



Folsom City Council Staff Report

MEETING DATE:	12/14/2021
AGENDA SECTION:	Consent Calendar
SUBJECT:	Resolution No. 10765 – A Resolution Accepting the AB1600 Development Fees Annual Report for the Fiscal Year ended June 30, 2021
FROM:	Finance Department

RECOMMENDATION / CITY COUNCIL ACTION

Staff recommends the City Council approve Resolution No. 10765– A Resolution Accepting the AB1600 Development Fees Annual Report for the Fiscal Year ended June 30, 2021.

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 2021 and in the Annual Comprehensive Financial Report (ACFR).

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

This report has been on file with the City Clerk's office as of November 30, 2021.

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, 2021 development impact fee funds for all revenues totaled \$24,132,680. Of the \$24.13 million, \$17,301,400 are impact fees, the remaining \$6,831,280


are grants, reimbursements, interest, and miscellaneous revenue. Expenditures totaled \$14,795,701.

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. 10765 - A Resolution Accepting the AB1600 Development Fees Annual Report for the Fiscal Year Ended June 30, 2021
2. The Development Fees Annual Report for the City of Folsom for the Fiscal Year Ended June 30, 2021

Submitted,



Stacey Tamagni, Finance Director

ATTACHMENT 1

RESOLUTION NO. 10765

A RESOLUTION ACCEPTING THE AB1600 DEVELOPMENT FEES ANNUAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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, 2021 on file in the City Clerk’s office.

PASSED AND ADOPTED this 14th day of December 2021, by the following roll-call vote:

AYES: Councilmember(s):

NOES: Councilmember(s):

ABSTAIN: Councilmember(s):

ABSENT: Councilmember(s):

Michael D. Kozlowski, MAYOR

ATTEST:

Christa Freemantle, CITY CLERK

ATTACHMENT 2

Development Impact Fee Report

Fiscal Year Ended June 30, 2021

City of Folsom



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**Annual Report
Development Impact Fees
For the City of Folsom
For the Fiscal Year Ended June 30, 2021**

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, 2021 all fund revenues totaled \$24,132,680, while expenditures totaled \$14,795,701.

The table below summarizes, by program, the impact fees collected in FY 2020-21.

	Fiscal Year End June 30, 2021
Housing Trust Fund	\$ 11,442.62
Humbug-Willow Creek Fee	\$ 17,264.50
Supplemental Park Fee	\$ -
Park Improvements	\$ 446,418.81
Police Capital	\$ 48,085.48
Fire Capital	\$ 77,106.99
General Capital	\$ 117,262.66
Transportation Improvement	\$ 547,306.40
Drainage Capital Improvement	\$ 71,862.25
Light Rail Transportation	\$ 46,721.84
General Park Equip Cap	\$ 83,624.39
Water Impact Fee	\$ 67,733.00
Water Capital Improvement	\$ 201,146.12
Sewer Capital	\$ 39,834.53
Facilities Augmentation Critical	\$ -
Facilities Augmentation General	\$ 7.00
Solid Waste Capital	\$ 74,494.00
FPA Highway 50 Improvement	\$ 1,031,101.78
FPA Highway 50 Interchange	\$ 2,096,083.86
FPA Transit Impact	\$ 1,064,446.34
FPA Corporation Yard	\$ 661,296.66
FPA Specific Plan Capital	\$ 10,215,971.52
FPA Solid Waste Capital	\$ 382,189.14
Total Impact Fees Collected	\$ 17,301,399.89

**City of Folsom
Developer Impact Fee Compliance 2021
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	\$ 1.73
Retail	\$ 1.73
Light Industrial	\$ 1.73
Heavy Industrial/Manufacturing	\$ 1.73
Light Industrial/Manufacturing	\$ 1.73

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

<u>Description</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>
Revenues					
Fees	\$ 250,751	\$ 61,088	\$ 53,712	\$ 175,956	\$ 11,443
Interest	13,577	14,628	21,476	41,916	27,568
Other Revenues	15,000	27,745	15,000	6,000	6,000
Total Revenues	<u>\$ 279,328</u>	<u>\$ 103,462</u>	<u>\$ 90,188</u>	<u>\$ 223,872</u>	<u>\$ 45,011</u>
Expenditures					
AB 1600 Expenditures	\$ 94,929	\$ 92,230	\$ 11,405	\$ 4,067	\$ 1,310
AB 1600 Transfers Out	1,793	2,500	3,771	2,222	1,956
	<u>\$ 96,722</u>	<u>\$ 94,730</u>	<u>\$ 15,176</u>	<u>\$ 6,289</u>	<u>\$ 3,266</u>
Revenues less Expenditures	\$ 182,606	\$ 8,732	\$ 75,012	\$ 217,583	\$ 41,745
Fund Balance, Beginning 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>
Fund Balance, End of Year	<u>\$ 1,805,096</u>	<u>\$ 1,813,828</u>	<u>\$ 1,888,839</u>	<u>\$ 2,106,422</u>	<u>\$ 2,148,167</u>
¹ Loan Receivable	<u>\$ 849,683</u>	<u>\$ 849,683</u>	<u>\$ 849,683</u>	<u>\$ 841,289</u>	<u>\$ 841,289</u>
Available Fund Balance	<u>\$ 955,413</u>	<u>\$ 964,145</u>	<u>\$ 1,039,156</u>	<u>\$ 1,265,132</u>	<u>\$ 1,306,877</u>

Notes:

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

Housing Trust

Five Year Revenue Test Using First In First Out Method					
Available Revenue Current Year	\$ 279,328	\$ 103,462	\$ 90,188	\$ 223,872	\$ 45,011
Available Revenue Prior Fiscal Year (2-yr Old Funds)	318,662	279,328	103,462	90,188	223,872
Available Revenue Prior Fiscal Year (3-yr Old Funds)	311,517	318,662	279,328	103,462	90,188
Available Revenue Prior Fiscal Year (4-yr Old Funds)	45,906	262,693	318,662	279,328	103,462
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	247,516	318,662	279,328
Available Revenue Prior Fiscal Year (6-yr and beyond)	-	-	-	249,620	565,016
Total Revenue Available	\$ 955,413	\$ 964,145	\$ 1,039,156	\$ 1,265,132	\$ 1,306,877

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 two proposed housing projects.

Capital Improvement Projects

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 1,310	100%	\$ 1,310	\$ -
Administrative Overhead (interfund transfer)	1,956	100%	1,956	- ¹
	\$ 3,266		\$ 3,266	\$ -

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 4,067	100%	\$ 4,067	\$ -
Administrative Overhead (interfund transfer)	2,222	100%	2,222	- ¹
	\$ 6,289		\$ 6,289	\$ -

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 11,405	100%	\$ 11,405	\$ -
Administrative Overhead (interfund transfer)	3,771	100%	3,771	- ¹
	\$ 15,176		\$ 15,176	\$ -

FY 2017-18 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 92,230	100%	\$ 92,230	\$ -
Administrative Overhead (interfund transfer)	2,500	100%	2,500	- ¹
	\$ 94,730		\$ 94,730	\$ -

FY 2016-17 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 94,929	100%	\$ 94,929	\$ -
Administrative Overhead (interfund transfer)	1,793	100%	1,793	- ¹
	\$ 96,722		\$ 96,722	\$ -

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2021
Humbug-Willow Creek Fee**

Fund 223

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

HUMBUG-WILLOW CREEK FUND FEE SCHEDULE

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

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

<u>Description</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>
Revenues					
Fees	\$ 47,430	\$ 146,538	\$ 107,206	\$ 81,891	\$ 17,265
Interest	-	229	-	-	-
Grant Reimbursements	2,056,066	2,590,416	2,402,241	68,123	40,000
Other Revenues	267,607	40,063	244,493	123,785	74,160
Total Revenues	<u>\$ 2,371,103</u>	<u>\$ 2,777,246</u>	<u>\$ 2,753,940</u>	<u>\$ 273,799</u>	<u>\$ 131,424</u>
Expenditures					
AB 1600 Expenditures	\$ 2,521,133	\$ 2,452,183	\$ 2,678,645	\$ 544,809	\$ 30,308
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	-	-	106,013	69,653	79,472
	<u>\$ 2,521,133</u>	<u>\$ 2,452,183</u>	<u>\$ 2,784,658</u>	<u>\$ 614,462</u>	<u>\$ 109,780</u>
Revenues less Expenditures	\$ (150,030)	\$ 325,063	\$ (30,718)	\$ (340,664)	\$ 21,644
Fund Balance, Beginning of Year	\$ (968,842)	\$ (1,118,872)	\$ (793,809)	\$ (824,527)	\$ (1,165,191)
Fund Balance, End of Year	<u>\$ (1,118,872)</u>	<u>\$ (793,809)</u>	<u>\$ (824,527)</u>	<u>\$ (1,165,191)</u>	<u>\$ (1,143,546)</u>
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	<u>\$ (1,118,872)</u>	<u>\$ (793,809)</u>	<u>\$ (824,527)</u>	<u>\$ (1,165,191)</u>	<u>\$ (1,143,546)</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-yrs and beyond)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ -	\$ -	\$ -	\$ -	\$ -

