

**ATTACHMENT 1**  
**Capital Funds Funded by Development Impact Fees and Subject to Gov. Code Sec. 66006**  
**Fiscal Year Ended June 30, 2022 Financial Information Report**

This report contains information on the City of Escondido's Capital Funds Funded by Development Impact Fees. These fees collected from developers are subject to the Government Code Section 66000 et seq., which governs the administration of development fees paid by developers for the public facilities and infrastructure needed to serve the new development. In order to be in compliance with the government code, fees are accounted for in separate funds to ensure that the fees are spent on the specific purpose for which they were collected. This report is organized by the fund that each development fee is collected in and includes the following information:

- 1) A brief description of the type of fee collected in each fund
- 2) The amount of the fee
- 3) The beginning and ending balances in each fund
- 4) The amount of fees collected, interest earned, and transfers/loans
- 5) A description of the public improvements that the fees were spent on, along with the total percentage of the cost of the public improvement that was funded with the fees
- 6) A description of each interfund transfer or loan made from each fund, along with the date the loan will be repaid and the rate of interest
- 7) The estimated date when projects will commence if sufficient funds have been collected to complete a project
- 8) The amount of refunds made pursuant to the code, if applicable

For the fiscal year ended June 30, 2022 there were no refunds of development fees pursuant to the code. For more information regarding timelines, future uses, and history on the capital projects designated by the City Council in these funds, see the City of Escondido's Five Year Capital Improvement Program and Budgets, which are available on the City of Escondido's website or at the City Clerk's reference desk.

PARK DEVELOPMENT FUND	Beginning Fund Balance	Developer Fee Revenue	Interest Earned	Other Revenue & Transfers-In	Capital Expenditures & Transfers-Out	Ending Fund Balance
<b>FUND 109</b>	<b>\$ 4,841,739</b>	<b>\$ 1,292,487</b>	<b>\$ (163,503)</b>	<b>\$ -</b>	<b>\$ (1,117,077)</b>	<b>\$ 4,853,647</b>

**Park Fee:**

\$6,986.29 per dwelling unit, \$6,663.76 per dwelling unit for multi family development.

**Purpose:**

To ensure that the park land and recreational facility standards established by the City are met with respect to the additional needs created by such development.

**Capital Expenditures and Transfers Out:**

<u>Project No.</u>	<u>Expenditure Description</u>	<u>Expenditures</u>	<u>FYE 2022 Appropriation Balance</u>	<u>Fees as a % of Total Project's Funding</u>
501002	Expanded Arena Sports . . . . .	58,183	705	100%
501003	MVP Tennis Courts Resurfacing . . . . .	-	12,210	100%
501102	NFC Fitness Courts . . . . .	489,655	139,633	100%
501201	Library Pocket Park . . . . .	7,237	22,763	100%
501203	Multipurpose Artificial Turf . . . . .	-	135,960	100%
501204	Park Ball Field . . . . .	-	350,000	100%
501205	Ryan Park Field Expansion . . . . .	-	350,000	100%
501501	Kit Carson Park Parking Lot Lights & Security . . . . .	34,415	843,053	100%
501601	Grape Day Park Restrooms . . . . .	53,697	2,058,228	100%
501602	City Park Capital Improvements . . . . .	-	15,014	100%
501808	Play Equipment Shade Structure . . . . .	-	228,124	100%
501809	Washington Park Parking Lot Expansion . . . . .	129,302	225,381	100%
501810	City Skate Spots . . . . .	344,587	381,075	100%
501903	Washington Park Improvements . . . . .	-	6,000	100%
508901	Grape Day Park CPTED Improvements . . . . .	-	366,243	100%
<b>Total Expenditures and Appropriations:</b>		<b>\$ 1,117,077</b>	<b>\$ 5,134,389</b>	

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TRAFFIC IMPACT FUND	Beginning Fund Balance	Developer Fee Revenue	Interest Earned	Other Revenue & Transfers-In	Capital Expenditures & Transfers-Out	Ending Fund Balance
<b>FUND 120</b>	<b>\$ 8,374,201</b>	<b>\$ 1,813,646</b>	<b>\$ (320,180)</b>	<b>\$ -</b>	<b>\$ (35,903)</b>	<b>\$ 9,831,764</b>

**Local Traffic Fee:** \$4,191.77 per single-family dwelling unit, \$2,095.37 per dwelling unit for multi family development  
*(See City Fee Guide for Development Projects Traffic fee schedule for additional details)*

**Purpose:** To ensure that the traffic and transportation facility standards established by the City are met with respect to the additional needs created by such development.

**Regional Traffic (RTCIP) Fee:** \$2,635.50 per residential dwelling unit

**Purpose:** To ensure local agency participation in circulation improvements to allow quality of life standards to be achieved and allow new development to proceed.

