



# Folsom City Council Staff Report

|                        |   |
|------------------------|---|
| <b>MEETING DATE:</b>   | 12/8/2020   |
| <b>AGENDA SECTION:</b> | Consent Calendar  |
| <b>SUBJECT:</b>        | Resolution No. 10572 – A Resolution Accepting the AB1600 Development Fees Annual Report for the Fiscal Year ended June 30, 2020 |
| <b>FROM:</b>           | Finance Department  |

## **RECOMMENDATION / CITY COUNCIL ACTION**

Staff recommends the City Council approve Resolution No. 10572– A Resolution Accepting the AB1600 Development Fees Annual Report for the Fiscal Year ended June 30, 2020.

## **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 May 2020 and in the Comprehensive Annual Financial Report (CAFR).

This report was compiled with the unaudited City financial records. The audited CAFR 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 23, 2020.

### **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, 2020 development impact fee funds for all revenues totaled \$16,787,647. Of the \$16.79 million, \$13,855,399 are impact fees, the remaining \$2,932,248

are grants, reimbursements, interest, and miscellaneous revenue. Expenditures totaled \$11,312,216.

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. 10572 - A Resolution Accepting the AB1600 Development Fees Annual Report for the Fiscal Year Ended June 30, 2020
2. The Development Fees Annual Report for the City of Folsom for the Fiscal Year Ended June 30, 2020

Submitted,



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Stacey Tamagni, Finance Director

Attachment 1

Resolution No. 10572 - A Resolution Accepting the  
AB1600 Development Fees Annual Report for the  
Fiscal Year Ended June 30, 2020

**RESOLUTION NO. 10572**

**A RESOLUTION ACCEPTING THE AB1600 DEVELOPMENT FEES ANNUAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

**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, 2020 on file in the City Clerk’s office.

**PASSED AND ADOPTED** this 8<sup>th</sup> day of December 2020, by the following roll-call vote:

**AYES:** Council Member(s):

**NOES:** Council Member(s):

**ABSTAIN:** Council Member(s):

**ABSENT:** Council Member(s):

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MAYOR

ATTEST:

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Christa Freemantle, CITY CLERK

## Attachment 2

The Development Fees Annual Report for the City  
of Folsom for the Fiscal Year Ended June 30, 2020

# Development Impact Fee Report

Fiscal Year Ended June 30, 2020

City of Folsom



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**Annual Report  
Development Impact Fees  
For the City of Folsom  
For the Fiscal Year Ended June 30, 2020**

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, 2020 all fund revenues totaled \$16,787,647, while expenditures totaled \$11,312,216.

The table below summarizes, by program, the impact fees collected in FY 2019-20.

|                                    | <b>Fiscal Year End<br/>June 30, 2020</b> |
|------------------------------------|--|
| Housing Trust Fund                 | \$ 175,955.88                            |
| Humbug-Willow Creek Fee            | \$ 81,891.00                             |
| Supplemental Park Fee              | \$ -                                     |
| Park Improvements                  | \$ 2,034,287.47                          |
| Police Capital                     | \$ 376,561.40                            |
| Fire Capital                       | \$ 503,670.03                            |
| General Capital                    | \$ 714,359.08                            |
| Transportation Improvement         | \$ 2,339,991.87                          |
| Drainage Capital Improvement       | \$ 488,461.20                            |
| Light Rail Transportation          | \$ 250,624.43                            |
| General Park Equip Cap             | \$ 70,988.04                             |
| Water Impact Fee                   | \$ 272,941.00                            |
| Water Capital Improvement          | \$ 431,405.00                            |
| Sewer Capital                      | \$ 56,832.00                             |
| Facilities Augmentation Critical   | \$ -                                     |
| Facilities Augmentation General    | \$ -                                     |
| Solid Waste Capital                | \$ 52,732.00                             |
| FPA Highway 50 Improvement         | \$ 379,113.96                            |
| FPA Highway 50 Interchange         | \$ 768,668.04                            |
| FPA Transit Impact                 | \$ 389,982.08                            |
| FPA Corporation Yard               | \$ 123,133.90                            |
| FPA Specific Plan Capital          | \$ 4,184,947.36                          |
| FPA Solid Waste Capital            | \$ 158,852.76                            |
| <b>Total Impact Fees Collected</b> | <b>\$ 13,855,398.50</b>                  |

**City of Folsom  
Developer Impact Fee Compliance 2020  
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                         | \$ 1.70                          |
| Retail                         | \$ 1.70                          |
| Light Industrial               | \$ 1.70                          |
| Heavy Industrial/Manufacturing | \$ 1.70                          |
| Light Industrial/Manufacturing | \$ 1.70                          |

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

| <u>Description</u>              | <u>FY 2015/16</u>   | <u>FY 2016/17</u>   | <u>FY 2017/18</u>   | <u>FY 2018/19</u>   | <u>FY 2019/20</u>   |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>                 |                     |                     |                     |                     |                     |
| Fees                            | \$ 276,504          | \$ 250,751          | \$ 61,088           | \$ 53,712           | \$ 175,956          |
| Interest                        | 9,058               | 13,577              | 14,628              | 21,476              | 41,916              |
| Other Revenues                  | 33,100              | 15,000              | 27,745              | 15,000              | 6,000               |
| Total Revenues                  | <u>\$ 318,662</u>   | <u>\$ 279,328</u>   | <u>\$ 103,462</u>   | <u>\$ 90,188</u>    | <u>\$ 223,872</u>   |
| <b>Expenditures</b>             |                     |                     |                     |                     |                     |
| AB 1600 Expenditures            | \$ 74,594           | \$ 94,929           | \$ 92,230           | \$ 11,405           | \$ 4,067            |
| AB 1600 Transfers Out           | 1,616               | 1,793               | 2,500               | 3,771               | 2,222               |
|                                 | <u>\$ 76,210</u>    | <u>\$ 96,722</u>    | <u>\$ 94,730</u>    | <u>\$ 15,176</u>    | <u>\$ 6,289</u>     |
| Revenues less Expenditures      | \$ 242,452          | \$ 182,606          | \$ 8,732            | \$ 75,012           | \$ 217,583          |
| Fund Balance, Beginning of Year | <u>\$ 1,380,038</u> | <u>\$ 1,622,490</u> | <u>\$ 1,805,096</u> | <u>\$ 1,813,828</u> | <u>\$ 1,888,839</u> |
| Fund Balance, End of Year       | <u>\$ 1,622,490</u> | <u>\$ 1,805,096</u> | <u>\$ 1,813,828</u> | <u>\$ 1,888,839</u> | <u>\$ 2,106,422</u> |
| <sup>1</sup> Loan Receivable    | <u>\$ 872,000</u>   | <u>\$ 849,683</u>   | <u>\$ 849,683</u>   | <u>\$ 849,683</u>   | <u>\$ 841,289</u>   |
| Available Fund Balance          | <u>\$ 750,490</u>   | <u>\$ 955,413</u>   | <u>\$ 964,145</u>   | <u>\$ 1,039,156</u> | <u>\$ 1,265,132</u> |

**Notes:**

<sup>1</sup> 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                         | \$ 318,662        | \$ 279,328        | \$ 103,462        | \$ 90,188           | \$ 223,872          |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | 311,517           | 318,662           | 279,328           | 103,462             | 90,188              |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | 120,311           | 311,517           | 318,662           | 279,328             | 103,462             |
| Available Revenue Prior Fiscal Year (4-yr Old Funds)   | -                 | 45,906            | 262,693           | 318,662             | 279,328             |
| Available Revenue Prior Fiscal Year (5-yr Old Funds)   | -                 | -                 | -                 | 247,516             | 318,662             |
| Available Revenue Prior Fiscal Year (6-yrs and beyond) | -                 | -                 | -                 | -                   | 249,620             |
| <b>Total Revenue Available</b>                         | <b>\$ 750,490</b> | <b>\$ 955,413</b> | <b>\$ 964,145</b> | <b>\$ 1,039,156</b> | <b>\$ 1,265,132</b> |

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

**Notes:**

Result: The Housing Trust Fee Fund reports funds being held beyond the five-years as described by AB1600. The City currently has funding requests for three proposed housing projects.

**Capital Improvement Projects**

|  | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2019-20 Projects</b>                   |                         |                               |                         |                             |
| Operations                                   | \$ 4,067                | 100%                          | \$ 4,067                | \$ -                        |
| Administrative Overhead (interfund transfer) | 2,222                   | 100%                          | 2,222                   | - <sup>1</sup>              |
|  | <u>\$ 6,289</u>         |                               | <u>\$ 6,289</u>         | <u>\$ -</u>                 |
| <b>FY 2018-19 Projects</b>                   |                         |                               |                         |                             |
| Operations                                   | \$ 11,405               | 100%                          | \$ 11,405               | \$ -                        |
| Administrative Overhead (interfund transfer) | 3,771                   | 100%                          | 3,771                   | -                           |
|  | <u>\$ 15,176</u>        |                               | <u>\$ 15,176</u>        | <u>\$ -</u>                 |
| <b>FY 2017-18 Projects</b>                   |                         |                               |                         |                             |
| Operations                                   | \$ 92,230               | 100%                          | \$ 92,230               | \$ -                        |
| Administrative Overhead (interfund transfer) | 2,500                   | 100%                          | 2,500                   | - <sup>1</sup>              |
|  | <u>\$ 94,730</u>        |                               | <u>\$ 94,730</u>        | <u>\$ -</u>                 |
| <b>FY 2016-17 Projects</b>                   |                         |                               |                         |                             |
| Operations                                   | \$ 94,929               | 100%                          | \$ 94,929               | \$ -                        |
| Administrative Overhead (interfund transfer) | 1,793                   | 100%                          | 1,793                   | - <sup>1</sup>              |
|  | <u>\$ 96,722</u>        |                               | <u>\$ 96,722</u>        | <u>\$ -</u>                 |
| <b>FY 2015-16 Projects</b>                   |                         |                               |                         |                             |
| Operations                                   | \$ 74,594               | 100%                          | \$ 74,594               | \$ -                        |
| Administrative Overhead (interfund transfer) | 1,616                   | 100%                          | 1,616                   | - <sup>1</sup>              |
|  | <u>\$ 76,210</u>        |                               | <u>\$ 76,210</u>        | <u>\$ -</u>                 |

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

City of Folsom  
 Developer Impact Fee Compliance 2020  
 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     | \$ 271            |
| Residential, Multiple Family      | Per Unit     | \$ 171            |
| Mobile Dwellings                  | Per Unit     | \$ 148            |
| Commercial/Industrial Development | Sq. Ft.      | \$ 0.0660         |

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

| <u>Description</u>              | <u>FY 2015/16</u>   | <u>FY 2016/17</u>     | <u>FY 2017/18</u>     | <u>FY 2018/19</u>   | <u>FY 2019/20</u>     |
|---------------------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------|
| <b>Revenues</b>                 |                     |                       |                       |                     |                       |
| Fees                            | \$ 21,018           | \$ 47,430             | \$ 146,538            | \$ 107,206          | \$ 81,891             |
| Interest                        | -                   | -                     | 229                   | -                   | -                     |
| Grant Reimbursements            | 486,845             | 2,056,066             | 2,590,416             | 2,402,241           | 68,123                |
| Other Revenues                  | 25,154              | 267,607               | 40,063                | 244,493             | 123,785               |
| Total Revenues                  | <u>\$ 533,017</u>   | <u>\$ 2,371,103</u>   | <u>\$ 2,777,246</u>   | <u>\$ 2,753,940</u> | <u>\$ 273,799</u>     |
| <b>Expenditures</b>             |                     |                       |                       |                     |                       |
| AB 1600 Expenditures            | \$ 986,977          | \$ 2,521,133          | \$ 2,452,183          | \$ 2,678,645        | \$ 544,809            |
| Other Expenses                  | -                   | -                     | -                     | -                   | -                     |
| AB 1600 Transfers Out           | -                   | -                     | -                     | 106,013             | 69,653                |
|                                 | <u>\$ 986,977</u>   | <u>\$ 2,521,133</u>   | <u>\$ 2,452,183</u>   | <u>\$ 2,784,658</u> | <u>\$ 614,462</u>     |
| Revenues less Expenditures      | \$ (453,960)        | \$ (150,030)          | \$ 325,063            | \$ (30,718)         | \$ (340,664)          |
| Fund Balance, Beginning of Year | <u>\$ (514,882)</u> | <u>\$ (968,842)</u>   | <u>\$ (1,118,872)</u> | <u>\$ (793,809)</u> | <u>\$ (824,527)</u>   |
| Fund Balance, End of Year       | <u>\$ (968,842)</u> | <u>\$ (1,118,872)</u> | <u>\$ (793,809)</u>   | <u>\$ (824,527)</u> | <u>\$ (1,165,191)</u> |
| Assigned Fund Balance           | \$ -                | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Available Fund Balance          | <u>\$ (968,842)</u> | <u>\$ (1,118,872)</u> | <u>\$ (793,809)</u>   | <u>\$ (824,527)</u> | <u>\$ (1,165,191)</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 | -           | -           | -           | -           | -           |
| <b>Total Revenue Available</b>                         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

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

**Capital Improvement Projects**

| <b>FY 2019-20 Projects</b>                       | 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                  | -                           |
|  | <b>\$ 706,087</b>       |                               | <b>\$ 614,462</b>       | <b>\$ 91,625</b>            |

| <b>FY 2018-19 Projects</b>                       | 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                 | -                           |
|  | <b>\$ 2,784,658</b>     |                               | <b>\$ 2,636,915</b>     | <b>\$ 41,730</b>            |

| <b>FY 2017-18 Projects</b>      | 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                 | -                           |
|                                 | <b>\$ 2,499,395</b>     |                               | <b>\$ 2,452,183</b>     | <b>\$ 47,212</b>            |

| <b>FY 2016-17 Projects</b>      | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---------------------------------|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Folsom Lake Trail Phase 2       | \$ 1,798,872            | 100%                          | \$ 1,798,872            | \$ -                        |
| Lake Natoma Class 1 Trail       | 173,877                 | 99%                           | 171,638                 | 2,239                       |
| Lake Natoma Water Front Trail   | 598,421                 | 62%                           | 371,525                 | 226,895                     |
| Levy Park Trail                 | 66,786                  | 100%                          | 66,786                  | -                           |
| Oak Parkway Trail Undercrossing | 100,820                 | 100%                          | 100,820                 | -                           |
| Placerville Rail Trail          | 11,492                  | 100%                          | 11,492                  | -                           |
|                                 | <b>2,750,267</b>        |                               | <b>2,521,133</b>        | <b>\$ 229,134</b>           |

| <b>FY 2015-16 Projects</b>      | <b>Project<br/>Amount<br/>Expended</b> | <b>Percent<br/>Funded by<br/>Impact Fees</b> | <b>Impact Fee<br/>Expenditures</b> | <b>Non-Impact<br/>Fee<br/>Expenditures</b> |
|---------------------------------|--|--|------------------------------------|--|
| Folsom Lake Trail Phase 1       | \$ 6,807                               | 9%   | \$ 637                             | \$ 6,169.6                                 |
| Dos Coyotes Trail               | 2,609                                  | 100%   | 2,609                              | -  |
| Levy Park Trail                 | 196,035                                | 100%   | 195,175                            | 860  |
| Folsom Lake Trail Phase 2       | 69,917                                 | 100%   | 69,917                             | -  |
| Lake Natoma Class 1 Trail       | 10,094                                 | 88%  | 8,855                              | 1,240                                      |
| Oak Parkway Trail Undercrossing | 31,320                                 | 99%  | 31,100                             | 219  |
| Lake Natoma Water Front Trail   | 740,075                                | 92%  | 678,684                            | 61,390                                     |
|                                 | <u>1,056,855</u>                       |  | <u>986,977</u>                     | <u>69,878</u>                              |

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom  
Developer Impact Fee Compliance 2020  
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 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 | FY 2019/20 |
|---------------------------------|------------|------------|------------|------------|------------|
| <b>Revenues</b>                 |            |            |            |            |            |
| Fees                            | \$ 6,804   | \$ -       | \$ -       | \$ -       | \$ -       |
| Interest                        | 3,687      | 3,962      | 3,938      | 5,912      | 5,703      |
| Other Revenues                  | -          | -          | -          | -          | -          |
| Total Revenues                  | \$ 10,491  | \$ 3,962   | \$ 3,938   | \$ 5,912   | \$ 5,703   |
| <b>Expenditures</b>             |            |            |            |            |            |
| AB 1600 Expenditures            | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| Other Expenses                  | -          | -          | -          | -          | -          |
| AB 1600 Transfers Out           | -          | -          | -          | -          | 435        |
|                                 | \$ -       | \$ -       | \$ -       | \$ -       | \$ 435     |
| Revenues less Expenditures      | \$ 10,491  | \$ 3,962   | \$ 3,938   | \$ 5,912   | \$ 5,268   |
| Fund Balance, Beginning of Year | \$ 251,072 | \$ 261,563 | \$ 265,525 | \$ 269,463 | \$ 275,375 |
| Fund Balance, End of Year       | \$ 261,563 | \$ 265,525 | \$ 269,463 | \$ 275,375 | \$ 280,643 |
| Assigned Fund Balance           | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| Available Fund Balance          | \$ 261,563 | \$ 265,525 | \$ 269,463 | \$ 275,375 | \$ 280,643 |

**Five Year Revenue Test Using First In First Out Method**

|  |            |            |            |            |            |
|--|------------|------------|------------|------------|------------|
| Available Revenue Current Year                         | \$ 10,491  | \$ 3,962   | \$ 3,938   | \$ 5,912   | \$ 5,703   |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | 152,078    | 10,491     | 3,962      | 3,938      | 5,912      |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | 96,263     | 152,078    | 10,491     | 3,962      | 3,938      |
| Available Revenue Prior Fiscal Year (4-yr Old Funds)   | 2,731      | 96,263     | 152,078    | 10,491     | 3,962      |
| Available Revenue Prior Fiscal Year (5-yrs and beyond) | -          | 2,731      | 96,263     | 152,078    | 10,491     |
| Available Revenue Greater than Five Prior Fiscal Years | -          | -          | 2,731      | 98,994     | 250,637    |
| <b>Total Revenue Available</b>                         | \$ 261,563 | \$ 265,525 | \$ 269,463 | \$ 275,375 | \$ 280,643 |

**Notes:**

Result: The Supplemental Park Improvement Fund reports funds being held beyond the five-years as described by AB1600. Per the 2020 Capital Improvement Plan funds are reserved for the Benevento Family Park project. The Supplemental Park Improvement Fund will be utilized for a total of \$273,165 for this project.

