



## Folsom City Council Staff Report

<b>MEETING DATE:</b>	6/24/2025
<b>AGENDA SECTION:</b>	Old Business
<b>SUBJECT:</b>	Resolution No. 11401– A Resolution Adopting the Fiscal Year 2025-26 Operating and Capital Budgets for the City of Folsom, the Successor Agency, the Folsom Public Financing Authority, and the Folsom Ranch Public Financing Authority (Continued from June 10, 2025)
<b>FROM:</b>	City Manager's Office

### **RECOMMENDATION / CITY COUNCIL ACTION**

Staff recommends that the City Council adopt Resolution No. 11401 – A Resolution Adopting the Fiscal Year 2025-26 Operating and Capital Budgets for the City of Folsom, the Successor Agency, the Folsom Public Financing Authority, and the Folsom Ranch Public Financing Authority.

### **BACKGROUND / ISSUE**

On Tuesday, May 27, 2025, the City Council held a budget workshop at the Folsom Library. The meeting was well attended with members of the public present. Staff presented the initial draft of the FY 2025/2026 budget in a new format. The City Council and members of the public had the opportunity to provide input and ask questions about the proposed budget.

On Tuesday, June 10, 2025, the City Council held a public hearing on the FY 2025/2026 budget. Staff presented information to the City Council that included historical revenue and expenditure trends. The proposed FY 2025-2026 General Fund budget presented that evening anticipated revenues of \$114,442,459 and Transfers In of \$5,546,145 for a grand total in revenues of \$119,988,604. The projected expenditures totaled \$121,877,171 with Transfers Out of \$1,601,982 for a grand total for expenses of \$123,479,153. The budget intended to use \$3,490,549 of unassigned General Fund Balance to maintain current services.

To provide additional time for the City Council and the public to review the proposed budget City staff asked that the City Council continue the public hearing on the budget until Tuesday, June 24, 2025. This time has allowed staff to further review the budget as well as receive feedback from the public and City Council. The budget staff report from the June 10, 2025 City Council meeting has been included in Attachment 2.

As part of the proposed budget process staff recommended that additional budget reviews take place in September/October 2025 and February/March 2026 so that budget reductions for FY 2026/2027 could be developed. Feedback received over the last couple weeks asked if some cuts could be made sooner to try to limit the use of General Fund Reserve in FY 2025/2026. Recognizing the value of this feedback, City staff reassessed the budget to see if General Fund reductions could be made now so that the deficit could be reduced.

### **Proposed Budget Reductions:**

Although there is much more work to do over the coming months staff is recommending that the City Council adopt a FY 2025/2026 Preliminary Budget that includes the following reductions.

- 1) Eliminate the Park Attendant position at Cummings Family Skate and Bike Park. This will produce on-going staff cost savings of approximately \$40,000 per year. If approved, the savings anticipated for FY 2025/2026 are \$25,000. Currently, the lighting system at the park is turned on and off manually. The lighting system needs to be upgraded so it can be set on a timer system that will turn the lights on and off automatically. The cost to convert to this system is about \$15,000.

GF Cost Reduction: \$25,000

- 2) Eliminate the proposed \$500,000 annual contribution to the City's Public Entity Investment Trust for Retiree Health Obligations (Trust held outside City funds). The savings to the General Fund (Fund 010) of eliminating the FY 2025-26 contribution is \$426,647. The Water, Wastewater and Solid Waste Enterprise Funds contribute the remaining \$73,353.

GF Cost Reduction: \$426,647

### **Proposed General Fund Cost Reduction Total: \$451,647**

The proposed modified preliminary FY 2025-2026 General Fund budget looks as follows:

No changes are being made to the projected revenue figure of \$114,442,459 and Transfers In of \$5,546,145 for a grand total in revenues of \$119,988,604. However, the projected expenditures total is now being reduced by \$451,647 from \$121,877,171 to \$121,425,524. These changes lower the grand total for General

Fund expenses from \$123,479,153 to \$123,027,506. The use of the unassigned General Fund balance will be reduced by \$451,647 from \$3,490,549 to \$3,038,902.

### **Additional Staff Actions Going Forward:**

- 1) Explore bringing back the use of prison labor to maintain open space and trail areas
- 2) Assess City owned properties to see what properties could be sold or deeded to non-profits or community organizations that could maintain the property better than the City while still maintaining the property as a community asset.
- 3) Have the Housing Fund reimburse the General Fund for the sale of the former City property located on Persifer Street. Currently, Habitat for Humanity is building 10 housing units on that property. It is anticipated that this could bring \$635,000 to General Fund. Staff would recommend that these one-time funds be used for one-time renewal and replacement expenditures.

### **POLICY / RULE**

#### Folsom Municipal Code, Section 3.02.030, Budget

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

### **ANALYSIS**

#### ***Budget Structure and Overview:***

The Operating Budget for the City of Folsom is a complex document that manages the revenues and expenditure of over 150 separate Fund Accounts. A summary of these accounts is found in Attachment 2. Many of these fund accounts have specific rules and requirements that dictate how these funds can be used.

For example, funds collected from the water bills that are paid for by residents each month can only be used to cover the costs associated with maintaining and operating the water system. These funds cannot be used to cover public safety or any other non-water related expenses.

The four largest and most familiar Fund Accounts in the budget are 1) General Fund; 2) Solid Waste Fund, 3) Sewer Fund; and 4) Water Fund.

- 1) ***General Fund (Fund 010)*** – This fund accounts for all general revenues of the City not specifically levied or collected for other City funds and the related expenditures. The

General Fund accounts for all financial resources of a governmental unit which are not accounted for in other funds.

- 2) **Solid Waste (Fund 540)** – This fund accounts for the revenues and expenses of the City’s solid waste operations.
- 3) **Sewer Fund (Fund 530)** – This fund accounts for the revenues and expenses of the City’s sewer operations.
- 4) **Water Fund (Fund 520)** – This fund accounts for the revenues and expenses of the City’s water operations.

**All City Funds Budget Analysis:**

The City Manager’s Fiscal Year 2025-26 Proposed Preliminary Budget, as presented on June 10, totaled \$266,480,640 in proposed expenditures. Recommended reductions to the General Fund discussed above and the City Council’s June 10 direction to restore funding to Natoma Station L&L District, are included in the updated totals in the chart below, for a total of \$266,070,437 in proposed expenditures, and \$7,508,127 in transfers. The Budget Summary by Fund in the online budget document will be updated to reflect the approved totals after City Council adoption.

Below is a breakdown by Fund category

<b>Fund Category</b>	<b>FY 2025-26 Proposed Amounts</b>
General Fund	\$ 121,425,524
Enterprise Funds	53,700,278
Special Revenue Funds	13,418,596
Debt Service Funds	16,761,774
Capital Projects Funds	10,624,850
Internal Service Funds	25,060,360
Fiduciary Funds	25,079,055
<b>Total</b>	<b>\$ 266,070,437</b>

The City Manager’s proposed Fiscal Year 2025-26 Preliminary Budget also includes 513.5 full and permanent part-time positions across all funds. This proposed budget provides for 8 new positions all funded by Enterprise Funds. The added positions are listed below along with the department.

<b>Department</b>	<b>Position</b>
Environmental and Water Resources	Senior Civil Engineer
Solid Waste	Refuse Driver (6)
Solid Waste	Senior Office Assistant

The City Manager's Fiscal Year 2025-26 Proposed Preliminary Budget is available on the City's web site at [https://www.folsom.ca.us/government/finance/city-budget/-folder-366#docfold\\_14\\_786\\_600\\_366](https://www.folsom.ca.us/government/finance/city-budget/-folder-366#docfold_14_786_600_366).

### ***Recommended Budget Approval Process***

- May 27, 2025 – City Council held public workshop on the budget at the Folsom Library.
- June 10, 2025 – City Council held budget public hearing and continued the public hearing to the June 24, 2025, City Council meeting allowing for more public dialogue.
- June 24, 2025 – City Council holds budget public hearing, receives public input and approves the FY 2025-2026 Preliminary Budget.
- July – September 2025 – City departments review their budgets and develop cost cutting proposals and that will be reviewed at the Review of the Final Budget in September/October 2025.
- FY 2025-2026 Review of Final Budget - September/October 2025:
  - o At a City Council meeting in either September or October City staff will have another budget review with the City Council that will allow additional public input from the community. This budget review will allow the City to work with the actual ending fund balance numbers for FY 2024-2025. Possible FY 2026-2027 General Fund budget reductions discussions will take place.
- FY 2025-2026 Mid-Year Budget Review – February/March 2026:
  - o At a City Council meeting in either February or March City staff will conduct a Mid-Year Budget review with the City Council. Any adjustments needed for the current year will be approved by the City Council at that time. Staff will be seeking direction from the Council as to what cuts they would consider including in the FY 2026-2027 budget.

### **CONCLUSION:**

The City of Folsom cannot continue to provide the General Fund services it presently provides to the community. With the recommended budget reductions there is a projected \$3.0 million General Fund deficit for FY 2025-2026. To live within its means the City will need to reduce its expenditures which translates into reductions in services.

Staff proposes using General Fund Reserves to fund the FY 2025-2026 budget but aggressively pursue a strategy to reduce costs and services in preparation for the FY 2026-2027 budget period that begins on July 1, 2026.

**ATTACHMENTS**

1. Resolution No. 11401 – A Resolution Adopting the Fiscal Year 2025-26 Operating and Capital Budgets for the City of Folsom, the Successor Agency, the Folsom Public Financing Authority, and the Folsom Ranch Public Financing Authority
  - a. Exhibit A - Budget Summary by Fund – Projected Balance 2025-26 and Summary of General Fund Revenues and Expenditures
  - b. Exhibit B – Staffing Detail 2025-2026
  - c. Exhibit C – FY 2025-2026 Budget Request Proposal Detail Listing
  
2. Budget Staff Report from the June 10, 2025 City Council meeting.

Submitted,

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Bryan Whitemyer, City Manager

Attachment 1

**RESOLUTION NO. 11401**

**A RESOLUTION ADOPTING THE FISCAL YEAR 2025-26 OPERATING AND CAPITAL BUDGETS FOR THE CITY OF FOLSOM, THE SUCCESSOR AGENCY, THE FOLSOM PUBLIC FINANCING AUTHORITY, AND THE FOLSOM RANCH FINANCING AUTHORITY**

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

**WHEREAS**, on the 27th day of May 2025, the City Manager presented to the City Council the City Manager’s FY 2025-26 Proposed Preliminary Budget; and

**WHEREAS**, on the 10th day of June 2025, a Public Hearing was held and the City Council received presentations from the City Manager and City Staff regarding the FY 2024-25 Proposed Operating Budget and Capital Improvement Plan; and

**WHEREAS**, the Proposed Budget includes the budget recommendations for each office and department of the City, including the FY 2025-26 Proposed Budget for the Successor Agency, the Folsom Public Financing Authority and the Folsom Ranch Financing Authority; and

**WHEREAS**, the City Manager’s FY 2025-26 Proposed Preliminary Budget is on file and available for inspection on the City website; and

**WHEREAS**, the City Council reviewed the City Manager’s FY 2025-26 Proposed Preliminary Budget, and all components thereof on May 27, 2025, June 10, 2025, and June 24, 2025; and

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Folsom that the documents attached to this resolution, identified as:

- **Exhibit A** - Summary by Fund: Projected Balances for Fiscal Year 2025-26 and Summary of General Fund Revenues and Expenditures
- **Exhibit B** – Staffing Detail for Fiscal Year 2025-26
- **Exhibit C** – Budget Request Proposal Detail Listing for Fiscal Year 2025-26

are hereby approved and appropriated to the respective departments for their offices and operations in the amounts, and for the objects and purposes, as specified therein.

