



Folsom City Council Staff Report

MEETING DATE:	6/25/2024
AGENDA SECTION:	Old Business
SUBJECT:	Resolution No. 11210– A Resolution Adopting the Fiscal Year 2024-25 Operating and Capital Budgets for the City of Folsom, the Successor Agency, the Folsom Public Financing Authority, and the Folsom Ranch Public Financing Authority (Continued from June 11, 2024)
FROM:	Finance Department

RECOMMENDATION / CITY COUNCIL ACTION

Staff recommends that the City Council pass and adopt Resolution No. 11210 – A Resolution Adopting the Fiscal Year 2024-25 Operating and Capital Budgets for the City of Folsom, the Successor Agency, the Folsom Public Financing Authority, and the Folsom Ranch Public Financing Authority.

BACKGROUND / ISSUE

In February of 2024, discussions were held with the City Council to provide information regarding the five-year financial forecast and the challenges in future years. Direction provided by the City Council at these meetings provided the framework for staff to begin the preparation of the FY 2024-25 Budget. The City Manager’s Fiscal Year 2024-25 Proposed Operating Budget and Capital Improvement Plan (CIP) was presented to the City Council on May 28, 2024, during which time staff reviewed the different components of the proposed budget, highlighted the various CIP projects proposed and answered questions asked by Council Members. A Public Hearing was held at the June 11, 2024 City Council meeting where the Council received public comments, and presentations from the City Manager and City Staff regarding their questions concerning the proposed FY 2024-25 Budget. The City Council chose not to adopt the budget at the June 11, 2024 City Council meeting and continued the item to the June 25, 2024 City Council meeting.

POLICY / RULE

Folsom Municipal Code, Section 3.02.030, Budget

“An Annual Budget shall be prepared by the City Manager, with the assistance of the Finance Director. . . . (G) The City Council shall adopt the annual budget by Resolution by fund and program by affirmative vote of at least three members, on or before the last working day of the last month of the current fiscal year. If the City Council fails to adopt the budget by the last working day of the current fiscal year, the budget as presented by the City Manager shall be deemed adopted.”

ANALYSIS

The FY 2024-25 Operating Budget as presented totaled \$247,216,308. Below is a breakdown by Fund category

Fund Category	FY 2024-25 Proposed Amounts
General Fund	\$ 117,069,047
Enterprise Funds	54,116,756
Special Revenue Funds	11,936,049
Debt Service Funds	11,683,847
Capital Projects Funds	7,114,733
Internal Service Funds	23,924,211
Fiduciary Funds	21,371,665
Total	\$ 247,216,308

The FY 2024-25 Operating Budget and CIP also includes 503.5 full and permanent part time positions across all funds. This proposed budget provides for 13 new positions (10 of them funded in the budget). The added positions are listed below along with the department.

Department	Position
Environmental and Water Resources	Wastewater Collection Technician III
Environmental and Water Resources	Utility Maint Wastewater Collection Tech III
Fire Department	Division Chief
Parks and Recreation	Park Planner II
Parks and Recreation	Maintenance Worker
Police Department	Sergeant
Police Department	Corporal
Police Department	Officers (4)
Public Works	Maintenance Worker (2)

The proposed Operating and CIP Budgets are available on the City's web site at <https://www.folsom.ca.us/government/finance/city-budget>.

ATTACHMENTS

1. Resolution No. 11210 – A Resolution Adopting the Fiscal Year 2024-25 Operating and Capital Budgets for the City of Folsom, the Successor Agency, the Folsom Public Financing Authority, and the Folsom Ranch Public Financing Authority
2. Summary of Revenues, pages II-26 through II-31
3. Summary of Appropriations, pages II-34 through II-39
4. Summary of Staffing, page II-42

Submitted,

Stacey Tamagni, Finance Director

ATTACHMENT 1

**Resolution No. 11210 – A Resolution Adopting the Fiscal Year
2024-25 Operating and Capital Budgets for the City of Folsom, the
Successor Agency, the Folsom Public Financing Authority, and the
Folsom Ranch Public Financing Authority**

RESOLUTION NO. 11210

A RESOLUTION ADOPTING THE FISCAL YEAR 2024-25 OPERATING AND CAPITAL BUDGETS FOR THE CITY OF FOLSOM, THE SUCCESSOR AGENCY, THE FOLSOM PUBLIC FINANCING AUTHORITY, AND THE FOLSOM RANCH FINANCING AUTHORITY

WHEREAS, section 3.02.030 of the Folsom Municipal Code states “An Annual Budget shall be prepared by the City Manager, with the assistance of the Finance Director”; and

WHEREAS, on the 28th day of May 2024, the City Manager presented to the City Council the FY 2024-25 Proposed Operating Budget and Capital Improvement Plan; and

WHEREAS, on the 11th day of June 2024, a Public Hearing was held and the City Council received public comments and presentations from the City Manager and City Staff regarding their questions concerning the FY 2024-25 Proposed Operating Budget and Capital Improvement Plan; and

WHEREAS, the Proposed Budget includes the budget recommendations of each office and department of the City, including the FY 2024-25 Proposed Budget for the Successor Agency, the Folsom Public Financing Authority and the Folsom Ranch Financing Authority as well as the FY 2024-25 Capital Improvement Plan; and

WHEREAS, the Proposed Operating Budget and Capital Improvement Plan (CIP) is on file and available for inspection on the City website; and

WHEREAS, the City Council reviewed the Proposed Operating Budget, CIP, and all components thereof on May 28, 2024, June 11, 2024, and June 25, 2024;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Folsom that the summary of revenues, summary of appropriations by fund and summary of staffing positions as attached to this resolution, are hereby appropriated to the departments’ offices and operations in the amounts and for the objects and purposes therein stated.

