

Development Impact Fee Report

Fiscal Year Ended June 30, 2025

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, 2025**

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, 2025 all fund revenues totaled \$31,097,754 while expenditures totaled \$11,702,910

The table below summarizes, by program, the impact fees collected in FY 2024-2025

| | Fiscal Year End June 30, 2025 |
|--|--|
| Housing Trust Fund | \$ 170,963 |
| Humbug-Willow Creek Fee Fund | \$ 14,367 |
| Tree Planting and Replacement Fee | \$ 264,293 |
| Folsom Housing Fee Fund | \$ 3,845,010 |
| Supplemental Park Fee Fund | \$ - |
| Park Improvements Fee Fund | \$ 421,616 |
| Police Capital Fee Fund | \$ 49,935 |
| Fire Capital Fee Fund | \$ 223,113 |
| General Capital Fee Fund | \$ 144,375 |
| Transportation Improvement Fee Fund | \$ 1,349,543 |
| Drainage Capital Fee Fund | \$ 80,467 |
| Light Rail Impact Fee Fund | \$ 61,457 |
| General Park Equipment Fee Fund | \$ 59,827 |
| Water Impact Fee Fund | \$ 26,510 |
| Water Capital Improvement Fee Fund | \$ 177,908 |
| Sewer Capital Improvement Fee Fund | \$ 75,036 |
| Facilities Augmentation Critical Fee Fund | \$ - |
| Facilities Augmentation General Fee Fund | \$ - |
| Solid Waste Capital Improvement Fee Fund | \$ 48,351 |
| Folsom Plan Area Highway 50 Improvement Fee Fund | \$ 826,977 |
| Folsom Plan Area Highway 50 Interchange Fee Fund | \$ 1,681,199 |
| Folsom Plan Area Transit Impact Fee Fund | \$ 853,807 |
| Folsom Plan Area Corporation Yard Fee Fund | \$ 519,206 |
| Folsom Plan Area Specific Plan Capital Fee Fund | \$ 8,470,208 |
| Folsom Plan Area Solid Waste Capital Fee Fund | \$ 319,474 |
| Total Impact Fees Collected | \$ 19,683,640 |

**City of Folsom
Developer Impact Fee Compliance 2025
Housing Trust Fund**

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

| Use Category | Fee per Gross Square Foot |
|--------------------------------|----------------------------------|
| Office | \$ 2.05 |
| Retail | \$ 2.05 |
| Light Industrial | \$ 2.05 |
| Heavy Industrial/Manufacturing | \$ 2.05 |
| Light Industrial/Manufacturing | \$ 2.05 |

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

| Description | FY 2020/21 | FY 2021/22 | FY 2022/23 | FY 2023/24 | FY 2024/25 |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 11,443 | \$ 36,080 | \$ 46,405 | \$ 214,995 | \$ 170,963 |
| Interest | \$ 27,568 | \$ 21,916 | \$ 19,446 | \$ 31,936 | \$ 74,085 |
| Other Revenues | \$ 6,000 | \$ - | \$ 6,000 | \$ 12,000 | \$ - |
| Total Revenues | \$ 45,011 | \$ 57,996 | \$ 71,851 | \$ 258,931 | \$ 245,049 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 1,310 | \$ 475 | \$ - | \$ - | \$ - |
| AB 1600 Transfers Out | \$ 1,956 | \$ 1,954 | \$ 1,753 | \$ 428 | \$ 738 |
| | \$ 3,266 | \$ 2,429 | \$ 1,753 | \$ 428 | \$ 738 |
| Revenues less Expenditures | \$ 41,745 | \$ 55,567 | \$ 70,098 | \$ 258,503 | \$ 244,311 |
| Fund Balance, Beginning of Year | \$ 2,106,422 | \$ 2,148,167 | \$ 2,203,734 | \$ 2,273,832 | \$ 2,532,336 |
| Fund Balance, End of Year | \$ 2,148,167 | \$ 2,203,734 | \$ 2,273,832 | \$ 2,532,336 | \$ 2,776,646 |
| ¹ Loan Receivable | \$ 841,289 | \$ 1,826,410 | \$ 1,826,410 | \$ 1,826,410 | \$ 1,797,837 |
| Available Fund Balance | \$ 1,306,878 | \$ 377,324 | \$ 447,422 | \$ 705,926 | \$ 978,809 |

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 | \$ 45,011 | \$ 57,996 | \$ 71,851 | \$ 258,931 | \$ 245,049 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 223,872 | \$ 45,011 | \$ 57,996 | \$ 71,851 | \$ 258,931 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 90,188 | \$ 223,872 | \$ 45,011 | \$ 57,996 | \$ 71,851 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ 103,462 | \$ 50,445 | \$ 223,872 | \$ 45,011 | \$ 57,996 |
| Available Revenue Prior Fiscal Year (5-yr Old Funds) | \$ 279,328 | \$ - | \$ 48,692 | \$ 223,872 | \$ 45,011 |
| Available Revenue Greater than Five Prior Fiscal Years | \$ 565,017 | \$ - | \$ - | \$ 48,264 | \$ 299,971 |
| Total Revenue Available | \$ 1,306,878 | \$ 377,324 | \$ 447,422 | \$ 705,926 | \$ 978,809 |

Notes:

Result: The Housing Trust Fee Fund reports funds being held beyond the five-years as described by AB1600. The funds will be reserved until sufficient funds are accumulated to support future affordable housing projects.

Capital Improvement Projects

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 738 | 100% | \$ 738 | \$ - ¹ |
| | \$ 738 | | \$ 738 | \$ - |

| FY 2023-24 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 428 | 100% | \$ 428 | \$ - ¹ |
| | \$ 428 | | \$ 428 | \$ - |

| 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 | \$ - |

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2025
Humbug-Willow Creek Fee Fund**

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 | \$ 322 |
| Residential, Multiple Family | Per Unit | \$ 203 |
| Mobile Dwellings | Per Unit | \$ 176 |
| Commercial/Industrial Development | Sq. Ft. | \$ 0.078 |

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

| <u>Description</u> | <u>FY 2020/21</u> | <u>FY 2021/22</u> | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>FY 2024/25</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 17,265 | \$ 42,365 | \$ 52,035 | \$ 102,379 | \$ 14,367 |
| Grant Reimbursements | \$ 40,000 | \$ 985,000 | \$ - | \$ - | \$ - |
| Other Revenues | \$ 74,160 | \$ 80 | \$ - | \$ - | \$ - |
| Total Revenues | \$ 131,424 | \$ 1,027,445 | \$ 52,035 | \$ 102,379 | \$ 14,367 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 30,308 | \$ 30,202 | \$ 21,550 | \$ 35,547 | \$ 21,176 |
| AB 1600 Transfers Out | \$ 79,472 | \$ 18,637 | \$ 866 | \$ 915 | \$ 278 |
| | \$ 109,780 | \$ 48,839 | \$ 22,416 | \$ 36,462 | \$ 21,454 |
| Revenues less Expenditures | \$ 21,644 | \$ 978,606 | \$ 29,620 | \$ 65,917 | \$ (7,087) |
| Fund Balance, Beginning of Year | \$ (1,165,191) | \$ (1,143,546) | \$ (164,940) | \$ (135,320) | \$ (69,403) |
| Fund Balance, End of Year | \$ (1,143,546) | \$ (164,940) | \$ (135,320) | \$ (69,403) | \$ (76,490) |
| Available Fund Balance | \$ (1,143,546) | \$ (164,940) | \$ (135,320) | \$ (69,403) | \$ (76,490) |

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 | \$ - | \$ - | \$ - | \$ - | \$ - |

Notes:

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

Capital Improvement Projects

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|------------------------------------|--|------------------------------------|--|
| Placerville Rail Trail | \$ 21,176 | 100% | \$ 21,176 | \$ - |
| Administrative Overhead (interfund transfer) | 278 | 100% | 278 | - |
| | <u>\$ 21,454</u> | | <u>\$ 21,454</u> | <u>\$ -</u> |

| FY 2023-24 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|------------------------------------|--|------------------------------------|--|
| Placerville Rail Trail | \$ 35,547 | 100% | \$ 35,547 | \$ - |
| Administrative Overhead (interfund transfer) | 915 | 100% | 915 | - ¹ |
| | <u>\$ 36,462</u> | | <u>\$ 36,462</u> | <u>\$ -</u> |

| 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 | \$ - |
| Administrative 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 | \$ - |
| Administrative 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 | \$ - |
| Administrative Overhead (interfund transfer) | 79,472 | 100% | 79,472 | - ¹ |
| | <u>\$ 109,780</u> | | <u>\$ 109,780</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 2025
Tree Planting and Replacement Fee Fund**

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 2020/21</u> | <u>FY 2021/22</u> | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>FY 2024/25</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 177,797 | \$ 292,433 | \$ 146,888 | \$ 132,267 | \$ 264,293 |
| Interest | \$ 13,246 | \$ 9,851 | \$ 32,013 | \$ 51,586 | \$ 58,321 |
| Other Revenues | \$ 280 | \$ - | \$ - | \$ 861 | \$ - |
| Total Revenues | \$ 191,323 | \$ 302,284 | \$ 178,901 | \$ 184,714 | \$ 322,614 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 31,122 | \$ 115,938 | \$ 123,875 | \$ 221,988 | \$ 104,871 |
| AB 1600 Transfers Out | \$ 161,983 | \$ 27,700 | \$ 16,536 | \$ 4,913 | \$ 4,229 |
| | \$ 193,106 | \$ 143,638 | \$ 140,411 | \$ 226,901 | \$ 109,100 |
| Revenues less Expenditures | \$ (1,783) | \$ 158,646 | \$ 38,490 | \$ (42,187) | \$ 213,514 |
| Fund Balance, Beginning of Year | \$ 1,037,658 | \$ 1,035,875 | \$ 1,194,521 | \$ 1,233,011 | \$ 1,190,824 |
| Fund Balance, End of Year | \$ 1,035,875 | \$ 1,194,521 | \$ 1,233,011 | \$ 1,190,824 | \$ 1,404,337 |
| Available Fund Balance | \$ 1,035,875 | \$ 1,194,521 | \$ 1,233,011 | \$ 1,190,824 | \$ 1,404,337 |

Tree Planting and Replacement Fund

Five Year Revenue Test Using First In First Out Method

| | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|
| Available Revenue Current Year | \$ 191,323 | \$ 302,284 | \$ 178,901 | \$ 184,714 | \$ 322,614 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 155,500 | \$ 191,323 | \$ 302,284 | \$ 178,901 | \$ 184,714 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 101,150 | \$ 155,500 | \$ 191,323 | \$ 302,284 | \$ 178,901 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ 225,385 | \$ 101,150 | \$ 155,500 | \$ 191,323 | \$ 302,284 |
| Available Revenue Prior Fiscal Year (5-yr Old Funds) | \$ 217,358 | \$ 225,385 | \$ 101,150 | \$ 155,500 | \$ 191,323 |
| Available Revenue Greater than Five Prior Fiscal Years | \$ 145,159 | \$ 218,879 | \$ 303,853 | \$ 178,102 | \$ 224,502 |
| Total Revenue Available | \$ 1,035,875 | \$ 1,194,521 | \$ 1,233,011 | \$ 1,190,824 | \$ 1,404,337 |

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 \$215,000 for this agreement over the next year.

Capital Improvement Projects

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Operations | \$ 101,215 | 100% | \$ 101,215 | \$ - |
| Landscape Enhancements | 15,656 | 23% | 3,656 | 12,000 |
| Administrative Overhead (interfund transfer) | 4,229 | 100% | 4,229 | - |
| | <u>\$ 121,100</u> | | <u>\$ 109,100</u> | <u>\$ 12,000</u> |

| FY 2023-24 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Operations | \$ 193,742 | 100% | \$ 193,742 | \$ - |
| Landscape Enhancements | 73,639 | 38% | 28,245 | 45,394 |
| Administrative Overhead (interfund transfer) | 4,913 | 100% | 4,913 | - |
| | <u>\$ 272,295</u> | | <u>\$ 226,901</u> | <u>\$ 45,394</u> |

| 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>\$ 61,280</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> |

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2025
Folsom Housing Fee Fund**

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 2020/21 | FY 2021/22 | FY 2022/23 | FY 2023/24 | FY 2024/25 |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | |
| Fees | \$ 4,733,226 | \$ 6,625,814 | \$ 4,176,929 | \$ 6,051,162 | \$ 3,845,010 |
| Interest | \$ 172,446 | \$ (207,997) | \$ 252,934 | \$ 646,863 | \$ 1,030,341 |
| Grant Reimbursements | \$ 2,500,000 | \$ - | \$ - | \$ 12,012 | \$ 1,500,622 |
| Other Revenues | \$ 179,658 | \$ 2,291,094 | \$ 17,310 | \$ 11,019 | \$ 41,687 |
| Total Revenues | \$ 7,585,330 | \$ 8,708,911 | \$ 4,447,173 | \$ 6,721,057 | \$ 6,417,661 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 3,580,990 | \$ 62,516 | \$ 88,418 | \$ 485,602 | \$ 492,919 |
| AB 1600 Transfers Out | \$ 112,360 | \$ 25,085 | \$ 115,529 | \$ 11,102 | \$ 12,063 |
| | \$ 3,693,350 | \$ 87,601 | \$ 203,947 | \$ 496,704 | \$ 504,982 |
| Revenues less Expenditures | \$ 3,891,980 | \$ 8,621,310 | \$ 4,243,226 | \$ 6,224,353 | \$ 5,912,679 |
| Fund Balance, Beginning of Year | \$ 25,275,751 | \$ 29,167,731 | \$ 37,789,041 | \$ 42,032,267 | \$ 48,256,620 |
| Fund Balance, End of Year | \$ 29,167,731 | \$ 37,789,041 | \$ 42,032,267 | \$ 48,256,620 | \$ 54,169,299 |
| ¹ Loan Receivable | \$ 21,447,812 | \$ 30,015,044 | \$ 30,574,821 | \$ 29,688,192 | \$ 29,681,328 |
| Available Fund Balance | \$ 7,719,919 | \$ 7,773,997 | \$ 11,457,447 | \$ 18,568,428 | \$ 24,487,971 |

