



Folsom City Council Staff Report

MEETING DATE:	12/10/2024
AGENDA SECTION:	Consent Calendar
SUBJECT:	Resolution No. 11311 – A Resolution Accepting the AB1600 Development Fees Annual Report for the Fiscal Year ended June 30, 2024
FROM:	Finance Department

RECOMMENDATION / CITY COUNCIL ACTION

Staff recommends the City Council approve Resolution No. 11311– A Resolution Accepting the AB1600 Development Fees Annual Report for the Fiscal Year ended June 30, 2024.

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 revenue fee must be segregated from the general fund in order to avoid commingling of public improvement fees and the general fund.

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

The attached report provides the information required by Government Code for the development fees that fall under this disclosure requirement. In some instances, the ending fund balance amount is less than the remaining appropriation because outstanding advances and loans are not included in the fund balance. Cash balances are sufficient for the remaining appropriations. No refunds have been made nor are any required. More information on these funds and all other capital project funds is available in the annual budget adopted by Council in June 2024 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 26, 2024.

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, 2024 development impact fee funds for all revenues totaled \$51,708,432. Of the \$51.71 million, \$38,500,952 are impact fees, the remaining \$13,207,480

are grants, reimbursements, interest, and miscellaneous revenue. Expenditures totaled \$20,030,868.

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. 11311 - A Resolution Accepting the AB1600 Development Fees Annual Report for the Fiscal Year Ended June 30, 2024
2. The Development Fees Annual Report for the City of Folsom for the Fiscal Year Ended June 30, 2024

Submitted,



Stacey Tamagni, Finance Director

ATTACHMENT 1

**Resolution No. 11311 – A Resolution Accepting the AB1600
Development Fees Annual Report for the Fiscal Year Ended June 30,
2024**

RESOLUTION NO. 11311

**A RESOLUTION ACCEPTING THE AB1600 DEVELOPMENT FEES ANNUAL
REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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, 2024 on file in the City Clerk’s office.

PASSED AND ADOPTED this 10th day of December 2024, by the following roll-call vote:

AYES: Councilmember(s):

NOES: Councilmember(s):

ABSTAIN: Councilmember(s):

ABSENT: Councilmember(s):

MAYOR

ATTEST:

Christa Freemantle, CITY CLERK

ATTACHMENT 2

**The Development Fees Annual Report for the City of Folsom for the
Fiscal Year Ended June 30, 2024**

Development Impact Fee Report

Fiscal Year Ended June 30, 2024

City of Folsom



CITY OF
FOLSOM
DISTINCTIVE BY NATURE

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**Annual Report
Development Impact Fees
For the City of Folsom
For the Fiscal Year Ended June 30, 2024**

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, 2024 all fund revenues totaled \$51,708,432 while expenditures totaled \$20,030,868.

The table below summarizes, by program, the impact fees collected in FY 2023-2024

	Fiscal Year End June 30, 2024
Housing Trust Fund	\$ 214,995
Humbug-Willow Creek Fee	\$ 102,379
Tree Planting and Replacement Fee	\$ 132,267
Inclusionary Housing Fee	\$ 6,051,162
Supplemental Park Fee	\$ -
Park Improvements	\$ 2,805,440
Police Capital	\$ 506,128
Fire Capital	\$ 680,652
General Capital	\$ 983,687
Transportation Improvement	\$ 3,054,400
Drainage Capital Improvement	\$ 694,442
Light Rail Transportation	\$ 317,318
General Park Equip Cap	\$ 143,553
Water Impact Fee	\$ 321,149
Water Capital Improvement	\$ 598,030
Sewer Capital	\$ 177,765
Facilities Augmentation Critical	\$ -
Facilities Augmentation General	\$ -
Solid Waste Capital	\$ 113,223
FPA Highway 50 Improvement	\$ 1,335,666
FPA Highway 50 Interchange	\$ 2,695,506
FPA Transit Impact	\$ 1,363,773
FPA Corporation Yard	\$ 848,641
FPA Specific Plan Capital	\$ 14,805,453
FPA Solid Waste Capital	\$ 555,321
Total Impact Fees Collected	\$ 38,500,952

City of Folsom
Developer Impact Fee Compliance 2024
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	\$ 1.99
Retail	\$ 1.99
Light Industrial	\$ 1.99
Heavy Industrial/Manufacturing	\$ 1.99
Light Industrial/Manufacturing	\$ 1.99

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

<u>Description</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>	<u>FY 2023/24</u>
Revenues					
Fees	\$ 175,956	\$ 11,443	\$ 36,080	\$ 46,405	\$ 214,995
Interest	41,916	27,568	21,916	19,446	31,936
Other Revenues	6,000	6,000	-	6,000	12,000
Total Revenues	<u>\$ 223,872</u>	<u>\$ 45,011</u>	<u>\$ 57,996</u>	<u>\$ 71,851</u>	<u>\$ 258,931</u>
Expenditures					
AB 1600 Expenditures	\$ 4,067	\$ 1,310	\$ 475	\$ -	\$ -
AB 1600 Transfers Out	2,222	1,956	1,954	1,753	428
	<u>\$ 6,289</u>	<u>\$ 3,266</u>	<u>\$ 2,429</u>	<u>\$ 1,753</u>	<u>\$ 428</u>
Revenues less Expenditures	\$ 217,583	\$ 41,745	\$ 55,567	\$ 70,098	\$ 258,503
Fund Balance, Beginning of Year	<u>\$ 1,888,840</u>	<u>\$ 2,106,422</u>	<u>\$ 2,148,167</u>	<u>\$ 2,203,734</u>	<u>\$ 2,273,832</u>
Fund Balance, End of Year	<u>\$ 2,106,422</u>	<u>\$ 2,148,167</u>	<u>\$ 2,203,734</u>	<u>\$ 2,273,832</u>	<u>\$ 2,532,336</u>
¹ Loan Receivable	<u>\$ 841,289</u>	<u>\$ 841,289</u>	<u>\$ 1,826,410</u>	<u>\$ 1,826,410</u>	<u>\$ 1,826,410</u>
Available Fund Balance	<u>\$ 1,265,133</u>	<u>\$ 1,306,878</u>	<u>\$ 377,324</u>	<u>\$ 447,422</u>	<u>\$ 705,926</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	\$ 223,872	\$ 45,011	\$ 57,996	\$ 71,851	\$ 25,931
Available Revenue Prior Fiscal Year (2-yr Old Funds)	90,188	223,872	45,011	57,996	71,851
Available Revenue Prior Fiscal Year (3-yr Old Funds)	103,462	90,188	223,872	45,011	57,996
Available Revenue Prior Fiscal Year (4-yr Old Funds)	279,328	103,462	50,445	223,872	45,011
Available Revenue Prior Fiscal Year (5-yr Old Funds)	318,662	279,328	-	48,692	223,872
Available Revenue Greater than Five Prior Fiscal Years	249,621	565,017	-	-	281,265
Total Revenue Available	\$ 1,265,133	\$ 1,306,878	\$ 377,324	\$ 447,422	\$ 705,926

