

SPECIAL REVENUE FUNDS AVAILABLE FOR COMMUNITY DEVELOPMENT STAFFING

Fund Number	Special Revenue Fund Name	Fund Description and Eligible Uses	Replenishing Fund Source? (Y/N)	25/26 Adopted Annual Revenue	5-Year Average Actual Annual Revenue	25/26 Adopted Fund Balance	Recommended Annual Special Revenue for Staff Time & Operations	FTE Details per Fund/Recommendation
238	Folsom Housing Fund	FMC 17.104.030 establishes the Inclusionary Housing Fee (in-lieu fee payment) to support affordable housing (Folsom Housing Fund 238). The fee equals 1% of the lowest-priced unit's sale price in a subdivision, multiplied by the total number of units. Approximately \$29M of the fund is encumbered with long-term low-interest loans for affordable housing development. Recommendation is to fund 1.5 FTE staff equivalents with the replenishing funds for the Housing Manager, Seniors Helping Seniors Program Management, and miscellaneous housing analysis and reports.	Yes	\$ 627,363.00	\$ -	\$ 23,960,396	\$ 326,465	1.5 FTE for Housing Manager, Senior Helping Seniors Program Management and miscellaneous housing analysis and reports.
226	Tree Planting and Replacement	FMC 12.16.160 for tree planting and revegetation projects for parkways, parks, planting of trees along public trails and beautification projects, arborist, or urban forestry program. Recommendation is to fund 1.25 FTE staff equivalents including the Arborist position approved by City Council in FY24/25 and an additional 0.25 FTE for Code Violations involving protected trees.	Yes	\$ 243,979		\$ 1,408,257	\$ 178,435	Arborist 1.25 FTE Code Enforcement Officer 0.25 FTE

TOTAL AVAILABLE SPECIAL REVENUE FUNDS (COMMUNITY DEVELOPMENT)

\$ 504,900.00

SPECIAL REVENUE FUNDS AVAILABLE FOR PARKS AND RECREATION STAFFING AND PROJECT DELIVERY

Fund Number	Special Revenue Fund Name	Fund Description and Eligible Uses	Replenishing Fund Source? (Y/N)	25/26 Adopted Annual Revenue	5-Year Average Actual Annual Revenue	Fund Balance on 10/3/2025	Recommended Annual Special Revenue for Parks and Recreation Staff Time & Operations	FTE Details per Fund/Recommendation
204, 205, 207, 208, 209, 210, 212, 213, 214, 215, 231, 232, 234, 236, 237, 249, 250, 251, 252, 253, 260, 270, 271, 275, 278, 281, 282, 284, 285	Landscaping and Lighting Districts (29)	These funds are used for the maintenance and servicing of district assets. Funds can be used for staffing to complete these services.	Yes	\$ 2,486,039.00		\$ 597,176	\$ 279,380	30% of MLS Staffing
262, 266, 267, 283, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297	Community Facilities Districts (10)	These funds are used for the maintenance and servicing of district assets. Funds can be used for staffing to complete these services.	Yes	\$ 4,134,945		\$ 6,010,837	\$ 186,254	20% of MLS Staffing