Notes:

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

Folsom Housing

| Five Year Revenue Test Using First In First Out Method | | | | | |
|--|---------------------|---------------------|----------------------|----------------------|----------------------|
| Available Revenue Current Year | \$ 7,585,330 | \$ 7,773,997 | \$ 4,447,173 | \$ 6,721,057 | \$ 6,417,661 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 134,589 | \$ - | \$ 7,010,274 | \$ 4,447,173 | \$ 6,721,057 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ - | \$ - | \$ - | \$ 7,010,274 | \$ 4,447,173 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ - | \$ - | \$ - | \$ 389,924 | \$ 6,902,080 |
| Available Revenue Prior Fiscal Year (5-yr Old Funds) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Available Revenue Greater than Five Prior Fiscal Years | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenue Available | \$ 7,719,919 | \$ 7,773,997 | \$ 11,457,447 | \$ 18,568,428 | \$ 24,487,971 |

Notes:

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 2024-25 Projects | | | | |
| Operations | \$ 67,918 | 100% | \$ 67,918 | \$ - |
| Housing Element Program H-2 Implementation | 64,479 | 100% | 64,479 | - |
| 300 Persifer Street Project | 360,522 | 100% | 360,522 | - |
| Administrative Overhead (interfund transfer) | 12,063 | 100% | 12,063 | - ¹ |
| | \$ 504,982 | | \$ 504,982 | \$ - |

| | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| FY 2023-24 Projects | | | | |
| Operations | \$ 41,075 | 100% | \$ 41,075 | \$ - |
| Housing Element Program H-2 Implementation | 436,017 | 0% | - | 436,017 |
| 300 Persifer Street Project | 8,510 | 0% | - | 8,510 |
| Administrative Overhead (interfund transfer) | 11,102 | 100% | 11,102 | - ¹ |
| | \$ 496,704 | | \$ 52,177 | \$ 444,527 |

| | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| FY 2022-23 Projects | | | | |
| Operations | \$ 88,418 | 100% | \$ 88,418 | \$ - |
| Administrative Overhead (interfund transfer) | 115,529 | 100% | 115,529 | - ¹ |
| | \$ 203,947 | | \$ 203,947 | \$ - |

| | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| FY 2021-22 Projects | | | | |
| Operations | \$ 62,516 | 100% | \$ 62,516 | \$ - |
| Administrative Overhead (interfund transfer) | 25,085 | 100% | 25,085 | - ¹ |
| | \$ 87,601 | | \$ 87,601 | \$ - |

| | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| FY 2020-21 Projects | | | | |
| 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 | - ¹ |
| | \$ 3,693,350 | | \$ 413,350 | \$ 3,280,000 |

Notes:

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

**City of Folsom
 Developer Impact Fee Compliance 2025
 Supplemental Park Fee Fund**

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 2020/21 | FY 2021/22 | FY 2022/23 | FY 2023/24 | FY 2024/25 |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | \$ 3,276 | \$ 2,508 | \$ 7,342 | \$ 12,033 | \$ 13,610 |
| Total Revenues | \$ 3,276 | \$ 2,508 | \$ 7,342 | \$ 12,033 | \$ 13,610 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - |
| AB 1600 Transfers Out | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenues less Expenditures | \$ 3,276 | \$ 2,508 | \$ 7,342 | \$ 12,033 | \$ 13,610 |
| Fund Balance, Beginning of Year | \$ 280,643 | \$ 283,919 | \$ 286,427 | \$ 293,768 | \$ 305,801 |
| Fund Balance, End of Year | \$ 283,919 | \$ 286,427 | \$ 293,768 | \$ 305,801 | \$ 319,412 |
| Available Fund Balance | \$ 283,919 | \$ 286,427 | \$ 293,768 | \$ 305,801 | \$ 319,412 |

Supplemental Park Fee

| Five Year Revenue Test Using First In First Out Method | | | | | |
|---|------------|------------|------------|------------|------------|
| Available Revenue Current Year | \$ 3,276 | \$ 2,508 | \$ 7,342 | \$ 12,033 | \$ 13,610 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 5,703 | \$ 3,276 | \$ 2,508 | \$ 7,342 | \$ 12,033 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 5,912 | \$ 5,703 | \$ 3,276 | \$ 2,508 | \$ 7,342 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ 3,938 | \$ 5,912 | \$ 5,703 | \$ 3,276 | \$ 2,508 |
| Available Revenue Prior Fiscal Year (5-yrs and beyond) | \$ 3,962 | \$ 3,938 | \$ 5,912 | \$ 5,703 | \$ 3,276 |
| Available Revenue Greater than Five Prior Fiscal Years | \$ 261,128 | \$ 265,090 | \$ 269,028 | \$ 274,940 | \$ 280,643 |
| Total Revenue Available | \$ 283,919 | \$ 286,427 | \$ 293,768 | \$ 305,801 | \$ 319,412 |

Notes:

Result: The Supplemental Park Improvement Fund reports funds being held beyond the five-years as described by AB1600. Per the 2025 Capital Improvement Plan funds are reserved for the Benevento Family Park project. The Supplemental Park Improvement Fund will be utilized for a total of \$319,000 for this project.

Capital Improvement Projects

| FY 2024-25 Projects | <u>Project Amount Expended</u> | <u>Percent Funded by Impact Fees</u> | <u>Impact Fee Expenditures</u> | <u>Non-Impact Fee Expenditures</u> | |
|--|------------------------------------|--|------------------------------------|--|---|
| Administrative Overhead (interfund transfer) | \$ - | 100% | \$ - | \$ - | 1 |
| | <u>\$ -</u> | | <u>\$ -</u> | <u>\$ -</u> | |

| FY 2023-24 Projects | <u>Project Amount Expended</u> | <u>Percent Funded by Impact Fees</u> | <u>Impact Fee Expenditures</u> | <u>Non-Impact Fee Expenditures</u> | |
|--|------------------------------------|--|------------------------------------|--|---|
| Administrative Overhead (interfund transfer) | \$ - | 100% | \$ - | \$ - | 1 |
| | <u>\$ -</u> | | <u>\$ -</u> | <u>\$ -</u> | |

| 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> | |
|--|------------------------------------|--|------------------------------------|--|---|
| Administrative Overhead (interfund transfer) | \$ - | 100% | \$ - | \$ - | 1 |
| | <u>\$ -</u> | | <u>\$ -</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> | |
|--|------------------------------------|--|------------------------------------|--|---|
| Administrative Overhead (interfund transfer) | \$ - | 100% | \$ - | \$ - | 1 |
| | <u>\$ -</u> | | <u>\$ -</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> | |
|--|------------------------------------|--|------------------------------------|--|---|
| Administrative Overhead (interfund transfer) | \$ - | 100% | \$ - | \$ - | 1 |
| | <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 2025
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

| <u>Use Category</u> | <u>Basis</u> | <u>Fee Amount</u> |
|-----------------------------------|--------------|-------------------|
| Residential, Single Family | Per Unit | \$ 8,199 |
| Residential, Multiple Family | Per Unit | \$ 5,446 |
| Residential Senior dwelling | Per Unit | \$ 4,210 |
| Mobile Dwellings | Per Unit | \$ 3,146 |
| Commercial/Industrial Development | Sq. Ft. | \$ 0.555 |

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

| <u>Description</u> | <u>FY 2020/21</u> | <u>FY 2021/22</u> | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>FY 2024/25</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 446,419 | \$ 1,010,323 | \$ 1,213,251 | \$ 2,805,440 | \$ 421,616 |
| Interest | \$ 19,163 | \$ (119,283) | \$ 103,407 | \$ 428,356 | \$ 754,161 |
| Other Revenues | \$ 1,488 | \$ - | \$ - | \$ 2,672 | \$ 2,302 |
| Total Revenues | \$ 467,070 | \$ 891,040 | \$ 1,316,658 | \$ 3,236,468 | \$ 1,178,079 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 152,101 | \$ 165,512 | \$ 223,757 | \$ 222,673 | \$ 167,203 |
| AB 1600 Transfers Out | \$ 21,528 | \$ 9,943 | \$ 8,307 | \$ 8,861 | \$ 8,953 |
| | \$ 173,629 | \$ 175,455 | \$ 232,064 | \$ 231,534 | \$ 176,156 |
| Revenues less Expenditures | \$ 293,441 | \$ 715,585 | \$ 1,084,594 | \$ 3,004,935 | \$ 1,001,923 |
| Fund Balance, Beginning of Year | \$ 3,932,562 | \$ 4,226,003 | \$ 4,941,588 | \$ 6,026,181 | \$ 9,031,116 |
| Fund Balance, End of Year | \$ 4,226,003 | \$ 4,941,588 | \$ 6,026,181 | \$ 9,031,116 | \$ 10,033,039 |
| Available Fund Balance | \$ 4,226,003 | \$ 4,941,588 | \$ 6,026,181 | \$ 9,031,116 | \$ 10,033,039 |

Park Improvement Fund

Five Year Revenue Test Using First In First Out Method

| | | | | | |
|--|--------------|--------------|--------------|--------------|---------------|
| Available Revenue Current Year | \$ 467,070 | \$ 891,040 | \$ 1,316,658 | \$ 3,236,468 | \$ 1,178,079 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 2,183,421 | \$ 467,070 | \$ 891,040 | \$ 1,316,658 | \$ 3,236,468 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 1,575,511 | \$ 2,183,421 | \$ 467,070 | \$ 891,040 | \$ 1,316,658 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ - | \$ 1,400,057 | \$ 2,183,421 | \$ 467,070 | \$ 891,040 |
| Available Revenue Prior Fiscal Year (5-yr and beyond) | \$ - | \$ - | \$ 1,167,992 | \$ 2,183,421 | \$ 467,070 |
| Available Revenue Greater than Five Prior Fiscal Years | \$ - | \$ - | \$ - | \$ 936,459 | \$ 2,943,723 |
| Total Revenue Available | \$ 4,226,003 | \$ 4,941,588 | \$ 6,026,181 | \$ 9,031,116 | \$ 10,033,039 |

Notes:

Result: The City-Wide Park Improvement Fund reports funds being held beyond the five-years as described by AB1600. Per the 2026 Capital Improvement Plan funds are reserved for the Benevento Family Park project, which will utilize \$8M for this project. Construction is anticipated to start in Spring 2027.

Capital Improvement Projects

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|----------------------------|-------------------------------------|----------------------------|-----------------------------------|
| Operations | \$ 17,762 | 100% | \$ 17,762 | \$ - |
| Benevento Park (Empire Ranch Site 51) | 49,442 | 100% | 49,442 | - |
| Sutter Middle School Gym | 100,000 | 100% | 100,000 | - |
| Administrative Overhead (interfund transfer) | 8,953 | 100% | 8,953 | - |
| | <u>\$ 176,156</u> | | <u>\$ 176,156</u> | <u>\$ -</u> |

| FY 2023-24 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|----------------------------|-------------------------------------|----------------------------|-----------------------------------|
| Operations | \$ 17,351 | 100% | \$ 17,351 | \$ - |
| Benevento Park (Empire Ranch Site 51) | 105,322 | 100% | 105,322 | - |
| Sutter Middle School Gym | 100,000 | 100% | 100,000 | - |
| Administrative Overhead (interfund transfer) | 8,861 | 100% | 8,861 | - |
| | <u>\$ 231,534</u> | | <u>\$ 231,534</u> | <u>\$ -</u> |

| 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 | - |
| Administrative 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 | - |
| Administrative 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 |
| Administrative Overhead (interfund transfer) | 21,528 | 100% | 21,528 | - |
| | <u>\$ 173,629</u> | | <u>\$ 172,141</u> | <u>\$ 1,488</u> |

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2025
Police Capital Fund**

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 | \$ 700 |
| Multi-Family Residential | Per Unit | \$ 794 |
| Mobile Dwellings | Per Unit | \$ 182 |
| Commercial Lodging | Per Unit | \$ 40 |
| Commercial Development | Sq. Ft. | \$ 1.179 |
| Industrial Development | Sq. Ft. | \$ 1.019 |

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

| <u>Description</u> | <u>FY 2020/21</u> | <u>FY 2021/22</u> | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>FY 2024/25</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 48,085 | \$ 169,303 | \$ 195,297 | \$ 506,128 | \$ 49,935 |
| Interest | \$ 13,505 | \$ 9,302 | \$ 31,345 | \$ 68,610 | \$ 88,016 |
| Total Revenues | \$ 61,590 | \$ 178,606 | \$ 226,643 | \$ 574,738 | \$ 137,951 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 43,185 | \$ 137,633 | \$ - | \$ - | \$ 270,248 |
| AB 1600 Transfers Out | \$ - | \$ - | \$ 2,643 | \$ 5,604 | \$ 1,163 |
| | \$ 43,185 | \$ 137,633 | \$ 2,643 | \$ 5,604 | \$ 271,411 |
| Revenues less Expenditures | \$ 18,405 | \$ 40,973 | \$ 224,000 | \$ 569,134 | \$ (133,460) |
| Fund Balance, Beginning of Year | \$ 1,042,184 | \$ 1,060,589 | \$ 1,101,562 | \$ 1,325,561 | \$ 1,894,695 |
| Fund Balance, End of Year | \$ 1,060,589 | \$ 1,101,562 | \$ 1,325,561 | \$ 1,894,695 | \$ 1,761,235 |
| Available Fund Balance | \$ 1,060,589 | \$ 1,101,562 | \$ 1,325,561 | \$ 1,894,695 | \$ 1,761,235 |

Police Capital

| Five Year Revenue Test Using First In First Out Method | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Available Revenue Current Year | \$ 61,590 | \$ 178,606 | \$ 226,643 | \$ 574,738 | \$ 137,951 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 396,098 | \$ 61,590 | \$ 178,606 | \$ 226,643 | \$ 574,738 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 321,033 | \$ 396,098 | \$ 61,590 | \$ 178,606 | \$ 226,643 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ 281,867 | \$ 321,033 | \$ 396,098 | \$ 61,590 | \$ 178,606 |
| Available Revenue Prior Fiscal Year (5-yr Old Funds) | \$ - | \$ 144,235 | \$ 321,033 | \$ 396,098 | \$ 61,590 |
| Available Revenue Greater than Five Prior Fiscal Years | \$ - | \$ - | \$ 141,592 | \$ 457,021 | \$ 581,708 |
| Total Revenue Available | \$ 1,060,589 | \$ 1,101,562 | \$ 1,325,561 | \$ 1,894,695 | \$ 1,761,235 |

Notes:

The Police Capital Fund reports funds being held beyond the five-years as described by AB1600. Per the 2026 Capital Improvement Plan funds are reserved for the Police Station Remodel project. The Police Capital Fund will utilize \$830,000 for this project.