**Supplemental Park Fee  
Capital Improvement Projects**

|  | Project<br>Amount<br>Expended | Percent<br>Funded by<br>Impact Fees | Impact Fee<br>Expenditures | Non-Impact<br>Fee<br>Expenditures |
|--|-------------------------------|-------------------------------------|----------------------------|-----------------------------------|
| <b>FY 2019-20 Projects</b>                       |                               |                                     |                            |                                   |
| General Government Overhead (interfund transfer) | \$ 435                        | 100%                                | \$ 435                     | \$ -                              |
|  | <u>\$ 435</u>                 |                                     | <u>\$ 435</u>              | <u>\$ -</u>                       |
| <b>FY 2018-19 Projects</b>                       |                               |                                     |                            |                                   |
| General Government Overhead (interfund transfer) | \$ -                          | 100%                                | \$ -                       | \$ -                              |
|  | <u>\$ -</u>                   |                                     | <u>\$ -</u>                | <u>\$ -</u>                       |
| <b>FY 2017-18 Projects</b>                       |                               |                                     |                            |                                   |
| General Government Overhead (interfund transfer) | \$ -                          | 100%                                | \$ -                       | \$ -                              |
|  | <u>\$ -</u>                   |                                     | <u>\$ -</u>                | <u>\$ -</u>                       |
| <b>FY 2016-17 Projects</b>                       |                               |                                     |                            |                                   |
| General Government Overhead (interfund transfer) | \$ -                          | 100%                                | \$ -                       | \$ -                              |
|  | <u>\$ -</u>                   |                                     | <u>\$ -</u>                | <u>\$ -</u>                       |
| <b>FY 2015-16 Projects</b>                       |                               |                                     |                            |                                   |
| General Government Overhead (interfund transfer) | \$ 15,875                     | 100%                                | \$ 15,875                  | \$ -                              |
|  | <u>\$ 15,875</u>              |                                     | <u>\$ 15,875</u>           | <u>\$ -</u>                       |

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.



**City of Folsom  
Developer Impact Fee Compliance 2020  
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     | \$ 6,900          |
| Residential, Multiple Family      | Per Unit     | \$ 4,584          |
| Residential Senior dwelling       | Per Unit     | \$ 3,544          |
| Mobile Dwellings                  | Per Unit     | \$ 2,649          |
| Commercial/Industrial Development | Sq. Ft.      | \$ 0.467          |

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

| <u>Description</u>              | <u>FY 2015/16</u>     | <u>FY 2016/17</u>     | <u>FY 2017/18</u>   | <u>FY 2018/19</u>   | <u>FY 2019/20</u>   |
|---------------------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>                 |                       |                       |                     |                     |                     |
| Fees                            | \$ 559,566            | \$ 1,232,680          | \$ 3,819,319        | \$ 2,539,916        | \$ 2,034,287        |
| Interest                        | 42,238                | 37,901                | 34,929              | 42,345              | 141,800             |
| Grant Reimbursements            | -                     | -                     | -                   | -                   | -                   |
| Other Revenues                  | -                     | (17,119)              | -                   | 2,643               | 7,334               |
| Total Revenues                  | <u>\$ 601,804</u>     | <u>\$ 1,253,461</u>   | <u>\$ 3,854,248</u> | <u>\$ 2,584,905</u> | <u>\$ 2,183,421</u> |
| <b>Expenditures</b>             |                       |                       |                     |                     |                     |
| AB 1600 Expenditures            | \$ 506,843            | \$ 1,611,108          | \$ 5,256,400        | \$ 999,904          | \$ 145,665          |
| Other Expenses                  | -                     | -                     | -                   | -                   | -                   |
| AB 1600 Transfers Out           | \$ 10,789             | \$ 12,813             | \$ 21,737           | \$ 43,231           | \$ 80,371           |
|                                 | <u>\$ 517,632</u>     | <u>\$ 1,623,921</u>   | <u>\$ 5,278,137</u> | <u>\$ 1,043,135</u> | <u>\$ 226,036</u>   |
| Revenues less Expenditures      | \$ 84,172             | \$ (370,460)          | \$ (1,423,889)      | \$ 1,541,769        | \$ 1,957,386        |
| Fund Balance, Beginning of Year | <u>\$ 2,142,611</u>   | <u>\$ 2,226,782</u>   | <u>\$ 1,856,322</u> | <u>\$ 432,434</u>   | <u>\$ 1,974,203</u> |
| Fund Balance, End of Year       | <u>\$ 2,226,782</u>   | <u>\$ 1,856,322</u>   | <u>\$ 432,434</u>   | <u>\$ 1,974,203</u> | <u>\$ 3,931,589</u> |
| Assigned Fund Balance           | <u>\$ 7,696,561</u>   | <u>\$ 6,326,934</u>   | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         |
| Available Fund Balance          | <u>\$ (5,469,779)</u> | <u>\$ (4,470,612)</u> | <u>\$ 432,434</u>   | <u>\$ 1,974,203</u> | <u>\$ 3,931,589</u> |

**City-Wide Park Improvement Fund**

**Five Year Revenue Test Using First In First Out Method**

|  |                     |                     |                   |                     |                     |
|--|---------------------|---------------------|-------------------|---------------------|---------------------|
| Available Revenue Current Year                         | \$ 601,804          | \$ 1,253,461        | \$ 432,434        | \$ 1,974,203        | \$ 2,183,421        |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | 1,045,369           | 601,804             | -                 | -                   | 1,748,168           |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | 579,609             | 1,057               | -                 | -                   | -                   |
| Available Revenue Prior Fiscal Year (4-yr Old Funds)   | -                   | -                   | -                 | -                   | -                   |
| Available Revenue Prior Fiscal Year (5-yrs and beyond) | -                   | -                   | -                 | -                   | -                   |
| Available Revenue Greater than Five Prior Fiscal Years | -                   | -                   | -                 | -                   | -                   |
| <b>Total Revenue Available</b>                         | <b>\$ 2,226,782</b> | <b>\$ 1,856,322</b> | <b>\$ 432,434</b> | <b>\$ 1,974,203</b> | <b>\$ 3,931,589</b> |

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

**Capital Improvement Projects**

| <b>FY 2019-20 Projects</b>                       | 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                  | -                           |
|  | <b>\$ 226,036</b>       |                               | <b>\$ 218,702</b>       | <b>\$ 7,334</b>             |

| <b>FY 2018-19 Projects</b>                       | 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                  | -                           |
|  | <b>1,043,135</b>        |                               | <b>1,040,492</b>        | <b>2,643</b>                |

| <b>FY 2017-18 Projects</b> | 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               | -                           |
|                            | <b>\$ 5,256,400</b>     |                               | <b>\$ 5,256,400</b>     | <b>\$ -</b>                 |

| <b>FY 2016-17 Projects</b> | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|----------------------------|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Operations                 | \$ 134,126              | 144%                          | \$ 192,471              | -                           |
| Lew Howard Park            | 76,788                  | 24%                           | 18,443                  | 58,345                      |
| Econome Park (Site 44)     | 1,392,767               | 100%                          | 1,392,767               | -                           |
| Zoo Barn                   | 388,343                 | 2%                            | 7,427                   | 380,916                     |
|                            | <b>1,992,024</b>        |                               | <b>1,611,108</b>        | <b>439,261</b>              |

| <b>FY 2015-16 Projects</b> | <b>Project<br/>Amount<br/>Expended</b> | <b>Percent<br/>Funded by<br/>Impact Fees</b> | <b>Impact Fee<br/>Expenditures</b> | <b>Non-Impact<br/>Fee<br/>Expenditures</b> |
|----------------------------|--|--|------------------------------------|--|
| Operations                 | \$ 192,241                             | 100%   | \$ 192,241                         | \$ -                                       |
| Johnny Cash Trail Art      | 6,813                                  | 100%   | 6,813                              | -  |
| Lew Howard Park            | 4,450                                  | 100%   | 4,450                              | -  |
| Econome Park (Site 44)     | 303,340                                | 100%   | 303,340                            | -  |
|                            | <u>506,843</u>                         |  | <u>506,843</u>                     | <u>-</u>                                   |

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom  
Developer Impact Fee Compliance 2020  
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     | \$ 589            |
| Multi-Family Residential  | Per Unit     | \$ 668            |
| Mobile Dwellings          | Per Unit     | \$ 153            |
| Commercial Lodging        | Per Unit     | \$ 34             |
| Commercial Development    | Sq. Ft.      | \$ 0.992          |
| Industrial Development    | Sq. Ft.      | \$ 0.858          |

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

| <u>Description</u>                | <u>FY 2015/16</u> | <u>FY 2016/17</u> | <u>FY 2017/18</u> | <u>FY 2018/19</u> | <u>FY 2019/20</u> |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                   |                   |                   |                   |                   |                   |
| Fees                              | \$ 171,518        | \$ 242,736        | \$ 535,099        | \$ 307,384        | \$ 376,561        |
| Interest                          | 6,386             | 6,920             | 7,697             | 13,649            | 19,536            |
| Other Revenues                    | -                 | -                 | -                 | -                 | -                 |
| Total Revenues                    | \$ 177,904        | \$ 249,656        | \$ 542,796        | \$ 321,033        | \$ 396,098        |
| <b>Expenditures</b>               |                   |                   |                   |                   |                   |
| AB 1600 Expenditures              | \$ -              | \$ -              | \$ -              | \$ -              | \$ 117,796        |
| Debt Service - interfund transfer | 225,000           | 300,000           | 500,000           | -                 | -                 |
| AB 1600 Transfers Out             | 833               | -                 | -                 | -                 | 716               |
|                                   | \$ 225,833        | \$ 300,000        | \$ 500,000        | \$ -              | \$ 118,512        |
| Revenues less Expenditures        | \$ (47,929)       | \$ (50,344)       | \$ 42,796         | \$ 321,033        | \$ 277,586        |
| Fund Balance, Beginning of Year   | \$ 499,041        | \$ 451,113        | \$ 400,769        | \$ 443,565        | \$ 764,598        |
| Fund Balance, End of Year         | \$ 451,113        | \$ 400,769        | \$ 443,565        | \$ 764,598        | \$ 1,042,184      |
| Assigned Fund Balance             | \$ 600,000        | \$ 500,000        | \$ -              | \$ -              | \$ -              |
| Available Fund Balance            | \$ (148,887)      | \$ (99,231)       | \$ 443,565        | \$ 764,598        | \$ 1,042,184      |

**Police Capital**

| <b>Five Year Revenue Test Using First In First Out Method</b> |                   |                   |                   |                   |                     |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|
| Available Revenue Current Year                                | \$ 177,904        | \$ 249,656        | \$ 443,565        | \$ 321,033        | \$ 396,098          |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)          | 273,209           | 151,113           | -                 | 443,565           | 321,033             |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)          | -                 | -                 | -                 | -                 | 325,053             |
| 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        | -                 | -                 | -                 | -                 | -                   |
| <b>Total Revenue Available</b>                                | <b>\$ 451,113</b> | <b>\$ 400,769</b> | <b>\$ 443,565</b> | <b>\$ 764,598</b> | <b>\$ 1,042,184</b> |
| <b>Assigned Fund Balance</b>                                  | <b>600,000</b>    | <b>500,000</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>            |
| <b>Total Available Revenue</b>                                | <b>(148,887)</b>  | <b>(99,231)</b>   | <b>443,565</b>    | <b>764,598</b>    | <b>1,042,184</b>    |

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

**Capital Improvement Projects**

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

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

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

| <b>FY 2016-17 Projects</b>                                | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Debt Ser. on Municipal Svcs. Complex (interfund transfer) | \$ 1,419,410            | 21%                           | \$ 300,000              | \$ 1,119,410                |
| General Government Overhead (interfund transfer)          | -                       |                               | -                       | -                           |
|   | <b>\$ 1,419,410</b>     |                               | <b>\$ 300,000</b>       | <b>\$ 1,119,410</b>         |

| <b>FY 2015-16 Projects</b>                                | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Debt Ser. on Municipal Svcs. Complex (interfund transfer) | \$ 1,409,112            | 16%                           | \$ 225,000              | \$ 1,184,112                |
| General Government Overhead (interfund transfer)          | 833                     | 100%                          | 833                     | -                           |
|   | <b>\$ 1,409,945</b>     |                               | <b>\$ 225,833</b>       | <b>\$ 1,184,112</b>         |

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

City of Folsom  
 Developer Impact Fee Compliance 2020  
 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

| Use Category              | Basis    | Fee Amount |
|---------------------------|----------|------------|
| Single Family Residential | Per Unit | \$ 1,065   |
| Multi-Family Residential  | Per Unit | \$ 1,030   |
| Mobile Dwellings          | Per Unit | \$ 1,062   |
| Commercial Lodging        | Per Unit | \$ 921     |
| Commercial Development    | Sq. Ft.  | \$ 0.622   |
| Industrial Development    | Sq. Ft.  | \$ 0.271   |

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

| Description                       | FY 2015/16   | FY 2016/17     | FY 2017/18   | FY 2018/19     | FY 2019/20   |
|-----------------------------------|--------------|----------------|--------------|----------------|--------------|
| <b>Revenues</b>                   |              |                |              |                |              |
| Fees                              | \$ 244,896   | \$ 245,913     | \$ 832,887   | \$ 478,923     | \$ 503,670   |
| Interest                          | 38,684       | 15,621         | 50,565       | 46,994         | 26,669       |
| Other Revenues                    | 21,554       | -              | -            | -              | -            |
| Total Revenues                    | \$ 305,133   | \$ 261,534     | \$ 883,452   | \$ 525,916     | \$ 530,339   |
| <b>Expenditures</b>               |              |                |              |                |              |
| AB 1600 Expenditures              | \$ 117,983   | \$ 35,352      | \$ 1,393,613 | \$ 1,785,969   | \$ -         |
| Debt Service - interfund transfer | -            | 80,389         | 79,493       | 80,049         | 80,420       |
| Other Expenses                    | -            | -              | -            | -              | -            |
| AB 1600 Transfers Out             | 5,830        | -              | -            | 1,487          | 43,784       |
|                                   | \$ 123,813   | \$ 115,741     | \$ 1,473,106 | \$ 1,867,505   | \$ 124,204   |
| Revenues less Expenditures        | \$ 181,320   | \$ 145,793     | \$ (589,654) | \$ (1,341,589) | \$ 406,135   |
| Fund Balance, Beginning of Year   | \$ 2,797,853 | \$ 2,979,173   | \$ 3,124,965 | \$ 2,535,312   | \$ 1,193,723 |
| Fund Balance, End of Year         | \$ 2,979,173 | \$ 3,124,965   | \$ 2,535,312 | \$ 1,193,723   | \$ 1,599,857 |
| Assigned Fund Balance             | \$ 3,011,946 | \$ 4,457,369   | \$ -         | \$ -           | \$ -         |
| Available Fund Balance            | \$ (32,773)  | \$ (1,332,404) | \$ 2,535,312 | \$ 1,193,723   | \$ 1,599,857 |