**PASSED AND ADOPTED** this 24th day of June 2025, by the following roll-call vote:

**AYES:** Councilmember(s):  
**NOES:** Councilmember(s):

**ABSENT:** Councilmember(s):  
**ABSTAIN:** Councilmember(s):

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Sarah Aquino, MAYOR

ATTEST:

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Christa Freemantle, CITY CLERK

City of Folsom  
Budget Summary By Fund - Projected Balance  
2025-26

Fund Name Description	Estimated Cash				Projected	
	Balance 07/01/2025	Projected Revenues	Projected Transfers In	Projected Transfers Out	Projected Expenditures	Ending Balance 06/30/2026
010 - General Fund	24,934,176	114,442,459	5,546,145	1,601,982	121,877,171	21,443,627
031 - SPIF Fee	252,265	0	0	0	0	252,265
032 - SPIF Parkland Fee	272,556	0	0	0	0	272,556
033 - SPIF Facilities Land	11,448	0	0	0	0	11,448
034 - SPIF Off-Site Road Set-Aside	933,338	0	0	0	0	933,338
	<b>26,403,783</b>	<b>114,442,459</b>	<b>5,546,145</b>	<b>1,601,982</b>	<b>121,877,171</b>	<b>22,913,234</b>
<b>Special Revenue Funds</b>						
201 - Community Development Block Grant	169,818	221,000	0	0	220,000	170,818
203 - TRAFFIC CONGESTION RELIEF	1,027	0	0	0	0	1,027
204 - LOS CERROS L&L AD	95,681	43,577	0	1,414	62,361	75,483
205 - BRIGGS RANCH L&L AD	(204,338)	80,576	0	2,348	203,973	(330,083)
206 - TRANSPORTATION SYSTEM MGT	351,315	41,000	0	204	35,000	357,111
207 - NATOMA STATION L&L AD	(703,984)	170,279	0	3,805	270,778	(808,288)
208 - FOLSOM HGHTS L&L AD	61,418	22,799	0	354	16,001	67,862
209 - BROADSTONE UNIT 3 L & L	77,786	38,755	0	313	30,746	85,482
210 - BROADSTONE L&L AD	264,725	398,482	0	4,894	572,147	86,166
212 - HANNAFORD CROSS L & L AD	(47,067)	20,165	0	581	34,640	(62,123)
213 - LAKE NATOMA SHORES L & L	77,134	22,733	0	617	37,231	62,019
214 - COBBLE HILLS/REFLECT L&L	(80,717)	44,011	0	939	61,304	(98,949)
215 - PRAIRIE OAKS #2 L&L	250,136	323,773	0	7,340	312,052	254,517
219 - FOLSOM COMMNTY CULT'L SER	111,867	3,500	0	0	40,000	75,367
221 - HOUSING TRUST FUND	951,872	62,000	0	553	155,000	858,319
223 - HUMBUG WILLOW CREEK	56,199	50,000	0	622	20,000	85,577
225 - GENERAL PLAN AMENDMENT	729,890	110,000	0	368	96,250	743,272
226 - TREE PLANTING & REPLACEMT	1,408,257	135,000	0	5,554	396,018	1,141,685
230 - Truck Management Plan	651,644	50,000	0	0	0	701,644
231 - SIERRA ESTATES L & L	12,649	11,853	0	326	13,524	10,652
232 - LAKERIDGE ESTATES L & L	274,549	36,643	0	1,282	58,913	250,997
233 - LA COLLINA DEL LAGO L & L	(7,702)	0	0	0	0	(7,702)
234 - COBBLE RIDGE L & L	138,357	13,909	0	330	22,035	129,901
235 - ROAD MAINTENANCE & REHAB	3,140,458	2,326,600	0	0	1,725,000	3,742,058
236 - PRAIRIE OAKS RANCH L&L AD	(551,377)	196,220	0	2,038	134,515	(491,710)
237 - SILVERBROOK L&L	98,919	17,292	0	246	11,098	104,867
238 - Folsom Housing Fund	23,960,396	620,000	0	26,395	615,300	23,938,701
240 - PARK DEDICATION (QUIMBY)	2,819,882	450,000	0	2,193	400,000	2,867,689
243 - GAS TAX 2106	1,759,342	404,616	0	225,000	0	1,938,958
244 - GAS TAX 2107	2,543,289	805,619	0	500,000	0	2,848,908
245 - GAS TAX 2107.5	2,288,560	878,778	0	225,000	0	2,942,338
246 - PLANNING SERVICES	196,652	412,000	0	8,181	350,000	250,471
247 - GAS TAX 2105	2,214,887	604,942	0	250,000	0	2,569,829
248 - TRANSPORTATION TAX(SB325)	469,719	89,500	0	0	40,000	519,219
249 - WILLOW CREEK EAST L&L AD	(34,267)	60,059	0	638	25,451	(297)
250 - BLUE RAVINE OAKS L&L AD	162,732	39,217	0	501	27,320	174,128
251 - STEEPLECHASE L&L AD	23,241	25,268	0	704	33,688	14,117
252 - WILLOW CREEK SOUTH L&L AD	443,965	171,748	0	4,584	228,026	383,103
253 - AMERICAN RV CANYON NO L&L	(171,826)	105,205	0	4,916	71,608	(143,145)
254 - HISTORICAL DISTRICT	11,056	5,000	0	163	8,000	7,893
260 - WILLOW SPRINGS L & L	7,732	14,776	0	367	16,131	6,010
262 - WILLOW SPGS CFD 11 M. DST	610,795	215,288	0	4,014	176,487	645,582
266 - CFD #12 MAINT. DIST.	1,005,212	630,824	0	13,529	727,415	895,092
267 - CFD #13 ARC MAINT. DIST.	2,666	123,278	0	2,636	113,136	10,172

City of Folsom  
Budget Summary By Fund - Projected Balance  
2025-26

Fund Name Description	Estimated Cash				Projected	
	Balance 07/01/2025	Projected Revenues	Projected Transfers In	Projected Transfers Out	Projected Expenditures	Ending Balance 06/30/2026
270 - ARC NO. L & L DIST #2	210,429	16,503	0	233	9,230	217,469
271 - THE RESIDENCES AT ARC, N	47,302	30,136	0	456	25,162	51,820
273 - SPHERE OF INFLUENCE	62,512	4,000	0	0	0	66,512
274 - OAKS AT WILLOW SPRINGS	2,855,726	1,000	0	0	0	2,856,726
275 - ARC L & L DIST #3	825,061	320,635	0	5,479	399,988	740,229
276 - NEW MEASURE A	5,033,347	3,857,552	0	0	3,235,100	5,655,799
278 - BLUE RAVINE OAKS NO.2 L&L	93,723	25,137	0	1,020	35,637	82,203
281 - FOLSOM HEIGHTS L&L 2	292,211	82,817	0	2,215	78,079	294,734
282 - Broadstone L&L 4	(851,971)	105,454	0	6,883	151,616	(905,016)
283 - CFD #16 Islands Maint. Dist.	881,287	165,481	0	2,283	101,571	942,914
284 - Willow Creek Estates East #2	62,716	86,249	0	1,245	103,084	44,636
285 - Prospect Ridge	65,691	47,948	0	463	30,102	83,074
288 - CFD #18 Maint District	5,032,995	2,435,382	0	17,930	1,345,294	6,105,153
289 - CFD #19 Maint District	1,010,634	187,317	0	1,564	97,756	1,098,631
291 - CFD #23 A1 Maint District	318,412	166,886	0	714	76,549	408,035
292 - CFD #23 IA2 Maint District	397,119	34,149	0	75	31,355	399,838
293 - CFD #23 IA3 Maint District	143,568	155,987	0	288	29,469	269,798
294 - CFD #23 IA4 Maint District	125,754	135,642	0	191	76,456	184,749
751 - POLICE SPECIAL REVENUE	683,471	25,000	0	1,110	50,000	657,361
753 - ZOO SPECIAL REVENUE	240,914	34,000	0	0	131,000	143,914
760 - WETLAND/OPEN SPACE MAINT	111,002	10,000	0	389	50,000	70,613
766 - POLICE IMPOUND	32,347	0	0	0	0	32,347
296 - CFD #23 IA6 Maint District	1,000	0	0	2	0	998
297 - CFD #23 IA7 Maint District	29,426	0	0	27	0	29,399
295 - CFD #23 IA5 Maint District	(1,464)	0	0	0	0	(1,464)
<b>Total Special Revenue Funds</b>	<b>63,345,761</b>	<b>18,023,560</b>	<b>0</b>	<b>1,345,516</b>	<b>13,418,596</b>	<b>66,605,209</b>
<b>Debt Service</b>						
302 - CCF DEBT SERVICE	348,597	0	0	0	0	348,597
305 - 1993 G O SCHOOL FAC D S	55,578	0	0	0	0	55,578
320 - FSAD REFUNDING	275,042	5,000	0	0	0	280,042
321 - 1982-1 NIMBUS AD D S	965,627	20,000	0	0	0	985,627
325 - TRAFFIC SIGNAL COP REFI	(22,132)	0	0	0	0	(22,132)
337 - RECREATION FACILITIES COP	96,995	0	0	0	0	96,995
604 - Folsom Ranch Financing Auth	41,127,346	10,689,300	0	0	10,689,300	41,127,346
605 - FOLSOM PUBLIC FINANC AUTH	28,668,400	6,072,474	0	0	6,072,474	28,668,400
<b>Total Debt Service Funds</b>	<b>71,515,453</b>	<b>16,786,774</b>	<b>0</b>	<b>0</b>	<b>16,761,774</b>	<b>71,540,453</b>
<b>Capital Projects</b>						
411 - SUPPLEMENTAL PARK FEE	315,801	5,000	0	0	0	320,801
412 - PARK IMPROVEMENTS	9,531,116	1,150,000	0	10,162	501,044	10,169,910
414 - Johnny Cash Trl Art Experience	26,907	9,000	0	0	10,000	25,907
416 - CFD #10 RUSSELL RANCH	558,401	13,000	0	436	0	570,965
418 - PRAIRIE OAK 92-2 1915 AD	377	0	0	0	0	377
428 - POLICE CAPITAL	1,984,695	245,000	0	1,516	0	2,228,179
431 - REDEVELOPMENT AGY CAP PRO	2,195	500	0	0	0	2,695
438 - PARKWAY II CFD #14	2,209,769	50,000	0	1,549	0	2,258,220
441 - FIRE CAPITAL	709,072	255,000	0	361	0	963,711
443 - HWY 50 IMPRV CAPITAL	7,083,129	1,230,000	0	5,029	100,000	8,208,100
444 - HWY 50 INTERCH CAPITAL	14,285,257	2,600,000	0	10,096	350,000	16,525,161
445 - GENERAL CAPITAL	2,990,035	455,000	0	2,234	10,000	3,432,801
446 - TRANSPORTATION IMPR	14,050,176	5,153,415	0	64,470	2,031,824	17,107,297
448 - DRAINAGE CAPITAL IMPRV	1,451,639	805,940	0	10,674	1,710,000	536,905