Capital Improvement Projects

| | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| FY 2024-25 Projects | | | | |
| Purchase of Police Building | \$ 270,248 | 100% | \$ 270,248 | \$ - |
| Administrative Overhead (interfund transfer) | \$ 1,163 | 100% | \$ 1,163 | \$ - |
| | \$ 271,411 | | \$ 271,411 | \$ - |
| FY 2023-24 Projects | | | | |
| Administrative Overhead (interfund transfer) | \$ 5,604 | 100% | \$ 5,604 | \$ - |
| | \$ 5,604 | | \$ 5,604 | \$ - |
| FY 2022-23 Projects | | | | |
| Administrative Overhead (interfund transfer) | \$ 2,643 | 100% | \$ 2,643 | \$ - |
| | \$ 2,643 | | \$ 2,643 | \$ - |
| FY 2021-22 Projects | | | | |
| Police HQ Remodel | \$ 137,633 | 100% | \$ 137,633 | \$ - |
| Administrative Overhead (interfund transfer) | - | 0% | - | \$ - |
| | \$ 137,633 | | \$ 137,633 | \$ - |
| FY 2020-21 Projects | | | | |
| Police HQ Remodel | \$ 43,185 | 100% | \$ 43,185 | \$ - |
| Administrative Overhead (interfund transfer) | - | 0% | - | \$ - |
| | \$ 43,185 | | \$ 43,185 | \$ - |

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2025
Fire Capital Fund**

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 | \$ 1,265 |
| Multi-Family Residential | Per Unit | \$ 1,223 |
| Mobile Dwellings | Per Unit | \$ 1,261 |
| Commercial Lodging | Per Unit | \$ 1,095 |
| Commercial Development | Sq. Ft. | \$ 0.74 |
| Industrial Development | Sq. Ft. | \$ 0.32 |

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

| <u>Description</u> | <u>FY 2020/21</u> | <u>FY 2021/22</u> | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>FY 2024/25</u> |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 77,107 | \$ 247,787 | \$ 296,683 | \$ 680,652 | \$ 223,113 |
| Interest | \$ (12,922) | \$ (2,412) | \$ (736) | \$ 11,445 | \$ 30,160 |
| Total Revenues | \$ 64,185 | \$ 245,374 | \$ 295,947 | \$ 692,098 | \$ 253,273 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 2,008,060 | \$ - | \$ 12,432 | \$ - | \$ - |
| Debt Service - interfund transfer | \$ - | \$ 157,800 | \$ 78,947 | \$ 78,583 | \$ - |
| AB 1600 Transfers Out | \$ 52,861 | \$ 2,323 | \$ 57,383 | \$ - | \$ - |
| | \$ 2,060,921 | \$ 160,123 | \$ 148,762 | \$ 78,583 | \$ - |
| Revenues less Expenditures | \$ (1,996,736) | \$ 85,251 | \$ 147,185 | \$ 613,515 | \$ 253,273 |
| Fund Balance, Beginning of Year | \$ 1,599,857 | \$ (396,879) | \$ (311,627) | \$ (164,442) | \$ 449,072 |
| Fund Balance, End of Year | \$ (396,879) | \$ (311,627) | \$ (164,442) | \$ 449,072 | \$ 702,346 |
| Available Fund Balance | \$ (396,879) | \$ (311,627) | \$ (164,442) | \$ 449,072 | \$ 702,346 |

Fire Capital

| Five Year Revenue Test Using First In First Out Method | | | | | |
|--|-------------|-------------|-------------|-------------------|-------------------|
| Available Revenue Current Year | \$ - | \$ - | \$ - | \$ 449,072 | \$ 253,273 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ - | \$ - | \$ - | \$ - | \$ 449,072 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 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 | \$ - | \$ - | \$ - | \$ 449,072 | \$ 702,346 |

Notes:

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

Capital Improvement Projects

| FY 2024-25 Projects | Amount Expended | Funded by Impact Fees | Impact Fee Expenditures | Fee Expenditures |
|--|-----------------|-----------------------|-------------------------|------------------|
| Administrative Overhead (interfund transfer) | \$ - | 100% | \$ - | \$ - |
| | \$ - | | \$ - | \$ - |

| FY 2023-24 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Debt Service on Fire Station 35 (interfund transfer) | \$ 218,285 | 36% | \$ 78,583 | \$ 139,702 |
| | \$ 218,285 | | \$ 78,583 | \$ 139,702 |

| FY 2022-23 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Debt Service on Fire Station 35 (interfund transfer) | \$ 219,047 | 36% | \$ 78,947 | \$ 140,100 |
| Capital Equipment | 12,432 | 100% | 12,432 | - |
| Administrative Overhead (interfund transfer) | 57,383 | 100% | 57,383 | - |
| | \$ 288,862 | | \$ 148,762 | \$ 140,100 |

| FY 2021-22 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Debt Service on Fire Station 35 (interfund transfer) | \$ 223,947 | 70% | \$ 157,800 | \$ 66,147 |
| Administrative Overhead (interfund transfer) | 2,323 | 100% | 2,323 | - |
| | \$ 226,270 | | \$ 160,123 | \$ 66,147 |

| FY 2020-21 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Station 38 Remodel | \$ 2,430,715 | 83% | \$ 2,008,060 | \$ 422,655 |
| Administrative Overhead (interfund transfer) | 52,861 | 100% | 52,861 | - |
| | \$ 2,483,576 | | \$ 2,060,921 | \$ 422,655 |

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 2025
General Capital Fee Fund**

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

| Use Category | Basis | Fee Amount |
|---------------------------|--------------|-------------------|
| Single Family Residential | Per Unit | \$ 1,860 |
| Multi-Family Residential | Per Unit | \$ 1,860 |
| Mobile Dwellings | Per Unit | \$ 1,851 |
| Commercial Lodging | Per Unit | \$ 265 |
| Commercial Development | Sq. Ft. | \$ 0.58 |
| Industrial Development | Sq. Ft. | \$ 0.58 |

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

| Description | FY 2020/21 | FY 2021/22 | FY 2022/23 | FY 2023/24 | FY 2024/25 |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 117,263 | \$ 365,120 | \$ 450,067 | \$ 983,687 | \$ 144,375 |
| Interest | \$ 10,224 | \$ 9,921 | \$ 41,152 | \$ 100,174 | \$ 134,726 |
| Total Revenues | \$ 127,487 | \$ 375,040 | \$ 491,219 | \$ 1,083,861 | \$ 279,101 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 1,582 | \$ - | \$ - | \$ - | \$ - |
| AB 1600 Transfers Out | \$ - | \$ 1,211 | \$ 51,187 | \$ 1,457 | \$ 1,409 |
| | \$ 1,582 | \$ 1,211 | \$ 51,187 | \$ 1,457 | \$ 1,409 |
| Revenues less Expenditures | \$ 125,905 | \$ 373,829 | \$ 440,032 | \$ 1,082,404 | \$ 277,692 |
| Fund Balance, Beginning of Year | \$ 767,865 | \$ 893,770 | \$ 1,267,599 | \$ 1,707,631 | \$ 2,790,035 |
| Fund Balance, End of Year | \$ 893,770 | \$ 1,267,599 | \$ 1,707,631 | \$ 2,790,035 | \$ 3,067,727 |
| Available Fund Balance | \$ 893,770 | \$ 1,267,599 | \$ 1,707,631 | \$ 2,790,035 | \$ 3,067,727 |

General Capital

| Five Year Revenue Test Using First In First Out Method | | | | | |
|---|-------------------|---------------------|---------------------|---------------------|---------------------|
| Available Revenue Current Year | \$ 127,487 | \$ 375,040 | \$ 491,219 | \$ 1,083,861 | \$ 279,101 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 718,041 | \$ 127,487 | \$ 375,040 | \$ 491,219 | \$ 1,083,861 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 48,242 | \$ 718,041 | \$ 127,487 | \$ 375,040 | \$ 491,219 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ - | \$ 47,031 | \$ 713,885 | \$ 127,487 | \$ 375,040 |
| Available Revenue Prior Fiscal Year (5-yr Old Funds) | \$ - | \$ - | \$ - | \$ 712,428 | \$ 127,487 |
| Available Revenue Greater than Five Prior Fiscal Years | \$ - | \$ - | \$ - | \$ - | \$ 711,019 |
| Total Revenue Available | \$ 893,770 | \$ 1,267,599 | \$ 1,707,631 | \$ 2,790,035 | \$ 3,067,727 |

Notes:

Result: The General Capital Fee Fund reports funds being held beyond the five-years as described by AB1600. The funds will be reserved until sufficient funds are accumulated to support future projects.

Capital Improvement Projects

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 1,409 | 100% | \$ 1,409 | \$ - |
| | \$ 1,409 | | \$ 1,409 | \$ - |

| FY 2023-24 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 1,457 | 100% | \$ 1,457 | \$ - |
| | \$ 1,457 | | \$ 1,457 | \$ - |

| FY 2022-23 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Capital Equipment | \$ 59,994 | 83% | \$ 50,000 | \$ 9,994 |
| Administrative Overhead (interfund transfer) | 1,187 | 100% | 1,187 | - |
| | \$ 61,181 | | \$ 51,187 | \$ 9,994 |

| FY 2021-22 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 1,211 | 100% | \$ 1,211 | \$ - |
| | \$ 1,211 | | \$ 1,211 | \$ - |

| FY 2020-21 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 1,582 | 100% | \$ 1,582 | \$ - |
| | \$ 1,582 | | \$ 1,582 | \$ - |

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2025
Transportation Improvement Fee 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

| <u>Use Category</u> | <u>Basis</u> | <u>Fee Amount</u> |
|-----------------------------|---------------------|-------------------|
| Single Family Residential | Per Unit | \$ 9,516 |
| Multi-Family Residential | Per Unit | \$ 6,661 |
| Mobile Dwellings | Per Unit | \$ 6,661 |
| Commercial / Retail | Sq. Ft. | \$ 14.29 |
| Industrial / Office | Sq. Ft. | \$ 6.21 |
| Hospital | Sq. Ft. | \$ 14.29 |
| Hotel / Motel | Sq. Ft. | \$ 14.29 |
| Other | Sq. Ft. | \$ 6.21 |
| Additional Land Uses | | |
| High Trip Commercial | Sq. Ft. | \$ 56.70 |
| Gas Stations | Per Fueling Station | \$ 12,715 |

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

| <u>Description</u> | <u>FY 2020/21</u> | <u>FY 2021/22</u> | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>FY 2024/25</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 547,306 | \$ 1,323,716 | \$ 1,494,674 | \$ 3,054,400 | \$ 1,349,543 |
| Interest | \$ (61,334) | \$ (129,933) | \$ 23,257 | \$ 469,411 | \$ 1,155,665 |
| Other Revenues | \$ 5,911,747 | \$ 14,329,002 | \$ 11,509,051 | \$ 6,802,058 | \$ 251,158 |
| Total Revenues | \$ 6,397,720 | \$ 15,522,785 | \$ 13,026,982 | \$ 10,325,870 | \$ 2,756,366 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 8,993,579 | \$ 17,548,721 | \$ 7,647,824 | \$ 4,038,078 | \$ 926,674 |
| Other Expenses | \$ 117,918 | \$ 118,234 | \$ 2,208,939 | \$ 17,573 | \$ 376,980 |
| AB 1600 Transfers Out | \$ 100,682 | \$ 152,910 | \$ 135,251 | \$ 273,644 | \$ 167,069 |
| | \$ 9,212,179 | \$ 17,819,865 | \$ 9,992,014 | \$ 4,329,295 | \$ 1,470,723 |
| Revenues less Expenditures | \$ (2,814,459) | \$ (2,297,080) | \$ 3,034,968 | \$ 5,996,575 | \$ 1,285,643 |
| Fund Balance, Beginning of Year | \$ 9,130,173 | \$ 6,315,714 | \$ 4,018,633 | \$ 7,053,601 | \$ 13,050,176 |
| Fund Balance, End of Year | \$ 6,315,714 | \$ 4,018,633 | \$ 7,053,601 | \$ 13,050,176 | \$ 14,335,819 |
| Available Fund Balance | \$ 6,315,714 | \$ 4,018,633 | \$ 7,053,601 | \$ 13,050,176 | \$ 14,335,819 |