PASSED AND ADOPTED this 25th day of June 2024, by the following roll-call vote:

AYES: Councilmember(s):
NOES: Councilmember(s):
ABSENT: Councilmember(s):
ABSTAIN: Councilmember(s):

Michael D. Kozlowski, MAYOR

ATTEST:

Christa Freemantle, CITY CLERK

ATTACHMENT 2

Summary of Revenues, pages II-26 through II-31

City of Folsom FY 2024-25 Budget

Funds	Property Tax	Sales & Use Tax	Transient Occupancy	Real Prop Transfer	Franchise Fees	License & Permits	Inter Gov't Revenues
General Fund							
General Fund	\$ 44,658,430	\$ 29,075,767	\$ 3,750,000	\$ 927,000	\$ 817,000	\$ 3,916,089	\$ 10,959,022
Subtotal General Funds	\$ 44,658,430	\$ 29,075,767	\$ 3,750,000	\$ 927,000	\$ 817,000	\$ 3,916,089	\$ 10,959,022
Special Revenue Funds							
Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,000
Transportation System Management	-	-	-	-	-	-	-
Folsom Arts & Culture Commission	-	-	-	-	-	-	-
Housing Trust	-	-	-	-	-	-	-
Humbug Willow Creek	-	-	-	-	-	-	-
General Plan	-	-	-	-	-	-	-
Tree Planting & Replacement	-	-	-	-	-	-	-
Community Affordable Housing	-	-	-	-	-	-	-
Park Dedication	-	-	-	-	-	-	-
Planning Services	-	-	-	-	-	-	-
Local Transportation Tax	-	-	-	-	-	-	82,000
Historical District	-	-	-	-	-	-	-
Gas Tax - Road Maint & Repair	-	-	-	-	-	-	2,214,360
Gas Tax 2106	-	-	-	-	-	-	357,319
Gas Tax 2107	-	-	-	-	-	-	735,990
Gas Tax 2107.5	-	-	-	-	-	-	814,086
Gas Tax 2105	-	-	-	-	-	-	539,684
Measure A	-	-	-	-	-	-	3,194,086
Traffic Congestion Relief	-	-	-	-	-	-	-
Los Cerros L & L	-	-	-	-	-	-	-
Briggs Ranch L & L	-	-	-	-	-	-	-
Natoma Station L & L	-	-	-	-	-	-	-
Folsom Heights L & L	-	-	-	-	-	-	-
Broadstone Unit 3 L & L	-	-	-	-	-	-	-
Broadstone L & L	-	-	-	-	-	-	-
Hannaford Cross L & L	-	-	-	-	-	-	-
Lake Natoma Shores L & L	-	-	-	-	-	-	-
Cobble Hills/Reflections L & L	-	-	-	-	-	-	-
Prairie Oaks Ranch L & L #2	-	-	-	-	-	-	-
Sierra Estates L & L	-	-	-	-	-	-	-
Natoma Valley L & L	-	-	-	-	-	-	-
Cobble Ridge L & L	-	-	-	-	-	-	-
Prairie Oaks Ranch L & L	-	-	-	-	-	-	-
Silverbrook L & L	-	-	-	-	-	-	-
Willow Creek East L & L	-	-	-	-	-	-	-
Blue Ravine Oaks L & L	-	-	-	-	-	-	-
Steeplechase L & L	-	-	-	-	-	-	-
Willow Creek South L & L	-	-	-	-	-	-	-
American River Canyon North L & L	-	-	-	-	-	-	-
Willow Springs L & L	-	-	-	-	-	-	-
Willow Springs CFD 11 Mtn. Dist.	-	-	-	-	-	-	-
CFD #12 Mtn. Dist.	-	-	-	-	-	-	-
CFD #13 ARC Mtn. Dist.	-	-	-	-	-	-	-
ARC North L & L Dist. #2	-	-	-	-	-	-	-
The Residences at ARC, North L & L	-	-	-	-	-	-	-
Folsom Plan Area-Sphere of Influence	-	-	-	-	-	-	-
Oaks at Willow Springs	-	-	-	-	-	-	-
ARC North L & L Dist. #3	-	-	-	-	-	-	-