**Fire Capital**

| Five Year Revenue Test Using First In First Out Method |                     |                       |                     |                     |                     |
|--|---------------------|-----------------------|---------------------|---------------------|---------------------|
| Available Revenue Current Year                         | \$ 305,113          | \$ 261,534            | \$ 883,452          | \$ 525,916          | \$ 530,339          |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | 448,359             | 305,133               | 261,534             | 667,807             | 525,916             |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | 540,325             | 448,359               | 305,133             | -                   | 543,602             |
| Available Revenue Prior Fiscal Year (4-yr Old Funds)   | 218,428             | 540,325               | 448,359             | -                   | -                   |
| Available Revenue Prior Fiscal Year (5-yr Old Funds)   | 114,438             | 218,428               | 540,325             | -                   | -                   |
| Available Revenue Greater than Five Prior Fiscal Years | 1,352,510           | 1,351,186             | 96,509              | -                   | -                   |
| <b>Total Revenue</b>                                   | <b>\$ 2,979,173</b> | <b>\$ 3,124,965</b>   | <b>\$ 2,535,312</b> | <b>\$ 1,193,723</b> | <b>\$ 1,599,857</b> |
| <b>Assigned Fund Balance</b>                           | <b>3,011,946</b>    | <b>4,456,369</b>      | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>Total Available Revenue</b>                         | <b>\$ (32,773)</b>  | <b>\$ (1,331,404)</b> | <b>\$ 2,535,312</b> | <b>\$ 1,193,723</b> | <b>\$ 1,599,857</b> |

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

**Capital Improvement Projects**

| <b>FY 2019-20 Projects</b>                           | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Debt Service on Fire Station 35 (interfund transfer) | \$ 223,388              | 36%                           | \$ 80,420               | \$ 142,968 <sup>1</sup>     |
| General Government Overhead (interfund transfer)     | 43,784                  | 100%                          | 43,784                  | - <sup>2</sup>              |
|  | <b>\$ 267,172</b>       |                               | <b>\$ 124,204</b>       | <b>\$ 142,968</b>           |

| <b>FY 2018-19 Projects</b>                           | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Debt Service on Fire Station 35 (interfund transfer) | \$ 222,357              | 36%                           | \$ 80,049               | \$ 142,308 <sup>1</sup>     |
| Fire Station #39                                     | 2,161,413               | 83%                           | 1,785,969               | 375,444 <sup>2</sup>        |
| General Government Overhead (interfund transfer)     | 1,487                   | 100%                          | 1,487                   | -                           |
|  | <b>\$ 2,385,257</b>     |                               | <b>\$ 1,867,505</b>     | <b>\$ 517,752</b>           |

| <b>FY 2017-18 Projects</b>                           | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Debt Service on Fire Station 35 (interfund transfer) | \$ 222,313              | 36%                           | \$ 79,493               | \$ 142,820 <sup>1</sup>     |
| Fire Station #39                                     | 3,735,921               | 37%                           | 1,393,613               | 2,342,308                   |
| General Government Overhead (interfund transfer)     | -                       | -                             | -                       | -                           |
|  | <b>\$ 3,958,234</b>     |                               | <b>\$ 1,473,106</b>     | <b>\$ 2,485,128</b>         |

| <b>FY 2016-17 Projects</b>                           | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Debt Service on Fire Station 35 (interfund transfer) | \$ 223,303              | 36%                           | \$ 80,389               | \$ 142,914 <sup>1</sup>     |
| Fire Station #39                                     | 224,020                 | 16%                           | 35,352                  | 188,668                     |
| General Government Overhead (interfund transfer)     | -                       | 0%                            | -                       | -                           |
|  | <b>\$ 447,323</b>       |                               | <b>\$ 115,741</b>       | <b>\$ 331,582</b>           |

| <b>FY 2015-16 Projects</b>                           | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Debt Service on Fire Station 35 (interfund transfer) | \$ 224,882              | 52%                           | \$ 117,983              | \$ 106,899 <sup>1</sup>     |
| Fire Station #39                                     | -                       | 0%                            | -                       | -                           |
| General Government Overhead (interfund transfer)     | 5,830                   | 100%                          | 5,830                   | - <sup>2</sup>              |
|  | <b>\$ 230,712</b>       |                               | <b>\$ 123,813</b>       | <b>\$ 106,899</b>           |

**Notes:**

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

**City of Folsom  
Developer Impact Fee Compliance 2020  
General Capital**

**Fund 445**

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

**GENERAL CAPITAL FUND FEE SCHEDULE**

| <u>Use Category</u>       | <u>Basis</u> | <u>Fee Amount</u> |
|---------------------------|--------------|-------------------|
| Single Family Residential | Per Unit     | \$ 1,565          |
| Multi-Family Residential  | Per Unit     | \$ 1,565          |
| Mobile Dwellings          | Per Unit     | \$ 1,558          |
| Commercial Lodging        | Per Unit     | \$ 224            |
| Commercial Development    | Sq. Ft.      | \$ 0.488          |
| Industrial Development    | Sq. Ft.      | \$ 0.485          |

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

| <u>Description</u>                | <u>FY 2015/16</u>   | <u>FY 2016/17</u> | <u>FY 2017/18</u>   | <u>FY 2018/19</u>   | <u>FY 2019/20</u> |
|-----------------------------------|---------------------|-------------------|---------------------|---------------------|-------------------|
| <b>Revenues</b>                   |                     |                   |                     |                     |                   |
| Fees                              | \$ 204,604          | \$ 354,644        | \$ 1,242,626        | \$ 701,310          | \$ 714,359        |
| Interest                          | 12,706              | 13,482            | 19,876              | 37,077              | 3,681             |
| Other Revenues                    | -                   | -                 | -                   | -                   | -                 |
| Total Revenues                    | <u>\$ 217,310</u>   | <u>\$ 368,126</u> | <u>\$ 1,262,502</u> | <u>\$ 738,387</u>   | <u>\$ 718,041</u> |
| <b>Expenditures</b>               |                     |                   |                     |                     |                   |
| AB 1600 Expenditures              | \$ 47,775           | \$ 16,331         | \$ 117,834          | \$ 42,871           | \$ 2,505          |
| Debt Service - interfund transfer | 300,000             | 400,000           | 600,000             | 1,856,110           | -                 |
| Other Expenses                    | -                   | -                 | -                   | -                   | -                 |
| AB 1600 Transfers Out             | 6,912               | 4,667             | 4,617               | 2,702               | 152,745           |
|                                   | <u>\$ 354,687</u>   | <u>\$ 420,998</u> | <u>\$ 722,451</u>   | <u>\$ 1,901,683</u> | <u>\$ 155,250</u> |
| Revenues less Expenditures        | \$ (137,377)        | \$ (52,871)       | \$ 540,051          | \$ (1,163,296)      | \$ 562,790        |
| Fund Balance, Beginning of Year   | <u>\$ 1,018,568</u> | <u>\$ 881,191</u> | <u>\$ 828,320</u>   | <u>\$ 1,368,371</u> | <u>\$ 205,075</u> |
| Fund Balance, End of Year         | <u>\$ 881,191</u>   | <u>\$ 828,320</u> | <u>\$ 1,368,371</u> | <u>\$ 205,075</u>   | <u>\$ 767,865</u> |
| Assigned Fund Balance             | <u>\$ -</u>         | <u>\$ -</u>       | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>       |
| Available Fund Balance            | <u>\$ 881,191</u>   | <u>\$ 828,320</u> | <u>\$ 1,368,371</u> | <u>\$ 205,075</u>   | <u>\$ 767,865</u> |



**General Capital**

| Five Year Revenue Test Using First In First Out Method |                   |                   |                     |                   |                   |
|--|-------------------|-------------------|---------------------|-------------------|-------------------|
| Available Revenue Current Year                         | \$ 217,310        | \$ 368,126        | \$ 1,262,502        | \$ 205,075        | \$ 718,041        |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | 563,460           | 217,310           | 105,869             | -                 | 49,824            |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | 100,421           | 242,884           | -                   | -                 | -                 |
| 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 | -                 | -                 | -                   | -                 | -                 |
| <b>Total Revenue Available</b>                         | <b>\$ 881,191</b> | <b>\$ 828,320</b> | <b>\$ 1,368,371</b> | <b>\$ 205,075</b> | <b>\$ 767,865</b> |

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 |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2019-20 Projects</b>                       |                         |                               |                         |                             |
| Software upgrade                                 | \$ 4,840                |                               | \$ 2,745                | \$ 2,095                    |
| Capital Equipment                                | 156,847                 |                               | 150,000                 | 6,847                       |
| General Government Overhead (interfund transfer) | 2,505                   |                               | 2,505                   | -                           |
|  | <u>\$ 164,192</u>       |                               | <u>\$ 155,250</u>       | <u>\$ 8,942</u>             |
| <b>FY 2018-19 Projects</b>                       |                         |                               |                         |                             |
| Software upgrade                                 | \$ 87,620               | 49%                           | \$ 42,871               | \$ 44,749                   |
| Debt Service on City Hall (interfund transfer)   | 1,856,110               | 100%                          | 1,856,110               | -                           |
| General Government Overhead (interfund transfer) | 2,702                   | 100%                          | 2,702                   | -                           |
|  | <u>\$ 1,946,432</u>     |                               | <u>\$ 1,901,683</u>     | <u>\$ 44,749</u>            |
| <b>FY 2017-18 Projects</b>                       |                         |                               |                         |                             |
| 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                   | -                           |
|  | <u>\$ 1,415,474</u>     |                               | <u>\$ 722,451</u>       | <u>\$ 693,023</u>           |
| <b>FY 2016-17 Projects</b>                       |                         |                               |                         |                             |
| Software upgrade                                 | \$ 36,980               | 44%                           | \$ 16,331               | \$ 20,649                   |
| Debt Service on City Hall (interfund transfer)   | 1,419,410               | 28%                           | 400,000                 | 1,019,410                   |
| General Government Overhead (interfund transfer) | 4,667                   | 100%                          | 4,667                   | -                           |
|  | <u>\$ 1,461,057</u>     |                               | <u>\$ 420,998</u>       | <u>\$ 1,040,059</u>         |
| <b>FY 2015-16 Projects</b>                       |                         |                               |                         |                             |
| Software upgrade                                 | \$ 144,810              | 33%                           | \$ 47,775               | \$ 97,034                   |
| Debt Service on City Hall (interfund transfer)   | 1,409,112               | 21%                           | 300,000                 | 1,109,112                   |
| General Government Overhead (interfund transfer) | 6,912                   | 100%                          | 6,912                   | -                           |
|  | <u>\$ 1,560,834</u>     |                               | <u>\$ 354,687</u>       | <u>\$ 1,206,146</u>         |

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

<sup>2</sup> 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 2020  
 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**

| <u>Use Category</u>         | <u>Basis</u> | <u>Fee Amount</u> |
|-----------------------------|--------------|-------------------|
| Single Family Residential   | Per Unit     | \$ 8,009          |
| Multi-Family Residential    | Per Unit     | \$ 5,606          |
| Mobile Dwellings            | Per Unit     | \$ 5,606          |
| Commercial                  | Sq. Ft.      | \$ 12.03          |
| Industrial / Office         | Sq. Ft.      | \$ 5.23           |
| Other                       | Sq. Ft.      | \$ 5.23           |
| <b>Additional Land Uses</b> |              |                   |
| High Trip Commercial        | Sq. Ft.      | \$ 47.73          |
| Gas Stations (1)            | Sq. Ft.      | \$ 10,702         |

(1) - Current per square foot, proposed per fueling station

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

| <u>Description</u>              | <u>FY 2015/16</u> | <u>FY 2016/17</u> | <u>FY 2017/18</u> | <u>FY 2018/19</u> | <u>FY 2019/20</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                 |                   |                   |                   |                   |                   |
| Fees                            | \$ 2,148,904      | \$ 1,743,678      | \$ 4,570,833      | \$ 3,058,578      | \$ 2,339,992      |
| Interest                        | 229,029           | 23,905            | 40,237            | 523,814           | 355,678           |
| Other Revenues                  | 263,600           | 2,379,653         | 974,361           | 577,843           | 1,552,823         |
| Total Revenues                  | \$ 2,641,533      | \$ 4,147,236      | \$ 5,585,431      | \$ 4,160,235      | \$ 4,248,493      |
| <b>Expenditures</b>             |                   |                   |                   |                   |                   |
| AB 1600 Expenditures            | \$ 3,836,048      | \$ 3,289,400      | \$ 1,480,795      | \$ 5,299,363      | \$ 7,927,850      |
| Other Expenses                  | 60,851            | 53,761            | 13,186            | 102,483           | 152,118           |
| AB 1600 Transfers Out           | 64,890            | 130,410           | 72,728            | 91,884            | 41,545            |
|                                 | \$ 3,961,789      | \$ 3,473,571      | \$ 1,566,709      | \$ 5,493,730      | \$ 8,121,513      |
| Revenues less Expenditures      | \$ (1,320,256)    | \$ 673,665        | \$ 4,018,722      | \$ (1,333,495)    | \$ (3,873,019)    |
| Fund Balance, Beginning of Year | \$ 10,847,938     | \$ 9,527,682      | \$ 10,201,347     | \$ 14,220,069     | \$ 12,886,574     |
| Fund Balance, End of Year       | \$ 9,527,682      | \$ 10,201,347     | \$ 14,220,069     | \$ 12,886,574     | \$ 9,013,555      |
| Available Fund Balance          | \$ 9,527,682      | \$ 10,201,347     | \$ 14,220,069     | \$ 12,886,574     | \$ 9,013,555      |

**Five Year Revenue Test Using First In First Out Method**

|  |              |               |               |               |              |
|--|--------------|---------------|---------------|---------------|--------------|
| Available Revenue Current Year                         | \$ 2,641,533 | \$ 4,147,236  | \$ 5,585,431  | \$ 4,160,235  | \$ 4,248,493 |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | 3,617,692    | 2,641,533     | 4,147,236     | 5,585,431     | 4,160,235    |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | 3,268,457    | 3,412,578     | 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 | -            | -             | -             | -             | -            |
| <b>Total Revenue Available</b>                         | \$ 9,527,682 | \$ 10,201,347 | \$ 14,220,069 | \$ 12,886,574 | \$ 9,013,555 |

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, and \$300,000 in December 2019. The Econome Family Park opened on July 12, 2018. The interfund loan outstanding as of June 30, 2020 is \$370,000.