Five Year Revenue Test Using First In First Out Method

| | | | | | |
|--|--------------|--------------|--------------|---------------|---------------|
| Available Revenue Current Year | \$ 6,315,714 | \$ 4,018,633 | \$ 7,053,601 | \$ 10,325,870 | \$ 2,756,366 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ - | \$ - | \$ - | \$ 2,724,306 | \$ 10,325,870 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ - | \$ - | \$ - | \$ - | \$ 1,253,584 |
| 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 | \$ 6,315,714 | \$ 4,018,633 | \$ 7,053,601 | \$ 13,050,176 | \$ 14,335,819 |

Notes:

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

Capital Improvement Projects

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|----------------------------|-------------------------------------|----------------------------|-----------------------------------|
| East Bidwell/ Iron Pt US50 Onramp | 465,309 | 100% | 465,309 | - |
| Intelligent Transportation System | 77,329 | 0% | 77,329 | - |
| Intelligent Transportation Sys Master Plan | 92,882 | 100% | 92,882 | - |
| Hwy50 / Empire Ranch Rd Interchange | 174,466 | 100% | 174,466 | - |
| Historic District Connectivity | 6,589 | 100% | 6,589 | - |
| Roadside Safety Project | 184,200 | 100% | 184,200 | - |
| Traffic Services | 3,228 | 100% | 3,228 | - |
| Street Overlay | 11,206 | 100% | 11,206 | - |
| Traffic Signal System Upgrade | 182,153 | 53% | 96,399 | 85,754 |
| Engineering Overhead (interfund transfer) | 192,046 | 100% | 192,046 | - ² |
| Administrative Overhead (interfund transfer) | 167,069 | 100% | 167,069 | - ¹ |
| | \$ 1,556,477 | | \$ 1,470,723 | \$ 85,754 |

| FY 2023-24 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|----------------------------|-------------------------------------|----------------------------|-----------------------------------|
| Capital SE Connect Seg D3 | \$ 912,668 | 0% | \$ - | \$ 912,668 |
| East Bidwell/ Iron Pt US50 Onramp | 283,537 | 100% | 283,537 | - |
| Intelligent Transportation System | 119,133 | 100% | 119,133 | - |
| Intelligent Transportation Sys Master Plan | 457,853 | 0% | - | 457,853 |
| Hwy50 / Empire Ranch Rd Interchange | 41,424 | 0% | - | 41,424 |
| Folsom Lake Crossing Safety Improvement | 694,201 | 0% | - | 694,201 |
| Green Valley Road Widening | 2,035 | 100% | 2,035 | - |
| Historic District Connectivity | 4,511 | 100% | 4,511 | - |
| HSIP Safety Improvements | 1,355,138 | 50% | 677,569 | 677,569 |
| Iron Point Median | 148,904 | 51% | 76,585 | 72,319 |
| Roadside Safety Project | 7,066 | 100% | 7,066 | - |
| Scott Road Realignment | 21,985 | 0% | - | 21,985 |
| Traffic Services | 38,763 | 0% | - | 38,763 |
| Traffic Safety | 5,740 | 23% | 1,300 | 4,440 |
| Traffic Signal System Upgrade | 137,079 | 81% | 111,016 | 26,063 |
| Engineering Overhead (interfund transfer) | 273,644 | 100% | 273,644 | - ² |
| Administrative Overhead (interfund transfer) | 17,573 | 100% | 17,573 | - ¹ |
| | \$ 4,521,253 | | \$ 1,573,969 | \$ 2,947,284 |

| 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 | 0% | - | 147,761 |
| New Traffic Signal Improvement | 1,166 | 100% | 1,166 | - |
| Folsom Lake Crossing Safety Improvement | 92,196 | 0% | - | 92,196 |
| Historic District Connectivity | 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 | - ² |
| Administrative Overhead (interfund transfer) | 8,939 | 100% | 8,939 | - ¹ |
| | \$ 7,933,556 | | \$ 3,815,454 | \$ 4,118,102 |

| 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 Crossing Safety Improvement | 32,902 | 0% | - | 32,902 |
| Greenback/ Madison Paving | 2,361 | 100% | 2,361 | - |
| Orangevale Bridge | 25,673 | 100% | 25,673 | - |
| Historic District Connectivity | 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 | - ² |
| Administrative Overhead (interfund transfer) | 118,234 | 100% | 118,234 | - ¹ |
| | <u>\$ 17,874,539</u> | | <u>\$ 1,232,765</u> | <u>\$ 16,641,774</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 |
| Administrative Overhead (interfund transfer) | 120,144 | 100% | 120,144 | - ¹ |
| | <u>\$ 9,256,597</u> | | <u>\$ 2,889,899</u> | <u>\$ 6,366,698</u> |

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2025
Drainage Capital Fee Fund**

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 | \$ 1,208 |
| Multi-Family Residential | Per Unit | \$ 1,208 |
| Mobile Dwellings | Per Unit | \$ 1,208 |
| Commercial Development | Per Acre | \$ 7,342 |
| Industrial Development | Per Acre | \$ 7,342 |

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

| <u>Description</u> | <u>FY 2020/21</u> | <u>FY 2021/22</u> | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>FY 2024/25</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 71,862 | \$ 265,676 | \$ 294,656 | \$ 694,442 | \$ 80,467 |
| Interest | \$ 10,545 | \$ 7,716 | \$ 27,476 | \$ 51,071 | \$ 64,761 |
| Grant Reimbursement | \$ - | \$ 42,475 | \$ - | \$ 187,247 | \$ 5,000 |
| Other Revenues | \$ - | \$ 144 | \$ 38,719 | \$ - | \$ - |
| Total Revenues | \$ 82,407 | \$ 316,011 | \$ 360,851 | \$ 932,759 | \$ 150,228 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 167,547 | \$ 272,377 | \$ 15,868 | \$ 672,519 | \$ 19,860 |
| AB 1600 Transfers Out | \$ 68,181 | \$ 71,744 | \$ 51,600 | \$ 50,128 | \$ 51,931 |
| | \$ 235,728 | \$ 344,121 | \$ 67,468 | \$ 722,647 | \$ 71,791 |
| Revenues less Expenditures | \$ (153,320) | \$ (28,110) | \$ 293,382 | \$ 210,113 | \$ 78,437 |
| Fund Balance, Beginning of Year | \$ 1,064,576 | \$ 911,255 | \$ 883,145 | \$ 1,176,527 | \$ 1,386,640 |
| Fund Balance, End of Year | \$ 911,255 | \$ 883,145 | \$ 1,176,527 | \$ 1,386,640 | \$ 1,465,077 |
| Available Fund Balance | \$ 911,255 | \$ 883,145 | \$ 1,176,527 | \$ 1,386,640 | \$ 1,465,077 |

Drainage Capital

Five Year Revenue Test Using First In First Out Method

| | | | | | |
|--|-------------------|-------------------|---------------------|---------------------|---------------------|
| Available Revenue Current Year | \$ 82,407 | \$ 316,011 | \$ 360,851 | \$ 932,759 | \$ 150,228 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | 512,090 | 82,407 | 316,011 | 360,851 | 932,759 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | 316,758 | 484,727 | 82,407 | 93,030 | 360,851 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | - | - | 417,258 | - | 21,239 |
| Available Revenue Prior Fiscal Year (5-yr Old Funds) | - | - | - | - | - |
| Available Revenue Greater than Five Prior Fiscal Years | - | - | - | - | - |
| Total Revenue Available | \$ 911,255 | \$ 883,145 | \$ 1,176,527 | \$ 1,386,640 | \$ 1,465,077 |

Notes:

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 2024-25 Projects | | | | |
| Annual NPDES Water Quality | \$ 8,404 | 100% | \$ 8,404 | - |
| Ed Mitchell Park | 9,990 | 100% | 9,990 | - |
| Engineering Overhead (interfund transfer) | 51,466 | 100% | 51,466 | - |
| Administrative Overhead (interfund transfer) | 1,931 | 100% | 1,931 | - |
| | \$ 71,791 | | \$ 71,791 | \$ - |

| | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| FY 2023-24 Projects | | | | |
| Ed Mitchell Park | \$ 2,789 | 100% | \$ 2,789 | \$ - |
| Ed Mitchell Park Drainage | 101 | 100% | 101 | - |
| Flood Plain Mapping | 781 | 100% | 781 | - |
| Persifer Street Alley Hydraulic Analysis | 43,137 | 0% | - | 43,137 |
| Natoma Street Drainage Phase 2 | 477,540 | 100% | 477,540 | - |
| East Bidwell Corridor Drainage Analysis | 97,532 | 0% | - | 97,532 |
| Storm Drain Ponds | 640 | 100% | 640 | - |
| Engineering Overhead (interfund transfer) | 96,329 | 100% | 96,329 | - |
| Administrative Overhead (interfund transfer) | 3,799 | 100% | 3,799 | - |
| | \$ 722,647 | | \$ 581,979 | \$ 140,668 |

| | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| FY 2022-23 Projects | | | | |
| 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 | - |
| Administrative Overhead (interfund transfer) | 4,660 | 100% | 4,660 | - |
| | \$ 67,468 | | \$ 67,468 | \$ - |

| | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| FY 2021-22 Projects | | | | |
| 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 | - |
| Administrative Overhead (interfund transfer) | 8,939 | 100% | 8,939 | - |
| | \$ 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 |
| Administrative Overhead (interfund transfer) | 3,015 | 100% | 3,015 | - ¹ |
| | <u>\$ 332,569</u> | | <u>\$ 235,728</u> | <u>\$ 96,841</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 2025
Light Rail Impact Fee Fund**

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

| Use Category | Basis | Fee Amount |
|---------------------------|--------------|-------------------|
| Single Family Residential | Per Unit | \$ 844 |
| Multi-Family Residential | Per Unit | \$ 580 |
| Mobile Dwellings | Per Unit | \$ 580 |
| Commercial Development | Sq. Ft. | \$ 0.267 |
| Industrial Development | Sq. Ft. | \$ 0.111 |

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

| Description | FY 2020/21 | FY 2021/22 | FY 2022/23 | FY 2023/24 | FY 2024/25 |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 46,722 | \$ 121,969 | \$ 147,974 | \$ 317,318 | \$ 61,457 |
| Interest | \$ 12,872 | \$ 8,772 | \$ 28,554 | \$ 49,992 | \$ 62,074 |
| Other Revenues | \$ - | \$ - | \$ - | \$ - | \$ 1,592 |
| Total Revenues | \$ 59,594 | \$ 130,740 | \$ 176,528 | \$ 367,310 | \$ 125,124 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 127,315 | \$ 1,321 | \$ 65,010 | \$ 18,914 | \$ 10,000 |
| AB 1600 Transfers Out | \$ 78,176 | \$ 7,284 | \$ 120,852 | \$ 77,186 | \$ 5,473 |
| | \$ 205,491 | \$ 8,605 | \$ 185,862 | \$ 96,101 | \$ 15,473 |
| Revenues less Expenditures | \$ (145,897) | \$ 122,135 | \$ (9,333) | \$ 271,209 | \$ 109,651 |
| Fund Balance, Beginning of Year | \$ 1,096,223 | \$ 950,326 | \$ 1,072,462 | \$ 1,063,129 | \$ 1,334,338 |
| Fund Balance, End of Year | \$ 950,326 | \$ 1,072,462 | \$ 1,063,129 | \$ 1,334,338 | \$ 1,443,989 |
| Available Fund Balance | \$ 950,326 | \$ 1,072,462 | \$ 1,063,129 | \$ 1,334,338 | \$ 1,443,989 |

Light Rail Impact Fee

| Five Year Revenue Test Using First In First Out Method | | | | | |
|--|-------------------|---------------------|---------------------|---------------------|---------------------|
| Available Revenue Current Year | \$ 59,594 | \$ 130,740 | \$ 176,528 | \$ 367,310 | \$ 125,124 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 272,425 | \$ 59,594 | \$ 130,740 | \$ 176,528 | \$ 367,310 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 290,067 | \$ 272,425 | \$ 59,594 | \$ 130,740 | \$ 176,528 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ 328,241 | \$ 290,067 | \$ 272,425 | \$ 59,594 | \$ 130,740 |
| Available Revenue Prior Fiscal Year (5-yr Old Funds) | \$ - | \$ 319,636 | \$ 290,067 | \$ 272,425 | \$ 59,594 |
| Available Revenue Greater than Five Prior Fiscal Years | \$ - | \$ - | \$ 133,775 | \$ 327,741 | \$ 584,693 |
| Total Revenue Available | \$ 950,326 | \$ 1,072,462 | \$ 1,063,129 | \$ 1,334,338 | \$ 1,443,989 |

Notes:

The Light Rail Transportation Service Fee Fund reports funds being held beyond the five-years as described by AB1600. Per the 2026 Capital Improvement Plan funds are reserved for the Light Rail Project. The Light Rail Transportation Service Fee Fund will be utilized for \$200,000 for this project annually.

