



Folsom City Council Staff Report

MEETING DATE:	12/13/2022
AGENDA SECTION:	Consent Calendar
SUBJECT:	Resolution No. 10966 – A Resolution Accepting the AB1600 Development Fees Annual Report for the Fiscal Year ended June 30, 2022
FROM:	Finance Department

RECOMMENDATION / CITY COUNCIL ACTION

Staff recommends the City Council approve Resolution No. 10966 – A Resolution Accepting the AB1600 Development Fees Annual Report for the Fiscal Year ended June 30, 2022.

BACKGROUND / ISSUE

Following the passage of Proposition 13 in 1978, many cities began charging fees on new development to fund public improvements and services such as streets, transit facilities, sewers, and storm drains. These fees are commonly known as development impact fees. In order to ensure that these fees were spent in a timely manner and on projects for which they were being collected, the State Legislature passed a bill known as AB 1600 (Mitigation Fee Act). This bill applies to developer fees, increased, or imposed on or after January 1, 1989. AB 1600 enacts Government Code Sections 66000-66008 that generally contain four requirements:

1. A local jurisdiction must follow the process set forth in the bill and make certain determinations regarding the purpose and use of the fees, and establish a “nexus” or connection between a development project or class of project and the public improvement being financed with the fee.
2. The fee revenue must be segregated from the general fund in order to avoid commingling of public improvement fees and the general fund.

3. If a local jurisdiction has had possession of a developer fee for five years or more and has not committed that money to a project or actually spent that money, then it must make findings describing the continuing need for that money. In addition, an annual report must be made of fees collected, interest earned, projects on which fees were expended, and any transfers or loans from the fee account. This report is to be reviewed by the local agency assessing the fees.
4. If a local jurisdiction cannot make the findings required under paragraph 3, the city or county must refund the fees collected.

The attached report provides the information required by Government Code for the development fees that fall under this disclosure requirement. In some instances, the ending fund balance amount is less than the remaining appropriation because outstanding advances and loans are not included in the fund balance. Cash balances are sufficient for the remaining appropriations. No refunds have been made nor are any required. More information on these funds and all other capital project funds is available in the annual budget adopted by Council in June 2022 and in the Annual Comprehensive Financial Report (ACFR).

This report was compiled with the unaudited City financial records. The audited ACFR will be available at the end of the current calendar year.

This report has been on file with the City Clerk's office as of November 28, 2022.

POLICY / RULE

Policy 11.6 of the General Plan states:

It is the Policy of the City of Folsom to require new development to bear the cost of its increased demand/effect on municipal services and facilities so as not to create a greater burden on existing residents. Development contributes to the need for the expansion and extension of the City's circulation, water, sewer, storm drainage, and parks systems and other capital improvements, facilities, and equipment to adequately serve the development area. Service expansion and extension is not necessarily site-specific; rather, it is generally related to a larger area and the City as a whole. In order to accommodate the new development, maintain an acceptable level of service, and alleviate the effects of the increased demand on City services, it is the policy of the City of Folsom to require certain necessary improvements as a part of the development and/or the payment of municipal services and facilities fees consistent with the proportional effect of the development on such services. . .

ANALYSIS

For fiscal year ended June 30, 2022 development impact fee funds for all revenues totaled \$42,631,390. Of the \$42.63 million, \$23,658,118 are impact fees, the remaining \$18,973,272

are grants, reimbursements, interest, and miscellaneous revenue. Expenditures totaled \$21,644,721.

Upon review, it is determined that all fees have been spent or committed within 5 years of receipt, and thus no refunds are required.

ATTACHMENTS

1. Resolution No. 10966 - A Resolution Accepting the AB1600 Development Fees Annual Report for the Fiscal Year Ended June 30, 2022
2. The Development Fees Annual Report for the City of Folsom for the Fiscal Year Ended June 30, 2022

Submitted,



Stacey Tamagni, Finance Director

ATTACHMENT 1

RESOLUTION NO. 10966

A RESOLUTION ACCEPTING THE AB1600 DEVELOPMENT FEES ANNUAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2022

WHEREAS, Policy 11.6 of the General Plan requires new development to bear the cost of its increased demand/effect on municipal services and facilities so as not to create a greater burden on existing residents; and

WHEREAS, the City of Folsom has imposed and collected the Development Impact Fees based upon several adopted Nexus Reports that were completed in accordance with Government Code Section 66000, et. al.; and

WHEREAS, Section 66006(b) 2 of the Government Code of the State of California mandates that the “local agency shall review the information (concerning local agency improvement fees) made available to the public...at the next regularly scheduled public meeting...”

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Folsom hereby accepts the Development Fees Annual Report for the Fiscal Year Ended June 30, 2022 on file in the City Clerk’s office.

PASSED AND ADOPTED this 13th day of December 2022, by the following roll-call vote:

AYES: Councilmember(s):

NOES: Councilmember(s):

ABSTAIN: Councilmember(s):

ABSENT: Councilmember(s):

MAYOR

ATTEST:

Christa Freemantle, CITY CLERK

ATTACHMENT 2

Development Impact Fee Report

Fiscal Year Ended June 30, 2022

City of Folsom



Introduction	1
Housing Trust Fee Fund.....	2
Humbug Willow Creek Trails Fee Fund.....	4
Supplemental Park Fee Fund.....	6
City-Wide Park Improvement Fee Fund	8
Police Capital Fee Fund.....	11
Fire Capital Fee Fund.....	13
General Capital Fee Fund.....	15
Transportation Improvement Fee Fund.....	17
Drainage Capital Fee Fund	21
Light Rail Impact Fee Fund	24
General Park Equipment Fee Fund.....	26
Water Impact Fee Fund.....	28
Water Capital Improvement Fee Fund	31
Sewer Capital Improvement Fee Fund.....	34
Facilities Augmentation Critical Fee Fund	36
Facilities Augmentation General Fee Fund	38
Solid Waste Capital Improvement Fee Fund.....	40
Folsom Plan Area Highway 50 Improvements Fee Fund	42
Folsom Plan Area Highway 50 Interchange Fee Fund.....	44
Folsom Plan Area Transit Impact Fee Fund.....	46
Folsom Plan Area Corporation Yard Fee Fund	48
Folsom Plan Area Specific Plan Capital Fee Fund.....	50
Folsom Plan Area Solid Waste Capital Fee Fund	52

**Annual Report
Development Impact Fees
For the City of Folsom
For the Fiscal Year Ended June 30, 2022**

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

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

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

ANALYSIS

For the fiscal year ended June 30, 2022 all fund revenues totaled \$42,631,390.44 while expenditures totaled \$21,644,721.47.

The table below summarizes, by program, the impact fees collected in FY 2021-22.

	Fiscal Year End June 30, 2022
Housing Trust Fund	\$ 36,080.00
Humbug-Willow Creek Fee	\$ 42,365.25
Supplemental Park Fee	\$ -
Park Improvements	\$ 1,010,323.14
Police Capital	\$ 169,303.39
Fire Capital	\$ 247,786.75
General Capital	\$ 365,119.50
Transportation Improvement	\$ 1,323,715.96
Drainage Capital Improvement	\$ 265,676.35
Light Rail Transportation	\$ 121,968.50
General Park Equip Cap	\$ 112,358.25
Water Impact Fee	\$ 127,619.23
Water Capital Improvement	\$ 363,450.25
Sewer Capital	\$ 58,693.50
Facilities Augmentation Critical	\$ -
Facilities Augmentation General	\$ -
Solid Waste Capital	\$ 96,108.00
FPA Highway 50 Improvement	\$ 1,273,362.00
FPA Highway 50 Interchange	\$ 2,589,411.00
FPA Transit Impact	\$ 1,315,011.00
FPA Corporation Yard	\$ 840,618.00
FPA Specific Plan Capital	\$ 12,818,590.00
FPA Solid Waste Capital	\$ 480,558.00
Total Impact Fees Collected	\$ 23,658,118.07

**City of Folsom
 Developer Impact Fee Compliance 2022
 Housing Trust**

Fund 221

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

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

HOUSING TRUST FUND FEE SCHEDULE

<u>Use Category</u>	<u>Fee per Gross Square Foot</u>
Office	\$ 1.76
Retail	\$ 1.76
Light Industrial	\$ 1.76
Heavy Industrial/Manufacturing	\$ 1.76
Light Industrial/Manufacturing	\$ 1.76

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

<u>Description</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>
Revenues					
Fees	\$ 61,088	\$ 53,712	\$ 175,956	\$ 11,443	\$ 36,080
Interest	14,628	21,476	41,916	27,568	21,916
Other Revenues	27,745	15,000	6,000	6,000	-
Total Revenues	\$ 103,462	\$ 90,188	\$ 223,872	\$ 45,011	\$ 57,996
Expenditures					
AB 1600 Expenditures	\$ 92,230	\$ 11,405	\$ 4,067	\$ 1,310	\$ 475
AB 1600 Transfers Out	2,500	3,771	2,222	1,956	1,954
	\$ 94,730	\$ 15,176	\$ 6,289	\$ 3,266	\$ 2,429
Revenues less Expenditures	\$ 8,732	\$ 75,012	\$ 217,583	\$ 41,745	\$ 55,567
Fund Balance, Beginning of Year	\$ 1,805,096	\$ 1,813,828	\$ 1,888,839	\$ 2,106,422	\$ 2,148,167
Fund Balance, End of Year	\$ 1,813,828	\$ 1,888,839	\$ 2,106,422	\$ 2,148,167	\$ 2,203,734
¹ Loan Receivable	\$ 849,683	\$ 849,683	\$ 841,289	\$ 841,289	\$ 1,826,410
Available Fund Balance	\$ 964,145	\$ 1,039,156	\$ 1,265,132	\$ 1,306,877	\$ 377,324

Notes:

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

Housing Trust

Five Year Revenue Test Using First In First Out Method					
Available Revenue Current Year	\$ 103,462	\$ 90,188	\$ 223,872	\$ 45,011	\$ 57,996
Available Revenue Prior Fiscal Year (2-yr Old Funds)	279,328	103,462	90,188	223,872	45,011
Available Revenue Prior Fiscal Year (3-yr Old Funds)	318,662	279,328	103,462	90,188	223,872
Available Revenue Prior Fiscal Year (4-yr Old Funds)	262,693	318,662	279,328	103,462	50,445
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	247,516	318,662	279,328	-
Available Revenue Prior Fiscal Year (6-yrs and beyond)	-	-	249,620	565,016	-
Total Revenue Available	\$ 964,145	\$ 1,039,156	\$ 1,265,132	\$ 1,306,877	\$ 377,324

Notes:

During FY 2021-22 \$1,000,000 was used to provide funding for a low-income housing project.