Notes:

Result: The Housing Trust Fee Fund reports funds being held beyond the five-years as described by AB1600. The funds will be reserved until sufficient funds are accumulated to support future affordable housing projects.

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2023-24 Projects				
Administrative Overhead (interfund transfer)	\$ 428	100%	\$ 428	\$ - ¹
	\$ 428		\$ 428	\$ -

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects				
Administrative Overhead (interfund transfer)	\$ 1,753	100%	\$ 1,753	\$ - ¹
	\$ 1,753		\$ 1,753	\$ -

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
Operations	\$ 475	100%	\$ 475	\$ -
Administrative Overhead (interfund transfer)	1,954	100%	1,954	- ¹
	\$ 2,429		\$ 2,429	\$ -

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

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

Notes:

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

City of Folsom
Developer Impact Fee Compliance 2024
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

Use Category	Basis	Fee Amount
Residential, Single Family	Per Unit	\$ 313
Residential, Multiple Family	Per Unit	\$ 198
Mobile Dwellings	Per Unit	\$ 172
Commercial/Industrial Development	Sq. Ft.	\$ 0.076

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

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ 81,891	\$ 17,265	\$ 42,365	\$ 52,035	\$ 102,379
Grant Reimbursements	68,123	40,000	985,000	-	-
Other Revenues	123,785	74,160	80	-	-
Total Revenues	\$ 273,799	\$ 131,424	\$ 1,027,445	\$ 52,035	\$ 102,379
Expenditures					
AB 1600 Expenditures	\$ 544,809	\$ 30,308	\$ 30,202	\$ 21,550	\$ 35,547
AB 1600 Transfers Out	69,653	79,472	18,637	866	915
	\$ 614,462	\$ 109,780	\$ 48,839	\$ 22,416	\$ 36,462
Revenues less Expenditures	\$ (340,664)	\$ 21,644	\$ 978,606	\$ 29,620	\$ 65,917
Fund Balance, Beginning of Year	\$ (824,527)	\$ (1,165,191)	\$ (1,143,546)	\$ (164,940)	\$ (135,320)
Fund Balance, End of Year	\$ (1,165,191)	\$ (1,143,546)	\$ (164,940)	\$ (135,320)	\$ (69,403)
Available Fund Balance	\$ (1,165,191)	\$ (1,143,546)	\$ (164,940)	\$ (135,320)	\$ (69,403)

Humbug-Willow Creek Fee Fund

Five Year Revenue Test Using First In First Out Method

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

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

Capital Improvement Projects

FY 2023-24 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Placerville Rail Trail	\$ 35,547	100%	\$ 35,547	\$ -
General Government Overhead (interfund transfer)	915	100%	915	- ¹
	<u>\$ 36,462</u>		<u>\$ 36,462</u>	<u>\$ -</u>

FY 2022-23 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Placerville Rail Trail	\$ 21,550	100%	\$ 21,550	\$ -
General Government Overhead (interfund transfer)	866	100%	866	- ¹
	<u>\$ 22,416</u>		<u>\$ 22,416</u>	<u>\$ -</u>

FY 2021-22 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Placerville Rail Trail	\$ 30,202	100%	\$ 30,202	\$ -
General Government Overhead (interfund transfer)	18,637	100%	18,637	- ¹
	<u>\$ 48,839</u>		<u>\$ 48,839</u>	<u>\$ -</u>

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	- ¹
	<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	- ¹
	<u>\$ 706,087</u>		<u>\$ 614,462</u>	<u>\$ 91,625</u>

Notes:

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

City of Folsom
Developer Impact Fee Compliance 2024
Tree Mitigation Fee

Fund 226

Section 12.16.160 of the Folsom Municipal Code establishes the provision for collection of a tree planting and replacement fund fee. Mitigation fees and penalty assessments under this section shall be deposited into the tree planting and replacement fund. The tree planting and replacement fund may be used for tree planting and revegetation projects such as parkways, parks, planting of trees along public trails and beautification projects, to purchase property for tree mitigation sites, or beautification projects, for the retention of a city arborist, or for the development, staffing or implementation of an urban forestry program. Funds shall not be made available for mitigation or planting on private property, with the following exceptions: (A) private property that is maintained by the city under the terms of a maintenance agreement; or (B) maintenance of landmark trees at the recommendation of the city arborist. This fund shall be administered by the community development department. (Ord. 1299 § 2 (part), 2020).