Capital Improvement Projects

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Light Rail Project | \$ 10,000 | 100% | \$ 10,000 | \$ - |
| Administrative Overhead (interfund transfer) | 5,473 | 100% | 5,473 | - |
| | <u>\$ 15,473</u> | | <u>\$ 15,473</u> | <u>\$ -</u> |

| FY 2023-24 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Light Rail Project | \$ 18,914 | 100% | \$ 18,914 | \$ - |
| Administrative and Engineering Overhead | 77,186 | 100% | 77,186 | - |
| | <u>\$ 96,100</u> | | <u>\$ 96,100</u> | <u>\$ -</u> |

| 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 | - |
| | <u>\$ 185,862</u> | | <u>\$ 185,862</u> | <u>\$ -</u> |

| 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 Overhead (interfund transfer) | 7,284 | 100% | 7,284 | - |
| | <u>\$ 8,605</u> | | <u>\$ 8,605</u> | <u>\$ -</u> |

| 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 | - |
| | <u>\$ 253,663</u> | | <u>\$ 205,491</u> | <u>\$ 48,172</u> |

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 2025
General Park Equipment Fee Fund**

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

| Use Category | Basis | Fee Amount |
|------------------------|--------------|-------------------|
| Residential | | |
| Single Family | Per Unit | \$ 109 |
| Single Family - HD | Per Unit | \$ 109 |
| Multi-Family - LD | Per Unit | \$ 109 |
| Multi-Family | Per Unit | \$ 109 |
| Multi-Family - HD | Per Unit | \$ 109 |
| Mobile Dwellings | Per Unit | \$ 51 |
| Non-Residential | | |
| Commercial Development | Sq. Ft. | \$ 0.021 |
| Industrial Development | Sq. Ft. | \$ 0.021 |

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

| Description | FY 2020/21 | FY 2021/22 | FY 2022/23 | FY 2023/24 | FY 2024/25 |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 83,624 | \$ 112,358 | \$ 127,996 | \$ 143,553 | \$ 59,827 |
| Interest | \$ 2,344 | \$ 2,768 | \$ 10,020 | \$ 20,478 | \$ 26,244 |
| Total Revenues | \$ 85,969 | \$ 115,126 | \$ 138,016 | \$ 164,031 | \$ 86,071 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 3,646 | \$ 12,336 | \$ 73,559 | \$ - | \$ 36,294 |
| AB 1600 Transfers Out | \$ 137 | \$ 219 | \$ 414 | \$ 500 | \$ 537 |
| | \$ 3,783 | \$ 12,555 | \$ 73,973 | \$ 500 | \$ 36,831 |
| Revenues less Expenditures | \$ 82,186 | \$ 102,571 | \$ 64,043 | \$ 163,531 | \$ 49,240 |
| Fund Balance, Beginning of Year | \$ 150,919 | \$ 233,105 | \$ 335,676 | \$ 399,720 | \$ 563,251 |
| Fund Balance, End of Year | \$ 233,105 | \$ 335,676 | \$ 399,720 | \$ 563,251 | \$ 612,491 |
| Available Fund Balance | \$ 233,105 | \$ 335,676 | \$ 399,720 | \$ 563,251 | \$ 612,491 |

General Park Equipment

| Five Year Revenue Test Using First In First Out Method | | | | | |
|---|------------|------------|------------|------------|------------|
| Available Revenue Current Year | \$ 85,969 | \$ 115,126 | \$ 138,016 | \$ 164,031 | \$ 86,071 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 73,486 | \$ 85,969 | \$ 115,126 | \$ 138,016 | \$ 164,031 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 73,651 | \$ 73,486 | \$ 85,969 | \$ 115,126 | \$ 138,016 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ - | \$ 61,096 | \$ 60,609 | \$ 85,969 | \$ 115,126 |
| Available Revenue Prior Fiscal Year (5-yr Old Funds) | \$ - | \$ - | \$ - | \$ 60,109 | \$ 85,969 |
| Available Revenue Greater than Five Prior Fiscal Years | \$ - | \$ - | \$ - | \$ - | \$ 23,278 |
| Total Revenue Available | \$ 233,105 | \$ 335,676 | \$ 399,720 | \$ 563,251 | \$ 612,491 |

Notes:

Result: The General Park Equipment Capital Fund reports funds being held beyond the five-years as described by AB1600. The funds will be utilized in FY26 to purchase new equipment and vehicle for new maintenance worker to provide service enhancements in the Parks & Recreation Department.

Capital Improvement Projects

| FY 2024-25 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) | \$ 36,294 | 100% | \$ 36,294 | \$ - |
| Administrative Overhead (interfund transfer) | \$ 537 | 100% | \$ 537 | \$ - |
| | <u>\$ 36,831</u> | | <u>\$ 36,831</u> | <u>\$ -</u> |

| FY 2023-24 Projects | <u>Project Amount Expended</u> | <u>Percent Funded by Impact Fees</u> | <u>Impact Fee Expenditures</u> | <u>Non-Impact Fee Expenditures</u> |
|--|------------------------------------|--|------------------------------------|--|
| Administrative Overhead (interfund transfer) | \$ 500 | 100% | \$ 500 | \$ - |
| | <u>\$ 500</u> | | <u>\$ 500</u> | <u>\$ -</u> |

| FY 2023-24 Projects | <u>Project Amount Expended</u> | <u>Percent Funded by Impact Fees</u> | <u>Impact Fee Expenditures</u> | <u>Non-Impact Fee Expenditures</u> |
|--|------------------------------------|--|------------------------------------|--|
| Administrative Overhead (interfund transfer) | \$ 500 | 100% | \$ 500 | \$ - |
| | <u>\$ 500</u> | | <u>\$ 500</u> | <u>\$ -</u> |

| 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 | \$ - |
| Administrative Overhead (interfund transfer) | 414 | 100% | 414 | - |
| | <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 | \$ - |
| Administrative Overhead (interfund transfer) | 219 | 100% | 219 | - |
| | <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 | \$ - |
| Administrative Overhead (interfund transfer) | 137 | 100% | 137 | - |
| | <u>\$ 3,783</u> | | <u>\$ 3,783</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 expended.

**City of Folsom
Developer Impact Fee Compliance 2025
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 | \$ 1,148 |
| Multi-Family Residential | Per Unit | \$ 618 |
| Commercial | Per Acre | \$ 1,545 |
| Industrial / Office | Per Acre | \$ 1,545 |

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

| <u>Description</u> | <u>FY 2020/21</u> | <u>FY 2021/22</u> | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>FY 2024/25</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 67,733 | \$ 127,619 | \$ 137,511 | \$ 321,149 | \$ 26,510 |
| Interest | \$ 26,224 | \$ 24,747 | \$ 68,913 | \$ 108,947 | \$ 122,302 |
| Other Revenues | \$ 454,001 | \$ 36,746 | \$ 35,357 | \$ 26,529 | \$ 22,736 |
| Total Revenues | \$ 547,959 | \$ 189,112 | \$ 241,781 | \$ 456,625 | \$ 171,548 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 184,902 | \$ 135,437 | \$ 104,088 | \$ 75,797 | \$ 11,984 |
| Other Expenses | \$ 47,139 | \$ 195,351 | \$ 216,603 | \$ 128,883 | \$ 258,897 |
| | \$ 232,041 | \$ 330,788 | \$ 320,691 | \$ 204,680 | \$ 270,881 |
| Revenues less Expenditures | \$ 315,918 | \$ (141,676) | \$ (78,910) | \$ 251,945 | \$ (99,333) |
| Fund Balance, Beginning of Year | \$ 2,457,446 | \$ 2,773,364 | \$ 2,631,688 | \$ 2,552,778 | \$ 2,804,723 |
| Fund Balance, End of Year | \$ 2,773,364 | \$ 2,631,688 | \$ 2,552,778 | \$ 2,804,723 | \$ 2,705,390 |
| Available Fund Balance | \$ 2,773,364 | \$ 2,631,688 | \$ 2,552,778 | \$ 2,804,723 | \$ 2,705,390 |

Water Impact Fund

Five Year Revenue Test Using First In First Out Method

| | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|
| Available Revenue Current Year | \$ 547,959 | \$ 189,112 | \$ 241,781 | \$ 456,625 | \$ 171,548 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 307,896 | \$ 547,959 | \$ 189,112 | \$ 241,781 | \$ 456,625 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 425,079 | \$ 307,896 | \$ 547,959 | \$ 189,112 | \$ 241,781 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ 519,340 | \$ 425,079 | \$ 307,896 | \$ 547,959 | \$ 189,112 |
| Available Revenue Prior Fiscal Year (5-yr Old Funds) | \$ 216,364 | \$ 519,340 | \$ 425,079 | \$ 307,896 | \$ 547,959 |
| Available Revenue Greater than Five Prior Fiscal Years | \$ 756,726 | \$ 642,302 | \$ 840,951 | \$ 1,061,350 | \$ 1,098,365 |
| Total Revenue Available | \$ 2,773,364 | \$ 2,631,688 | \$ 2,552,778 | \$ 2,804,723 | \$ 2,705,390 |

Notes:

The Water Impact Fee Fund reports funds being held beyond the five-years as described by AB1600. The funds will be reserved until sufficient funds are accumulated to support future water capital improvements. The fund will also be utilized for rebates to customers to reduce water use (\$300,000).

**City of Folsom
Developer Impact Fee Compliance 2025
Water Capital Improvement Fee 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 | \$ 3,916 |
| Multi-Family Residential | Per Unit | \$ 2,545 |
| South Lexington Hills ⁽¹⁾ | Per Unit | \$ 2,425 |
| Mobile Dwellings | Per Unit | \$ 2,545 |
| Commercial/Industrial | | |
| 3/4" meter | | \$ 3,906 |
| 1" meter | | \$ 9,740 |
| 1 1/2" meter | | \$ 19,486 |
| 2" meter | | \$ 31,183 |
| 3" meter | | \$ 62,383 |
| 4" meter | | \$ 97,506 |
| 6" meter | | \$ 195,083 |
| 8" meter | | \$ 312,236 |
| 10" meter | | \$ 449,240 |

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

| <u>Description</u> | <u>FY 2020/21</u> | <u>FY 2021/22</u> | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>FY 2024/25</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 201,146 | \$ 363,450 | \$ 216,389 | \$ 598,030 | \$ 177,908 |
| Interest | \$ (3,153) | \$ (91,637) | \$ 181,471 | \$ 140,322 | \$ 174,599 |
| Other Revenues | \$ - | \$ 467 | \$ 3,819 | \$ - | \$ - |
| Total Revenues | \$ 197,993 | \$ 272,281 | \$ 401,679 | \$ 738,352 | \$ 352,507 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 1,499,707 | \$ 1,222,500 | \$ 562,554 | \$ 229,794 | \$ 146,549 |
| AB 1600 Transfers Out | \$ 9,969 | \$ 16,393 | \$ 26,899 | \$ 22,460 | \$ 9,912 |
| | \$ 1,509,676 | \$ 1,238,893 | \$ 589,453 | \$ 252,254 | \$ 156,461 |
| Revenues less Expenditures | \$ (1,311,683) | \$ (966,613) | \$ (187,775) | \$ 486,097 | \$ 196,046 |
| Fund Balance, Beginning of Year | \$ 5,785,335 | \$ 4,473,652 | \$ 3,507,040 | \$ 3,319,265 | \$ 3,805,362 |
| Fund Balance, End of Year | \$ 4,473,652 | \$ 3,507,040 | \$ 3,319,265 | \$ 3,805,362 | \$ 4,001,408 |
| Available Fund Balance | \$ 4,473,652 | \$ 3,507,040 | \$ 3,319,265 | \$ 3,805,362 | \$ 4,001,408 |

Water Connection Capital Improvement Fund

Five Year Revenue Test Using First In First Out Method

| | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Available Revenue Current Year | \$ 197,993 | \$ 272,281 | \$ 401,679 | \$ 738,352 | \$ 352,507 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 606,974 | \$ 197,993 | \$ 272,281 | \$ 401,679 | \$ 738,352 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 1,081,356 | \$ 606,974 | \$ 197,993 | \$ 272,281 | \$ 401,679 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ 1,414,462 | \$ 1,081,356 | \$ 606,974 | \$ 197,993 | \$ 272,281 |
| Available Revenue Prior Fiscal Year (5-yr Old Funds) | \$ 747,906 | \$ 1,348,436 | \$ 1,081,356 | \$ 606,974 | \$ 197,993 |
| Available Revenue Greater than Five Prior Fiscal Years | \$ 424,961 | \$ - | \$ 758,983 | \$ 1,588,084 | \$ 2,038,597 |
| Total Revenue Available | \$ 4,473,652 | \$ 3,507,040 | \$ 3,319,265 | \$ 3,805,362 | \$ 4,001,408 |

Notes:

The Water Connection Fee Fund reports funds being held beyond the five-years as described by AB1600. Per the 2026 Capital Improvement Plan funds are reserved for the Water Pre-Treatment Sytem Improvement project which is scheduled to begin construction in FY26.