206	Transportation System Management	This is a replenishing fund and its source is the Transportation Management Fee.	Yes	\$ 41,000	\$ 46,360	\$ 319,820	\$ -	Staff recommends using this fund as a growing reserve account for unforeseen expenditures.
219	Folsom Community Cultural Services (Art and Culture)	This fund is used to support art programs and maintenance	Yes	\$ 3,500		\$ 93,638	\$ -	Staff recommends using this fund as a growing reserve account for unforeseen expenditures.
223	Humbug Willow Creek Trail Impact Fees	Impact Fee fund for HWC trails	Yes	\$ 50,000	\$ 317,416	\$ 56,119	\$ -	Staff recommends using this fund as a growing reserve account for unforeseen expenditures.
240	Park Dedication Quimby	Quimby in lieu of fees for park development	Yes	\$ 450,000	\$ 304,851	\$ 2,705,717	\$ -	Staff recommends using the Quimby funds for new park development and the rehabilitation of existing parks located north of Highway 50.
248	Transportation Tax (SB 325) TDA Funds (Transit focused)	This funding source is dedicated to bicycle and pedestrian projects and improvements. This could potentially be used as local match or maintenance funds for preservation of Folsom's trails and ATP roadways.	Yes	\$ 89,500	\$ 90,022	\$ 356,624	\$ -	Staff recommends using this fund as a growing reserve account for unforeseen expenditures.
276	New Measure A	This is the City's annual Measure A apportionment which is split amongst 3 primary project types: Traffic Control/Safety, ADA, and Street/Road Maintenance. This funding source, in conjunction with the current MOU with STA, allows for operations and staff time delivering projects as eligible expenditures.	Yes	\$ 3,857,552	\$ 3,339,934	\$ 7,015,096	\$ 127,810	Capital Projects Manager 0.50
411	Supplemental Park Fee	This is a supplemental fee for park impacts in the Empire Ranch area	Yes	\$ 5,000	\$ 4,960	\$ 302,045	\$ -	Staff recommends using this for for new park development within the Empire Ranch subdivision.
412	Park Improvement Fund	Impact Fee Funds for development of Parks located north of US 50.	Yes	\$ 1,150,000	\$ 1,619,126	\$ 9,274,087	\$ 43,657	Park Planning Manager 0.20
414	Johnny Cash Art Experience	Doantions and merchandise sales to support the JCT Art Experience	Yes	\$ 9,000	\$ 28,704	\$ 20,819	\$ -	Staff recommends using this fund as a growing reserve account for unforeseen expenditures.
446	Transportation Improvement	This fund can be used for roadway projects and serves as PW primary source of transportation funding.	Yes	\$ 5,153,415	\$ 9,927,694	\$ 13,912,048	\$ 51,124	Capital Projects Manager 0.20
448	Drainage Capital Fund	This is a developer impact fund that is replenished annually to support drainage projects and staff time for compliance of state permits.	Yes	\$ 805,940	\$ 437,563	\$ 536,905	\$ 25,562	Capital Projects Manager 0.10
472	FPSA Capital	This is a developer impact fee fund and considered pooled capital funds to support new police, fire, library, facilities, parks, and trails projects including general capital and municipal services.	Yes	\$ 11,800,000	\$ 11,233,310	\$ 41,687,333	\$ 315,348	Park Planner II 1.15 Capital Projects Manager 0.10 Planning Manager 0.20 Sr. Trails Planner 0.35
TOTAL AVAILABLE SPECIAL REVENUE FUNDS (PARKS AND RECREATION)							\$ 1,029,135.00	