City of Folsom  
Budget Summary By Fund - Projected Balance  
2025-26

Fund Name Description	Estimated Cash				Projected	
	Balance 07/01/2025	Projected Revenues	Projected Transfers In	Projected Transfers Out	Projected Expenditures	Ending Balance 06/30/2026
449 - TRANSIT CAPITAL	13,950,176	1,350,000	0	5,128	50,000	15,245,048
451 - LIGHT RAIL TRANSPORTATION	1,402,337	205,000	0	1,467	215,000	1,390,870
452 - GENERAL PARK EQUIP CAP	593,251	110,000	0	451	100,000	602,800
456 - WATER IMPACT FEE(ORD912)	2,505,433	280,000	0	306,917	155,000	2,323,516
458 - LIBRARY DEVELOPMENT FUND	78,712	0	0	61	0	78,651
459 - CORP YARD CAPITAL	3,229,325	735,000	0	2,170	50,000	3,912,155
470 - FSPA INFRASTRUCTURE	22,006	500	0	17	0	22,489
472 - FSPA CAPITAL	45,887,106	11,800,000	0	99,993	100,000	57,487,113
601 - Capital Fleet Fund	84,756	2,000	125,000	66	175,000	36,690
602 - Capital Facilities Fund	7,157,668	0	0	4,629	3,640,000	3,513,039
603 - Capital IT Fund	0	0	200,000	0	150,000	50,000
607 - Police Equipment/Capital Fund	0	0	520,982	0	520,982	0
608 - Fire Equipment/Capital Fund	0	0	756,000	0	756,000	0
<b>Total Capital Projects Funds</b>	<b>130,109,339</b>	<b>26,454,355</b>	<b>1,601,982</b>	<b>527,426</b>	<b>10,624,850</b>	<b>147,013,400</b>
<b>Enterprise</b>						
520 - Water Operating	30,708,469	19,136,000	300,000	1,027,020	19,128,366	29,989,083
521 - Water Capital	3,914,738	340,000	0	5,778	300,000	3,948,960
522 - Water Meters	899,864	295,000	0	10,259	400,000	784,605
530 - Sewer Operating	20,166,173	12,246,435	0	872,169	8,124,832	23,415,607
531 - Sewer Capital	329,183	191,920	0	7,854	90,000	423,249
536 - Facility Augmentation Critical	45,802	500	0	35	0	46,267
537 - Facility Augmentation General	5,107	1,500	0	710	0	5,897
540 - Solid Waste Operating	21,456,206	29,894,633	0	2,077,300	25,307,080	23,966,459
541 - Solid Waste Capital	504,377	107,500	0	371	85,000	526,506
543 - Landfill Closure	1,034	0	60,000	0	100,000	(38,966)
544 - Solid Waste Capital FPA	848,616	445,000	0	31,707	165,000	1,096,909
<b>Total Enterprise Funds</b>	<b>78,879,569</b>	<b>62,658,488</b>	<b>360,000</b>	<b>4,033,203</b>	<b>53,700,278</b>	<b>84,164,576</b>
<b>Internal Service</b>						
015 - Compensated Leaves	(65,271)	727,360	0	0	760,867	(98,778)
606 - Risk Management	2,397,457	24,290,668	0	0	24,299,493	2,388,632
<b>Total Internal Service Funds</b>	<b>2,332,186</b>	<b>25,018,028</b>	<b>0</b>	<b>0</b>	<b>25,060,360</b>	<b>2,289,854</b>
<b>Trust Funds</b>						
279 - RDA Obligation Retirement	6,907,342	3,966,043	0	0	3,735,475	7,137,910
280 - RDA SA Trust - Housing	155,567	4,000	0	0	0	159,567
702 - BLUE RAVINE EAST AGENCY	8,948	0	0	0	0	8,948
703 - CFD #23 IA7 Folsom Ranch	96,664	7,500	0	0	3,400	100,764
706 - LEGENDS 93-2 1915 AD AGCY	9,285	0	0	0	0	9,285
707 - NATOMA STA92-1 1915AD AGY	22,785	0	0	0	0	22,785
708 - FOLSOM AUTO PLAZA 1915 AD	65,669	0	0	0	0	65,669
709 - LK NATOMA SHOR93-1 AD AGY	1,529	0	0	0	0	1,529
710 - PRAIRIE OAKS AD92-2 REFI	73,907	0	0	0	0	73,907
711 - COBBLE HILLS RDG AD AGNCY	33,727	0	0	0	0	33,727
712 - RIDGEVIEW95-1 1915 AD AGY	14,507	0	0	0	0	14,507
713 - CRESLEIGH 95-2 AD AGENCY	24,577	0	0	0	0	24,577
715 - HANNFORD CROSS 1915 REFI	47,405	0	0	0	0	47,405
716 - CFD #23 IA2 F Ranch	5,354,429	586,700	0	0	609,659	5,331,470
718 - CFD #23 IA3 F Ranch	3,308,620	526,806	0	0	547,064	3,288,362
719 - CFD #23 IA4 F Ranch	11,509,698	7,500	0	0	576,350	10,940,848
720 - CFD 2013-01 Water Facility	986,608	20,000	0	0	1,473,000	(466,392)
721 - CFD #1 WILLOW CR SO REFI	5,141	0	0	0	0	5,141
722 - CFD #2 NATOMA STATION	120,123	0	0	0	0	120,123

City of Folsom  
 Budget Summary By Fund - Projected Balance  
 2025-26

Fund Name Description	Estimated Cash				Projected Expenditures	Projected Ending Balance 06/30/2026
	Balance 07/01/2025	Projected Revenues	Projected Transfers In	Projected Transfers Out		
723 - CFD #3 FOLSOM HGTS REFI	434	0	0	0	0	434
724 - CFD #4 BROADSTONE REFI	57,474	0	0	0	0	57,474
725 - CFD #23 IA5 F Ranch	(19,735)	0	0	0	0	(19,735)
726 - CFD #23 IA6 F Ranch	(19,672)	7,500	0	0	125	(12,297)
727 - CFD #7 BROADSTONE #2	336,475	0	0	0	0	336,475
728 - CFD #8 PARKWAY	38,267	0	0	0	0	38,267
729 - CFD #9 WILLOW CREEK SO	49,890	0	0	0	0	49,890
730 - CFD #10 RUSSELL RANCH	10,689,707	4,751,708	0	0	4,786,884	10,654,531
733 - CFD #16 Islands IA2	872,706	374,805	0	0	305,019	942,492
734 - CFD #14 PARKWAY II	725,200	1,267,619	0	0	1,241,027	751,792
735 - FOL HIS DIST BUS IMP DIST	32,300	0	0	0	0	32,300
736 - CFD #16 Islands at Parkshore	735,184	272,263	0	0	178,050	829,397
737 - CFD #17 Willow Hill Pipeline	1,545,856	468,922	0	0	451,744	1,563,034
738 - CFD #18 Area Wide	9,437,765	2,290,869	0	0	4,468,194	7,260,440
739 - CFD #19 Mangini Ranch	4,215,543	2,676,565	0	0	2,627,710	4,264,398
740 - CFD #20 Russell Ranch	12,472,084	1,505,619	0	0	1,485,819	12,491,884
741 - CFD #21 WHITE ROCK SPRINGS RAN	2,462,238	1,334,394	0	0	1,218,499	2,578,133
742 - CFD #22 FOLSOM HEIGHTS	(22,294)	0	0	0	0	(22,294)
743 - CFD #23 IA1 F Ranch	4,590,813	1,388,645	0	0	1,371,036	4,608,422
<b>Total Trust Funds</b>	<b>76,946,766</b>	<b>21,457,458</b>	<b>0</b>	<b>0</b>	<b>25,079,055</b>	<b>73,325,169</b>
<b>All Fund Total</b>	<b>449,532,857</b>	<b>284,841,122</b>	<b>7,508,127</b>	<b>7,508,127</b>	<b>266,522,084</b>	<b>467,851,895</b>

Summary of General Fund Revenues and Expenditures  
Fund 010

06/24/2025 Item No. 11.

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25 Q2	FY 2025-26
	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
<b>Revenues</b>								
Taxes	54,536,427	59,967,769	66,075,402	70,086,681	73,208,866	79,228,197	79,228,197	80,622,692
Licenses & Permits	3,420,381	4,241,034	4,299,748	4,010,647	4,977,444	3,916,089	3,860,725	4,068,589
Intergovernmental	8,024,245	9,753,188	10,045,573	12,900,194	14,025,143	10,959,022	11,805,809	11,251,068
Charges for Services	12,778,865	13,959,335	18,250,447	17,696,356	18,948,237	13,994,978	13,840,847	16,908,910
Fines, Impact Fees	169,015	153,339	133,772	133,080	207,365	109,200	111,000	110,200
Interest	670,228	69,519	(951,314)	894,693	2,891,036	300,000	300,000	600,000
Other Revenue	1,001,389	1,381,614	1,178,166	1,182,071	453,511	716,807	2,644,460	881,000
<b>Total Revenues</b>	<b>80,600,551</b>	<b>89,525,798</b>	<b>99,031,792</b>	<b>106,903,722</b>	<b>114,711,602</b>	<b>109,224,293</b>	<b>111,791,038</b>	<b>114,442,459</b>
<b>Expenditures</b>								
0101100 - City Council	129,451	104,152	112,377	118,539	120,089	142,718	142,718	155,116
0101200 - City Manager's Office	875,712	721,621	700,467	690,940	736,166	772,045	772,045	797,322
0101203 - City Manager's Office - PIO	496,879	460,718	466,083	516,999	547,952	573,328	573,328	628,587
0101700 - City Attorney	1,001,724	953,138	1,095,212	1,307,443	1,267,677	1,306,487	1,306,487	1,383,331
0101400 - City Clerk	605,492	581,740	591,310	648,107	637,181	682,306	682,306	752,283
0101401 - City Clerk - Elections	0	65,873	0	46,173	0	61,000	61,000	0
0102300 - Community Development - Admin	691,355	725,524	862,562	834,003	1,711,027	1,030,640	1,406,797	1,027,761
0102310 - Community Development - Engineering	2,593,414	2,853,007	3,464,248	3,843,386	3,070,958	1,964,540	1,964,540	1,890,800
0102320 - Community Development - Building Services	2,066,538	1,699,346	2,055,017	2,778,896	2,633,569	2,432,662	2,447,518	2,367,397
0102325 - Community Development - Code Enforcement	350,504	380,915	407,434	433,132	469,975	517,041	517,041	541,018
0102330 - Community Development - Planning	1,266,365	1,166,814	1,225,619	1,285,672	1,066,760	1,246,580	1,349,844	1,282,288
0102220 - Fire - Administration	1,553,304	1,772,999	2,174,459	2,623,131	2,599,250	2,970,803	2,975,899	3,172,887
0102221 - Fire - Emergency Response	20,590,461	20,875,664	22,076,490	21,905,235	23,413,909	25,763,853	26,197,223	26,699,344
0102222 - Fire - Prevention	519,482	558,290	545,028	417,838	554,070	373,981	373,981	502,243
0102223 - Fire - Emergency Medical	588,768	565,007	949,752	673,950	1,136,681	889,553	3,125,722	589,553
0101800 - Human Resources	720,680	622,182	602,453	673,714	834,153	947,648	947,648	1,027,029
0102900 - Library	1,942,428	1,838,898	1,753,515	2,192,763	2,099,362	2,220,694	2,220,694	2,304,966
0101601 - Finance- Administration	496,904	444,849	445,758	551,754	518,758	566,259	566,259	586,392
0101602 - Finance- Disbursements	653,949	615,952	564,817	564,266	752,331	864,996	864,996	879,197
0101603 - Finance - Revenue	727,358	795,003	735,201	914,563	970,777	811,292	815,005	878,909
0101604 - Finance - Financial Services	1,113,416	1,146,806	1,182,517	1,281,548	1,200,276	1,535,759	1,535,759	1,642,612
0101904 - Admin Services - Info Svcs	1,721,630	1,843,038	1,840,028	2,007,640	2,142,912	2,454,255	2,483,117	2,294,062
0101905 - Admin Services - GIS	150,038	155,092	196,954	236,417	317,814	367,013	367,013	382,527
0101902 - Admin Services - Facilities	1,303,799	1,473,134	1,914,986	2,103,702	3,317,082	2,057,128	3,219,890	2,264,680
0102700 - Parks & Rec - Administration	821,007	799,947	807,163	854,864	898,200	1,041,307	1,041,307	1,081,431
0102710 - Parks & Rec - Comm & Cultural Svcs	2,012,401	1,368,765	1,982,598	2,680,164	2,694,057	2,951,231	2,951,231	2,792,550
0102711 - Parks & Rec - Community Facilities	0	0	0	450	0	0	0	0
0102720 - Parks & Rec - Outdoor Sports	1,651,151	1,192,935	1,693,408	2,743,801	2,117,223	1,905,819	1,905,819	2,171,278