Summary of Revenues by Fund

Charges for Services	Fines & Forfeitures	Interest Revenue	Misc	Transfers In	Use of Fund Balance	Total	
							General Fund
\$ 13,994,978	\$ 109,200	\$ 300,000	\$ 716,807	\$ 6,107,155	\$ 1,737,599	\$ 117,069,047	General Fund
\$ 13,994,978	\$ 109,200	\$ 300,000	\$ 716,807	\$ 6,107,155	\$ 1,737,599	\$ 117,069,047	Subtotal General Funds
							Special Revenue Funds
\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)	\$ 220,000	Community Development Block Grant
35,000	-	6,000	-	-	(5,757)	35,243	Transportation System Management
-	-	2,500	1,000	-	36,500	40,000	Folsom Arts & Culture Commission
50,000	-	12,000	-	-	93,738	155,738	Housing Trust
50,000	-	-	-	-	(29,722)	20,278	Humbug Willow Creek
100,000	-	10,000	-	-	(13,370)	96,630	General Plan
100,000	-	35,000	-	-	108,979	243,979	Tree Planting & Replacement
300,000	-	300,000	20,000	-	7,363	627,363	Community Affordable Housing
400,000	-	50,000	-	-	(43,864)	406,136	Park Dedication
400,000	-	12,000	-	-	(53,973)	358,027	Planning Services
-	-	7,500	-	-	(49,500)	40,000	Local Transportation Tax
5,000	-	-	-	-	3,027	8,027	Historical District
-	-	25,000	-	-	(1,239,360)	1,000,000	Gas Tax - Road Maint & Repair
-	-	30,000	-	-	(212,319)	175,000	Gas Tax 2106
-	-	40,000	-	-	(375,990)	400,000	Gas Tax 2107
-	-	35,000	-	-	(624,086)	225,000	Gas Tax 2107.5
-	-	40,000	-	-	(29,684)	550,000	Gas Tax 2105
-	-	125,000	-	-	(515,986)	2,803,100	Measure A
-	-	-	-	-	-	-	Traffic Congestion Relief
41,200	-	2,739	-	-	11,257	55,196	Los Cerros L & L
80,800	-	-	-	-	26,933	107,733	Briggs Ranch L & L
174,000	-	-	-	-	74,032	248,032	Natoma Station L & L
21,831	-	968	-	-	(6,468)	16,331	Folsom Heights L & L
34,488	-	498	-	-	(6,151)	28,835	Broadstone Unit 3 L & L
392,258	-	2,840	-	-	(171,732)	223,366	Broadstone L & L
21,200	-	-	-	-	8,206	29,406	Hannaford Cross L & L
20,745	-	1,988	-	-	5,100	27,833	Lake Natoma Shores L & L
44,100	-	-	-	-	11,387	55,487	Cobble Hills/Reflections L & L
-	-	6,015	-	-	107,288	113,303	Prairie Oaks Ranch L & L #2
10,745	-	440	-	-	2,088	13,273	Sierra Estates L & L
70,000	-	6,547	-	-	(22,858)	53,689	Natoma Valley L & L
13,669	-	2,727	-	-	(3,390)	13,006	Cobble Ridge L & L
197,500	-	-	-	-	(62,836)	134,664	Prairie Oaks Ranch L & L
15,485	-	1,807	-	-	(6,750)	10,542	Silverbrook L & L
60,400	-	-	-	-	(36,312)	24,088	Willow Creek East L & L
36,500	-	3,148	-	-	(25,206)	14,442	Blue Ravine Oaks L & L
25,200	-	985	-	-	1,292	27,477	Steeplechase L & L
160,497	-	11,251	-	-	5,347	177,095	Willow Creek South L & L
105,500	-	15	-	-	(28,201)	77,314	American River Canyon North L & L
14,458	-	228	-	-	(4,127)	10,559	Willow Springs L & L
115,900	-	5,696	-	-	12,789	134,385	Willow Springs CFD 11 Mtn. Dist.
601,303	-	29,521	-	-	(48,938)	581,886	CFD #12 Mtn. Dist.
119,067	-	353	-	-	46,393	165,813	CFD #13 ARC Mtn. Dist.
12,100	-	4,071	-	-	(10,457)	5,714	ARC North L & L Dist. #2
35,500	-	920	-	-	(9,298)	27,122	The Residences at ARC, North L & L
-	-	4,000	-	-	(4,000)	-	Folsom Plan Area-Sphere of Influence
-	-	1,000	-	-	(1,000)	-	Oaks at Willow Springs
251,000	-	24,225	-	-	(187,499)	87,726	ARC North L & L Dist. #3

City of Folsom FY 2024-25 Budget

Funds	Property Tax	Sales & Use Tax	Transient Occupancy	Real Prop Transfer	Franchise Fees	License & Permits	Inter Gov't Revenues
Blue Ravine Oaks No. 2 L & L	-	-	-	-	-	-	-
Folsom Heights #2 L & L	-	-	-	-	-	-	-
Broadstone #4	-	-	-	-	-	-	-
CFD #16 The Islands	-	-	-	-	-	-	-
Willow Creek Estate East L & L Dist	-	-	-	-	-	-	-
Prospect Ridge L & L Dist	-	-	-	-	-	-	-
CFD #18 Maint Dist	-	-	-	-	-	-	-
CFD #19 Maint Dist	-	-	-	-	-	-	-
CFD #23 A1 Maint Dist	-	-	-	-	-	-	-
CFD #23 A2 Maint Dist	-	-	-	-	-	-	-
CFD #23 A3 Maint Dist	-	-	-	-	-	-	-
CFD #23 A4 Maint Dist	-	-	-	-	-	-	-
Police Special Revenue	-	-	-	-	-	-	-
Zoo Special Revenue	-	-	-	-	-	-	-
Wetland Open Space Maintenance	-	-	-	-	-	-	-
Subtotal Special Revenue Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,157,525
Debt Service Funds							
CCF Debt Service	-	-	-	-	-	-	-
GO School Facilities Bonds DS	-	-	-	-	-	-	-
Folsom South AD Refunding	-	-	-	-	-	-	-
1982-1 Nimbus AD	-	-	-	-	-	-	-
Traffic Signal Refunding	-	-	-	-	-	-	-
Recreation Facility COP DS	-	-	-	-	-	-	-
Folsom Public Financing Authority	-	-	-	-	-	-	-
Folsom Ranch Financing Authority	-	-	-	-	-	-	-
Subtotal Debt Service Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Project Funds							
Supplemental Park Fee	-	-	-	-	-	-	-
Park Improvement	-	-	-	-	-	-	-
Johnny Cash Trail Art	-	-	-	-	-	-	-
Police Capital	-	-	-	-	-	-	-
Central Folsom Area Capital Projects	-	-	-	-	-	-	-
Fire Capital	-	-	-	-	-	-	-
General Capital	-	-	-	-	-	-	-
Transportation Improvement	-	-	-	-	-	-	-
Drainage Capital	-	-	-	-	-	-	-
Light Rail Transportation	-	-	-	-	-	-	-
General Park Equipment Capital	-	-	-	-	-	-	-
Water Impact	-	-	-	-	-	-	-
Library Development	-	-	-	-	-	-	-
Folsom Plan Area Infrastructure	-	-	-	-	-	-	-
Folsom Plan Area Transit Capital	-	-	-	-	-	-	-
Folsom Plan Area Corp Yard Capital	-	-	-	-	-	-	-
Folsom Plan Area Hwy 50 Imp	-	-	-	-	-	-	-
Folsom Plan Area Hwy 50 Intch.	-	-	-	-	-	-	-
Folsom Plan Area Capital	-	-	-	-	-	-	-
Major Capital and Renovation	-	-	-	-	-	-	-
Prairie Oak 1915 AD	-	-	-	-	-	-	-
CFD #10 Russell Ranch	-	-	-	-	-	-	-
CFD #14 Parkway II	-	-	-	-	-	-	-
Subtotal Capital Project Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Revenues by Fund