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
Operations	\$ 475	100%	\$ 475	\$ -
Administrative Overhead (interfund transfer)	1,954	100%	1,954	- ¹
	<u>\$ 2,429</u>		<u>\$ 2,429</u>	<u>\$ -</u>
FY 2020-21 Projects				
Operations	\$ 1,310	100%	\$ 1,310	\$ -
Administrative Overhead (interfund transfer)	1,956	100%	1,956	- ¹
	<u>\$ 3,266</u>		<u>\$ 3,266</u>	<u>\$ -</u>
FY 2019-20 Projects				
Operations	\$ 4,067	100%	\$ 4,067	\$ -
Administrative Overhead (interfund transfer)	2,222	100%	2,222	- ¹
	<u>\$ 6,289</u>		<u>\$ 6,289</u>	<u>\$ -</u>
FY 2018-19 Projects				
Operations	\$ 11,405	100%	\$ 11,405	\$ -
Administrative Overhead (interfund transfer)	3,771	100%	3,771	- ¹
	<u>\$ 15,176</u>		<u>\$ 15,176</u>	<u>\$ -</u>
FY 2017-18 Projects				
Operations	\$ 92,230	100%	\$ 92,230	\$ -
Administrative Overhead (interfund transfer)	2,500	100%	2,500	- ¹
	<u>\$ 94,730</u>		<u>\$ 94,730</u>	<u>\$ -</u>

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2022
Humbug-Willow Creek Fee**

Fund 223

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

HUMBUG-WILLOW CREEK FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Residential, Single Family	Per Unit	\$ 276
Residential, Multiple Family	Per Unit	\$ 174
Mobile Dwellings	Per Unit	\$ 151
Commercial/Industrial Development	Sq. Ft.	\$ 0.0670

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

<u>Description</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>
Revenues					
Fees	\$ 146,538	\$ 107,206	\$ 81,891	\$ 17,265	\$ 42,365
Interest	229	-	-	-	-
Grant Reimbursements	2,590,416	2,402,241	68,123	40,000	985,000
Other Revenues	40,063	244,493	123,785	74,160	80
Total Revenues	<u>\$ 2,777,246</u>	<u>\$ 2,753,940</u>	<u>\$ 273,799</u>	<u>\$ 131,424</u>	<u>\$ 1,027,445</u>
Expenditures					
AB 1600 Expenditures	\$ 2,452,183	\$ 2,678,645	\$ 544,809	\$ 30,308	\$ 30,202
AB 1600 Transfers Out	-	106,013	69,653	79,472	18,637
	<u>\$ 2,452,183</u>	<u>\$ 2,784,658</u>	<u>\$ 614,462</u>	<u>\$ 109,780</u>	<u>\$ 48,839</u>
Revenues less Expenditures	\$ 325,063	\$ (30,718)	\$ (340,664)	\$ 21,644	\$ 978,606
Fund Balance, Beginning of Year	<u>\$ (1,118,872)</u>	<u>\$ (793,809)</u>	<u>\$ (824,527)</u>	<u>\$ (1,165,191)</u>	<u>\$ (1,143,546)</u>
Fund Balance, End of Year	<u>\$ (793,809)</u>	<u>\$ (824,527)</u>	<u>\$ (1,165,191)</u>	<u>\$ (1,143,546)</u>	<u>\$ (164,940)</u>
Available Fund Balance	<u>\$ (793,809)</u>	<u>\$ (824,527)</u>	<u>\$ (1,165,191)</u>	<u>\$ (1,143,546)</u>	<u>\$ (164,940)</u>

Humbug-Willow Creek Fee Fund

Five Year Revenue Test Using First In First Out Method

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

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

Capital Improvement Projects

FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Placerville Rail Trail	\$ 30,202	100%	\$ 30,202	\$ -
General Government Overhead (interfund transfer)	18,637	100%	18,637	-
	\$ 48,839		\$ 48,839	\$ -

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Placerville Rail Trail	\$ 30,308	100%	\$ 30,308	\$ -
General Government Overhead (interfund transfer)	79,472	100%	79,472	-
	\$ 109,780		\$ 109,780	\$ -

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Oak Parkway Trail Undercrossing	\$ 626,199	85%	\$ 534,574	\$ 91,625
Placerville Rail Trail	10,235	100%	10,235	-
General Government Overhead (interfund transfer)	69,653	100%	69,653	-
	\$ 706,087		\$ 614,462	\$ 91,625

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Folsom Lake Trail Phase 2	\$ 4,515	0%	\$ -	\$ 4,515
Lake Natoma Class 1 Trail	868,568	100%	868,568	-
Lake Natoma Water Front Trail	48,500	100%	48,500	-
Oak Parkway Trail Undercrossing	1,728,829	98%	1,691,614	37,215
Placerville Rail Trail	28,233	100%	28,233	-
General Government Overhead (interfund transfer)	106,013	100%	106,013	-
	\$ 2,784,658		\$ 2,636,915	\$ 41,730

FY 2017-18 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Folsom Lake Trail Phase 2	\$ 1,984,345	98%	\$ 1,937,133	47,212
Lake Natoma Class 1 Trail	329,160	100%	329,160	-
Oak Parkway Trail Undercrossing	61,878	100%	61,878	-
Placerville Rail Trail	124,012	100%	124,012	-
	\$ 2,499,395		\$ 2,452,183	\$ 47,212

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2022
Supplemental Park Fee**

Fund 411

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

SUPPLEMENTAL PARK IMPROVEMENT FUND FEE SCHEDULE

This fee is no longer charged

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

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Revenues					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	3,938	5,912	5,703	3,276	2,508
Total Revenues	\$ 3,938	\$ 5,912	\$ 5,703	\$ 3,276	\$ 2,508
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
AB 1600 Transfers Out	-	-	435	-	-
	\$ -	\$ -	\$ 435	\$ -	\$ -
Revenues less Expenditures	\$ 3,938	\$ 5,912	\$ 5,268	\$ 3,276	\$ 2,508
Fund Balance, Beginning of Year	\$ 265,525	\$ 269,463	\$ 275,375	\$ 280,643	\$ 283,919
Fund Balance, End of Year	\$ 269,463	\$ 275,375	\$ 280,643	\$ 283,919	\$ 286,427
Available Fund Balance	\$ 269,463	\$ 275,375	\$ 280,643	\$ 283,919	\$ 286,427

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 3,938	\$ 5,912	\$ 5,703	\$ 3,276	\$ 2,508
Available Revenue Prior Fiscal Year (2-yr Old Funds)	3,962	3,938	5,912	5,703	3,276
Available Revenue Prior Fiscal Year (3-yr Old Funds)	10,491	3,962	3,938	5,912	5,703
Available Revenue Prior Fiscal Year (4-yr Old Funds)	152,078	10,491	3,962	3,938	5,912
Available Revenue Prior Fiscal Year (5-yrs and beyond)	96,263	152,078	10,491	3,962	3,938
Available Revenue Greater than Five Prior Fiscal Years	2,731	98,994 ¹	250,637	261,128	265,090
Total Revenue Available	\$ 269,463	\$ 275,375	\$ 280,643	\$ 283,919	\$ 286,427

Notes:

Result: The Supplemental Park Improvement Fund reports funds being held beyond the five-years as described by AB1600. Per the 2023 Capital Improvement Plan funds are reserved for the Benevento Family Park project. The Supplemental Park Improvement Fund will be utilized for a total of \$285,000 for this project which is currently in the design phase.

**Supplemental Park Fee
Capital Improvement Projects**

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

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

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

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

FY 2017-18 Projects	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
General Government Overhead (interfund transfer)	\$ -	100%	\$ -	\$ -
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

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

City of Folsom
Developer Impact Fee Compliance 2022
City-Wide Park Improvement Fund

Fund 412

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

CITY-WIDE PARK IMPROVEMENT FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Residential, Single Family	Per Unit	\$ 7,037
Residential, Multiple Family	Per Unit	\$ 4,675
Residential Senior dwelling	Per Unit	\$ 3,614
Mobile Dwellings	Per Unit	\$ 2,701
Commercial/Industrial Development	Sq. Ft.	\$ 0.476

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

<u>Description</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>
Revenues					
Fees	\$ 3,819,319	\$ 2,539,916	\$ 2,034,287	\$ 446,419	\$ 1,010,323
Interest	34,929	42,345	141,800	19,163	(119,283)
Other Revenues	-	2,643	7,334	1,488	-
Total Revenues	<u>\$ 3,854,248</u>	<u>\$ 2,584,905</u>	<u>\$ 2,183,421</u>	<u>\$ 467,070</u>	<u>\$ 891,040</u>
Expenditures					
AB 1600 Expenditures	\$ 5,256,400	\$ 999,904	\$ 145,665	\$ 152,101	\$ 165,512
AB 1600 Transfers Out	\$ 21,737	\$ 43,231	\$ 80,371	\$ 21,528	\$ 9,943
	<u>\$ 5,278,137</u>	<u>\$ 1,043,135</u>	<u>\$ 226,036</u>	<u>\$ 173,629</u>	<u>\$ 175,455</u>
Revenues less Expenditures	\$ (1,423,889)	\$ 1,541,769	\$ 1,957,386	\$ 293,441	\$ 715,585
Fund Balance, Beginning of Year	<u>\$ 1,856,322</u>	<u>\$ 432,434</u>	<u>\$ 1,974,203</u>	<u>\$ 3,931,589</u>	<u>\$ 4,225,029</u>
Fund Balance, End of Year	<u>\$ 432,434</u>	<u>\$ 1,974,203</u>	<u>\$ 3,931,589</u>	<u>\$ 4,225,029</u>	<u>\$ 4,940,615</u>
Available Fund Balance	<u>\$ 432,434</u>	<u>\$ 1,974,203</u>	<u>\$ 3,931,589</u>	<u>\$ 4,225,029</u>	<u>\$ 4,940,615</u>