Summary of General Fund Revenues and Expenditures  
Fund 010

06/24/2025 Item No. 11.

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25 Q2	FY 2025-26
	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Amended Budget	Proposed Budget
0102730 - Parks & Rec - Aquatics	1,383,092	2,576,346	1,724,335	2,217,494	2,189,239	1,771,198	1,771,531	2,140,434
0103801 - Parks & Rec - Park Maintenance	3,421,513	2,895,757	3,216,766	3,226,003	3,636,625	4,318,222	4,628,508	5,194,579
0103802 - Parks & Rec - Park Dev	155,920	157,489	175,176	264,888	248,862	401,526	694,707	580,196
0103803 - Parks & Rec - Trails	577,744	719,527	608,225	296,443	312,572	235,398	250,133	252,775
0103805 - Parks & Rec - Municipal Landscaping	1,483,981	1,568,648	1,684,296	2,046,564	2,254,397	2,602,610	2,602,610	1,808,916
0104000 - Parks & Rec - Zoo	1,830,047	1,648,755	1,917,544	2,376,124	3,226,894	2,336,385	2,491,161	2,541,399
0101909 - Police - Animal Control	218,721	233,215	232,439	277,896	390,701	386,917	386,917	406,978
0102110 - Police - Administration	2,654,466	2,978,264	3,752,555	4,851,227	4,607,086	3,750,767	4,184,737	3,953,669
0102111 - Police - Support Services	3,881,322	3,634,826	3,674,585	4,053,600	3,992,357	4,447,581	4,483,024	4,809,564
0102112 - Police - Operations	13,597,612	13,496,724	13,911,636	14,192,085	15,889,941	16,987,177	17,153,622	17,759,513
0102113 - Police - Investigations	3,169,998	3,221,597	3,104,183	2,885,039	3,301,779	3,674,954	3,674,954	4,492,216
0103700 - Public Works - Fleet Management	1,311,067	1,217,805	1,228,449	1,621,593	1,463,334	1,751,592	1,755,623	1,778,190
0232601 - Public Works - Engineering	2,178,459	2,219,368	2,109,771	2,161,266	2,145,815	2,513,687	2,570,669	2,496,441
0233200 - Public Works - Streets	1,702,564	1,748,802	2,173,388	2,470,514	2,997,166	2,344,206	2,661,726	2,482,843
0233201 - Public Works - Traffic	1,698,641	1,858,533	2,032,349	2,054,696	2,140,155	2,404,941	2,455,545	2,444,991
0105000 - Nondepartmental	9,493,007	3,855,487	6,180,073	7,588,332	8,096,163	8,640,948	9,377,225	8,638,904
<b>Total Expenditures</b>	<b>95,402,366</b>	<b>89,812,552</b>	<b>98,171,225</b>	<b>107,512,854</b>	<b>114,721,296</b>	<b>117,019,047</b>	<b>123,957,879</b>	<b>121,877,171</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(14,801,815)</b>	<b>(286,754)</b>	<b>860,567</b>	<b>(609,132)</b>	<b>(9,694)</b>	<b>(7,794,754)</b>	<b>(12,166,841)</b>	<b>(7,434,712)</b>
Transfer In	6,829,425	6,058,559	4,589,055	4,454,442	4,026,857	6,107,155	6,732,155	5,546,145
Transfer Out	0	0	0	0	387,124	50,000	50,000	1,601,982
<b>Net</b>	<b>(7,972,390)</b>	<b>5,771,805</b>	<b>5,449,622</b>	<b>3,845,310</b>	<b>3,630,039</b>	<b>(1,737,599)</b>	<b>(5,484,686)</b>	<b>(3,490,549)</b>

## Position Detail

	FY 22	FY 23	FY 24	FY 25	FY 26
	Approved	Approved	Approved	Approved	Proposed
<b>City Council</b>					
Mayor	1.00	1.00	1.00	1.00	1.00
Council Member	4.00	4.00	4.00	4.00	4.00
<b>Total City Council</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>City Manager's Office</b>					
<b>Administration</b>					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	0.75	0.75	-	-	-
Administrative Support Specialist	1.00	1.00	1.00	1.00	1.00
<b>Public Information</b>					
Communications Director	1.00	1.00	1.00	1.00	1.00
Communications & Marketing Specialist	1.00	1.00	1.00	1.00	1.00
<b>Total City Manager</b>	<b>4.75</b>	<b>4.75</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>City Attorney</b>					
City Attorney	1.00	1.00	1.00	1.00	1.00
Deputy/Asst City Attorney	1.00	1.00	1.00	1.00	1.00
Legal Analyst	1.00	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00	1.00
<b>Total City Attorney</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>City Clerk</b>					
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Assistant City Clerk	-	1.00	1.00	-	-
City Clerk Specialist	-	-	-	-	1.00
Administrative Assistant	-	-	-	1.00	-
City Clerk Technician II	1.00	-	-	-	-
<b>Total City Clerk</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Community Development</b>					
<b>Administration</b>					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	2.00	2.00	2.00	2.00
Senior Office Assistant	1.00	-	-	-	-
<b>Building</b>					
Building Inspector I/II	2.00	2.00	3.00	2.00	2.00
Building Plans Coordinator	1.00	1.00	2.00	2.00	2.00
Building Technician I/II	2.00	2.00	2.00	2.00	2.00
Plan Check Engineer	2.00	1.00	1.00	1.00	1.00
Building Inspection Supervisor	1.00	1.00	1.00	1.00	1.00
Principal Civil Engineer	1.00	1.00	1.00	1.00	1.00
Senior Building Inspector	-	-	-	1.00	1.00
Senior Civil Engineer	-	1.00	1.00	1.00	1.00

## Position Detail

	FY 22	FY 23	FY 24	FY 25	FY 26
	Approved	Approved	Approved	Approved	Proposed
<b>Community Development (cont)</b>					
<b>Code Enforcement</b>					
Code Enforcement Officer I/II	1.00	1.00	1.00	1.00	1.00
Code Enforcement Manager	-	-	-	-	1.00
Code Enforcement Supervisor	1.00	1.00	1.00	1.00	-
<b>Engineering</b>					
Arborist	1.00	1.00	-	-	1.00
Urban Forester	-	-	1.00	1.00	1.00
Senior Construction Inspector	1.00	1.00	1.00	1.00	1.00
Engineering Technician I/II	1.00	1.00	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00	1.00	1.00
Senior Civil Engineer	2.00	2.00	2.00	2.00	2.00
<b>Planning</b>					
Planner I (Asst)/Planner II (Associate)	2.00	2.00	2.00	2.00	2.00
Planning Manager	1.00	1.00	1.00	1.00	1.00
Principal Planner	2.00	2.00	1.00	1.00	1.00
Housing Manager	-	-	-	-	1.00
Senior Planner	1.00	1.00	1.00	1.00	-
<b>Total Community Development</b>	<b>26.00</b>	<b>26.00</b>	<b>27.00</b>	<b>27.00</b>	<b>28.00</b>
<b>Fire Department</b>					
<b>Administration</b>					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Fire Division Chief	2.00	2.00	2.00	3.00	3.00
Administrative Technician	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00	1.00	1.00
Senior Equipment Mechanic	-	-	1.00	1.00	1.00
<b>Emergency Operations</b>					
Fire Division Chief	1.00	1.00	1.00	-	-
Fire Battalion Chief	2.00	2.00	2.00	3.00	3.00
Fire Captain-Suppression	15.00	15.00	15.00	18.00	18.00
Fire Engineer	15.00	15.00	15.00	18.00	18.00
Firefighter	36.00	46.00	48.00	42.00	42.00
<b>Fire Prevention</b>					
Deputy Fire Marshall	1.00	1.00	1.00	1.00	1.00
Fire Prevention Officer	2.00	2.00	1.00	1.00	1.00
<b>Total Fire</b>	<b>78.00</b>	<b>88.00</b>	<b>90.00</b>	<b>91.00</b>	<b>91.00</b>
<b>Human Resources</b>					
Human Resources Director	1.00	-	1.00	1.00	1.00
Human Resources Manager	-	1.00	-	-	-
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Human Resources Technician I/II	2.00	2.00	2.00	2.00	2.00
Senior Management Analyst	2.00	2.00	2.00	2.00	2.00
<b>Total Human Resources</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

## Position Detail

	FY 22	FY 23	FY 24	FY 25	FY 26
	Approved	Approved	Approved	Approved	Proposed
<b>Library</b>					
Library Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Librarian	2.00	2.00	2.00	2.00	2.00
Library Assistant	4.00	4.00	4.00	4.00	4.00
Library Circulation Coordinator	1.00	1.00	1.00	1.00	1.00
Library Technician	2.00	2.00	2.00	2.00	2.00
Lead Senior Librarian	1.00	1.00	1.00	-	-
Library Supervisor	-	-	-	1.00	1.00
<b>Total Library</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>
<b>Office of Management and Budget</b>					
<b>Administration</b>					
Chief Financial Officer/Finance Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>Disbursements</b>					
Disbursements Manager	-	-	-	1.00	1.00
Disbursements Specialist	1.00	1.00	1.00	1.00	1.00
Payroll Specialist	2.00	2.00	2.00	2.00	2.00
Disbursements Technician	1.00	1.00	1.00	1.00	1.00
<b>Revenue</b>					
Revenue Technician I/II	3.00	3.00	3.00	2.00	2.00
Revenue Supervisor	1.00	1.00	1.00	1.00	-
Revenue Manager	-	-	-	-	1.00
Senior Revenue Technician	2.00	2.00	2.00	2.00	2.00
<b>Financial Services</b>					
Accounting Technician II	1.00	1.00	1.00	1.00	1.00
Financial Specialist	1.00	1.00	1.00	1.00	1.00
<b>Financial Services</b>					
Senior Financial Analyst	2.00	2.00	2.00	2.00	2.00
Deputy Treasurer	1.00	1.00	1.00	1.00	1.00
Financial Services Manager	1.00	1.00	1.00	1.00	1.00
<b>Office of Management and Budget (cont)</b>					
<b>Information Systems</b>					
Information Systems Manager	1.00	1.00	1.00	1.00	1.00
Information Systems Analyst	3.00	2.00	2.00	2.00	2.00
Information Systems Technician I/II	-	1.00	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00	1.00	1.00
GIS Technician	-	-	1.00	1.00	1.00
Process Improvement Specialist	1.00	1.00	1.00	1.00	1.00
<b>Total Office of Management and Budget</b>	<b>24.00</b>	<b>24.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>

## Position Detail

	FY 22	FY 23	FY 24	FY 25	FY 26
	Approved	Approved	Approved	Approved	Proposed
<b>Parks &amp; Recreation</b>					
<b>Administration</b>					
Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	3.00	3.00	3.00	3.00	3.00
Marketing & Graphics Coordinator	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	-	-	-	-
Senior Management Analyst	-	1.00	1.00	1.00	1.00
<b>Park Maintenance</b>					
Maintenance Specialist	2.00	2.00	2.00	2.00	1.00
Maintenance Worker I/II	1.00	1.00	1.00	2.00	2.00
Parks/Facilities Maintenance Manager	1.00	1.00	1.00	1.00	1.00
Parks Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Senior Maintenance Specialist	-	-	-	-	1.00
<b>Park Development</b>					
Park Planning Manager	-	-	1.00	1.00	1.00
Park Planner II	-	-	-	1.00	1.00
Senior Park Planner	1.00	1.00	-	-	1.00
<b>Trails</b>					
Senior Trails Planner	1.00	1.00	1.00	1.00	1.00
<b>Zoo</b>					
Zoo Manager	1.00	1.00	1.00	1.00	1.00
Zoo Supervisor	-	-	1.00	1.00	1.00
Zookeeper I / II	5.00	5.00	5.00	5.00	5.00
Lead Zookeeper	1.00	1.00	-	-	-
Recreation Coordinator II	1.00	1.00	-	-	-
Senior Recreation Coordinator	-	-	1.00	1.00	1.00
<b>Aquatics</b>					
Recreation Coordinator I	1.00	-	-	-	-
Recreation Coordinator II	0.50	1.50	1.50	1.50	0.50
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Recreation Coordinator	-	-	-	-	1.00
Senior Maintenance Worker	1.00	1.00	1.00	1.00	1.00
<b>Community &amp; Cultural Services / Community Facilities</b>					
Community & Cultural Services Manager	1.00	1.00	1.00	1.00	-
Recreation & Community Services	-	-	-	-	1.00
Recreation Coordinator I	1.00	1.00	1.00	-	-
Recreation Coordinator II	3.00	3.00	2.00	3.00	3.00
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Recreation Coordinator	1.00	1.00	2.00	2.00	2.00

## Position Detail

	FY 22	FY 23	FY 24	FY 25	FY 26
	Approved	Approved	Approved	Approved	Proposed
<b>Parks &amp; Recreation (cont)</b>					
<b>Recreation / Sports Complex</b>					
Recreation Coordinator I	1.00	1.00	1.00	-	-
Recreation Coordinator II	1.50	1.50	1.50	2.50	2.50
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Recreation Coordinator	1.00	1.00	1.00	1.00	1.00
<b>Facility Services</b>					
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Building Tradesworker	3.00	3.00	3.00	3.00	3.00
Building Tradesworker I/II	1.00	1.00	1.00	1.00	1.00
<b>Municipal Landscaping</b>					
Lighting & Landscape District Manager	1.00	1.00	1.00	-	-
MLS Manager	-	-	-	1.00	1.00
Construction Inspector II	1.00	1.00	1.00	1.00	-
Irrigation Systems Coordinator	1.00	1.00	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Worker	-	-	-	-	-
Senior Maintenance Specialist	-	-	-	-	2.00
Maintenance Worker I/II	1.00	2.00	2.00	2.00	1.00
<b>Total Parks &amp; Recreation</b>	<b>48.00</b>	<b>49.00</b>	<b>49.00</b>	<b>51.00</b>	<b>52.00</b>
<b>Police Department</b>					
<b>Administration</b>					
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Commander	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Technician	1.00	1.00	1.00	1.00	1.00
Police Sergeant	1.00	1.00	2.00	2.00	2.00
Police Officer	1.00	1.00	1.00	1.00	1.00
<b>Support Services</b>					
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Communications Supervisor	3.00	3.00	3.00	3.00	3.00
Dispatcher I/II	13.00	14.00	14.00	14.00	14.00
Senior Records Clerk	1.00	1.00	1.00	1.00	1.00
Police Records Clerk	2.00	2.00	2.00	2.00	2.00
Police Records Clerk - PPT	0.50	0.50	0.50	0.50	0.50
Police Records Supervisor	1.00	1.00	1.00	1.00	1.00
<b>Operations</b>					
Police Commander	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	3.00	3.00	3.00	3.00	3.00
Police Sergeant	9.00	9.00	8.00	9.00	9.00
Police Corporal	5.00	5.00	5.00	6.00	6.00
Police Officer	43.00	44.00	45.00	49.00	49.00
Police Volunteer Coordinator	1.00	1.00	1.00	1.00	1.00

## Position Detail

	FY 22	FY 23	FY 24	FY 25	FY 26
	Approved	Approved	Approved	Approved	Proposed
<b>Police Department (cont.)</b>					
<b>Investigations</b>					
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Police Sergeant	2.00	2.00	2.00	2.00	2.00
Police Officer	10.00	10.00	10.00	10.00	10.00
Community Service Officer	3.00	3.00	5.00	5.00	5.00
Crime & Intelligence Analyst	1.00	1.00	1.00	1.00	1.00
<b>Animal Care Services</b>					
Animal Control Officer	1.00	2.00	2.00	2.00	2.00
<b>Total Police Department</b>	<b>107.50</b>	<b>110.50</b>	<b>113.50</b>	<b>119.50</b>	<b>119.50</b>
<b>Public Works Department</b>					
<b>Administration / Engineering</b>					
Public Works Director	0.80	0.80	0.80	0.80	0.80
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Construction Inspector I/II	1.00	1.00	1.00	1.00	1.00
Engineering Technician I/II	1.00	1.00	-	-	-
PW/Utilities Section Manager	1.00	1.00	1.00	1.00	1.00
Senior Civil Engineer	3.00	3.00	3.00	3.00	3.00
Senior Management Analyst	0.75	0.75	0.75	0.75	0.75
Senior Office Assistant	1.00	1.00	1.00	1.00	1.00
<b>Fleet Maintenance</b>					
PW / Utilities Section Manager	0.35	0.35	0.35	0.35	0.35
Fleet / Solid Waste Manager	0.35	0.35	0.35	0.35	0.35
Administrative Assistant	0.10	0.10	0.10	0.10	0.10
Inventory Clerk	1.00	1.00	1.00	-	-
Fleet Service Coordinator	-	-	-	1.00	1.00
Lead Senior Mechanic	1.00	1.00	1.00	1.00	1.00
Mechanic II	4.10	4.10	4.10	4.10	4.10
Senior Equipment Mechanic	1.00	1.00	1.00	1.00	1.00
<b>Streets</b>					
Maintenance Specialist	3.00	3.00	4.00	4.00	4.00
Maintenance Worker I/II	4.00	4.00	4.00	6.00	6.00
Mechanic II	0.10	0.10	0.10	0.10	0.10
Senior Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Streets Operations Supervisor	1.00	1.00	1.00	1.00	1.00
<b>Traffic Maintenance</b>					
Associate Civil Engineer	1.00	-	-	-	-
Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
Senior Civil Engineer	-	1.00	1.00	1.00	1.00
Senior Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Senior Traffic Control & Lighting Technician	1.00	1.00	1.00	1.00	1.00
Traffic Control & Lighting Technician I/II	4.00	4.00	4.00	4.00	4.00
<b>Total Public Works Department</b>	<b>34.55</b>	<b>34.55</b>	<b>34.55</b>	<b>36.55</b>	<b>36.55</b>

## Position Detail

	FY 22	FY 23	FY 24	FY 25	FY 26
	Approved	Approved	Approved	Approved	Proposed
<b>Environmental and Water Resources</b>					
<b>Water Resources Administration</b>					
Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Technician	-	1.00	1.00	2.00	2.00
Associate Civil Engineer	1.00	1.00	1.00	1.00	1.00
Engineering Technician I/II	1.00	1.00	1.00	1.00	1.00
PW / Utilities Section Manager	1.00	1.00	1.00	1.00	1.00
Electrical & Instrument Technician	1.00	1.00	1.00	1.00	1.00
Senior Civil Engineer	2.00	2.00	2.00	1.00	2.00
Principal Civil Engineer	-	-	-	1.00	1.00
Senior Office Assistant	2.00	2.00	2.00	1.00	1.00
<b>Wastewater</b>					
Revenue Technician I/II	-	1.00	1.00	1.00	1.00
Senior Wastewater Collection Technician	2.00	2.00	2.00	2.00	2.00
Wastewater Collection Supervisor	1.00	1.00	1.00	1.00	1.00
Wastewater Collection Tech I/II	11.00	11.00	11.00	11.00	11.00
Wastewater Collection Tech III	-	-	-	1.00	1.00
<b>Water Conservation</b>					
Water Management Coordinator	1.00	1.00	1.00	1.00	1.00
Water Management Specialist	2.00	2.00	2.00	2.00	2.00
<b>Water Utility Maintenance</b>					
Senior Water Utility Worker	1.00	1.00	1.00	1.00	1.00
Utility Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Water Utility Worker I/II	5.00	5.00	6.00	6.00	6.00
Utility Maint Wastewater Coll Tech III	-	-	-	1.00	1.00
<b>Water Treatment Plant</b>					
Lead Plant Mechanic	1.00	1.00	1.00	1.00	1.00
Water Treatment Plant Chief Operator	1.00	1.00	1.00	1.00	1.00
Water Treatment Plant Operator III	4.00	4.00	4.00	4.00	4.00
Water Treatment Plant Operator I / II	1.00	1.00	1.00	1.00	1.00
Water Treatment Plant Manager	-	-	-	-	1.00
Water Treatment Plant Supervisor	1.00	1.00	1.00	1.00	-
<b>Water Quality</b>					
Water Distribution Chief Operator	1.00	1.00	1.00	1.00	1.00
Water Distribution Operator I/II	3.00	3.00	3.00	3.00	3.00
Water Distribution Operator III	-	-	1.00	1.00	1.00
Water Quality Technician	1.00	1.00	1.00	1.00	1.00
Water Distribution Supervisor	1.00	1.00	1.00	1.00	1.00
<b>Water Metering Program</b>					
Utility Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Water Utility Worker	1.00	1.00	1.00	1.00	1.00
Water Utility Worker I/II	3.00	4.00	4.00	4.00	4.00
<b>Total Environmental and Water Resources</b>	<b>53.00</b>	<b>56.00</b>	<b>58.00</b>	<b>60.00</b>	<b>61.00</b>

## Position Detail

	FY 22	FY 23	FY 24	FY 25	FY 26
	Approved	Approved	Approved	Approved	Proposed
<b>Solid Waste Department</b>					
<b>Solid Waste Collections</b>					
Public Works Director	0.20	0.20	0.20	0.20	0.20
PW / Utilities Section Manager	0.65	0.65	0.65	0.65	0.65
Solid Waste / Fleet Manager	0.65	0.65	0.65	0.65	0.65
Solid Waste Manager	-	-	1.00	1.00	1.00
Solid Waste Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.90	0.90	0.90	0.90	0.90
Account Technician	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	0.25	0.25	0.25	0.25	0.25
Maintenance Worker I/II	1.00	1.00	1.00	1.00	1.00
Mechanic II	1.80	1.80	1.80	1.80	1.80
Refuse Driver	37.00	38.00	39.00	39.00	42.00
Senior Refuse Driver	-	-	-	-	3.00
Senior Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Senior Office Assistant	3.00	3.00	3.00	3.00	4.00
<b>Hazardous Materials</b>					
Environmental Specialist	-	-	1.00	-	-
Hazardous Materials Coordinator	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist	1.00	1.00	-	-	-
Senior Environmental Specialist	1.00	1.00	1.00	2.00	2.00
<b>Recycling</b>					
Environmental Specialist Supervisor	1.00	1.00	1.00	1.00	1.00
Environmental Specialist	-	-	1.00	1.00	1.00
Senior Environmental Specialist	2.00	2.00	2.00	2.00	2.00
<b>Total Solid Waste Department</b>	<b>55.45</b>	<b>56.45</b>	<b>59.45</b>	<b>59.45</b>	<b>66.45</b>
<b>Total Staffing Positions</b>	<b>461.25</b>	<b>479.25</b>	<b>490.50</b>	<b>503.50</b>	<b>513.50</b>

Department	Budget Request Proposal Description	Requested Amount	Amount Included in		Funding Source	Frequency: (One-Time/Recurring)	up/New-Request
			Proposed Budget				
City Attorney	City Attorney - Hardware	\$ 600	\$ 600		General Fund (010)	Recurring	True-up
City Attorney	City Attorney - Software	\$ 500	\$ 500		General Fund (010)	Recurring	True-up
City Attorney	City Attorney - Training & Education	\$ 500	\$ 500		General Fund (010)	Recurring	True-up
City Clerk	City Clerk - Laptop	\$ 1,600	\$ 1,600		General Fund (010)	Recurring	True-up
City Clerk	City Clerk - Training & Education	\$ 1,500	\$ 1,500		General Fund (010)	Recurring	True-up
City Clerk	City Clerk - Training-Related Travel	\$ 1,000	\$ 1,000		General Fund (010)	Recurring	True-up
City Manager	Citywide Survey	\$ 25,000	\$ -		General Fund (010)	Recurring	New-Request
City Manager	Reclass Social Media Coordinator	\$ 77,000	\$ -		General Fund (010)	Recurring	New-Request
Community Development	Petroleum Products True-up	\$ 4,467	\$ 4,467		General Fund (010)	Recurring	True-up
Facilities	Building Maintenance True Up	\$ 130,000	\$ 130,000		General Fund (010)	Recurring	True-up
Facilities	Temp Wages	\$ 15,000	\$ 15,000		General Fund (010)	Recurring	True-up
Facilities	Rents	\$ 7,500	\$ 7,500		General Fund (010)	Recurring	True-up
Facilities	Synthetic Turf Replacement	\$ 328,654	\$ -		General Fund (010)	Recurring	New-Request
Facilities	Library Exterior Paint	\$ 100,000	\$ -		General Fund (010)	One-Time	New-Request
Facilities	Rodeo Arena Lighting Replacement	\$ 140,000	\$ -		General Fund (010)	One-Time	New-Request
Facilities	Community Center Divider	\$ 200,000	\$ -		General Fund (010)	One-Time	New-Request
Finance	Contracts - True-up	\$ 11,436	\$ 11,436		General Fund (010)	Recurring	True-up
Finance	Training & Education	\$ 5,021	\$ 5,021		General Fund (010)	Recurring	True-up
Fire Department	PPE Replacements	\$ 166,800	\$ 166,800		General Fund (010)	One-Time	New-Request
Fire Department	Building Maintenance Fund Increase	\$ 150,000	\$ 150,000		General Fund (010)	Recurring	True-up
Fire Department	Plan Check Fund Increase	\$ 115,000	\$ 115,000		General Fund (010)	Recurring	True-up
Fire Department	SRFECC Assessment Increase	\$ 113,681	\$ 113,681		General Fund (010)	Recurring	True-up
Fire Department	Vehicles Maintenance Fund Increase	\$ 100,000	\$ 100,000		General Fund (010)	Recurring	True-up
Fire Department	Safety Equipment Fund Increase	\$ 37,700	\$ 37,700		General Fund (010)	Recurring	True-up
Fire Department	Petroleum Products Fund Increase	\$ 25,000	\$ 25,000		General Fund (010)	Recurring	True-up
Fire Department	Departmental Supplies Fund Increase	\$ 16,000	\$ 16,000		General Fund (010)	Recurring	True-up
Fire Department	Equipment Maintenance Fund Increase	\$ 7,581	\$ 7,581		General Fund (010)	Recurring	True-up
Fire Department	Two Type I Fire Engines (E35 & E33)	\$ 2,500,000	\$ -		General Fund (010)	One-Time	New-Request
Fire Department	Type V Engine (E533)	\$ 475,000	\$ -		General Fund (010)	One-Time	New-Request
Fire Department	Fire Prevention Officer	\$ 126,101	\$ -		General Fund (010)	Recurring	New-Request
Fire Department	Administrative Battalion Chief	\$ 306,521	\$ -		General Fund (010)	Recurring	New-Request
Fire Department	Nine Firefighters (Staff Engine 35)	\$ 1,625,679	\$ -		General Fund (010)	Recurring	New-Request
Fire Department	Six Firefighters (Staff Medic 34)	\$ 1,083,787	\$ -		General Fund (010)	Recurring	New-Request
Fire Department	Explorer Program	\$ 5,000	\$ -		General Fund (010)	Recurring	New-Request
Fire Department	SCBA SKA-PAK Cylinders and Vise	\$ 5,670	\$ -		General Fund (010)	One-Time	New-Request
Fire Department	Thermal Imaging Cameras	\$ 22,974	\$ -		General Fund (010)	One-Time	New-Request
Fire Department	Administrative Office Space	\$ 205,000	\$ -		General Fund (010)	Recurring	New-Request
Fire Department	Uniform Expense Fund Increase	\$ 12,000	\$ -		General Fund (010)	Recurring	True-up
Fire Department	Training	\$ 50,000	\$ -		General Fund (010)	Recurring	New-Request
Fire Department	Water Rescue Drysuits	\$ 35,000	\$ -		General Fund (010)	One-Time	New-Request
Fire Department	Fuel Management System	\$ 80,000	\$ -		General Fund (010)	One-Time	New-Request
Fire Department	Security Card System Update	\$ 60,000	\$ -		General Fund (010)	One-Time	New-Request
Fire Department	PPE Extractor Washing Machine	\$ 28,000	\$ -		General Fund (010)	One-Time	New-Request
Fire Department	Annual PPE Inspection Increase	\$ 12,500	\$ -		General Fund (010)	Recurring	New-Request
Fire Department	Physical Fitness Equipment	\$ 4,479	\$ -		General Fund (010)	One-Time	New-Request

Department	Budget Request Proposal Description	Requested Amount	Amount Included in		Funding Source	Frequency: (One-Time/Recurring)	up/New-Request)
			Proposed Budget				
Fire Department	Security Cameras (Station 35)	\$ 5,000	\$ -		General Fund (010)	One-Time	New-Request
Fire Department	UKG-Kronos Consultation Service	\$ 12,000	\$ -		General Fund (010)	One-Time	New-Request
Fire Department	Shower Room Update (Station 36, Men's)	\$ 50,000	\$ -		General Fund (010)	One-Time	New-Request
Fire Department	Hydraulic Vehicle Extrication Tools	\$ 66,715	\$ -		General Fund (010)	One-Time	New-Request
Fire Department	PPE Stormstick Decontamination Sprayer	\$ 3,020	\$ -		General Fund (010)	One-Time	New-Request
Fire Department	Roto Decon Gear Washer	\$ 35,500	\$ -		General Fund (010)	One-Time	New-Request
Fleet	Shop Equipment	\$ 125,000	\$ -		General Fund (010)	One-Time	New-Request
Fleet	Consolidated Vehicle Replacements	\$ 1,762,016	\$ -		General Fund (010)	Recurring	New-Request
Fleet	Consolidated Equipment Replacements	\$ 142,715	\$ -		General Fund (010)	Recurring	New-Request
Human Resources	HR Technician	\$ 99,752	\$ -		General Fund (010)	Recurring	New-Request
Information Systems	Information Technician II	\$ 150,000	\$ -		General Fund (010)	Recurring	New-Request
Library	True-Up Utility and Public Internet	\$ 19,219	\$ 19,219		General Fund (010)	Recurring	True-up
Library	Restore Monday Open Hours	\$ 51,493	\$ -		General Fund (010)	Recurring	New-Request
Library	Youth, Teen, and Adult Materials	\$ 40,000	\$ -		General Fund (010)	Recurring	New-Request
Non-Departmental	Replace City Christmas Decorations	\$ 50,000	\$ -		General Fund (010)	One-Time	New-Request
Parks and Recreation	Landscape Maintenance Cost	\$ 400,000	\$ 400,000		General Fund (010)	Recurring	True-up
Parks and Recreation	Recreation Programing True Up	\$ 240,770	\$ 240,770		General Fund (010)	Recurring	True-up
Parks and Recreation	Temp Wages	\$ 210,000	\$ 210,000		General Fund (010)	Recurring	True-up
Parks and Recreation	Utilities True Up	\$ 154,000	\$ 154,000		General Fund (010)	Recurring	True-up
Parks and Recreation	Open Space Maintenance True Up	\$ 111,310	\$ 111,310		General Fund (010)	Recurring	True-up
Parks and Recreation	Instructors	\$ 85,500	\$ 85,500		General Fund (010)	Recurring	True-up
Parks and Recreation	Vehicle and Equipment Maintenance	\$ 78,500	\$ 78,500		General Fund (010)	Recurring	True-up
Parks and Recreation	Contracts True Up	\$ 60,000	\$ 60,000		General Fund (010)	Recurring	True-up
Parks and Recreation	Temp Wages	\$ 55,000	\$ 55,000		General Fund (010)	Recurring	True-up
Parks and Recreation	Rodeo True Up	\$ 50,000	\$ 50,000		General Fund (010)	Recurring	True-up
Parks and Recreation	Temp Wages	\$ 25,000	\$ 25,000		General Fund (010)	Recurring	True-up
Parks and Recreation	Fuel True Up	\$ 22,000	\$ 22,000		General Fund (010)	Recurring	True-up
Parks and Recreation	Park Lighting	\$ 22,000	\$ 22,000		General Fund (010)	Recurring	True-up
Parks and Recreation	Rents	\$ 18,500	\$ 18,500		General Fund (010)	Recurring	True-up
Parks and Recreation	Concessions	\$ 15,000	\$ 15,000		General Fund (010)	Recurring	True-up
Parks and Recreation	Safety and Chemical	\$ 12,000	\$ 12,000		General Fund (010)	Recurring	True-up
Parks and Recreation	Rents	\$ 10,000	\$ 10,000		General Fund (010)	Recurring	True-up
Parks and Recreation	Instructors	\$ 10,000	\$ 10,000		General Fund (010)	Recurring	True-up
Parks and Recreation	Temp Wages	\$ 8,400	\$ 8,400		General Fund (010)	Recurring	True-up
Parks and Recreation	Instructors	\$ 5,000	\$ 5,000		General Fund (010)	Recurring	True-up
Parks and Recreation	Telephone	\$ 4,500	\$ 4,500		General Fund (010)	Recurring	True-up
Parks and Recreation	Rents	\$ 3,500	\$ 3,500		General Fund (010)	Recurring	True-up
Parks and Recreation	Cellular	\$ 3,500	\$ 3,500		General Fund (010)	Recurring	True-up
Parks and Recreation	Rents	\$ 3,000	\$ 3,000		General Fund (010)	Recurring	True-up
Parks and Recreation	Taxes and Permits	\$ 2,500	\$ 2,500		General Fund (010)	Recurring	True-up
Parks and Recreation	Pre-employment	\$ 2,260	\$ 2,260		General Fund (010)	Recurring	True-up
Parks and Recreation	Postage	\$ 2,150	\$ 2,150		General Fund (010)	Recurring	True-up
Parks and Recreation	Safety and Chemical	\$ 2,000	\$ 2,000		General Fund (010)	Recurring	True-up
Parks and Recreation	Cellular	\$ 1,600	\$ 1,600		General Fund (010)	Recurring	True-up
Parks and Recreation	Master Plan Update	\$ 150,000	\$ -		General Fund (010)	One-Time	New-Request