TREE PLANTING AND REPLACEMENT FUND FEE SCHEDULE

<u>Use Category</u>	<u>Fee Per Inch</u>
Mitigation in-lieu	\$ 250.00

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

<u>Description</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>	<u>FY 2023/24</u>
Revenues					
Fees	\$ 132,939	\$ 177,797	\$ 292,433	\$ 146,888	\$ 132,267
Interest	21,544	13,246	9,851	32,013	51,586
Other Revenues	1,018	280	-	-	861
Total Revenues	<u>\$ 155,500</u>	<u>\$ 191,323</u>	<u>\$ 302,284</u>	<u>\$ 178,901</u>	<u>\$ 184,714</u>
Expenditures					
AB 1600 Expenditures	\$ 59,918	\$ 31,122	\$ 115,938	\$ 123,875	\$ 221,988
AB 1600 Transfers Out	65,115	161,983	27,700	16,536	4,913
	<u>\$ 125,033</u>	<u>\$ 193,106</u>	<u>\$ 143,638</u>	<u>\$ 140,411</u>	<u>\$ 226,901</u>
Revenues less Expenditures	\$ 30,467	\$ (1,783)	\$ 158,646	\$ 38,490	\$ (42,187)
Fund Balance, Beginning of Year	<u>\$ 1,007,191</u>	<u>\$ 1,037,658</u>	<u>\$ 1,035,875</u>	<u>\$ 1,194,521</u>	<u>\$ 1,233,011</u>
Fund Balance, End of Year	<u>\$ 1,037,658</u>	<u>\$ 1,035,875</u>	<u>\$ 1,194,521</u>	<u>\$ 1,233,011</u>	<u>\$ 1,190,824</u>
Available Fund Balance	<u>\$ 1,037,658</u>	<u>\$ 1,035,875</u>	<u>\$ 1,194,521</u>	<u>\$ 1,233,011</u>	<u>\$ 1,190,824</u>

Tree Planting and Replacement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 155,500	\$ 191,323	\$ 302,284	\$ 178,901	\$ 184,714
Available Revenue Prior Fiscal Year (2-yr Old Funds)	101,150	155,500	191,323	302,284	178,901
Available Revenue Prior Fiscal Year (3-yr Old Funds)	225,385	101,150	155,500	191,323	302,284
Available Revenue Prior Fiscal Year (4-yr Old Funds)	217,358	225,385	101,150	155,500	191,323
Available Revenue Prior Fiscal Year (5-yr Old Funds)	96,569	217,358	225,385	101,150	155,500
Available Revenue Greater than Five Prior Fiscal Years	241,696	145,159	218,879	303,853	178,102
Total Revenue Available	<u>\$ 1,037,658</u>	<u>\$ 1,035,875</u>	<u>\$ 1,194,521</u>	<u>\$ 1,233,011</u>	<u>\$ 1,190,824</u>

Notes:

Result: The Tree Planting and Replacement Fund fee reports funds being held beyond the five-years as described by AB1600. The City has an agreement with the Sacramento Tree Foundation for Tree Programs and Tree Planting and Maintenance. The Tree Planting and Replacement Fund will be utilized for a total of \$430,000 for this agreement over the next two years.

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2023-24 Projects				
Operations	\$ 193,742	100%	\$ 193,742	\$ -
Landscape Enhancements	73,639	38%	28,245	45,394
Administrative Overhead (interfund transfer)	4,913	100%	4,913	-
	<u>\$ 272,295</u>		<u>\$ 226,901</u>	<u>\$ -</u>

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects				
Operations	\$ 123,875	100%	\$ 123,875	\$ -
Landscape Enhancements	75,530	19%	14,250	61,280
Administrative Overhead (interfund transfer)	2,286	100%	2,286	-
	<u>\$ 201,691</u>		<u>\$ 140,411</u>	<u>\$ -</u>

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
Operations	\$ 115,938	100%	\$ 115,938	\$ -
Landscape Enhancements	93,624	26%	24,145	69,478
Administrative Overhead (interfund transfer)	3,555	100%	3,555	-
	<u>\$ 213,117</u>		<u>\$ 143,638</u>	<u>\$ 69,478</u>

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2020-21 Projects				
Operations	\$ 31,122	100%	\$ 31,122	\$ -
Landscape Enhancements	102,838	26%	26,521	76,316
Administrative Overhead (interfund transfer)	135,462	100%	135,462	-
	<u>\$ 269,422</u>		<u>\$ 193,106</u>	<u>\$ 76,316</u>

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2019-20 Projects				
Operations	\$ 59,918	100%	\$ 59,918	\$ -
Landscape Enhancements	90,729	26%	23,522	67,207
Humbug/Willow Crk/ Prkwy/ Empire Ranch Bridge	40,000	100%	40,000	-
Administrative Overhead (interfund transfer)	1,593	100%	1,593	-
	<u>\$ 192,240</u>		<u>\$ 125,033</u>	<u>\$ 67,207</u>

Notes:

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

City of Folsom
Developer Impact Fee Compliance 2024
Inclusionary Housing Fee

Fund 238

Section 17.104.030 of the Folsom Municipal Code establishes that all for-sale development projects consisting of ten or more units, including condominium conversion projects, as well as residential rental projects of ten or more units receiving funding assistance from the city or that are otherwise subject to a voluntary affordable housing agreement with the city, shall include inclusionary housing units equal to ten percent of the total number of units in the project, excluding density bonus units. The ten percent shall consist of three percent very low income units and seven percent low income units. The inclusionary housing requirement may be satisfied by: including the units within the development project; providing an alternative as set forth in Section [17.104.060](#); providing the units off site; dedicating land for other affordable development projects; acquisition, rehabilitation, and conversion of existing market rate units; conversion of existing market rate units; paying an in-lieu fee; other methods as approved by the city council that meet the intent of this chapter; or a combination of these methods or other alternatives set forth in this chapter.

