

City of Folsom
Budget Summary By Fund - Projected Balance
2026-27

	Estimated					Projected
	Cash Balance	Projected	Projected	Projected	Projected	Ending
Fund Name Description	07/01/2026	Revenues	Transfers In	Transfers Out	Expenditures	Balance
						06/30/2026
010 - General Fund	25,617,716	118,311,724	6,042,136	880,468	123,366,023	25,725,085
012 - General Grants Fund	142,447	-	-	-	142,447	-
031 - SPIF Fee	112,085	-	-	-	100,000	12,085
032 - SPIF Parkland Fee	148,775	-	-	-	-	148,775
033 - SPIF Facilities Land	4,458	-	-	-	-	4,458
034 - SPIF Off-Site Road Set-Aside	1,201,427	-	-	-	-	1,201,427
	27,226,908	118,311,724	6,042,136	880,468	123,608,470	27,091,830
Special Revenue Funds						
201 - Community Development Block Grant	164,125	221,000	-	-	220,000	165,125
203 - Traffic Congestion Relief	1,092	-	-	-	-	1,092
204 - Los Cerros L&L AD	52,045	43,577	-	1,457	60,503	33,662
205 - Briggs Ranch L&L AD	(283,771)	80,576	-	2,419	132,861	(338,475)
206 - Transportation System Mgt	421,397	47,802	-	265	135,000	333,934
207 - Natoma Station L&L AD	(796,539)	527,377	-	3,920	378,968	(652,050)
208 - Folsom Hghts L&L AD	72,518	22,799	-	365	16,200	78,752
209 - Broadstone Unit 3 L&L	54,058	40,369	-	323	35,091	59,013
210 - Broadstone L&L AD	233,588	401,776	-	5,041	572,648	57,675
212 - Hannaford Cross L&L AD	(61,785)	20,165	-	599	74,067	(116,286)
213 - Lake Natoma Shores L&L	60,631	22,733	-	636	35,351	47,377
214 - Cobble Hills/Reflect L&L	(99,878)	44,011	-	968	66,026	(122,861)
215 - Prairie Oaks #2 L&L	196,372	333,307	-	7,561	218,023	304,095
219 - Folsom Commnty Cult'l Ser	91,843	3,500	-	-	40,000	55,343
221 - Housing Trust Fund	1,621,249	62,000	-	845	155,000	1,527,404
223 - Humbug Willow Creek	(47,809)	50,000	-	604	20,000	(18,413)
225 - General Plan Amendment	895,561	110,000	-	1,920	96,250	907,391
226 - Tree Planting & Replacement	1,350,176	135,000	-	4,555	472,635	1,007,986
230 - Truck Management Plan	785,689	50,000	-	-	-	835,689
231 - Sierra Estates L&L	4,814	12,200	-	336	13,452	3,226
232 - Lakeridge Estates L&L	266,574	35,348	-	1,321	56,320	244,281
233 - La Collina Del Lago L&L	(7,702)	-	-	-	-	(7,702)
234 - Cobble Ridge L&L	140,717	12,023	-	340	18,261	134,139
235 - Road Maintenance & Rehab	3,190,515	2,622,574	-	-	2,543,894	3,269,195
236 - Prairie Oaks Ranch L&L AD	(378,555)	196,229	-	2,100	134,807	(319,233)
237 - Silverbrook L&L	105,351	17,298	-	254	12,354	110,041
238 - Folsom Housing Fund	21,167,675	620,000	-	36,635	967,120	20,783,920
240 - Park Dedication (Quimby)	2,942,313	450,000	-	2,500	950,000	2,439,813
243 - Gas Tax 2106	1,716,434	429,687	-	234,258	497,715	1,414,148
244 - Gas Tax 2107	2,839,372	849,300	-	500,000	684,862	2,503,810
245 - Gas Tax 2107.5	2,824,287	947,576	-	234,258	334,862	3,202,743
246 - Planning Services	619,767	412,000	-	8,181	350,000	673,586
247 - Gas Tax 2105	2,611,294	645,207	-	268,515	-	2,987,986
248 - Transportation Tax (SB325)	608,672	89,500	-	-	40,000	658,172
249 - Willow Creek East L&L AD	(10,261)	60,059	-	658	25,725	23,415