**Capital Improvement Projects**

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

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

| <b>FY 2017-18 Projects</b>                       | Project Amount<br>Expended | Percent<br>Funded by<br>Impact Fees | Impact Fee<br>Expenditures | Non-Impact<br>Fee<br>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                     | - <sup>2</sup>                    |
| General Government Overhead (interfund transfer) | 72,728                     | 100%                                | 72,728                     | - <sup>1</sup>                    |
|  | <u>\$ 1,530,644</u>        |                                     | <u>\$ 1,499,359</u>        | <u>\$ 31,284</u>                  |

| <b>FY 2016-17 Projects</b>                       | Project Amount<br>Expended | Percent<br>Funded by<br>Impact Fees | Impact Fee<br>Expenditures | Non-Impact<br>Fee<br>Expenditures |
|--|----------------------------|-------------------------------------|----------------------------|-----------------------------------|
| East Bidwell Infill                              | \$ 96,301                  | 100%                                | \$ 96,301                  | \$ -                              |
| East Bidwell Widening                            | 44,246                     | 100%                                | 44,246                     | -                                 |
| Green Valley Road Widening                       | 83,852                     | 100%                                | 83,852                     | -                                 |
| Highway 50 Facilities                            | 25,921                     | 100%                                | 25,921                     | -                                 |
| Intelligent Transportation System                | 144,935                    | 100%                                | 144,935                    | -                                 |
| Natoma / Tacana Soundwall                        | 342,562                    | 100%                                | 342,562                    | -                                 |
| New Traffic Signal Improvement                   | 33,419                     | 100%                                | 33,419                     | -                                 |
| Orangevale Bridge                                | 2,299,564                  | 33%                                 | 759,573                    | 1,539,991                         |
| Rainbow Bridge Repair                            | 78,147                     | 75%                                 | 58,735                     | 19,412                            |
| ROW Asset Management                             | 42,173                     | 100%                                | 42,173                     | -                                 |
| Traffic Signal System Upgrade                    | 180,177                    | 55%                                 | 98,280                     | 81,897                            |
| Miscellaneous Road Improvements                  | -                          | 0%                                  | -                          | -                                 |
| Engineering Overhead (interfund transfer)        | 53,761                     | 100%                                | 53,761                     | - <sup>2</sup>                    |
| General Government Overhead (interfund transfer) | 130,410                    | 100%                                | 130,410                    | - <sup>1</sup>                    |
|  | <u>\$ 3,555,468</u>        |                                     | <u>\$ 1,914,168</u>        | <u>\$ 1,641,300</u>               |

| <b>FY 2015-16 Projects</b>                       | Project Amount<br>Expended | Percent<br>Funded by<br>Impact Fees | Impact Fee<br>Expenditures | Non-Impact<br>Fee<br>Expenditures |
|--|----------------------------|-------------------------------------|----------------------------|-----------------------------------|
| East Bidwell Widening                            | \$ 6,861                   | 100%                                | \$ 6,861                   | \$ -                              |
| East Bidwell Infill                              | 2,070,416                  | 100%                                | 2,070,416                  | -                                 |
| Green Valley Road Widening                       | 204,656                    | 49%                                 | 100,022                    | 104,634                           |
| Highway 50 Facilities                            | 19,077                     | 100%                                | 19,077                     | -                                 |
| Historic Folsom Station L&L                      | 40,813                     | 100%                                | 40,813                     | -                                 |
| Intelligent Transportation System                | 5,791                      | 100%                                | 5,791                      | -                                 |
| Legislative Consultant                           | 24,989                     | 100%                                | 24,989                     | -                                 |
| Median Improvement Program                       | 4,536                      | 100%                                | 4,536                      | -                                 |
| New Traffic Signal Improvement                   | 207,203                    | 100%                                | 207,203                    | -                                 |
| Orangevale Bridge                                | 514,195                    | 97%                                 | 496,883                    | 17,312                            |
| Rainbow Bridge Repair                            | 655,527                    | 83%                                 | 543,900                    | 111,627                           |
| Regional Transportation Coordination             | 25,000                     | 100%                                | 25,000                     | -                                 |
| ROW Asset Management                             | 10,138                     | 100%                                | 10,138                     | -                                 |
| Traffic Signal System Upgrade                    | 23,725                     | 100%                                | 23,725                     | -                                 |
| Transportation Consultant                        | 22,162                     | 100%                                | 22,162                     | -                                 |
| Miscellaneous Road Improvements                  | 1,518                      | 100%                                | 1,518                      | -                                 |
| Engineering Overhead (interfund transfer)        | 60,291                     | 100%                                | 60,291                     | - <sup>2</sup>                    |
| General Government Overhead (interfund transfer) | 64,890                     | 100%                                | 64,890                     | - <sup>1</sup>                    |
|  | <u>\$ 3,961,789</u>        |                                     | <u>\$ 3,728,216</u>        | <u>\$ 233,573</u>                 |

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

<sup>2</sup> Interfund transfers are used to reimburse the General Fund for providing Engineering support

**City of Folsom  
Developer Impact Fee Compliance 2020  
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     | \$ 1,017          |
| Multi-Family Residential  | Per Unit     | \$ 1,017          |
| Mobile Dwellings          | Per Unit     | \$ 1,017          |
| Commercial Development    | Sq. Ft.      | \$ 6,180          |
| Industrial Development    | Sq. Ft.      | \$ 6,180          |

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

| <u>Description</u>              | <u>FY 2015/16</u> | <u>FY 2016/17</u> | <u>FY 2017/18</u> | <u>FY 2018/19</u> | <u>FY 2019/20</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                 |                   |                   |                   |                   |                   |
| Fees                            | \$ 229,485        | \$ 229,517        | \$ 831,628        | \$ 471,222        | \$ 488,461        |
| Interest                        | 5,253             | 3,758             | 9,707             | 21,396            | 23,629            |
| Grant Reimbursement             | 5,717             | 28,118            | -                 | 74,204            | -                 |
| Other Revenues                  | -                 | -                 | -                 | -                 | -                 |
| Total Revenues                  | \$ 240,455        | \$ 261,393        | \$ 841,335        | \$ 566,823        | \$ 512,090        |
| <b>Expenditures</b>             |                   |                   |                   |                   |                   |
| AB 1600 Expenditures            | \$ 530,914        | \$ 122,259        | \$ 147,271        | \$ 87,904         | \$ 459,797        |
| Other Expenses                  | -                 | -                 | -                 | -                 | -                 |
| AB 1600 Transfers Out           | 2,607             | 79,221            | 213,348           | 89,494            | 78,174            |
|                                 | \$ 533,521        | \$ 201,480        | \$ 360,619        | \$ 177,398        | \$ 537,971        |
| Revenues less Expenditures      | \$ (293,066)      | \$ 59,913         | \$ 480,716        | \$ 389,425        | \$ (25,881)       |
| Fund Balance, Beginning of Year | \$ 453,468        | \$ 160,402        | \$ 220,315        | \$ 701,031        | \$ 1,090,456      |
| Fund Balance, End of Year       | \$ 160,402        | \$ 220,315        | \$ 701,031        | \$ 1,090,456      | \$ 1,064,576      |
| Assigned Fund Balance           | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Available Fund Balance          | \$ 160,402        | \$ 220,315        | \$ 701,031        | \$ 1,090,456      | \$ 1,064,576      |

**Drainage Capital**

| Five Year Revenue Test Using First In First Out Method |                   |                   |                   |                     |                     |
|--|-------------------|-------------------|-------------------|---------------------|---------------------|
| Available Revenue Current Year                         | \$ 160,402        | \$ 220,315        | \$ 701,031        | \$ 566,823          | \$ 512,090          |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | -                 | -                 | -                 | 523,633             | 552,486             |
| 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 | -                 | -                 | -                 | -                   | -                   |
| <b>Total Revenue Available</b>                         | <b>\$ 160,402</b> | <b>\$ 220,315</b> | <b>\$ 701,031</b> | <b>\$ 1,090,456</b> | <b>\$ 1,064,576</b> |

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 |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2019-20 Projects</b>                         |                         |                               |                         |                             |
| 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 NPDES       | 71,100                  | 100%                          | 71,100                  | -                           |
| Weather Station                                    | 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                 | -                           |
| General Government Overhead (interfund transfer)   | 3,240                   | 100%                          | 3,240                   | -                           |
|  | <b>\$ 1,062,155</b>     |                               | <b>\$ 537,971</b>       | <b>\$ 524,184</b>           |
| <b>FY 2018-19 Projects</b>                         |                         |                               |                         |                             |
| 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                 | -                           |
| General Government Overhead (interfund transfer)   | 3,187                   | 100%                          | 3,187                   | -                           |
|  | <b>\$ 500,830</b>       |                               | <b>\$ 177,398</b>       | <b>\$ 323,432</b>           |
| <b>FY 2017-18 Projects</b>                         |                         |                               |                         |                             |
| 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                 | -                           |
| General Government Overhead (interfund transfer)   | 11,348                  | 100%                          | 11,348                  | -                           |
|  | <b>\$ 360,620</b>       |                               | <b>\$ 360,620</b>       | <b>\$ -</b>                 |
| <b>FY 2016-17 Projects</b>                         |                         |                               |                         |                             |
| Stormwater Quality Management (interfund transfer) | \$ 15,616               | 100%                          | \$ 15,616               | \$ -                        |
| Flood Plain Mapping                                | 55,219                  | 39%                           | 21,384                  | 33,835                      |
| Storm Drain Ponds                                  | 8,790                   | 65%                           | 5,750                   | 3,040                       |
| Annual Street Projects                             | 113,798                 | 29%                           | 33,220                  | 80,578                      |
| Engineering Overhead (interfund transfer)          | 84,214                  | 100%                          | 84,214                  | -                           |
| General Government Overhead (interfund transfer)   | 7,461                   | 100%                          | 7,461                   | -                           |
|  | <b>\$ 285,099</b>       |                               | <b>\$ 167,646</b>       | <b>\$ 117,453</b>           |

| <b>FY 2015-16 Projects</b>                         | <b>Project Amount<br/>Expended</b> | <b>Percent<br/>Funded by<br/>Impact Fees</b> | <b>Impact Fee<br/>Expenditures</b> | <b>Non-Impact<br/>Fee<br/>Expenditures</b> |
|--|------------------------------------|--|------------------------------------|--|
| Stormwater Quality Management (interfund transfer) | \$ 53,205                          | 100%   | \$ 53,205                          | \$ - <sup>2</sup>                          |
| Flood Plain Mapping                                | 92,820                             | 94%  | 87,103                             | 5,717                                      |
| Storm Drain Ponds                                  | 39,151                             | 100%   | 39,151                             | -  |
| Bitter Creek Detention Pond                        | 197,205                            | 100%   | 197,205                            | -  |
| Ed Mitchell Park Drainage                          | 87,010                             | 100%   | 87,010                             | -  |
| Engineering Overhead (interfund transfer)          | 61,433                             | 100%   | 61,433                             | - <sup>2</sup>                             |
| General Government Overhead (interfund transfer)   | 2,607                              | 100%   | 2,607                              | - <sup>1</sup>                             |
|  | <u>\$ 533,431</u>                  |  | <u>\$ 527,714</u>                  | <u>\$ 5,717</u>                            |

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

<sup>2</sup> Interfund transfers are used to reimburse the General Fund for providing Engineering support

**City of Folsom  
Developer Impact Fee Compliance 2020  
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 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     | \$ 710            |
| Multi-Family Residential  | Per Unit     | \$ 488            |
| Mobile Dwellings          | Per Unit     | \$ 488            |
| Commercial Development    | Sq. Ft.      | \$ 0.226          |
| Industrial Development    | Sq. Ft.      | \$ 0.093          |

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

| <u>Description</u>              | <u>FY 2015/16</u> | <u>FY 2016/17</u> | <u>FY 2017/18</u> | <u>FY 2018/19</u> | <u>FY 2019/20</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                 |                   |                   |                   |                   |                   |
| Fees                            | \$ 94,350         | \$ 143,899        | \$ 442,305        | \$ 270,286        | \$ 250,624        |
| Interest                        | 5,756             | 5,548             | 9,897             | 19,781            | 21,800            |
| Other Revenues                  | -                 | -                 | -                 | -                 | -                 |
| Total Revenues                  | \$ 100,106        | \$ 149,447        | \$ 452,203        | \$ 290,067        | \$ 272,425        |
| <b>Expenditures</b>             |                   |                   |                   |                   |                   |
| AB 1600 Expenditures            | \$ 347,646        | \$ 81,999         | \$ 72,937         | \$ 143,966        | \$ 67,804         |
| Other Expenses                  | -                 | -                 | -                 | -                 | -                 |
| AB 1600 Transfers Out           | 8,037             | 4,685             | 7,054             | 10,745            | 3,658             |
|                                 | \$ 355,684        | \$ 86,683         | \$ 79,991         | \$ 154,712        | \$ 71,462         |
| Revenues less Expenditures      | \$ (255,578)      | \$ 62,764         | \$ 372,212        | \$ 135,355        | \$ 200,963        |
| Fund Balance, Beginning of Year | \$ 580,507        | \$ 324,929        | \$ 387,693        | \$ 759,905        | \$ 895,260        |
| Fund Balance, End of Year       | \$ 324,929        | \$ 387,693        | \$ 759,905        | \$ 895,260        | \$ 1,096,223      |
| Assigned Fund Balance           | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Available Fund Balance          | \$ 324,929        | \$ 387,693        | \$ 759,905        | \$ 895,260        | \$ 1,096,223      |



**Light Rail Impact Fee**

**Five Year Revenue Test Using First In First Out Method**

|  |                   |                   |                   |                   |                     |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|
| Available Revenue Current Year                         | \$ 100,106        | \$ 149,447        | \$ 452,203        | \$ 290,067        | \$ 272,425          |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | 224,823           | 100,106           | 149,447           | 452,203           | 290,067             |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | -                 | 138,140           | 100,106           | 149,447           | 452,203             |
| Available Revenue Prior Fiscal Year (4-yr Old Funds)   | -                 | -                 | 58,149            | 3,543             | 81,528              |
| Available Revenue Prior Fiscal Year (5-yr Old Funds)   | -                 | -                 | -                 | -                 | -                   |
| Available Revenue Greater than Five Prior Fiscal Years | -                 | -                 | -                 | -                 | -                   |
| <b>Total Revenue Available</b>                         | <b>\$ 324,929</b> | <b>\$ 387,693</b> | <b>\$ 759,905</b> | <b>\$ 895,260</b> | <b>\$ 1,096,223</b> |

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

**Capital Improvement Projects**

| <b>FY 2019-20 Projects</b>              | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| SP-JPA Admin                            | \$ 30,000               | 100%                          | \$ 30,000               | \$ -                        |
| Landscaping                             | 91,209                  | 41%                           | 37,804                  | 53,406                      |
| Administrative and Engineering Overhead | 3,658                   | 100%                          | 3,658                   | - <sup>1</sup>              |
|   | <b>\$ 124,867</b>       |                               | <b>\$ 71,462</b>        | <b>\$ 53,406</b>            |

| <b>FY 2018-19 Projects</b>                  | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| SP-JPA Admin                                | \$ 27,500               | 100%                          | \$ 27,500               | \$ -                        |
| Landscaping                                 | 93,873                  | 41%                           | 38,908                  | 54,965                      |
| Historic District Parking Signs             | 30,930                  | 100%                          | 30,930                  | -                           |
| Concrete repairs in Historic District Plaza | 46,628                  | 100%                          | 46,628                  | -                           |
| Administrative and Engineering Overhead     | 10,745                  | 100%                          | 10,745                  | - <sup>1</sup>              |
|   | <b>\$ 209,677</b>       |                               | <b>\$ 154,712</b>       | <b>\$ 54,965</b>            |

| <b>FY 2017-18 Projects</b>              | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| 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                   | - <sup>1</sup>              |
|   | <b>\$ 133,795</b>       |                               | <b>\$ 79,991</b>        | <b>\$ 53,804</b>            |

| <b>FY 2016-17 Projects</b>              | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| SP-JPA Admin                            | \$ 27,500               | 100%                          | \$ 27,500               | \$ -                        |
| Landscaping                             | 67,404                  | 37%                           | 25,276                  | 42,128                      |
| Lighting Retrofit                       | 25,196                  | 100%                          | 25,196                  | -                           |
| Administrative and Engineering Overhead | 4,027                   | 100%                          | 4,027                   | - <sup>1</sup>              |
|   | <b>\$ 124,127</b>       |                               | <b>\$ 81,999</b>        | <b>\$ 42,128</b>            |

| <b>FY 2015-16 Projects</b>              | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| SP-JPA Admin                            | \$ 27,500               | 100%                          | \$ 27,500               | \$ -                        |
| Landscaping                             | 85,496                  | 53%                           | 45,000                  | 40,496                      |
| Historic Folsom Station                 | 54,231                  | 25%                           | 13,418                  | 40,813                      |
| Iron Point parking lot expansion        | 232,418                 | 100%                          | 232,418                 | -                           |
| Lighting Retrofit                       | 29,303                  | 100%                          | 29,303                  | -                           |
| Administrative and Engineering Overhead | 8,045                   | 100%                          | 8,045                   | - <sup>1</sup>              |
|   | <b>\$ 436,992</b>       |                               | <b>\$ 355,684</b>       | <b>\$ 81,309</b>            |