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

Capital Improvement Projects

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

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

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

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

FY 2016-17 Projects	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	-
	<u>\$ 2,750,267</u>		<u>\$ 2,521,133</u>	<u>\$ 229,134</u>

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2021
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 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
Revenues					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	3,962	3,938	5,912	5,703	3,276
Other Revenues	-	-	-	-	-
Total Revenues	\$ 3,962	\$ 3,938	\$ 5,912	\$ 5,703	\$ 3,276
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	-	-	-	435	-
	\$ -	\$ -	\$ -	\$ 435	\$ -
Revenues less Expenditures	\$ 3,962	\$ 3,938	\$ 5,912	\$ 5,268	\$ 3,276
Fund Balance, Beginning of Year	\$ 261,563	\$ 265,525	\$ 269,463	\$ 275,375	\$ 280,643
Fund Balance, End of Year	\$ 265,525	\$ 269,463	\$ 275,375	\$ 280,643	\$ 283,919
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 265,525	\$ 269,463	\$ 275,375	\$ 280,643	\$ 283,919

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 3,962	\$ 3,938	\$ 5,912	\$ 5,703	\$ 3,276
Available Revenue Prior Fiscal Year (2-yr Old Funds)	10,491	3,962	3,938	5,912	5,703
Available Revenue Prior Fiscal Year (3-yr Old Funds)	152,078	10,491	3,962	3,938	5,912
Available Revenue Prior Fiscal Year (4-yr Old Funds)	96,263	152,078	10,491	3,962	3,938
Available Revenue Prior Fiscal Year (5-yr and beyond)	2,731	96,263	152,078	10,491	3,962
Available Revenue Greater than Five Prior Fiscal Years	-	2,731	98,994 ¹	250,637	261,128
Total Revenue Available	\$ 265,525	\$ 269,463	\$ 275,375	\$ 280,643	\$ 283,919

Notes:

Result: The Supplemental Park Improvement Fund reports funds being held beyond the five-years as described by AB1600. Per the 2022 Capital Improvement Plan funds are reserved for the Benevento Family Park project. The Supplemental Park Improvement Fund will be utilized for a total of \$275,000 for this project which is currently in the design phase.

**Supplemental Park Fee
Capital Improvement Projects**

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2020-21 Projects				
General Government Overhead (interfund transfer)	\$ -	100%	\$ -	\$ -
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
FY 2019-20 Projects				
General Government Overhead (interfund transfer)	\$ 435	100%	\$ 435	\$ - ¹
	<u>\$ 435</u>		<u>\$ 435</u>	<u>\$ -</u>
FY 2018-19 Projects				
General Government Overhead (interfund transfer)	\$ -	100%	\$ -	\$ -
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
FY 2017-18 Projects				
General Government Overhead (interfund transfer)	\$ -	100%	\$ -	\$ -
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
FY 2016-17 Projects				
General Government Overhead (interfund transfer)	\$ -	100%	\$ -	\$ -
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

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

**City of Folsom
Developer Impact Fee Compliance 2021
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

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

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

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
Revenues					
Fees	\$ 1,232,680	\$ 3,819,319	\$ 2,539,916	\$ 2,034,287	\$ 446,419
Interest	37,901	34,929	42,345	141,800	19,163
Grant Reimbursements	-	-	-	-	-
Other Revenues	(17,119)	-	2,643	7,334	1,488
Total Revenues	\$ 1,253,461	\$ 3,854,248	\$ 2,584,905	\$ 2,183,421	\$ 467,070
Expenditures					
AB 1600 Expenditures	\$ 1,611,108	\$ 5,256,400	\$ 999,904	\$ 145,665	\$ 149,220
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	\$ 12,813	\$ 21,737	\$ 43,231	\$ 80,371	\$ 21,528
	\$ 1,623,921	\$ 5,278,137	\$ 1,043,135	\$ 226,036	\$ 170,748
Revenues less Expenditures	\$ (370,460)	\$ (1,423,889)	\$ 1,541,769	\$ 1,957,386	\$ 296,322
Fund Balance, Beginning of Year	\$ 2,226,782	\$ 1,856,322	\$ 432,434	\$ 1,974,203	\$ 3,931,589
Fund Balance, End of Year	\$ 1,856,322	\$ 432,434	\$ 1,974,203	\$ 3,931,589	\$ 4,227,910
Assigned Fund Balance	\$ 6,326,934	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ (4,470,612)	\$ 432,434	\$ 1,974,203	\$ 3,931,589	\$ 4,227,910

City-Wide Park Improvement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 1,253,461	\$ 432,434	\$ 1,974,203	\$ 2,183,421	\$ 467,070
Available Revenue Prior Fiscal Year (2-yr Old Funds)	601,804	-	-	1,748,168	2,183,421
Available Revenue Prior Fiscal Year (3-yr Old Funds)	1,057	-	-	-	1,577,419
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr and beyond)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 1,856,322	\$ 432,434	\$ 1,974,203	\$ 3,931,589	\$ 4,227,910

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

Capital Improvement Projects

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 27,846	100%	\$ 27,846	\$ -
Davies Park	4,650	100%	4,650	-
Benevento Park (Empire Ranch Site 51)	15,236	100%	15,236	-
Sutter Middle School Gym	100,000	100%	100,000	-
Memorial/Celebratory Benches	1,488	0%	-	1,488
General Government Overhead (interfund transfer)	21,528	100%	21,528	-
	\$ 170,748		\$ 169,260	\$ 1,488

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

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

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

FY 2016-17 Projects	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
	<u>\$ 1,992,024</u>		<u>\$ 1,611,108</u>	<u>\$ 439,261</u>

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2021
Police Capital**

Fund 428

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

POLICE CAPITAL FUND FEE SCHEDULE

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

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

<u>Description</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>
Revenues					
Fees	\$ 242,736	\$ 535,099	\$ 307,384	\$ 376,561	\$ 48,085
Interest	6,920	7,697	13,649	19,536	13,505
Other Revenues	-	-	-	-	-
Total Revenues	\$ 249,656	\$ 542,796	\$ 321,033	\$ 396,098	\$ 61,590
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ 117,796	\$ 43,185
Debt Service - interfund transfer	300,000	500,000	-	-	-
AB 1600 Transfers Out	-	-	-	716	-
	\$ 300,000	\$ 500,000	\$ -	\$ 118,512	\$ 43,185
Revenues less Expenditures	\$ (50,344)	\$ 42,796	\$ 321,033	\$ 277,586	\$ 18,405
Fund Balance, Beginning of Year	\$ 451,113	\$ 400,769	\$ 443,565	\$ 764,598	\$ 1,042,184
Fund Balance, End of Year	\$ 400,769	\$ 443,565	\$ 764,598	\$ 1,042,184	\$ 1,060,589
Assigned Fund Balance	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ (99,231)	\$ 443,565	\$ 764,598	\$ 1,042,184	\$ 1,060,589

Police Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 249,656	\$ 443,565	\$ 321,033	\$ 396,098	\$ 61,590
Available Revenue Prior Fiscal Year (2-yr Old Funds)	151,113	-	443,565	321,033	396,098
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	325,053	321,033
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	281,868
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 400,769	\$ 443,565	\$ 764,598	\$ 1,042,184	\$ 1,060,589
Assigned Fund Balance	500,000	-	-	-	-
Total Available Revenue	\$ (99,231)	\$ 443,565	\$ 764,598	\$ 1,042,184	\$ 1,060,589