SPECIAL REVENUE FUNDS AVAILABLE FOR PUBLIC WORKS STAFFING AND PROJECT DELIVERY

Fund Number	Special Revenue Fund Name	Fund Description and Eligible Uses	Replenishing Fund Source? (Y/N)	25/26 Adopted Annual Revenue	5-Year Average Actual Annual Revenue	Fund Balance on 10/3/2025	Recommended Annual Special Revenue for Staff Time & Operations	FTE Details per Fund/Recommendation
203	Traffic Congestion Relief	No description provided in the Adopted Budget or supplemental information. This appears to be a non-replenishing source. This funding source ended on 6/30/2017.	No	\$ -	\$ -	\$ 1,027	\$ -	Staff recommends transferring the balance to another fund source and closing out this fund.
206	Transportation System Management	This is a replenishing fund and its source is the Transportation Management Fee.	Yes	\$ 35,000	\$ 41,802	\$ 367,111	\$ -	Staff recommends using this fund as a growing reserve account for unforeseen expenditures.
230	Truck Management Plan Fee	This fund stems from the Quarry Truck Management Plan Funding Agreement with the County of Sacramento has a replenishing source of funds. The funds are collected by the County with disbursements to the City.	Yes	\$ 50,000.00	N/A	\$ 701,644	\$ -	Staff recommends holding these funds until delivery of the Prairie City Road Project.
235	Road Maintenance & Rehabilitation (RMRA Funds from SB-1)	These are discretionary funds to support road maintenance and operations in the City of Folsom, funded through SB-1. Folsom spends approximately \$1,725,000 annually in construction and carries a balance forward of approximately \$1,000,000 on average.	Yes	\$ 2,301,600	\$ 1,730,346	\$ 3,742,058	\$ 624,710	<u>Use for Staffing and Project Delivery</u> <u>Recommended FTEs</u> Streets Operations Manager 0.20 Administrative Assistant 0.20 Streets Operations Supervisor 0.25 Senior Maintenance Worker 0.20 Maintenance Specialist 1.6 Maintenance Worker II 2.0 Maintenance Worker I 0.4
243	Gas Tax 2106	Both Public Works Operations and Projects are eligible to use this funding source, but only a small portion is used on a one-time basis (most recent adopted budget).	Yes	\$ 374,616	\$ 302,285	\$ 1,938,958	\$ 120,990	<u>Use for Staffing and Project Delivery</u> <u>Recommended FTEs</u> Streets Operations Manager 0.20 Administrative Assistant 0.20 Maintenance Worker I 0.40
244	Gas Tax 2107	This fund source can be used and is used to supplement the cost of Public Works operations through transfers out to the General Fund in varying amounts, although it is not clear what the transfer captures.	Yes	\$ 765,619	\$ 594,519	\$ 2,848,908	\$ 210,255	<u>Use for Staffing and Project Delivery</u> <u>Recommended FTEs</u> Senior Traffic Control & Lighting 0.20 Traffic Control & Lighting Tech II 0.40 Traffic Control & Lighting Tech I 0.40 Senior Maintenance Worker - Signs 0.20 Maintenance Specialist - Signs 0.25

245	Gas Tax 2107.5	This fund source can be used and is used to supplement the cost of Public Works operations through transfers out to the General Fund in varying amounts, although it is not clear what that transfer captures.	Yes	\$ 836,278	\$ 641,241	\$ 2,942,338	\$ 210,255	<u>Use for Staffing and Project Delivery</u> <u>Recommended FTEs</u> Senior Traffic Control & Lighting 0.20 Traffic Control & Lighting Tech II 0.40 Traffic Control & Lighting Tech I 0.40 Senior Maintenance Worker - Signs 0.20 Maintenance Specialist - Signs 0.25
247	Gas Tax 2105	This fund source can be used and is used to supplement the cost of Public Works operations through transfers out to the General Fund in varying amounts, although it is not clear what that captures.	Yes	\$ 564,942	\$ 454,671	\$ 2,569,829	\$ 300,000	Staff recommends cost recovery through billing staff time to this fund when delivering eligible projects.
276	New Measure A	This is the City's annual Measure A apportionment which is split amongst 3 primary project types: Traffic Control/Safety, ADA, and Street/Road Maintenance. This funding source, in conjunction with the current MOU with STA, allows for operations and staff time delivering projects as eligible expenditures.	Yes	\$ 2,803,100	\$ 3,339,934	\$ 5,655,799	\$ 319,750	<u>Use for Staffing and Project Delivery</u> <u>Recommended FTEs</u> PWD 0.2 Senior Management Analyst 0.2 Management Analyst 0.2 Administrative Assistant 0.2 Capital Projects Manager (PW) 0.2 Principal Civil Engineer 0.1 Senior Civil Engineer 0.1 Associate Engineer 0.6 Senior Construction Inspector 0.25
443	Highway 50 Improvement Capital	This fund is replenished through development impact fee collection and is reserved for on-system/on-highway projects with Caltrans that directly benefit the FPA. The City holds these funds, not Caltrans.	Yes	\$ 1,100,000	\$ 1,179,037	\$ 8,208,100	\$ 25,000	Staff recommends coordinating with Caltrans on potential opportunities to use these funds for on-system safety improvements (per December 2014 MOU). An example project listed in the MOU is the Oak Avenue Interchange and lessening of impacts to US 50 at Prairie City Road.
444	Highway 50 Interchange Capital	This fund is replenished through development impact fee collection and is reserved for City efforts and delivery of interchange projects that directly benefit the FPA. This is the City's local match source for Empire Ranch Road Interchange.	Yes	\$ 2,300,000	\$ 2,227,923	\$ 16,525,161	\$ 200,000	Staff recommends cost recovery through billing staff time to this fund when delivering eligible projects.
445	General Capital	This development impact fee is used for the purposes of financing the planning, construction, and development of key facilities and services identified in the PFFP.	Yes	\$ 400,000	\$ 526,099	\$ 3,432,801	\$ -	Staff recommends cost recovery through billing staff time to this fund when delivering eligible projects.