Capital Improvement Projects

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|--------------------------------|--------------------------------------|--------------------------------|------------------------------------|
| Water Treatment Plant Backwash & Recycle Water | \$ 125,000 | 35% | \$ 43,315 | \$ 81,685 |
| Water Treatment Plant Caustic Soda | \$ 104,528 | 99% | \$ 103,234 | \$ 1,294 |
| Administrative Overhead (interfund transfer) | 9,912 | 100% | 9,912 | - ¹ |
| | \$ 239,440 | | \$ 156,461 | \$ 82,979 |

| FY 2023-24 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|--------------------------------|--------------------------------------|--------------------------------|------------------------------------|
| Water Treatment Plant Backwash & Recycle Water | \$ 658,301 | 35% | \$ 229,794 | \$ 428,507 |
| Administrative Overhead (interfund transfer) | 22,460 | 100% | 22,460 | - ¹ |
| | \$ 680,761 | | \$ 252,254 | \$ 428,507 |

| FY 2022-23 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|--------------------------------|--------------------------------------|--------------------------------|------------------------------------|
| 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 |
| Administrative Overhead (interfund transfer) | 26,899 | 100% | 26,899 | - ¹ |
| | \$ 1,402,708 | | \$ 589,453 | \$ 813,255 |

| FY 2021-22 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|--------------------------------|--------------------------------------|--------------------------------|------------------------------------|
| 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 | - |
| Administrative Overhead (interfund transfer) | 16,393 | 100% | 16,393 | - ¹ |
| | \$ 1,307,666 | | \$ 1,238,893 | \$ 68,773 |

| FY 2020-21 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|--------------------------------|--------------------------------------|--------------------------------|------------------------------------|
| 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 |
| Administrative Overhead (interfund transfer) | 9,969 | 100% | 9,969 | - ¹ |
| | \$ 1,636,983 | | \$ 1,509,676 | \$ 127,307 |

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2025
Sewer Capital Improvement Fee Fund**

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

| Use Category | Basis | Fee Amount |
|------------------------------|--------------|-------------------|
| Single Family Residential | Per Unit | \$ 1,250 |
| Multi-Family Residential | Per Unit | \$ 977 |
| South Lexington Hills | Per Unit | \$ 973 |
| Mobile Dwellings | Per Unit | \$ 1,105 |
| Commercial/Industrial | | |
| 3/4" inch | | \$ 1,250 |
| 1" inch | | \$ 1,250 |
| 1 1/2" inch | | \$ 2,503 |
| 2" inch | | \$ 4,005 |
| 3" inch | | \$ 7,510 |
| 4" inch | | \$ 12,517 |
| 6" inch | | \$ 25,033 |
| 8" inch | | \$ 40,052 |
| 10" inch | | \$ 57,574 |

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

| Description | FY 2020/21 | FY 2021/22 | FY 2022/23 | FY 2023/24 | FY 2024/25 |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 39,835 | \$ 58,694 | \$ 219,485 | \$ 177,765 | \$ 75,036 |
| Interest | \$ 13,343 | \$ 10,092 | \$ 24,614 | \$ 34,177 | \$ 27,214 |
| Total Revenues | \$ 53,178 | \$ 68,785 | \$ 244,099 | \$ 211,941 | \$ 102,250 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ - | \$ 79,982 | \$ 99,673 | \$ 596,651 | \$ 8,460 |
| AB 1600 Transfers Out | \$ 949 | \$ 1,160 | \$ 2,471 | \$ 25,937 | \$ 2,896 |
| | \$ 949 | \$ 81,142 | \$ 102,144 | \$ 622,588 | \$ 11,356 |
| Revenues less Expenditures | \$ 52,229 | \$ (12,357) | \$ 141,955 | \$ (410,647) | \$ 90,894 |
| Fund Balance, Beginning of Year | \$ 427,628 | \$ 479,857 | \$ 467,500 | \$ 609,455 | \$ 198,808 |
| Fund Balance, End of Year | \$ 479,857 | \$ 467,500 | \$ 609,455 | \$ 198,808 | \$ 289,702 |
| Available Fund Balance | \$ 479,857 | \$ 467,500 | \$ 609,455 | \$ 198,808 | \$ 289,702 |

Sewer Capital

| Five Year Revenue Test Using First In First Out Method | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Available Revenue Current Year | \$ 53,178 | \$ 68,785 | \$ 244,099 | \$ 198,808 | \$ 102,250 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 72,487 | \$ 53,178 | \$ 68,785 | \$ - | \$ 187,452 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 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-yrs and beyond) | \$ - | \$ 143,254 | \$ 129,796 | \$ - | \$ - |
| Available Revenue Greater than Five Prior Fiscal Years | \$ - | \$ - | \$ 41,110 | \$ - | \$ - |
| Total Revenue Available | \$ 479,857 | \$ 467,500 | \$ 609,455 | \$ 198,808 | \$ 289,702 |

Notes:

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

Capital Improvement Projects

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative and Engineering Overhead | \$ 2,896 | 100% | \$ 2,896 | \$ - |
| Sewer Evaluation & Capacity Plan | 70,053 | 12% | 8,460 | 61,593 |
| | <u>\$ 72,949</u> | | <u>\$ 11,356</u> | <u>\$ 61,593</u> |

| FY 2023-24 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative and Engineering Overhead | \$ 25,937 | 100% | \$ 25,937 | \$ - |
| Sewer Evaluation & Capacity Plan | 4,823,718 | 12% | 596,651 | 4,227,067 |
| | <u>\$ 4,849,655</u> | | <u>\$ 622,588</u> | <u>\$ 4,227,067</u> |

| FY 2022-23 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative and Engineering 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> |

| FY 2021-22 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative and Engineering 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> |

| FY 2020-21 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative and Engineering Overhead | \$ 949 | 100% | \$ 949 | \$ - |

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 2025
Facilities Augmentation Critical Fee Fund**

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 2020/21 | FY 2021/22 | FY 2022/23 | FY 2023/24 | FY 2024/25 |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | \$ 438 | \$ 355 | \$ 1,052 | \$ 1,725 | \$ 1,950 |
| Total Revenues | \$ 438 | \$ 355 | \$ 1,052 | \$ 1,725 | \$ 1,950 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - |
| AB 1600 Transfers Out | \$ 144 | \$ 59 | \$ 54 | \$ 47 | \$ 35 |
| | \$ 144 | \$ 59 | \$ 54 | \$ 47 | \$ 35 |
| Revenues less Expenditures | \$ 294 | \$ 296 | \$ 998 | \$ 1,678 | \$ 1,915 |
| Fund Balance, Beginning of Year | \$ 40,571 | \$ 40,864 | \$ 41,161 | \$ 42,159 | \$ 43,837 |
| Fund Balance, End of Year | \$ 40,864 | \$ 41,161 | \$ 42,159 | \$ 43,837 | \$ 45,752 |
| Available Fund Balance | \$ 40,864 | \$ 41,161 | \$ 42,159 | \$ 43,837 | \$ 45,752 |

Facilities Augmentation Critical

| Five Year Revenue Test Using First In First Out Method | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|
| Available Revenue Current Year | \$ 438 | \$ 355 | \$ 1,052 | \$ 1,725 | \$ 1,950 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 691 | \$ 438 | \$ 355 | \$ 1,052 | \$ 1,725 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 320 | \$ 691 | \$ 438 | \$ 355 | \$ 1,052 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ 2,306 | \$ 320 | \$ 691 | \$ 438 | \$ 355 |
| Available Revenue Prior Fiscal Year (5-yrs and beyond) | \$ 3,616 | \$ 2,306 | \$ 320 | \$ 691 | \$ 438 |
| Available Revenue Greater than Five Prior Fiscal Years | \$ 33,494 | \$ 37,051 | \$ 39,303 | \$ 39,576 | \$ 40,232 |
| Total Revenue Available | \$ 40,864 | \$ 41,161 | \$ 42,159 | \$ 43,837 | \$ 45,752 |

Notes:

The Facilities Augmentation Critical Fund reports funds being held beyond the five-years as described by AB1600. The funds had been held for the Water Treatment Plant Lime System Upgrade project. That project has been replaced by the Water Treatment Plan Caustic Soda System project which will assume the funding.

Capital Improvement Projects

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 35 | 100% | \$ 35 | \$ - ¹ |
| | <u>\$ 35</u> | | <u>\$ 35</u> | <u>\$ -</u> |

| FY 2023-24 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 47 | 100% | \$ 47 | \$ - ¹ |
| | <u>\$ 47</u> | | <u>\$ 47</u> | <u>\$ -</u> |

| FY 2022-23 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 54 | 100% | \$ 54 | \$ - ¹ |
| | <u>\$ 54</u> | | <u>\$ 54</u> | <u>\$ -</u> |

| FY 2021-22 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 59 | 100% | \$ 59 | \$ - ¹ |
| | <u>\$ 59</u> | | <u>\$ 59</u> | <u>\$ -</u> |

| FY 2020-21 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 144 | 100% | \$ 144 | \$ - ¹ |
| | <u>\$ 144</u> | | <u>\$ 144</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 2025
Facilities Augmentation General Fee Fund**

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 2020/21 | FY 2021/22 | FY 2022/23 | FY 2023/24 | FY 2024/25 |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 7 | \$ - | \$ - | \$ - | \$ - |
| Interest | \$ 857 | \$ 747 | \$ 2,280 | \$ 1,471 | \$ - |
| Total Revenues | \$ 864 | \$ 747 | \$ 2,280 | \$ 1,471 | \$ - |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ - | \$ - | \$ 27,577 | \$ 60,423 | \$ 220 |
| AB 1600 Transfers Out | \$ 4,970 | \$ 426 | \$ 118 | \$ 103 | \$ 431 |
| | \$ 4,970 | \$ 426 | \$ 27,695 | \$ 60,526 | \$ 651 |
| Revenues less Expenditures | \$ (4,106) | \$ 321 | \$ (25,415) | \$ (59,055) | \$ (651) |
| Fund Balance, Beginning of Year | \$ 93,294 | \$ 89,188 | \$ 89,509 | \$ 64,093 | \$ 5,038 |
| Fund Balance, End of Year | \$ 89,188 | \$ 89,509 | \$ 64,093 | \$ 5,038 | \$ 4,387 |
| Available Fund Balance | \$ 89,188 | \$ 89,509 | \$ 64,093 | \$ 5,038 | \$ 4,387 |

Facilities Augmentation General

| Five Year Revenue Test Using First In First Out Method | | | | | |
|---|-----------|-----------|-----------|----------|----------|
| Available Revenue Current Year | \$ 864 | \$ 747 | \$ 2,280 | \$ 1,471 | \$ - |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 932 | \$ 864 | \$ 747 | \$ 2,280 | \$ 1,471 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 5,170 | \$ 932 | \$ 864 | \$ 747 | \$ 2,280 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ 5,670 | \$ 5,170 | \$ 932 | \$ 541 | \$ 637 |
| Available Revenue Prior Fiscal Year (5-yrs and beyond) | \$ 7,024 | \$ 5,670 | \$ 5,170 | \$ - | \$ - |
| Available Revenue Greater than Five Prior Fiscal Years | \$ 69,528 | \$ 76,126 | \$ 54,101 | \$ - | \$ - |
| Total Revenue Available | \$ 89,188 | \$ 89,509 | \$ 64,093 | \$ 5,038 | \$ 4,387 |

Notes:

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

Capital Improvement Projects

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | 651 | 100% | 651 | - |
| | \$ 651 | | \$ 651 | \$ - |

| FY 2023-24 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Iron Point Median | \$ 148,904 | 41% | \$ 60,423 | \$ 88,481 |
| Administrative Overhead (interfund transfer) | 103 | 100% | 103 | - |
| | \$ 149,007 | | \$ 60,526 | \$ 88,481 |

| 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 |
| Administrative Overhead (interfund transfer) | 118 | 100% | 118 | - |
| | \$ 512,455 | | \$ 27,695 | \$ 484,760 |

| FY 2021-22 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 426 | 100% | \$ 426 | \$ - |
| | \$ 426 | | \$ 426 | \$ - |

| FY 2020-21 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 4,970 | 100% | \$ 4,970 | \$ - |
| | \$ 4,970 | | \$ 4,970 | \$ - |

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2025
Solid Waste Capital Improvement Fee 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 | \$ 422 |
| Multi-Family Residential | Per Unit | \$ 194 |
| Mobile Dwellings | Per Unit | \$ 194 |
| Commercial/Industrial | | |
| 2 yard dumpster | | \$ 4,735 |
| 3 yard dumpster | | \$ 4,767 |
| 4 yard dumpster | | \$ 4,834 |
| 6 yard dumpster | | \$ 5,032 |
| 15 yard roll-off | | \$ 15,500 |
| 20 yard roll-off | | \$ 15,916 |
| 30 yard roll-off | | \$ 16,556 |
| 40 yard roll-off | | \$ 16,914 |

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

| <u>Description</u> | <u>FY 2020/21</u> | <u>FY 2021/22</u> | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>FY 2024/25</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 74,494 | \$ 96,108 | \$ 107,807 | \$ 113,223 | \$ 48,351 |
| Interest | \$ 3,749 | \$ 783 | \$ 6,593 | \$ 14,443 | \$ 19,912 |
| Total Revenues | \$ 78,243 | \$ 96,891 | \$ 114,400 | \$ 127,665 | \$ 68,263 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 27,128 | \$ 14,365 | \$ 13,366 | \$ 2,273 | \$ 4,607 |
| AB 1600 Transfers Out | \$ 345,234 | \$ 1,416 | \$ 907 | \$ 650 | \$ 578 |
| | \$ 372,362 | \$ 15,781 | \$ 14,273 | \$ 2,923 | \$ 5,185 |
| Revenues less Expenditures | \$ (294,119) | \$ 81,110 | \$ 100,127 | \$ 124,743 | \$ 63,078 |
| Fund Balance, Beginning of Year | \$ 385,595 | \$ 91,476 | \$ 172,586 | \$ 272,712 | \$ 397,455 |
| Fund Balance, End of Year | \$ 91,476 | \$ 172,586 | \$ 272,712 | \$ 397,455 | \$ 460,533 |
| Available Fund Balance | \$ 91,476 | \$ 172,586 | \$ 272,712 | \$ 397,455 | \$ 460,533 |

Solid Waste Capital Improvement Fund

| Five Year Revenue Test Using First In First Out Method | | | | | |
|---|-----------|------------|------------|------------|------------|
| Available Revenue Current Year | \$ 78,243 | \$ 96,891 | \$ 114,400 | \$ 127,665 | \$ 68,263 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 13,233 | \$ 75,695 | \$ 96,891 | \$ 114,400 | \$ 127,665 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ - | \$ - | \$ 61,422 | \$ 96,891 | \$ 114,400 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ - | \$ - | \$ - | \$ 58,499 | \$ 96,891 |
| Available Revenue Prior Fiscal Year (5-yr and beyond) | \$ - | \$ - | \$ - | \$ - | \$ 53,314 |
| Available Revenue Greater than Five Prior Fiscal Years | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenue Available | \$ 91,476 | \$ 172,586 | \$ 272,712 | \$ 397,455 | \$ 460,533 |

Notes:

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

Capital Improvement Projects

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Garbage Containers | \$ 4,607 | 100% | \$ 4,607 | \$ - |
| Administrative Overhead (interfund transfer) | 578 | 100% | 578 | - |
| | <u>\$ 5,185</u> | | <u>\$ 5,185</u> | <u>\$ -</u> |

| FY 2023-24 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Garbage Containers | \$ 2,273 | 100% | \$ 2,273 | \$ - |
| Administrative Overhead (interfund transfer) | 650 | 100% | 650 | - |
| | <u>\$ 2,923</u> | | <u>\$ 2,923</u> | <u>\$ -</u> |

| 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 | \$ - |
| Administrative Overhead (interfund transfer) | 907 | 100% | 907 | - |
| | <u>\$ 14,273</u> | | <u>\$ 14,273</u> | <u>\$ -</u> |

| 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 | \$ - |
| Administrative Overhead (interfund transfer) | 1,416 | 100% | 1,416 | - |
| | <u>\$ 15,781</u> | | <u>\$ 15,781</u> | <u>\$ -</u> |

| 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 | - |
| Administrative Overhead (interfund transfer) | 1,107 | 100% | 1,107 | - |
| | <u>\$ 372,362</u> | | <u>\$ 372,362</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 Solid Waste Operating Fund. The Solid Waste Operating Fund captured the expenses for the purchase of Solid Waste Capital Equipment.