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

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2020-21 Projects				
Police HQ Remodel	\$ 43,185	100%	\$ 43,185	\$ -
General Government Overhead (interfund transfer)	-	0%	-	-
	\$ 43,185		\$ 43,185	\$ -
FY 2019-20 Projects				
Purchase of Police Vehicles	\$ 117,796	100%	\$ 117,796	\$ -
General Government Overhead (interfund transfer)	716	100%	716	-
	\$ 118,512		\$ 118,512	\$ -
FY 2018-19 Projects				
	\$ -		\$ -	\$ -
FY 2017-18 Projects				
Debt Ser. on Municipal Svcs. Complex (interfund transfer)	\$ 1,285,125	39%	\$ 500,000	\$ 785,125
General Government Overhead (interfund transfer)	-		-	-
	\$ 1,285,125		\$ 500,000	\$ 785,125
FY 2016-17 Projects				
Debt Ser. on Municipal Svcs. Complex (interfund transfer)	\$ 1,419,410	21%	\$ 300,000	\$ 1,119,410
General Government Overhead (interfund transfer)	-		-	-
	\$ 1,419,410		\$ 300,000	\$ 1,119,410

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2021
Fire Capital**

Fund 441

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

FIRE CAPITAL FUND FEE SCHEDULE

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

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

<u>Description</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>
Revenues					
Fees	\$ 245,913	\$ 832,887	\$ 478,923	\$ 503,670	\$ 77,107
Interest	15,621	50,565	46,994	26,669	(12,922)
Other Revenues	-	-	-	-	-
Total Revenues	\$ 261,534	\$ 883,452	\$ 525,916	\$ 530,339	\$ 64,185
Expenditures					
AB 1600 Expenditures	\$ 35,352	\$ 1,393,613	\$ 1,785,969	\$ -	\$ 2,008,060
Debt Service - interfund transfer	80,389	79,493	80,049	80,420	-
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	-	-	1,487	43,784	52,861
	\$ 115,741	\$ 1,473,106	\$ 1,867,505	\$ 124,204	\$ 2,060,921
Revenues less Expenditures	\$ 145,793	\$ (589,654)	\$ (1,341,589)	\$ 406,135	\$ (1,996,736)
Fund Balance, Beginning of Year	\$ 2,979,173	\$ 3,124,965	\$ 2,535,312	\$ 1,193,723	\$ 1,599,857
Fund Balance, End of Year	\$ 3,124,965	\$ 2,535,312	\$ 1,193,723	\$ 1,599,857	\$ (396,879)
Assigned Fund Balance	\$ 4,457,369	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ (1,332,404)	\$ 2,535,312	\$ 1,193,723	\$ 1,599,857	\$ (396,879)

Fire Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 261,534	\$ 883,452	\$ 525,916	\$ 530,339	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	305,133	261,534	667,807	525,916	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	448,359	305,133	-	543,602	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	540,325	448,359	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	218,428	540,325	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	1,351,186	96,509	-	-	-
Total Revenue	\$ 3,124,965	\$ 2,535,312	\$ 1,193,723	\$ 1,599,857	\$ -
Assigned Fund Balance	4,456,369	-	-	-	-
Total Available Revenue	\$ (1,331,404)	\$ 2,535,312	\$ 1,193,723	\$ 1,599,857	\$ -

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

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2020-21 Projects				
Station 38 Remodel	\$ 2,430,715	83%	\$ 2,008,060	\$ 422,655
General Government Overhead (interfund transfer)	52,861	100%	52,861	-
	\$ 2,483,576		\$ 2,060,921	\$ 422,655
FY 2019-20 Projects				
Debt Service on Fire Station 35 (interfund transfer)	\$ 223,388	36%	\$ 80,420	\$ 142,968
General Government Overhead (interfund transfer)	43,784	100%	43,784	-
	\$ 267,172		\$ 124,204	\$ 142,968
FY 2018-19 Projects				
Debt Service on Fire Station 35 (interfund transfer)	\$ 222,357	36%	\$ 80,049	\$ 142,308
Fire Station #39	2,161,413	83%	1,785,969	375,444
General Government Overhead (interfund transfer)	1,487	100%	1,487	-
	\$ 2,385,257		\$ 1,867,505	\$ 517,752
FY 2017-18 Projects				
Debt Service on Fire Station 35 (interfund transfer)	\$ 222,313	36%	\$ 79,493	\$ 142,820
Fire Station #39	3,735,921	37%	1,393,613	2,342,308
General Government Overhead (interfund transfer)	-	-	-	-
	\$ 3,958,234		\$ 1,473,106	\$ 2,485,128
FY 2016-17 Projects				
Debt Service on Fire Station 35 (interfund transfer)	\$ 223,303	36%	\$ 80,389	\$ 142,914
Fire Station #39	224,020	16%	35,352	188,668
General Government Overhead (interfund transfer)	-	0%	-	-
	\$ 447,323		\$ 115,741	\$ 331,582

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2021
General Capital**

Fund 445

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

GENERAL CAPITAL FUND FEE SCHEDULE

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

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

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
Revenues					
Fees	\$ 354,644	\$ 1,242,626	\$ 701,310	\$ 714,359	\$ 117,263
Interest	13,482	19,876	37,077	3,681	10,224
Other Revenues	-	-	-	-	-
Total Revenues	\$ 368,126	\$ 1,262,502	\$ 738,387	\$ 718,041	\$ 127,487
Expenditures					
AB 1600 Expenditures	\$ 16,331	\$ 117,834	\$ 42,871	\$ 2,505	\$ 1,582
Debt Service - interfund transfer	400,000	600,000	1,856,110	-	-
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	4,667	4,617	2,702	152,745	-
	\$ 420,998	\$ 722,451	\$ 1,901,683	\$ 155,250	\$ 1,582
Revenues less Expenditures	\$ (52,871)	\$ 540,051	\$ (1,163,296)	\$ 562,790	\$ 125,905
Fund Balance, Beginning of Year	\$ 881,191	\$ 828,320	\$ 1,368,371	\$ 205,075	\$ 767,865
Fund Balance, End of Year	\$ 828,320	\$ 1,368,371	\$ 205,075	\$ 767,865	\$ 893,770
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 828,320	\$ 1,368,371	\$ 205,075	\$ 767,865	\$ 893,770

General Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 368,126	\$ 1,262,502	\$ 205,075	\$ 718,041	\$ 127,487
Available Revenue Prior Fiscal Year (2-yr Old Funds)	217,310	105,869	-	49,824	718,041
Available Revenue Prior Fiscal Year (3-yr Old Funds)	242,884	-	-	-	48,242
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 828,320	\$ 1,368,371	\$ 205,075	\$ 767,865	\$ 893,770

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

Capital Improvement Projects

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

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Software upgrade	\$ 4,840	57%	\$ 2,745	\$ 2,095
Capital Equipment	156,847	96%	150,000	6,847
General Government Overhead (interfund transfer)	2,505	100%	2,505	-
	\$ 164,192		\$ 155,250	\$ 8,942

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Software upgrade	\$ 87,620	49%	\$ 42,871	\$ 44,749
Debt Service on City Hall (interfund transfer)	1,856,110	100%	1,856,110	-
General Government Overhead (interfund transfer)	2,702	100%	2,702	-
	\$ 1,946,432		\$ 1,901,683	\$ 44,749

FY 2017-18 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Fiber upgrade (City Hall campus)	\$ 107,484	100%	\$ 107,484	\$ -
Software upgrade	18,248	57%	10,350	7,898
Debt Service on City Hall (interfund transfer)	1,285,125	47%	600,000	685,125
General Government Overhead (interfund transfer)	4,617	100%	4,617	-
	\$ 1,415,474		\$ 722,451	\$ 693,023

FY 2016-17 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
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	-
	\$ 1,461,057		\$ 420,998	\$ 1,040,059

Notes:

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

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

**City of Folsom
Developer Impact Fee Compliance 2021
Transportation Improvement Fund**

Fund 446

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

TRANSPORTATION IMPROVEMENT FUND FEE SCHEDULE

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 8,168
Multi-Family Residential	Per Unit	\$ 5,717
Mobile Dwellings	Per Unit	\$ 5,717
Commercial / Retail	Sq. Ft.	\$ 12.27
Industrial / Office	Sq. Ft.	\$ 5.33
Hospital	Sq. Ft.	\$ 12.27
Hotel / Motel	Sq. Ft.	\$ 12.27
Other	Sq. Ft.	\$ 5.23
Additional Land Uses		
High Trip Commercial	Sq. Ft.	\$ 48.67
Gas Stations	Per Fueling Station	\$ 10,914