**Notes:**

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

**City of Folsom  
Developer Impact Fee Compliance 2020  
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> |
|------------------------|--------------|-------------------|
| <b>Residential</b>     |              |                   |
| Single Family          | Per Unit     | \$ 92             |
| Single Family - HD     | Per Unit     | \$ 92             |
| Multi-Family - LD      | Per Unit     | \$ 92             |
| Multi-Family           | Per Unit     | \$ 92             |
| Multi-Family - HD      | Per Unit     | \$ 92             |
| Mobile Dwellings       | Per Unit     | \$ 43             |
| <b>Non-Residential</b> |              |                   |
| 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 2015/16</u> | <u>FY 2016/17</u> | <u>FY 2017/18</u> | <u>FY 2018/19</u> | <u>FY 2019/20</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                 |                   |                   |                   |                   |                   |
| Fees                            | \$ 10,063         | \$ 18,895         | \$ 62,546         | \$ 73,302         | \$ 70,988         |
| Interest                        | 321               | 621               | 1,160             | 2,458             | 2,498             |
| Other Revenues                  | -                 | -                 | -                 | -                 | -                 |
| Total Revenues                  | \$ 10,384         | \$ 19,516         | \$ 63,707         | \$ 75,760         | \$ 73,486         |
| <b>Expenditures</b>             |                   |                   |                   |                   |                   |
| AB 1600 Expenditures            | \$ -              | \$ 16,000         | \$ 6,378          | \$ 80,935         | \$ 9,121          |
| Other Expenses                  | -                 | -                 | -                 | -                 | -                 |
| AB 1600 Transfers Out           | 126               | -                 | -                 | -                 | 149               |
|                                 | \$ 126            | \$ 16,000         | \$ 6,378          | \$ 80,935         | \$ 9,270          |
| Revenues less Expenditures      | \$ 10,258         | \$ 3,516          | \$ 57,329         | \$ (5,175)        | \$ 64,216         |
| Fund Balance, Beginning of Year | \$ 20,777         | \$ 31,034         | \$ 34,550         | \$ 91,879         | \$ 86,704         |
| Fund Balance, End of Year       | \$ 31,034         | \$ 34,550         | \$ 91,879         | \$ 86,704         | \$ 150,919        |
| Assigned Fund Balance           | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Available Fund Balance          | \$ 31,034         | \$ 34,550         | \$ 91,879         | \$ 86,704         | \$ 150,919        |

**General Park Equipment**

| Five Year Revenue Test Using First In First Out Method |                  |                  |                  |                  |                   |
|--|------------------|------------------|------------------|------------------|-------------------|
| Available Revenue Current Year                         | \$ 10,384        | \$ 19,516        | \$ 63,707        | \$ 73,302        | \$ 73,486         |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | 20,650           | 10,384           | 19,516           | 13,402           | 75,760            |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | -                | 4,650            | 8,656            | -                | 1,673             |
| 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 | -                | -                | -                | -                | -                 |
| <b>Total Revenue Available</b>                         | <b>\$ 31,034</b> | <b>\$ 34,550</b> | <b>\$ 91,879</b> | <b>\$ 86,704</b> | <b>\$ 150,919</b> |

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 |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2019-20 Projects</b>                       |                         |                               |                         |                             |
| Park Maintenance Equipment (interfund transfer)  | \$ 9,121                | 100%                          | \$ 9,121                | \$ - <sup>2</sup>           |
| General Government Overhead (interfund transfer) | 149                     | 100%                          | 149                     | - <sup>1</sup>              |
|  | <u>\$ 9,270</u>         |                               | <u>\$ 9,270</u>         | <u>\$ -</u>                 |
| <b>FY 2018-19 Projects</b>                       |                         |                               |                         |                             |
| Park Maintenance Equipment (interfund transfer)  | \$ 80,935               | 100%                          | \$ 80,935               | \$ - <sup>2</sup>           |
| General Government Overhead (interfund transfer) | -                       | 0%                            | -                       | - <sup>1</sup>              |
|  | <u>\$ 80,935</u>        |                               | <u>\$ 80,935</u>        | <u>\$ -</u>                 |
| <b>FY 2017-18 Projects</b>                       |                         |                               |                         |                             |
| Park Maintenance Equipment (interfund transfer)  | \$ 6,378                | 100%                          | \$ 6,378                | \$ - <sup>2</sup>           |
| General Government Overhead (interfund transfer) | -                       | 0%                            | -                       | - <sup>1</sup>              |
|  | <u>\$ 6,378</u>         |                               | <u>\$ 6,378</u>         | <u>\$ -</u>                 |
| <b>FY 2016-17 Projects</b>                       |                         |                               |                         |                             |
| Park Maintenance Equipment (interfund transfer)  | \$ 18,595               | 86%                           | \$ 16,000               | \$ 2,595 <sup>2</sup>       |
| General Government Overhead (interfund transfer) | -                       | 0%                            | -                       | - <sup>1</sup>              |
|  | <u>\$ 18,595</u>        |                               | <u>\$ 16,000</u>        | <u>\$ 2,595</u>             |
| <b>FY 2015-16 Projects</b>                       |                         |                               |                         |                             |
| General Government Overhead (interfund transfer) | \$ 126                  | 100%                          | \$ 126                  | \$ - <sup>1</sup>           |

**Notes:**

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

**City of Folsom  
Developer Impact Fee Compliance 2020  
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),

**WATER IMPACT FUND FEE SCHEDULE**

| <u>Use Category</u>       | <u>Basis</u> | <u>Fee Amount</u> |
|---------------------------|--------------|-------------------|
| Single Family Residential | Per Unit     | \$ 966            |
| Multi-Family Residential  | Per Unit     | \$ 520            |
| Commercial                | Per Acre     | \$ 1,300          |
| Industrial / Office       | Per Acre     | \$ 1,300          |

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

| <u>Description</u>              | <u>FY 2015/16</u>   | <u>FY 2016/17</u>   | <u>FY 2017/18</u>   | <u>FY 2018/19</u>   | <u>FY 2019/20</u>   |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>                 |                     |                     |                     |                     |                     |
| Fees                            | \$ 106,004          | \$ 179,384          | \$ 512,641          | \$ 330,840          | \$ 272,941          |
| Interest                        | 22,762              | 29,481              | 6,699               | 94,239              | 34,955              |
| Other Revenues                  | -                   | 7,500               | -                   | -                   | -                   |
| Total Revenues                  | <u>\$ 128,766</u>   | <u>\$ 216,364</u>   | <u>\$ 519,340</u>   | <u>\$ 425,079</u>   | <u>\$ 307,896</u>   |
| <b>Expenditures</b>             |                     |                     |                     |                     |                     |
| AB 1600 Expenditures            | \$ 67,139           | \$ 34,184           | \$ 36,004           | \$ 175,872          | \$ 158,198          |
| Other Expenses                  | 102,368             | 103,165             | 122,387             | 103,503             | 104,226             |
| AB 1600 Transfers Out           | -                   | -                   | -                   | -                   | -                   |
|                                 | <u>\$ 169,507</u>   | <u>\$ 137,349</u>   | <u>\$ 158,391</u>   | <u>\$ 279,375</u>   | <u>\$ 262,424</u>   |
| Revenues less Expenditures      | \$ (40,742)         | \$ 79,015           | \$ 360,949          | \$ 145,704          | \$ 45,472           |
| Fund Balance, Beginning of Year | <u>\$ 1,867,047</u> | <u>\$ 1,826,306</u> | <u>\$ 1,905,321</u> | <u>\$ 2,266,270</u> | <u>\$ 2,411,974</u> |
| Fund Balance, End of Year       | <u>\$ 1,826,306</u> | <u>\$ 1,905,321</u> | <u>\$ 2,266,270</u> | <u>\$ 2,411,974</u> | <u>\$ 2,457,446</u> |
| Assigned Fund Balance           | <u>\$ 550,000</u>   | <u>\$ 1,283,000</u> | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         |
| Available Fund Balance          | <u>\$ 1,276,306</u> | <u>\$ 622,321</u>   | <u>\$ 2,266,270</u> | <u>\$ 2,411,974</u> | <u>\$ 2,457,446</u> |

## Water Impact Fund

| Five Year Revenue Test Using First In First Out Method |                      |                      |                     |                     |                     |
|--|----------------------|----------------------|---------------------|---------------------|---------------------|
| Available Revenue Current Year                         | \$ 128,766           | \$ 216,364           | \$ 519,340          | \$ 330,840          | \$ 307,896          |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | 288,035              | 128,766              | 216,364             | 519,340             | 425,079             |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | 355,393              | 288,035              | 128,766             | 216,364             | 519,340             |
| Available Revenue Prior Fiscal Year (4-yr Old Funds)   | 287,140              | 335,393              | 288,035             | 128,766             | 216,364             |
| Available Revenue Prior Fiscal Year (5-yr Old Funds)   | 266,552              | 287,140              | 335,393             | 288,035             | 128,766             |
| Available Revenue Greater than Five Prior Fiscal Years | <sup>1</sup> 500,420 | <sup>1</sup> 649,623 | 778,372             | 928,629             | 860,001             |
| <b>Total Revenue Available</b>                         | <b>\$ 1,826,306</b>  | <b>\$ 1,905,321</b>  | <b>\$ 2,266,270</b> | <b>\$ 2,411,974</b> | <b>\$ 2,457,446</b> |
| <b>Assigned Fund Balance</b>                           | <b>550,000</b>       | <b>1,283,000</b>     | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>Total Available Revenue</b>                         | <b>\$ 1,276,306</b>  | <b>\$ 622,321</b>    | <b>\$ 2,266,270</b> | <b>\$ 2,411,974</b> | <b>\$ 2,457,446</b> |

Result: Five Year Revenue test met in accordance with

### Notes:

Result: The Water Impact Fee Fund reports funds being held beyond the five-years as described by AB1600. Per the 2021 Capital Improvement Plan funds are reserved for the Golden State Water Company Inter-tie Booster Pump Station project. The Water Capital Improvement Fund will be utilized for an additional \$150,000 for this project.

## Capital Improvement Projects

|  | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2019-20 Projects</b>                           |                         |                               |                         |                             |
| 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>             |

|  | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2018-19 Projects</b>                           |                         |                               |                         |                             |
| 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>            |

|  | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2017-18 Projects</b>                           |                         |                               |                         |                             |
| 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                          |
| General Government Overhead (interfund transfer)     | -                       |                               | -                       | -                           |
|  | <u>\$ 154,053</u>       |                               | <u>\$ 154,004</u>       | <u>\$ 49</u>                |

|  | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2016-17 Projects</b>                           |                         |                               |                         |                             |
| GSWC Inter-Tie Booster                               | \$ 34,184               | 100%                          | \$ 34,184               | \$ -                        |
| Dry Year and Water Conservation (interfund transfer) | 114,804                 | 87%                           | 100,000                 | 14,804                      |
| General Government Overhead (interfund transfer)     | 3,165                   | 100%                          | 3,165                   | -                           |
|  | <u>\$ 152,153</u>       |                               | <u>\$ 137,349</u>       | <u>\$ 14,804</u>            |

| <b>FY 2015-16 Projects</b>                           | Project<br>Amount<br>Expended | Percent<br>Funded by<br>Impact Fees | Impact Fee<br>Expenditures | Non-Impact<br>Fee<br>Expenditures |
|--|-------------------------------|-------------------------------------|----------------------------|-----------------------------------|
| GSWC Inter-Tie Booster                               | \$ 67,139                     | 100%                                | \$ 67,139                  | \$ -                              |
| Dry Year and Water Conservation (interfund transfer) | 172,975                       | 58%                                 | 100,000                    | 72,975                            |
| Ground Water Investigation and Supply Grant          | -                             | 0%                                  | -                          | -                                 |
| General Government Overhead (interfund transfer)     | 2,368                         | 100%                                | 2,368                      | -                                 |
|  | <u>\$ 242,482</u>             |                                     | <u>\$ 169,507</u>          | <u>\$ 72,975</u>                  |

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

<sup>2</sup> 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 2020  
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     | \$ 3,296          |
| Multi-Family Residential             | Per Unit     | \$ 2,143          |
| South Lexington Hills <sup>(1)</sup> | Per Unit     | \$ 2,042          |
| Mobile Dwellings                     | Per Unit     | \$ 2,143          |
| <b>Commercial/Industrial</b>         |              |                   |
| 3/4" meter                           |              | \$ 3,288          |
| 1" meter                             |              | \$ 8,198          |
| 1 1/2" meter                         |              | \$ 16,401         |
| 2" meter                             |              | \$ 26,246         |
| 3" meter                             |              | \$ 52,507         |
| 4" meter                             |              | \$ 82,070         |
| 6" meter                             |              | \$ 164,198        |
| 8" meter                             |              | \$ 262,807        |
| 10" meter                            |              | \$ 378,122        |

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

| <u>Description</u>              | <u>FY 2015/16</u> | <u>FY 2016/17</u> | <u>FY 2017/18</u> | <u>FY 2018/19</u> | <u>FY 2019/20</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                 |                   |                   |                   |                   |                   |
| Fees                            | \$ 457,209        | \$ 691,148        | \$ 1,403,343      | \$ 892,951        | \$ 431,405        |
| Interest                        | 43,211            | 26,458            | 11,118            | 188,406           | 175,569           |
| Other Revenues                  | 169,833           | 30,300            | -                 | -                 | -                 |
| Total Revenues                  | \$ 670,253        | \$ 747,906        | \$ 1,414,462      | \$ 1,081,356      | \$ 606,974        |
| <b>Expenditures</b>             |                   |                   |                   |                   |                   |
| AB 1600 Expenditures            | \$ 1,318,012      | \$ 47,608         | \$ 239,219        | \$ 88,325         | \$ 487,545        |
| Other Expenses                  | -                 | -                 | -                 | -                 | -                 |
| AB 1600 Transfers Out           | 4,517             | 15,995            | 35,158            | 9,200             | 10,792            |
|                                 | \$ 1,322,529      | \$ 63,603         | \$ 274,377        | \$ 97,525         | \$ 498,337        |
| Revenues less Expenditures      | \$ (652,276)      | \$ 684,303        | \$ 1,140,084      | \$ 983,832        | \$ 108,636        |
| Fund Balance, Beginning of Year | \$ 3,337,366      | \$ 2,685,090      | \$ 3,369,394      | \$ 4,509,478      | \$ 5,493,310      |
| Fund Balance, End of Year       | \$ 2,685,090      | \$ 3,369,394      | \$ 4,509,478      | \$ 5,493,310      | \$ 5,601,946      |
| Assigned Fund Balance           | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Available Fund Balance          | \$ 2,685,090      | \$ 3,369,394      | \$ 4,509,478      | \$ 5,493,310      | \$ 5,601,946      |

## Water Connection Capital Improvement Fund

| Five Year Revenue Test Using First In First Out Method |                     |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Available Revenue Current Year                         | \$ 670,253          | \$ 747,906          | \$ 1,414,462        | \$ 1,081,356        | \$ 606,974          |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | 1,017,329           | 670,253             | 747,906             | 1,414,462           | 1,081,356           |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | 997,508             | 1,017,329           | 670,253             | 747,906             | 1,414,462           |
| Available Revenue Prior Fiscal Year (4-yr Old Funds)   | -                   | 933,906             | 1,017,329           | 670,253             | 747,906             |
| Available Revenue Prior Fiscal Year (5-yr Old Funds)   | -                   | -                   | 659,528             | 1,017,329           | 670,253             |
| Available Revenue Greater than Five Prior Fiscal Years | -                   | -                   | -                   | 562,004             | 1,080,995           |
| <b>Total Revenue Available</b>                         | <b>\$ 2,685,090</b> | <b>\$ 3,369,394</b> | <b>\$ 4,509,478</b> | <b>\$ 5,493,310</b> | <b>\$ 5,601,946</b> |

Result: Five Year Revenue test met in accordance with

### Notes:

Result: The Water Connection Fee Fund reports funds being held beyond the five-years as described by AB1600. Per the 2021 Capital Improvement Plan funds are reserved for the Water Treatment Plant Pre-Treatment System Improvement project. The Water connection Fund will be utilized for an additional \$4.9 million for this project.