Charges for Services	Fines & Forfeitures	Interest Revenue	Misc	Transfers In	Use of Fund Balance	Total	
21,000	-	6,284	-	-	2,470	29,754	Blue Ravine Oaks No. 2 L & L
64,243	-	6,174	-	-	(21,746)	48,671	Folsom Heights #2 L & L
97,581	-	-	-	-	270,851	368,432	Broadstone #4
180,000	-	14,062	-	-	(105,471)	88,591	CFD #16 The Islands
79,704	-	1,585	-	-	(5,045)	76,244	Willow Creek Estate East L & L Dist
44,444	-	740	-	-	(20,334)	24,850	Prospect Ridge L & L Dist
2,269,184	-	42,519	-	-	(1,218,325)	1,093,378	CFD #18 Maint dist
166,093	-	14,226	-	-	(121,954)	58,365	CFD #19 Maint dist
140,432	-	4,887	-	-	(81,457)	63,862	CFD #23 A1 Maint Dist
39,501	-	-	-	-	(27,251)	12,250	CFD #23 A2 Maint Dist
164,769	-	4,025	-	-	(148,641)	20,153	CFD #23 A3 Maint Dist
131,387	-	-	-	-	(70,012)	61,375	CFD #23 A4 Maint Dist
15,000	-	10,000	-	-	25,900	50,900	Police Special Revenue
22,000	-	2,000	10,000	-	(14,000)	20,000	Zoo Special Revenue
-	-	10,000	-	-	40,386	50,386	Wetland Open Space Maintenance
\$ 7,550,784	\$ -	\$ 959,484	\$ 31,000	\$ -	\$ (4,762,744)	\$ 11,936,049	Subtotal Special Revenue Funds
Debt Service Funds							
-	-	-	-	-	-	-	CCF Debt Service
-	-	-	-	-	-	-	GO School Facilities Bonds DS
-	-	5,000	-	-	(5,000)	-	Folsom South AD Refunding
-	-	20,000	-	-	(20,000)	-	1982-1 Nimbus AD
-	-	-	-	-	-	-	Traffic Signal Refunding
-	-	-	-	-	-	-	Recreation Facility COP DS
3,983,195	-	-	-	-	91,207	4,074,402	Folsom Public Financing Authority
7,609,445	-	-	-	-	-	7,609,445	Folsom Ranch Financing Authority
\$ 11,592,640	\$ -	\$ 25,000	\$ -	\$ -	\$ 66,207	\$ 11,683,847	Subtotal Debt Service Funds
Capital Project Funds							
-	-	5,000	-	-	(5,000)	-	Supplemental Park Fee
1,000,000	-	150,000	-	-	735,288	1,885,288	Park Improvement
-	-	3,000	6,000	-	1,000	10,000	Johnny Cash Trail Art
200,000	-	45,000	-	-	(243,837)	1,163	Police Capital
-	-	500	-	-	(374)	126	Central Folsom Area Capital Projects
250,000	-	5,000	-	-	(255,000)	-	Fire Capital
400,000	-	55,000	-	-	(443,591)	11,409	General Capital
2,816,238	-	100,000	-	-	(719,169)	2,197,069	Transportation Improvement
456,954	-	30,000	-	-	125,559	612,513	Drainage Capital
223,344	-	30,000	-	-	(136,563)	116,781	Light Rail Transportation
100,000	-	10,000	-	-	(9,463)	100,537	General Park Equipment Capital
200,000	-	80,000	-	-	179,802	459,802	Water Impact
-	-	-	-	-	-	-	Library Development
-	-	500	-	-	(500)	-	Folsom Plan Area Infrastructure
1,200,000	-	150,000	-	-	(1,296,031)	53,969	Folsom Plan Area Transit Capital
675,000	-	60,000	-	-	(683,540)	51,460	Folsom Plan Area Corp Yard Capital
1,100,000	-	130,000	-	-	(1,126,105)	103,895	Folsom Plan Area Hwy 50 Imp
2,300,000	-	300,000	-	-	(2,492,193)	107,807	Folsom Plan Area Hwy 50 Intch
11,000,000	-	800,000	-	-	(10,447,519)	1,352,481	Folsom Plan Area Capital
-	-	2,000	-	-	48,000	50,000	Major Capital and Renovation
-	-	-	-	-	-	-	Prairie Oak 1915 AD
-	-	13,000	-	-	(12,567)	433	CFD #10 Russell Ranch
-	-	50,000	-	-	(50,000)	-	CFD #14 Parkway II
\$ 21,921,536	\$ -	\$ 2,019,000	\$ 6,000	\$ -	\$ (16,831,803)	\$ 7,114,733	Subtotal Capital Project Funds