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

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
Revenues					
Fees	\$ 1,743,678	\$ 4,570,833	\$ 3,058,578	\$ 2,339,992	\$ 547,306
Interest	23,905	40,237	523,814	355,678	(61,334)
Other Revenues	2,379,653	974,361	577,843	1,668,308	5,911,747
Total Revenues	\$ 4,147,236	\$ 5,585,431	\$ 4,160,235	\$ 4,363,978	\$ 6,397,720
Expenditures					
AB 1600 Expenditures	\$ 3,289,400	\$ 1,480,795	\$ 5,299,363	\$ 7,927,850	\$ 8,993,579
Other Expenses	53,761	13,186	102,483	152,118	117,918
AB 1600 Transfers Out	130,410	72,728	91,884	41,545	100,682
	\$ 3,473,571	\$ 1,566,709	\$ 5,493,730	\$ 8,121,513	\$ 9,212,179
Revenues less Expenditures	\$ 673,665	\$ 4,018,722	\$ (1,333,495)	\$ (3,757,534)	\$ (2,814,459)
Fund Balance, Beginning of Year	\$ 9,527,682	\$ 10,201,347	\$ 14,220,069	\$ 12,886,574	\$ 9,129,040
Fund Balance, End of Year	\$ 10,201,347	\$ 14,220,069	\$ 12,886,574	\$ 9,129,040	\$ 6,314,581
Available Fund Balance	\$ 10,201,347	\$ 14,220,069	\$ 12,886,574	\$ 9,129,040	\$ 6,314,581

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 4,147,236	\$ 5,585,431	\$ 4,160,235	\$ 4,363,978	\$ 6,314,581
Available Revenue Prior Fiscal Year (2-yr Old Funds)	2,641,533	4,147,236	5,585,431	4,160,235	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	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	-	-	-	-	-
Total Revenue Available	\$ 10,201,347	\$ 14,220,069	\$ 12,886,574	\$ 9,129,040	\$ 6,314,581

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

**Transportation Improvement Fund
Interfund Loan**

Per Resolution 9815 an interfund loan was approved by the City Council in the amount \$5,004,701 to be used for the completion of Econome Family Park. The resolution established the term as ten years at an interest rate equivalent to the quarterly interest earnings by all City investments, (currently approximately 2% to 2.5% per year). During fiscal year 2018 an interfund loan was made in the amount of \$2,000,000 from the Transportation Improvement Fund to the Park Improvement Capital Fund. The Park Capital Improvement Fund made a payment of \$1,000,000 plus interest on June 30, 2018, \$330,000 on June 30, 2019, \$300,000 in December 2019, and \$300,000 on March 31, 2021. The Econome Family Park opened on July 12, 2018. The interfund loan outstanding as of June 30, 2021 is \$70,000.

Capital Improvement Projects

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
East Bidwell Frontage Improvements	\$ 251,712	100%	\$ 251,712	\$ -
Capital SE Connect Seg D3	6,322,280	100%	6,322,280	-
Empire Ranch Rd Interchange	230,580	100%	230,580	-
East Bidwell Widening	563,324	100%	563,324	-
East Bidwell / Iron Pt Signal Delineation	34,040	100%	34,040	-
Green Valley Road Widening	830,339	100%	830,339	-
Intelligent Transportation System	174,992	95%	166,019	8,973
Median Improvement Program	15,723	100%	15,723	-
Local Streets & Roads Program	34,754	100%	34,754	-
New Traffic Signal Improvement	84,430	100%	84,430	-
Orangevale Bridge	6,367	100%	6,367	-
Prairie City / Blue Ravine	342,415	100%	342,415	-
Rainbow Bridge Repair	10,306	100%	10,306	-
Riley Street Feasibility Study	72,412	100%	72,412	-
Traffic Signal System Upgrade	62,098	43%	26,653	35,445
Engineering Overhead (interfund transfer)	100,682	100%	100,682	-
General Government Overhead (interfund transfer)	120,144	100%	120,144	-
	\$ 9,256,597		\$ 9,212,179	\$ 44,419

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

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

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

FY 2016-17 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee 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	- ²
General Government Overhead (interfund transfer)	130,410	100%	130,410	- ¹
	<u>\$ 3,555,468</u>		<u>\$ 1,914,168</u>	<u>\$ 1,641,300</u>

Notes:

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

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

**City of Folsom
Developer Impact Fee Compliance 2021
Drainage Capital**

Fund 448

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

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

DRAINAGE CAPITAL FUND FEE SCHEDULE

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

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

<u>Description</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>
Revenues					
Fees	\$ 229,517	\$ 831,628	\$ 471,222	\$ 488,461	\$ 71,862
Interest	3,758	9,707	21,396	23,629	10,545
Grant Reimbursement	28,118	-	74,204	-	-
Other Revenues	-	-	-	-	-
Total Revenues	\$ 261,393	\$ 841,335	\$ 566,823	\$ 512,090	\$ 82,407
Expenditures					
AB 1600 Expenditures	\$ 122,259	\$ 147,271	\$ 87,904	\$ 459,797	\$ 167,547
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	79,221	213,348	89,494	78,174	68,181
	\$ 201,480	\$ 360,619	\$ 177,398	\$ 537,971	\$ 235,728
Revenues less Expenditures	\$ 59,913	\$ 480,716	\$ 389,425	\$ (25,881)	\$ (153,320)
Fund Balance, Beginning of Year	\$ 160,402	\$ 220,315	\$ 701,031	\$ 1,090,456	\$ 1,064,576
Fund Balance, End of Year	\$ 220,315	\$ 701,031	\$ 1,090,456	\$ 1,064,576	\$ 911,255
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 220,315	\$ 701,031	\$ 1,090,456	\$ 1,064,576	\$ 911,255

Drainage Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 220,315	\$ 701,031	\$ 566,823	\$ 512,090	\$ 82,407
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	-	523,633	552,486	512,090
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	316,758
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 220,315	\$ 701,031	\$ 1,090,456	\$ 1,064,576	\$ 911,255

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

Capital Improvement Projects

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

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

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

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

FY 2016-17 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Stormwater Quality Management (interfund transfer)	\$ 15,616	100%	\$ 15,616	\$ - ²
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	- ²
General Government Overhead (interfund transfer)	7,461	100%	7,461	- ¹
	<u>\$ 285,099</u>		<u>\$ 167,646</u>	<u>\$ 117,453</u>

Notes:

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

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

**City of Folsom
Developer Impact Fee Compliance 2021
Light Rail Impact Fee**

Fund 451

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

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

LIGHT RAIL IMPACT FUND FEE SCHEDULE

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

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

<u>Description</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>
Revenues					
Fees	\$ 143,899	\$ 442,305	\$ 270,286	\$ 250,624	\$ 46,722
Interest	5,548	9,897	19,781	21,800	12,872
Other Revenues	-	-	-	-	-
Total Revenues	\$ 149,447	\$ 452,203	\$ 290,067	\$ 272,425	\$ 59,594
Expenditures					
AB 1600 Expenditures	\$ 81,999	\$ 72,937	\$ 143,966	\$ 67,804	\$ 127,315
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	4,685	7,054	10,745	3,658	78,176
	\$ 86,683	\$ 79,991	\$ 154,712	\$ 71,462	\$ 205,491
Revenues less Expenditures	\$ 62,764	\$ 372,212	\$ 135,355	\$ 200,963	\$ (145,897)
Fund Balance, Beginning of Year	\$ 324,929	\$ 387,693	\$ 759,905	\$ 895,260	\$ 1,096,223
Fund Balance, End of Year	\$ 387,693	\$ 759,905	\$ 895,260	\$ 1,096,223	\$ 950,326
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 387,693	\$ 759,905	\$ 895,260	\$ 1,096,223	\$ 950,326

Light Rail Impact Fee

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 149,447	\$ 452,203	\$ 290,067	\$ 272,425	\$ 59,594
Available Revenue Prior Fiscal Year (2-yr Old Funds)	100,106	149,447	452,203	290,067	272,425
Available Revenue Prior Fiscal Year (3-yr Old Funds)	138,140	100,106	149,447	452,203	290,067
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	58,149	3,543	81,528	328,240
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 387,693	\$ 759,905	\$ 895,260	\$ 1,096,223	\$ 950,326

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

Capital Improvement Projects

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Safety Bumps	\$ 15,538	100%	\$ 15,538	\$ -
Light Rail Project	88,827	100%	88,827	-
Historic Folsom Station L&L	71,122	32%	22,950	48,172
Administrative and Engineering Overhead	78,176	100%	78,176	-
	\$ 253,663		\$ 205,491	\$ 48,172