**Capital Expenditures and Transfers Out:**

Project No.	Expenditure Description	Expenditures	FYE 2022 Appropriation Balance	Fees as a % of Total Project's Funding
661001	Citracado, West Valley to Harmony Grove . . . . .	2,285	8,263,679	18%
661901	Centre City Parkway Signals . . . . .	-	350,000	100%
668901	Roadway Network Update . . . . .	33,618	134,093	100%
<b>Total Expenditures and Appropriations:</b>		<b>\$ 35,903</b>	<b>\$ 8,747,772</b>	

**Interfund Loans:**

During the fiscal year ended 1985, per CDC resolution 85-7, the traffic impact fund established a loan to the Community Development Commission (CDC) to provide funding to construct certain capital improvements as described in the Redevelopment Plan. The initial loan amount was \$200,000, with accrued interest and payments received the current balance is \$959,515.

STORM DRAIN FUND	Beginning Fund Balance	Developer Fee Revenue	Interest Earned	Other Revenue & Transfers-In	Capital Expenditures & Transfers-Out	Ending Fund Balance
<b>FUND 227</b>	<b>\$ 1,181,999</b>	<b>\$ 298,216</b>	<b>\$ 9,353</b>	<b>\$ -</b>	<b>\$ (528,932)</b>	<b>\$ 960,636</b>

**Drainage Facilities** Single-family residential \$1,136.12 per dwelling unit, non-residential \$0.73 per sq. ft.  
**Fee:** Multi-family residential \$469.22 per dwelling unit.

**Purpose:** To ensure that storm water drainage facilities meet the requirements established by the City's Drainage Master Plan.

**Capital Expenditures and Transfers Out:**

Project No.	Expenditure Description	Expenditures	FYE 2022 Appropriation Balance	Fees as a % of Total Project's Funding
671801	E Valley Pkwy & Midway Drainage Improve . . . . .	149,169	746,648	100%
679908	Storm Drain - La Honda Drive . . . . .	-	400,001	100%
799501	Fees Available for Developer Reimbursements . . . . .	379,763	2,110	100%
<b>Total Expenditures and Appropriations:</b>		<b>528,932</b>	<b>1,148,759</b>	

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PUBLIC FACILITIES FUNDS	Beginning Fund Balance	Developer Fee Revenue	*Interest Earned	Other Revenue & Transfers-In	Capital Expenditures & Transfers-Out	Ending Fund Balance
<b>FUNDS 243</b>	<b>\$ 7,950,344</b>	<b>\$ 1,744,430</b>	<b>\$ (279,806)</b>	<b>\$ -</b>	<b>\$ (483,089)</b>	<b>\$ 8,931,879</b>

**Public Facility Fee:** Residential \$4,969.99 per dwelling unit.  
Commercial \$2.25 per square foot, Industrial \$1.70 per square foot. Parking structure \$0.61 per square foot.

**Purpose:** To ensure that public facility standards established by the City are met with respect to the additional needs created by such development. (For public facilities such as Police, Fire, Library, etc.)

**Capital Expenditures and Transfers Out:**

<u>Project No.</u>	<u>Expenditure Description</u>	<u>Expenditures</u>	<u>FYE 2022 Appropriation Balance</u>	<u>Fees as a % of Total Project's Funding</u>
100239	Computer Aided Dispatch . . . . .	-	80,036	100%
106702	RCS Financing . . . . .	86,166	344,338	23%
100239	Development Impact Fee Inflation . . . . .	12,176	85,604	46%
128101	Interface Point CAD . . . . .	-	5,903	100%
128901	CAD Mapping Upgrade . . . . .	-	345,000	100%
151701	Dumpster Enclosure Security Upgrades . . . . .	2,606	744	100%
153009	GIS Public Internet Server . . . . .	-	3,584	100%
400901	Library Books & Circulating Materials . . . . .	249,676	16,847	100%
406001	Public Printing . . . . .	12,188	8,076	100%
408101	Library Expansion Project . . . . .	-	100,000	100%
410001	PACC Fire Alarm Systems . . . . .	80,000	-	100%
501702	KCP Sports Center Restroom . . . . .	-	75,690	100%
556201	Public Works Yard Generator . . . . .	-	200,000	100%
556501	Public Works Yard Relocation . . . . .	6,006	6,163,716	31%
601104	Traffic Signal Communication . . . . .	34,272	824,985	76%
<b>Total Expenditures and Appropriations:</b>		<b>\$483,089</b>	<b>\$8,254,524</b>	

**Interfund Loans:**

During the fiscal year ended 2019, per resolution 2018-146, the public facilities fund established a loan to the California Center for the Arts (CCA) to expedite the purchase of a Sound System in the CCA Concert Hall. The initial loan amount was \$261,500 and is being repaid in monthly payments over 5 years. The loan is being repaid with an interest rate of 2.598%. The remaining balance on this loan as of June 30, 2022 is \$68,589.68.

During the fiscal year ended 2020, per resolution 2019-161, the public facilities fund established a loan to the California Center for the Arts (CCA) to finance Conference Center furnishings. The initial loan amount was \$100,000 and is being repaid in monthly payments over 5 years. The loan is being repaid with an interest rate of 3.069%. The remaining balance on this loan as of June 30, 2022 is \$53,575.85.