**City of Folsom
Developer Impact Fee Compliance 2025
Folsom Plan Area Highway 50 Improvements Fee Fund**

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 | \$ 1,702 |
| Single Family Residential High Density | Per Unit | \$ 1,549 |
| Multi-Family Residential Low Density | Per Unit | \$ 1,394 |
| Multi-Family Residential Medium Density | Per Unit | \$ 1,239 |
| Multi-Family Residential High Density | Per Unit | \$ 1,162 |
| Mixed Use - Residential | Per Unit | \$ 1,084 |
| Mixed User - Commercial | Sq. Ft. | \$ 2.09 |
| Office Park | Sq. Ft. | \$ 1.75 |
| General Commercial | Sq. Ft. | \$ 2.48 |
| Community Commercial | Sq. Ft. | \$ 2.48 |
| Regional Commercial | Sq. Ft. | \$ 1.80 |

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

| <u>Description</u> | <u>FY 2020/21</u> | <u>FY 2021/22</u> | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>FY 2024/25</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 1,031,102 | \$ 1,273,362 | \$ 1,537,486 | \$ 1,335,666 | \$ 826,977 |
| Interest | \$ 49,022 | \$ 24,086 | \$ 98,544 | \$ 154,839 | \$ 555,916 |
| Total Revenues | \$ 1,080,124 | \$ 1,297,448 | \$ 1,636,030 | \$ 1,490,504 | \$ 1,382,893 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - |
| AB 1600 Transfers Out | \$ - | \$ - | \$ - | \$ - | \$ 3,895 |
| | \$ - | \$ - | \$ - | \$ - | \$ 3,895 |
| Revenues less Expenditures | \$ 1,080,124 | \$ 1,297,448 | \$ 1,636,030 | \$ 1,490,504 | \$ 1,378,998 |
| Fund Balance, Beginning of Year | \$ 699,022 | \$ 1,779,146 | \$ 3,076,594 | \$ 4,712,624 | \$ 6,203,129 |
| Fund Balance, End of Year | \$ 1,779,146 | \$ 3,076,594 | \$ 4,712,624 | \$ 6,203,129 | \$ 7,582,126 |
| Available Fund Balance | \$ 1,779,146 | \$ 3,076,594 | \$ 4,712,624 | \$ 6,203,129 | \$ 7,582,126 |

FPA Highway 50 Improvements

| Five Year Revenue Test Using First In First Out Method | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|
| Available Revenue Current Year | \$ 1,080,124 | \$ 1,297,448 | \$ 1,636,030 | \$ 1,490,504 | \$ 1,382,893 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 391,078 | \$ 1,080,124 | \$ 1,297,448 | \$ 1,636,030 | \$ 1,490,504 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 284,700 | \$ 391,078 | \$ 1,080,124 | \$ 1,297,448 | \$ 1,636,030 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ 23,244 | \$ 284,700 | \$ 391,078 | \$ 1,080,124 | \$ 1,297,448 |
| Available Revenue Prior Fiscal Year (5-yr Old Funds) | \$ - | \$ 23,244 | \$ 284,700 | \$ 391,078 | \$ 1,080,124 |
| Available Revenue Greater than Five Prior Fiscal Years | \$ - | \$ - | \$ 23,244 | \$ 307,945 | \$ 695,127 |
| Total Revenue Available | \$ 1,779,146 | \$ 3,076,594 | \$ 4,712,624 | \$ 6,203,129 | \$ 7,582,126 |

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

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 3,895 | 100% | \$ 3,895 | \$ - ¹ |
| | - | 0% | - | - |
| | - | 0% | - | - |
| | <u>\$ 3,895</u> | | <u>\$ 3,895</u> | <u>\$ -</u> |

| FY 2023-24 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 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 |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 38 | 100% | \$ 38 | \$ - ¹ |
| | - | 0% | - | - |
| | - | 0% | - | - |
| | <u>\$ 38</u> | | <u>\$ 38</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 2025
Folsom Plan Area Highway 50 Interchange Fee Fund**

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 | \$ 3,464 |
| Single Family Residential High Density | Per Unit | \$ 3,149 |
| Multi-Family Residential Low Density | Per Unit | \$ 2,833 |
| Multi-Family Residential Medium Density | Per Unit | \$ 2,517 |
| Multi-Family Residential High Density | Per Unit | \$ 2,363 |
| Mixed Use - Residential | Per Unit | \$ 2,206 |
| Mixed User - Commercial | Sq. Ft. | \$ 4.25 |
| Office Park | Sq. Ft. | \$ 3.57 |
| General Commercial | Sq. Ft. | \$ 5.00 |
| Community Commercial | Sq. Ft. | \$ 5.00 |
| Regional Commercial | Sq. Ft. | \$ 3.66 |

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

| <u>Description</u> | <u>FY 2020/21</u> | <u>FY 2021/22</u> | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>FY 2024/25</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 2,096,084 | \$ 2,589,411 | \$ 2,989,948 | \$ 2,695,506 | \$ 1,681,199 |
| Interest | \$ 74,372 | \$ (150,415) | \$ 87,481 | \$ 633,755 | \$ 1,095,117 |
| Total Revenues | \$ 2,170,456 | \$ 2,438,996 | \$ 3,077,429 | \$ 3,329,261 | \$ 2,776,316 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - |
| AB 1600 Transfers Out | \$ - | \$ - | \$ - | \$ - | \$ 7,807 |
| | \$ - | \$ - | \$ - | \$ - | \$ 7,807 |
| Revenues less Expenditures | \$ 2,170,456 | \$ 2,438,996 | \$ 3,077,429 | \$ 3,329,261 | \$ 2,768,509 |
| Fund Balance, Beginning of Year | \$ 1,469,115 | \$ 3,639,571 | \$ 6,078,567 | \$ 9,155,996 | \$ 12,485,257 |
| Fund Balance, End of Year | \$ 3,639,571 | \$ 6,078,567 | \$ 9,155,996 | \$ 12,485,257 | \$ 15,253,766 |
| Available Fund Balance | \$ 3,639,571 | \$ 6,078,567 | \$ 9,155,996 | \$ 12,485,257 | \$ 15,253,766 |

FPA Highway 50 Interchange

| Five Year Revenue Test Using First In First Out Method | | | | | |
|--|---------------------|---------------------|---------------------|----------------------|----------------------|
| Available Revenue Current Year | \$ 2,170,456 | \$ 2,438,996 | \$ 3,077,429 | \$ 3,329,261 | \$ 2,776,316 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 794,151 | \$ 2,170,456 | \$ 2,438,996 | \$ 3,077,429 | \$ 3,329,261 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 627,703 | \$ 794,151 | \$ 2,170,456 | \$ 2,438,996 | \$ 3,077,429 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ 47,261 | \$ 627,703 | \$ 794,151 | \$ 2,170,456 | \$ 2,438,996 |
| Available Revenue Prior Fiscal Year (5-yr Old Funds) | \$ - | \$ 47,261 | \$ 627,703 | \$ 794,151 | \$ 2,170,456 |
| Available Revenue Greater than Five Prior Fiscal Years | \$ - | \$ - | \$ 47,261 | \$ 674,964 | \$ 1,461,308 |
| Total Revenue Available | \$ 3,639,571 | \$ 6,078,567 | \$ 9,155,996 | \$ 12,485,257 | \$ 15,253,766 |

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, US50/East Bidwell Street Interchange modifications (TBD), US50/Rowberry Drive Crossing (TBD), and US50/Oak Avenue Parkway Interchange.

Capital Improvement Projects

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 7,807 | 100% | \$ 7,807 | \$ - ¹ |
| | - | 0% | - | - |
| | - | 0% | - | - |
| | <u>\$ 7,807</u> | | <u>\$ 7,807</u> | <u>\$ -</u> |

| FY 2023-24 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 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> |

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2025
Folsom Plan Area Transit Impact Fee Fund**

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 | \$ 1,759 |
| Single Family Residential High Density | Per Unit | \$ 1,599 |
| Multi-Family Residential Low Density | Per Unit | \$ 1,439 |
| Multi-Family Residential Medium Density | Per Unit | \$ 1,280 |
| Multi-Family Residential High Density | Per Unit | \$ 1,198 |
| Mixed Use - Residential | Per Unit | \$ 1,121 |
| Mixed User - Commercial | Sq. Ft. | \$ 2.15 |
| Office Park | Sq. Ft. | \$ 1.80 |
| General Commercial | Sq. Ft. | \$ 2.55 |
| Community Commercial | Sq. Ft. | \$ 2.55 |
| Regional Commercial | Sq. Ft. | \$ 1.87 |

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

| <u>Description</u> | <u>FY 2020/21</u> | <u>FY 2021/22</u> | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>FY 2024/25</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 1,064,446 | \$ 1,315,011 | \$ 1,523,953 | \$ 1,363,773 | \$ 853,807 |
| Interest | \$ 15,331 | \$ 24,842 | \$ (46,364) | \$ 322,264 | \$ 556,165 |
| Total Revenues | \$ 1,079,777 | \$ 1,339,853 | \$ 1,477,589 | \$ 1,686,037 | \$ 1,409,972 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - |
| AB 1600 Transfers Out | \$ - | \$ - | \$ - | \$ - | \$ 3,969 |
| | \$ - | \$ - | \$ - | \$ - | \$ 3,969 |
| Revenues less Expenditures | \$ 1,079,777 | \$ 1,339,853 | \$ 1,477,589 | \$ 1,686,037 | \$ 1,406,003 |
| Fund Balance, Beginning of Year | \$ 758,092 | \$ 1,837,869 | \$ 3,177,722 | \$ 4,655,311 | \$ 6,341,348 |
| Fund Balance, End of Year | \$ 1,837,869 | \$ 3,177,722 | \$ 4,655,311 | \$ 6,341,348 | \$ 7,747,350 |
| Available Fund Balance | \$ 1,837,869 | \$ 3,177,722 | \$ 4,655,311 | \$ 6,341,348 | \$ 7,747,350 |

FPA Transit Impact

Five Year Revenue Test Using First In First Out Method

| | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|
| Available Revenue Current Year | \$ 1,079,777 | \$ 1,339,853 | \$ 1,477,589 | \$ 1,686,037 | \$ 1,409,972 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 403,204 | \$ 1,079,777 | \$ 1,339,853 | \$ 1,477,589 | \$ 1,686,037 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 330,888 | \$ 403,204 | \$ 1,079,777 | \$ 1,339,853 | \$ 1,477,589 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ 24,000 | \$ 354,888 | \$ 403,204 | \$ 1,079,777 | \$ 1,339,853 |
| Available Revenue Prior Fiscal Year (5-yr Old Funds) | \$ - | \$ - | \$ 354,888 | \$ 403,204 | \$ 1,079,777 |
| Available Revenue Greater than Five Prior Fiscal Years | \$ - | \$ - | \$ - | \$ 354,888 | \$ 754,122 |
| Total Revenue Available | \$ 1,837,869 | \$ 3,177,722 | \$ 4,655,311 | \$ 6,341,348 | \$ 7,747,350 |

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

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Administrative Overhead (interfund transfer) | \$ 3,969 | 100% | \$ 3,969 | \$ - |
| | - | 0% | - | - |
| | - | 0% | - | - |
| | <u>\$ 3,969</u> | | <u>\$ 3,969</u> | <u>\$ -</u> |

| FY 2023-24 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 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> |

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2025
Folsom Plan Area Corporation Yard Fee Fund**

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 | \$ 1,666 |
| Single Family Residential High Density | Per Unit | \$ 1,010 |
| Multi-Family Residential Low Density | Per Unit | \$ 608 |
| Multi-Family Residential Medium Density | Per Unit | \$ 292 |
| Multi-Family Residential High Density | Per Unit | \$ 219 |
| Mixed Use - Residential | Per Unit | \$ 273 |
| Mixed User - Commercial | Sq. Ft. | \$ 0.63 |
| Office Park | Sq. Ft. | \$ 0.42 |
| General Commercial | Sq. Ft. | \$ 0.49 |
| Community Commercial | Sq. Ft. | \$ 0.55 |
| Regional Commercial | Sq. Ft. | \$ 0.45 |

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

| <u>Description</u> | <u>FY 2020/21</u> | <u>FY 2021/22</u> | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>FY 2024/25</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 661,297 | \$ 840,618 | \$ 637,985 | \$ 848,641 | \$ 519,206 |
| Interest | \$ 2,760 | \$ 6,532 | \$ 37,342 | \$ 96,779 | \$ 139,522 |
| Total Revenues | \$ 664,057 | \$ 847,150 | \$ 675,327 | \$ 945,420 | \$ 658,728 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 281,332 | \$ 273,516 | \$ - | \$ - | \$ - |
| AB 1600 Transfers Out | \$ 588 | \$ 195 | \$ 688 | \$ 1,256 | \$ 1,460 |
| | \$ 281,920 | \$ 273,711 | \$ 688 | \$ 1,256 | \$ 1,460 |
| Revenues less Expenditures | \$ 382,137 | \$ 573,439 | \$ 674,639 | \$ 944,164 | \$ 657,268 |
| Fund Balance, Beginning of Year | \$ 134,946 | \$ 517,083 | \$ 1,090,522 | \$ 1,765,161 | \$ 2,709,325 |
| Fund Balance, End of Year | \$ 517,083 | \$ 1,090,522 | \$ 1,765,161 | \$ 2,709,325 | \$ 3,366,592 |
| Available Fund Balance | \$ 517,083 | \$ 1,090,522 | \$ 1,765,161 | \$ 2,709,325 | \$ 3,366,592 |

FPA Corporation Yard

Five Year Revenue Test Using First In First Out Method

| | | | | | |
|--|------------|--------------|--------------|--------------|--------------|
| Available Revenue Current Year | \$ 517,083 | \$ 847,150 | \$ 675,327 | \$ 945,420 | \$ 658,728 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ - | \$ 243,372 | \$ 847,150 | \$ 675,327 | \$ 945,420 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ - | \$ - | \$ 242,684 | \$ 847,150 | \$ 675,327 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ - | \$ - | \$ - | \$ 241,428 | \$ 847,150 |
| Available Revenue Prior Fiscal Year (5-yr Old Funds) | \$ - | \$ - | \$ - | \$ - | \$ 239,968 |
| Available Revenue Greater than Five Prior Fiscal Years | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenue Available | \$ 517,083 | \$ 1,090,522 | \$ 1,765,161 | \$ 2,709,325 | \$ 3,366,592 |

Notes:

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 2024-25 Projects | | | | |
| Administrative Overhead (interfund transfer) | \$ 1,460 | 100% | \$ 1,460 | \$ - |
| | \$ 1,460 | | \$ 1,460 | \$ - |
| FY 2023-24 Projects | | | | |
| Administrative Overhead (interfund transfer) | \$ 1,256 | 100% | \$ 1,256 | \$ - |
| | \$ 1,256 | | \$ 1,256 | \$ - |
| FY 2022-23 Projects | | | | |
| Administrative Overhead (interfund transfer) | \$ 688 | 100% | \$ 688 | \$ - |
| | \$ 688 | | \$ 688 | \$ - |
| FY 2021-22 Projects | | | | |
| Purchase Corp Yard Property | \$ 273,516 | 100% | \$ 273,516 | \$ - |
| Administrative Overhead (interfund transfer) | 195 | 100% | 195 | - |
| | \$ 273,711 | | \$ 273,711 | \$ - |
| FY 2020-21 Projects | | | | |
| Purchase Corp Yard Property | \$ 281,332 | 100% | \$ 281,332 | \$ - |
| Administrative Overhead (interfund transfer) | 588 | 100% | 588 | - |
| | \$ 281,920 | | \$ 281,920 | \$ - |

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2025
Folsom Plan Area Specific Plan Capital Fee Fund**

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 | \$ 16,519 |
| Single Family Residential High Density | Per Unit | \$ 16,519 |
| Multi-Family Residential Low Density | Per Unit | \$ 11,843 |
| Multi-Family Residential Medium Density | Per Unit | \$ 11,843 |
| Multi-Family Residential High Density | Per Unit | \$ 11,843 |
| Mixed Use - Residential | Per Unit | \$ 11,843 |
| Mixed User - Commercial | Sq. Ft. | \$ 3.64 |
| Office Park | Sq. Ft. | \$ 2.68 |
| General Commercial | Sq. Ft. | \$ 3.06 |
| Community Commercial | Sq. Ft. | \$ 3.32 |
| Regional Commercial | Sq. Ft. | \$ 2.82 |

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

| <u>Description</u> | <u>FY 2020/21</u> | <u>FY 2021/22</u> | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>FY 2024/25</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 10,215,972 | \$ 12,818,590 | \$ 11,488,461 | \$ 14,805,453 | \$ 8,470,208 |
| Interest | \$ 129,911 | \$ (717,905) | \$ 519,830 | \$ 2,486,697 | \$ 3,376,742 |
| Total Revenues | \$ 10,345,882 | \$ 12,100,685 | \$ 12,008,291 | \$ 17,292,150 | \$ 11,846,949 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 312,072 | \$ 766,238 | \$ 2,014,593 | \$ 11,249,109 | \$ 8,338,128 |
| Other Expenses | \$ - | \$ - | \$ - | \$ 16,708 | \$ 18,203 |
| AB 1600 Transfers Out | \$ - | \$ 10,842 | \$ 8,460 | \$ 50,295 | \$ 81,961 |
| | \$ 312,072 | \$ 777,080 | \$ 2,023,053 | \$ 11,316,111 | \$ 8,438,292 |
| Revenues less Expenditures | \$ 10,033,810 | \$ 11,323,606 | \$ 9,985,238 | \$ 5,976,039 | \$ 3,408,657 |
| Fund Balance, Beginning of Year | \$ 5,768,413 | \$ 15,802,223 | \$ 27,125,829 | \$ 37,111,067 | \$ 43,087,105 |
| Fund Balance, End of Year | \$ 15,802,223 | \$ 27,125,829 | \$ 37,111,067 | \$ 43,087,105 | \$ 46,495,763 |
| Available Fund Balance | \$ 15,802,223 | \$ 27,125,829 | \$ 37,111,067 | \$ 43,087,105 | \$ 46,495,763 |

FPA Specific Plan Capital

| Five Year Revenue Test Using First In First Out Method | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|
| Available Revenue Current Year | \$ 10,345,882 | \$ 12,100,685 | \$ 12,008,291 | \$ 17,292,150 | \$ 11,846,949 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 4,419,540 | \$ 10,345,882 | \$ 12,100,685 | \$ 12,008,291 | \$ 17,292,150 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 1,036,801 | \$ 4,419,540 | \$ 10,345,882 | \$ 12,100,685 | \$ 12,008,291 |
| Available Revenue Prior Fiscal Year (4-yr Old Funds) | \$ - | \$ 259,721 | \$ 2,656,208 | \$ 1,685,979 | \$ 5,348,372 |
| Available Revenue Prior Fiscal Year (5-yr Old Funds) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Available Revenue Greater than Five Prior Fiscal Years | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenue Available | \$ 15,802,223 | \$ 27,125,829 | \$ 37,111,067 | \$ 43,087,105 | \$ 46,495,763 |

Notes:

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

Capital Improvement Projects

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| FPA Neighborhood Park #3 | \$ 2,602,186 | 100% | \$ 2,602,186 | \$ - |
| Fire Station #34 | 2,989,164 | 100% | 2,989,164 | \$ - |
| Folsom Plan Area Trails | 203,677 | 100% | 203,677 | - |
| 1 Natoma Street | 2,433,045 | 100% | 2,433,045 | - |
| Russell Ranch Bike Trail | 110,056 | 100% | 110,056 | - |
| Administrative Overhead (interfund transfer) | 100,164 | 100% | 100,164 | - ¹ |
| | <u>\$ 8,438,292</u> | | <u>\$ 8,438,292</u> | <u>\$ -</u> |

| FY 2023-24 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| FPA Neighborhood Park #3 | \$ 5,542,616 | 100% | \$ 5,542,616 | \$ - |
| Fire Station #34 | 5,545,868 | 96% | 5,310,028 | 235,840 |
| Folsom Plan Area Trails | 24,405 | 100% | 24,405 | - |
| Russell Ranch Bike Trail | 291,060 | 100% | 291,060 | - |
| Administrative Overhead (interfund transfer) | 50,295 | 100% | 50,295 | - ¹ |
| | <u>\$ 11,454,243</u> | | <u>\$ 11,218,404</u> | <u>\$ 235,840</u> |

| 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 | - |
| Administrative Overhead (interfund transfer) | 8,460 | 100% | 8,460 | - ¹ |
| | <u>\$ 1,793,757</u> | | <u>\$ 1,793,757</u> | <u>\$ -</u> |

| 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 |
| Administrative Overhead (interfund transfer) | 10,842 | 100% | 10,842 | - ¹ |
| | <u>\$ 777,080</u> | | <u>\$ 777,080</u> | <u>\$ -</u> |

| 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 | - |
| | <u>\$ 312,072</u> | | <u>\$ 312,072</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 Public Works Fund. The Public Works Fund captured the expenses for the purchase.

**City of Folsom
Developer Impact Fee Compliance 2025
Folsom Plan Area Solid Waste Capital Fee Fund**

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 | \$ 627 |
| Single Family Residential High Density | Per Unit | \$ 627 |
| Multi-Family Residential Low Density | Per Unit | \$ 417 |
| Multi-Family Residential Medium Density | Per Unit | \$ 417 |
| Multi-Family Residential High Density | Per Unit | \$ 417 |
| Mixed Use - Residential | Per Unit | \$ 417 |
| Mixed User - Commercial | Sq. Ft. | \$ 0.47 |
| Office Park | Sq. Ft. | \$ 0.47 |
| General Commercial | Sq. Ft. | \$ 0.47 |
| Community Commercial | Sq. Ft. | \$ 0.47 |
| Regional Commercial | Sq. Ft. | \$ 0.47 |

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

| <u>Description</u> | <u>FY 2020/21</u> | <u>FY 2021/22</u> | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>FY 2024/25</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Fees | \$ 382,189 | \$ 480,558 | \$ 465,761 | \$ 555,321 | \$ 319,474 |
| Interest | \$ 5,787 | \$ 7,264 | \$ 28,384 | \$ 32,322 | \$ 27,413 |
| Total Revenues | \$ 387,976 | \$ 487,822 | \$ 494,145 | \$ 587,643 | \$ 346,886 |
| Expenditures | | | | | |
| AB 1600 Expenditures | \$ 34,905 | \$ 216,006 | \$ 80,000 | \$ 1,336,595 | \$ 119,692 |
| AB 1600 Transfers Out | \$ - | \$ - | \$ 997 | \$ 7,673 | \$ 3,159 |
| | \$ 34,905 | \$ 216,006 | \$ 80,997 | \$ 1,344,268 | \$ 122,851 |
| Revenues less Expenditures | \$ 353,071 | \$ 271,817 | \$ 413,148 | \$ (756,625) | \$ 224,036 |
| Fund Balance, Beginning of Year | \$ 290,365 | \$ 643,436 | \$ 915,252 | \$ 1,328,400 | \$ 571,775 |
| Fund Balance, End of Year | \$ 643,436 | \$ 915,252 | \$ 1,328,400 | \$ 571,775 | \$ 795,810 |
| Available Fund Balance | \$ 643,436 | \$ 915,252 | \$ 1,328,400 | \$ 571,775 | \$ 795,810 |

FPA Solid Waste Capital

Five Year Revenue Test Using First In First Out Method

| | | | | | |
|--|------------|------------|--------------|------------|------------|
| Available Revenue Current Year | \$ 387,976 | \$ 487,822 | \$ 494,145 | \$ 571,775 | \$ 346,886 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds) | \$ 163,919 | \$ 387,976 | \$ 487,822 | \$ - | \$ 448,924 |
| Available Revenue Prior Fiscal Year (3-yr Old Funds) | \$ 91,540 | \$ 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 | \$ 643,436 | \$ 915,252 | \$ 1,328,400 | \$ 571,775 | \$ 795,810 |

Notes:

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

Capital Improvement Projects

| FY 2024-25 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Garbage Containers | \$ 119,692 | 100% | \$ 119,692 | \$ - |
| Administrative Overhead (interfund transfer) | 3,159 | 100% | 3,159 | - ¹ |
| | <u>\$ 122,851</u> | | <u>\$ 122,851</u> | <u>\$ -</u> |

| FY 2023-24 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Garbage Containers | \$ 108,920 | 100% | \$ 108,920 | \$ - |
| Equipment Purchases | 5,846,411 | 21% | 1,227,675 | 4,618,736 |
| Administrative Overhead (interfund transfer) | 7,673 | 100% | 7,673 | - ¹ |
| | <u>\$ 5,963,004</u> | | <u>\$ 1,344,268</u> | <u>\$ 4,618,736</u> |

| FY 2022-23 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Garbage Containers | \$ 80,000 | 100% | \$ 80,000 | \$ - |
| Administrative Overhead (interfund transfer) | 997 | 100% | 997 | - ¹ |
| | <u>-</u> | <u>0%</u> | <u>-</u> | <u>-</u> |
| | <u>\$ 80,997</u> | | <u>\$ 80,997</u> | <u>\$ -</u> |

| FY 2021-22 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|----------------------------|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Garbage Containers | \$ 66,006 | 100% | \$ 66,006 | \$ - |
| Equipment Purchases | 349,978 | 43% | 150,000 | 199,978 |
| | <u>-</u> | <u>0%</u> | <u>-</u> | <u>-</u> |
| | <u>\$ 415,984</u> | | <u>\$ 216,006</u> | <u>\$ 199,978</u> |

| FY 2020-21 Projects | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|----------------------------|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Garbage Containers | \$ 34,905 | 100% | \$ 34,905 | \$ - |
| | - | 0% | - | - |
| | <u>-</u> | <u>0%</u> | <u>-</u> | <u>-</u> |
| | <u>\$ 34,905</u> | | <u>\$ 34,905</u> | <u>\$ -</u> |

Notes:

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