FY 2019-20 Projects	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	-
	\$ 124,867		\$ 71,462	\$ 53,406

FY 2018-19 Projects	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	-
	\$ 209,677		\$ 154,712	\$ 54,965

FY 2017-18 Projects	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	-
	\$ 133,795		\$ 79,991	\$ 53,804

FY 2016-17 Projects	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	-
	\$ 124,127		\$ 81,999	\$ 42,128

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2021
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

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

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

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
Revenues					
Fees	\$ 18,895	\$ 62,546	\$ 73,302	\$ 70,988	\$ 83,624
Interest	621	1,160	2,458	2,498	2,344
Other Revenues	-	-	-	-	-
Total Revenues	\$ 19,516	\$ 63,707	\$ 75,760	\$ 73,486	\$ 85,969
Expenditures					
AB 1600 Expenditures	\$ 16,000	\$ 6,378	\$ 80,935	\$ 9,121	\$ 3,646
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	-	-	-	149	137
	\$ 16,000	\$ 6,378	\$ 80,935	\$ 9,270	\$ 3,783
Revenues less Expenditures	\$ 3,516	\$ 57,329	\$ (5,175)	\$ 64,216	\$ 82,186
Fund Balance, Beginning of Year	\$ 31,034	\$ 34,550	\$ 91,879	\$ 86,704	\$ 150,919
Fund Balance, End of Year	\$ 34,550	\$ 91,879	\$ 86,704	\$ 150,919	\$ 233,105
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 34,550	\$ 91,879	\$ 86,704	\$ 150,919	\$ 233,105

General Park Equipment

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 19,516	\$ 63,707	\$ 73,302	\$ 73,486	\$ 85,969
Available Revenue Prior Fiscal Year (2-yr Old Funds)	10,384	19,516	13,402	75,760	73,486
Available Revenue Prior Fiscal Year (3-yr Old Funds)	4,650	8,656	-	1,673	73,650
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 34,550	\$ 91,879	\$ 86,704	\$ 150,919	\$ 233,105

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

Capital Improvement Projects

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Park Maintenance Equipment (interfund transfer)	\$ 3,646	100%	\$ 3,646	\$ - ²
General Government Overhead (interfund transfer)	137	100%	137	- ¹
	\$ 3,783		\$ 3,783	\$ -
FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Park Maintenance Equipment (interfund transfer)	\$ 9,121	100%	\$ 9,121	\$ - ²
General Government Overhead (interfund transfer)	149	100%	149	- ¹
	\$ 9,270		\$ 9,270	\$ -
FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Park Maintenance Equipment (interfund transfer)	\$ 80,935	100%	\$ 80,935	\$ - ²
General Government Overhead (interfund transfer)	-	0%	-	- ¹
	\$ 80,935		\$ 80,935	\$ -
FY 2017-18 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Park Maintenance Equipment (interfund transfer)	\$ 6,378	100%	\$ 6,378	\$ - ²
General Government Overhead (interfund transfer)	-	0%	-	- ¹
	\$ 6,378		\$ 6,378	\$ -
FY 2016-17 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Park Maintenance Equipment (interfund transfer)	\$ 18,595	86%	\$ 16,000	\$ 2,595 ²
General Government Overhead (interfund transfer)	-	0%	-	- ¹
	\$ 18,595		\$ 16,000	\$ 2,595

Notes:

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

² Interfund transfers are used to reimburse the General Fund where the equipment costs were expensed.

**City of Folsom
Developer Impact Fee Compliance 2021
Water Impact Fund**

Fund 456

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

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

WATER IMPACT FUND FEE SCHEDULE

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

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

<u>Description</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>
Revenues					
Fees	\$ 179,384	\$ 512,641	\$ 330,840	\$ 272,941	\$ 67,733
Interest	29,481	6,699	94,239	34,955	26,224
Other Revenues	7,500	-	-	-	454,001
Total Revenues	\$ 216,364	\$ 519,340	\$ 425,079	\$ 307,896	\$ 547,959
Expenditures					
AB 1600 Expenditures	\$ 34,184	\$ 36,004	\$ 175,872	\$ 158,198	\$ 184,902
Other Expenses	103,165	122,387	103,503	104,226	47,139
AB 1600 Transfers Out	-	-	-	-	-
	\$ 137,349	\$ 158,391	\$ 279,375	\$ 262,424	\$ 232,041
Revenues less Expenditures	\$ 79,015	\$ 360,949	\$ 145,704	\$ 45,472	\$ 315,918
Fund Balance, Beginning of Year	\$ 1,826,306	\$ 1,905,321	\$ 2,266,270	\$ 2,411,974	\$ 2,457,446
Fund Balance, End of Year	\$ 1,905,321	\$ 2,266,270	\$ 2,411,974	\$ 2,457,446	\$ 2,773,364
Assigned Fund Balance	\$ 1,283,000	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 622,321	\$ 2,266,270	\$ 2,411,974	\$ 2,457,446	\$ 2,773,364

Water Impact Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 216,364	\$ 519,340	\$ 330,840	\$ 307,896	\$ 547,959
Available Revenue Prior Fiscal Year (2-yr Old Funds)	128,766	216,364	519,340	425,079	307,896
Available Revenue Prior Fiscal Year (3-yr Old Funds)	288,035	128,766	216,364	519,340	425,079
Available Revenue Prior Fiscal Year (4-yr Old Funds)	335,393	288,035	128,766	216,364	519,340
Available Revenue Prior Fiscal Year (5-yr Old Funds)	287,140	335,393	288,035	128,766	216,364
Available Revenue Greater than Five Prior Fiscal Years	¹ 649,623	778,372	928,629	860,001	756,726
Total Revenue Available	\$ 1,905,321	\$ 2,266,270	\$ 2,411,974	\$ 2,457,446	\$ 2,773,364
Assigned Fund Balance	1,283,000	-	-	-	-
Total Available Revenue	\$ 622,321	\$ 2,266,270	\$ 2,411,974	\$ 2,457,446	\$ 2,773,364

Notes:

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 Empire Ranch Non-Potable Water Well Project. The Water Capital Improvement Fund will be utilized for an additional \$450,000 for this project. The fund will also be utilized for rebates to customers to reduce water use (\$90,000).

Capital Improvement Projects

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
GSWC Inter-Tie Booster	\$ 142,506	100%	\$ 142,506	\$ -
Regional Water Authority	17,500	100%	17,500	-
Recycled Water	24,896	100%	24,896	-
Dry Year and Water Conservation (interfund transfer)	40,653	100%	40,653	- ²
General Government Overhead (interfund transfer)	6,486	100%	6,486	- ¹
	\$ 232,041		\$ 232,041	\$ -

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
GSWC Inter-Tie Booster	\$ 166,654	95%	\$ 158,198	\$ 8,456
Dry Year and Water Conservation (interfund transfer)	100,000	100%	100,000	- ²
General Government Overhead (interfund transfer)	4,226	100%	4,226	- ¹
	\$ 270,880		\$ 262,424	\$ 8,456

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
GSWC Inter-Tie Booster	\$ 208,141	80%	\$ 167,416	\$ 40,725
Dry Year and Water Conservation (interfund transfer)	100,000	100%	100,000	- ²
General Government Overhead (interfund transfer)	3,503	100%	3,503	- ¹
	\$ 311,644		\$ 270,919	\$ 40,725

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

FY 2016-17 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
GSWC Inter-Tie Booster	\$ 34,184	100%	\$ 34,184	\$ -
Dry Year and Water Conservation (interfund transfer)	114,804	87%	100,000	14,804 ²
General Government Overhead (interfund transfer)	3,165	100%	3,165	- ¹
	<u>\$ 152,153</u>		<u>\$ 137,349</u>	<u>\$ 14,804</u>

Notes:

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

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

**City of Folsom
Developer Impact Fee Compliance 2021
Water Connection Fund**

Fund 521

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

WATER CAPITAL IMPROVEMENT FEE SCHEDULE

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

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

<u>Description</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>
Revenues					
Fees	\$ 691,148	\$ 1,403,343	\$ 892,951	\$ 431,405	\$ 201,146
Interest	26,458	11,118	188,406	175,569	(3,153)
Other Revenues	30,300	-	-	-	-
Total Revenues	\$ 747,906	\$ 1,414,462	\$ 1,081,356	\$ 606,974	\$ 197,993
Expenditures					
AB 1600 Expenditures	\$ 47,608	\$ 239,219	\$ 88,325	\$ 487,545	\$ 1,499,707
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	15,995	35,158	9,200	10,792	9,969
	\$ 63,603	\$ 274,377	\$ 97,525	\$ 498,337	\$ 1,509,676
Revenues less Expenditures	\$ 684,303	\$ 1,140,084	\$ 983,832	\$ 108,636	\$ (1,311,683)
Fund Balance, Beginning of Year	\$ 2,685,090	\$ 3,369,394	\$ 4,509,478	\$ 5,493,310	\$ 5,601,946
Fund Balance, End of Year	\$ 3,369,394	\$ 4,509,478	\$ 5,493,310	\$ 5,601,946	\$ 4,290,264
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 3,369,394	\$ 4,509,478	\$ 5,493,310	\$ 5,601,946	\$ 4,290,264

Water Connection Capital Improvement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 747,906	\$ 1,414,462	\$ 1,081,356	\$ 606,974	\$ 197,993
Available Revenue Prior Fiscal Year (2-yr Old Funds)	670,253	747,906	1,414,462	1,081,356	606,974
Available Revenue Prior Fiscal Year (3-yr Old Funds)	1,017,329	670,253	747,906	1,414,462	1,081,356
Available Revenue Prior Fiscal Year (4-yr Old Funds)	933,906	1,017,329	670,253	747,906	1,414,462
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	659,528	1,017,329	670,253	747,906
Available Revenue Greater than Five Prior Fiscal Years	-	-	562,004	1,080,995	241,573
Total Revenue Available	\$ 3,369,394	\$ 4,509,478	\$ 5,493,310	\$ 5,601,946	\$ 4,290,264

Notes:

The Water Connection Fee Fund reports funds being held beyond the five-years as described by AB1600. Per the 2022 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 \$3.2 million for this project.

Capital Improvement Projects

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

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

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

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

FY 2016-17 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Ground Water Investigation and Supply Grant	\$ 11,427.95	39%	\$ 4,428.75	\$ 6,999.20
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	- ¹
	<u>\$ 70,602</u>		<u>\$ 63,603</u>	<u>\$ 6,999</u>

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2021
Sewer Capital**

Fund 531

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

SEWER CAPITAL IMPROVEMENT FEE SCHEDULE

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

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

<u>Description</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>
Revenues					
Fees	\$ 100,642	\$ 275,694	\$ 114,800	\$ 56,832	\$ 39,835
Interest	1,983	9,133	14,996	15,655	13,343
Other Revenues	-	-	-	-	-
Total Revenues	\$ 102,625	\$ 284,827	\$ 129,796	\$ 72,487	\$ 53,178
Expenditures					
AB 1600 Expenditures	\$ 164,751	\$ 6,457	\$ -	\$ -	\$ -
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	1,265	365	327	1,002	949
	\$ 166,016	\$ 6,822	\$ 327	\$ 1,002	\$ 949
Revenues less Expenditures	\$ (63,391)	\$ 278,005	\$ 129,469	\$ 71,485	\$ 52,229
Fund Balance, Beginning of Year	\$ 12,061	\$ (51,330)	\$ 226,675	\$ 356,144	\$ 427,628
Fund Balance, End of Year	\$ (51,330)	\$ 226,675	\$ 356,144	\$ 427,628	\$ 479,857
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ (51,330)	\$ 226,675	\$ 356,144	\$ 427,628	\$ 479,857

Sewer Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ (51,330)	\$ 226,675	\$ 129,796	\$ 72,487	\$ 53,178
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	-	226,348	129,796	72,487
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	225,345	129,796
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	224,396
Available Revenue Prior Fiscal Year (5-yrs and beyond)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ (51,330)	\$ 226,675	\$ 356,144	\$ 427,628	\$ 479,857

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

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2020-21 Projects				
Engineering and Gen Government overhead	\$ 949	100%	\$ 949	\$ - ¹
FY 2019-20 Projects				
Engineering and Gen Government overhead	\$ 1,002	100%	\$ 1,002	\$ - ¹
FY 2018-19 Projects				
Engineering and Gen Government overhead	\$ 327	100%	\$ 327	\$ - ¹
FY 2017-18 Projects				
System Evaluation / Capacity	\$ 6,457	100%	\$ 6,457	\$ -
Engineering and Gen Government overhead	365	100%	365	- ¹
	\$ 6,822		\$ 6,822	\$ -
FY 2016-17 Projects				
System Evaluation / Capacity	\$ 164,751	100%	\$ 164,751	\$ -
Engineering and Gen Government overhead	1,265	100%	1,265	- ¹
	\$ 166,016		\$ 166,016	\$ -

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2021
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 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
Revenues					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	3,616	2,306	320	691	438
Other Revenues	-	-	-	-	-
Total Revenues	\$ 3,616	\$ 2,306	\$ 320	\$ 691	\$ 438
Expenditures					
AB 1600 Expenditures	\$ -	\$ 199,284	\$ 2,629	\$ -	\$ -
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	-	637	590	1,987	144
	\$ -	\$ 199,921	\$ 3,219	\$ 1,987	\$ 144
Revenues less Expenditures	\$ 3,616	\$ (197,615)	\$ (2,899)	\$ (1,296)	\$ 294
Fund Balance, Beginning of Year	\$ 238,764	\$ 242,380	\$ 44,766	\$ 41,867	\$ 40,571
Fund Balance, End of Year	\$ 242,380	\$ 44,766	\$ 41,867	\$ 40,571	\$ 40,864
Assigned Fund Balance	\$ 236,985	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 5,395	\$ 44,766	\$ 41,867	\$ 40,571	\$ 40,864

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 3,616	\$ 2,306	\$ 320	\$ 691	\$ 144
Available Revenue Prior Fiscal Year (2-yr Old Funds)	3,490	3,616	2,306	320	691
Available Revenue Prior Fiscal Year (3-yr Old Funds)	5,718	3,490	3,616	2,306	320
Available Revenue Prior Fiscal Year (4-yr Old Funds)	4,801	5,718	3,490	3,616	2,306
Available Revenue Prior Fiscal Year (5-yrs and beyond)	1,299	4,801	5,718	3,490	3,616
Available Revenue Greater than Five Prior Fiscal Years	223,456 ¹	24,835	26,417	30,148	33,787
Total Revenue Available	\$ 242,380	\$ 44,766	\$ 41,867	\$ 40,571	\$ 40,864
Assigned Fund Balance	236,985	-	-	-	-
Total Available Revenue	\$ 5,395	\$ 44,766	\$ 41,867	\$ 40,571	\$ 40,864

Notes:

¹ The Facilities Augmentation Critical Fund reports funds being held beyond the five-years as described by AB1600. The Water Operating staff is currently evaluating the Water Treatment Plant Lime System Upgrade project for possible revisions to the scope of the project. The change will continue to utilize Facilities Augmentation impact fees which is estimated at \$40,000

**Facilities Augmentation Critical
Capital Improvement Projects**

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

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

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

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

FY 2016-17 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Water Treatment Plant Mechanical Dewatering	\$ 5,605.00	0%	\$ -	\$ 5,605
General Government overhead (interfund transfer)	-	0%	-	- ²
	<u>\$ 5,605.00</u>		<u>\$ -</u>	<u>\$ 5,605</u>

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2021
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 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
Revenues					
Fees	\$ -	\$ -	\$ -	\$ -	\$ 7
Interest	7,024	5,670	5,170	932	857
Other Revenues	-	-	-	-	-
Total Revenues	\$ 7,024	\$ 5,670	\$ 5,170	\$ 932	\$ 864
Expenditures					
AB 1600 Expenditures	\$ 3,040	\$ 42,774	\$ 323,432	\$ 17,023	\$ -
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	-	1,238	1,139	1,112	4,970
	\$ 3,040	\$ 44,012	\$ 324,571	\$ 18,135	\$ 4,970
Revenues less Expenditures	\$ 3,984	\$ (38,342)	\$ (319,402)	\$ (17,203)	\$ (4,106)
Fund Balance, Beginning of Year	<u>\$ 464,257</u>	<u>\$ 468,241</u>	<u>\$ 429,898</u>	<u>\$ 110,497</u>	<u>\$ 93,294</u>
Fund Balance, End of Year	<u>\$ 468,241</u>	<u>\$ 429,898</u>	<u>\$ 110,497</u>	<u>\$ 93,294</u>	<u>\$ 89,188</u>
Assigned Fund Balance	<u>\$ 720,770</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Available Fund Balance	<u>\$ (252,529)</u>	<u>\$ 429,898</u>	<u>\$ 110,497</u>	<u>\$ 93,294</u>	<u>\$ 89,188</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 7,024	\$ 5,670	\$ 5,170	\$ 932	\$ 864
Available Revenue Prior Fiscal Year (2-yr Old Funds)	6,233	7,024	5,670	5,170	932
Available Revenue Prior Fiscal Year (3-yr Old Funds)	6,059	6,233	7,024	5,670	5,170
Available Revenue Prior Fiscal Year (4-yr Old Funds)	5,299	6,059	6,233	7,024	5,670
Available Revenue Prior Fiscal Year (5-yrs and beyond)	1,433	5,299	6,059	6,059	7,024
Available Revenue Greater than Five Prior Fiscal Years	442,193 ¹	399,613	80,341	68,439	69,528
Total Revenue Available	\$ 468,241	\$ 429,898	\$ 110,497	\$ 93,294	\$ 89,188
Assigned Fund Balance	720,770	-	-	-	-
Total Available Revenue	\$ (252,529)	\$ 429,898	\$ 110,497	\$ 93,294	\$ 89,188

Notes:

¹ The Facilities Augmentation General Fund reports funds being held beyond the five-years as described by AB1600. The Storm Drain Ponds project is in process. Per the FY 22 Capital Improvement Plan the estimated cost will be \$100,000 and will reduce the potential for flooding in the area.

**Facilities Augmentation General
Capital Improvement Projects**

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government Overhead (interfund transfer)	\$ 4,970	100%	\$ 4,970	\$ -
	\$ 4,970		\$ 4,970	\$ -
FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Storm Drain Ponds	\$ 29,376	58%	\$ 17,023	\$ 12,353
General Government Overhead (interfund transfer)	1,112	100%	1,112	-
	\$ 30,488		\$ 18,135	\$ 12,353
FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Storm Drain Ponds	\$ 330,596	98%	\$ 323,432	\$ 7,164
General Government Overhead (interfund transfer)	1,139	100%	1,139	-
	\$ 331,735		\$ 324,571	\$ 7,164
FY 2017-18 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Water Treatment Plant Grading and Pump Station Reuse	\$ 1,643,646	3%	\$ 42,774	\$ 1,600,872
General Government Overhead (interfund transfer)	1,238	100%	1,238	-
	\$ 1,644,884		\$ 44,012	\$ 1,600,872
FY 2016-17 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Storm Drain Ponds	\$ 8,790	35%	\$ 3,040	\$ 5,750
General Government Overhead (interfund transfer)	-	0%	-	-
	\$ 8,790		\$ 3,040	\$ 5,750

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2021
Solid Waste Capital Improvement Fund**

Fund 541

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

SOLID WASTE CAPITAL IMPROVEMENT FEE SCHEDULE

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

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

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
Revenues					
Fees	\$ 77,363	\$ 219,702	\$ 122,216	\$ 52,732	\$ 74,494
Interest	175	2,463	6,813	8,435	3,749
Other Revenues	-	-	-	-	-
Total Revenues	\$ 77,538	\$ 222,164	\$ 129,029	\$ 61,167	\$ 78,243
Expenditures					
AB 1600 Expenditures	\$ 63,575	\$ -	\$ 18,250	\$ 25,010	\$ 27,128
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	3,001	2,278	2,727	392	345,234
	\$ 66,576	\$ 2,278	\$ 20,977	\$ 25,402	\$ 372,362
Revenues less Expenditures	\$ 10,962	\$ 219,886	\$ 108,052	\$ 35,765	\$ (294,119)
Fund Balance, Beginning of Year	\$ 10,929	\$ 21,891	\$ 241,777	\$ 349,830	\$ 385,595
Fund Balance, End of Year	\$ 21,891	\$ 241,777	\$ 349,830	\$ 385,595	\$ 91,476
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 21,891	\$ 241,777	\$ 349,830	\$ 385,595	\$ 91,476

Solid Waste Capital Improvement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 21,891	\$ 222,344	\$ 129,029	\$ 61,167	\$ 78,243
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	19,613	220,801	129,029	13,233
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	195,399	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr and beyond)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 21,891	\$ 241,957	\$ 349,830	\$ 385,595	\$ 91,476

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

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2020-21 Projects				
Garbage Containers	\$ 27,128	100%	\$ 27,128	\$ - ²
Solid Waste Capital Equipment (interfund transfer)	344,127	100%	344,127	-
General Government overhead (interfund transfer)	1,107	100%	1,107	- ¹
	\$ 372,362		\$ 372,362	\$ -
FY 2019-20 Projects				
Garbage Containers	\$ 25,010	100%	\$ 25,010	\$ -
General Government overhead (interfund transfer)	392	100%	392	- ¹
	\$ 25,402		\$ 25,402	\$ -
FY 2018-19 Projects				
Garbage Containers	\$ 18,250	100%	\$ 18,250	\$ -
General Government overhead (interfund transfer)	2,727	100%	2,727	- ¹
	\$ 20,977		\$ 20,977	\$ -
FY 2017-18 Projects				
General Government overhead (interfund transfer)	\$ 2,278	100%	\$ 2,278	\$ - ¹
FY 2016-17 Projects				
Garbage Containers	\$ 63,675	100%	\$ 63,675	\$ -
General Government overhead (interfund transfer)	3,001	100%	3,001	- ¹
	\$ 66,676		\$ 66,676	\$ -

Notes:

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

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

**City of Folsom
Developer Impact Fee Compliance 2021
Folsom Plan Area Highway 50 Improvements**

Fund 443

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

FOLSOM PLAN AREA HIGHWAY 50 IMPROVEMENT FEE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 1,398
Single Family Residential High Density	Per Unit	\$ 1,272
Multi-Family Residential Low Density	Per Unit	\$ 1,145
Multi-Family Residential Medium Density	Per Unit	\$ 1,018
Multi-Family Residential High Density	Per Unit	\$ 954
Mixed Use - Residential	Per Unit	\$ 890
Mixed User - Commercial	Sq. Ft.	\$ 1.71
Office Park	Sq. Ft.	\$ 1.43
General Commercial	Sq. Ft.	\$ 2.03
Community Commercial	Sq. Ft.	\$ 2.03
Regional Commercial	Sq. Ft.	\$ 1.45

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

<u>Description</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>
Revenues					
Fees	\$ -	\$ 23,256	\$ 313,824	\$ 379,114	\$ 1,031,102
Interest	-	26	(29,124)	11,965	49,022
Other Revenues	-	-	-	-	-
Total Revenues	\$ -	\$ 23,282	\$ 284,700	\$ 391,078	\$ 1,080,124
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	-	-	-	38	-
	\$ -	\$ -	\$ -	\$ 38	\$ -
Revenues less Expenditures	\$ -	\$ 23,282	\$ 284,700	\$ 391,040	\$ 1,080,124
Fund Balance, Beginning of Year	\$ -	\$ -	\$ 23,282	\$ 307,982	\$ 699,022
Fund Balance, End of Year	\$ -	\$ 23,282	\$ 307,982	\$ 699,022	\$ 1,779,146
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ -	\$ 23,282	\$ 307,982	\$ 699,022	\$ 1,779,146

FPA Highway 50 Improvements

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

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

Capital Improvement Projects

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

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government overhead (interfund transfer)	\$ 38	100%	\$ 38	\$ - ¹
	-	0%	-	-
	-	0%	-	-
	<u>\$ 38</u>		<u>\$ 38</u>	<u>\$ -</u>

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

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

Notes:

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

**City of Folsom
 Developer Impact Fee Compliance 2021
 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

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

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

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
Revenues					
Fees	\$ -	\$ 47,286	\$ 640,268	\$ 768,668	\$ 2,096,084
Interest	-	52	(12,566)	25,483	74,372
Other Revenues	-	-	-	-	-
Total Revenues	\$ -	\$ 47,338	\$ 627,702	\$ 794,151	\$ 2,170,456
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	-	-	-	77	-
	\$ -	\$ -	\$ -	\$ 77	\$ -
Revenues less Expenditures	\$ -	\$ 47,338	\$ 627,702	\$ 794,074	\$ 2,170,456
Fund Balance, Beginning of Year	\$ -	\$ -	\$ 47,338	\$ 675,041	\$ 1,469,115
Fund Balance, End of Year	\$ -	\$ 47,338	\$ 675,041	\$ 1,469,115	\$ 3,639,571
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ -	\$ 47,338	\$ 675,041	\$ 1,469,115	\$ 3,639,571

