |                 |            |               |                    |                      |                | Total:                               | \$ 191,116                           |                             |                        |

Loans: None

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|      |             |        |           |        |
|------|-------------|--------|-----------|--------|
| Fee: | \$ 1,205.00 | Area A | \$ 757.00 | Area G |
|      | 1,372.00    | Area B | 1,102.00  | Area H |
|      | 2,528.00    | Area C | 2,078.00  | Area J |
|      | 2,533.00    | Area D | 1,643.00  | Area L |
|      | 3,735.00    | Area E | 81.00     | Area M |
|      | 3,755.00    | Area F |           |        |

Note: Areas I and K were merged into Area L.



## Council Memorandum

Dec. 17, 2019

**To:** Honorable Mayor Hall and Members of the City Council  
**From:** Laura Rocha, Deputy City Manager, Administrative Services  
**Via:** Elaine Lukey, Chief Operations Officer   
**Re:** **Additional Materials Related to Staff Report Item No. 1 – Annual Financial Information Report on Capital Project Funds and Special Taxes**

All Receive - Agenda Item # 1  
For the Information of the:  
CITY COUNCIL  
Date 12/17 CA  CC   
CM  COO  DCM (3)

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This memorandum provides additional information related to Staff Report Item No. 1 – Annual Financial Information Report on Capital Project Funds and Special Taxes.

A typo was noted: WEST OF I-5 ROADWAY IMPV PROGR was labeled WEST OF THE I-F ROADWAY IMPV PROGR.

Below is additional information on the West of I-5 Roadway Improvement Program project funded by the Parking in Lieu Fee Program, referenced on page 14 of the Staff Report.

The West of I-5 Roadway Improvement Program project was added to the Capital Improvement Program (CIP) in fiscal year 2016-17 and \$200,000 was appropriated<sup>1</sup> to: complete a comprehensive parking, red curb, abandoned driveway inventory, “alternative streets” applicability analysis, and implementation plan (driveway closures, red curb rules, update “alternative streets” map, etc.) for all streets west of I-5, along with a comprehensive study, vehicle lane striping/parking design layouts, and implementation plan for all major roadways (curb to curb), in the areas west of I-5 from Buena Vista Lagoon to the Agua Hedionda Lagoon.

The expenditures to date of \$47,005 were spent on a subset of the intentions listed above, for restriping along Carlsbad Boulevard from Mountain View Drive to Beech Avenue, to improve traffic operations, facilitate the addition of parallel parking spaces on Carlsbad Boulevard, and restripe Beech Avenue east of Carlsbad Boulevard to facilitate the addition of reverse angle parking on the north side of Beech Avenue between Carlsbad Boulevard and Washington Street. This subset was substantially completed in 2018.

All capital projects are evaluated annually during the budget process to determine whether the projects are still in progress or whether they can be closed out due to completion of the project. It is anticipated that the restriping component of this comprehensive Village street plan will be closed out during the upcoming budget process.

cc: Scott Chadwick, City Manager  
Celia Brewer, City Attorney

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<sup>1</sup> The project was jointly funded by the Parking in Lieu Program and the General Capital Construction fund.