250 - Blue Ravine Oaks L&L AD	174,135	39,217	-	517	27,995	184,840
251 - Steeplechase L&L AD	6,115	25,268	-	726	32,815	(2,158)
252 - Willow Creek South L&L AD	282,120	171,756	-	4,722	233,894	215,260
253 - American RV Canyon No L&L	(153,294)	105,205	-	5,064	71,929	(125,082)
254 - Historical District	13,236	5,000	-	194	8,000	10,042
260 - Willow Springs L&L	5,248	14,776	-	379	18,700	945
262 - Willow Spgs CFD 11 M. Dist.	583,934	221,929	-	4,135	225,215	576,513

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						06/30/2026
266 - CFD #12 Maint. Dist.	931,481	651,606	-	13,935	850,192	718,960
267 - CFD #13 ARC Maint. Dist.	(222)	125,168	-	2,716	110,000	12,230
270 - ARC No. L&L Dist. #2	223,608	16,503	-	240	7,695	232,176
271 - The Residences at ARC, N	46,575	31,023	-	470	27,210	49,918
273 - Sphere of Influence	68,118	4,000	-	-	-	72,118
274 - Oaks at Willow Springs	2,856,976	1,000	-	-	-	2,857,976
275 - ARC L&L Dist. #3	788,879	329,538	-	5,644	301,352	811,421
276 - New Measure A	9,053,022	3,939,078	-	-	6,551,800	6,440,300
278 - Blue Ravine Oaks No. 2 L&L	82,045	25,703	-	1,051	34,231	72,466
281 - Folsom Heights L&L 2	305,612	85,115	-	2,282	79,892	308,553
282 - Broadstone L&L 4	(981,481)	109,294	-	7,090	152,116	(1,031,393)
283 - CFD #16 Islands Maint. Dist.	819,121	165,481	-	2,352	141,171	841,079
284 - Willow Creek Estates East #2	47,060	88,826	-	1,283	97,270	37,333
285 - Prospect Ridge	56,507	49,382	-	477	33,574	71,838
288 - CFD #18 Maint. District	4,276,279	2,435,382	-	18,827	1,584,109	5,108,725
289 - CFD #19 Maint. District	1,003,016	187,317	-	1,564	99,679	1,089,090
291 - CFD #23 IA1 Maint. District	415,338	166,886	-	714	71,510	510,000
292 - CFD #23 IA2 Maint. District	39,255	34,149	-	75	15,617	57,712
293 - CFD #23 IA3 Maint. District	529,859	155,987	-	360	20,000	665,486
294 - CFD #23 IA4 Maint. District	229,862	137,727	-	191	60,920	306,478
295 - CFD #23 IA5 Maint. District	(1,883)	-	-	-	-	(1,883)
296 - CFD #23 IA6 Maint. District	7,642	7,609	-	-	4,000	11,251
297 - CFD #23 IA7 Maint. District	59,234	41,886	-	41	6,004	95,075
751 - Police Special Revenue	597,074	25,000	-	632	50,000	571,442
753 - Zoo Special Revenue	231,196	34,000	-	-	150,000	115,196
760 - Wetland/Open Space Maint	124,439	10,000	-	-	50,000	84,439
765 - Opioid Settlement	-	210,372	-	-	210,372	-
766 - Police Impound	42,180	-	-	-	-	42,180
Total Special Revenue Funds	66,114,115	19,266,176	-	1,396,515	20,685,257	63,298,519
Debt Service						
302 - CCF Debt Service	229,862	-	-	-	-	229,862
305 - 1993 G O School Fac D S	58,388	-	-	-	-	58,388
320 - FSAD Refunding	287,617	5,000	-	-	-	292,617
321 - 1982-1 Nimbus AD D S	1,005,832	20,000	-	-	-	1,025,832
325 - Traffic Signal COP Refi	57,350	-	-	-	-	57,350
337 - Recreation Facilities COP	101,049	-	-	-	-	101,049
604 - Folsom Ranch Financing Auth	41,127,346	11,025,956	-	-	11,025,956	41,127,346
605 - Folsom Public Financ Auth	19,791,579	6,068,465	-	-	6,068,465	19,791,579
Total Debt Service Funds	62,659,023	17,119,421	-	-	17,094,421	62,684,023