446	Transportation Improvement	This fund can be used for roadway projects and serves as PW primary source of transportation funding.	Yes	\$ 5,053,415	\$ 1,752,018	\$ 17,107,297	\$ 319,750	Use for Staffing and Project Delivery Recommended FTEs PWD 0.2 Senior Management Analyst 0.2 Management Analyst 0.2 Administrative Assistant 0.2 Capital Projects Manager (PW) 0.2 Principal Civil Engineer 0.1 Senior Civil Engineer 0.1 Associate Engineer 0.6 Senior Construction Inspector 0.25
448	Drainage Capital Improvements	This is a developer impact fund that is replenished annually to support drainage projects and staff time for compliance of state permits.	Yes	\$ 775,940	\$ 363,019	\$ 536,905	\$ -	Use for Staffing and Project Delivery Recommended FTEs Senior Civil Engineer 0.1 Senior Construction Inspector 0.25
449	Transit Capital	The developer impact fee funds planning, construction, and development of transit related improvements, corridor improvements, transit parking, transit stops, and a share of transit vehicles per the PFFP.	Yes	\$ 1,200,000	\$ 1,131,433	\$ 15,245,048	\$ 50,000	Staff recommends cost recovery through billing staff time to this fund when delivering eligible projects.
451	Light Rail Transportation	This fund can be used for intra-community bus service, commuter bus service to downtown Sacramento, and service to the nearest light rail station. Recommend discussing with SacRT about how these funds can be used to support bus service in and around Folsom and allow City staff time to bill when working on transit operations in Folsom.	Yes	\$ 175,000	\$ 176,921	\$ 1,390,870	\$ -	Staff recommends cost recovery through billing staff time to this fund when delivering eligible projects.
459	Corp Yard Capital	The purpose of this fund is to fund the corporation yard located in the Folsom Plan Area in anticipation of growth of the City. These funds can be used to cover staff time for delivery of the project. Recommend allowing staff to bill hours while working on the project as a measure of cost recovery, estimated cap of \$150,000 annually.	Yes	\$ 675,000	\$ 622,335	\$ 3,912,155	\$ 150,000	Use for Staffing and Project Delivery Recommended FTEs PWD 0.1 Capital Projects Manager (PW) 0.2 Principal Civil Engineer 0.1 Senior Civil Engineer 0.2

472	FPSA Capital	This is a developer impact fee fund and considered pooled capital funds to support new police, fire, library, facilities, parks, and trails projects including general capital and municipal services. Recommend allowing staff time to be billed to this fund as part of cost recovery efforts while delivering any of the aforementioned projects.	Yes	\$ 11,800,000	\$ 11,233,310	\$ 57,487,113	\$ 25,000	Staff recommends cost recovery through billing staff time to this fund when delivering eligible projects.
TOTAL AVAILABLE SPECIAL REVENUE FUNDS (PUBLIC WORKS)							\$ 3,526,244.32	
TOTAL AVAILABLE SPECIAL REVENUE FUNDS AVAILABLE						\$ 189,473,490.46		