Department	Budget Request Proposal Description	Requested Amount	Amount Included in		Funding Source	Frequency: (One-Time/Recurring)	up/New-Request)
			Proposed Budget				
Parks and Recreation	Maintenance Worker I/II Parks Maint.	\$ 173,648	\$ -		General Fund (010)	Recurring	New-Request
Parks and Recreation	Maintenance Worker I/II MLS	\$ 186,048	\$ -		General Fund (010)	Recurring	New-Request
Parks and Recreation	Trail Hazard Mitigation	\$ 250,000	\$ -		General Fund (010)	Recurring	New-Request
Parks and Recreation	Hazard Tree Work & Mitigation	\$ 100,000	\$ -		General Fund (010)	Recurring	New-Request
Parks and Recreation	Landscape Maintenance Contract	\$ 400,000	\$ -		General Fund (010)	Recurring	New-Request
Parks and Recreation	Management Analyst-MLS/Admin	\$ 166,467	\$ -		General Fund (010)	Recurring	New-Request
Parks and Recreation	Park Renovation Funding	\$ 376,982	\$ -		General Fund (010)	One-Time	New-Request
Parks and Recreation	Recreation & Rental Supervisor	\$ 172,725	\$ -		General Fund (010)	Recurring	New-Request
Parks and Recreation	Senior Building Trades Worker	\$ 204,409	\$ -		General Fund (010)	Recurring	New-Request
Parks and Recreation	Senior Maintenance Worker - Parks Mnt	\$ 195,080	\$ -		General Fund (010)	Recurring	New-Request
Parks and Recreation	Livermore Splash Pad Renovation	\$ 150,000	\$ -		General Fund (010)	One-Time	New-Request
Parks and Recreation	Police, Comm Center, City Hall Paint	\$ 340,000	\$ -		General Fund (010)	One-Time	New-Request
Parks and Recreation	Lembi Comm Park Revitalization Plan	\$ 75,000	\$ -		General Fund (010)	One-Time	New-Request
Parks and Recreation	Historic District Pressure Washing	\$ 49,100	\$ -		General Fund (010)	Recurring	New-Request
Police Department	Vehicle Maintenance	\$ 120,000	\$ 120,000		General Fund (010)	Recurring	True-up
Police Department	Contracts	\$ 90,000	\$ 90,000		General Fund (010)	Recurring	True-up
Police Department	Petrol	\$ 40,000	\$ 40,000		General Fund (010)	Recurring	True-up
Police Department	Cellular	\$ 30,000	\$ 30,000		General Fund (010)	Recurring	True-up
Police Department	Software License & Maint	\$ 30,000	\$ 30,000		General Fund (010)	Recurring	True-up
Police Department	Rents	\$ 28,000	\$ 28,000		General Fund (010)	Recurring	True-up
Police Department	Utilities	\$ 21,000	\$ 21,000		General Fund (010)	Recurring	True-up
Police Department	Radios	\$ 21,000	\$ 21,000		General Fund (010)	Recurring	True-up
Police Department	Building Maintenance	\$ 20,000	\$ 20,000		General Fund (010)	Recurring	True-up
Police Department	Equipment Maintenance	\$ 20,000	\$ 20,000		General Fund (010)	Recurring	True-up
Police Department	Pre-employment	\$ 7,000	\$ 7,000		General Fund (010)	Recurring	True-up
Police Department	Dispatch Staffing Increase	\$ 144,032	\$ -		General Fund (010)	Recurring	New-Request
Police Department	Records Technician	\$ 44,412	\$ -		General Fund (010)	Recurring	New-Request
Police Department	Fleet	\$ 1,000,000	\$ -		General Fund (010)	One-Time	New-Request
Police Department	Public Information Officer (Civilian)	\$ 123,000	\$ -		General Fund (010)	Recurring	New-Request
Police Department	Drone (DFR) program	\$ 305,000	\$ -		General Fund (010)	Recurring	New-Request
Police Department	Facility One Time Maintenance Expenses	\$ 100,000	\$ -		General Fund (010)	One-Time	New-Request
Police Department	Faro Scene Scanner	\$ 55,544	\$ -		General Fund (010)	One-Time	New-Request
Police Department	SWAT Equipment Vehicle	\$ 250,000	\$ -		General Fund (010)	One-Time	New-Request
Police Department	Computer Replacements	\$ 52,200	\$ -		General Fund (010)	One-Time	New-Request
Police Department	ALPR Cameras	\$ 64,253	\$ -		General Fund (010)	One-Time	New-Request
Police Department	Dispatch Monitor Replacement	\$ 9,800	\$ -		General Fund (010)	One-Time	New-Request
Police Department	Patrol Rifles	\$ 46,796	\$ -		General Fund (010)	One-Time	New-Request
Police Department	Range Equipment	\$ 8,500	\$ -		General Fund (010)	One-Time	New-Request
Police Department	EOC Room Audio Video Upgrade	\$ 24,464	\$ -		General Fund (010)	One-Time	New-Request
Public Works	Admin-Engineering Storm Drain Fee Study	\$ 250,000	\$ -		General Fund (023)	One-Time	New-Request
Total General Fund		\$ 18,544,131	\$ 2,975,095				

Department	Budget Request Proposal Description	Requested Amount	Amount Included in		Funding Source	Frequency: (One-Time/Recurring)	up/New-Request
			Proposed Budget				
Community Development	Arborist (Contract)	\$ 140,316	\$ -		Tree Mitigation (226)	Recurring	New-Request
Environmental Water Resources	Senior Civil Engineer	\$ 256,865	\$ 256,865		Water/Sewer (520/530)	Recurring	New-Request
Environmental Water Resources	2025 Urban Water Management Plan	\$ 250,000	\$ 250,000		Water (520)	One-Time	New-Request
Environmental Water Resources	Water Master Plan	\$ 250,000	\$ 250,000		Water (520)	One-Time	New-Request
Environmental Water Resources	WTP HVAC Upgrades & Roof Replace	\$ 200,000	\$ 200,000		Water (520)	One-Time	New-Request
Environmental Water Resources	Water Forum Funding	\$ 72,000	\$ 72,000		Water (520)	One-Time	True-up
Environmental Water Resources	Vehicle Maintenance and Petroleum	\$ 50,050	\$ 50,050		Sewer (530)	Recurring	New-Request
Environmental Water Resources	WTP Landscape Services	\$ 28,000	\$ 28,000		Water (520)	Recurring	New-Request
Facilities	Library HVAC	\$ 1,800,000	\$ 1,800,000		Capital Facilities Fund (602)	One-Time	New-Request
Facilities	Library Roof	\$ 1,300,000	\$ 1,300,000		Capital Facilities Fund (602)	One-Time	New-Request
Facilities	City Hall Low Slope Roof Replacement	\$ 240,000	\$ 240,000		Capital Facilities Fund (602)	One-Time	New-Request
Fire Department	Electrocardiogram (ECG) Monitors	\$ 1,030,350	\$ 756,000		Fire Equip/Capital Fund (608)	One-Time	New-Request
Fleet	Small Vehicle Repair Shop Roof	\$ 300,000	\$ 300,000		Capital Facilities Fund (602)	One-Time	New-Request
Fleet	Fuel Station Replacement	\$ 3,000,000	\$ -		FPASP Capital (472)	One-Time	New-Request
Parks and Recreation	Zoo Needs (zoo trust)	\$ 111,000	\$ 111,000		Zoo Fund (753)	One-Time	New-Request
Parks and Recreation	Park Planner II (Contract)	\$ 147,019	\$ -		FPASP Capital (472)	Recurring	New-Request
Police Department	Building purchase (expansion)	\$ 3,500,000	\$ -		FPASP Capital (472)	One-Time	New-Request
Solid Waste	Collection Vehicles	\$ 4,215,313	\$ 4,215,313		Solid Waste (540)	One-Time	True-up
Solid Waste	Six Refuse Drivers	\$ 540,706	\$ 540,706		Solid Waste (540)	Recurring	New-Request
Solid Waste	Recycling Division Contracts	\$ 212,561	\$ 212,561		Solid Waste (540)	Recurring	True-up
Solid Waste	Vehicle Maintenance	\$ 169,000	\$ 169,000		Solid Waste (540)	Recurring	True-up
Solid Waste	One Senior Office Assistant	\$ 81,790	\$ 81,790		Solid Waste (540)	Recurring	New-Request
Solid Waste	Consulting Services for Rate Study	\$ 80,000	\$ 80,000		Solid Waste (540)	One-Time	New-Request
Solid Waste	Consulting Services for C&D Program	\$ 50,000	\$ 50,000		Solid Waste (540)	One-Time	New-Request
Solid Waste	Commercial Bins for Organics Program	\$ 46,000	\$ 46,000		Solid Waste (540)	One-Time	New-Request
Solid Waste	Corporation Yard Cameras	\$ 41,550	\$ 41,550		Solid Waste (540)	One-Time	New-Request
Solid Waste	Collections Division Contracts	\$ 39,150	\$ 39,150		Solid Waste (540)	Recurring	True-up
Solid Waste	Route Smart Training	\$ 25,000	\$ 25,000		Solid Waste (540)	One-Time	New-Request
Total All Other Funds		\$ 18,176,670	\$ 11,114,985				

## Attachment 2



CITY OF  
**FOLSOM**  
DISTINCTIVE BY NATURE

## Folsom City Council Staff Report

<b>MEETING DATE:</b>	6/10/2025
<b>AGENDA SECTION:</b>	Public Hearing
<b>SUBJECT:</b>	Resolution No. 11401– A Resolution Adopting the Fiscal Year 2025-26 Operating and Capital Budgets for the City of Folsom, the Successor Agency, the Folsom Public Financing Authority, and the Folsom Ranch Public Financing Authority (Revised)
<b>FROM:</b>	City Manager's Office

**\*\*Revised\*\***

### **RECOMMENDATION / CITY COUNCIL ACTION**

Staff recommends that the City Council conduct a public hearing and consider adopting Resolution No. 11401 – A Resolution Adopting the Fiscal Year 2025-26 Operating and Capital Budgets for the City of Folsom, the Successor Agency, the Folsom Public Financing Authority, and the Folsom Ranch Public Financing Authority.

### **BACKGROUND / ISSUE**

City staff recommends that the City Council conduct multiple budget reviews during the fiscal year to ensure that expenditures and revenues are tracking as anticipated. If expenditures or revenues are not following the original budgetary projections, this process provides the opportunity to make necessary course corrections.

It is proposed that the City will follow the following annual budget process:

- 1) The Preliminary Budget for the Fiscal year starting July 1<sup>st</sup> is developed and approved by the City Council in May or June of each year.
- 2) The Final Budget is reviewed and approved by the City Council in October or November of each year.
- 3) The Mid-year Budget is reviewed and approved by the City Council in February or March of each year.

This report presents the Fiscal Year 2025-2026 proposed Preliminary Budget for the City of Folsom.

The City Manager’s Proposed Preliminary Budget for Fiscal Year 2025–26 was presented to the City Council on May 27, 2025, during a special budget workshop. During the workshop, the City Manager outlined key components of the proposed budget and responded to questions from both City Council members and community participants.

## **POLICY / RULE**

### Folsom Municipal Code, Section 3.02.030, Budget

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

## **ANALYSIS**

### ***Budget Structure and Overview:***

The Operating Budget for the City of Folsom is a complex document that manages the revenues and expenditure of over 150 separate Fund Accounts. A summary of these accounts is found in Attachment 2. Many of these fund accounts have specific rules and requirements that dictate how these funds can be used.

For example, funds collected from the water bills that are paid for by residents each month can only be used to cover the costs associated with maintaining and operating the water system. These funds cannot be used to cover public safety or any other non-water related expenses.

The four largest and most familiar Fund Accounts in the budget are 1) General Fund; 2) Solid Waste Fund, 3) Sewer Fund; and 4) Water Fund.

- 1) ***General Fund (Fund 010)*** – This fund accounts for all general revenues of the City not specifically levied or collected for other City funds and the related expenditures. The General Fund accounts for all financial resources of a governmental unit which are not accounted for in other funds.
- 2) ***Solid Waste (Fund 540)*** – This fund accounts for the revenues and expenses of the City’s solid waste operations.
- 3) ***Sewer Fund (Fund 530)*** – This fund accounts for the revenues and expenses of the City’s sewer operations.
- 4) ***Water Fund (Fund 520)*** – This fund accounts for the revenues and expenses of the City’s water operations.

***All City Funds Budget Analysis:***

The City Manager's Fiscal Year 2025-26 Proposed Preliminary Budget as presented totaled \$266,480,640. Below is a breakdown by Fund category

<b>Fund Category</b>	<b>FY 2025-26 Proposed Amounts</b>
General Fund	\$ 121,877,171
Enterprise Funds	53,700,278
Special Revenue Funds	13,377,152
Debt Service Funds	16,761,774
Capital Projects Funds	10,624,850
Internal Service Funds	25,060,360
Fiduciary Funds	25,079,055
<b>Total</b>	<b>\$ 266,480,640</b>

The City Manager's proposed Fiscal Year 2025-26 Preliminary Budget also includes 513.5 full and permanent part-time positions across all funds. This proposed budget provides for 8 new positions all funded by Enterprise Funds. The added positions are listed below along with the department.

<b>Department</b>	<b>Position</b>
Environmental and Water Resources	Senior Civil Engineer
Solid Waste	Refuse Driver (6)
Solid Waste	Senior Office Assistant

The City Manager's Fiscal Year 2025-26 Proposed Preliminary Budget is available on the City's web site at <https://www.folsom.ca.us/government/finance/city-budget/-folder-366#docfold 14 786 600 366>.

***General Fund Budget Analysis:***

The proposed FY 2025-2026 General Fund budget anticipates revenues of \$114,442,459 and Transfers In of \$5,546,145 for a grand total in revenues of \$119,988,604. The City projects expenses of \$121,877,171 with Transfers Out of \$1,601,982 for a grand total for expenses of \$123,479,153. This budget intends to use \$3,490,549 of unassigned General Fund Balance to maintain current services. Going forward, this is unsustainable.

Staff recommends that the City Council approve the FY 2025-2026 Preliminary Budget as proposed but that it also directs staff to start planning for necessary budget reductions for the FY 2026-2027 budget year.

### ***Recommended Budget Approval Process***

- June 10, 2025 – City Council holds budget public hearing and continues the public hearing to the June 24, 2025, City Council meeting. This will allow for more public dialogue.
- June 24, 2025 – City Council holds budget public hearing, receives public input and approves the FY 2025-2026 Preliminary Budget.
- July – September 2025 – City departments review their budgets and develop cost cutting proposals and that will be reviewed at the Review of the Final Budget in September/October 2025.
- FY 2025-2026 Review of Final Budget - September/October 2025:
  - o At a City Council meeting in either September or October City staff will have another budget review with the City Council that will allow additional public input from the community. This budget review will allow the City to work with the actual ending fund balance numbers for FY 2024-2025. Possible FY 2026-2027 General Fund budget reductions discussions will take place.
- FY 2025-2026 Mid-Year Budget Review – February/March 2026:
  - o At a City Council meeting in either February or March City staff will conduct a Mid-Year Budget review with the City Council. Any adjustments needed for the current year will be approved by the City Council at that time. Staff will be seeking direction from the Council as to what cuts they would consider including in the FY 2026-2027 budget.

### ***Why is the General Fund experiencing stress when property tax revenues continue to rise?***

There are several things that contribute to the struggles of the General Fund.

- Flattening out of Sales Tax Revenues
- Pension Costs
- Retiree Health Care Costs
- Cost Increases Due to Inflation
  - o Supplies and Contracts
  - o Cost of employees

***Brief History on the 3@50 (Public Safety) PERS Retirement Plan (ChatGPT was utilized to create this summary)***

The 3% at 50 public employee retirement plan—commonly referred to as 3@50—originated in California in 1999, when Senate Bill 400 was signed into law by Governor Gray Davis. This legislation significantly enhanced pension benefits for California Highway Patrol (CHP) officers by allowing them to retire at age 50 with 3% of their highest annual salary multiplied by each year of service. The change was retroactive, meaning officers could retire immediately with much larger pensions.

The rationale for this enhancement was to improve recruitment and retention in public safety roles and to reward the hazardous nature of the work. The California Public Employees' Retirement System (CalPERS) supported the change, assuring lawmakers and local governments that the pension enhancements would be “cost-neutral” due to booming investment returns in the late 1990s. This led many to believe it was a free benefit, funded entirely by market gains.

After the state adopted 3@50, CalPERS encouraged cities and counties across California to adopt similar benefits for their own police and fire employees. Using actuarial models that assumed continued high returns, CalPERS told municipalities they could do so at no additional cost, or even with savings in the short term. Facing union pressure and the risk of losing qualified officers to other agencies offering better retirement packages, cities felt compelled to follow suit, leading to a widespread adoption of 3@50 across the state.

However, the dot-com bust, Great Recession, and ongoing market volatility revealed the flaw in those assumptions. Investment returns fell short, while pension obligations soared. Instead of being a no-cost perk, 3@50 created a massive long-term liability for local and state governments. Rising pension costs have since forced cities to cut services, raise taxes, or take on more debt, and several have even faced bankruptcy, citing unsustainable pension obligations as a major cause.

In summary, the 3@50 plan was sold as a cost-free enhancement during a time of financial optimism, but in reality, it established a deeply underfunded system that burdened cities across California with long-term financial obligations that continue to strain public budgets today.

***Increasing PERS Costs:***

Year	GF Expense
FY 21-22	\$ 15,040,540
FY 22-23	16,194,561
FY 23-24	17,710,969
FY 24-25 (Estimated)	20,061,174
FY 25-26 (Proposed Budget)	22,431,140

The anticipated General Fund PERS costs in FY 2025-2026 are anticipated to be \$7,390,600 higher than they were just a few years ago in FY 2021-2022 when they were \$15,040,540. This represents a 50% cost increase.

***Increasing Retiree Health Costs:***

<u>Year</u>	<u>Cost for GF Retirees</u>
FY 21-22	\$ 4,089,010
FY 22-23	4,242,976
FY 23-24	4,645,188
FY 24-25 (Estimated)	4,718,075
FY 25-26 (Proposed Budget)	5,141,151

The anticipated General Fund Retiree Health costs in FY 2025-2026 are anticipated to be \$1,052,141 higher than they were just a few years ago in FY 2021-2022 when they were \$4,089,010. This represents a 26% cost increase.

**CONCLUSION:**

The City of Folsom cannot continue to provide the General Fund services it presently provides to the community. There is a projected \$3.5 million General Fund deficit for FY 2025-2026. To live within its means the City will need to reduce its expenditures which translates into reductions in services.

Staff proposes using General Fund Reserves to fund the FY 2025-2026 budget but aggressively pursue a strategy to reduce costs and services in preparation for the FY 2026-2027 budget period that begins on July 1, 2026.

Only the FY 2025-2026 Budget Summaries are included with the Council Packet. The full budget with the detail pages will be made available on Tuesday, June 10, 2025 prior to the City Council meeting.

**ATTACHMENTS**

1. Resolution No. 11401 – A Resolution Adopting the Fiscal Year 2025-26 Operating and Capital Budgets for the City of Folsom, the Successor Agency, the Folsom Public Financing Authority, and the Folsom Ranch Public Financing Authority
  - a. Exhibit A - Budget Summary by Fund – Projected Balance 2025-26 and Summary of General Fund Revenues and Expenditures
  - b. Exhibit B – Staffing Detail 2025-2026
  - c. Exhibit C – FY 2025-2026 Budget Request Proposal Detail Listing

Submitted,

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Bryan Whitemyer, City Manager