## Capital Improvement Projects

|  | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2019-20 Projects</b>                             |                         |                               |                         |                             |
| 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                  | -                           |
|  | <u>\$ 959,441</u>       |                               | <u>\$ 498,337</u>       | <u>\$ 461,103</u>           |

|  | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2018-19 Projects</b>                             |                         |                               |                         |                             |
| 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                   | -                           |
|  | <u>\$ 157,612</u>       |                               | <u>\$ 97,525</u>        | <u>\$ 60,087</u>            |

|  | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2017-18 Projects</b>                           |                         |                               |                         |                             |
| 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>         |

|  | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2016-17 Projects</b>                       |                         |                               |                         |                             |
| Ground Water Investigation and Supply Grant      | 11,428                  | 39%                           | 4,429                   | 6,999                       |
| La Collina Dal Lago Tank                         | 30,233                  | 100%                          | 30,233                  | -                           |
| Urban Water Management Program                   | 12,946                  | 100%                          | 12,946                  | -                           |
| General Government Overhead (interfund transfer) | 15,995                  | 100%                          | 15,995                  | -                           |
|  | <u>\$ 70,602</u>        |                               | <u>\$ 63,603</u>        | <u>\$ 6,999</u>             |



| <b>FY 2015-16 Projects</b>                           | <b>Project<br/>Amount<br/>Expended</b> | <b>Percent<br/>Funded by<br/>Impact Fees</b> | <b>Impact Fee<br/>Expenditures</b> | <b>Non-Impact<br/>Fee<br/>Expenditures</b> |
|--|--|--|------------------------------------|--|
| Water Treatment Plant Optimization/Reliability Study | \$ 91,037                              | 31%  | \$ 27,912                          | \$ 63,125                                  |
| Ground Water Investigation and Supply Grant          | 234,635                                | 100%   | 234,635                            | -  |
| Water Treatment Plant Mechanical Dewatering          | 1,382,860                              | 62%  | 851,964                            | 530,896                                    |
| La Collina Dal Lago Tank                             | 224,891                                | 39%  | 88,285                             | 136,606                                    |
| Urban Water Management Program                       | 193,402                                | 60%  | 115,215                            | 78,187                                     |
| General Government Overhead (interfund transfer)     | 4,517                                  | 100%   | 4,517                              | - <sup>1</sup>                             |
|  | <u>\$ 2,131,342</u>                    |  | <u>\$ 1,322,529</u>                | <u>\$ 808,814</u>                          |

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

City of Folsom  
 Developer Impact Fee Compliance 2020  
 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     | \$ 1,052          |
| Multi-Family Residential             | Per Unit     | \$ 823            |
| South Lexington Hills <sup>(1)</sup> | Per Unit     | \$ 819            |
| Mobile Dwellings                     | Per Unit     | \$ 931            |
| <b>Commercial/Industrial</b>         |              |                   |
| 3/4" meter                           |              | \$ 1,052          |
| 1" meter                             |              | \$ 1,052          |
| 2" meter                             |              | \$ 2,107          |
| 3" meter                             |              | \$ 3,371          |
| 4" meter                             |              | \$ 6,321          |
| 6" meter                             |              | \$ 10,535         |
| 8" meter                             |              | \$ 21,070         |
| 10" meter                            |              | \$ 33,712         |
| 12" meter                            |              | \$ 48,460         |

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

| <u>Description</u>              | <u>FY 2015/16</u> | <u>FY 2016/17</u> | <u>FY 2017/18</u> | <u>FY 2018/19</u> | <u>FY 2019/20</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                 |                   |                   |                   |                   |                   |
| Fees                            | \$ 71,475         | \$ 100,642        | \$ 275,694        | \$ 114,800        | \$ 56,832         |
| Interest                        | 1,183             | 1,983             | 9,133             | 14,996            | 15,655            |
| Other Revenues                  | -                 | -                 | -                 | -                 | -                 |
| Total Revenues                  | \$ 72,658         | \$ 102,625        | \$ 284,827        | \$ 129,796        | \$ 72,487         |
| <b>Expenditures</b>             |                   |                   |                   |                   |                   |
| AB 1600 Expenditures            | \$ 93,184         | \$ 164,751        | \$ 6,457          | \$ -              | \$ -              |
| Other Expenses                  | -                 | -                 | -                 | -                 | -                 |
| AB 1600 Transfers Out           | 1,733             | 1,265             | 365               | 327               | 1,002             |
|                                 | \$ 94,917         | \$ 166,016        | \$ 6,822          | \$ 327            | \$ 1,002          |
| Revenues less Expenditures      | \$ (22,259)       | \$ (63,391)       | \$ 278,005        | \$ 129,469        | \$ 71,485         |
| Fund Balance, Beginning of Year | \$ 34,321         | \$ 12,061         | \$ (51,330)       | \$ 226,675        | \$ 356,144        |
| Fund Balance, End of Year       | \$ 12,061         | \$ (51,330)       | \$ 226,675        | \$ 356,144        | \$ 427,628        |
| Assigned Fund Balance           | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Available Fund Balance          | \$ 12,061         | \$ (51,330)       | \$ 226,675        | \$ 356,144        | \$ 427,628        |

**Sewer Capital**

**Five Year Revenue Test Using First In First Out Method**

|  |                  |                    |                   |                   |                   |
|--|------------------|--------------------|-------------------|-------------------|-------------------|
| Available Revenue Current Year                         | \$ 12,061        | \$ (51,330)        | \$ 226,675        | \$ 129,796        | \$ 72,487         |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | -                | -                  | -                 | 226,348           | 129,796           |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | -                | -                  | -                 | -                 | 225,345           |
| 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 | -                | -                  | -                 | -                 | -                 |
| <b>Total Revenue Available</b>                         | <b>\$ 12,061</b> | <b>\$ (51,330)</b> | <b>\$ 226,675</b> | <b>\$ 356,144</b> | <b>\$ 427,628</b> |

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

**Capital Improvement Projects**

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

| <b>FY 2018-19 Projects</b>              | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Engineering and Gen Government overhead | \$ 327                  | 100%                          | \$ 327                  | \$ - <sup>1</sup>           |

| <b>FY 2017-18 Projects</b>              | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| System Evaluation / Capacity            | \$ 6,457                | 100%                          | \$ 6,457                | \$ -                        |
| Engineering and Gen Government overhead | 365                     | 100%                          | 365                     | - <sup>1</sup>              |
|   | <u>\$ 6,822</u>         |                               | <u>\$ 6,822</u>         | <u>\$ -</u>                 |

| <b>FY 2016-17 Projects</b>              | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| System Evaluation / Capacity            | \$ 164,751              | 100%                          | \$ 164,751              | \$ -                        |
| Engineering and Gen Government overhead | 1,265                   | 100%                          | 1,265                   | - <sup>1</sup>              |
|   | <u>\$ 166,016</u>       |                               | <u>\$ 166,016</u>       | <u>\$ -</u>                 |

| <b>FY 2015-16 Projects</b>              | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|---|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Oak Avenue Pump Station                 | \$ 160,824              | 25%                           | \$ 40,999               | \$ 119,825                  |
| System Evaluation / Capacity            | 32,257                  | 100%                          | 32,257                  | -                           |
| Engineering and Gen Government overhead | 1,733                   | 100%                          | 1,733                   | - <sup>1</sup>              |
|   | <u>\$ 194,814</u>       |                               | <u>\$ 74,989</u>        | <u>\$ 119,825</u>           |

**Notes:**

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

**City of Folsom  
Developer Impact Fee Compliance 2020  
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 2015/16   | FY 2016/17 | FY 2017/18   | FY 2018/19 | FY 2019/20 |
|---------------------------------|--------------|------------|--------------|------------|------------|
| <b>Revenues</b>                 |              |            |              |            |            |
| Fees                            | \$ -         | \$ -       | \$ -         | \$ -       | \$ -       |
| Interest                        | 3,490        | 3,616      | 2,306        | 320        | 691        |
| Other Revenues                  | -            | -          | -            | -          | -          |
| Total Revenues                  | \$ 3,490     | \$ 3,616   | \$ 2,306     | \$ 320     | \$ 691     |
| <b>Expenditures</b>             |              |            |              |            |            |
| AB 1600 Expenditures            | \$ 299,498   | \$ -       | \$ 199,284   | \$ 2,629   | \$ -       |
| Other Expenses                  | -            | -          | -            | -          | -          |
| AB 1600 Transfers Out           | 1,199        | -          | 637          | 590        | 1,987      |
|                                 | \$ 300,697   | \$ -       | \$ 199,921   | \$ 3,219   | \$ 1,987   |
| Revenues less Expenditures      | \$ (297,207) | \$ 3,616   | \$ (197,615) | \$ (2,899) | \$ (1,296) |
| Fund Balance, Beginning of Year | \$ 535,971   | \$ 238,764 | \$ 242,380   | \$ 44,766  | \$ 41,867  |
| Fund Balance, End of Year       | \$ 238,764   | \$ 242,380 | \$ 44,766    | \$ 41,867  | \$ 40,571  |
| Assigned Fund Balance           | \$ 123,200   | \$ 236,985 | \$ -         | \$ -       | \$ -       |
| Available Fund Balance          | \$ 115,564   | \$ 5,395   | \$ 44,766    | \$ 41,867  | \$ 40,571  |

**Five Year Revenue Test Using First In First Out Method**

|  |            |            |           |           |           |
|--|------------|------------|-----------|-----------|-----------|
| Available Revenue Current Year                         | \$ 3,490   | \$ 3,616   | \$ 2,306  | \$ 320    | \$ 691    |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | 5,718      | 3,490      | 3,616     | 2,306     | 320       |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | 4,801      | 5,718      | 3,490     | 3,616     | 2,306     |
| Available Revenue Prior Fiscal Year (4-yr Old Funds)   | 1,299      | 4,801      | 5,718     | 3,490     | 3,616     |
| Available Revenue Prior Fiscal Year (5-yrs and beyond) | 72,432     | 1,299      | 4,801     | 5,718     | 3,490     |
| Available Revenue Greater than Five Prior Fiscal Years | 151,024    | 223,456    | 24,835    | 26,417    | 30,148    |
| <b>Total Revenue Available</b>                         | \$ 238,764 | \$ 242,380 | \$ 44,766 | \$ 41,867 | \$ 40,571 |
| <b>Assigned Fund Balance</b>                           | 123,200    | 236,985    | -         | -         | -         |
| <b>Total Available Revenue</b>                         | \$ 115,564 | \$ 5,395   | \$ 44,766 | \$ 41,867 | \$ 40,571 |

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

**Notes:**

<sup>1</sup> The Water Operating staff is currently evaluating the Water Treatment Plant Lime System Upgrade project and this project will utilize Facilities Augmentation impact fees which is estimated at \$35,000

**Facilities Augmentation Critical  
Capital Improvement Projects**

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

| <b>FY 2018-19 Projects</b>                       | <b>Project<br/>Amount<br/>Expended</b> | <b>Percent<br/>Funded by<br/>Impact Fees</b> | <b>Impact Fee<br/>Expenditures</b> | <b>Non-Impact<br/>Fee<br/>Expenditures</b> |
|--|--|--|------------------------------------|--|
| Water Treatment Plant Lime System Upgrades       | \$ 25,820                              | 10%  | \$ 2,629                           | \$ 23,191                                  |
| General Government overhead (interfund transfer) | 590                                    | 100%   | 590                                | - <sup>1</sup>                             |
|  | <u>\$ 26,410</u>                       |  | <u>\$ 3,219</u>                    | <u>\$ 23,191</u>                           |

| <b>FY 2017-18 Projects</b>                           | <b>Project<br/>Amount<br/>Expended</b> | <b>Percent<br/>Funded by<br/>Impact Fees</b> | <b>Impact Fee<br/>Expenditures</b> | <b>Non-Impact<br/>Fee<br/>Expenditures</b> |
|--|--|--|------------------------------------|--|
| 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                                | - <sup>1</sup>                             |
|  | <u>\$ 1,644,283</u>                    |  | <u>\$ 199,921</u>                  | <u>\$ 1,444,362</u>                        |

| <b>FY 2016-17 Projects</b>                       | <b>Project<br/>Amount<br/>Expended</b> | <b>Percent<br/>Funded by<br/>Impact Fees</b> | <b>Impact Fee<br/>Expenditures</b> | <b>Non-Impact<br/>Fee<br/>Expenditures</b> |
|--|--|--|------------------------------------|--|
| Water Treatment Plant Mechanical Dewatering      | \$ 5,605                               | 0%   | \$ -                               | \$ 5,605                                   |
| General Government overhead (interfund transfer) | -                                      | 0%   | -                                  | - <sup>1</sup>                             |
|  | <u>\$ 5,605</u>                        |  | <u>\$ -</u>                        | <u>\$ 5,605</u>                            |

| <b>FY 2015-16 Projects</b>                       | <b>Project<br/>Amount<br/>Expended</b> | <b>Percent<br/>Funded by<br/>Impact Fees</b> | <b>Impact Fee<br/>Expenditures</b> | <b>Non-Impact<br/>Fee<br/>Expenditures</b> |
|--|--|--|------------------------------------|--|
| Water Treatment Plant Mechanical Dewatering      | \$ 1,382,860                           | 22%  | \$ 299,498                         | \$ 1,083,362                               |
| General Government overhead (interfund transfer) | 1,199                                  | 100%   | 1,199                              | - <sup>1</sup>                             |
|  | <u>\$ 1,384,059</u>                    |  | <u>\$ 300,697</u>                  | <u>\$ 1,083,362</u>                        |

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom  
Developer Impact Fee Compliance 2020  
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 2015/16   | FY 2016/17   | FY 2017/18  | FY 2018/19   | FY 2019/20  |
|---------------------------------|--------------|--------------|-------------|--------------|-------------|
| <b>Revenues</b>                 |              |              |             |              |             |
| Fees                            | \$ -         | \$ -         | \$ -        | \$ -         | \$ -        |
| Interest                        | 6,233        | 7,024        | 5,670       | 5,170        | 932         |
| Other Revenues                  | -            | -            | -           | -            | -           |
| Total Revenues                  | \$ 6,233     | \$ 7,024     | \$ 5,670    | \$ 5,170     | \$ 932      |
| <b>Expenditures</b>             |              |              |             |              |             |
| AB 1600 Expenditures            | \$ 107,739   | \$ 3,040     | \$ 42,774   | \$ 323,432   | \$ 17,023   |
| Other Expenses                  | -            | -            | -           | -            | -           |
| AB 1600 Transfers Out           | 2,180        | -            | 1,238       | 1,139        | 1,112       |
|                                 | \$ 109,919   | \$ 3,040     | \$ 44,012   | \$ 324,571   | \$ 18,135   |
| Revenues less Expenditures      | \$ (103,686) | \$ 3,984     | \$ (38,342) | \$ (319,402) | \$ (17,203) |
| Fund Balance, Beginning of Year | \$ 567,943   | \$ 464,257   | \$ 468,241  | \$ 429,898   | \$ 110,497  |
| Fund Balance, End of Year       | \$ 464,257   | \$ 468,241   | \$ 429,898  | \$ 110,497   | \$ 93,294   |
| Assigned Fund Balance           | \$ 501,435   | \$ 720,770   | \$ -        | \$ -         | \$ -        |
| Available Fund Balance          | \$ (37,178)  | \$ (252,529) | \$ 429,898  | \$ 110,497   | \$ 93,294   |

**Five Year Revenue Test Using First In First Out Method**

|  |             |              |            |            |           |
|--|-------------|--------------|------------|------------|-----------|
| Available Revenue Current Year                         | \$ 6,233    | \$ 7,024     | \$ 5,670   | \$ 5,170   | \$ 932    |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | 6,059       | 6,233        | 7,024      | 5,670      | 5,170     |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | 5,299       | 6,059        | 6,233      | 7,024      | 5,670     |
| Available Revenue Prior Fiscal Year (4-yr Old Funds)   | 1,433       | 5,299        | 6,059      | 6,233      | 7,024     |
| Available Revenue Prior Fiscal Year (5-yrs and beyond) | 5,475       | 1,433        | 5,299      | 6,059      | 6,059     |
| Available Revenue Greater than Five Prior Fiscal Years | 439,758     | 442,193      | 399,613    | 80,341     | 68,439    |
| <b>Total Revenue Available</b>                         | \$ 464,257  | \$ 468,241   | \$ 429,898 | \$ 110,497 | \$ 93,294 |
| <b>Assigned Fund Balance</b>                           | 501,435     | 720,770      | -          | -          | -         |
| <b>Total Available Revenue</b>                         | \$ (37,178) | \$ (252,529) | \$ 429,898 | \$ 110,497 | \$ 93,294 |

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

**Notes:**

1 The Storm Drain Ponds project is in process. Per the FY 21 Capital Improvement Plan the estimated cost will be \$100,000 and will reduce flooding in the area.