City of Folsom FY 2024-25 Budget

Funds	Property Tax	Sales & Use Tax	Transient Occupancy	Real Prop Transfer	Franchise Fees	License & Permits	Inter Gov't Revenues
Enterprise Funds							
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Water Capital	-	-	-	-	-	-	-
Water Meters	-	-	-	-	-	-	-
Wastewater	-	-	-	-	-	-	-
Wastewater Capital	-	-	-	-	-	-	-
Critical Augmentation	-	-	-	-	-	-	-
General Augmentation	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	239,622
Solid Waste Capital	-	-	-	-	-	-	-
Landfill Closure	-	-	-	-	-	-	-
Solid Waste Plan Area Capital	-	-	-	-	-	-	-
Subtotal Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 989,622
Internal Service Fund							
Capital Replacement	-	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-	-
Compensated Leaves	-	-	-	-	-	-	-
Subtotal Internal Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiduciary Funds							
Assessment & CFD Agency Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Redevelopment Prop Tax Trust	3,846,043	-	-	-	-	-	-
Redevelopment SA Trust - Housing	-	-	-	-	-	-	-
Subtotal Fiduciary Funds	\$ 3,846,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Combined Budget	\$ 48,504,473	\$ 29,075,767	\$ 3,750,000	\$ 927,000	\$ 817,000	\$ 3,916,089	\$ 20,106,169

Summary of Revenues by Fund

Charges for Services	Fines & Forfeitures	Interest Revenue	Misc	Transfers In	Use of Fund Balance	Total	
							Enterprise Funds
\$ 18,911,000	\$ -	\$ 225,000	\$ -	\$ 300,000	\$ 614,906	\$ 20,800,906	Water
250,000	-	90,000	-	-	(30,088)	309,912	Water Capital
275,000	-	20,000	-	-	114,017	409,017	Water Meters
12,116,435	-	130,000	-	-	(2,986,750)	9,259,685	Wastewater
186,920	-	5,000	-	-	(99,024)	92,896	Wastewater Capital
-	-	500	-	-	(465)	35	Critical Augmentation
-	-	1,500	-	-	(1,069)	431	General Augmentation
27,403,000	-	500,000	509,000	-	(5,761,485)	22,890,137	Solid Waste
100,000	-	7,500	-	-	(21,922)	85,578	Solid Waste Capital
-	-	-	-	60,000	40,000	100,000	Landfill Closure
420,000	-	25,000	-	-	(276,841)	168,159	Solid Waste Plan Area Capital
\$ 59,662,355	\$ -	\$ 1,004,500	\$ 509,000	\$ 360,000	\$ (8,408,721)	\$ 54,116,756	Subtotal Enterprise Funds
							Internal Service Fund
-	-	-	-	50,000	(44,272)	5,728	Capital Replacement
23,163,221	-	30,000	1,000	-	(3,098)	23,191,123	Risk Management
727,360	-	-	-	-	-	727,360	Compensated Leaves
\$ 23,890,581	\$ -	\$ 30,000	\$ 1,000	\$ 50,000	\$ (47,370)	\$ 23,924,211	Subtotal Internal Service Fund
							Fiduciary Funds
\$ 14,291,295	\$ -	\$ 267,500	\$ -	\$ 91,207	\$ 2,980,026	\$ 17,630,028	Assessment & CFD Agency Funds
-	-	120,000	-	-	(224,405)	3,741,638	Redevelopment Prop Tax Trust
-	-	4,000	-	-	(4,000)	-	Redevelopment SA Trust - Housing
\$ 14,291,295	\$ -	\$ 391,500	\$ -	\$ 91,207	\$ 2,751,621	\$ 21,371,666	Subtotal Fiduciary Funds
\$ 152,904,169	\$ 109,200	\$ 4,729,484	\$ 1,263,807	\$ 6,608,362	\$ (25,495,211)	\$ 247,216,309	Total Combined Budget