FPA Highway 50 Interchange

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ -	\$ 47,338	\$ 627,703	\$ 794,151	\$ 2,170,456
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	-	47,338	627,703	794,151
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	47,261	627,703
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	47,261
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ -	\$ 47,338	\$ 675,041	\$ 1,469,115	\$ 3,639,571

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

Capital Improvement Projects

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

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

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

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

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2021
Folsom Plan Area Transit Impact**

Fund 449

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

FOLSOM PLAN AREA TRANSIT FEE

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

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

<u>Description</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>
Revenues					
Fees	\$ -	\$ 24,012	\$ 325,208	\$ 389,982	\$ 1,064,446
Interest	-	27	5,680	13,222	15,331
Other Revenues	-	-	-	-	-
Total Revenues	\$ -	\$ 24,039	\$ 330,888	\$ 403,204	\$ 1,079,777
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	-	-	-	39	-
	\$ -	\$ -	\$ -	\$ 39	\$ -
Revenues less Expenditures	\$ -	\$ 24,039	\$ 330,888	\$ 403,165	\$ 1,079,777
Fund Balance, Beginning of Year	\$ -	\$ -	\$ 24,039	\$ 354,927	\$ 758,092
Fund Balance, End of Year	\$ -	\$ 24,039	\$ 354,927	\$ 758,092	\$ 1,837,869
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ -	\$ 24,039	\$ 354,927	\$ 758,092	\$ 1,837,869

FPA Transit Impact

Five Year Revenue Test Using First In First Out Method

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

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

Capital Improvement Projects

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

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

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

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

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2021
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	\$ 1,369
Single Family Residential High Density	Per Unit	\$ 830
Multi-Family Residential Low Density	Per Unit	\$ 499
Multi-Family Residential Medium Density	Per Unit	\$ 239
Multi-Family Residential High Density	Per Unit	\$ 180
Mixed Use - Residential	Per Unit	\$ 224
Mixed User - Commercial	Sq. Ft.	\$ 0.51
Office Park	Sq. Ft.	\$ 0.35
General Commercial	Sq. Ft.	\$ 0.41
Community Commercial	Sq. Ft.	\$ 0.46
Regional Commercial	Sq. Ft.	\$ 0.37

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

<u>Description</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>
Revenues					
Fees	\$ -	\$ 22,752	\$ 307,980	\$ 123,134	\$ 661,297
Interest	-	-	5,359	4,708	2,760
Other Revenues	-	580,000	-	-	-
Total Revenues	\$ -	\$ 602,752	\$ 313,339	\$ 127,842	\$ 664,057
Expenditures					
AB 1600 Expenditures	\$ -	\$ 580,000	\$ 1,995	\$ 310,480	\$ 281,332
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	-	-	-	16,512	588
	\$ -	\$ 580,000	\$ 1,995	\$ 326,992	\$ 281,920
Revenues less Expenditures	\$ -	\$ 22,752	\$ 311,344	\$ (199,150)	\$ 382,137
Fund Balance, Beginning of Year	\$ -	\$ -	\$ 22,752	\$ 334,096	\$ 134,946
Fund Balance, End of Year	\$ -	\$ 22,752	\$ 334,096	\$ 134,946	\$ 517,083
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ -	\$ 22,752	\$ 334,096	\$ 134,946	\$ 517,083

FPA Corporation Yard

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ -	\$ 22,752	\$ 313,339	\$ 127,842	\$ 517,083
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	-	20,757	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	-	-	-	-	-
Total Revenue Available	\$ -	\$ 22,752	\$ 334,096	\$ 134,946	\$ 517,083

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

Capital Improvement Projects

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

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2021
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	\$ 13,568
Single Family Residential High Density	Per Unit	\$ 13,568
Multi-Family Residential Low Density	Per Unit	\$ 9,725
Multi-Family Residential Medium Density	Per Unit	\$ 9,725
Multi-Family Residential High Density	Per Unit	\$ 9,725
Mixed Use - Residential	Per Unit	\$ 9,725
Mixed User - Commercial	Sq. Ft.	\$ 2.95
Office Park	Sq. Ft.	\$ 2.20
General Commercial	Sq. Ft.	\$ 2.52
Community Commercial	Sq. Ft.	\$ 2.75
Regional Commercial	Sq. Ft.	\$ 2.32

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

<u>Description</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>
Revenues					
Fees	\$ -	\$ 225,540	\$ 3,053,840	\$ 4,184,947	\$ 10,215,972
Interest	-	250	71,735	234,593	129,911
Other Revenues	-	-	-	-	-
Total Revenues	\$ -	\$ 225,790	\$ 3,125,575	\$ 4,419,540	\$ 10,345,882
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ 192,000	\$ 312,072
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	-	-	-	366	-
	\$ -	\$ -	\$ -	\$ 192,366	\$ 312,072
Revenues less Expenditures	\$ -	\$ 225,790	\$ 3,125,575	\$ 4,227,174	\$ 10,033,810
Fund Balance, Beginning of Year	\$ -	\$ -	\$ 225,790	\$ 3,351,364	\$ 7,578,538
Fund Balance, End of Year	\$ -	\$ 225,790	\$ 3,351,364	\$ 7,578,538	\$ 17,612,348

FPA Specific Plan Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ -	\$ 225,790	\$ 3,125,575	\$ 4,419,540	\$ 10,345,882
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	-	225,790	3,125,575	4,419,540
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	33,423	2,846,926
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ -	\$ 225,790	\$ 3,351,365	\$ 7,578,538	\$ 17,612,348

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

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2020-21 Projects				
FPA Neighborhood Park #3	\$ 32,072	100%	\$ 32,072	\$ -
Russell Ranch Bike Trail	280,000	100%	280,000	-
	<u>\$ 312,072</u>		<u>\$ 312,072</u>	<u>\$ -</u>
FY 2019-20 Projects				
Equipment	\$ 192,000	100%	\$ 192,000	\$ -
General Government overhead (interfund transfer)	366	100%	366	- ¹
	<u>\$ 192,366</u>		<u>\$ 192,366</u>	<u>\$ -</u>
FY 2018-19 Projects				
	<u>\$ -</u>	<u>0%</u>	<u>\$ -</u>	<u>\$ -</u>
FY 2017-18 Projects				
	<u>\$ -</u>	<u>0%</u>	<u>\$ -</u>	<u>\$ -</u>

Notes:

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

**City of Folsom
Developer Impact Fee Compliance 2021
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

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 515
Single Family Residential High Density	Per Unit	\$ 515
Multi-Family Residential Low Density	Per Unit	\$ 342
Multi-Family Residential Medium Density	Per Unit	\$ 342
Multi-Family Residential High Density	Per Unit	\$ 342
Mixed Use - Residential	Per Unit	\$ 342
Mixed User - Commercial	Sq. Ft.	\$ 0.39
Office Park	Sq. Ft.	\$ 0.39
General Commercial	Sq. Ft.	\$ 0.39
Community Commercial	Sq. Ft.	\$ 0.39
Regional Commercial	Sq. Ft.	\$ 0.39

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

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
Revenues					
Fees	\$ -	\$ 8,550	\$ 115,876	\$ 158,853	\$ 382,189
Interest	-	9	2,024	5,067	5,787
Other Revenues	-	-	-	-	-
Total Revenues	\$ -	\$ 8,559	\$ 117,900	\$ 163,919	\$ 387,976
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 34,905
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	-	-	-	14	-
	\$ -	\$ -	\$ -	\$ 14	\$ 34,905
Revenues less Expenditures	\$ -	\$ 8,559	\$ 117,900	\$ 163,905	\$ 353,071
Fund Balance, Beginning of Year	\$ -	\$ -	\$ 8,559	\$ 126,459	\$ 290,365
Fund Balance, End of Year	\$ -	\$ 8,559	\$ 126,459	\$ 290,365	\$ 643,436
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ -	\$ 8,559	\$ 126,459	\$ 290,365	\$ 643,436

FPA Solid Waste Capital

Five Year Revenue Test Using First In First Out Method

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

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

Capital Improvement Projects

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

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government overhead (interfund transfer)	\$ 14	100%	\$ 14	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ 14		\$ 14	\$ -

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

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

Notes:

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

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