**Facilities Augmentation General  
Capital Improvement Projects**

| <b>FY 2019-20 Projects</b>                           | <u>Project<br/>Amount<br/>Expended</u> | <u>Percent<br/>Funded by<br/>Impact Fees</u> | <u>Impact Fee<br/>Expenditures</u> | <u>Non-Impact<br/>Fee<br/>Expenditures</u> |
|--|--|--|------------------------------------|--|
| Storm Drain Ponds                                    | \$ 29,376                              | 58%  | \$ 17,023                          | \$ 12,353                                  |
| General Government Overhead (interfund transfer)     | 1,112                                  | 100%   | 1,112                              | -  |
|  | <u>\$ 30,488</u>                       |  | <u>\$ 18,135</u>                   | <u>\$ 12,353</u>                           |
| <b>FY 2018-19 Projects</b>                           | <u>Project<br/>Amount<br/>Expended</u> | <u>Percent<br/>Funded by<br/>Impact Fees</u> | <u>Impact Fee<br/>Expenditures</u> | <u>Non-Impact<br/>Fee<br/>Expenditures</u> |
| Storm Drain Ponds                                    | \$ 330,596                             | 98%  | \$ 323,432                         | \$ 7,164                                   |
| General Government Overhead (interfund transfer)     | 1,139                                  | 100%   | 1,139                              | -  |
|  | <u>\$ 331,735</u>                      |  | <u>\$ 324,571</u>                  | <u>\$ 7,164</u>                            |
| <b>FY 2017-18 Projects</b>                           | <u>Project<br/>Amount<br/>Expended</u> | <u>Percent<br/>Funded by<br/>Impact Fees</u> | <u>Impact Fee<br/>Expenditures</u> | <u>Non-Impact<br/>Fee<br/>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                              | -  |
|  | <u>\$ 1,644,884</u>                    |  | <u>\$ 44,012</u>                   | <u>\$ 1,600,872</u>                        |
| <b>FY 2016-17 Projects</b>                           | <u>Project<br/>Amount<br/>Expended</u> | <u>Percent<br/>Funded by<br/>Impact Fees</u> | <u>Impact Fee<br/>Expenditures</u> | <u>Non-Impact<br/>Fee<br/>Expenditures</u> |
| Storm Drain Ponds                                    | \$ 8,790                               | 35%  | \$ 3,040                           | \$ 5,750                                   |
| General Government Overhead (interfund transfer)     | -                                      | 0%   | -                                  | -  |
|  | <u>\$ 8,790</u>                        |  | <u>\$ 3,040</u>                    | <u>\$ 5,750</u>                            |
| <b>FY 2015-16 Projects</b>                           | <u>Project<br/>Amount<br/>Expended</u> | <u>Percent<br/>Funded by<br/>Impact Fees</u> | <u>Impact Fee<br/>Expenditures</u> | <u>Non-Impact<br/>Fee<br/>Expenditures</u> |
| Water Treatment Plant Mechanical Dewatering          | \$ 1,382,860                           | 8%   | \$ 107,739                         | \$ 1,275,121                               |
| General Government Overhead (interfund transfer)     | 2,180                                  | 100%   | 2,180                              | -  |
|  | <u>\$ 1,385,040</u>                    |  | <u>\$ 109,919</u>                  | <u>\$ 1,275,121</u>                        |

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom  
 Developer Impact Fee Compliance 2020  
 Solid Waste Capital Improvement Fund**

**Fund 541**

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

**SOLID WASTE CAPITAL IMPROVEMENT FEE SCHEDULE**

| <u>Use Category</u>          | <u>Basis</u> | <u>Fee Amount</u> |
|------------------------------|--------------|-------------------|
| Single Family Residential    | Per Unit     | \$ 356            |
| Multi-Family Residential     | Per Unit     | \$ 163            |
| Mobile Dwellings             | Per Unit     | \$ 163            |
| <b>Commercial/Industrial</b> |              |                   |
| 2 yard dumpster              |              | \$ 3,985          |
| 3 yard dumpster              |              | \$ 4,013          |
| 4 yard dumpster              |              | \$ 4,068          |
| 6 yard dumpster              |              | \$ 4,235          |
| 10 yard roll-off             |              | \$ 13,046         |
| 20 yard roll-off             |              | \$ 13,396         |
| 30 yard roll-off             |              | \$ 13,935         |
| 40 yard roll-off             |              | \$ 14,237         |

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

| <u>Description</u>              | <u>FY 2015/16</u> | <u>FY 2016/17</u> | <u>FY 2017/18</u> | <u>FY 2018/19</u> | <u>FY 2019/20</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                 |                   |                   |                   |                   |                   |
| Fees                            | \$ 51,131         | \$ 77,363         | \$ 219,702        | \$ 122,216        | \$ 52,732         |
| Interest                        | 323               | 175               | 2,463             | 6,813             | 8,435             |
| Other Revenues                  | -                 | -                 | -                 | -                 | -                 |
| Total Revenues                  | \$ 51,454         | \$ 77,538         | \$ 222,164        | \$ 129,029        | \$ 61,167         |
| <b>Expenditures</b>             |                   |                   |                   |                   |                   |
| AB 1600 Expenditures            | \$ 49,570         | \$ 63,575         | \$ -              | \$ 18,250         | \$ 25,010         |
| Other Expenses                  | -                 | -                 | -                 | -                 | -                 |
| AB 1600 Transfers Out           | 2,431             | 3,001             | 2,278             | 2,727             | 392               |
|                                 | \$ 52,001         | \$ 66,576         | \$ 2,278          | \$ 20,977         | \$ 25,402         |
| Revenues less Expenditures      | \$ (547)          | \$ 10,962         | \$ 219,886        | \$ 108,052        | \$ 35,765         |
| Fund Balance, Beginning of Year | \$ 11,476         | \$ 10,929         | \$ 21,891         | \$ 241,777        | \$ 349,830        |
| Fund Balance, End of Year       | \$ 10,929         | \$ 21,891         | \$ 241,777        | \$ 349,830        | \$ 385,595        |
| Assigned Fund Balance           | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Available Fund Balance          | \$ 10,929         | \$ 21,891         | \$ 241,777        | \$ 349,830        | \$ 385,595        |



**Solid Waste Capital Improvement Fund**

**Five Year Revenue Test Using First In First Out Method**

|  |                  |                  |                   |                   |                   |
|--|------------------|------------------|-------------------|-------------------|-------------------|
| Available Revenue Current Year                         | \$ 10,929        | \$ 21,891        | \$ 222,344        | \$ 129,029        | \$ 61,167         |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | -                | -                | 19,613            | 220,801           | 129,029           |
| 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-yrs and beyond) | -                | -                | -                 | -                 | -                 |
| Available Revenue Greater than Five Prior Fiscal Years | -                | -                | -                 | -                 | -                 |
| <b>Total Revenue Available</b>                         | <b>\$ 10,929</b> | <b>\$ 21,891</b> | <b>\$ 241,957</b> | <b>\$ 349,830</b> | <b>\$ 385,595</b> |

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 |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2019-20 Projects</b>                       |                         |                               |                         |                             |
| Garbage Containers                               | \$ 25,010               | 100%                          | \$ 25,010               | \$ -                        |
| General Government overhead (interfund transfer) | 392                     | 100%                          | 392                     | - <sup>1</sup>              |
|  | <u>\$ 25,402</u>        |                               | <u>\$ 25,402</u>        | <u>\$ -</u>                 |
| <b>FY 2018-19 Projects</b>                       |                         |                               |                         |                             |
| Garbage Containers                               | \$ 18,250               | 100%                          | \$ 18,250               | \$ -                        |
| General Government overhead (interfund transfer) | 2,727                   | 100%                          | 2,727                   | - <sup>1</sup>              |
|  | <u>\$ 20,977</u>        |                               | <u>\$ 20,977</u>        | <u>\$ -</u>                 |
| <b>FY 2017-18 Projects</b>                       |                         |                               |                         |                             |
| General Government overhead (interfund transfer) | \$ 2,278                | 100%                          | \$ 2,278                | \$ - <sup>1</sup>           |
| <b>FY 2016-17 Projects</b>                       |                         |                               |                         |                             |
| Garbage Containers                               | \$ 63,675               | 100%                          | \$ 63,675               | \$ -                        |
| General Government overhead (interfund transfer) | 3,001                   | 100%                          | 3,001                   | - <sup>1</sup>              |
|  | <u>\$ 66,676</u>        |                               | <u>\$ 66,676</u>        | <u>\$ -</u>                 |
| <b>FY 2015-16 Projects</b>                       |                         |                               |                         |                             |
| Garbage Containers                               | \$ 49,570               | 100%                          | \$ 49,570               | \$ -                        |
| General Government overhead (interfund transfer) | 2,431                   | 100%                          | 2,431                   | - <sup>1</sup>              |
|  | <u>\$ 52,001</u>        |                               | <u>\$ 52,001</u>        | <u>\$ -</u>                 |

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom  
 Developer Impact Fee Compliance 2020  
 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     | \$ 1,367          |
| Single Family Residential High Density  | Per Unit     | \$ 1,243          |
| Multi-Family Residential Low Density    | Per Unit     | \$ 1,119          |
| Multi-Family Residential Medium Density | Per Unit     | \$ 995            |
| Multi-Family Residential High Density   | Per Unit     | \$ 933            |
| Mixed Use - Residential                 | Per Unit     | \$ 870            |
| Mixed User - Commercial                 | Sq. Ft.      | \$ 1.67           |
| Office Park                             | Sq. Ft.      | \$ 1.40           |
| General Commercial                      | Sq. Ft.      | \$ 1.98           |
| Community Commercial                    | Sq. Ft.      | \$ 1.98           |
| Regional Commercial                     | Sq. Ft.      | \$ 1.45           |

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

| <u>Description</u>              | <u>FY 2015/16</u> | <u>FY 2016/17</u> | <u>FY 2017/18</u> | <u>FY 2018/19</u> | <u>FY 2019/20</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                 |                   |                   |                   |                   |                   |
| Fees                            | \$ -              | \$ -              | \$ 23,256         | \$ 313,824        | \$ 379,114        |
| Interest                        | -                 | -                 | 26                | 5,129             | 11,965            |
| Other Revenues                  | -                 | -                 | -                 | -                 | -                 |
| Total Revenues                  | \$ -              | \$ -              | \$ 23,282         | \$ 318,953        | \$ 391,078        |
| <b>Expenditures</b>             |                   |                   |                   |                   |                   |
| AB 1600 Expenditures            | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Other Expenses                  | -                 | -                 | -                 | -                 | -                 |
| AB 1600 Transfers Out           | -                 | -                 | -                 | -                 | 38                |
|                                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ 38             |
| Revenues less Expenditures      | \$ -              | \$ -              | \$ 23,282         | \$ 318,953        | \$ 391,040        |
| Fund Balance, Beginning of Year | \$ -              | \$ -              | \$ -              | \$ 23,282         | \$ 342,235        |
| Fund Balance, End of Year       | \$ -              | \$ -              | \$ 23,282         | \$ 342,235        | \$ 733,275        |
| Assigned Fund Balance           | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Available Fund Balance          | \$ -              | \$ -              | \$ 23,282         | \$ 342,235        | \$ 733,275        |

**FPA Highway 50 Improvements**

| Five Year Revenue Test Using First In First Out Method |             |             |                  |                   |                   |
|--|-------------|-------------|------------------|-------------------|-------------------|
| Available Revenue Current Year                         | \$ -        | \$ -        | \$ 23,282        | \$ 318,953        | \$ 391,078        |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | -           | -           | -                | 23,282            | 318,953           |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | -           | -           | -                | -                 | 23,244            |
| 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 | -           | -           | -                | -                 | -                 |
| <b>Total Revenue Available</b>                         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 23,282</b> | <b>\$ 342,235</b> | <b>\$ 733,275</b> |

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 |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2019-20 Projects</b>                       |                         |                               |                         |                             |
| General Government overhead (interfund transfer) | \$ 38                   | 100%                          | \$ 38                   | \$ - <sup>1</sup>           |
|  | -                       | 0%                            | -                       | -                           |
|  | -                       | 0%                            | -                       | -                           |
|  | <u>\$ 38</u>            |                               | <u>\$ 38</u>            | <u>\$ -</u>                 |
| <b>FY 2018-19 Projects</b>                       |                         |                               |                         |                             |
|  | \$ -                    | 0%                            | \$ -                    | \$ -                        |
|  | -                       | 0%                            | -                       | -                           |
|  | -                       | 0%                            | -                       | -                           |
|  | <u>\$ -</u>             |                               | <u>\$ -</u>             | <u>\$ -</u>                 |
| <b>FY 2017-18 Projects</b>                       |                         |                               |                         |                             |
|  | \$ -                    | 0%                            | \$ -                    | \$ -                        |
|  | -                       | 0%                            | -                       | -                           |
|  | -                       | 0%                            | -                       | -                           |
|  | <u>\$ -</u>             |                               | <u>\$ -</u>             | <u>\$ -</u>                 |

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

City of Folsom  
 Developer Impact Fee Compliance 2020  
 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     | \$ 2,781          |
| Single Family Residential High Density  | Per Unit     | \$ 2,528          |
| Multi-Family Residential Low Density    | Per Unit     | \$ 2,274          |
| Multi-Family Residential Medium Density | Per Unit     | \$ 2,021          |
| Multi-Family Residential High Density   | Per Unit     | \$ 1,896          |
| Mixed Use - Residential                 | Per Unit     | \$ 1,770          |
| Mixed User - Commercial                 | Sq. Ft.      | \$ 3.41           |
| Office Park                             | Sq. Ft.      | \$ 2.86           |
| General Commercial                      | Sq. Ft.      | \$ 4.02           |
| Community Commercial                    | Sq. Ft.      | \$ 4.02           |
| Regional Commercial                     | Sq. Ft.      | \$ 2.94           |

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

| <u>Description</u>              | <u>FY 2015/16</u> | <u>FY 2016/17</u> | <u>FY 2017/18</u> | <u>FY 2018/19</u> | <u>FY 2019/20</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                 |                   |                   |                   |                   |                   |
| Fees                            | \$ -              | \$ -              | \$ 47,286         | \$ 640,268        | \$ 768,668        |
| Interest                        | -                 | -                 | 52                | 10,860            | 25,483            |
| Other Revenues                  | -                 | -                 | -                 | -                 | -                 |
| Total Revenues                  | \$ -              | \$ -              | \$ 47,338         | \$ 651,128        | \$ 794,151        |
| <b>Expenditures</b>             |                   |                   |                   |                   |                   |
| AB 1600 Expenditures            | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Other Expenses                  | -                 | -                 | -                 | -                 | -                 |
| AB 1600 Transfers Out           | -                 | -                 | -                 | -                 | 77                |
|                                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ 77             |
| Revenues less Expenditures      | \$ -              | \$ -              | \$ 47,338         | \$ 651,128        | \$ 794,074        |
| Fund Balance, Beginning of Year | \$ -              | \$ -              | \$ -              | \$ 47,338         | \$ 698,466        |
| Fund Balance, End of Year       | \$ -              | \$ -              | \$ 47,338         | \$ 698,466        | \$ 1,492,540      |
| Assigned Fund Balance           | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Available Fund Balance          | \$ -              | \$ -              | \$ 47,338         | \$ 698,466        | \$ 1,492,540      |

**FPA Highway 50 Interchange**

**Five Year Revenue Test Using First In First Out Method**

|  |             |             |                  |                   |                     |
|--|-------------|-------------|------------------|-------------------|---------------------|
| Available Revenue Current Year                         | \$ -        | \$ -        | \$ 47,338        | \$ 651,128        | \$ 794,151          |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | -           | -           | -                | 47,338            | 651,128             |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | -           | -           | -                | -                 | 47,261              |
| 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 | -           | -           | -                | -                 | -                   |
| <b>Total Revenue Available</b>                         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 47,338</b> | <b>\$ 698,466</b> | <b>\$ 1,492,540</b> |

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

**Capital Improvement Projects**

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

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

| <b>FY 2017-18 Projects</b> | 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:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