ATTACHMENT 3

Summary of Appropriations, pages II-34 through II-39

City of Folsom FY 2024-25 Budget

Funds	Salaries	Benefits	Operations & Maintenance	Capital Outlays
General Funds				
General Fund	\$ 50,510,363	\$ 33,438,674	\$ 28,785,619	\$ 2,682,599
Subtotal General Funds	\$ 50,510,363	\$ 33,438,674	\$ 28,785,619	\$ 2,682,599
Special Revenue Funds				
Community Development Block Grant	\$ -	\$ -	\$ 220,000	\$ -
Traffic System Management	-	-	35,000	-
Folsom Arts & Culture Commission	-	-	40,000	-
Housing Trust	-	-	155,000	-
Humbug Willow Creek	-	-	20,000	-
General Plan	-	-	96,250	-
Tree Planting & Replacement	-	-	239,750	-
Community Affordable Housing	-	-	615,300	-
Park Dedication	-	-	400,000	-
Planning Services	-	-	350,000	-
Local Transportation Tax	-	-	40,000	-
Historical District	-	-	8,000	-
Gas Tax - Road Maint & Repair	-	-	-	-
Gas Tax 2106	-	-	-	-
Gas Tax 2107	-	-	-	-
Gas Tax 2107.5	-	-	-	-
Gas Tax 2105	-	-	-	-
Measure A	-	-	618,100	-
Traffic Congestion Relief	-	-	-	-
Los Ceros L & L	-	-	48,412	-
Briggs Ranch L & L	-	-	90,933	-
Natoma Station L & L	-	-	208,394	-
Folsom Heights L & L	-	-	15,990	-
Broadstone Unit 3 L & L	-	-	28,275	-
Broadstone L & L	-	-	163,300	-
Hannaford Cross L & L	-	-	24,277	-
Lake Natoma Shores L & L	-	-	23,558	-
Cobble Hills/Reflections L & L	-	-	44,549	-
Prairie Oaks Ranch L & L #2	-	-	109,026	-
Sierra Estates L & L	-	-	11,098	-
Natoma Valley L & L	-	-	44,347	-
Cobble Ridge L & L	-	-	10,857	-
Prairie Oaks Ranch L & L	-	-	72,375	-
Silverbrook L & L	-	-	8,371	-
Willow Creek East L & L	-	-	23,450	-
Blue Ravine Oaks L & L	-	-	13,950	-
Steeplechase L & L	-	-	22,126	-
Willow Creek South L & L	-	-	164,668	-
American River Canyon North L & L	-	-	74,300	-
Willow Springs L & L	-	-	10,300	-
Willow Springs CFD 11 Mtn. Dist.	-	-	117,539	-
CFD #12 Mtn. Dist.	-	-	505,856	-
CFD #13 ARC Mtn. Dist.	-	-	142,745	-
ARC North L & L Dist. #2	-	-	5,450	-
The Residences at ARC, North L & L	-	-	21,656	-
Folsom Plan Area-Sphere of Influence	-	-	-	-
Oaks at Willow Springs	-	-	-	-
ARC North L & L Dist. #3	-	-	64,415	-

Summary of Appropriations by Fund

Debt Service	Capital Improvements	Transfers Out	Total	
				General Funds
\$ 501,792	\$ 1,100,000	\$ 50,000	\$ 117,069,047	General Fund
\$ 501,792	\$ 1,100,000	\$ 50,000	\$ 117,069,047	Subtotal General Funds
				Special Revenue Funds
\$ -	\$ -	\$ -	\$ 220,000	Community Development Block Grant
-	-	243	35,243	Traffic System Management
-	-	-	40,000	Folsom Arts & Culture Commission
-	-	738	155,738	Housing Trust
-	-	278	20,278	Humbug Willow Creek
-	-	380	96,630	General Plan
-	-	4,229	243,979	Tree Planting & Replacement
-	-	12,063	627,363	Community Affordable Housing
-	-	6,136	406,136	Park Dedication
-	-	8,027	358,027	Planning Services
-	-	-	40,000	Local Transportation Tax
-	-	27	8,027	Historical District
-	1,000,000	-	1,000,000	Gas Tax - Road Maint & Repair
-	-	175,000	175,000	Gas Tax 2106
-	-	400,000	400,000	Gas Tax 2107
-	-	225,000	225,000	Gas Tax 2107.5
-	350,000	200,000	550,000	Gas Tax 2105
-	2,185,000	-	2,803,100	Measure A
-	-	-	-	Traffic Congestion Relief
-	-	6,784	55,196	Los Cerros L & L
-	-	16,800	107,733	Briggs Ranch L & L
-	-	39,638	248,032	Natoma Station L & L
-	-	341	16,331	Folsom Heights L & L
-	-	560	28,835	Broadstone Unit 3 L & L
-	-	60,066	223,366	Broadstone L & L
-	-	5,129	29,406	Hannaford Cross L & L
-	-	4,275	27,833	Lake Natoma Shores L & L
-	-	10,938	55,487	Cobble Hills/Reflections L & L
-	-	4,277	113,303	Prairie Oaks Ranch L & L #2
-	-	2,175	13,273	Sierra Estates L & L
-	-	9,342	53,689	Natoma Valley L & L
-	-	2,149	13,006	Cobble Ridge L & L
-	-	62,289	134,664	Prairie Oaks Ranch L & L
-	-	2,171	10,542	Silverbrook L & L
-	-	638	24,088	Willow Creek East L & L
-	-	492	14,442	Blue Ravine Oaks L & L
-	-	5,351	27,477	Steeplechase L & L
-	-	12,427	177,095	Willow Creek South L & L
-	-	3,014	77,314	American River Canyon North L & L
-	-	259	10,559	Willow Springs L & L
-	-	16,846	134,385	Willow Springs CFD 11 Mtn. Dist.
-	-	76,030	581,886	CFD #12 Mtn. Dist.
-	-	23,068	165,813	CFD #13 ARC Mtn. Dist.
-	-	264	5,714	ARC North L & L Dist. #2
-	-	5,466	27,122	The Residences at ARC, North L & L
-	-	-	-	Folsom Plan Area-Sphere of Influence
-	-	-	-	Oaks at Willow Springs
-	-	23,311	87,726	ARC North L & L Dist. #3