City-Wide Park Improvement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 432,434	\$ 1,974,203	\$ 2,183,421	\$ 467,070	\$ 891,040
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	-	1,748,168	2,183,421	467,070
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	1,574,538	2,183,421
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	1,399,084
Available Revenue Prior Fiscal Year (5-yr and beyond)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 432,434	\$ 1,974,203	\$ 3,931,589	\$ 4,225,029	\$ 4,940,615

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

Capital Improvement Projects

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

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

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

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

FY 2017-18 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 208,624	100%	\$ 208,624	\$ -
Lew Howard Park	377	100%	377	-
Livermore Park	37,291	100%	37,291	-
Johnny Cash Art Park	34,288	100%	34,288	-
Econome Park (Site 44)	4,975,820	100%	4,975,820	-
	<u>\$ 5,256,400</u>		<u>\$ 5,256,400</u>	<u>\$ -</u>

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2022
Police Capital**

Fund 428

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

POLICE CAPITAL FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 601
Multi-Family Residential	Per Unit	\$ 681
Mobile Dwellings	Per Unit	\$ 156
Commercial Lodging	Per Unit	\$ 35
Commercial Development	Sq. Ft.	\$ 1.012
Industrial Development	Sq. Ft.	\$ 0.875

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

<u>Description</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>
Revenues					
Fees	\$ 535,099	\$ 307,384	\$ 376,561	\$ 48,085	\$ 169,303
Interest	7,697	13,649	19,536	13,505	9,302
Total Revenues	\$ 542,796	\$ 321,033	\$ 396,098	\$ 61,590	\$ 178,606
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ 117,796	\$ 43,185	\$ 137,633
Debt Service - interfund transfer	500,000	-	-	-	-
AB 1600 Transfers Out	-	-	716	-	-
	\$ 500,000	\$ -	\$ 118,512	\$ 43,185	\$ 137,633
Revenues less Expenditures	\$ 42,796	\$ 321,033	\$ 277,586	\$ 18,405	\$ 40,973
Fund Balance, Beginning of Year	\$ 400,769	\$ 443,565	\$ 764,598	\$ 1,042,184	\$ 1,060,589
Fund Balance, End of Year	\$ 443,565	\$ 764,598	\$ 1,042,184	\$ 1,060,589	\$ 1,101,562
Available Fund Balance	\$ 443,565	\$ 764,598	\$ 1,042,184	\$ 1,060,589	\$ 1,101,562

Police Capital

Five Year Revenue Test Using First In First Out Method					
Available Revenue Current Year	\$ 443,565	\$ 321,033	\$ 396,098	\$ 61,590	\$ 178,606
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	443,565	321,033	396,098	61,590
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	325,053	321,033	396,098
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	281,868	321,033
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	144,235
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 443,565	\$ 764,598	\$ 1,042,184	\$ 1,060,589	\$ 1,101,562
Assigned Fund Balance	-	-	-	-	-
Total Available Revenue	\$ 443,565	\$ 764,598	\$ 1,042,184	\$ 1,060,589	\$ 1,101,562

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

Capital Improvement Projects

FY 2021-22 Projects	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Police HQ Remodel	\$ 137,633	100%	\$ 137,633	\$ -
General Government Overhead (interfund transfer)	-	0%	-	-
	<u>\$ 137,633</u>		<u>\$ 137,633</u>	<u>\$ -</u>

FY 2020-21 Projects	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Police HQ Remodel	\$ 43,185	100%	\$ 43,185	\$ -
General Government Overhead (interfund transfer)	-	0%	-	-
	<u>\$ 43,185</u>		<u>\$ 43,185</u>	<u>\$ -</u>

FY 2019-20 Projects	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Purchase of Police Vehicles	\$ 117,796	100%	\$ 117,796	\$ -
General Government Overhead (interfund transfer)	716	100%	716	-
	<u>\$ 118,512</u>		<u>\$ 118,512</u>	<u>\$ -</u>

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

FY 2017-18 Projects	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Debt Ser. on Municipal Svcs. Complex (interfund transfer)	\$ 1,285,125	39%	\$ 500,000	\$ 785,125
General Government Overhead (interfund transfer)	-		-	-
	<u>\$ 1,285,125</u>		<u>\$ 500,000</u>	<u>\$ 785,125</u>

Notes:

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

City of Folsom
Developer Impact Fee Compliance 2022
Fire Capital

Fund 441

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

FIRE CAPITAL FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 1,086
Multi-Family Residential	Per Unit	\$ 1,050
Mobile Dwellings	Per Unit	\$ 1,083
Commercial Lodging	Per Unit	\$ 939
Commercial Development	Sq. Ft.	\$ 0.634
Industrial Development	Sq. Ft.	\$ 0.276

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

<u>Description</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>
Revenues					
Fees	\$ 832,887	\$ 478,923	\$ 503,670	\$ 77,107	\$ 247,787
Interest	50,565	46,994	26,669	(12,922)	(2,412)
Total Revenues	\$ 883,452	\$ 525,916	\$ 530,339	\$ 64,185	\$ 245,374
Expenditures					
AB 1600 Expenditures	\$ 1,393,613	\$ 1,785,969	\$ -	\$ 2,008,060	\$ -
Debt Service - interfund transfer	79,493	80,049	80,420	-	157,800
AB 1600 Transfers Out	-	1,487	43,784	52,861	2,323
	\$ 1,473,106	\$ 1,867,505	\$ 124,204	\$ 2,060,921	\$ 160,123
Revenues less Expenditures	\$ (589,654)	\$ (1,341,589)	\$ 406,135	\$ (1,996,736)	\$ 85,251
Fund Balance, Beginning of Year	\$ 3,124,965	\$ 2,535,312	\$ 1,193,723	\$ 1,599,857	\$ (396,879)
Fund Balance, End of Year	\$ 2,535,312	\$ 1,193,723	\$ 1,599,857	\$ (396,879)	\$ (311,627)
Available Fund Balance	\$ 2,535,312	\$ 1,193,723	\$ 1,599,857	\$ (396,879)	\$ (311,627)

Fire Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 883,452	\$ 525,916	\$ 530,339	\$ -	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	261,534	667,807	525,916	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	305,133	-	543,602	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	448,359	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	540,325	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	96,509	-	-	-	-
Total Revenue	\$ 2,535,312	\$ 1,193,723	\$ 1,599,857	\$ -	\$ -
Assigned Fund Balance	-	-	-	-	-
Total Available Revenue	\$ 2,535,312	\$ 1,193,723	\$ 1,599,857	\$ -	\$ -

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

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
Debt Service on Fire Station 35 (interfund transfer)	\$ 223,947	70%	\$ 157,800	\$ 66,147 ¹
General Government Overhead (interfund transfer)	2,323	100%	2,323	\$ - ²
	<u>\$ 226,270</u>		<u>\$ 160,123</u>	<u>\$ 66,147</u>
FY 2020-21 Projects				
Station 38 Remodel	\$ 2,430,715	83%	\$ 2,008,060	\$ 422,655 ¹
General Government Overhead (interfund transfer)	52,861	100%	52,861	- ²
	<u>\$ 2,483,576</u>		<u>\$ 2,060,921</u>	<u>\$ 422,655</u>
FY 2019-20 Projects				
Debt Service on Fire Station 35 (interfund transfer)	\$ 223,388	36%	\$ 80,420	\$ 142,968 ¹
General Government Overhead (interfund transfer)	43,784	100%	43,784	- ²
	<u>\$ 267,172</u>		<u>\$ 124,204</u>	<u>\$ 142,968</u>
FY 2018-19 Projects				
Debt Service on Fire Station 35 (interfund transfer)	\$ 222,357	36%	\$ 80,049	\$ 142,308 ¹
Fire Station #39	2,161,413	83%	1,785,969	375,444
General Government Overhead (interfund transfer)	1,487	100%	1,487	- ²
	<u>\$ 2,385,257</u>		<u>\$ 1,867,505</u>	<u>\$ 517,752</u>
FY 2017-18 Projects				
Debt Service on Fire Station 35 (interfund transfer)	\$ 222,313	36%	\$ 79,493	\$ 142,820 ¹
Fire Station #39	3,735,921	37%	1,393,613	2,342,308
General Government Overhead (interfund transfer)	-		-	-
	<u>\$ 3,958,234</u>		<u>\$ 1,473,106</u>	<u>\$ 2,485,128</u>

Notes:

- ¹ Interfund transfers are used to reimburse the General Fund for the impact fee portion of the debt service payments and capital expenses.
- ² Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom
 Developer Impact Fee Compliance 2022
 General Capital**

Fund 445

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

GENERAL CAPITAL FUND FEE SCHEDULE

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 1,596
Multi-Family Residential	Per Unit	\$ 1,596
Mobile Dwellings	Per Unit	\$ 1,589
Commercial Lodging	Per Unit	\$ 228
Commercial Development	Sq. Ft.	\$ 0.498
Industrial Development	Sq. Ft.	\$ 0.495

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

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Revenues					
Fees	\$ 1,242,626	\$ 701,310	\$ 714,359	\$ 117,263	\$ 365,120
Interest	19,876	37,077	3,681	10,224	9,921
Total Revenues	\$ 1,262,502	\$ 738,387	\$ 718,041	\$ 127,487	\$ 375,040
Expenditures					
AB 1600 Expenditures	\$ 117,834	\$ 42,871	\$ 2,505	\$ 1,582	\$ -
Debt Service - interfund transfer	600,000	1,856,110	-	-	-
AB 1600 Transfers Out	4,617	2,702	152,745	-	1,211
	\$ 722,451	\$ 1,901,683	\$ 155,250	\$ 1,582	\$ 1,211
Revenues less Expenditures	\$ 540,051	\$ (1,163,296)	\$ 562,790	\$ 125,905	\$ 373,829
Fund Balance, Beginning of Year	\$ 828,320	\$ 1,368,371	\$ 205,075	\$ 767,865	\$ 893,770
Fund Balance, End of Year	\$ 1,368,371	\$ 205,075	\$ 767,865	\$ 893,770	\$ 1,267,599
Available Fund Balance	\$ 1,368,371	\$ 205,075	\$ 767,865	\$ 893,770	\$ 1,267,599

General Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 1,262,502	\$ 205,075	\$ 718,041	\$ 127,487	\$ 375,040
Available Revenue Prior Fiscal Year (2-yr Old Funds)	105,869	-	49,824	718,041	127,487
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	48,242	718,041
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	47,031
Available Revenue Prior Fiscal Year (5-yrs Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 1,368,371	\$ 205,075	\$ 767,865	\$ 893,770	\$ 1,267,599

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

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
General Government Overhead (interfund transfer)	\$ 1,211	100%	\$ 1,211	\$ -
	\$ 1,211		\$ 1,211	\$ -
FY 2020-21 Projects				
General Government Overhead (interfund transfer)	\$ 1,582	100%	\$ 1,582	\$ -
	\$ 1,582		\$ 1,582	\$ -
FY 2019-20 Projects				
Software upgrade	\$ 4,840	57%	\$ 2,745	\$ 2,095
Capital Equipment	156,847	96%	150,000	6,847
General Government Overhead (interfund transfer)	2,505	100%	2,505	-
	\$ 164,192		\$ 155,250	\$ 8,942
FY 2018-19 Projects				
Software upgrade	\$ 87,620	49%	\$ 42,871	\$ 44,749
Debt Service on City Hall (interfund transfer)	1,856,110	100%	1,856,110	-
General Government Overhead (interfund transfer)	2,702	100%	2,702	-
	\$ 1,946,432		\$ 1,901,683	\$ 44,749
FY 2017-18 Projects				
Fiber upgrade (City Hall campus)	\$ 107,484	100%	\$ 107,484	\$ -
Software upgrade	18,248	57%	10,350	7,898
Debt Service on City Hall (interfund transfer)	1,285,125	47%	600,000	685,125
General Government Overhead (interfund transfer)	4,617	100%	4,617	-
	\$ 1,415,474		\$ 722,451	\$ 693,023

Notes:

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

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

**City of Folsom
Developer Impact Fee Compliance 2022
Transportation Improvement Fund**

Fund 446

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

TRANSPORTATION IMPROVEMENT FUND FEE SCHEDULE

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 8,168
Multi-Family Residential	Per Unit	\$ 5,717
Mobile Dwellings	Per Unit	\$ 5,717
Commercial / Retail	Sq. Ft.	\$ 12.27
Industrial / Office	Sq. Ft.	\$ 5.33
Hospital	Sq. Ft.	\$ 12.27
Hotel / Motel	Sq. Ft.	\$ 12.27
Other	Sq. Ft.	\$ 5.33
Additional Land Uses		
High Trip Commercial	Sq. Ft.	\$ 48.67
Gas Stations	Per Fueling Station	\$ 10,914

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

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Revenues					
Fees	\$ 4,570,833	\$ 3,058,578	\$ 2,339,992	\$ 547,306	\$ 1,323,716
Interest	40,237	523,814	355,678	(61,334)	(129,933)
Other Revenues	974,361	577,843	1,668,308	5,911,747	18,957,596
Total Revenues	\$ 5,585,431	\$ 4,160,235	\$ 4,363,978	\$ 6,397,720	\$ 20,151,379
Expenditures					
AB 1600 Expenditures	\$ 1,480,795	\$ 5,299,363	\$ 7,927,850	\$ 8,993,579	\$ 17,548,721
Other Expenses	13,186	102,483	152,118	117,918	118,234
AB 1600 Transfers Out	72,728	91,884	41,545	100,682	152,910
	\$ 1,566,709	\$ 5,493,730	\$ 8,121,513	\$ 9,212,179	\$ 17,819,865
Revenues less Expenditures	\$ 4,018,722	\$ (1,333,495)	\$ (3,757,534)	\$ (2,814,459)	\$ 2,331,513
Fund Balance, Beginning of Year	\$ 10,201,347	\$ 14,220,069	\$ 12,886,574	\$ 9,129,040	\$ 6,314,581
Fund Balance, End of Year	\$ 14,220,069	\$ 12,886,574	\$ 9,129,040	\$ 6,314,581	\$ 8,646,094
Available Fund Balance	\$ 14,220,069	\$ 12,886,574	\$ 9,129,040	\$ 6,314,581	\$ 8,646,094

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 5,585,431	\$ 4,160,235	\$ 4,363,978	\$ 6,314,581	\$ 8,646,094
Available Revenue Prior Fiscal Year (2-yr Old Funds)	4,147,236	5,585,431	4,160,235	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	2,641,533	3,140,908	604,827	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	1,845,869	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 14,220,069	\$ 12,886,574	\$ 9,129,040	\$ 6,314,581	\$ 8,646,094

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

**Transportation Improvement Fund
Interfund Loan**

Per Resolution 9815 an interfund loan was approved by the City Council in the amount \$5,004,701 to be used for the completion of Econome Family Park. The resolution established the term as ten years at an interest rate equivalent to the quarterly interest earnings by all City investments, (currently approximately 2% to 2.5% per year). During fiscal year 2018 an interfund loan was made in the amount of \$2,000,000 from the Transportation Improvement Fund to the Park Improvement Capital Fund. The Park Capital Improvement Fund made a payment of \$1,000,000 plus interest on June 30, 2018, \$330,000 on June 30, 2019, \$300,000 in December 2019, \$300,000 in March 2021, and \$70,000 in June 2022. As of June 30, 2022 the interfund loan has been fully repaid..The Econome Family Park opened on July 12, 2018.

Capital Improvement Projects

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

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

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

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

FY 2017-18 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
East Bidwell Widening	\$ 75,954	100%	\$ 75,954	\$ -
Empire Ranch Rd Interchange	88,339	100%	88,339	-
Green Valley Road Widening	104,469	100%	104,469	-
Highway 50 Facilities	9,785	100%	9,785	-
Intelligent Transportation System	73,583	100%	73,583	-
New Traffic Signal Improvement	423,211	100%	423,211	-
Orangevale Bridge	170,386	82%	139,102	31,284
Rainbow Bridge Repair	426,438	100%	426,438	-
Regional Transportation Coordination	47,622	100%	47,622	-
ROW Asset Management	23,721	100%	23,721	-
Miscellaneous Road Improvements	1,220	100%	1,220	-
Engineering Overhead (interfund transfer)	13,186	100%	13,186	- ²
General Government Overhead (interfund transfer)	72,728	100%	72,728	- ¹
	<u>\$ 1,530,644</u>		<u>\$ 1,499,359</u>	<u>\$ 31,284</u>

Notes:

¹ Government support.

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

**City of Folsom
Developer Impact Fee Compliance 2022
Drainage Capital**

Fund 448

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

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

DRAINAGE CAPITAL FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 1,037
Multi-Family Residential	Per Unit	\$ 1,037
Mobile Dwellings	Per Unit	\$ 1,037
Commercial Development	Per Acre	\$ 6,302
Industrial Development	Per Acre	\$ 6,302

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

<u>Description</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>
Revenues					
Fees	\$ 831,628	\$ 471,222	\$ 488,461	\$ 71,862	\$ 265,676
Interest	9,707	21,396	23,629	10,545	7,716
Grant Reimbursement	-	74,204	-	-	42,475
Other Revenues	-	-	-	-	144
Total Revenues	<u>\$ 841,335</u>	<u>\$ 566,823</u>	<u>\$ 512,090</u>	<u>\$ 82,407</u>	<u>\$ 316,011</u>
Expenditures					
AB 1600 Expenditures	\$ 147,271	\$ 87,904	\$ 459,797	\$ 167,547	\$ 272,377
AB 1600 Transfers Out	213,348	89,494	78,174	68,181	71,744
	<u>\$ 360,619</u>	<u>\$ 177,398</u>	<u>\$ 537,971</u>	<u>\$ 235,728</u>	<u>\$ 344,121</u>
Revenues less Expenditures	\$ 480,716	\$ 389,425	\$ (25,881)	\$ (153,320)	\$ (28,110)
Fund Balance, Beginning of Year	<u>\$ 220,315</u>	<u>\$ 701,031</u>	<u>\$ 1,090,456</u>	<u>\$ 1,064,576</u>	<u>\$ 911,255</u>
Fund Balance, End of Year	<u>\$ 701,031</u>	<u>\$ 1,090,456</u>	<u>\$ 1,064,576</u>	<u>\$ 911,255</u>	<u>\$ 883,145</u>
Available Fund Balance	<u>\$ 701,031</u>	<u>\$ 1,090,456</u>	<u>\$ 1,064,576</u>	<u>\$ 911,255</u>	<u>\$ 883,145</u>

Drainage Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 701,031	\$ 566,823	\$ 512,090	\$ 82,407	\$ 316,011
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	523,633	552,486	512,090	82,407
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	316,758	484,727
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 701,031	\$ 1,090,456	\$ 1,064,576	\$ 911,255	\$ 883,145

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

Capital Improvement Projects

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

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

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

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

FY 2017-18 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Flood Plain Mapping	\$ 2,753	100%	\$ 2,753	\$ -
Storm Drain Ponds	14,805	100%	14,805	-
Annual Street Projects	4,380	100%	4,380	-
Weather Station	94,563	100%	94,563	-
Engineering Overhead (interfund transfer)	232,771	100%	232,771	- ²
General Government Overhead (interfund transfer)	11,348	100%	11,348	- ¹
	<u>\$ 360,620</u>		<u>\$ 360,620</u>	<u>\$ -</u>

Notes:

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

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

**City of Folsom
Developer Impact Fee Compliance 2022
Light Rail Impact Fee**

Fund 451

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

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

LIGHT RAIL IMPACT FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 724
Multi-Family Residential	Per Unit	\$ 498
Mobile Dwellings	Per Unit	\$ 498
Commercial Development	Sq. Ft.	\$ 0.230
Industrial Development	Sq. Ft.	\$ 0.095