Section 17.104.060 G of the Folsom Municipal Code establishes the provision for an In-Lieu Fee. A developer may pay an in-lieu fee calculated as follows to satisfy all of the inclusionary housing requirements: multiply one percent of the lowest priced for-sale residential unit in the proposed subdivision by the total number of for-sale residential units in the proposed subdivision. For custom lot subdivisions where only lots will be sold, multiply one-half percent of the estimated cost of the least expensive homes anticipated for the proposed subdivision by the total number of for-sale lots in the proposed subdivision. The in-lieu fee is payable at the time of the building permit on a per-unit basis, and may be deferred upon application by the developer and approval in the city's sole and complete discretion pursuant to Section [16.80.030](#). Once the in-lieu fee has been set for an initial twelve months, the amount of the fee shall be evaluated on January 1st of each following year. In the event the lowest priced for-sale residential unit or anticipated home in the subdivision changes by ten percent or more, the amount of the in-lieu fee shall be adjusted to the new amount using the formula set forth above, applicable prospectively to the remaining units or lots in the subdivision.

INCLUSIONARY HOUSING FEE SCHEDULE

An in-lieu inclusionary housing fee is calculated as follows to satisfy all of the inclusionary housing requirements: multiply one percent of the lowest priced for-sale residential unit in the proposed subdivision by the total number of for-sale residential units in the proposed subdivision. For custom lot subdivisions where only lots will be sold, multiply one-half percent of the estimated cost of the least expensive homes anticipated for the proposed subdivision by the total number of for-sale lots in the proposed subdivision.

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

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ 2,032,772	\$ 4,733,226	\$ 6,625,814	\$ 4,176,929	\$ 6,051,162
Interest	630,288	172,446	(207,997)	252,934	646,863
Grant Reimbursements	-	2,500,000	-	-	12,012
Other Revenues	14,020	179,658	2,291,094	17,310	11,019
Total Revenues	\$ 2,677,080	\$ 7,585,330	\$ 8,708,911	\$ 4,447,173	\$ 6,721,057
Expenditures					
AB 1600 Expenditures	\$ 112,869	\$ 3,580,990	\$ 62,516	\$ 88,418	\$ 485,602
AB 1600 Transfers Out	13,853	112,360	25,085	115,529	11,102
	\$ 126,722	\$ 3,693,350	\$ 87,601	\$ 203,947	\$ 496,704
Revenues less Expenditures	\$ 2,550,358	\$ 3,891,980	\$ 8,621,310	\$ 4,243,226	\$ 6,224,353
Fund Balance, Beginning of Year	\$ 22,725,393	\$ 25,275,751	\$ 29,167,731	\$ 37,789,041	\$ 42,032,267
Fund Balance, End of Year	\$ 25,275,751	\$ 29,167,731	\$ 37,789,041	\$ 42,032,267	\$ 48,256,620
¹ Loan Receivable	\$ 12,738,995	\$ 21,447,812	\$ 30,015,044	\$ 30,574,821	\$ 29,688,192
Available Fund Balance	\$ 12,536,757	\$ 7,719,919	\$ 7,773,997	\$ 11,457,447	\$ 18,568,428

Notes:

¹ Loan Receivable are loans issued for development of affordable housing projects and down payment assistance.

Inclusionary Housing

Five Year Revenue Test Using First In First Out Method					
Available Revenue Current Year	\$ 2,677,080	\$ 7,585,330	\$ 7,773,997	\$ 4,447,173	\$ 6,721,057
Available Revenue Prior Fiscal Year (2-yr Old Funds)	2,580,493	134,589	-	7,010,274	4,447,173
Available Revenue Prior Fiscal Year (3-yr Old Funds)	7,279,184	-	-	-	7,400,198
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	\$ 12,536,757	\$ 7,719,919	\$ 7,773,997	\$ 11,457,447	\$ 18,568,428

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 2023-24 Projects				
Operations	\$ 41,075	100%	\$ 41,075	\$ -
Housing Element Program H-2 Implementation	436,017	0%	-	436,017
300 Persifer Street Project	8,510	0%	-	8,510
Administrative Overhead (interfund transfer)	11,102	100%	11,102	-
	\$ 496,704		\$ 52,177	\$ -
FY 2022-23 Projects				
Operations	\$ 88,418	100%	\$ 88,418	\$ -
Administrative Overhead (interfund transfer)	115,529	100%	115,529	-
	\$ 203,947		\$ 203,947	\$ -
FY 2021-22 Projects				
Operations	\$ 62,516	100%	\$ 62,516	\$ -
Administrative Overhead (interfund transfer)	25,085	100%	25,085	-
	\$ 87,601		\$ 87,601	\$ -
FY 2020-21 Projects				
Operations	\$ 300,990	100%	\$ 300,990	\$ -
Bidwell Street Studios	2,500,000	0%	-	2,500,000
Broadstone Apartments	780,000	0%	-	780,000
Administrative Overhead (interfund transfer)	112,360	100%	112,360	-
	\$ 3,693,350		\$ 413,350	\$ 3,280,000
FY 2019-20 Projects				
Operations	\$ 112,869	100%	\$ 112,869	\$ -
Administrative Overhead (interfund transfer)	13,853	100%	13,853	-
	\$ 126,722		\$ 126,722	\$ -

Notes:

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

City of Folsom
Developer Impact Fee Compliance 2024
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 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	5,703	3,276	2,508	7,342	12,033
Total Revenues	\$ 5,703	\$ 3,276	\$ 2,508	\$ 7,342	\$ 12,033
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
AB 1600 Transfers Out	435	-	-	-	-
	\$ 435	\$ -	\$ -	\$ -	\$ -
Revenues less Expenditures	\$ 5,268	\$ 3,276	\$ 2,508	\$ 7,342	\$ 12,033
Fund Balance, Beginning of Year	\$ 275,375	\$ 280,643	\$ 283,919	\$ 286,427	\$ 293,768
Fund Balance, End of Year	\$ 280,643	\$ 283,919	\$ 286,427	\$ 293,768	\$ 305,801
Available Fund Balance	\$ 280,643	\$ 283,919	\$ 286,427	\$ 293,768	\$ 305,801

Supplemental Park Fee

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 5,703	\$ 3,276	\$ 2,508	\$ 7,342	\$ 12,033
Available Revenue Prior Fiscal Year (2-yr Old Funds)	5,912	5,703	3,276	2,508	7,342
Available Revenue Prior Fiscal Year (3-yr Old Funds)	3,938	5,912	5,703	3,276	2,508
Available Revenue Prior Fiscal Year (4-yr Old Funds)	3,962	3,938	5,912	5,703	3,276
Available Revenue Prior Fiscal Year (5-yr and beyond)	10,491	3,962	3,938	5,912	5,703
Available Revenue Greater than Five Prior Fiscal Years	250,637 ¹	261,128	265,090	269,028	274,940
Total Revenue Available	\$ 280,643	\$ 283,919	\$ 286,427	\$ 293,768	\$ 305,801

Notes:

Result: The Supplemental Park Improvement Fund reports funds being held beyond the five-years as described by AB1600. Per the 2025 Capital Improvement Plan funds are reserved for the Benevento Family Park project. The Supplemental Park Improvement Fund will be utilized for a total of \$291,000 for this project which is currently in the design phase.

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2023-24 Projects				
General Government Overhead (interfund transfer)	\$ -	100%	\$ -	\$ -
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
FY 2022-23 Projects				
General Government Overhead (interfund transfer)	\$ -	100%	\$ -	\$ -
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
FY 2021-22 Projects				
General Government Overhead (interfund transfer)	\$ -	100%	\$ -	\$ -
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
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>

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

City of Folsom
Developer Impact Fee Compliance 2024
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	\$ 7,984
Residential, Multiple Family	Per Unit	\$ 5,303
Residential Senior dwelling	Per Unit	\$ 4,099
Mobile Dwellings	Per Unit	\$ 3,064
Commercial/Industrial Development	Sq. Ft.	\$ 0.540

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

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ 2,034,287	\$ 446,419	\$ 1,010,323	\$ 1,213,251	\$ 2,805,440
Interest	141,800	19,163	(119,283)	103,407	428,356
Other Revenues	7,334	1,488	-	-	2,672
Total Revenues	\$ 2,183,421	\$ 467,070	\$ 891,040	\$ 1,316,658	\$ 3,236,468
Expenditures					
AB 1600 Expenditures	\$ 145,665	\$ 152,101	\$ 165,512	\$ 223,757	\$ 222,673
AB 1600 Transfers Out	\$ 80,371	\$ 21,528	\$ 9,943	\$ 8,307	\$ 8,861
	\$ 226,036	\$ 173,629	\$ 175,455	\$ 232,064	\$ 231,534
Revenues less Expenditures	\$ 1,957,386	\$ 293,441	\$ 715,585	\$ 1,084,594	\$ 3,004,935
Fund Balance, Beginning of Year	\$ 1,974,203	\$ 3,931,589	\$ 4,225,029	\$ 4,940,615	\$ 6,025,208
Fund Balance, End of Year	\$ 3,931,589	\$ 4,225,029	\$ 4,940,615	\$ 6,025,208	\$ 9,030,143
Available Fund Balance	\$ 3,931,589	\$ 4,225,029	\$ 4,940,615	\$ 6,025,208	\$ 9,030,143

City-Wide Park Improvement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 2,183,421	\$ 467,070	\$ 891,040	\$ 1,316,658	\$ 3,236,468
Available Revenue Prior Fiscal Year (2-yr Old Funds)	1,748,168	2,183,421	467,070	891,040	1,316,658
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	1,574,538	2,183,421	467,070	891,040
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	1,399,084	2,183,421	467,070
Available Revenue Prior Fiscal Year (5-yr and beyond)	-	-	-	1,167,019	2,183,421
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	935,486
Total Revenue Available	\$ 3,931,589	\$ 4,225,029	\$ 4,940,615	\$ 6,025,208	\$ 9,030,143

Notes:

Result: The City-Wide Park Improvement Fund reports funds being held beyond the five-years as described by AB1600. Per the 2025 Capital Improvement Plan funds are reserved for the Benevento Family Park project , which will utilize \$7M for this project. Construction is anticipated to start in Spring 2025.

Capital Improvement Projects

FY 2023-24 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 17,351	100%	\$ 17,351	\$ -
Benevento Park (Empire Ranch Site 51)	105,322	100%	105,322	-
Sutter Middle School Gym	100,000	100%	100,000	-
General Government Overhead (interfund transfer)	8,861	100%	8,861	-
	<u>\$ 231,534</u>		<u>\$ 231,534</u>	<u>\$ -</u>

FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 71,027	100%	\$ 71,027	\$ -
Livermore Park	6,535	100%	6,535	-
Benevento Park (Empire Ranch Site 51)	46,195	100%	46,195	-
Sutter Middle School Gym	100,000	100%	100,000	-
General Government Overhead (interfund transfer)	8,307	100%	8,307	-
	<u>\$ 232,064</u>		<u>\$ 232,064</u>	<u>\$ -</u>

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

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

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	-
	<u>\$ 226,036</u>		<u>\$ 218,702</u>	<u>\$ 7,334</u>

Notes:

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

City of Folsom
Developer Impact Fee Compliance 2024
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

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 681
Multi-Family Residential	Per Unit	\$ 773
Mobile Dwellings	Per Unit	\$ 177
Commercial Lodging	Per Unit	\$ 39
Commercial Development	Sq. Ft.	\$ 1.148
Industrial Development	Sq. Ft.	\$ 0.992

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

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ 376,561	\$ 48,085	\$ 169,303	\$ 195,297	\$ 506,128
Interest	19,536	13,505	9,302	31,345	68,610
Total Revenues	\$ 396,098	\$ 61,590	\$ 178,606	\$ 226,643	\$ 574,738
Expenditures					
AB 1600 Expenditures	\$ 117,796	\$ 43,185	\$ 137,633	\$ -	\$ -
AB 1600 Transfers Out	716	-	-	2,643	5,604
	\$ 118,512	\$ 43,185	\$ 137,633	\$ 2,643	\$ 5,604
Revenues less Expenditures	\$ 277,586	\$ 18,405	\$ 40,973	\$ 224,000	\$ 569,134
Fund Balance, Beginning of Year	\$ 764,598	\$ 1,042,184	\$ 1,060,589	\$ 1,101,562	\$ 1,325,561
Fund Balance, End of Year	\$ 1,042,184	\$ 1,060,589	\$ 1,101,562	\$ 1,325,561	\$ 1,894,695
Available Fund Balance	\$ 1,042,184	\$ 1,060,589	\$ 1,101,562	\$ 1,325,561	\$ 1,894,695

Police Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 396,098	\$ 61,590	\$ 178,606	\$ 226,643	\$ 574,738
Available Revenue Prior Fiscal Year (2-yr Old Funds)	321,033	396,098	61,590	178,606	226,643
Available Revenue Prior Fiscal Year (3-yr Old Funds)	325,053	321,033	396,098	61,590	178,606
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	281,868	321,033	396,098	61,590
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	144,235	321,033	396,098
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	141,591	457,020
Total Revenue Available	\$ 1,042,184	\$ 1,060,589	\$ 1,101,562	\$ 1,325,561	\$ 1,894,695

Notes:

The Police Capital Fund reports funds being held beyond the five-years as described by AB1600. Per the 2025 Capital Improvement Plan funds are reserved for the Police Station Remodel project. The Police Capital Fund will utilize \$830,000 for this project.

Capital Improvement Projects

FY 2023-24 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government Overhead (interfund transfer)	\$ 5,604	100%	\$ 5,604	\$ -	\$ -
	\$ 5,604		\$ 5,604	\$ -	\$ -
FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government Overhead (interfund transfer)	\$ 2,643	100%	\$ 2,643	\$ -	\$ -
	\$ 2,643		\$ 2,643	\$ -	\$ -
FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	Non-Impact Fee Expenditures
Police HQ Remodel	\$ 137,633	100%	\$ 137,633	\$ -	\$ -
General Government Overhead (interfund transfer)	-	0%	-	-	-
	\$ 137,633		\$ 137,633	\$ -	\$ -
FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	Non-Impact Fee Expenditures
Police HQ Remodel	\$ 43,185	100%	\$ 43,185	\$ -	\$ -
General Government Overhead (interfund transfer)	-	0%	-	-	-
	\$ 43,185		\$ 43,185	\$ -	\$ -
FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	Non-Impact Fee Expenditures
Purchase of Police Vehicles	\$ 117,796	100%	\$ 117,796	\$ -	\$ -
General Government Overhead (interfund transfer)	716	100%	716	-	-
	\$ 118,512		\$ 118,512	\$ -	\$ -

Notes:

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

City of Folsom
Developer Impact Fee Compliance 2024
Fire Capital

Fund 441

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

FIRE CAPITAL FUND FEE SCHEDULE

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 1,232
Multi-Family Residential	Per Unit	\$ 1,191
Mobile Dwellings	Per Unit	\$ 1,228
Commercial Lodging	Per Unit	\$ 1,066
Commercial Development	Sq. Ft.	\$ 0.720
Industrial Development	Sq. Ft.	\$ 0.310

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

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ 503,670	\$ 77,107	\$ 247,787	\$ 296,683	\$ 680,652
Interest	26,669	(12,922)	(2,412)	(736)	11,445
Total Revenues	\$ 530,339	\$ 64,185	\$ 245,374	\$ 295,947	\$ 692,098
Expenditures					
AB 1600 Expenditures	\$ -	\$ 2,008,060	\$ -	\$ 12,432	\$ -
Debt Service - interfund transfer	80,420	-	157,800	78,947	78,583
AB 1600 Transfers Out	43,784	52,861	2,323	57,383	-
	\$ 124,204	\$ 2,060,921	\$ 160,123	\$ 148,762	\$ 78,583
Revenues less Expenditures	\$ 406,135	\$ (1,996,736)	\$ 85,251	\$ 147,185	\$ 613,515
Fund Balance, Beginning of Year	\$ 1,193,723	\$ 1,599,857	\$ (396,879)	\$ (311,627)	\$ (164,442)
Fund Balance, End of Year	\$ 1,599,857	\$ (396,879)	\$ (311,627)	\$ (164,442)	\$ 449,072
Available Fund Balance	\$ 1,599,857	\$ (396,879)	\$ (311,627)	\$ (164,442)	\$ 449,072

Fire Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 530,339	\$ -	\$ -	\$ -	\$ 449,072
Available Revenue Prior Fiscal Year (2-yr Old Funds)	525,916	-	-	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	543,602	-	-	-	-
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 Available Revenue	\$ 1,599,857	\$ -	\$ -	\$ -	\$ 449,072

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

Capital Improvement Projects

FY 2023-24 Projects	Project Amount Expended	Funded by Impact Fees	Impact Fee Expenditures	Fee Expenditures
Debt Service on Fire Station 35 (interfund transfer)	\$ 218,285	36%	\$ 78,583	\$ 139,702 ¹
	\$ 218,285		\$ 78,583	\$ 139,702
FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Debt Service on Fire Station 35 (interfund transfer)	\$ 219,047	36%	\$ 78,947	\$ 140,100 ¹
Capital Equipment	12,432	100%	12,432	-
General Government Overhead (interfund transfer)	57,383	100%	57,383	- ²
	\$ 288,862		\$ 148,762	\$ 140,100
FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Debt Service on Fire Station 35 (interfund transfer)	\$ 223,947	70%	\$ 157,800	\$ 66,147 ¹
General Government Overhead (interfund transfer)	2,323	100%	2,323	- ²
	\$ 226,270		\$ 160,123	\$ 66,147
FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Station 38 Remodel	\$ 2,430,715	83%	\$ 2,008,060	\$ 422,655 ¹
General Government Overhead (interfund transfer)	52,861	100%	52,861	- ²
	\$ 2,483,576		\$ 2,060,921	\$ 422,655
FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Debt Service on Fire Station 35 (interfund transfer)	\$ 223,388	36%	\$ 80,420	\$ 142,968 ¹
General Government Overhead (interfund transfer)	43,784	100%	43,784	- ²
	\$ 267,172		\$ 124,204	\$ 142,968

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 2024
General Capital

Fund 445

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

GENERAL CAPITAL FUND FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 1,811
Multi-Family Residential	Per Unit	\$ 1,811
Mobile Dwellings	Per Unit	\$ 1,803
Commercial Lodging	Per Unit	\$ 258
Commercial Development	Sq. Ft.	\$ 0.560
Industrial Development	Sq. Ft.	\$ 0.560

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

<u>Description</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>	<u>FY 2023/24</u>
Revenues					
Fees	\$ 714,359	\$ 117,263	\$ 365,120	\$ 450,067	\$ 983,687
Interest	3,681	10,224	9,921	41,152	100,174
Total Revenues	<u>\$ 718,041</u>	<u>\$ 127,487</u>	<u>\$ 375,040</u>	<u>\$ 491,219</u>	<u>\$ 1,083,861</u>
Expenditures					
AB 1600 Expenditures	\$ 2,505	\$ 1,582	\$ -	\$ -	\$ -
AB 1600 Transfers Out	152,745	-	1,211	51,187	1,457
	<u>\$ 155,250</u>	<u>\$ 1,582</u>	<u>\$ 1,211</u>	<u>\$ 51,187</u>	<u>\$ 1,457</u>
Revenues less Expenditures	\$ 562,790	\$ 125,905	\$ 373,829	\$ 440,032	\$ 1,082,404
Fund Balance, Beginning of Year	<u>\$ 205,075</u>	<u>\$ 767,865</u>	<u>\$ 893,770</u>	<u>\$ 1,267,599</u>	<u>\$ 1,707,631</u>
Fund Balance, End of Year	<u>\$ 767,865</u>	<u>\$ 893,770</u>	<u>\$ 1,267,599</u>	<u>\$ 1,707,631</u>	<u>\$ 2,790,035</u>
Available Fund Balance	<u>\$ 767,865</u>	<u>\$ 893,770</u>	<u>\$ 1,267,599</u>	<u>\$ 1,707,631</u>	<u>\$ 2,790,035</u>

General Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 718,041	\$ 127,487	\$ 375,040	\$ 491,219	\$ 1,083,861
Available Revenue Prior Fiscal Year (2-yr Old Funds)	49,824	718,041	127,487	375,040	491,219
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	48,242	718,041	127,487	375,040
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	47,031	713,885	127,487
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	712,428
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 767,865	\$ 893,770	\$ 1,267,599	\$ 1,707,631	\$ 2,790,035

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 2023-24 Projects				
General Government Overhead (interfund transfer)	\$ 1,457	100%	\$ 1,457	\$ -
	\$ 1,457		\$ 1,457	\$ -
FY 2022-23 Projects				
Capital Equipment	\$ 59,994	83%	\$ 50,000	\$ 9,994
General Government Overhead (interfund transfer)	1,187	100%	1,187	-
	\$ 61,181		\$ 51,187	\$ 9,994
FY 2021-22 Projects				
General Government Overhead (interfund transfer)	\$ 1,211	100%	\$ 1,211	\$ -
	\$ 1,211		\$ 1,211	\$ -
FY 2020-21 Projects				
General Government Overhead (interfund transfer)	\$ 1,582	100%	\$ 1,582	\$ -
	\$ 1,582		\$ 1,582	\$ -
FY 2019-20 Projects				
Software upgrade	\$ 4,840	57%	\$ 2,745	\$ 2,095
Capital Equipment	156,847	96%	150,000	6,847
General Government Overhead (interfund transfer)	2,505	100%	2,505	-
	\$ 164,192		\$ 155,250	\$ 8,942

Notes:

¹ Interfund transfers are used to reimburse the General Fund

City of Folsom
Developer Impact Fee Compliance 2024
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	\$ 9,266
Multi-Family Residential	Per Unit	\$ 6,486
Mobile Dwellings	Per Unit	\$ 6,486
Commercial / Retail	Sq. Ft.	\$ 13.91
Industrial / Office	Sq. Ft.	\$ 6.04
Hospital	Sq. Ft.	\$ 13.91
Hotel / Motel	Sq. Ft.	\$ 13.91
Other	Sq. Ft.	\$ 6.04
Additional Land Uses		
High Trip Commercial	Sq. Ft.	\$ 55.21
Gas Stations	Per Fueling Station	\$ 12,381