City of Folsom FY 2024-25 Budget

Funds	Salaries	Benefits	Operations & Maintenance	Capital Outlays
Blue Ravine Oaks L & L Dist. #2	-	-	23,985	-
Folsom Heights L & L Dist. #2	-	-	41,352	-
Broadstone #4	-	-	351,905	-
CFD #16 The Islands	-	-	72,538	-
Willow Creek Estates East L & L Dist	-	-	60,431	-
Prospect Ridge L & L Dist	-	-	18,170	-
CFD #18 Maint Dist	-	-	999,525	-
CFD #19 Maint Dist	-	-	54,537	-
CFD #23 A1 Maint Dist	-	-	53,200	-
CFD #23 A2 Maint Dist	-	-	12,250	-
CFD #23 A3 Maint Dist	-	-	20,000	-
CFD #23 A4 Maint Dist	-	-	61,375	-
Police Special Revenue	-	-	50,000	-
Zoo Special revenue	-	-	20,000	-
Wetland Open Space Maintenance	-	-	50,000	-
Subtotal Special Revenue Funds	\$ -	\$ -	\$ 6,796,885	\$ -
Debt Service Funds				
CCF Debt Service	\$ -	\$ -	\$ -	\$ -
GO School Facilities Bonds DS	-	-	-	-
Folsom South AD Refunding	-	-	-	-
1982-1 Nimbus AD	-	-	-	-
Traffic Signal Refunding	-	-	-	-
Recreation Facility COP DS	-	-	-	-
Folsom Public Financing Authority	-	-	-	-
Folsom Ranch Financing Authority	-	-	-	-
Subtotal Debt Service Funds	\$ -	\$ -	\$ -	\$ -
Capital Project Funds				
Supplemental Park Fee	\$ -	\$ -	\$ -	\$ -
Park Improvement	-	-	126,335	-
Johnny Cash Trail Art	-	-	10,000	-
Police Capital	-	-	-	-
Central Folsom Area Capital Projects	-	-	-	-
Fire Capital	-	-	-	-
General Capital	-	-	10,000	-
Transportation Improvement	-	-	230,000	-
Drainage Capital	-	-	55,000	-
Light Rail Transportation	-	-	15,000	-
General Park Equipment Capital	-	-	100,000	-
Water Impact	-	-	155,000	-
Library Development	-	-	-	-
Folsom Plan Area Infrastructure	-	-	-	-
Folsom Plan Area Transit Capital	-	-	50,000	-
Folsom Plan Area Corp Yard Capital	-	-	50,000	-
Folsom Plan Area Hwy 50 Improvement	-	-	100,000	-
Folsom Plan Area Hwy 50 Interchange	-	-	100,000	-
Folsom Plan Area Capital	-	-	140,520	-
Major Capital and Renovation	-	-	50,000	-
Prairie Oak 1915 AD	-	-	-	-
CFD #10 Russell Ranch	-	-	-	-
CFD #14 Parkway II	-	-	-	-
Subtotal Capital Project Funds	\$ -	\$ -	\$ 1,191,855	\$ -

Summary of Appropriations by Fund

Debt Service	Capital Improvements	Transfers Out	Total	
-	-	5,769	29,754	Blue Ravine Oaks L & L Dist. #2
-	-	7,319	48,671	Folsom Heights L & L Dist. #2
-	-	16,527	368,432	Broadstone #4
-	-	16,053	88,591	CFD #16 The Islands
-	-	15,813	76,244	Willow Creek Estates East L & L Dist
-	-	6,680	24,850	Prospect Ridge L & L Dist
-	-	93,853	1,093,378	CFD # 18 Maint Dist
-	-	3,828	58,365	CFD # 19 Maint Dist
-	-	10,662	63,862	CFD #23 A1 Maint Dist
-	-	-	12,250	CFD #23 A2 Maint Dist
-	-	153	20,153	CFD #23 A3 Maint Dist
-	-	-	61,375	CFD #23 A4 Maint Dist
-	-	900	50,900	Police Special Revenue
-	-	-	20,000	Zoo Special Revenue
-	-	386	50,386	Wetland Open Space Maintenance
\$ -	\$ 3,535,000	\$ 1,604,164	\$ 11,936,049	Subtotal Special Revenue Funds
Debt Service Funds				
\$ -	\$ -	\$ -	\$ -	CCF Debt Service
-	-	-	-	GO School Facilities Bonds DS
-	-	-	-	Folsom South AD Refunding
-	-	-	-	1982-1 Nimbus AD
-	-	-	-	Traffic Signal Refunding
-	-	-	-	Recreation Facility COP DS
3,983,195	-	91,207	4,074,402	Folsom Public Financing Authority
7,609,445	-	-	7,609,445	Folsom Ranch Financing Authority
\$ 11,592,640	\$ -	\$ 91,207	\$ 11,683,847	Subtotal Debt Service Funds
Capital Project Funds				
\$ -	\$ -	\$ -	\$ -	Supplemental Park Fee
-	1,750,000	8,953	1,885,288	Park Improvement
-	-	-	10,000	Johnny Cash Trail Art
-	-	1,163	1,163	Police Capital
-	-	126	126	Central Folsom Area Capital Projects
-	-	-	-	Fire Capital
-	-	1,409	11,409	General Capital
-	1,800,000	167,069	2,197,069	Transportation Improvement
-	555,582	1,931	612,513	Drainage Capital
-	100,000	1,781	116,781	Light Rail Transportation
-	-	537	100,537	General Park Equipment Capital
-	-	304,802	459,802	Water Impact
-	-	-	-	Library Development
-	-	-	-	Folsom Plan Area Infrastructure
-	-	3,969	53,969	Folsom Plan Area Transit Capital
-	-	1,460	51,460	Folsom Plan Area Corp Yard Capital
-	-	3,895	103,895	Folsom Plan Area Hwy 50 Improvement
-	-	7,807	107,807	Folsom Plan Area Hwy 50 Interchange
-	1,130,000	81,961	1,352,481	Folsom Plan Area Capital
-	-	-	50,000	Major Capital and Renovation
-	-	-	-	Prairie Oak 1915 AD
-	-	433	433	CFD #10 Russell Ranch
-	-	-	-	CFD #14 Parkway II
\$ -	\$ 5,335,582	\$ 587,296	\$ 7,114,733	Subtotal Capital Project Funds