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

<u>Description</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>
Revenues					
Fees	\$ 442,305	\$ 270,286	\$ 250,624	\$ 46,722	\$ 121,969
Interest	9,897	19,781	21,800	12,872	8,772
Total Revenues	\$ 452,203	\$ 290,067	\$ 272,425	\$ 59,594	\$ 130,740
Expenditures					
AB 1600 Expenditures	\$ 72,937	\$ 143,966	\$ 67,804	\$ 127,315	\$ 1,321
AB 1600 Transfers Out	7,054	10,745	3,658	78,176	7,284
	\$ 79,991	\$ 154,712	\$ 71,462	\$ 205,491	\$ 8,605
Revenues less Expenditures	\$ 372,212	\$ 135,355	\$ 200,963	\$ (145,897)	\$ 122,135
Fund Balance, Beginning of Year	\$ 387,693	\$ 759,905	\$ 895,260	\$ 1,096,223	\$ 950,326
Fund Balance, End of Year	\$ 759,905	\$ 895,260	\$ 1,096,223	\$ 950,326	\$ 1,072,462
Available Fund Balance	\$ 759,905	\$ 895,260	\$ 1,096,223	\$ 950,326	\$ 1,072,462

Light Rail Impact Fee

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 452,203	\$ 290,067	\$ 272,425	\$ 59,594	\$ 13,740
Available Revenue Prior Fiscal Year (2-yr Old Funds)	149,447	452,203	290,067	272,425	59,594
Available Revenue Prior Fiscal Year (3-yr Old Funds)	100,106	149,447	452,203	290,067	272,425
Available Revenue Prior Fiscal Year (4-yr Old Funds)	58,149	3,543	81,528	328,240	290,067
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	436,636
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 759,905	\$ 895,260	\$ 1,096,223	\$ 950,326	\$ 1,072,462

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

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
Light Rail Project	1,321	100%	1,321	-
Administrative and Engineering Overhead	7,284	100%	7,284	-
	\$ 8,605		\$ 8,605	\$ -
FY 2020-21 Projects				
Safety Bumps	\$ 15,538	100%	\$ 15,538	\$ -
Light Rail Project	88,827	100%	88,827	-
Historic Folsom Station L&L	71,122	32%	22,950	48,172
Administrative and Engineering Overhead	78,176	100%	78,176	-
	\$ 253,663		\$ 205,491	\$ 48,172
FY 2019-20 Projects				
SP-JPA Admin	\$ 30,000	100%	\$ 30,000	\$ -
Landscaping	91,209	41%	37,804	53,406
Administrative and Engineering Overhead	3,658	100%	3,658	-
	\$ 124,867		\$ 71,462	\$ 53,406
FY 2018-19 Projects				
SP-JPA Admin	\$ 27,500	100%	\$ 27,500	\$ -
Landscaping	93,873	41%	38,908	54,965
Historic District Parking Signs	30,930	100%	30,930	-
Concrete repairs in Historic District Plaza	46,628	100%	46,628	-
Administrative and Engineering Overhead	10,745	100%	10,745	-
	\$ 209,677		\$ 154,712	\$ 54,965
FY 2017-18 Projects				
SP-JPA Admin	\$ 27,500	100%	\$ 27,500	\$ -
Landscaping	99,241	46%	45,437	53,804
Administrative and Engineering Overhead	7,054	100%	7,054	-
	\$ 133,795		\$ 79,991	\$ 53,804

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2022
General Park Equipment Capital**

Fund 452

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

GENERAL PARK EQUIPMENT CAPITAL FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Residential		
Single Family	Per Unit	\$ 94
Single Family - HD	Per Unit	\$ 94
Multi-Family - LD	Per Unit	\$ 94
Multi-Family	Per Unit	\$ 94
Multi-Family - HD	Per Unit	\$ 94
Mobile Dwellings	Per Unit	\$ 44
Non-Residential		
Commercial Development	Sq. Ft.	\$ 0.018
Industrial Development	Sq. Ft.	\$ 0.018

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

<u>Description</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>
Revenues					
Fees	\$ 62,546	\$ 73,302	\$ 70,988	\$ 83,624	\$ 112,358
Interest	1,160	2,458	2,498	2,344	2,768
Total Revenues	\$ 63,707	\$ 75,760	\$ 73,486	\$ 85,969	\$ 115,126
Expenditures					
AB 1600 Expenditures	\$ 6,378	\$ 80,935	\$ 9,121	\$ 3,646	\$ 12,336
AB 1600 Transfers Out	-	-	149	137	219
	\$ 6,378	\$ 80,935	\$ 9,270	\$ 3,783	\$ 12,555
Revenues less Expenditures	\$ 57,329	\$ (5,175)	\$ 64,216	\$ 82,186	\$ 102,571
Fund Balance, Beginning of Year	\$ 34,550	\$ 91,879	\$ 86,704	\$ 150,919	\$ 233,105
Fund Balance, End of Year	\$ 91,879	\$ 86,704	\$ 150,919	\$ 233,105	\$ 335,676
Available Fund Balance	\$ 91,879	\$ 86,704	\$ 150,919	\$ 233,105	\$ 335,676

General Park Equipment

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 63,707	\$ 73,302	\$ 73,486	\$ 85,969	\$ 115,126
Available Revenue Prior Fiscal Year (2-yr Old Funds)	19,516	13,402	75,760	73,486	85,969
Available Revenue Prior Fiscal Year (3-yr Old Funds)	8,656	-	1,673	73,650	73,486
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	61,095
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 91,879	\$ 86,704	\$ 150,919	\$ 233,105	\$ 335,676

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

Capital Improvement Projects

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

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

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

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

FY 2017-18 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Park Maintenance Equipment (interfund transfer)	\$ 6,378	100%	\$ 6,378	\$ - ²
General Government Overhead (interfund transfer)	-	0%	-	- ¹
	\$ 6,378		\$ 6,378	\$ -

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2022
Water Impact Fund**

Fund 456

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

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

WATER IMPACT FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 985
Multi-Family Residential	Per Unit	\$ 530
Commercial	Per Acre	\$ 1,326
Industrial / Office	Per Acre	\$ 1,326

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

<u>Description</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>
Revenues					
Fees	\$ 512,641	\$ 330,840	\$ 272,941	\$ 67,733	\$ 127,619
Interest	6,699	94,239	34,955	26,224	24,747
Other Revenues	-	-	-	454,001	36,746
Total Revenues	<u>\$ 519,340</u>	<u>\$ 425,079</u>	<u>\$ 307,896</u>	<u>\$ 547,959</u>	<u>\$ 189,112</u>
Expenditures					
AB 1600 Expenditures	\$ 36,004	\$ 175,872	\$ 158,198	\$ 184,902	\$ 321,886
Other Expenses	122,387	103,503	104,226	47,139	8,902
AB 1600 Transfers Out	-	-	-	-	-
	<u>\$ 158,391</u>	<u>\$ 279,375</u>	<u>\$ 262,424</u>	<u>\$ 232,041</u>	<u>\$ 330,788</u>
Revenues less Expenditures	\$ 360,949	\$ 145,704	\$ 45,472	\$ 315,918	\$ (141,676)
Fund Balance, Beginning of Year	<u>\$ 1,905,321</u>	<u>\$ 2,266,270</u>	<u>\$ 2,411,974</u>	<u>\$ 2,457,446</u>	<u>\$ 2,773,364</u>
Fund Balance, End of Year	<u>\$ 2,266,270</u>	<u>\$ 2,411,974</u>	<u>\$ 2,457,446</u>	<u>\$ 2,773,364</u>	<u>\$ 2,631,688</u>
Available Fund Balance	<u>\$ 2,266,270</u>	<u>\$ 2,411,974</u>	<u>\$ 2,457,446</u>	<u>\$ 2,773,364</u>	<u>\$ 2,631,688</u>

Water Impact Fund

Five Year Revenue Test Using First In First Out Method					
Available Revenue Current Year	\$ 519,340	\$ 330,840	\$ 307,896	\$ 547,959	\$ 173,853
Available Revenue Prior Fiscal Year (2-yr Old Funds)	216,364	519,340	425,079	307,896	547,959
Available Revenue Prior Fiscal Year (3-yr Old Funds)	128,766	216,364	519,340	425,079	307,896
Available Revenue Prior Fiscal Year (4-yr Old Funds)	288,035	128,766	216,364	519,340	425,079
Available Revenue Prior Fiscal Year (5-yr Old Funds)	335,393	288,035	128,766	216,364	519,340
Available Revenue Greater than Five Prior Fiscal Years	778,372	928,629	860,001	756,726	657,561
Total Revenue Available	\$ 2,266,270	\$ 2,411,974	\$ 2,457,446	\$ 2,773,364	\$ 2,631,688
Assigned Fund Balance	-	-	-	-	-
Total Available Revenue	\$ 2,266,270	\$ 2,411,974	\$ 2,457,446	\$ 2,773,364	\$ 2,631,688

Notes:

The Water Impact Fee Fund reports funds being held beyond the five-years as described by AB1600. Per the 2023 Capital Improvement Plan funds are reserved for the Empire Ranch Non-Potable Water Well Project. The Water Capital Improvement Fund will be utilized for an additional \$1,922,634 for this project. The fund will also be utilized for rebates to customers to reduce water use in the amount of \$200,000.