City of Folsom  
 Developer Impact Fee Compliance 2020  
 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     | \$ 1,412          |
| Single Family Residential High Density  | Per Unit     | \$ 1,283          |
| Multi-Family Residential Low Density    | Per Unit     | \$ 1,155          |
| Multi-Family Residential Medium Density | Per Unit     | \$ 1,027          |
| Multi-Family Residential High Density   | Per Unit     | \$ 962            |
| Mixed Use - Residential                 | Per Unit     | \$ 899            |
| Mixed User - Commercial                 | Sq. Ft.      | \$ 1.72           |
| Office Park                             | Sq. Ft.      | \$ 1.45           |
| General Commercial                      | Sq. Ft.      | \$ 2.04           |
| Community Commercial                    | Sq. Ft.      | \$ 2.04           |
| Regional Commercial                     | Sq. Ft.      | \$ 1.50           |

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

| <u>Description</u>              | <u>FY 2015/16</u> | <u>FY 2016/17</u> | <u>FY 2017/18</u> | <u>FY 2018/19</u> | <u>FY 2019/20</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                 |                   |                   |                   |                   |                   |
| Fees                            | \$ -              | \$ -              | \$ 24,012         | \$ 325,208        | \$ 389,982        |
| Interest                        | -                 | -                 | 27                | 5,680             | 13,222            |
| Other Revenues                  | -                 | -                 | -                 | -                 | -                 |
| Total Revenues                  | \$ -              | \$ -              | \$ 24,039         | \$ 330,888        | \$ 403,204        |
| <b>Expenditures</b>             |                   |                   |                   |                   |                   |
| AB 1600 Expenditures            | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Other Expenses                  | -                 | -                 | -                 | -                 | -                 |
| AB 1600 Transfers Out           | -                 | -                 | -                 | -                 | 39                |
|                                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ 39             |
| Revenues less Expenditures      | \$ -              | \$ -              | \$ 24,039         | \$ 330,888        | \$ 403,165        |
| Fund Balance, Beginning of Year | \$ -              | \$ -              | \$ -              | \$ 24,039         | \$ 354,927        |
| Fund Balance, End of Year       | \$ -              | \$ -              | \$ 24,039         | \$ 354,927        | \$ 758,092        |
| Assigned Fund Balance           | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Available Fund Balance          | \$ -              | \$ -              | \$ 24,039         | \$ 354,927        | \$ 758,092        |

**FPA Transit Impact**

| Five Year Revenue Test Using First In First Out Method |             |             |                  |                   |                   |
|--|-------------|-------------|------------------|-------------------|-------------------|
| Available Revenue Current Year                         | \$ -        | \$ -        | \$ 24,039        | \$ 330,888        | \$ 403,204        |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | -           | -           | -                | 24,039            | 330,888           |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | -           | -           | -                | -                 | 24,039            |
| 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 | -           | -           | -                | -                 | -                 |
| <b>Total Revenue Available</b>                         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 24,039</b> | <b>\$ 354,927</b> | <b>\$ 758,131</b> |

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 |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2019-20 Projects</b>                       |                         |                               |                         |                             |
| General Government overhead (interfund transfer) | \$ 39                   | 100%                          | \$ 39                   | \$ - <sup>1</sup>           |
|  | -                       | 0%                            | -                       | -                           |
|  | -                       | 0%                            | -                       | -                           |
|  | <u>\$ 39</u>            |                               | <u>\$ 39</u>            | <u>\$ -</u>                 |
| <b>FY 2018-19 Projects</b>                       |                         |                               |                         |                             |
|  | \$ -                    | 0%                            | \$ -                    | \$ -                        |
|  | -                       | 0%                            | -                       | -                           |
|  | -                       | 0%                            | -                       | -                           |
|  | <u>\$ -</u>             |                               | <u>\$ -</u>             | <u>\$ -</u>                 |
| <b>FY 2017-18 Projects</b>                       |                         |                               |                         |                             |
|  | \$ -                    | 0%                            | \$ -                    | \$ -                        |
|  | -                       | 0%                            | -                       | -                           |
|  | -                       | 0%                            | -                       | -                           |
|  | <u>\$ -</u>             |                               | <u>\$ -</u>             | <u>\$ -</u>                 |

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom**  
**Developer Impact Fee Compliance 2020**  
**Folsom Plan Area Corporation Yard**

**Fund 459**

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

**FOLSOM PLAN AREA CORPORATION YARD FEE**

| <u>Use Category</u>                     | <u>Basis</u> | <u>Fee Amount</u> |
|---|--------------|-------------------|
| Single Family Residential               | Per Unit     | \$ 1,338          |
| Single Family Residential High Density  | Per Unit     | \$ 811            |
| Multi-Family Residential Low Density    | Per Unit     | \$ 488            |
| Multi-Family Residential Medium Density | Per Unit     | \$ 234            |
| Multi-Family Residential High Density   | Per Unit     | \$ 176            |
| Mixed Use - Residential                 | Per Unit     | \$ 219            |
| Mixed User - Commercial                 | Sq. Ft.      | \$ 0.50           |
| Office Park                             | Sq. Ft.      | \$ 0.34           |
| General Commercial                      | Sq. Ft.      | \$ 0.40           |
| Community Commercial                    | Sq. Ft.      | \$ 0.45           |
| Regional Commercial                     | Sq. Ft.      | \$ 0.36           |

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

| <u>Description</u>              | <u>FY 2015/16</u> | <u>FY 2016/17</u> | <u>FY 2017/18</u> | <u>FY 2018/19</u> | <u>FY 2019/20</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                 |                   |                   |                   |                   |                   |
| Fees                            | \$ -              | \$ -              | \$ 22,752         | \$ 307,980        | \$ 123,134        |
| Interest                        | -                 | -                 | -                 | 5,359             | 4,708             |
| Other Revenues                  | -                 | -                 | 580,000           | -                 | -                 |
| Total Revenues                  | \$ -              | \$ -              | \$ 602,752        | \$ 313,339        | \$ 127,842        |
| <b>Expenditures</b>             |                   |                   |                   |                   |                   |
| AB 1600 Expenditures            | \$ -              | \$ -              | \$ 580,000        | \$ 1,995          | \$ 310,480        |
| Other Expenses                  | -                 | -                 | -                 | -                 | -                 |
| AB 1600 Transfers Out           | -                 | -                 | -                 | -                 | 16,512            |
|                                 | \$ -              | \$ -              | \$ 580,000        | \$ 1,995          | \$ 326,992        |
| Revenues less Expenditures      | \$ -              | \$ -              | \$ 22,752         | \$ 311,344        | \$ (199,150)      |
| Fund Balance, Beginning of Year | \$ -              | \$ -              | \$ -              | \$ 22,752         | \$ 334,096        |
| Fund Balance, End of Year       | \$ -              | \$ -              | \$ 22,752         | \$ 334,096        | \$ 134,946        |
| Assigned Fund Balance           | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Available Fund Balance          | \$ -              | \$ -              | \$ 22,752         | \$ 334,096        | \$ 134,946        |



**FPA Corporation Yard**

**Five Year Revenue Test Using First In First Out Method**

|  |             |             |                   |                   |                   |
|--|-------------|-------------|-------------------|-------------------|-------------------|
| Available Revenue Current Year                         | \$ -        | \$ -        | \$ 602,752        | \$ 313,339        | \$ 127,842        |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | -           | -           | -                 | 22,752            | 7,104             |
| 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 | -           | -           | -                 | -                 | -                 |
| <b>Total Revenue Available</b>                         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 602,752</b> | <b>\$ 336,091</b> | <b>\$ 134,946</b> |

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 |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2019-20 Projects</b>                       |                         |                               |                         |                             |
| Purchase Corp Yard Property                      | \$ 310,480              | 100%                          | \$ 310,480              | \$ -                        |
| General Government overhead (interfund transfer) | 16,512                  | 100%                          | 16,512                  | -                           |
|  | <b>\$ 326,992</b>       |                               | <b>\$ 326,992</b>       | <b>\$ -</b>                 |

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

|                             | Project Amount Expended | Percent Funded by Impact Fees | Impact Fee Expenditures | Non-Impact Fee Expenditures |
|-----------------------------|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2017-18 Projects</b>  |                         |                               |                         |                             |
| Purchase Corp Yard Property | \$ 580,000              | 100%                          | \$ 580,000              | \$ -                        |

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

**City of Folsom  
Developer Impact Fee Compliance 2020  
Folsom Plan Area Specific Plan Capital**

**Fund 472**

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

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

**FOLSOM PLAN AREA SPECIFIC PLAN FEE**

| <u>Use Category</u>                     | <u>Basis</u> | <u>Fee Amount</u> |
|---|--------------|-------------------|
| Single Family Residential               | Per Unit     | \$ 13,263         |
| Single Family Residential High Density  | Per Unit     | \$ 13,263         |
| Multi-Family Residential Low Density    | Per Unit     | \$ 9,505          |
| Multi-Family Residential Medium Density | Per Unit     | \$ 9,505          |
| Multi-Family Residential High Density   | Per Unit     | \$ 9,505          |
| Mixed Use - Residential                 | Per Unit     | \$ 9,505          |
| Mixed User - Commercial                 | Sq. Ft.      | \$ 2.88           |
| Office Park                             | Sq. Ft.      | \$ 2.16           |
| General Commercial                      | Sq. Ft.      | \$ 2.47           |
| Community Commercial                    | Sq. Ft.      | \$ 2.68           |
| Regional Commercial                     | Sq. Ft.      | \$ 2.28           |

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

| <u>Description</u>              | <u>FY 2015/16</u> | <u>FY 2016/17</u> | <u>FY 2017/18</u> | <u>FY 2018/19</u> | <u>FY 2019/20</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                 |                   |                   |                   |                   |                   |
| Fees                            | \$ -              | \$ -              | \$ 225,540        | \$ 3,053,840      | \$ 4,184,947      |
| Interest                        | -                 | -                 | 250               | 71,735            | 234,593           |
| Other Revenues                  | -                 | -                 | -                 | -                 | -                 |
| Total Revenues                  | \$ -              | \$ -              | \$ 225,790        | \$ 3,125,575      | \$ 4,419,540      |
| <b>Expenditures</b>             |                   |                   |                   |                   |                   |
| AB 1600 Expenditures            | \$ -              | \$ -              | \$ -              | \$ -              | \$ 192,000        |
| Other Expenses                  | -                 | -                 | -                 | -                 | -                 |
| AB 1600 Transfers Out           | -                 | -                 | -                 | -                 | 366               |
|                                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ 192,366        |
| Revenues less Expenditures      | \$ -              | \$ -              | \$ 225,790        | \$ 3,125,575      | \$ 4,227,174      |
| Fund Balance, Beginning of Year | \$ -              | \$ -              | \$ -              | \$ 225,790        | \$ 3,351,364      |
| Fund Balance, End of Year       | \$ -              | \$ -              | \$ 225,790        | \$ 3,351,364      | \$ 7,578,538      |

**FPA Specific Plan Capital**

| <b>Five Year Revenue Test Using First In First Out Method</b> |             |             |                   |                     |                     |
|---|-------------|-------------|-------------------|---------------------|---------------------|
| Available Revenue Current Year                                | \$ -        | \$ -        | \$ 225,790        | \$ 3,125,575        | \$ 4,419,540        |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)          | -           | -           | -                 | 225,790             | 3,125,575           |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)          | -           | -           | -                 | -                   | 33,423              |
| 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        | -           | -           | -                 | -                   | -                   |
| <b>Total Revenue Available</b>                                | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 225,790</b> | <b>\$ 3,351,365</b> | <b>\$ 7,578,538</b> |

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

**Capital Improvement Projects**

| <b>FY 2019-20 Projects</b>                       | <u>Project Amount<br/>Expended</u> | <u>Percent Funded<br/>by Impact Fees</u> | <u>Impact Fee<br/>Expenditures</u> | <u>Non-Impact Fee<br/>Expenditures</u> |
|--|------------------------------------|--|------------------------------------|--|
| Equipment  | \$ 192,000                         | 100%                                     | \$ 192,000                         | \$ -                                   |
| General Government overhead (interfund transfer) | 366                                | 100%                                     | 366                                | -                                      |
|  | <u>\$ 192,366</u>                  |  | <u>\$ 192,366</u>                  |  |
|  |                                    |  |                                    |  |
| <b>FY 2018-19 Projects</b>                       | <u>Project Amount<br/>Expended</u> | <u>Percent Funded<br/>by Impact Fees</u> | <u>Impact Fee<br/>Expenditures</u> | <u>Non-Impact Fee<br/>Expenditures</u> |
|  | \$ -                               | 0%                                       | \$ -                               | \$ -                                   |
|  |                                    |  |                                    |  |
| <b>FY 2017-18 Projects</b>                       | <u>Project Amount<br/>Expended</u> | <u>Percent Funded<br/>by Impact Fees</u> | <u>Impact Fee<br/>Expenditures</u> | <u>Non-Impact Fee<br/>Expenditures</u> |
|  | \$ -                               | 0%                                       | \$ -                               | \$ -                                   |

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

City of Folsom  
 Developer Impact Fee Compliance 2020  
 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     | \$ 503            |
| Single Family Residential High Density  | Per Unit     | \$ 503            |
| Multi-Family Residential Low Density    | Per Unit     | \$ 334            |
| Multi-Family Residential Medium Density | Per Unit     | \$ 334            |
| Multi-Family Residential High Density   | Per Unit     | \$ 334            |
| Mixed Use - Residential                 | Per Unit     | \$ 334            |
| Mixed User - Commercial                 | Sq. Ft.      | \$ 0.38           |
| Office Park                             | Sq. Ft.      | \$ 0.35           |
| General Commercial                      | Sq. Ft.      | \$ 0.38           |
| Community Commercial                    | Sq. Ft.      | \$ 0.38           |
| Regional Commercial                     | Sq. Ft.      | \$ 0.38           |

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

| <u>Description</u>              | <u>FY 2015/16</u> | <u>FY 2016/17</u> | <u>FY 2017/18</u> | <u>FY 2018/19</u> | <u>FY 2019/20</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                 |                   |                   |                   |                   |                   |
| Fees                            | \$ -              | \$ -              | \$ 8,550          | \$ 115,876        | \$ 158,853        |
| Interest                        | -                 | -                 | 9                 | 2,024             | 5,067             |
| Other Revenues                  | -                 | -                 | -                 | -                 | -                 |
| Total Revenues                  | \$ -              | \$ -              | \$ 8,559          | \$ 117,900        | \$ 163,919        |
| <b>Expenditures</b>             |                   |                   |                   |                   |                   |
| AB 1600 Expenditures            | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Other Expenses                  | -                 | -                 | -                 | -                 | -                 |
| AB 1600 Transfers Out           | -                 | -                 | -                 | -                 | 14                |
|                                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ 14             |
| Revenues less Expenditures      | \$ -              | \$ -              | \$ 8,559          | \$ 117,900        | \$ 163,905        |
| Fund Balance, Beginning of Year | \$ -              | \$ -              | \$ -              | \$ 8,559          | \$ 126,459        |
| Fund Balance, End of Year       | \$ -              | \$ -              | \$ 8,559          | \$ 126,459        | \$ 290,365        |
| Assigned Fund Balance           | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Available Fund Balance          | \$ -              | \$ -              | \$ 8,559          | \$ 126,459        | \$ 290,365        |

**FPA Solid Waste Capital**

**Five Year Revenue Test Using First In First Out Method**

|  |             |             |                 |                   |                   |
|--|-------------|-------------|-----------------|-------------------|-------------------|
| Available Revenue Current Year                         | \$ -        | \$ -        | \$ 8,559        | \$ 117,900        | \$ 163,919        |
| Available Revenue Prior Fiscal Year (2-yr Old Funds)   | -           | -           | -               | 8,559             | 117,900           |
| Available Revenue Prior Fiscal Year (3-yr Old Funds)   | -           | -           | -               | -                 | 8,546             |
| 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 | -           | -           | -               | -                 | -                 |
| <b>Total Revenue Available</b>                         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 8,559</b> | <b>\$ 126,459</b> | <b>\$ 290,365</b> |

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 |
|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| <b>FY 2019-20 Projects</b>                       |                         |                               |                         |                             |
| General Government overhead (interfund transfer) | \$ 14                   | 100%                          | \$ 14                   | \$ - <sup>1</sup>           |
|  | -                       | 0%                            | -                       | -                           |
|  | -                       | 0%                            | -                       | -                           |
|  | <b>\$ 14</b>            |                               | <b>\$ 14</b>            | <b>\$ -</b>                 |

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

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

**Notes:**

<sup>1</sup> Interfund transfers are used to reimburse the General Fund for providing General Government support.

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