Capital Projects						
411 - Supplemental Park Fee	328,747	5,000	-	-	-	333,747
412 - Park Improvements	10,106,593	1,150,000	-	13,904	455,000	10,787,689
414 - Johnny Cash Trl Art Experience	(45,249)	9,000	-	-	10,000	(46,249)
416 - CFD #10 Russell Ranch	586,606	13,000	-	499	-	599,107
418 - Prairie Oak 92-2 1915 AD	397	-	-	-	-	397
428 - Police Capital	2,004,433	245,000	-	10,112	-	2,239,321
431 - Redevelopment Agy Cap Pro	1,994	500	-	-	-	2,494
438 - Parkway II CFD #14	2,314,940	50,000	-	-	-	2,364,940
441 - Fire Capital	871,876	255,000	-	616	-	1,126,260
443 - Hwy 50 Imprv Capital	8,153,418	1,309,037	-	6,491	100,000	9,355,964

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Fund Name Description	07/01/2026	Revenues	Transfers In	Transfers Out	Expenditures	Balance
						06/30/2026
444 - Hwy 50 Interch Capital	16,408,762	2,527,923	-	13,050	5,100,000	13,823,635
445 - General Capital	3,552,667	455,000	-	2,683	10,000	3,994,984
446 - Transportation Impr	14,697,864	1,852,018	-	54,027	5,214,115	11,281,740
448 - Drainage Capital Imprv	1,171,248	393,019	-	3,504	105,000	1,455,763
449 - Transit Capital	8,335,280	1,281,433	-	6,628	50,000	9,560,085
451 - Light Rail Transportation	1,337,793	205,000	-	1,697	165,000	1,376,096
452 - General Park Equip Cap	611,948	110,000	-	1,688	100,000	620,260
456 - Water Impact Fee (Ord 912)	2,745,050	280,000	-	308,168	155,000	2,561,882
458 - Library Development Fund	82,422	-	-	-	-	82,422
459 - Corp Yard Capital	3,665,774	682,335	-	2,948	50,000	4,295,161
470 - FSPA Infrastructure	23,106	500	-	-	-	23,606
472 - FSPA Capital	45,255,557	11,800,000	-	104,384	9,452,782	47,498,391
601 - Vehicle Replacement Fund	214,985	2,000	-	-	125,000	91,985
602 - Facility Rehab Fund	7,697,308	250,000	780,468	1,384,716	1,117,700	6,225,360
603 - IT Equipment Fund	281,338	-	100,000	-	381,338	-
607 - Police Vehicle/Equip Fund	-	-	300,000	-	300,000	-
608 - Fire Vehicle/Equip Fund	-	-	151,660	-	151,660	-
609 - Park/Trail Maint/Rehab Fund	462,242	-	925,000	-	925,000	462,242
Total Capital Projects Funds	130,867,099	22,875,765	2,257,128	1,915,115	23,967,595	130,117,282
Enterprise						
520 - Water Operating	27,291,822	22,185,360	300,000	1,221,553	25,311,252	23,244,377
521 - Water Impact Fee Fund	4,370,106	340,000	-	8,146	300,000	4,401,960
522 - Water Meters	961,799	295,000	-	7,534	400,000	849,265
530 - Sewer Operating	32,711,282	12,772,410	-	879,116	10,634,781	33,969,795
531 - Sewer Impact Fee Fund	320,994	191,920	-	964	90,000	421,950
536 - Facility Augmentation Critical	47,063	500	-	40	-	47,523
537 - Facility Augmentation General	3,969	1,500	-	4	-	5,465
540 - Solid Waste Operating	37,911,535	31,327,057	-	2,344,765	24,612,328	42,281,499
541 - Solid Waste Impact Fee Fund	504,377	115,000	-	550	239,314	379,513
543 - Landfill Closure	1,044	-	60,000	-	-	61,044
544 - Solid Waste Capital FPA	962,208	375,000	-	4,494	568,628	764,086
Total Enterprise Funds	105,086,199	67,603,747	360,000	4,467,166	62,156,303	106,426,477
Internal Service						
015 - Compensated Leaves	-	757,866	-	-	757,866	-
606 - Risk Management	1,571,253	27,315,654	-	-	27,128,773	1,758,134
Total Internal Service Funds	1,571,253	28,073,520	-	-	27,886,639	1,758,134
Trust Funds						
279 - RDA Obligation Retirement	7,193,859	3,966,043	-	-	3,735,706	7,424,196
280 - RDA SA Trust - Housing	162,932	4,000	-	-	-	166,932
702 - Blue Ravine East Agency	9,351	-	-	-	-	9,351
703 - CFD #23 IA7 Folsom Ranch	337,561	7,500	-	-	5,275	339,786
706 - Legends 93-2 1915 AD Agcy	9,713	-	-	-	-	9,713
707 - Natoma Sta 92-1 1915 AD Agy	23,903	-	-	-	-	23,903
708 - Folsom Auto Plaza 1915 AD	68,447	-	-	-	-	68,447
709 - Lk Natoma Shor 93-1 AD Agy	1,590	-	-	-	-	1,590
710 - Prairie Oaks AD92-2 Refi	78,300	-	-	-	-	78,300
711 - Cobble Hills Rdg AD Agncy	34,967	-	-	-	-	34,967
712 - Ridgeview 95-1 1915 AD Agy	14,951	-	-	-	-	14,951
713 - Cresleigh 95-2 AD Agency	25,346	-	-	-	-	25,346
715 - Hannaford Cross 1915 Refi	48,817	-	-	-	-	48,817

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Fund Name Description	Estimated Cash Balance 07/01/2026	Projected Revenues	Projected Transfers In	Projected Transfers Out	Projected Expenditures	Projected Ending Balance 06/30/2026
716 - CFD #23 IA2 F Ranch	153,344	749,450	-	-	623,289	279,505
718 - CFD #23 IA3 F Ranch	57,899	634,730	-	-	556,222	136,407
719 - CFD #23 IA4 F Ranch	430,081	587,500	-	-	605,460	412,121
720 - CFD #2013-01 Wtr Fac & Sup	1,144,827	1,501,000	-	-	1,501,000	1,144,827
721 - CFD #1 Willow Cr So Refi	1,961	-	-	-	-	1,961
722 - CFD #2 Natomia Station	126,339	-	-	-	-	126,339
723 - CFD #3 Folsom Hgts Refi	519	-	-	-	-	519
724 - CFD #4 Broadstone Refi	60,452	-	-	-	-	60,452
725 - CFD #23 IA5 F Ranch	(24,275)	-	-	-	5,000	(29,275)
726 - CFD #23 IA6 F Ranch	(33,162)	-	-	-	10,050	(43,212)
727 - CFD #7 Broadstone #2	362,867	-	-	-	-	362,867
728 - CFD #8 Parkway	40,242	-	-	-	-	40,242
729 - CFD #9 Willow Creek So	52,475	-	-	-	-	52,475
730 - CFD #10 Russell Ranch	4,999,118	5,073,161	-	-	4,782,481	5,289,798
733 - CFD #16 Islands IA2	289,626	422,779	-	-	314,568	397,837
734 - CFD #14 Parkway II	669,023	1,277,704	-	-	1,245,728	700,999
735 - Fol His Dist Bus Imp Dist	48,197	180,000	-	-	180,000	48,197
736 - CFD #16 Islands at Parkshore	287,377	310,212	-	-	180,164	417,425
737 - CFD #17 Willow Hill Pipeline	441,282	483,458	-	-	451,977	472,763
738 - CFD #18 Area Wide	11,699,922	2,619,698	-	-	2,537,775	11,781,845
739 - CFD #19 Mangini Ranch	1,305,019	2,729,604	-	-	2,681,327	1,353,296
740 - CFD #20 Russell Ranch	538,135	2,146,508	-	-	1,513,237	1,171,406
741 - CFD #21 White Rock Springs Ran	603,692	1,360,884	-	-	1,240,115	724,461
742 - CFD #22 Folsom Heights	(26,241)	-	-	-	6,000	(32,241)
743 - CFD #23 IA1 F Ranch	509,793	1,412,481	-	-	1,395,655	526,619
749 - Employee Healthcare Benefit Trust	12,277,402	500,000	-	-	-	12,777,402
Total Trust Funds	44,025,651	25,966,712	-	-	23,571,029	46,421,334
 All Fund Total	 437,550,248	 299,217,065	 8,659,264	 8,659,264	 298,969,714	 437,797,599