Capital Improvement Projects

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

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

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

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

FY 2017-18 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
GSWC Inter-Tie Booster	\$ 30,004	100%	\$ 30,004	\$ -
Regional Climate change analysis	6,000	100%	6,000	-
Dry Year and Water Conservation (interfund transfer)	118,049	100%	118,000	49 ²
General Government Overhead (interfund transfer)	-		-	- ¹
	<u>\$ 154,053</u>		<u>\$ 154,004</u>	<u>\$ 49</u>

Notes:

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

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

**City of Folsom
Developer Impact Fee Compliance 2022
Water Connection Fund**

Fund 521

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

WATER CAPITAL IMPROVEMENT FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 3,361
Multi-Family Residential	Per Unit	\$ 2,185
South Lexington Hills ⁽¹⁾	Per Unit	\$ 2,082
Mobile Dwellings	Per Unit	\$ 2,185
Commercial/Industrial		
3/4" meter		\$ 3,353
1" meter		\$ 8,360
1 1/2" meter		\$ 16,726
2" meter		\$ 26,766
3" meter		\$ 53,547
4" meter		\$ 83,695
6" meter		\$ 167,449
8" meter		\$ 268,010
10" meter		\$ 385,608

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

<u>Description</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>
Revenues					
Fees	\$ 1,403,343	\$ 892,951	\$ 431,405	\$ 201,146	\$ 363,450
Interest	11,118	188,406	175,569	(3,153)	(91,637)
Other Revenues	-	-	-	-	467
Total Revenues	<u>\$ 1,414,462</u>	<u>\$ 1,081,356</u>	<u>\$ 606,974</u>	<u>\$ 197,993</u>	<u>\$ 272,281</u>
Expenditures					
AB 1600 Expenditures	\$ 239,219	\$ 88,325	\$ 487,545	\$ 1,499,707	\$ 1,222,500
AB 1600 Transfers Out	35,158	9,200	10,792	9,969	16,393
	<u>\$ 274,377</u>	<u>\$ 97,525</u>	<u>\$ 498,337</u>	<u>\$ 1,509,676</u>	<u>\$ 1,238,893</u>
Revenues less Expenditures	\$ 1,140,084	\$ 983,832	\$ 108,636	\$ (1,311,683)	\$ (966,613)
Fund Balance, Beginning of Year	<u>\$ 3,369,394</u>	<u>\$ 4,509,478</u>	<u>\$ 5,493,310</u>	<u>\$ 5,601,946</u>	<u>\$ 4,290,264</u>
Fund Balance, End of Year	<u>\$ 4,509,478</u>	<u>\$ 5,493,310</u>	<u>\$ 5,601,946</u>	<u>\$ 4,290,264</u>	<u>\$ 3,323,651</u>
Available Fund Balance	<u>\$ 4,509,478</u>	<u>\$ 5,493,310</u>	<u>\$ 5,601,946</u>	<u>\$ 4,290,264</u>	<u>\$ 3,323,651</u>

Water Connection Capital Improvement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 1,414,462	\$ 1,081,356	\$ 606,974	\$ 197,993	\$ 272,281
Available Revenue Prior Fiscal Year (2-yr Old Funds)	747,906	1,414,462	1,081,356	606,974	197,993
Available Revenue Prior Fiscal Year (3-yr Old Funds)	670,253	747,906	1,414,462	1,081,356	606,974
Available Revenue Prior Fiscal Year (4-yr Old Funds)	1,017,329	670,253	747,906	1,414,462	1,081,356
Available Revenue Prior Fiscal Year (5-yr Old Funds)	659,528	1,017,329	670,253	747,906	1,165,047
Available Revenue Greater than Five Prior Fiscal Years	-	562,004	1,080,995	241,573	-
Total Revenue Available	\$ 4,509,478	\$ 5,493,310	\$ 5,601,946	\$ 4,290,264	\$ 3,323,651

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

Capital Improvement Projects

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

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

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

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

FY 2017-18 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Ground Water Investigation and Supply Grant	\$ 6,652	100%	\$ 6,652	\$ -
Urban Water Management Program	2,592	100%	2,592	-
Water Treatment Plant Grading and Pump Station Reuse	1,643,646	14%	224,334	1,419,311
Water Treatment Plant Actiflo/Polymer Capacity	11,701	48%	5,640	6,060
General Government Overhead (interfund transfer)	35,158	100%	35,158	-
	<u>\$ 1,699,749</u>		<u>\$ 274,377</u>	<u>\$ 1,425,372</u>

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2022
Sewer Capital**

Fund 531

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

SEWER CAPITAL IMPROVEMENT FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 1,073
Multi-Family Residential	Per Unit	\$ 839
South Lexington Hills ⁽¹⁾	Per Unit	\$ 835
Mobile Dwellings	Per Unit	\$ 949
Commercial/Industrial		
3/4" inch		\$ 1,073
1" inch		\$ 1,073
1 1/2" inch		\$ 2,149
2" inch		\$ 3,438
3" inch		\$ 6,446
4" inch		\$ 10,744
6" inch		\$ 21,487
8" inch		\$ 34,379
10" inch		\$ 49,419

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

<u>Description</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>
Revenues					
Fees	\$ 275,694	\$ 114,800	\$ 56,832	\$ 39,835	\$ 58,694
Interest	9,133	14,996	15,655	13,343	10,092
Other Revenues	-	-	-	-	-
Total Revenues	\$ 284,827	\$ 129,796	\$ 72,487	\$ 53,178	\$ 68,785
Expenditures					
AB 1600 Expenditures	\$ 6,457	\$ -	\$ -	\$ -	\$ 79,982
AB 1600 Transfers Out	365	327	1,002	949	1,160
	\$ 6,822	\$ 327	\$ 1,002	\$ 949	\$ 81,142
Revenues less Expenditures	\$ 278,005	\$ 129,469	\$ 71,485	\$ 52,229	\$ (12,357)
Fund Balance, Beginning of Year	\$ (51,330)	\$ 226,675	\$ 356,144	\$ 427,628	\$ 479,857
Fund Balance, End of Year	\$ 226,675	\$ 356,144	\$ 427,628	\$ 479,857	\$ 467,500
Available Fund Balance	\$ 226,675	\$ 356,144	\$ 427,628	\$ 479,857	\$ 467,500

Sewer Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 226,675	\$ 129,796	\$ 72,487	\$ 53,178	\$ 68,785
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	226,348	129,796	72,487	53,178
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	225,345	129,796	72,487
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	224,396	129,796
Available Revenue Prior Fiscal Year (5-yr and beyond)	-	-	-	-	143,254
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 226,675	\$ 356,144	\$ 427,628	\$ 479,857	\$ 467,500

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

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
Engineering and Gen Government overhead	\$ 1,160	100%	\$ 1,160	\$ -
Sewer Evaluation & Capacity Plan	92,062	87%	79,982	12,080
	<u>\$ 93,222</u>		<u>\$ 81,142</u>	<u>\$ 12,080</u>
FY 2020-21 Projects				
Engineering and Gen Government overhead	\$ 949	100%	\$ 949	\$ -
FY 2019-20 Projects				
Engineering and Gen Government overhead	\$ 1,002	100%	\$ 1,002	\$ -
FY 2018-19 Projects				
Engineering and Gen Government overhead	\$ 327	100%	\$ 327	\$ -
FY 2017-18 Projects				
System Evaluation / Capacity	\$ 6,457	100%	\$ 6,457	\$ -
Engineering and Gen Government overhead	365	100%	365	-
	<u>\$ 6,822</u>		<u>\$ 6,822</u>	<u>\$ -</u>

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2022
Facilities Augmentation Critical**

Fund 536

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

FACILITIES AUGMENTATION CRITICAL FEE SCHEDULE

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

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

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Revenues					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	2,306	320	691	438	335
Total Revenues	\$ 2,306	\$ 320	\$ 691	\$ 438	\$ 335
Expenditures					
AB 1600 Expenditures	\$ 199,284	\$ 2,629	\$ -	\$ -	\$ -
AB 1600 Transfers Out	637	590	1,987	144	59
	\$ 199,921	\$ 3,219	\$ 1,987	\$ 144	\$ 59
Revenues less Expenditures	\$ (197,615)	\$ (2,899)	\$ (1,296)	\$ 294	\$ 276
Fund Balance, Beginning of Year	\$ 242,380	\$ 44,766	\$ 41,867	\$ 40,571	\$ 40,864
Fund Balance, End of Year	\$ 44,766	\$ 41,867	\$ 40,571	\$ 40,864	\$ 41,141
Available Fund Balance	\$ 44,766	\$ 41,867	\$ 40,571	\$ 40,864	\$ 41,141

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 2,306	\$ 320	\$ 691	\$ 438	\$ 335
Available Revenue Prior Fiscal Year (2-yr Old Funds)	3,616	2,306	320	691	\$ 144
Available Revenue Prior Fiscal Year (3-yr Old Funds)	3,490	3,616	2,306	320	691
Available Revenue Prior Fiscal Year (4-yr Old Funds)	5,718	3,490	3,616	2,306	320
Available Revenue Prior Fiscal Year (5-yrs and beyond)	4,801	5,718	3,490	3,616	2,306
Available Revenue Greater than Five Prior Fiscal Years	24,835	26,417	30,148	33,493	37,345
Total Revenue Available	\$ 44,766	\$ 41,867	\$ 40,571	\$ 40,864	\$ 41,141
Assigned Fund Balance	-	-	-	-	-
Total Available Revenue	\$ 44,766	\$ 41,867	\$ 40,571	\$ 40,864	\$ 41,141

Notes:

1 The Facilities Augmentation Critical Fund reports funds being held beyond the five-years as described by AB1600. Per the 2023 Capital Improvement Plan funds are reserved for the Water Treatment Plant Lime System Upgrade project. The Facilities Augmentation Critical Fund will be utilized for \$43,159 for this project.