City of Folsom FY 2024-25 Budget

Funds	Salaries	Benefits	Operations & Maintenance	Capital Outlays
Enterprise Funds				
Water	\$ 3,982,506	\$ 2,786,665	\$ 7,722,754	\$ 865,000
Water Capital	-	-	300,000	-
Water Meters	-	-	400,000	-
Wastewater	2,308,111	1,707,390	2,224,823	215,000
Wastewater Capital	-	-	90,000	-
Critical Augmentation	-	-	-	-
General Augmentation	-	-	-	-
Solid Waste	4,905,661	3,715,193	10,034,554	2,240,000
Solid Waste Capital	-	-	85,000	-
Landfill Closure	-	-	100,000	-
Solid Waste Plan Area Capital	-	-	165,000	-
Subtotal Enterprise Funds	\$ 11,196,278	\$ 8,209,248	\$ 21,122,131	\$ 3,320,000
Internal Service Fund				
Capital Replacement	\$ -	\$ -	\$ -	\$ -
Risk Management	165,313	12,416,699	10,609,111	-
Compensated Leaves	727,360	-	-	-
Subtotal Internal Service Fund	\$ 892,673	\$ 12,416,699	\$ 10,609,111	\$ -
Fiduciary Funds				
Assessment & CFD Agency Funds	\$ -	\$ -	\$ 3,558,394	\$ -
Redevelopment Prop Tax Trust	-	-	-	-
Redevelopment SA Trust - Housing	-	-	-	-
Subtotal Fiduciary Funds	\$ -	\$ -	\$ 3,558,394	\$ -
Total Combined Budget	\$ 62,599,314	\$ 54,064,621	\$ 72,063,995	\$ 6,002,599

Summary of Appropriations by Fund

Debt Service	Capital Improvements	Transfers Out	Total	
				Enterprise Funds
\$ 1,842,428	\$ 2,575,781	\$ 1,025,772	\$ 20,800,906	Water
-	-	9,912	309,912	Water Capital
-	-	9,017	409,017	Water Meters
-	1,986,618	817,743	9,259,685	Wastewater
-	-	2,896	92,896	Wastewater Capital
-	-	35	35	Critical Augmentation
-	-	431	431	General Augmentation
-	-	1,994,729	22,890,137	Solid Waste
-	-	578	85,578	Solid Waste Capital
-	-	-	100,000	Landfill Closure
-	-	3,159	168,159	Solid Waste Plan Area Capital
\$ 1,842,428	\$ 4,562,399	\$ 3,864,272	\$ 54,116,756	Subtotal Enterprise Funds
				Internal Service Fund
\$ -	\$ -	\$ 5,728	\$ 5,728	Capital Replacement
-	-	-	23,191,123	Risk Management
-	-	-	727,360	Compensated Leaves
\$ -	\$ -	\$ 5,728	\$ 23,924,211	Subtotal Internal Service Fund
				Fiduciary Funds
\$ 13,665,938	\$ -	\$ 405,695	\$ 17,630,027	Assessment & CFD Agency Funds
3,741,638	-	-	3,741,638	Redevelopment Prop Tax Trust
-	-	-	-	Redevelopment SA Trust - Housing
\$ 17,407,576	\$ -	\$ 405,695	\$ 21,371,665	Subtotal Fiduciary Funds
\$ 31,344,436	\$ 14,532,981	\$ 6,608,362	\$ 247,216,308	Total Combined Budget

ATTACHMENT 4

Summary of Staffing, page II-42

Summary of Staffing

Below is a comparison of position totals by department for the FY 2020-21 through FY 2023-24 Budgets and the proposed FY 2024-25 Budget. All positions are listed as full-time equivalent except for City Council which is listed as number of members. Please refer to page VII-14 for a detail of staffing positions.

	FY 2020-21 Approved	FY 2021-22 Approved	FY 2022-23 Approved	FY 2023-24 Approved	FY 2024-25 Proposed
City Council	5.00	5.00	5.00	5.00	5.00
City Manager	4.50	4.75	4.75	4.00	4.00
City Attorney	4.00	4.00	4.00	4.00	4.00
City Clerk	3.00	3.00	3.00	3.00	3.00
Community Development	26.00	26.00	26.00	27.00	27.00
Fire Department	77.00	78.00	88.00	90.00	91.00
Human Resources	5.50	6.00	6.00	6.00	6.00
Library	12.75	12.00	12.00	12.00	12.00
Office of Management & Budget	24.00	24.00	24.00	25.00	25.00
Parks & Recreation	48.00	48.00	49.00	49.00	51.00
Police Department	107.50	107.50	110.50	113.50	119.50
Public Works	34.40	34.55	34.55	34.55	36.55
Water Resources	53.25	53.00	56.00	58.00	60.00
Solid Waste	47.60	55.45	56.45	59.45	59.45
Total Staffing Positions	452.50	461.25	479.25	490.50	503.50

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE