

Development Impact Fee Report

Fiscal Year Ended June 30, 2023

City of Folsom



CITY OF
FOLSOM
DISTINCTIVE BY NATURE

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**Annual Report
Development Impact Fees
For the City of Folsom
For the Fiscal Year Ended June 30, 2023**

Government Code Section 66006 requires local agencies to submit annual and five year reports detailing the status of development impact fees. The annual report must be made available to the public and presented to the public agency (City Council) at least fifteen days after it is made available to the public.

This report summarizes the following information for each of the development fee programs:

1. A brief description of the fee program.
2. Schedule of fees.
3. Beginning and ending balances of the fee program.
4. Amount of fees collected and the interest earned.
5. Disbursement information, including operating transfers.

ANALYSIS

For the fiscal year ended June 30, 2023 all fund revenues totaled \$41,164,246 while expenditures totaled \$14,052,251.

The table below summarizes, by program, the impact fees collected in FY 2022-2023

	Fiscal Year End June 30, 2023
Housing Trust Fund	\$ 46,405
Humbug-Willow Creek Fee	\$ 52,035
Tree Planting and Replacement Fee	\$ 146,888
Inclusionary Housing Fee	\$ 4,176,929
Supplemental Park Fee	\$ -
Park Improvements	\$ 1,213,251
Police Capital	\$ 195,297
Fire Capital	\$ 296,683
General Capital	\$ 450,067
Transportation Improvement	\$ 1,494,674
Drainage Capital Improvement	\$ 294,656
Light Rail Transportation	\$ 147,974
General Park Equip Cap	\$ 127,996
Water Impact Fee	\$ 137,511
Water Capital Improvement	\$ 216,389
Sewer Capital	\$ 219,485
Facilities Augmentation Critical	\$ -
Facilities Augmentation General	\$ -
Solid Waste Capital	\$ 107,807
FPA Highway 50 Improvement	\$ 1,537,486
FPA Highway 50 Interchange	\$ 2,989,948
FPA Transit Impact	\$ 1,523,953
FPA Corporation Yard	\$ 637,985
FPA Specific Plan Capital	\$ 11,488,461
FPA Solid Waste Capital	\$ 465,761
Total Impact Fees Collected	\$ 27,967,640

**City of Folsom
Developer Impact Fee Compliance 2023
Housing Trust**

Fund 221

Section 3.90.010 of the Folsom Municipal Code establishes the provision for collection of a Housing Trust Fund impact fee. The housing trust fund is intended to be utilized with other sources of funding including, but not limited to, fee deferrals, fee waivers, federal tax credits, tax-exempt mortgage revenue bonds, community development block grants, and HOME funds. The purpose of this fee is to further the policies, goals and programs of the housing element of the City's general plan and to help facilitate the development of affordable housing within the City.

Monies in the housing trust fund shall be used to promote the goals and policies of the housing element of the general plan; to implement any housing assistance plan, program, or guidelines adopted by the City Council; and to increase and improve the supply of housing affordable to low and very low income households, with priority given to residential projects which include very low income units, as well as other housing related purposes. Housing trust funds may be used for loans, grants, equity participation or other funding mechanisms to accomplish these purposes. The housing trust fund may be used to cover reasonable administrative, legal, consulting, or other housing related expenses, which are not reimbursed to the City through processing fees.

HOUSING TRUST FUND FEE SCHEDULE

<u>Use Category</u>	<u>Fee per Gross Square Foot</u>
Office	\$ 1.86
Retail	\$ 1.86
Light Industrial	\$ 1.86
Heavy Industrial/Manufacturing	\$ 1.86
Light Industrial/Manufacturing	\$ 1.86

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 53,712	\$ 175,956	\$ 11,443	\$ 36,080	\$ 46,405
Interest	21,476	41,916	27,568	21,916	19,446
Other Revenues	15,000	6,000	6,000	-	6,000
Total Revenues	<u>\$ 90,188</u>	<u>\$ 223,872</u>	<u>\$ 45,011</u>	<u>\$ 57,996</u>	<u>\$ 71,851</u>
Expenditures					
AB 1600 Expenditures	\$ 11,405	\$ 4,067	\$ 1,310	\$ 475	\$ -
AB 1600 Transfers Out	3,771	2,222	1,956	1,954	1,753
	<u>\$ 15,176</u>	<u>\$ 6,289</u>	<u>\$ 3,266</u>	<u>\$ 2,429</u>	<u>\$ 1,753</u>
Revenues less Expenditures	\$ 75,012	\$ 217,583	\$ 41,745	\$ 55,567	\$ 70,098
Fund Balance, Beginning of Year	<u>\$ 1,813,828</u>	<u>\$ 1,888,839</u>	<u>\$ 2,106,422</u>	<u>\$ 2,148,167</u>	<u>\$ 2,203,734</u>
Fund Balance, End of Year	<u>\$ 1,888,839</u>	<u>\$ 2,106,422</u>	<u>\$ 2,148,167</u>	<u>\$ 2,203,734</u>	<u>\$ 2,273,832</u>
¹ Loan Receivable	<u>\$ 849,683</u>	<u>\$ 841,289</u>	<u>\$ 841,289</u>	<u>\$ 1,826,410</u>	<u>\$ 1,826,410</u>
Available Fund Balance	<u>\$ 1,039,156</u>	<u>\$ 1,265,132</u>	<u>\$ 1,306,877</u>	<u>\$ 377,324</u>	<u>\$ 447,422</u>

Notes:

¹ Loan Receivable are loans issued for development of affordable housing projects.

Housing Trust

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 90,188	\$ 223,872	\$ 45,011	\$ 57,996	\$ 57,996
Available Revenue Prior Fiscal Year (2-yr Old Funds)	103,462	90,188	223,872	45,011	45,011
Available Revenue Prior Fiscal Year (3-yr Old Funds)	279,328	103,462	90,188	223,872	223,872
Available Revenue Prior Fiscal Year (4-yr Old Funds)	318,662	279,328	103,462	50,445	50,445
Available Revenue Prior Fiscal Year (5-yr Old Funds)	247,516	318,662	279,328	-	70,098
Available Revenue Prior Fiscal Year (6-yr and beyond)	-	249,620	565,016	-	-
Total Revenue Available	\$ 1,039,156	\$ 1,265,132	\$ 1,306,877	\$ 377,324	\$ 447,422

Result: Five Year Revenue test met in accordance with Government Code 66001

Capital Improvement Projects

FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Administrative Overhead (interfund transfer)	\$ 1,753	100%	\$ 1,753	\$ - ¹
	\$ 1,753		\$ 1,753	\$ -
FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 475	100%	\$ 475	\$ -
Administrative Overhead (interfund transfer)	1,954	100%	1,954	- ¹
	\$ 2,429		\$ 2,429	\$ -
FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 1,310	100%	\$ 1,310	\$ -
Administrative Overhead (interfund transfer)	1,956	100%	1,956	- ¹
	\$ 3,266		\$ 3,266	\$ -
FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 4,067	100%	\$ 4,067	\$ -
Administrative Overhead (interfund transfer)	2,222	100%	2,222	- ¹
	\$ 6,289		\$ 6,289	\$ -
FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 11,405	100%	\$ 11,405	\$ -
Administrative Overhead (interfund transfer)	3,771	100%	3,771	- ¹
	\$ 15,176		\$ 15,176	\$ -

Notes:

¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom
Developer Impact Fee Compliance 2023
Humbug-Willow Creek Fee**

Fund 223

Section 4.12.010 of the Folsom Municipal Code establishes the provision for collection of a Humbug-Willow Creek Parkway impact fee. The Humbug-Willow Creek Parkway fund is intended to be utilized with other sources of funding including, but not limited to, the residential construction tax, capital improvement-new construction service charge, drainage fees, Quimby Act fees, major road fees and park Improvement Fee. The purpose of this fee is to further the long-range planning efforts of the General Plan to develop the Humbug-Willow Creek Parkway. New development, and the expansion of existing development within the city, generates the need for financing the planning and construction of recreational trail, and passive recreational amenities along the Humbug-Willow Creek Parkway.

HUMBUG-WILLOW CREEK FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Residential, Single Family	Per Unit	\$ 292
Residential, Multiple Family	Per Unit	\$ 184
Mobile Dwellings	Per Unit	\$ 160
Commercial/Industrial Development	Sq. Ft.	\$ 0.0710

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 107,206	\$ 81,891	\$ 17,265	\$ 42,365	\$ 52,035
Grant Reimbursements	2,402,241	68,123	40,000	985,000	-
Other Revenues	244,493	123,785	74,160	80	-
Total Revenues	<u>\$ 2,753,940</u>	<u>\$ 273,799</u>	<u>\$ 131,424</u>	<u>\$ 1,027,445</u>	<u>\$ 52,035</u>
Expenditures					
AB 1600 Expenditures	\$ 2,678,645	\$ 544,809	\$ 30,308	\$ 30,202	\$ 21,550
AB 1600 Transfers Out	106,013	69,653	79,472	18,637	866
	<u>\$ 2,784,658</u>	<u>\$ 614,462</u>	<u>\$ 109,780</u>	<u>\$ 48,839</u>	<u>\$ 22,416</u>
Revenues less Expenditures	\$ (30,718)	\$ (340,664)	\$ 21,644	\$ 978,606	\$ 29,620
Fund Balance, Beginning of Year	<u>\$ (793,809)</u>	<u>\$ (824,527)</u>	<u>\$ (1,165,191)</u>	<u>\$ (1,143,546)</u>	<u>\$ (164,940)</u>
Fund Balance, End of Year	<u>\$ (824,527)</u>	<u>\$ (1,165,191)</u>	<u>\$ (1,143,546)</u>	<u>\$ (164,940)</u>	<u>\$ (135,320)</u>
Available Fund Balance	<u>\$ (824,527)</u>	<u>\$ (1,165,191)</u>	<u>\$ (1,143,546)</u>	<u>\$ (164,940)</u>	<u>\$ (135,320)</u>

Humbug-Willow Creek Fee Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yrs and beyond)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Result: Five Year Revenue test met in accordance with Government Code 66001

Capital Improvement Projects

FY 2022-23 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Placerville Rail Trail	\$ 21,550	100%	\$ 21,550	\$ -
General Government Overhead (interfund transfer)	866	100%	866	- ¹
	<u>\$ 22,416</u>		<u>\$ 22,416</u>	<u>\$ -</u>

FY 2021-22 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Placerville Rail Trail	\$ 30,202	100%	\$ 30,202	\$ -
General Government Overhead (interfund transfer)	18,637	100%	18,637	- ¹
	<u>\$ 48,839</u>		<u>\$ 48,839</u>	<u>\$ -</u>

FY 2020-21 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Placerville Rail Trail	\$ 30,308	100%	\$ 30,308	\$ -
General Government Overhead (interfund transfer)	79,472	100%	79,472	- ¹
	<u>\$ 109,780</u>		<u>\$ 109,780</u>	<u>\$ -</u>

FY 2019-20 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Oak Parkway Trail Undercrossing	\$ 626,199	85%	\$ 534,574	\$ 91,625
Placerville Rail Trail	10,235	100%	10,235	-
General Government Overhead (interfund transfer)	69,653	100%	69,653	- ¹
	<u>\$ 706,087</u>		<u>\$ 614,462</u>	<u>\$ 91,625</u>

FY 2018-19 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Folsom Lake Trail Phase 2	\$ 4,515	100%	\$ 4,515	\$ -
Lake Natoma Class 1 Trail	868,568	100%	868,568	-
Lake Natoma Water Front Trail	48,500	100%	48,500	-
Oak Parkway Trail Undercrossing	1,728,829	100%	1,728,829	-
Placerville Rail Trail	28,233	100%	28,233	-
General Government Overhead (interfund transfer)	106,013	100%	106,013	- ¹
	<u>\$ 2,784,658</u>		<u>\$ 2,784,658</u>	<u>\$ -</u>

Notes:

¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom
Developer Impact Fee Compliance 2023
Tree Mitigation Fee**

Fund 226

Section 12.16.160 of the Folsom Municipal Code establishes the provision for collection of a tree planting and replacement fund fee. Mitigation fees and penalty assessments under this section shall be deposited into the tree planting and replacement fund. The tree planting and replacement fund may be used for tree planting and revegetation projects such as parkways, parks, planting of trees along public trails and beautification projects, to purchase property for tree mitigation sites, or beautification projects, for the retention of a city arborist, or for the development, staffing or implementation of an urban forestry program. Funds shall not be made available for mitigation or planting on private property, with the following exceptions: (A) private property that is maintained by the city under the terms of a maintenance agreement; or (B) maintenance of landmark trees at the recommendation of the city arborist. This fund shall be administered by the community development department. (Ord. 1299 § 2 (part), 2020).

TREE PLANTING AND REPLACEMENT FUND FEE SCHEDULE

<u>Use Category</u>	<u>Fee Per Inch</u>
Mitigation in-lieu	\$ 250.00

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 79,450	\$ 132,939	\$ 177,797	\$ 292,433	\$ 146,888
Interest	21,700	21,544	13,246	9,851	32,013
Other Revenues	-	1,018	280	-	-
Total Revenues	\$ 101,150	\$ 155,500	\$ 191,323	\$ 302,284	\$ 178,901
Expenditures					
AB 1600 Expenditures	\$ 963	\$ 59,918	\$ 31,122	\$ 115,938	\$ 123,875
AB 1600 Transfers Out	28,804	65,115	161,983	27,700	16,536
	\$ 29,768	\$ 125,033	\$ 193,106	\$ 143,638	\$ 140,411
Revenues less Expenditures	\$ 71,382	\$ 30,467	\$ (1,783)	\$ 158,646	\$ 38,490
Fund Balance, Beginning of Year	\$ 935,809	\$ 1,007,191	\$ 1,037,658	\$ 1,035,875	\$ 1,194,521
Fund Balance, End of Year	\$ 1,007,191	\$ 1,037,658	\$ 1,035,875	\$ 1,194,521	\$ 1,233,011
Available Fund Balance	\$ 1,007,191	\$ 1,037,658	\$ 1,035,875	\$ 1,194,521	\$ 1,233,011

Tree Planting and Replacement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 101,150	\$ 155,500	\$ 191,323	\$ 302,284	\$ 178,901
Available Revenue Prior Fiscal Year (2-yr Old Funds)	225,385	101,150	155,500	191,323	302,284
Available Revenue Prior Fiscal Year (3-yr Old Funds)	217,358	225,385	101,150	155,500	191,323
Available Revenue Prior Fiscal Year (4-yr Old Funds)	96,569	217,358	225,385	101,150	155,500
Available Revenue Prior Fiscal Year (5-yr Old Funds)	84,872	96,569	217,358	225,385	101,150
Available Revenue Prior Fiscal Year (6-yr and beyond)	281,857	241,696	145,159	218,879	303,853
Total Revenue Available	\$ 1,007,191	\$ 1,037,658	\$ 1,035,875	\$ 1,194,521	\$ 1,233,011

Notes:

Result: The Tree Planting and Replacement Fund fee reports funds being held beyond the five-years as described by AB1600. The City has an agreement with the Sacramento Tree Foundation for Tree Programs and Tree Planting and Maintenance. The Tree Planting and Replacement Fund will be utilized for a total of \$645,000 for this agreement over the next three years.

Capital Improvement Projects

FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 123,875	100%	\$ 123,875	\$ -
Landscape Enhancements	75,530	19%	14,250	61,280
Administrative Overhead (interfund transfer)	2,286	100%	2,286	-
	<u>\$ 201,691</u>		<u>\$ 140,411</u>	<u>\$ -</u>

FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 115,938	100%	\$ 115,938	\$ -
Landscape Enhancements	93,624	26%	24,145	69,478
Administrative Overhead (interfund transfer)	3,555	100%	3,555	-
	<u>\$ 213,117</u>		<u>\$ 143,638</u>	<u>\$ 69,478</u>

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 31,122	100%	\$ 31,122	\$ -
Landscape Enhancements	102,838	26%	26,521	76,316
Administrative Overhead (interfund transfer)	135,462	100%	135,462	-
	<u>\$ 269,422</u>		<u>\$ 193,106</u>	<u>\$ 76,316</u>

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 59,918	100%	\$ 59,918	\$ -
Landscape Enhancements	90,729	26%	23,522	67,207
Humbog/Willow Crk/ Prkwy/ Empire Ranch Bridge	40,000	100%	40,000	-
Administrative Overhead (interfund transfer)	1,593	100%	1,593	-
	<u>\$ 192,240</u>		<u>\$ 125,033</u>	<u>\$ 67,207</u>

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 963	100%	\$ 963	\$ -
Landscape Enhancements	93,873	26%	24,209	69,664
Administrative Overhead (interfund transfer)	4,595	100%	4,595	-
	<u>\$ 99,432</u>		<u>\$ 29,768</u>	<u>\$ 69,664</u>

Notes:

¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom
Developer Impact Fee Compliance 2023
Inclusionary Housing Fee**

Fund 238

Section 17.104.030 of the Folsom Municipal Code establishes that all for-sale development projects consisting of ten or more units, including condominium conversion projects, as well as residential rental projects of ten or more units receiving funding assistance from the city or that are otherwise subject to a voluntary affordable housing agreement with the city, shall include inclusionary housing units equal to ten percent of the total number of units in the project, excluding density bonus units. The ten percent shall consist of three percent very low income units and seven percent low income units. The inclusionary housing requirement may be satisfied by: including the units within the development project; providing an alternative as set forth in Section [17.104.060](#); providing the units off site; dedicating land for other affordable development projects; acquisition, rehabilitation, and conversion of existing market rate units; conversion of existing market rate units; paying an in-lieu fee; other methods as approved by the city council that meet the intent of this chapter; or a combination of these methods or other alternatives set forth in this chapter.

Section 17.104.060 G of the Folsom Municipal Code establishes the provision for an In-Lieu Fee. A developer may pay an in-lieu fee calculated as follows to satisfy all of the **inclusionary** housing requirements: multiply one percent of the lowest priced for-sale residential unit in the proposed subdivision by the total number of for-sale residential units in the proposed subdivision. For custom lot subdivisions where only lots will be sold, multiply one-half percent of the estimated cost of the least expensive homes anticipated for the proposed subdivision by the total number of for-sale lots in the proposed subdivision. The in-lieu fee is payable at the time of the building permit on a per-unit basis, and may be deferred upon application by the developer and approval in the city's sole and complete discretion pursuant to Section [16.80.030](#). Once the in-lieu fee has been set for an initial twelve months, the amount of the fee shall be evaluated on January 1st of each following year. In the event the lowest priced for-sale residential unit or anticipated home in the subdivision changes by ten percent or more, the amount of the in-lieu fee shall be adjusted to the new amount using the formula set forth above, applicable prospectively to the remaining units or lots in the subdivision.

INCLUSIONARY HOUSING FEE SCHEDULE

An in-lieu inclusionary housing fee is calculated as follows to satisfy all of the inclusionary housing requirements: multiply one percent of the lowest priced for-sale residential unit in the proposed subdivision by the total number of for-sale residential units in the proposed subdivision. For custom lot subdivisions where only lots will be sold, multiply one-half percent of the estimated cost of the least expensive homes anticipated for the proposed subdivision by the total number of for-sale lots in the proposed subdivision

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Revenues					
Fees	\$ 2,024,070	\$ 2,032,772	\$ 4,733,226	\$ 6,625,814	\$ 4,176,929
Interest	514,887	630,288	172,446	(207,997)	252,934
Grant Reimbursements	-	-	2,500,000	-	-
Other Revenues	41,536	14,020	179,658	2,291,094	17,310
Total Revenues	\$ 2,580,493	\$ 2,677,080	\$ 7,585,330	\$ 8,708,911	\$ 4,447,173
Expenditures					
AB 1600 Expenditures	\$ 18,675	\$ 112,869	\$ 3,580,990	\$ 62,516	\$ 88,418
AB 1600 Transfers Out	6,647	13,853	112,360	25,085	115,529
	\$ 25,322	\$ 126,722	\$ 3,693,350	\$ 87,601	\$ 203,947
Revenues less Expenditures	\$ 2,555,171	\$ 2,550,358	\$ 3,891,980	\$ 8,621,310	\$ 4,243,226
Fund Balance, Beginning of Year	\$ 20,170,222	\$ 22,725,393	\$ 25,275,751	\$ 29,167,731	\$ 37,789,041
Fund Balance, End of Year	\$ 22,725,393	\$ 25,275,751	\$ 29,167,731	\$ 37,789,041	\$ 42,032,267
¹ Loan Receivable	\$ 12,785,869	\$ 12,738,995	\$ 21,447,812	\$ 30,015,044	\$ 30,574,821
Available Fund Balance	\$ 9,939,525	\$ 12,536,757	\$ 7,719,919	\$ 7,773,997	\$ 11,457,447

Notes:

¹ Loan Receivable are loans issued for development of affordable housing projects and down payment assistance.

Inclusionary Housing

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 2,580,493	\$ 2,677,080	\$ 7,585,330	\$ 7,773,997	\$ 4,447,173
Available Revenue Prior Fiscal Year (2-yr Old Funds)	7,359,032	2,580,493	134,589	-	7,010,274
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	7,279,184	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (6-yrs and beyond)	-	-	-	-	-
Total Revenue Available	\$ 9,939,525	\$ 12,536,757	\$ 7,719,919	\$ 7,773,997	\$ 11,457,447

Result: Five Year Revenue test met in accordance with Government Code 66001

Capital Improvement Projects

FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 88,418	100%	\$ 88,418	\$ -
Administrative Overhead (interfund transfer)	115,529	100%	115,529	-
	\$ 203,947		\$ 203,947	\$ -

FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 62,516	100%	\$ 62,516	\$ -
Administrative Overhead (interfund transfer)	25,085	100%	25,085	-
	\$ 87,601		\$ 87,601	\$ -

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 300,990	100%	\$ 300,990	\$ -
Bidwell Street Studios	2,500,000	0%	-	2,500,000
Broadstone Apartments	780,000	0%	-	780,000
Administrative Overhead (interfund transfer)	112,360	100%	112,360	-
	\$ 3,693,350		\$ 413,350	\$ 3,280,000

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 112,869	100%	\$ 112,869	\$ -
Administrative Overhead (interfund transfer)	13,853	100%	13,853	-
	\$ 126,722		\$ 126,722	\$ -

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 18,675	100%	\$ 18,675	\$ -
Administrative Overhead (interfund transfer)	6,647	100%	6,647	-
	\$ 25,322		\$ 25,322	\$ -

Notes:

¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom
 Developer Impact Fee Compliance 2023
 Supplemental Park Fee**

Fund 411

Section 4.10.010 of the Folsom Municipal Code establishes the provision for collection of a Park Improvement impact fee. The fee established by this chapter is in addition to any other fees or charges, or taxes, required by law or city code as a condition of development, including, but not limited to, the residential construction tax levied by Chapter 17.90, capital improvement—new construction service charge levied by Chapter 17.92, drainage fees levied by Chapter 17.95, Quimby Act fees levied by Chapter 16.32 and major road fees levied by Chapter 12.04. The fee established by this chapter is to be collected for park and recreation facilities for which an account shall be established and funds appropriated, and for which a proposed construction schedule shall be adopted. The fee imposed by this chapter is necessary in order to assure compliance with the applicable general plan requirements that new development bear the cost for park and recreation infrastructure which is needed to serve such development.

SUPPLEMENTAL PARK IMPROVEMENT FUND FEE SCHEDULE

This fee is no longer charged

**Statement of Revenues Expenditures and Changes in Fund Balance
 for Last Five Fiscal Years**

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Revenues					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	5,912	5,703	3,276	2,508	7,342
Total Revenues	\$ 5,912	\$ 5,703	\$ 3,276	\$ 2,508	\$ 7,342
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
AB 1600 Transfers Out	-	435	-	-	-
	\$ -	\$ 435	\$ -	\$ -	\$ -
Revenues less Expenditures	\$ 5,912	\$ 5,268	\$ 3,276	\$ 2,508	\$ 7,342
Fund Balance, Beginning of Year	\$ 269,463	\$ 275,375	\$ 280,643	\$ 283,919	\$ 286,427
Fund Balance, End of Year	\$ 275,375	\$ 280,643	\$ 283,919	\$ 286,427	\$ 293,768
Available Fund Balance	\$ 275,375	\$ 280,643	\$ 283,919	\$ 286,427	\$ 293,768

Supplemental Park Fee

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 5,912	\$ 5,703	\$ 3,276	\$ 2,508	\$ 7,342
Available Revenue Prior Fiscal Year (2-yr Old Funds)	3,938	5,912	5,703	3,276	2,508
Available Revenue Prior Fiscal Year (3-yr Old Funds)	3,962	3,938	5,912	5,703	3,276
Available Revenue Prior Fiscal Year (4-yr Old Funds)	10,491	3,962	3,938	5,912	5,703
Available Revenue Prior Fiscal Year (5-yrs and beyond)	152,078	10,491	3,962	3,938	5,912
Available Revenue Greater than Five Prior Fiscal Years	98,994 ¹	250,637	261,128	265,090	269,028
Total Revenue Available	\$ 275,375	\$ 280,643	\$ 283,919	\$ 286,427	\$ 293,768

Notes:

Result: The Supplemental Park Improvement Fund reports funds being held beyond the five-years as described by AB1600. Per the 2024 Capital Improvement Plan funds are reserved for the Benevento Family Park project. The Supplemental Park Improvement Fund will be utilized for a total of \$285,000 for this project which is currently in the design phase.

Capital Improvement Projects

FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government Overhead (interfund transfer)	\$ -	100%	\$ -	\$ -
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government Overhead (interfund transfer)	\$ -	100%	\$ -	\$ -
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government Overhead (interfund transfer)	\$ -	100%	\$ -	\$ -
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government Overhead (interfund transfer)	\$ 435	100%	\$ 435	\$ - ¹
	<u>\$ 435</u>		<u>\$ 435</u>	<u>\$ -</u>

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government Overhead (interfund transfer)	\$ -	100%	\$ -	\$ -
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom
Developer Impact Fee Compliance 2023
City-Wide Park Improvement Fund**

Fund 412

Section 4.10.010 of the Folsom Municipal Code establishes the provision for collection of a Park Improvement impact fee. The fee established by this chapter is in addition to any other fees or charges, or taxes, required by law or city code as a condition of development, including, but not limited to, the residential construction tax levied by Chapter 17.90, capital improvement—new construction service charge levied by Chapter 17.92, drainage fees levied by Chapter 17.95, Quimby Act fees levied by Chapter 16.32 and major road fees levied by Chapter 12.04. The fee established by this chapter is to be collected for park and recreation facilities for which an account shall be established and funds appropriated, and for which a proposed construction schedule shall be adopted. The fee imposed by this chapter is necessary in order to assure compliance with the applicable general plan requirements that new development bear the cost for park and recreation infrastructure which is needed to serve such development.

CITY-WIDE PARK IMPROVEMENT FUND FEE SCHEDULE

Use Category	Basis	Fee Amount
Residential, Single Family	Per Unit	\$ 7,447
Residential, Multiple Family	Per Unit	\$ 4,947
Residential Senior dwelling	Per Unit	\$ 3,824
Mobile Dwellings	Per Unit	\$ 2,858
Commercial/Industrial Development	Sq. Ft.	\$ 0.504

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Revenues					
Fees	\$ 2,539,916	\$ 2,034,287	\$ 446,419	\$ 1,010,323	\$ 1,213,251
Interest	42,345	141,800	19,163	(119,283)	103,407
Other Revenues	2,643	7,334	1,488	-	-
Total Revenues	\$ 2,584,905	\$ 2,183,421	\$ 467,070	\$ 891,040	\$ 1,316,658
Expenditures					
AB 1600 Expenditures	\$ 999,904	\$ 145,665	\$ 152,101	\$ 165,512	\$ 223,757
AB 1600 Transfers Out	\$ 43,231	\$ 80,371	\$ 21,528	\$ 9,943	\$ 8,307
	\$ 1,043,135	\$ 226,036	\$ 173,629	\$ 175,455	\$ 232,064
Revenues less Expenditures	\$ 1,541,769	\$ 1,957,386	\$ 293,441	\$ 715,585	\$ 1,084,594
Fund Balance, Beginning of Year	\$ 432,434	\$ 1,974,203	\$ 3,931,589	\$ 4,225,029	\$ 4,940,615
Fund Balance, End of Year	\$ 1,974,203	\$ 3,931,589	\$ 4,225,029	\$ 4,940,615	\$ 6,025,209
Available Fund Balance	\$ 1,974,203	\$ 3,931,589	\$ 4,225,029	\$ 4,940,615	\$ 6,025,209

City-Wide Park Improvement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 1,974,203	\$ 2,183,421	\$ 467,070	\$ 891,040	\$ 1,084,594
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	1,748,168	2,183,421	467,070	891,040
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	1,574,538	2,183,421	467,070
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	1,399,084	2,183,421
Available Revenue Prior Fiscal Year (5-yr and beyond)	-	-	-	-	1,399,084
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 1,974,203	\$ 3,931,589	\$ 4,225,029	\$ 4,940,615	\$ 6,025,209

Result: Five Year Revenue test met in accordance with Government Code 66001

Capital Improvement Projects

FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 71,027	100%	\$ 71,027	\$ -
Livermore Park	6,535	100%	6,535	-
Benevento Park (Empire Ranch Site 51)	46,195	100%	46,195	-
Sutter Middle School Gym	100,000	100%	100,000	-
General Government Overhead (interfund transfer)	8,307	100%	8,307	-
	<u>\$ 232,064</u>		<u>\$ 232,064</u>	<u>\$ -</u>

FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 32,305	100%	\$ 32,305	\$ -
Livermore Park	6,239	100%	6,239	-
Benevento Park (Empire Ranch Site 51)	26,968	100%	26,968	-
Sutter Middle School Gym	100,000	100%	100,000	-
General Government Overhead (interfund transfer)	9,943	100%	9,943	-
	<u>\$ 175,455</u>		<u>\$ 175,455</u>	<u>\$ -</u>

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 30,727	100%	\$ 30,727	\$ -
Davies Park	4,650	100%	4,650	-
Benevento Park (Empire Ranch Site 51)	15,236	100%	15,236	-
Sutter Middle School Gym	100,000	100%	100,000	-
Memorial/Celebratory Benches	1,488	0%	-	1,488
General Government Overhead (interfund transfer)	21,528	100%	21,528	-
	<u>\$ 173,629</u>		<u>\$ 172,141</u>	<u>\$ 1,488</u>

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 37,067	80%	\$ 29,733	\$ 7,334
BT Collins Park	1,838	100%	1,838	-
Econome Park (Site 44)	6,760	100%	6,760	-
Sutter Middle School Gym	100,000	100%	100,000	-
General Government Overhead (interfund transfer)	80,371	100%	80,371	-
	<u>\$ 226,036</u>		<u>\$ 218,702</u>	<u>\$ 7,334</u>

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 90,537	97%	\$ 87,894	\$ 2,643
Livermore Park	(5,518)	100%	(5,518)	-
Johnny Cash Art Park	(371)	100%	(371)	-
Johnny Cash Trail Art	9,216	100%	9,216	-
Econome Park (Site 44)	806,040	100%	806,040	-
Sutter Middle School Gym	100,000	100%	100,000	-
General Government Overhead (interfund transfer)	43,231	100%	43,231	-
	<u>\$ 1,043,135</u>		<u>\$ 1,040,492</u>	<u>\$ 2,643</u>

Notes:

¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom
Developer Impact Fee Compliance 2023
Police Capital**

Fund 428

Section 3.80.010 of the Folsom Municipal Code establishes the provision to implement the City General Plan, Urban Development Policy No. 11.6, and to provide for adequate police, fire and general governmental services and facilities to serve new residential, industrial and commercial development throughout the City. The City Council determined that the existing police, fire and general governmental services and facilities would be inadequate to accommodate the needs generated by projected new residential, industrial and commercial growth in the City, and additional services and facilities were needed to protect and promote the health, safety and welfare of Folsom residents and businesses. Under this section of the City's Municipal Charter the City established three improvement funds entitled the police improvement fund, the fire improvement fund and the general government improvement fund. The amount of the capital improvement new construction fee shall be established by resolution adopted by the City Council of the City, and shall be based upon the determination in the Nexus Studies of: (1) the use of the fee and the type of development on which the fee is imposed; (2) the need for the facilities and/or services created by the new residential and commercial development; and (3) the reasonable cost of the facilities and/or services attributable to new development. (Ord. 871 § 1 (part), 1997) All fees collected pursuant to this chapter shall be deposited in these improvement funds and shall be expended solely to finance the planning, construction and development of the facilities and services identified in the Nexus Studies.

POLICE CAPITAL FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 636
Multi-Family Residential	Per Unit	\$ 721
Mobile Dwellings	Per Unit	\$ 165
Commercial Lodging	Per Unit	\$ 37
Commercial Development	Sq. Ft.	\$ 1.071
Industrial Development	Sq. Ft.	\$ 0.926

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 307,384	\$ 376,561	\$ 48,085	\$ 169,303	\$ 195,297
Interest	13,649	19,536	13,505	9,302	31,345
Total Revenues	\$ 321,033	\$ 396,098	\$ 61,590	\$ 178,606	\$ 226,643
Expenditures					
AB 1600 Expenditures	\$ -	\$ 117,796	\$ 43,185	\$ 137,633	\$ -
AB 1600 Transfers Out	-	716	-	-	2,643
	\$ -	\$ 118,512	\$ 43,185	\$ 137,633	\$ 2,643
Revenues less Expenditures	\$ 321,033	\$ 277,586	\$ 18,405	\$ 40,973	\$ 224,000
Fund Balance, Beginning of Year	\$ 443,565	\$ 764,598	\$ 1,042,184	\$ 1,060,589	\$ 1,101,562
Fund Balance, End of Year	\$ 764,598	\$ 1,042,184	\$ 1,060,589	\$ 1,101,562	\$ 1,325,561
Available Fund Balance	\$ 764,598	\$ 1,042,184	\$ 1,060,589	\$ 1,101,562	\$ 1,325,561

Police Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 321,033	\$ 396,098	\$ 61,590	\$ 178,606	\$ 226,643
Available Revenue Prior Fiscal Year (2-yr Old Funds)	443,565	321,033	396,098	61,590	178,606
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	325,053	321,033	396,098	61,590
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	281,868	321,033	396,098
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	144,235	321,033
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	141,591
Total Revenue Available	\$ 764,598	\$ 1,042,184	\$ 1,060,589	\$ 1,101,562	\$ 1,325,561

Notes:

The Police Capital Fund reports funds being held beyond the five-years as described by AB1600. Per the 2024 Capital Improvement Plan funds are reserved for the Police Station Remodel project. The Police Capital Fund will be utilized for \$830,000 for this project.

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects					
General Government Overhead (interfund transfer)	\$ 2,643	100%	\$ 2,643	\$ -	\$ -
	\$ 2,643		\$ 2,643	\$ -	\$ -
FY 2021-22 Projects					
Police HQ Remodel	\$ 137,633	100%	\$ 137,633	\$ -	\$ -
General Government Overhead (interfund transfer)	-	0%	-	-	-
	\$ 137,633		\$ 137,633	\$ -	\$ -
FY 2020-21 Projects					
Police HQ Remodel	\$ 43,185	100%	\$ 43,185	\$ -	\$ -
General Government Overhead (interfund transfer)	-	0%	-	-	-
	\$ 43,185		\$ 43,185	\$ -	\$ -
FY 2019-20 Projects					
Purchase of Police Vehicles	\$ 117,796	100%	\$ 117,796	\$ -	\$ -
General Government Overhead (interfund transfer)	716	100%	716	-	-
	\$ 118,512		\$ 118,512	\$ -	\$ -
FY 2018-19 Projects					
	\$ -		\$ -	\$ -	\$ -

Notes:

1 Interfund transfers are used to reimburse the General Fund for providing General Government support.

City of Folsom
Developer Impact Fee Compliance 2023
Fire Capital

Fund 441

Section 3.80.010 of the Folsom Municipal Code establishes the provision to implement the City General Plan, Urban Development Policy No. 11.6, and to provide for adequate police, fire and general governmental services and facilities to serve new residential, industrial and commercial development throughout the City. The City Council determined that the existing police, fire and general governmental services and facilities would be inadequate to accommodate the needs generated by projected new residential, industrial and commercial growth in the City, and additional services and facilities were needed to protect and promote the health, safety and welfare of Folsom residents and businesses. Under this section of the City's Municipal Charter the City established three improvement funds entitled the police improvement fund, the fire improvement fund and the general government improvement fund. The amount of the capital improvement new construction fee shall be established by resolution adopted by the City Council of the City, and shall be based upon the determination in the Nexus Studies of: (1) the use of the fee and the type of development on which the fee is imposed; (2) the need for the facilities and/or services created by the new residential and commercial development; and (3) the reasonable cost of the facilities and/or services attributable to new development. (Ord. 871 § 1 (part), 1997) All fees collected pursuant to this chapter shall be deposited in these improvement funds and shall be expended solely to finance the planning, construction and development of the facilities and services identified in the Nexus Studies.

FIRE CAPITAL FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 1,149
Multi-Family Residential	Per Unit	\$ 1,111
Mobile Dwellings	Per Unit	\$ 1,146
Commercial Lodging	Per Unit	\$ 994
Commercial Development	Sq. Ft.	\$ 0.671
Industrial Development	Sq. Ft.	\$ 0.292

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 478,923	\$ 503,670	\$ 77,107	\$ 247,787	\$ 296,683
Interest	46,994	26,669	(12,922)	(2,412)	(736)
Total Revenues	<u>\$ 525,916</u>	<u>\$ 530,339</u>	<u>\$ 64,185</u>	<u>\$ 245,374</u>	<u>\$ 295,947</u>
Expenditures					
AB 1600 Expenditures	\$ 1,785,969	\$ -	\$ 2,008,060	\$ -	\$ 12,432
Debt Service - interfund transfer	80,049	80,420	-	157,800	78,947
AB 1600 Transfers Out	1,487	43,784	52,861	2,323	57,383
	<u>\$ 1,867,505</u>	<u>\$ 124,204</u>	<u>\$ 2,060,921</u>	<u>\$ 160,123</u>	<u>\$ 148,762</u>
Revenues less Expenditures	\$ (1,341,589)	\$ 406,135	\$ (1,996,736)	\$ 85,251	\$ 147,185
Fund Balance, Beginning of Year	<u>\$ 2,535,312</u>	<u>\$ 1,193,723</u>	<u>\$ 1,599,857</u>	<u>\$ (396,879)</u>	<u>\$ (311,627)</u>
Fund Balance, End of Year	<u>\$ 1,193,723</u>	<u>\$ 1,599,857</u>	<u>\$ (396,879)</u>	<u>\$ (311,627)</u>	<u>\$ (164,442)</u>
Available Fund Balance	<u>\$ 1,193,723</u>	<u>\$ 1,599,857</u>	<u>\$ (396,879)</u>	<u>\$ (311,627)</u>	<u>\$ (164,442)</u>

Fire Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 525,916	\$ 530,339	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	667,807	525,916	-	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	543,602	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Available Revenue	\$ 1,193,723	\$ 1,599,857	\$ -	\$ -	\$ -

Result: Five Year Revenue test met in accordance with Government Code 66001

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects				
Debt Service on Fire Station 35 (interfund transfer)	\$ 219,047	36%	\$ 78,947	\$ 140,100 ¹
Capital Equipment	\$ 12,432	100%	\$ 12,432	-
General Government Overhead (interfund transfer)	57,383	100%	57,383	- ²
	<u>\$ 288,862</u>		<u>\$ 148,762</u>	<u>\$ 140,100</u>
FY 2021-22 Projects				
Debt Service on Fire Station 35 (interfund transfer)	\$ 223,947	70%	\$ 157,800	\$ 66,147 ¹
General Government Overhead (interfund transfer)	2,323	100%	2,323	- ²
	<u>\$ 226,270</u>		<u>\$ 160,123</u>	<u>\$ 66,147</u>
FY 2020-21 Projects				
Station 38 Remodel	\$ 2,430,715	83%	\$ 2,008,060	\$ 422,655
General Government Overhead (interfund transfer)	52,861	100%	52,861	- ²
	<u>\$ 2,483,576</u>		<u>\$ 2,060,921</u>	<u>\$ 422,655</u>
FY 2019-20 Projects				
Debt Service on Fire Station 35 (interfund transfer)	\$ 223,388	36%	\$ 80,420	\$ 142,968 ¹
General Government Overhead (interfund transfer)	43,784	100%	43,784	- ²
	<u>\$ 267,172</u>		<u>\$ 124,204</u>	<u>\$ 142,968</u>
FY 2018-19 Projects				
Debt Service on Fire Station 35 (interfund transfer)	\$ 222,357	36%	\$ 80,049	\$ 142,308 ¹
Fire Station #39	2,161,413	83%	1,785,969	-
General Government Overhead (interfund transfer)	1,487	100%	1,487	- ²
	<u>\$ 2,385,257</u>		<u>\$ 1,867,505</u>	<u>\$ 142,308</u>

Notes:

¹ Interfund transfers are used to reimburse the General Fund for the impact fee portion of the debt service payments and capital expenses.

² Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom
Developer Impact Fee Compliance 2023
General Capital**

Fund 445

Section 3.80.010 of the Folsom Municipal Code establishes the provision to implement the City General Plan, Urban Development Policy No. 11.6, and to provide for adequate police, fire and general governmental services and facilities to serve new residential, industrial and commercial development throughout the City. The City Council determined that the existing police, fire and general governmental services and facilities would be inadequate to accommodate the needs generated by projected new residential, industrial and commercial growth in the City, and additional services and facilities were needed to protect and promote the health, safety and welfare of Folsom residents and businesses. Under this section of the City's Municipal Charter the City established three improvement funds entitled the police improvement fund, the fire improvement fund and the general government improvement fund. The amount of the capital improvement new construction fee shall be established by resolution adopted by the City Council of the City, and shall be based upon the determination in the Nexus Studies of: (1) the use of the fee and the type of development on which the fee is imposed; (2) the need for the facilities and/or services created by the new residential and commercial development; and (3) the reasonable cost of the facilities and/or services attributable to new development. (Ord. 871 § 1 (part), 1997) All fees collected pursuant to this chapter shall be deposited in these improvement funds and shall be expended solely to finance the planning, construction and development of the facilities and services identified in the Nexus Studies.

GENERAL CAPITAL FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 1,689
Multi-Family Residential	Per Unit	\$ 1,689
Mobile Dwellings	Per Unit	\$ 1,681
Commercial Lodging	Per Unit	\$ 241
Commercial Development	Sq. Ft.	\$ 0.527
Industrial Development	Sq. Ft.	\$ 0.524

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 701,310	\$ 714,359	\$ 117,263	\$ 365,120	\$ 450,067
Interest	37,077	3,681	10,224	9,921	41,152
Total Revenues	\$ 738,387	\$ 718,041	\$ 127,487	\$ 375,040	\$ 491,219
Expenditures					
AB 1600 Expenditures	\$ 42,871	\$ 2,505	\$ 1,582	\$ -	\$ -
Debt Service - interfund transfer	1,856,110	-	-	-	-
AB 1600 Transfers Out	2,702	152,745	-	1,211	51,187
	\$ 1,901,683	\$ 155,250	\$ 1,582	\$ 1,211	\$ 51,187
Revenues less Expenditures	\$ (1,163,296)	\$ 562,790	\$ 125,905	\$ 373,829	\$ 440,032
Fund Balance, Beginning of Year	\$ 1,368,371	\$ 205,075	\$ 767,865	\$ 893,770	\$ 1,267,599
Fund Balance, End of Year	\$ 205,075	\$ 767,865	\$ 893,770	\$ 1,267,599	\$ 1,707,631
Available Fund Balance	\$ 205,075	\$ 767,865	\$ 893,770	\$ 1,267,599	\$ 1,707,631

General Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 205,075	\$ 718,041	\$ 127,487	\$ 375,040	\$ 491,219
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	49,824	718,041	127,487	375,040
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	48,242	718,041	127,487
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	47,031	713,885
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 205,075	\$ 767,865	\$ 893,770	\$ 1,267,599	\$ 1,707,631

Result: Five Year Revenue test met in accordance with Government Code 66001

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects				
Capital Equipment	\$ 59,994	83%	\$ 50,000	\$ 9,994
General Government Overhead (interfund transfer)	1,187	100%	1,187	-
	<u>\$ 61,181</u>		<u>\$ 51,187</u>	<u>\$ 9,994</u>
FY 2021-22 Projects				
General Government Overhead (interfund transfer)	\$ 1,211	100%	\$ 1,211	\$ -
	<u>\$ 1,211</u>		<u>\$ 1,211</u>	<u>\$ -</u>
FY 2020-21 Projects				
General Government Overhead (interfund transfer)	\$ 1,582	100%	\$ 1,582	\$ -
	<u>\$ 1,582</u>		<u>\$ 1,582</u>	<u>\$ -</u>
FY 2019-20 Projects				
Software upgrade	\$ 4,840	57%	\$ 2,745	\$ 2,095
Capital Equipment	156,847	96%	150,000	6,847
General Government Overhead (interfund transfer)	2,505	100%	2,505	-
	<u>\$ 164,192</u>		<u>\$ 155,250</u>	<u>\$ 8,942</u>
FY 2018-19 Projects				
Software upgrade	\$ 87,620	49%	\$ 42,871	\$ 44,749
Debt Service on City Hall (interfund transfer)	1,856,110	100%	1,856,110	-
General Government Overhead (interfund transfer)	2,702	100%	2,702	-
	<u>\$ 1,946,432</u>		<u>\$ 1,901,683</u>	<u>\$ 44,749</u>

Notes:

¹ Interfund transfers are used to reimburse the General Fund

² Interfund transfers are used to reimburse the General Fund for the impact fee portion of the debt service payments.

**City of Folsom
Developer Impact Fee Compliance 2023
Transportation Improvement Fund**

Fund 446

Section 12.04.060 of the Folsom Municipal Code establishes the provision for a transportation improvement fee. The purpose of the fee is to establish a fund for financing transportation facilities as identified in the circulation element of the city general plan and those studies which identify specific transportation facility improvements called for in the circulation element and the estimated costs thereof. Improvements include construction of new transportation facilities where there are none and reconstruction of existing transportation facilities which are not sufficient to accommodate increased traffic caused by new development. The area of benefit of the transportation facilities is the entire corporate limits of the City.

TRANSPORTATION IMPROVEMENT FUND FEE SCHEDULE

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 8,643
Multi-Family Residential	Per Unit	\$ 6,050
Mobile Dwellings	Per Unit	\$ 6,050
Commercial / Retail	Sq. Ft.	\$ 12.98
Industrial / Office	Sq. Ft.	\$ 5.64
Hospital	Sq. Ft.	\$ 12.98
Hotel / Motel	Sq. Ft.	\$ 12.98
Other	Sq. Ft.	\$ 5.64
Additional Land Uses		
High Trip Commercial	Sq. Ft.	\$ 51.50
Gas Stations	Per Fueling Station	\$ 11,549

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Revenues					
Fees	\$ 3,058,578	\$ 2,339,992	\$ 547,306	\$ 1,323,716	\$ 1,494,674
Interest	523,814	355,678	(61,334)	(129,933)	23,257
Other Revenues	577,843	1,668,308	5,911,747	14,329,002	11,509,051
Total Revenues	\$ 4,160,235	\$ 4,363,978	\$ 6,397,720	\$ 15,522,785	\$ 13,026,982
Expenditures					
AB 1600 Expenditures	\$ 5,299,363	\$ 7,927,850	\$ 8,993,579	\$ 17,548,721	\$ 7,647,824
Other Expenses	102,483	152,118	117,918	118,234	2,208,939
AB 1600 Transfers Out	91,884	41,545	100,682	152,910	135,251
	\$ 5,493,730	\$ 8,121,513	\$ 9,212,179	\$ 17,819,865	\$ 9,992,014
Revenues less Expenditures	\$ (1,333,495)	\$ (3,757,534)	\$ (2,814,459)	\$ (2,297,080)	\$ 3,034,968
Fund Balance, Beginning of Year	\$ 14,220,069	\$ 12,886,574	\$ 9,129,040	\$ 6,314,581	\$ 4,017,500
Fund Balance, End of Year	\$ 12,886,574	\$ 9,129,040	\$ 6,314,581	\$ 4,017,500	\$ 7,052,468
Available Fund Balance	\$ 12,886,574	\$ 9,129,040	\$ 6,314,581	\$ 4,017,500	\$ 7,052,468

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 4,160,235	\$ 4,363,978	\$ 6,314,581	\$ 4,017,500	\$ 7,052,468
Available Revenue Prior Fiscal Year (2-yr Old Funds)	5,585,431	4,160,235	-	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	3,140,908	604,827	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 12,886,574	\$ 9,129,040	\$ 6,314,581	\$ 4,017,500	\$ 7,052,468

Result: Five Year Revenue test met in accordance with Government Code 66001

Capital Improvement Projects

FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Capital SE Connect Seg D3	\$ 3,751,618	0%	\$ -	\$ 3,751,618
Empire Ranch Rd Interchange	113,985	100%	113,985	-
East Bidwell/ Iron Pt US50 Onramp	185,545	100%	185,545	-
Green Valley Road Widening	11,540	42%	4,840	6,700
Intelligent Transportation System	71,943	100%	71,943	-
Intelligent Transportation Sys Master Plan	147,761	100%	147,761	-
New Traffic Signal Improvement	1,166	100%	1,166	-
Folsom Lake Xing Satety Improvement	92,196	100%	92,196	-
Historic District Connectiviity	34,577	100%	34,577	-
HSIP Safety Improvements	71,305	100%	71,305	-
Iron Point Median	484,760	75%	364,934	119,826
Scott Road Realignment	2,775,634	100%	2,775,634	-
Traffic Signal System Upgrade	47,335	100%	47,335	-
Engineering Overhead (interfund transfer)	135,251	100%	135,251	-
General Government Overhead (interfund transfer)	8,939	100%	8,939	-
	<u>\$ 7,933,556</u>		<u>\$ 4,055,412</u>	<u>\$ 3,878,144</u>

FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
East Bidwell Frontage Improvements	\$ 77,328	100%	\$ 77,328	\$ -
Capital SE Connect Seg D3	16,554,198	0%	-	16,554,198
Empire Ranch Rd Interchange	198,636	100%	198,636	-
East Bidwell Widening	74,740	100%	74,740	-
East Bidwell / Iron Pt Signal Delineation	49,704	100%	49,704	-
East Bidwell/ Iron Pt US50 Onramp	7,101	100%	7,101	-
Green Valley Road Widening	23,507	100%	23,507	-
Intelligent Transportation System	10,942	96%	10,520	421
Median Improvement Program	25,084	100%	25,084	-
Folsom Lake Xing Satety Improvement	32,902	100%	32,902	-
Greenback/ Madison Paving	2,361	100%	2,361	-
Orangevale Bridge	25,673	100%	25,673	-
Historic District Connectiviity	46,726	100%	46,726	-
HSIP Safety Improvements	17,555	100%	17,555	-
Iron Point Median	3,600	100%	3,600	-
Scott Road Realignment	383,683	100%	383,683	-
Traffic Signal System Upgrade	69,657	22%	15,404	54,253
Engineering Overhead (interfund transfer)	152,910	100%	152,910	-
General Government Overhead (interfund transfer)	118,234	100%	118,234	-
	<u>\$ 17,874,539</u>		<u>\$ 1,265,667</u>	<u>\$ 16,608,872</u>

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
East Bidwell Frontage Improvements	\$ 251,712	100%	\$ 251,712	\$ -
Capital SE Connect Seg D3	6,322,280	0%	-	6,322,280
Empire Ranch Rd Interchange	230,580	100%	230,580	-
East Bidwell Widening	563,324	100%	563,324	-
East Bidwell / Iron Pt Signal Delineation	34,040	100%	34,040	-
Green Valley Road Widening	830,339	100%	830,339	-
Intelligent Transportation System	174,992	95%	166,019	8,973
Median Improvement Program	15,723	100%	15,723	-
Local Streets & Roads Program	34,754	100%	34,754	-
New Traffic Signal Improvement	84,430	100%	84,430	-
Orangevale Bridge	6,367	100%	6,367	-
Prairie City / Blue Ravine	342,415	100%	342,415	-
Rainbow Bridge Repair	10,306	100%	10,306	-
Riley Street Feasibility Study	72,412	100%	72,412	-
Traffic Signal System Upgrade	62,098	43%	26,653	35,445
Engineering Overhead (interfund transfer)	100,682	100%	100,682	- ²
General Government Overhead (interfund transfer)	120,144	100%	120,144	- ¹
	<u>\$ 9,256,597</u>		<u>\$ 2,889,899</u>	<u>\$ 6,366,698</u>

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
East Bidwell Frontage Improvements	\$ 376,391	100%	\$ 376,391	\$ -
Empire Ranch Rd Interchange	289,408	100%	289,408	-
East Bidwell Widening	322,717	100%	322,717	-
East Bidwell / Iron Pt Signal Delineation	28,143	100%	28,143	-
Green Valley Road Widening	5,893,164	100%	5,893,137	26
Intelligent Transportation System	294,278	92%	271,121	23,157
Iron Point Rail Road Crossing Modifications	8,000	100%	8,000	-
Local Streets & Roads Program	34,706	77%	26,706	8,000
New Traffic Signal Improvement	477,280	100%	477,280	-
Prairie City / Blue Ravine	15,768	100%	15,768	-
Rainbow Bridge Repair	30,074	100%	30,074	-
Riley Street Feasibility Study	66,054	100%	66,054	-
Traffic Signal System Upgrade	153,200	80%	123,050	30,150
Engineering Overhead (interfund transfer)	41,545	100%	41,545	- ²
General Government Overhead (interfund transfer)	152,118	100%	152,118	- ¹
	<u>\$ 8,182,846</u>		<u>\$ 8,121,513</u>	<u>\$ 61,333</u>

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
East Bidwell Frontage Improvements	\$ 218,007	100%	\$ 218,007	\$ -
East Bidwell Infill	598	100%	598	-
East Bidwell Widening	65,808	100%	65,808	-
East Bidwell / Iron Pt Signal Delineation	290,820	100%	290,820	-
Greenback / Madison Paving	2,144,312	19%	416,174	1,728,138
Green Valley Road Widening	704,818	100%	704,818	-
Highway 50 Facilities	37,841	100%	37,841	-
Intelligent Transportation System	148,291	100%	148,291	-
Iron Point Rail Road Crossing Modifications	761,820	100%	761,820	-
Median Improvement Program	3,692	100%	3,692	-
New Traffic Signal Improvement	2,396,298	100%	2,396,298	-
Orangevale Bridge	35,395	100%	35,395	-
Rainbow Bridge Repair	30,851	100%	30,851	-
Regional Transportation Coordination	55,000	57%	31,276	23,724
ROW Asset Management	5,079	100%	5,079	-
Traffic Signal System Upgrade	251,001	43%	107,370	143,631
Engineering Overhead (interfund transfer)	91,884	100%	91,884	- ²
General Government Overhead (interfund transfer)	147,707	100%	147,707	- ¹
	<u>\$ 7,389,223</u>		<u>\$ 5,493,730</u>	<u>\$ 1,895,493</u>

Notes:

- 1 Interfund transfers are used to reimburse the General Fund for providing General Government support.
- 2 Interfund transfers are used to reimburse the General Fund for providing Engineering support

**City of Folsom
Developer Impact Fee Compliance 2023
Drainage Capital**

Fund 448

Section 17.95.030 of the Folsom Municipal Code establishes the provision for collection of a fee to establish a drainage fund. The City Council declares and finds that it is necessary to adopt and establish the entire City as a zone for the improvement and construction of trunk and collection drainage facilities, including waterways, pumping plants, levees and other facilities utilized for controlling drainage and storm waters within the City in order to promote and protect the public health, safety, comfort, convenience and general welfare from uncontrolled drainage and storm water. (Ord. 620 § 1, 1988; Ord. 368 (part), 1978)

For any residential structure, residential subdivision or parcel map, whether for single-family or multiple-family use, the fee shall be \$832 per dwelling unit. For commercial or industrial buildings, commercial or industrial subdivision and all other land uses not otherwise provided for in this chapter or improvements appurtenant thereto, the fee shall be \$5,055 per acre. When only a portion of a site is being developed, the city engineer may, by written agreement with the property owner, defer that portion of the fees due on the undeveloped portion of the site. (Ord. 620 § 1, 1988)

DRAINAGE CAPITAL FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 1,097
Multi-Family Residential	Per Unit	\$ 1,097
Mobile Dwellings	Per Unit	\$ 1,097
Commercial Development	Per Acre	\$ 6,669
Industrial Development	Per Acre	\$ 6,669

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 471,222	\$ 488,461	\$ 71,862	\$ 265,676	\$ 294,656
Interest	21,396	23,629	10,545	7,716	27,476
Grant Reimbursement	74,204	-	-	42,475	-
Other Revenues	-	-	-	144	38,719
Total Revenues	\$ 566,823	\$ 512,090	\$ 82,407	\$ 316,011	\$ 360,851
Expenditures					
AB 1600 Expenditures	\$ 87,904	\$ 459,797	\$ 167,547	\$ 272,377	\$ 15,868
AB 1600 Transfers Out	89,494	78,174	68,181	71,744	51,600
	\$ 177,398	\$ 537,971	\$ 235,728	\$ 344,121	\$ 67,468
Revenues less Expenditures	\$ 389,425	\$ (25,881)	\$ (153,320)	\$ (28,110)	\$ 293,382
Fund Balance, Beginning of Year	\$ 701,031	\$ 1,090,456	\$ 1,064,576	\$ 911,255	\$ 883,145
Fund Balance, End of Year	\$ 1,090,456	\$ 1,064,576	\$ 911,255	\$ 883,145	\$ 1,176,527
Available Fund Balance	\$ 1,090,456	\$ 1,064,576	\$ 911,255	\$ 883,145	\$ 1,176,527

Drainage Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 566,823	\$ 512,090	\$ 82,407	\$ 316,011	\$ 344,546
Available Revenue Prior Fiscal Year (2-yr Old Funds)	523,633	552,486	512,090	82,407	316,011
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	316,758	484,727	82,407
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	433,563
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 1,090,456	\$ 1,064,576	\$ 911,255	\$ 883,145	\$ 1,176,527

Result: Five Year Revenue test met in accordance with Government Code 66001

Capital Improvement Projects

FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Ed Mitchell Park	\$ 2,881	100%	\$ 2,881	\$ -
Ed Mitchell Park Drainage	2,395	100%	2,395	-
Flood Plain Mapping	893	100%	893	-
NPDES	8,160	100%	8,160	-
Weather Station	745	100%	745	-
Misc Expense	795	100%	795	-
Engineering Overhead (interfund transfer)	46,940	100%	46,940	- ²
General Government Overhead (interfund transfer)	4,660	100%	4,660	- ¹
	\$ 67,468		\$ 67,468	\$ -

FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Storm Drain Ponds	\$ 12,195	100%	\$ 12,195	\$ -
Willow Creek Estates Storm Drain Lining	11,803	100%	11,803	-
Flood Plain Mapping	3,305	100%	3,305	-
NPDES	1,070	100%	1,070	-
Weather Station	30,228	100%	30,228	-
Glenn Drive Storm Drain Outfall Failure	48,440	100%	48,440	-
Engineering Overhead (interfund transfer)	228,141	100%	228,141	- ²
General Government Overhead (interfund transfer)	8,939	100%	8,939	- ¹
	\$ 344,121		\$ 344,121	\$ -

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Storm Drain Ponds	\$ 67,237	100%	\$ 67,237	\$ -
Willow Creek Estates Storm Drain Lining	7,307	100%	7,307	-
Flood Plain Mapping	3,654	100%	3,654	-
NPDES	5,616	100%	5,616	-
Weather Station	34,566	93%	32,196	2,370
Annual NPDES Water Quality	95,631	1%	1,160	94,471
Engineering Overhead (interfund transfer)	115,543	100%	115,543	- ²
General Government Overhead (interfund transfer)	3,015	100%	3,015	- ¹
	\$ 332,569		\$ 235,728	\$ 96,841

FY 2019-20 Projects	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Storm Drain Ponds	\$ 29,376	40%	\$ 11,827	\$ 17,549
Willow Creek Estates Storm Drain Lining	736,106	31%	229,471	506,635
Bidwell @ Bluestone Storm Drain Repair	71,100	100%	71,100	-
NPDES	29,093	100%	29,093	-
Weather Station	5,493	100%	5,493	-
Misc Expense	1,026	100%	1,026	-
Engineering Overhead (interfund transfer)	186,722	100%	186,722	- ²
General Government Overhead (interfund transfer)	3,240	100%	3,240	- ¹
	<u>\$ 1,062,155</u>		<u>\$ 537,971</u>	<u>\$ 524,184</u>

FY 2018-19 Projects	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Storm Drain Ponds	\$ 330,596	2%	\$ 7,163	\$ 323,432
Willow Creek Estates Storm Drain Lining	10,185	100%	10,185	-
Engineering Overhead (interfund transfer)	156,862	100%	156,862	- ²
General Government Overhead (interfund transfer)	3,187	100%	3,187	- ¹
	<u>\$ 500,830</u>		<u>\$ 177,398</u>	<u>\$ 323,432</u>

Notes:

- ¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.
- ² Interfund transfers are used to reimburse the General Fund for providing Engineering support

**City of Folsom
Developer Impact Fee Compliance 2023
Light Rail Impact Fee**

Fund 451

Section 10.50.040 of the Folsom Municipal Code establishes the provision for collection of a Light Rail Transportation Service Fee. The purpose of this fee is to implement the City General Plan, Urban Development Policy No. 17.20, which requires that the City develop a long range service system to service Folsom residents and businesses. As required by the General Plan, a long range transit plan has been developed entitled "City of Folsom Light Rail Transit Implementation Study, Final Report, dated February 1993" (hereafter the "transit study"), and includes an analysis of the feasibility and financing of: (1) Continued city-operated intra-community bus service; (2) Continued city-operated commuter bus service to downtown Sacramento and/or service to the nearest RT Metro Rail Station; and (3) Extending RT Metro service to Folsom and the preservation of future rights-of-way.

The fee established by chapter 10.50.010 is in addition to any other fees or charges or taxes, required by law or city code as a condition of development, including, but not limited to, the residential construction tax levied by Chapter 17.90, drainage fees levied by Chapter 17.95, major road fees levied by Chapter 12.04, capital improvement new construction fees levied by Chapter 17.92 and is necessary in order to assure compliance with the applicable general plan requirements that new development bear the cost for light rail transportation service infrastructure which is needed to serve such development.

LIGHT RAIL IMPACT FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 766
Multi-Family Residential	Per Unit	\$ 527
Mobile Dwellings	Per Unit	\$ 527
Commercial Development	Sq. Ft.	\$ 0.243
Industrial Development	Sq. Ft.	\$ 0.101

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 270,286	\$ 250,624	\$ 46,722	\$ 121,969	\$ 147,974
Interest	19,781	21,800	12,872	8,772	28,554
Total Revenues	\$ 290,067	\$ 272,425	\$ 59,594	\$ 130,740	\$ 176,528
Expenditures					
AB 1600 Expenditures	\$ 143,966	\$ 67,804	\$ 127,315	\$ 1,321	\$ 65,010
AB 1600 Transfers Out	10,745	3,658	78,176	7,284	120,852
	\$ 154,712	\$ 71,462	\$ 205,491	\$ 8,605	\$ 185,862
Revenues less Expenditures	\$ 135,355	\$ 200,963	\$ (145,897)	\$ 122,135	\$ (9,333)
Fund Balance, Beginning of Year	\$ 759,905	\$ 895,260	\$ 1,096,223	\$ 950,326	\$ 1,072,462
Fund Balance, End of Year	\$ 895,260	\$ 1,096,223	\$ 950,326	\$ 1,072,462	\$ 1,063,128
Available Fund Balance	\$ 895,260	\$ 1,096,223	\$ 950,326	\$ 1,072,462	\$ 1,063,128

Light Rail Impact Fee

Five Year Revenue Test Using First In First Out Method					
Available Revenue Current Year	\$ 290,067	\$ 272,425	\$ 59,594	\$ 13,740	\$ 176,528
Available Revenue Prior Fiscal Year (2-yr Old Funds)	452,203	290,067	272,425	59,594	13,740
Available Revenue Prior Fiscal Year (3-yr Old Funds)	149,447	452,203	290,067	272,425	59,594
Available Revenue Prior Fiscal Year (4-yr Old Funds)	3,543	81,528	328,240	290,067	272,425
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	436,636	290,067
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	250,774
Total Revenue Available	\$ 895,260	\$ 1,096,223	\$ 950,326	\$ 1,072,462	\$ 1,063,128

Notes:

The Light Rail Transportation Service Fee Fund reports funds being held beyond the five-years as described by AB1600. Per the 2024 Capital Improvement Plan funds are reserved for the Light Rail Project. The Light Rail Transportation Service Fee Fund will be utilized for \$100,000 for this project annually.

Capital Improvement Projects

FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Light Rail Project	65,010	100%	65,010	-
Administrative and Engineering Overhead	120,852	100%	120,852	-
	\$ 185,862		\$ 185,862	\$ -

FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Light Rail Project	1,321	100%	1,321	-
Administrative and Engineering Overhead	7,284	100%	7,284	-
	\$ 8,605		\$ 8,605	\$ -

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Safety Bumps	\$ 15,538	100%	\$ 15,538	\$ -
Light Rail Project	88,827	100%	88,827	-
Historic Folsom Station L&L	71,122	32%	22,950	48,172
Administrative and Engineering Overhead	78,176	100%	78,176	-
	\$ 253,663		\$ 205,491	\$ 48,172

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
SP-JPA Admin	\$ 30,000	100%	\$ 30,000	\$ -
Landscaping	91,209	41%	37,804	53,406
Administrative and Engineering Overhead	3,658	100%	3,658	-
	\$ 124,867		\$ 71,462	\$ 53,406

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
SP-JPA Admin	\$ 27,500	100%	\$ 27,500	\$ -
Landscaping	93,873	41%	38,908	54,965
Historic District Parking Signs	30,930	100%	30,930	-
Concrete repairs in Historic District Plaza	46,628	100%	46,628	-
Administrative and Engineering Overhead	10,745	100%	10,745	-
	\$ 209,677		\$ 154,712	\$ 54,965

Notes:

¹ Interfund transfers are used to reimburse the General Fund for providing General Government and Engineering support.

**City of Folsom
Developer Impact Fee Compliance 2023
General Park Equipment Capital**

Fund 452

Section 4.10.010 of the Folsom Municipal Code establishes the provision for collection of a Park Improvement impact fee. The fee established by this chapter is in addition to any other fees or charges, or taxes, required by law or city code as a condition of development, including, but not limited to, the residential construction tax levied by Chapter 17.90, capital improvement—new construction service charge levied by Chapter 17.92, drainage fees levied by Chapter 17.95, Quimby Act fees levied by Chapter 16.32 and major road fees levied by Chapter 12.04. The fee established by this chapter is to be collected for park and recreation facilities for which an account shall be established and funds appropriated, and for which a proposed construction schedule shall be adopted. The fee imposed by this chapter is necessary in order to assure compliance with the applicable general plan requirements that new development bear the cost for park and recreation infrastructure which is needed to serve such development.

GENERAL PARK EQUIPMENT CAPITAL FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Residential		
Single Family	Per Unit	\$ 99
Single Family - HD	Per Unit	\$ 99
Multi-Family - LD	Per Unit	\$ 99
Multi-Family	Per Unit	\$ 99
Multi-Family - HD	Per Unit	\$ 99
Mobile Dwellings	Per Unit	\$ 47
Non-Residential		
Commercial Development	Sq. Ft.	\$ 0.019
Industrial Development	Sq. Ft.	\$ 0.019

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 73,302	\$ 70,988	\$ 83,624	\$ 112,358	\$ 127,996
Interest	2,458	2,498	2,344	2,768	10,020
Total Revenues	\$ 75,760	\$ 73,486	\$ 85,969	\$ 115,126	\$ 138,016
Expenditures					
AB 1600 Expenditures	\$ 80,935	\$ 9,121	\$ 3,646	\$ 12,336	\$ 73,559
AB 1600 Transfers Out	-	149	137	219	414
	\$ 80,935	\$ 9,270	\$ 3,783	\$ 12,555	\$ 73,973
Revenues less Expenditures	\$ (5,175)	\$ 64,216	\$ 82,186	\$ 102,571	\$ 64,043
Fund Balance, Beginning of Year	\$ 91,879	\$ 86,704	\$ 150,919	\$ 233,105	\$ 335,676
Fund Balance, End of Year	\$ 86,704	\$ 150,919	\$ 233,105	\$ 335,676	\$ 399,720
Available Fund Balance	\$ 86,704	\$ 150,919	\$ 233,105	\$ 335,676	\$ 399,720

General Park Equipment

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 73,302	\$ 73,486	\$ 85,969	\$ 115,126	\$ 138,016
Available Revenue Prior Fiscal Year (2-yr Old Funds)	13,402	75,760	73,486	85,969	115,126
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	1,673	73,650	73,486	85,969
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	61,095	60,609
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 86,704	\$ 150,919	\$ 233,105	\$ 335,676	\$ 399,720

Result: Five Year Revenue test met in accordance with Government Code 66001

Capital Improvement Projects

FY 2022-23 Projects	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>	
Park Maintenance Equipment (interfund transfer)	\$ 73,559	100%	\$ 73,559	\$ -	2
General Government Overhead (interfund transfer)	414	100%	414	-	1
	<u>\$ 73,973</u>		<u>\$ 73,973</u>	<u>\$ -</u>	

FY 2021-22 Projects	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>	
Park Maintenance Equipment (interfund transfer)	\$ 12,336	100%	\$ 12,336	\$ -	2
General Government Overhead (interfund transfer)	219	100%	219	-	1
	<u>\$ 12,555</u>		<u>\$ 12,555</u>	<u>\$ -</u>	

FY 2020-21 Projects	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>	
Park Maintenance Equipment (interfund transfer)	\$ 3,646	100%	\$ 3,646	\$ -	2
General Government Overhead (interfund transfer)	137	100%	137	-	1
	<u>\$ 3,783</u>		<u>\$ 3,783</u>	<u>\$ -</u>	

FY 2019-20 Projects	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>	
Park Maintenance Equipment (interfund transfer)	\$ 9,121	100%	\$ 9,121	\$ -	2
General Government Overhead (interfund transfer)	149	100%	149	-	1
	<u>\$ 9,270</u>		<u>\$ 9,270</u>	<u>\$ -</u>	

FY 2018-19 Projects	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>	
Park Maintenance Equipment (interfund transfer)	\$ 80,935	100%	\$ 80,935	\$ -	2
General Government Overhead (interfund transfer)	-	0%	-	-	1
	<u>\$ 80,935</u>		<u>\$ 80,935</u>	<u>\$ -</u>	

Notes:

- ¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.
- ² Interfund transfers are used to reimburse the General Fund where the equipment costs were expensed.

**City of Folsom
Developer Impact Fee Compliance 2023
Water Impact Fund**

Fund 456

Section 13.30.010 of the Folsom Municipal Code establishes the provision for collection of a Water Impact Fee. On October 31, 1988, the Folsom City Council approved and adopted its General Plan (the "General Plan") identifying proposed growth within the city limits and further identifying the impacts of such growth upon public facilities within the city including the impacts on water supply and the water supply system. The City of Folsom water master plan dated December 1998 (Water Plan) was adopted by the City Council on May 25, 1999 by Resolution No. 6028. The water plan analyzed the City's present and projected water supply and facilities demands, and the costs of water conservation efforts within developed areas of the City.

Section 13.30.030 established a water impact fee which is imposed on the construction of all new commercial, industrial and residential buildings that are to be served with water supplies owned and treated by the City. This fee shall be imposed on all new construction within the City, unless such property is otherwise exempt as provided for in Section 13.30.070 of this chapter. The fee established by this chapter is in addition to any other fees or charges or taxes that are required by law or City code as a condition of development. (Ord. 912 § 1 (part), 1999).

WATER IMPACT FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 1,042
Multi-Family Residential	Per Unit	\$ 561
Commercial	Per Acre	\$ 1,403
Industrial / Office	Per Acre	\$ 1,403

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 330,840	\$ 272,941	\$ 67,733	\$ 127,619	\$ 137,511
Interest	94,239	34,955	26,224	24,747	68,913
Other Revenues	-	-	454,001	36,746	35,357
Total Revenues	<u>\$ 425,079</u>	<u>\$ 307,896</u>	<u>\$ 547,959</u>	<u>\$ 189,112</u>	<u>\$ 241,781</u>
Expenditures					
AB 1600 Expenditures	\$ 175,872	\$ 158,198	\$ 184,902	\$ 321,886	\$ 311,851
Other Expenses	103,503	104,226	47,139	8,902	8,840
	<u>\$ 279,375</u>	<u>\$ 262,424</u>	<u>\$ 232,041</u>	<u>\$ 330,788</u>	<u>\$ 320,691</u>
Revenues less Expenditures	\$ 145,704	\$ 45,472	\$ 315,918	\$ (141,676)	\$ (78,910)
Fund Balance, Beginning of Year	<u>\$ 2,266,270</u>	<u>\$ 2,411,974</u>	<u>\$ 2,457,446</u>	<u>\$ 2,773,364</u>	<u>\$ 2,631,688</u>
Fund Balance, End of Year	<u>\$ 2,411,974</u>	<u>\$ 2,457,446</u>	<u>\$ 2,773,364</u>	<u>\$ 2,631,688</u>	<u>\$ 2,552,778</u>
Available Fund Balance	<u>\$ 2,411,974</u>	<u>\$ 2,457,446</u>	<u>\$ 2,773,364</u>	<u>\$ 2,631,688</u>	<u>\$ 2,552,778</u>

Water Impact Fund

Five Year Revenue Test Using First In First Out Method					
Available Revenue Current Year	\$ 330,840	\$ 307,896	\$ 547,959	\$ 189,112	\$ 241,781
Available Revenue Prior Fiscal Year (2-yr Old Funds)	519,340	425,079	307,896	547,959	118,112
Available Revenue Prior Fiscal Year (3-yr Old Funds)	216,364	519,340	425,079	307,896	547,959
Available Revenue Prior Fiscal Year (4-yr Old Funds)	128,766	216,364	519,340	425,079	307,896
Available Revenue Prior Fiscal Year (5-yr Old Funds)	288,035	128,766	216,364	519,340	425,079
Available Revenue Greater than Five Prior Fiscal Years	928,629	860,001	756,726	642,302	911,951
Total Revenue Available	\$ 2,411,974	\$ 2,457,446	\$ 2,773,364	\$ 2,631,688	\$ 2,552,778

Notes:
 The Water Impact Fee Fund reports funds being held beyond the five-years as described by AB1600. Per the 2024 Capital Improvement Plan funds are reserved for the Empire Ranch Non-Potable Water Well Project. The Water Capital Improvement Fund will be utilized for an additional \$2million for this project. The fund will also be utilized for rebates to customers to reduce water use (\$300,000).

Capital Improvement Projects

FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
GSWC Inter-Tie Booster	\$ 14,447	100%	\$ 14,447	\$ -
Water Delivery Reliability Study	39,675	100%	39,675	-
Recycled Water	49,965	100%	49,965	-
Dry Year and Water Conservation (interfund transfer)	207,763	100%	207,763	-
General Government Overhead (interfund transfer)	8,840	100%	8,840	-
	\$ 320,691		\$ 320,691	\$ -

FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Empire Ranch non-Potable Water Well	\$ 31,946	100%	\$ 31,946	\$ -
Water Delivery Reliability Study	58,761	100%	58,761	-
Recycled Water	44,729	100%	44,729	-
Dry Year and Water Conservation (interfund transfer)	186,449	100%	186,449	-
General Government Overhead (interfund transfer)	8,902	100%	8,902	-
	\$ 330,788		\$ 330,788	\$ -

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
GSWC Inter-Tie Booster	\$ 142,506	100%	\$ 142,506	\$ -
Regional Water Authority	17,500	100%	17,500	-
Recycled Water	24,896	100%	24,896	-
Dry Year and Water Conservation (interfund transfer)	40,653	100%	40,653	-
General Government Overhead (interfund transfer)	6,486	100%	6,486	-
	\$ 232,041		\$ 232,041	\$ -

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
GSWC Inter-Tie Booster	\$ 166,654	95%	\$ 158,198	\$ 8,456
Dry Year and Water Conservation (interfund transfer)	100,000	100%	100,000	-
General Government Overhead (interfund transfer)	4,226	100%	4,226	-
	\$ 270,880		\$ 262,424	\$ 8,456

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
GSWC Inter-Tie Booster	\$ 208,141	80%	\$ 167,416	\$ 40,725
Dry Year and Water Conservation (interfund transfer)	100,000	100%	100,000	- ²
General Government Overhead (interfund transfer)	3,503	100%	3,503	- ¹
	<u>\$ 311,644</u>		<u>\$ 270,919</u>	<u>\$ 40,725</u>

Notes:

¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.

² Interfund transfers are used to reimburse the Water Operating Fund. The Water Operating Fund captured the expenses for water conservation.

**City of Folsom
Developer Impact Fee Compliance 2023
Water Connection Fund**

Fund 521

Section 13.24.060 of the Folsom Municipal Code establishes the provision for collection of a Water Connection Fee. Water connection charge was established to provide for the connection of water pipes to the city water system. (Ord 427, 1981)

WATER CAPITAL IMPROVEMENT FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 3,557
Multi-Family Residential	Per Unit	\$ 2,312
South Lexington Hills ⁽¹⁾	Per Unit	\$ 2,203
Mobile Dwellings	Per Unit	\$ 2,312
Commercial/Industrial		
3/4" meter		\$ 3,548
1" meter		\$ 8,847
1 1/2" meter		\$ 17,699
2" meter		\$ 28,324
3" meter		\$ 56,663
4" meter		\$ 88,566
6" meter		\$ 177,196
8" meter		\$ 283,608
10" meter		\$ 408,050

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 892,951	\$ 431,405	\$ 201,146	\$ 363,450	\$ 216,389
Interest	188,406	175,569	(3,153)	(91,637)	181,471
Other Revenues	-	-	-	467	3,819
Total Revenues	\$ 1,081,356	\$ 606,974	\$ 197,993	\$ 272,281	\$ 401,679
Expenditures					
AB 1600 Expenditures	\$ 88,325	\$ 487,545	\$ 1,499,707	\$ 1,222,500	\$ 562,554
AB 1600 Transfers Out	9,200	10,792	9,969	16,393	26,899
	\$ 97,525	\$ 498,337	\$ 1,509,676	\$ 1,238,893	\$ 589,453
Revenues less Expenditures	\$ 983,832	\$ 108,636	\$ (1,311,683)	\$ (966,613)	\$ (187,775)
Fund Balance, Beginning of Year	\$ 4,509,478	\$ 5,493,310	\$ 5,601,946	\$ 4,290,264	\$ 3,323,651
Fund Balance, End of Year	\$ 5,493,310	\$ 5,601,946	\$ 4,290,264	\$ 3,323,651	\$ 3,135,877
Available Fund Balance	\$ 5,493,310	\$ 5,601,946	\$ 4,290,264	\$ 3,323,651	\$ 3,135,877

Water Connection Capital Improvement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 1,081,356	\$ 606,974	\$ 197,993	\$ 272,281	\$ 401,679
Available Revenue Prior Fiscal Year (2-yr Old Funds)	1,414,462	1,081,356	606,974	197,993	272,281
Available Revenue Prior Fiscal Year (3-yr Old Funds)	747,906	1,414,462	1,081,356	606,974	197,993
Available Revenue Prior Fiscal Year (4-yr Old Funds)	670,253	747,906	1,414,462	1,081,356	606,974
Available Revenue Prior Fiscal Year (5-yr Old Funds)	1,017,329	670,253	747,906	1,165,047	1,081,356
Available Revenue Greater than Five Prior Fiscal Years	562,004	1,080,995	241,573	-	575,594
Total Revenue Available	\$ 5,493,310	\$ 5,601,946	\$ 4,290,264	\$ 3,323,651	\$ 3,135,877

Notes:

The Water Connection Fee Fund reports funds being held beyond the five-years as described by AB1600. Per the 2024 Capital Improvement Plan funds are reserved for the Water Pre-Treatment System Improvement project. The Water Connection Fee Fund will be utilized for an additional \$3.3million for this project.

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects				
Water Treatment Plant Backwash & Recycle Water	\$ 1,245,535	35%	\$ 433,348	\$ 812,187
Water Treatment Plant Pre-Treatment System Imp	130,274	99%	129,206	1,068
General Government Overhead (interfund transfer)	26,899	100%	26,899	-
	\$ 1,402,708		\$ 589,453	\$ 813,255

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
Water Treatment Plant Backwash & Recycle Water	\$ 71,362	4%	\$ 2,589	\$ 68,773
Water Treatment Plant Pre-Treatment System Imp	1,219,911	100%	1,219,911	-
General Government Overhead (interfund transfer)	16,393	100%	16,393	-
	\$ 1,307,666		\$ 1,238,893	\$ 68,773

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2020-21 Projects				
Water Treatment Plant Polymer Reliability & Redundancy	\$ 109,390	23%	\$ 25,314	\$ 84,076
Water Treatment Plant Pre-Treatment System Imp	1,517,623	97%	1,474,393	43,231
General Government Overhead (interfund transfer)	9,969	100%	9,969	-
	\$ 1,636,983		\$ 1,509,676	\$ 127,307

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2019-20 Projects				
Water Treatment Plant Polymer Reliability & Redundancy	\$ 553,307	23%	\$ 126,509	\$ 426,798
Water Treatment Plant Pre-Treatment System Imp	395,342	91%	361,036	34,306
General Government Overhead (interfund transfer)	10,792	100%	10,792	-
	\$ 959,441		\$ 498,337	\$ 461,103

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2018-19 Projects				
Water Treatment Plant Polymer Reliability & Redundancy	\$ 43,849	47%	\$ 20,747	\$ 23,102
Water Treatment Plant Lime System Upgrades	25,820	33%	8,568	17,252
Water Treatment Plant Pre-Treatment System Imp	78,743	75%	59,010	19,732
General Government Overhead (interfund transfer)	9,200	100%	9,200	-
	\$ 157,612		\$ 97,525	\$ 60,087

Notes:

¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom
Developer Impact Fee Compliance 2023
Sewer Capital**

Fund 531

Section 13.25.010 of the Folsom Municipal Code establishes the provision for collection of a sewer connection charge. This charge shall be collected prior to the issuance of building permits for commercial/industrial development and dwelling units as established by resolution of the city council. The purpose of the fee is to establish a fund for financing equipment and capital improvement projects required to maintain municipal services at adequate levels as service requirements increase with the construction of commercial/industrial developments and dwelling units.

SEWER CAPITAL IMPROVEMENT FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 1,135
Multi-Family Residential	Per Unit	\$ 888
South Lexington Hills ⁽¹⁾	Per Unit	\$ 884
Mobile Dwellings	Per Unit	\$ 1,004
Commercial/Industrial		
3/4" inch		\$ 1,135
1" inch		\$ 1,135
1 1/2" inch		\$ 2,274
2" inch		\$ 3,638
3" inch		\$ 6,821
4" inch		\$ 11,369
6" inch		\$ 22,738
8" inch		\$ 36,380
10" inch		\$ 52,295

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 114,800	\$ 56,832	\$ 39,835	\$ 58,694	\$ 219,485
Interest	14,996	15,655	13,343	10,092	24,614
Total Revenues	\$ 129,796	\$ 72,487	\$ 53,178	\$ 68,785	\$ 244,099
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ 79,982	\$ 99,673
AB 1600 Transfers Out	327	1,002	949	1,160	2,471
	\$ 327	\$ 1,002	\$ 949	\$ 81,142	\$ 102,144
Revenues less Expenditures	\$ 129,469	\$ 71,485	\$ 52,229	\$ (12,357)	\$ 141,955
Fund Balance, Beginning of Year	\$ 226,675	\$ 356,144	\$ 427,628	\$ 479,857	\$ 467,500
Fund Balance, End of Year	\$ 356,144	\$ 427,628	\$ 479,857	\$ 467,500	\$ 609,455
Available Fund Balance	\$ 356,144	\$ 427,628	\$ 479,857	\$ 467,500	\$ 609,455

Sewer Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 129,796	\$ 72,487	\$ 53,178	\$ 68,785	\$ 244,099
Available Revenue Prior Fiscal Year (2-yr Old Funds)	226,348	129,796	72,487	53,178	68,785
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	225,345	129,796	72,487	53,178
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	224,396	129,796	72,487
Available Revenue Prior Fiscal Year (5-yr and beyond)	-	-	-	143,254	129,796
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	41,110
Total Revenue Available	\$ 356,144	\$ 427,628	\$ 479,857	\$ 467,500	\$ 609,455

Notes:

The Sewer Connection Charge Fund reports funds being held beyond the five-years as described by AB1600. Per the 2024 Capital Improvement Plan funds are reserved for the Sewer Evaluation & Capacity Assurance Plan (SECAP) project. The Sewer Connection Charge Fund will be utilized for an additional \$415,000 for this project.

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects				
Engineering and Gen Government overhead	\$ 2,471	100%	\$ 2,471	\$ -
Sewer Evaluation & Capacity Plan	547,654	18%	99,673	447,981
	<u>\$ 550,125</u>		<u>\$ 102,144</u>	<u>\$ 447,981</u>

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
Engineering and Gen Government overhead	\$ 1,160	100%	\$ 1,160	\$ -
Sewer Evaluation & Capacity Plan	92,062	87%	79,982	12,080
	<u>\$ 93,222</u>		<u>\$ 81,142</u>	<u>\$ 12,080</u>

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2020-21 Projects				
Engineering and Gen Government overhead	\$ 949	100%	\$ 949	\$ -

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2019-20 Projects				
Engineering and Gen Government overhead	\$ 1,002	100%	\$ 1,002	\$ -

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2018-19 Projects				
Engineering and Gen Government overhead	\$ 327	100%	\$ 327	\$ -

Notes:

¹ Interfund transfers are used to reimburse the General Fund for providing General Government and Engineering support.

**City of Folsom
Developer Impact Fee Compliance 2023
Facilities Augmentation Critical**

Fund 536

Section 3.40.010 of the Folsom Municipal Code establishes the provision for collection of a facilities augmentation fee for the Folsom south area facilities plan. The fee is intended to augment existing City fees and thereby provide the necessary means for financing the construction of the facilities identified in the Folsom south area facilities plan.

FACILITIES AUGMENTATION CRITICAL FEE SCHEDULE

This fee is based on location and lot size. For fees related to development of property in this area please contact the City.

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Revenues					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	320	691	438	355	1,052
Total Revenues	\$ 320	\$ 691	\$ 438	\$ 355	\$ 1,052
Expenditures					
AB 1600 Expenditures	\$ 2,629	\$ -	\$ -	\$ -	\$ -
AB 1600 Transfers Out	590	1,987	144	59	54
	\$ 3,219	\$ 1,987	\$ 144	\$ 59	\$ 54
Revenues less Expenditures	\$ (2,899)	\$ (1,296)	\$ 294	\$ 296	\$ 998
Fund Balance, Beginning of Year	\$ 44,766	\$ 41,867	\$ 40,571	\$ 40,864	\$ 41,161
Fund Balance, End of Year	\$ 41,867	\$ 40,571	\$ 40,864	\$ 41,161	\$ 42,159
Available Fund Balance	\$ 41,867	\$ 40,571	\$ 40,864	\$ 41,161	\$ 42,159

Facilities Augmentation Critical

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 320	\$ 691	\$ 438	\$ 355	\$ 1,052
Available Revenue Prior Fiscal Year (2-yr Old Funds)	2,306	320	691	438	355
Available Revenue Prior Fiscal Year (3-yr Old Funds)	3,616	2,306	320	691	438
Available Revenue Prior Fiscal Year (4-yr Old Funds)	3,490	3,616	2,306	320	691
Available Revenue Prior Fiscal Year (5-yrs and beyond)	5,718	3,490	3,616	2,306	320
Available Revenue Greater than Five Prior Fiscal Years	26,417	30,148	33,493	37,051	39,303
Total Revenue Available	\$ 41,867	\$ 40,571	\$ 40,864	\$ 41,161	\$ 42,159

Notes:

1

The Facilities Augmentation Critical Fund reports funds being held beyond the five-years as described by AB1600. Per the 2024 Capital Improvement Plan funds are reserved for the Water Treatment Plant Lime System Upgrade project. The Facilities Augmentation Critical Fund will be utilized for \$43,159 for this project.

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects				
General Government overhead (interfund transfer)	\$ 54	100%	\$ 54	\$ - ²
	<u>\$ 54</u>		<u>\$ 54</u>	<u>\$ -</u>
FY 2021-22 Projects				
General Government overhead (interfund transfer)	\$ 59	100%	\$ 59	\$ - ²
	<u>\$ 59</u>		<u>\$ 59</u>	<u>\$ -</u>
FY 2020-21 Projects				
General Government overhead (interfund transfer)	\$ 144	100%	\$ 144	\$ - ²
	<u>\$ 144</u>		<u>\$ 144</u>	<u>\$ -</u>
FY 2019-20 Projects				
General Government overhead (interfund transfer)	\$ 1,987	100%	\$ 1,987	\$ - ²
	<u>\$ 1,987</u>		<u>\$ 1,987</u>	<u>\$ -</u>
FY 2018-19 Projects				
Water Treatment Plant Lime System Upgrades	\$ 25,820	10%	\$ 2,629	\$ 23,191
General Government overhead (interfund transfer)	590	100%	590	- ²
	<u>\$ 26,410</u>		<u>\$ 3,219</u>	<u>\$ 23,191</u>

Notes:

² Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom
Developer Impact Fee Compliance 2023
Facilities Augmentation General**

Fund 537

Section 3.40.010 of the Folsom Municipal Code establishes the provision for collection of a facilities augmentation fee for the Folsom south area facilities plan. The fee is intended to augment existing City fees and thereby provide the necessary means for financing the construction of the facilities identified in the Folsom south area facilities plan.

FACILITIES AUGMENTATION GENERAL FEE SCHEDULE

This fee is based on location and lot size. For fees related to development of property in this area please contact the City.

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Revenues					
Fees	\$ -	\$ -	\$ 7	\$ -	\$ -
Interest	5,170	932	857	747	2,280
Total Revenues	\$ 5,170	\$ 932	\$ 864	\$ 747	\$ 2,280
Expenditures					
AB 1600 Expenditures	\$ 323,432	\$ 17,023	\$ -	\$ -	\$ 27,577
AB 1600 Transfers Out	1,139	1,112	4,970	426	118
	\$ 324,571	\$ 18,135	\$ 4,970	\$ 426	\$ 27,695
Revenues less Expenditures	\$ (319,402)	\$ (17,203)	\$ (4,106)	\$ 321	\$ (25,415)
Fund Balance, Beginning of Year	\$ 429,898	\$ 110,497	\$ 93,294	\$ 89,188	\$ 89,509
Fund Balance, End of Year	\$ 110,497	\$ 93,294	\$ 89,188	\$ 89,509	\$ 64,093
Available Fund Balance	\$ 110,497	\$ 93,294	\$ 89,188	\$ 89,509	\$ 64,093

Facilities Augmentation General

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 5,170	\$ 932	\$ 864	\$ 747	\$ 2,280
Available Revenue Prior Fiscal Year (2-yr Old Funds)	5,670	5,170	932	864	747
Available Revenue Prior Fiscal Year (3-yr Old Funds)	7,024	5,670	5,170	932	864
Available Revenue Prior Fiscal Year (4-yr Old Funds)	6,233	7,024	5,670	5,170	932
Available Revenue Prior Fiscal Year (5-yrs and beyond)	6,059	6,059	7,024	5,670	5,170
Available Revenue Greater than Five Prior Fiscal Years	80,341	68,439	69,528	76,126	54,100
Total Revenue Available	\$ 110,497	\$ 93,294	\$ 89,188	\$ 89,509	\$ 64,093

Notes:

¹ The Facilities Augmentation General Fund reports funds being held beyond the five-years as described by AB1600. The Storm Drain Ponds project is in process. Per the 2024 Capital Improvement Plan \$106,505 of funds are reserved for the Storm Drain Ponds project.

Capital Improvement Projects

FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Iron Point Median	\$ 512,337	5%	\$ 27,577	\$ 484,760
General Government Overhead (interfund transfer)	118	100%	118	-
	<u>\$ 512,455</u>		<u>\$ 27,695</u>	<u>\$ 484,760</u>

FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government Overhead (interfund transfer)	\$ 426	100%	\$ 426	\$ -
	<u>\$ 426</u>		<u>\$ 426</u>	<u>\$ -</u>

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government Overhead (interfund transfer)	\$ 4,970	100%	\$ 4,970	\$ -
	<u>\$ 4,970</u>		<u>\$ 4,970</u>	<u>\$ -</u>

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Storm Drain Ponds	\$ 29,376	58%	\$ 17,023	\$ 12,353
General Government Overhead (interfund transfer)	1,112	100%	1,112	-
	<u>\$ 30,488</u>		<u>\$ 18,135</u>	<u>\$ 12,353</u>

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Storm Drain Ponds	\$ 330,596	98%	\$ 323,432	\$ 7,164
General Government Overhead (interfund transfer)	1,139	100%	1,139	-
	<u>\$ 331,735</u>		<u>\$ 324,571</u>	<u>\$ 7,164</u>

Notes:

² Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom
Developer Impact Fee Compliance 2023
Solid Waste Capital Improvement Fund**

Fund 541

Section 3.20.045 of the Folsom Municipal Code established a capital improvement service charge which shall be collected prior to the issuance of building permits for all residential development and upon application to the finance department for all commercial/industrial development as established by resolution of the City Council. The purpose of the fee is to establish a fund for financing equipment and capital improvement purchases required to maintain municipal services at adequate levels as service requirements increase with the construction of commercial/industrial developments and dwelling units.

SOLID WASTE CAPITAL IMPROVEMENT FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 384
Multi-Family Residential	Per Unit	\$ 176
Mobile Dwellings	Per Unit	\$ 176
Commercial/Industrial		
2 yard dumpster		\$ 4,301
3 yard dumpster		\$ 4,330
4 yard dumpster		\$ 4,390
6 yard dumpster		\$ 4,570
15 yard roll-off		\$ 14,078
20 yard roll-off		\$ 14,456
30 yard roll-off		\$ 15,038
40 yard roll-off		\$ 15,364

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 122,216	\$ 52,732	\$ 74,494	\$ 96,108	\$ 107,807
Interest	6,813	8,435	3,749	783	6,593
Total Revenues	\$ 129,029	\$ 61,167	\$ 78,243	\$ 96,891	\$ 114,400
Expenditures					
AB 1600 Expenditures	\$ 18,250	\$ 25,010	\$ 27,128	\$ 14,365	\$ 13,366
AB 1600 Transfers Out	2,727	392	345,234	1,416	907
	\$ 20,977	\$ 25,402	\$ 372,362	\$ 15,781	\$ 14,273
Revenues less Expenditures	\$ 108,052	\$ 35,765	\$ (294,119)	\$ 81,110	\$ 100,127
Fund Balance, Beginning of Year	\$ 241,777	\$ 349,830	\$ 385,595	\$ 91,476	\$ 172,586
Fund Balance, End of Year	\$ 349,830	\$ 385,595	\$ 91,476	\$ 172,586	\$ 272,712
Available Fund Balance	\$ 349,830	\$ 385,595	\$ 91,476	\$ 172,586	\$ 272,712

Solid Waste Capital Improvement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 129,029	\$ 61,167	\$ 78,243	\$ 96,891	\$ 114,400
Available Revenue Prior Fiscal Year (2-yr Old Funds)	220,801	129,029	13,233	75,695	96,891
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	195,399	-	-	61,421
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yrs and beyond)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 349,830	\$ 385,595	\$ 91,476	\$ 172,586	\$ 272,712

Result: Five Year Revenue test met in accordance with Government Code 66001

Capital Improvement Projects

FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Garbage Containers	\$ 13,366	100%	\$ 13,366	\$ -
General Government overhead (interfund transfer)	907	100%	907	- ¹
	\$ 14,273		\$ 14,273	\$ -

FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Garbage Containers	\$ 14,365	100%	\$ 14,365	\$ -
General Government overhead (interfund transfer)	1,416	100%	1,416	- ¹
	\$ 15,781		\$ 15,781	\$ -

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Garbage Containers	\$ 27,128	100%	\$ 27,128	\$ -
Solid Waste Capital Equipment (interfund transfer)	344,127	100%	344,127	- ²
General Government overhead (interfund transfer)	1,107	100%	1,107	- ¹
	\$ 372,362		\$ 372,362	\$ -

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Garbage Containers	\$ 25,010	100%	\$ 25,010	\$ -
General Government overhead (interfund transfer)	392	100%	392	- ¹
	\$ 25,402		\$ 25,402	\$ -

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Garbage Containers	\$ 18,250	100%	\$ 18,250	\$ -
General Government overhead (interfund transfer)	2,727	100%	2,727	- ¹
	\$ 20,977		\$ 20,977	\$ -

Notes:

¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.

² Interfund transfers are used to reimburse the Solid Waste Operating Fund. The Solid Waste Operating Fund captured the expenses for the purchase.

**City of Folsom
Developer Impact Fee Compliance 2023
Folsom Plan Area Highway 50 Improvements**

Fund 443

Section 3.120.040 of the Folsom Municipal Code establishes the provision for collection of a Highway 50 Improvement Fee. The purpose of this fee is to fund certain improvements to Highway 50 that serve the Folsom plan area such as, for example: Highway 50 segments from Sunrise to Hazel; Hazel to Folsom Boulevard, Folsom Boulevard to Scott Road, and the Hazel interchange modifications, as described in the PFFP and the nexus study, and including but not limited to those improvements identified in the memorandum of understanding dated December 17, 2014, entered into between the City and Caltrans.

FOLSOM PLAN AREA HIGHWAY 50 IMPROVEMENT FEE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 1,443
Single Family Residential High Density	Per Unit	\$ 1,313
Multi-Family Residential Low Density	Per Unit	\$ 1,182
Multi-Family Residential Medium Density	Per Unit	\$ 1,051
Multi-Family Residential High Density	Per Unit	\$ 985
Mixed Use - Residential	Per Unit	\$ 919
Mixed User - Commercial	Sq. Ft.	\$ 1.77
Office Park	Sq. Ft.	\$ 1.48
General Commercial	Sq. Ft.	\$ 2.10
Community Commercial	Sq. Ft.	\$ 2.10
Regional Commercial	Sq. Ft.	\$ 1.53

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 313,824	\$ 379,114	\$ 1,031,102	\$ 1,273,362	\$ 1,537,486
Interest	(29,124)	11,965	49,022	24,086	98,544
Total Revenues	\$ 284,700	\$ 391,078	\$ 1,080,124	\$ 1,297,448	\$ 1,636,030
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
AB 1600 Transfers Out	-	38	-	-	-
	\$ -	\$ 38	\$ -	\$ -	\$ -
Revenues less Expenditures	\$ 284,700	\$ 391,040	\$ 1,080,124	\$ 1,297,448	\$ 1,636,030
Fund Balance, Beginning of Year	\$ 23,282	\$ 307,982	\$ 699,022	\$ 1,779,146	\$ 3,076,594
Fund Balance, End of Year	\$ 307,982	\$ 699,022	\$ 1,779,146	\$ 3,076,594	\$ 4,712,624
Available Fund Balance	\$ 307,982	\$ 699,022	\$ 1,779,146	\$ 3,076,594	\$ 4,712,624

FPA Highway 50 Improvements

Five Year Revenue Test Using First In First Out Method					
Available Revenue Current Year	\$ 284,700	\$ 391,078	\$ 1,080,124	\$ 1,297,448	\$ 1,636,030
Available Revenue Prior Fiscal Year (2-yr Old Funds)	23,282	284,700	391,078	1,080,124	1,297,448
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	23,244	284,700	391,078	1,080,124
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	23,244	284,700	391,078
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	23,244	284,700
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	23,244
Total Revenue Available	\$ 307,982	\$ 699,022	\$ 1,779,146	\$ 3,076,594	\$ 4,712,624

Notes:

The Folsom Plan Area Highway 50 Improvement Fee Fund reports funds being held beyond the five-years as described by AB1600. The Folsom Plan Area Highway 50 Improvement Fee is intended to provide the City of Folsom's share of a future Caltrans project to widen Highway 50. Caltrans has yet to program that project.

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ -		\$ -	\$ -

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ -		\$ -	\$ -

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2020-21 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ -		\$ -	\$ -

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2019-20 Projects				
General Government overhead (interfund transfer)	\$ 38	100%	\$ 38	\$ - ¹
	-	0%	-	-
	-	0%	-	-
	\$ 38		\$ 38	\$ -

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2018-19 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ -		\$ -	\$ -

Notes:

¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom
Developer Impact Fee Compliance 2023
Folsom Plan Area Highway 50 Interchange Fee**

Fund 444

Section 3.120.040 of the Folsom Municipal Code establishes the provision for collection of a Highway 50 Interchange Fee. The purpose of this fee is to fund a fair share contribution toward certain Highway 50 interchanges that serve the Folsom plan area, such as, for example, the Empire Ranch Road interchange, the Oak Avenue parkway interchange, the Scott/Bidwell interchange modifications, the Prairie City Road interchange modifications, and the Rowberry Drive Overcrossing, as described in the PFFP and the nexus study.

FOLSOM PLAN AREA HIGHWAY 50 INTERCHANGE FEE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 2,937
Single Family Residential High Density	Per Unit	\$ 2,670
Multi-Family Residential Low Density	Per Unit	\$ 2,402
Multi-Family Residential Medium Density	Per Unit	\$ 2,134
Multi-Family Residential High Density	Per Unit	\$ 2,003
Mixed Use - Residential	Per Unit	\$ 1,870
Mixed User - Commercial	Sq. Ft.	\$ 3.60
Office Park	Sq. Ft.	\$ 3.03
General Commercial	Sq. Ft.	\$ 4.24
Community Commercial	Sq. Ft.	\$ 4.24
Regional Commercial	Sq. Ft.	\$ 3.11

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 640,268	\$ 768,668	\$ 2,096,084	\$ 2,589,411	\$ 2,989,948
Interest	(12,566)	25,483	74,372	(150,415)	87,481
Total Revenues	\$ 627,702	\$ 794,151	\$ 2,170,456	\$ 2,438,996	\$ 3,077,429
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
AB 1600 Transfers Out	-	77	-	-	-
	\$ -	\$ 77	\$ -	\$ -	\$ -
Revenues less Expenditures	\$ 627,702	\$ 794,074	\$ 2,170,456	\$ 2,438,996	\$ 3,077,429
Fund Balance, Beginning of Year	\$ 47,338	\$ 675,041	\$ 1,469,115	\$ 3,639,571	\$ 6,078,567
Fund Balance, End of Year	\$ 675,041	\$ 1,469,115	\$ 3,639,571	\$ 6,078,567	\$ 9,155,996
Available Fund Balance	\$ 675,041	\$ 1,469,115	\$ 3,639,571	\$ 6,078,567	\$ 9,155,996

FPA Highway 50 Interchange

Five Year Revenue Test Using First In First Out Method					
Available Revenue Current Year	\$ 627,703	\$ 794,151	\$ 2,170,456	\$ 2,438,996	\$ 3,077,429
Available Revenue Prior Fiscal Year (2-yr Old Funds)	47,338	627,703	794,151	2,170,456	2,438,996
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	47,261	627,703	794,151	2,170,456
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	47,261	627,703	794,151
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	47,261	627,703
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	47,261
Total Revenue Available	\$ 675,041	\$ 1,469,115	\$ 3,639,571	\$ 6,078,567	\$ 9,155,996

Notes:
 The Folsom Plan Area Highway 50 Interchange Fee Fund reports funds being held beyond the five-years as described by AB1600. The Folsom Plan Area Highway 50 Interchange Fee is intended to provide partial funding for the US50/Empire Ranch Road Interchange (estimated construction 2025/26), US50/East Bidwell Street Interchange modifications (TBD), US50/Rowberry Drive Crossing (TBD), and US50/Oak Avenue Parkway Interchange.

Capital Improvement Projects

FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government overhead (interfund transfer)	\$ 77	100%	\$ 77	\$ - ¹
	-	0%	-	-
	-	0%	-	-
	<u>\$ 77</u>		<u>\$ 77</u>	<u>\$ -</u>

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

Notes:
¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom
Developer Impact Fee Compliance 2023
Folsom Plan Area Transit Impact**

Fund 449

Section 3.120.040 of the Folsom Municipal Code establishes the provision for collection of a Transit Fee. The purpose of this fee is to fund public transit improvements in the Folsom plan area, including, but not limited to, improvements to the transit corridor, transit parking, transit stops, and a share of the public transit vehicles, as described in the PFFP and the nexus study.

FOLSOM PLAN AREA TRANSIT FEE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 1,491
Single Family Residential High Density	Per Unit	\$ 1,356
Multi-Family Residential Low Density	Per Unit	\$ 1,220
Multi-Family Residential Medium Density	Per Unit	\$ 1,085
Multi-Family Residential High Density	Per Unit	\$ 1,016
Mixed Use - Residential	Per Unit	\$ 950
Mixed User - Commercial	Sq. Ft.	\$ 1.82
Office Park	Sq. Ft.	\$ 1.53
General Commercial	Sq. Ft.	\$ 2.16
Community Commercial	Sq. Ft.	\$ 2.16
Regional Commercial	Sq. Ft.	\$ 1.58

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 325,208	\$ 389,982	\$ 1,064,446	\$ 1,315,011	\$ 1,523,953
Interest	5,680	13,222	15,331	24,842	(46,364)
Total Revenues	\$ 330,888	\$ 403,204	\$ 1,079,777	\$ 1,339,853	\$ 1,477,589
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
AB 1600 Transfers Out	-	39	-	-	-
	\$ -	\$ 39	\$ -	\$ -	\$ -
Revenues less Expenditures	\$ 330,888	\$ 403,165	\$ 1,079,777	\$ 1,339,853	\$ 1,477,589
Fund Balance, Beginning of Year	\$ 24,039	\$ 354,927	\$ 758,092	\$ 1,837,869	\$ 3,177,722
Fund Balance, End of Year	\$ 354,927	\$ 758,092	\$ 1,837,869	\$ 3,177,722	\$ 4,655,311
Available Fund Balance	\$ 354,927	\$ 758,092	\$ 1,837,869	\$ 3,177,722	\$ 4,655,311

FPA Transit Impact

Five Year Revenue Test Using First in First Out Method

Available Revenue Current Year	\$ 330,888	\$ 403,204	\$ 1,079,777	\$ 1,339,853	\$ 1,477,589
Available Revenue Prior Fiscal Year (2-yr Old Funds)	24,039	330,888	403,204	1,079,777	1,339,853
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	24,039	330,888	403,204	1,079,777
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	24,000	330,888	330,888
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	24,000	24,039
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	403,165
Total Revenue Available	\$ 354,927	\$ 758,131	\$ 1,837,869	\$ 3,177,722	\$ 4,655,311

Notes:

The Folsom Plan Area Transit Fee Fund reports funds being held beyond the five-years as described by AB1600. The Transit Fee is intended to fund implementation of the Folsom Plan Area Transit Master Plan. This project cannot be implemented at this time as the plan area roadways have not been fully constructed yet.

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ -		\$ -	\$ -
FY 2021-22 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ -		\$ -	\$ -
FY 2020-21 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ -		\$ -	\$ -
FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government overhead (interfund transfer)	\$ 39	100%	\$ 39	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ 39		\$ 39	\$ -
FY 2018-19 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ -		\$ -	\$ -

Notes:

¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom
Developer Impact Fee Compliance 2023
Folsom Plan Area Corporation Yard**

Fund 459

Section 3.120.040 of the Folsom Municipal Code establishes the provision for collection of a Corporation Yard Fee. The purpose of this fee is to fund the cost of land for the corporation yard, and the fair share of the cost of facilities and construction of the city's new corporation yard necessary to accommodate future growth in the city and the Folsom plan area, as described in the PFFP and the nexus study.

FOLSOM PLAN AREA CORPORATION YARD FEE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 1,413
Single Family Residential High Density	Per Unit	\$ 857
Multi-Family Residential Low Density	Per Unit	\$ 515
Multi-Family Residential Medium Density	Per Unit	\$ 247
Multi-Family Residential High Density	Per Unit	\$ 186
Mixed Use - Residential	Per Unit	\$ 231
Mixed User - Commercial	Sq. Ft.	\$ 0.53
Office Park	Sq. Ft.	\$ 0.36
General Commercial	Sq. Ft.	\$ 0.42
Community Commercial	Sq. Ft.	\$ 0.47
Regional Commercial	Sq. Ft.	\$ 0.38

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 307,980	\$ 123,134	\$ 661,297	\$ 840,618	\$ 637,985
Interest	5,359	4,708	2,760	6,532	37,342
Total Revenues	\$ 313,339	\$ 127,842	\$ 664,057	\$ 847,150	\$ 675,327
Expenditures					
AB 1600 Expenditures	\$ 1,995	\$ 310,480	\$ 281,332	\$ 273,516	\$ -
AB 1600 Transfers Out	-	16,512	588	195	688
	\$ 1,995	\$ 326,992	\$ 281,920	\$ 273,711	\$ 688
Revenues less Expenditures	\$ 311,344	\$ (199,150)	\$ 382,137	\$ 573,439	\$ 674,639
Fund Balance, Beginning of Year	\$ 22,752	\$ 334,096	\$ 134,946	\$ 517,083	\$ 1,090,522
Fund Balance, End of Year	\$ 334,096	\$ 134,946	\$ 517,083	\$ 1,090,522	\$ 1,765,161
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 334,096	\$ 134,946	\$ 517,083	\$ 1,090,522	\$ 1,765,161

FPA Corporation Yard

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 313,339	\$ 127,842	\$ 517,083	\$ 847,150	\$ 675,327
Available Revenue Prior Fiscal Year (2-yr Old Funds)	20,757	7,104	-	243,372	847,150
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	242,684
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 334,096	\$ 134,946	\$ 517,083	\$ 1,090,522	\$ 1,765,161

Result: Five Year Revenue test met in accordance with Government Code 66001

Capital Improvement Projects

FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government overhead (interfund transfer)	\$ 688	100%	\$ 688	\$ -
	\$ 688		\$ 688	\$ -

FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Purchase Corp Yard Property	\$ 273,516	100%	\$ 273,516	\$ -
General Government overhead (interfund transfer)	195	100%	195	-
	\$ 273,711		\$ 273,711	\$ -

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Purchase Corp Yard Property	\$ 281,332	100%	\$ 281,332	\$ -
General Government overhead (interfund transfer)	588	100%	588	-
	\$ 281,920		\$ 281,920	\$ -

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Purchase Corp Yard Property	\$ 310,480	100%	\$ 310,480	\$ -
General Government overhead (interfund transfer)	16,512	100%	16,512	-
	\$ 326,992		\$ 326,992	\$ -

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Purchase Corp Yard Property	\$ 1,995	100%	\$ 1,995	\$ -

Notes:

¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom
Developer Impact Fee Compliance 2023
Folsom Plan Area Specific Plan Capital**

Fund 472

Section 3.120.040 of the Folsom Municipal Code establishes the provision for collection of a Specific Plan fee. The fee is comprised of 7 subcomponents as follows:

1. The general capital facilities component of the FPASP fee is to fund acquisition of general capital facilities, including, but not limited to: furniture, fixtures and equipment for city facilities (including fire and police facilities); police and fire vehicles and uniformed personnel turnout gear, public works vehicles and equipment, library materials, such as books, computers, and other materials; and other general capital needs of the city in the Folsom plan area, as described in the PFFP and the nexus study.
2. The library component of the FPASP fee is to fund the construction of a branch library in the Folsom plan area, as described in the PFFP and the nexus study.
3. The municipal services center component of the FPASP fee is to fund the construction of a municipal services center in the Folsom plan area that allows customers to make utility bill and license payments, register for recreation programs, obtain and file building planning and permit applications and employment applications, and request code enforcement and other public services, as described in the PFFP and the nexus study.
4. The police component of the FPASP fee is to fund a police substation to serve the Folsom plan area, which is anticipated to include a public information counter area, conference rooms, lockers and showers, interview rooms and supervisor offices, as described in the PFFP and the nexus study.
5. The fire component of the FPASP fee is to fund two new fire stations to serve the Folsom plan area, as described in the PFFP and the nexus study.
6. The parks component of the FPASP fee is to fund the construction of one hundred twenty-five acres of parkland in the Folsom plan area comprised of two community parks, five neighborhood parks, and two local parks, as described in the PFFP and the nexus study.
7. The trails component of the FPASP fee is to fund the construction of approximately thirty miles of trails in the Folsom plan area, which include trails, a Class 1 bike path, Class II bike lanes, intersection protection, trail bridges, under-crossings, and design costs, as described in the PFFP and the nexus study.

FOLSOM PLAN AREA SPECIFIC PLAN FEE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 14,783
Single Family Residential High Density	Per Unit	\$ 14,783
Multi-Family Residential Low Density	Per Unit	\$ 10,597
Multi-Family Residential Medium Density	Per Unit	\$ 10,597
Multi-Family Residential High Density	Per Unit	\$ 10,597
Mixed Use - Residential	Per Unit	\$ 10,597
Mixed User - Commercial	Sq. Ft.	\$ 3.25
Office Park	Sq. Ft.	\$ 2.41
General Commercial	Sq. Ft.	\$ 2.76
Community Commercial	Sq. Ft.	\$ 2.99
Regional Commercial	Sq. Ft.	\$ 2.53

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 3,053,840	\$ 4,184,947	\$ 10,215,972	\$ 12,818,590	\$ 11,488,461
Interest	71,735	234,593	129,911	(717,905)	519,830
Total Revenues	\$ 3,125,575	\$ 4,419,540	\$ 10,345,882	\$ 12,100,685	\$ 12,008,291
Expenditures					
AB 1600 Expenditures	\$ -	\$ 192,000	\$ 312,072	\$ 766,238	\$ 1,785,297
AB 1600 Transfers Out	-	366	-	10,842	8,460
	\$ -	\$ 192,366	\$ 312,072	\$ 777,080	\$ 1,793,757
Revenues less Expenditures	\$ 3,125,575	\$ 4,227,174	\$ 10,033,810	\$ 11,323,606	\$ 10,214,534
Fund Balance, Beginning of Year	\$ 225,790	\$ 3,351,364	\$ 7,578,538	\$ 17,612,348	\$ 28,935,954
Fund Balance, End of Year	\$ 3,351,364	\$ 7,578,538	\$ 17,612,348	\$ 28,935,954	\$ 39,150,488
Available Fund Balance	\$ 3,351,364	\$ 7,578,538	\$ 17,612,348	\$ 28,935,954	\$ 39,150,488

FPA Specific Plan Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 3,125,575	\$ 4,419,540	\$ 10,345,882	\$ 12,100,685	\$ 12,008,291
Available Revenue Prior Fiscal Year (2-yr Old Funds)	225,790	3,125,575	4,419,540	10,345,882	12,100,685
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	33,423	2,846,926	4,419,540	10,345,882
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	2,069,847	4,419,540
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	276,090
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 3,351,365	\$ 7,578,538	\$ 17,612,348	\$ 28,935,954	\$ 39,150,488

Result: Five Year Revenue test met in accordance with Government Code 66001

Capital Improvement Projects

FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FPA Neighborhood Park #3	\$ 180,151	100%	\$ 180,151	\$ -
Fire Station #34	1,477,627	100%	1,477,627	-
Folsom Plan Area Trails	127,519	100%	127,519	-
General Government overhead (interfund transfer)	8,460	100%	8,460	- ¹
	\$ 1,793,757		\$ 1,793,757	\$ -

FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FPA Neighborhood Park #3	\$ 229,228	100%	\$ 229,228	\$ -
Fire Station #34	117,862	100%	117,862	-
Folsom Plan Area Trails	11,647	100%	11,647	-
Russell Ranch Bike Trail	280,000	100%	280,000	-
Folsom Specific Plan Area Capital Transfer	127,500	100%	127,500	- ²
General Government overhead (interfund transfer)	10,842	100%	10,842	- ¹
	\$ 777,080		\$ 777,080	\$ -

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FPA Neighborhood Park #3	\$ 32,072	100%	\$ 32,072	\$ -
Russell Ranch Bike Trail	280,000	100%	280,000	-
	\$ 312,072		\$ 312,072	\$ -

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Equipment	\$ 192,000	100%	\$ 192,000	\$ -
General Government overhead (interfund transfer)	366	100%	366	- ¹
	\$ 192,366		\$ 192,366	\$ -

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
	\$ -	0%	\$ -	\$ -

Notes:

¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.

² Interfund transfers are used to reimburse the Public Works Fund. The Public Works Fund captured the expenses for the purchase.

**City of Folsom
Developer Impact Fee Compliance 2023
Folsom Plan Area Solid Waste Capital**

Fund 544

Section 3.120.040 of the Folsom Municipal Code establishes the provision for collection of a Solid Waste Fee. The purpose of this fee is to fund solid waste vehicles and waste container purchases required to maintain the level of municipal solid waste service in the Folsom plan area described in the PFFP and the nexus study.

FOLSOM PLAN AREA SOLID WASTE FEE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 532
Single Family Residential High Density	Per Unit	\$ 532
Multi-Family Residential Low Density	Per Unit	\$ 353
Multi-Family Residential Medium Density	Per Unit	\$ 353
Multi-Family Residential High Density	Per Unit	\$ 353
Mixed Use - Residential	Per Unit	\$ 353
Mixed User - Commercial	Sq. Ft.	\$ 0.40
Office Park	Sq. Ft.	\$ 0.40
General Commercial	Sq. Ft.	\$ 0.40
Community Commercial	Sq. Ft.	\$ 0.40
Regional Commercial	Sq. Ft.	\$ 0.40

**Statement of Revenues Expenditures and Changes in Fund Balance
for Last Five Fiscal Years**

<u>Description</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>
Revenues					
Fees	\$ 115,876	\$ 158,853	\$ 382,189	\$ 480,558	\$ 465,761
Interest	2,024	5,067	5,787	7,264	28,384
Total Revenues	\$ 117,900	\$ 163,919	\$ 387,976	\$ 487,822	\$ 494,145
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ 34,905	\$ 216,006	\$ 80,000
AB 1600 Transfers Out	-	14	-	-	997
	\$ -	\$ 14	\$ 34,905	\$ 216,006	\$ 80,997
Revenues less Expenditures	\$ 117,900	\$ 163,905	\$ 353,071	\$ 271,817	\$ 413,148
Fund Balance, Beginning of Year	\$ 8,559	\$ 126,459	\$ 290,365	\$ 643,436	\$ 915,252
Fund Balance, End of Year	\$ 126,459	\$ 290,365	\$ 643,436	\$ 915,252	\$ 1,328,400
Available Fund Balance	\$ 126,459	\$ 290,365	\$ 643,436	\$ 915,252	\$ 1,328,400

FPA Solid Waste Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 117,900	\$ 163,919	\$ 387,976	\$ 487,822	\$ 494,145
Available Revenue Prior Fiscal Year (2-yr Old Funds)	8,559	117,900	163,919	387,976	487,822
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	8,546	91,541	39,454	346,433
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 126,459	\$ 290,365	\$ 643,436	\$ 915,252	\$ 1,328,400

Result: Five Year Revenue test met in accordance with Government Code 66001

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects				
Garbage Containers	\$ 80,000	100%	\$ 80,000	\$ -
General Government overhead (interfund transfer)	997	100%	997	- ¹
	-	0%	-	-
	<u>\$ 80,997</u>		<u>\$ 80,997</u>	<u>\$ -</u>
FY 2021-22 Projects				
Garbage Containers	\$ 66,006	100%	\$ 66,006	\$ -
Equipment Purchases	349,978	43%	150,000	199,978
	-	0%	-	-
	<u>\$ 415,984</u>		<u>\$ 216,006</u>	<u>\$ 199,978</u>
FY 2020-21 Projects				
Garbage Containers	\$ 34,905	100%	\$ 34,905	\$ -
	-	0%	-	-
	-	0%	-	-
	<u>\$ 34,905</u>		<u>\$ 34,905</u>	<u>\$ -</u>
FY 2019-20 Projects				
General Government overhead (interfund transfer)	\$ 14	100%	\$ 14	\$ - ¹
	-	0%	-	-
	-	0%	-	-
	<u>\$ 14</u>		<u>\$ 14</u>	<u>\$ -</u>
FY 2018-19 Projects				
	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

Notes:

¹ Interfund transfers are used to reimburse the General Fund for providing General Government support.