**Facilities Augmentation Critical
Capital Improvement Projects**

FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditure s
General Government overhead (interfund transfer)	\$ 59	100%	\$ 59	\$ - ²
	<u>\$ 59</u>		<u>\$ 59</u>	<u>\$ -</u>

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditure s
General Government overhead (interfund transfer)	\$ 144	100%	\$ 144	\$ - ²
	<u>\$ 144</u>		<u>\$ 144</u>	<u>\$ -</u>

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditure s
General Government overhead (interfund transfer)	\$ 1,987	100%	\$ 1,987	\$ - ²
	<u>\$ 1,987</u>		<u>\$ 1,987</u>	<u>\$ -</u>

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditure s
Water Treatment Plant Lime System Upgrades	\$ 25,820	10%	\$ 2,629	\$ 23,191
General Government overhead (interfund transfer)	590	100%	590	- ²
	<u>\$ 26,410</u>		<u>\$ 3,219</u>	<u>\$ 23,191</u>

FY 2017-18 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditure s
Water Treatment Plant Grading and Pump Station Reuse	\$ 1,643,646	12%	\$ 199,284	\$ 1,444,362
General Government overhead (interfund transfer)	637	100%	637	- ²
	<u>\$ 1,644,283</u>		<u>\$ 199,921</u>	<u>\$ 1,444,362</u>

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2022
Facilities Augmentation General**

Fund 537

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

FACILITIES AUGMENTATION GENERAL FEE SCHEDULE

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

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

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Revenues					
Fees	\$ -	\$ -	\$ -	\$ 7	\$ -
Interest	5,670	5,170	932	857	747
Total Revenues	\$ 5,670	\$ 5,170	\$ 932	\$ 864	\$ 747
Expenditures					
AB 1600 Expenditures	\$ 42,774	\$ 323,432	\$ 17,023	\$ -	\$ -
AB 1600 Transfers Out	1,238	1,139	1,112	4,970	426
	\$ 44,012	\$ 324,571	\$ 18,135	\$ 4,970	\$ 426
Revenues less Expenditures	\$ (38,342)	\$ (319,402)	\$ (17,203)	\$ (4,106)	\$ 321
Fund Balance, Beginning of Year	\$ 468,241	\$ 429,898	\$ 110,497	\$ 93,294	\$ 89,188
Fund Balance, End of Year	\$ 429,898	\$ 110,497	\$ 93,294	\$ 89,188	\$ 89,509
Available Fund Balance	\$ 429,898	\$ 110,497	\$ 93,294	\$ 89,188	\$ 89,509

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 5,670	\$ 5,170	\$ 932	\$ 864	\$ 747
Available Revenue Prior Fiscal Year (2-yr Old Funds)	7,024	5,670	5,170	932	864
Available Revenue Prior Fiscal Year (3-yr Old Funds)	6,233	7,024	5,670	5,170	932
Available Revenue Prior Fiscal Year (4-yr Old Funds)	6,059	6,233	7,024	5,670	5,170
Available Revenue Prior Fiscal Year (5-yr and beyond)	5,299	6,059	6,059	7,024	5,670
Available Revenue Greater than Five Prior Fiscal Years	399,613	80,341	68,439	69,528	76,126
Total Revenue Available	\$ 429,898	\$ 110,497	\$ 93,294	\$ 89,188	\$ 89,509
Assigned Fund Balance	-	-	-	-	-
Total Available Revenue	\$ 429,898	\$ 110,497	\$ 93,294	\$ 89,188	\$ 89,509

Notes:

¹ The Facilities Augmentation General Fund reports funds being held beyond the five-years as described by AB1600. The Storm Drain Ponds project is in process. Per the 2023 Capital Improvement Plan \$106,505 of funds are reserved for the Storm Drain Ponds project.

**Facilities Augmentation General
Capital Improvement Projects**

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

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

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

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

FY 2017-18 Projects	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Water Treatment Plant Grading and Pump Station Reuse	\$ 1,643,646	3%	\$ 42,774	\$ 1,600,872
General Government Overhead (interfund transfer)	1,238	100%	1,238	-
	\$ 1,644,884		\$ 44,012	\$ 1,600,872

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2022
Solid Waste Capital Improvement Fund**

Fund 541

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

SOLID WASTE CAPITAL IMPROVEMENT FEE SCHEDULE

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 363
Multi-Family Residential	Per Unit	\$ 166
Mobile Dwellings	Per Unit	\$ 166
Commercial/Industrial		
2 yard dumpster		\$ 4,064
3 yard dumpster		\$ 4,092
4 yard dumpster		\$ 4,149
6 yard dumpster		\$ 4,319
10 yard roll-off		\$ 13,304
20 yard roll-off		\$ 13,661
30 yard roll-off		\$ 14,211
40 yard roll-off		\$ 14,519

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

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Revenues					
Fees	\$ 219,702	\$ 122,216	\$ 52,732	\$ 74,494	\$ 96,108
Interest	2,463	6,813	8,435	3,749	-
Total Revenues	\$ 222,164	\$ 129,029	\$ 61,167	\$ 78,243	\$ 96,108
Expenditures					
AB 1600 Expenditures	\$ -	\$ 18,250	\$ 25,010	\$ 27,128	\$ 14,365
AB 1600 Transfers Out	2,278	2,727	392	345,234	1,416
	\$ 2,278	\$ 20,977	\$ 25,402	\$ 372,362	\$ 15,781
Revenues less Expenditures	\$ 219,886	\$ 108,052	\$ 35,765	\$ (294,119)	\$ 80,327
Fund Balance, Beginning of Year	\$ 21,891	\$ 241,777	\$ 349,830	\$ 385,595	\$ 91,476
Fund Balance, End of Year	\$ 241,777	\$ 349,830	\$ 385,595	\$ 91,476	\$ 171,803
Available Fund Balance	\$ 241,777	\$ 349,830	\$ 385,595	\$ 91,476	\$ 171,803

Solid Waste Capital Improvement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 222,344	\$ 129,029	\$ 61,167	\$ 78,243	\$ 96,108
Available Revenue Prior Fiscal Year (2-yr Old Funds)	19,613	220,801	129,029	13,233	75,695
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	195,399	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr and beyond)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 241,957	\$ 349,830	\$ 385,595	\$ 91,476	\$ 171,803

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

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
Garbage Containers	\$ 14,365	100%	\$ 14,365	\$ -
General Government overhead (interfund transfer)	1,416	100%	1,416	- ¹
	<u>\$ 15,781</u>		<u>\$ 15,781</u>	<u>\$ -</u>
FY 2020-21 Projects				
Garbage Containers	\$ 27,128	100%	\$ 27,128	\$ -
Solid Waste Capital Equipment (interfund transfer)	344,127	100%	344,127	- ²
General Government overhead (interfund transfer)	1,107	100%	1,107	- ¹
	<u>\$ 372,362</u>		<u>\$ 372,362</u>	<u>\$ -</u>
FY 2019-20 Projects				
Garbage Containers	\$ 25,010	100%	\$ 25,010	\$ -
General Government overhead (interfund transfer)	392	100%	392	- ¹
	<u>\$ 25,402</u>		<u>\$ 25,402</u>	<u>\$ -</u>
FY 2018-19 Projects				
Garbage Containers	\$ 18,250	100%	\$ 18,250	\$ -
General Government overhead (interfund transfer)	2,727	100%	2,727	- ¹
	<u>\$ 20,977</u>		<u>\$ 20,977</u>	<u>\$ -</u>
FY 2017-18 Projects				
General Government overhead (interfund transfer)	\$ 2,278	100%	\$ 2,278	\$ - ¹

Notes:

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

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

**City of Folsom
Developer Impact Fee Compliance 2022
Folsom Plan Area Highway 50 Improvements**

Fund 443

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

FOLSOM PLAN AREA HIGHWAY 50 IMPROVEMENT FEE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 1,398
Single Family Residential High Density	Per Unit	\$ 1,272
Multi-Family Residential Low Density	Per Unit	\$ 1,145
Multi-Family Residential Medium Density	Per Unit	\$ 1,018
Multi-Family Residential High Density	Per Unit	\$ 954
Mixed Use - Residential	Per Unit	\$ 890
Mixed User - Commercial	Sq. Ft.	\$ 1.71
Office Park	Sq. Ft.	\$ 1.43
General Commercial	Sq. Ft.	\$ 2.03
Community Commercial	Sq. Ft.	\$ 2.03
Regional Commercial	Sq. Ft.	\$ 1.48

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

<u>Description</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>
Revenues					
Fees	\$ 23,256	\$ 313,824	\$ 379,114	\$ 1,031,102	\$ 1,273,362
Interest	26	(29,124)	11,965	49,022	24,086
Total Revenues	\$ 23,282	\$ 284,700	\$ 391,078	\$ 1,080,124	\$ 1,297,448
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
AB 1600 Transfers Out	-	-	38	-	-
	\$ -	\$ -	\$ 38	\$ -	\$ -
Revenues less Expenditures	\$ 23,282	\$ 284,700	\$ 391,040	\$ 1,080,124	\$ 1,297,448
Fund Balance, Beginning of Year	\$ -	\$ 23,282	\$ 307,982	\$ 699,022	\$ 1,779,146
Fund Balance, End of Year	\$ 23,282	\$ 307,982	\$ 699,022	\$ 1,779,146	\$ 3,076,594
Available Fund Balance	\$ 23,282	\$ 307,982	\$ 699,022	\$ 1,779,146	\$ 3,076,594

FPA Highway 50 Improvements

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

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

Capital Improvement Projects

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

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

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

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

FY 2017-18 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

Notes:

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

**City of Folsom
 Developer Impact Fee Compliance 2022
 Folsom Plan Area Highway 50 Interchange Fee**

Fund 444

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

FOLSOM PLAN AREA HIGHWAY 50 INTERCHANGE FEE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 2,845
Single Family Residential High Density	Per Unit	\$ 2,586
Multi-Family Residential Low Density	Per Unit	\$ 2,326
Multi-Family Residential Medium Density	Per Unit	\$ 2,067
Multi-Family Residential High Density	Per Unit	\$ 1,940
Mixed Use - Residential	Per Unit	\$ 1,811
Mixed User - Commercial	Sq. Ft.	\$ 3.49
Office Park	Sq. Ft.	\$ 2.93
General Commercial	Sq. Ft.	\$ 4.11
Community Commercial	Sq. Ft.	\$ 4.11
Regional Commercial	Sq. Ft.	\$ 3.01

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

<u>Description</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>
Revenues					
Fees	\$ 47,286	\$ 640,268	\$ 768,668	\$ 2,096,084	\$ 2,589,411
Interest	52	(12,566)	25,483	74,372	(150,415)
Total Revenues	\$ 47,338	\$ 627,702	\$ 794,151	\$ 2,170,456	\$ 2,438,996
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
AB 1600 Transfers Out	-	-	77	-	-
	\$ -	\$ -	\$ 77	\$ -	\$ -
Revenues less Expenditures	\$ 47,338	\$ 627,702	\$ 794,074	\$ 2,170,456	\$ 2,438,996
Fund Balance, Beginning of Year	\$ -	\$ 47,338	\$ 675,041	\$ 1,469,115	\$ 3,639,571
Fund Balance, End of Year	\$ 47,338	\$ 675,041	\$ 1,469,115	\$ 3,639,571	\$ 6,078,567
Available Fund Balance	\$ 47,338	\$ 675,041	\$ 1,469,115	\$ 3,639,571	\$ 6,078,567

FPA Highway 50 Interchange

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

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

Capital Improvement Projects

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

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

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

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

FY 2017-18 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2022
Folsom Plan Area Transit Impact**

Fund 449

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

FOLSOM PLAN AREA TRANSIT FEE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 1,444
Single Family Residential High Density	Per Unit	\$ 1,313
Multi-Family Residential Low Density	Per Unit	\$ 1,182
Multi-Family Residential Medium Density	Per Unit	\$ 1,051
Multi-Family Residential High Density	Per Unit	\$ 984
Mixed Use - Residential	Per Unit	\$ 920
Mixed User - Commercial	Sq. Ft.	\$ 1.76
Office Park	Sq. Ft.	\$ 1.48
General Commercial	Sq. Ft.	\$ 2.09
Community Commercial	Sq. Ft.	\$ 2.09
Regional Commercial	Sq. Ft.	\$ 1.53

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

<u>Description</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>
Revenues					
Fees	\$ 24,012	\$ 325,208	\$ 389,982	\$ 1,064,446	\$ 1,315,011
Interest	27	5,680	13,222	15,331	24,842
Total Revenues	<u>\$ 24,039</u>	<u>\$ 330,888</u>	<u>\$ 403,204</u>	<u>\$ 1,079,777</u>	<u>\$ 1,339,853</u>
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
AB 1600 Transfers Out	-	-	39	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues less Expenditures	\$ 24,039	\$ 330,888	\$ 403,165	\$ 1,079,777	\$ 1,339,853
Fund Balance, Beginning of Year	\$ -	\$ 24,039	\$ 354,927	\$ 758,092	\$ 1,837,869
Fund Balance, End of Year	<u>\$ 24,039</u>	<u>\$ 354,927</u>	<u>\$ 758,092</u>	<u>\$ 1,837,869</u>	<u>\$ 3,177,722</u>
Available Fund Balance	<u>\$ 24,039</u>	<u>\$ 354,927</u>	<u>\$ 758,092</u>	<u>\$ 1,837,869</u>	<u>\$ 3,177,722</u>

FPA Transit Impact

Five Year Revenue Test Using First In First Out Method

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

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

Capital Improvement Projects

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

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

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2019-20 Projects				
General Government overhead (interfund transfer)	\$ 39	100%	\$ 39	\$ - ¹
	-	0%	-	-
	-	0%	-	-
	\$ 39		\$ 39	\$ -

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

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2017-18 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ -		\$ -	\$ -

Notes:

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

**City of Folsom
 Developer Impact Fee Compliance 2022
 Folsom Plan Area Corporation Yard**

Fund 459

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

FOLSOM PLAN AREA CORPORATION YARD FEE

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 1,369
Single Family Residential High Density	Per Unit	\$ 830
Multi-Family Residential Low Density	Per Unit	\$ 499
Multi-Family Residential Medium Density	Per Unit	\$ 239
Multi-Family Residential High Density	Per Unit	\$ 180
Mixed Use - Residential	Per Unit	\$ 224
Mixed User - Commercial	Sq. Ft.	\$ 0.51
Office Park	Sq. Ft.	\$ 0.35
General Commercial	Sq. Ft.	\$ 0.41
Community Commercial	Sq. Ft.	\$ 0.46
Regional Commercial	Sq. Ft.	\$ 0.37

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

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Revenues					
Fees	\$ 22,752	\$ 307,980	\$ 123,134	\$ 661,297	\$ 840,618
Interest	-	5,359	4,708	2,760	6,532
Other Revenues	580,000	-	-	-	-
Total Revenues	\$ 602,752	\$ 313,339	\$ 127,842	\$ 664,057	\$ 847,150
Expenditures					
AB 1600 Expenditures	\$ 580,000	\$ 1,995	\$ 310,480	\$ 281,332	\$ 273,516
AB 1600 Transfers Out	-	-	16,512	588	195
	\$ 580,000	\$ 1,995	\$ 326,992	\$ 281,920	\$ 273,711
Revenues less Expenditures	\$ 22,752	\$ 311,344	\$ (199,150)	\$ 382,137	\$ 573,439
Fund Balance, Beginning of Year	\$ -	\$ 22,752	\$ 334,096	\$ 134,946	\$ 517,083
Fund Balance, End of Year	\$ 22,752	\$ 334,096	\$ 134,946	\$ 517,083	\$ 1,090,522
Available Fund Balance	\$ 22,752	\$ 334,096	\$ 134,946	\$ 517,083	\$ 1,090,522

FPA Corporation Yard

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 22,752	\$ 313,339	\$ 127,842	\$ 517,083	\$ 847,150
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	20,757	7,104	-	243,372
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 22,752	\$ 334,096	\$ 134,946	\$ 517,083	\$ 1,090,522

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

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
Purchase Corp Yard Property	\$ 273,516	100%	\$ 273,516	\$ -
General Government overhead (interfund transfer)	195	100%	195	-
	<u>\$ 273,711</u>		<u>\$ 273,711</u>	<u>\$ -</u>
FY 2020-21 Projects				
Purchase Corp Yard Property	\$ 281,332	100%	\$ 281,332	\$ -
General Government overhead (interfund transfer)	588	100%	588	-
	<u>\$ 281,920</u>		<u>\$ 281,920</u>	<u>\$ -</u>
FY 2019-20 Projects				
Purchase Corp Yard Property	\$ 310,480	100%	\$ 310,480	\$ -
General Government overhead (interfund transfer)	16,512	100%	16,512	-
	<u>\$ 326,992</u>		<u>\$ 326,992</u>	<u>\$ -</u>
FY 2018-19 Projects				
Purchase Corp Yard Property	\$ 1,995	100%	\$ 1,995	\$ -
FY 2017-18 Projects				
Purchase Corp Yard Property	\$ 580,000	100%	\$ 580,000	\$ -

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2022
Folsom Plan Area Specific Plan Capital**

Fund 472

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

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

FOLSOM PLAN AREA SPECIFIC PLAN FEE

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 14,008
Single Family Residential High Density	Per Unit	\$ 14,008
Multi-Family Residential Low Density	Per Unit	\$ 10,041
Multi-Family Residential Medium Density	Per Unit	\$ 10,041
Multi-Family Residential High Density	Per Unit	\$ 10,041
Mixed Use - Residential	Per Unit	\$ 10,041
Mixed User - Commercial	Sq. Ft.	\$ 3.06
Office Park	Sq. Ft.	\$ 2.28
General Commercial	Sq. Ft.	\$ 2.60
Community Commercial	Sq. Ft.	\$ 2.83
Regional Commercial	Sq. Ft.	\$ 2.40

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

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Revenues					
Fees	\$ 225,540	\$ 3,053,840	\$ 4,184,947	\$ 10,215,972	\$ 12,818,590
Interest	250	71,735	234,593	129,911	(717,905)
Total Revenues	\$ 225,790	\$ 3,125,575	\$ 4,419,540	\$ 10,345,882	\$ 12,100,685
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ 192,000	\$ 312,072	\$ 766,238
AB 1600 Transfers Out	-	-	366	-	10,842
	\$ -	\$ -	\$ 192,366	\$ 312,072	\$ 777,080
Revenues less Expenditures	\$ 225,790	\$ 3,125,575	\$ 4,227,174	\$ 10,033,810	\$ 11,323,606
Fund Balance, Beginning of Year	\$ -	\$ 225,790	\$ 3,351,364	\$ 7,578,538	\$ 17,612,348
Fund Balance, End of Year	\$ 225,790	\$ 3,351,364	\$ 7,578,538	\$ 17,612,348	\$ 28,935,954

FPA Specific Plan Capital

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

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

Capital Improvement Projects

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

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

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

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

FY 2017-18 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
	\$ -	0%	\$ -	\$ -

Notes:

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

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

**City of Folsom
Developer Impact Fee Compliance 2022
Folsom Plan Area Solid Waste Capital**

Fund 544

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

FOLSOM PLAN AREA SOLID WASTE FEE

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

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

<u>Description</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>
Revenues					
Fees	\$ 8,550	\$ 115,876	\$ 158,853	\$ 382,189	\$ 480,558
Interest	9	2,024	5,067	5,787	7,264
Total Revenues	\$ 8,559	\$ 117,900	\$ 163,919	\$ 387,976	\$ 487,822
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ 34,905	\$ 216,006
AB 1600 Transfers Out	-	-	14	-	-
	\$ -	\$ -	\$ 14	\$ 34,905	\$ 216,006
Revenues less Expenditures	\$ 8,559	\$ 117,900	\$ 163,905	\$ 353,071	\$ 271,817
Fund Balance, Beginning of Year	\$ -	\$ 8,559	\$ 126,459	\$ 290,365	\$ 643,436
Fund Balance, End of Year	\$ 8,559	\$ 126,459	\$ 290,365	\$ 643,436	\$ 915,252
Available Fund Balance	\$ 8,559	\$ 126,459	\$ 290,365	\$ 643,436	\$ 915,252

FPA Solid Waste Capital

Five Year Revenue Test Using First In First Out Method

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

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

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
Garbage Containers	\$ 66,006	100%	\$ 66,006	\$ -
Equipment Purchases	349,978	43%	150,000	199,978
	-	0%	-	-
	<u>\$ 415,984</u>		<u>\$ 216,006</u>	<u>\$ 199,978</u>
FY 2020-21 Projects				
Garbage Containers	\$ 34,905	100%	\$ 34,905	\$ -
	-	0%	-	-
	-	0%	-	-
	<u>\$ 34,905</u>		<u>\$ 34,905</u>	<u>\$ -</u>
FY 2019-20 Projects				
General Government overhead (interfund transfer)	\$ 14	100%	\$ 14	\$ -
	-	0%	-	-
	-	0%	-	-
	<u>\$ 14</u>		<u>\$ 14</u>	<u>\$ -</u>
FY 2018-19 Projects				
	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
FY 2017-18 Projects				
	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

Notes:

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

*This page intentionally left blank
to facilitate double-sided printing.*



CITY OF
FOLSOM
DISTINCTIVE BY NATURE