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

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ 2,339,992	\$ 547,306	\$ 1,323,716	\$ 1,494,674	\$ 3,054,400
Interest	355,678	(61,334)	(129,933)	23,257	469,411
Other Revenues	1,668,308	5,911,747	14,329,002	11,509,051	6,802,058
Total Revenues	\$ 4,363,978	\$ 6,397,720	\$ 15,522,785	\$ 13,026,982	\$ 10,325,870
Expenditures					
AB 1600 Expenditures	\$ 7,927,850	\$ 8,993,579	\$ 17,548,721	\$ 7,647,824	\$ 4,038,078
Other Expenses	152,118	117,918	118,234	2,208,939	17,573
AB 1600 Transfers Out	41,545	100,682	152,910	135,251	273,644
	\$ 8,121,513	\$ 9,212,179	\$ 17,819,865	\$ 9,992,014	\$ 4,329,295
Revenues less Expenditures	\$ (3,757,534)	\$ (2,814,459)	\$ (2,297,080)	\$ 3,034,968	\$ 5,996,575
Fund Balance, Beginning of Year	\$ 12,886,574	\$ 9,129,040	\$ 6,314,581	\$ 4,017,500	\$ 7,052,468
Fund Balance, End of Year	\$ 9,129,040	\$ 6,314,581	\$ 4,017,500	\$ 7,052,468	\$ 13,049,043
Available Fund Balance	\$ 9,129,040	\$ 6,314,581	\$ 4,017,500	\$ 7,052,468	\$ 13,049,043

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 4,363,978	\$ 6,314,581	\$ 4,017,500	\$ 7,052,468	\$ 10,325,870
Available Revenue Prior Fiscal Year (2-yr Old Funds)	4,160,235	-	-	-	2,723,173
Available Revenue Prior Fiscal Year (3-yr Old Funds)	604,827	-	-	-	-
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	\$ 9,129,040	\$ 6,314,581	\$ 4,017,500	\$ 7,052,468	\$ 13,049,043

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 2023-24 Projects				
Capital SE Connect Seg D3	\$ 912,668	0%	\$ -	\$ 912,668
East Bidwell/ Iron Pt US50 Onramp	283,537	100%	283,537	-
Intelligent Transportation System	119,133	100%	119,133	-
Intelligent Transportation Sys Master Plan	457,853	0%	-	457,853
Hwy50 / Empire Ranch Rd Interchange	41,424	0%	-	41,424
Folsom Lake Crossing Satety Improvement	694,201	0%	-	694,201
Green Valley Road Widening	2,035	100%	2,035	-
Historic District Connectivity	4,511	100%	4,511	-
HSIP Safety Improvements	1,355,138	50%	677,569	677,569
Iron Point Median	148,904	51%	76,585	72,319
Roadside Safety Project	7,066	100%	7,066	-
Scott Road Realignment	21,985	0%	-	21,985
Traffic Services	38,763	0%	-	38,763
Traffic Safety	5,740	23%	1,300	4,440
Traffic Signal System Upgrade	137,079	81%	111,016	26,063
Engineering Overhead (interfund transfer)	273,644	100%	273,644	- ²
General Government Overhead (interfund transfer)	17,573	100%	17,573	- ¹
	<u>\$ 4,521,253</u>		<u>\$ 1,573,969</u>	<u>\$ 2,947,284</u>

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects				
Capital SE Connect Seg D3	\$ 3,751,618	0%	\$ -	\$ 3,751,618
Empire Ranch Rd Interchange	113,985	100%	113,985	-
East Bidwell/ Iron Pt US50 Onramp	185,545	100%	185,545	-
Green Valley Road Widening	11,540	42%	4,840	6,700
Intelligent Transportation System	71,943	100%	71,943	-
Intelligent Transportation Sys Master Plan	147,761	0%	-	147,761
New Traffic Signal Improvement	1,166	100%	1,166	-
Folsom Lake Crossing Satety Improvement	92,196	0%	-	92,196
Historic District Connectiivty	34,577	100%	34,577	-
HSIP Safety Improvements	71,305	100%	71,305	-
Iron Point Median	484,760	75%	364,934	119,826
Scott Road Realignment	2,775,634	100%	2,775,634	-
Traffic Signal System Upgrade	47,335	100%	47,335	-
Engineering Overhead (interfund transfer)	135,251	100%	135,251	- ²
General Government Overhead (interfund transfer)	8,939	100%	8,939	- ¹
	<u>\$ 7,933,556</u>		<u>\$ 3,815,454</u>	<u>\$ 4,118,102</u>

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
East Bidwell Frontage Improvements	\$ 77,328	100%	\$ 77,328	\$ -
Capital SE Connect Seg D3	16,554,198	0%	-	16,554,198
Empire Ranch Rd Interchange	198,636	100%	198,636	-
East Bidwell Widening	74,740	100%	74,740	-
East Bidwell / Iron Pt Signal Delineation	49,704	100%	49,704	-
East Bidwell/ Iron Pt US50 Onramp	7,101	100%	7,101	-
Green Valley Road Widening	23,507	100%	23,507	-
Intelligent Transportation System	10,942	96%	10,520	421
Median Improvement Program	25,084	100%	25,084	-
Folsom Lake Crossing Satety Improvement	32,902	0%	-	32,902
Greenback/ Madison Paving	2,361	100%	2,361	-
Orangevale Bridge	25,673	100%	25,673	-
Historic District Connectivity	46,726	100%	46,726	-
HSIP Safety Improvements	17,555	100%	17,555	-
Iron Point Median	3,600	100%	3,600	-
Scott Road Realignment	383,683	100%	383,683	-
Traffic Signal System Upgrade	69,657	22%	15,404	54,253
Engineering Overhead (interfund transfer)	152,910	100%	152,910	-
General Government Overhead (interfund transfer)	118,234	100%	118,234	-
	<u>\$ 17,874,539</u>		<u>\$ 1,232,765</u>	<u>\$ 16,641,774</u>

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

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
East Bidwell Frontage Improvements	\$ 376,391	100%	\$ 376,391	\$ -
Empire Ranch Rd Interchange	289,408	100%	289,408	-
East Bidwell Widening	322,717	100%	322,717	-
East Bidwell / Iron Pt Signal Delineation	28,143	100%	28,143	-
Green Valley Road Widening	5,893,164	100%	5,893,137	26
Intelligent Transportation System	294,278	92%	271,121	23,157
Iron Point Rail Road Crossing Modifications	8,000	100%	8,000	-
Local Streets & Roads Program	34,706	77%	26,706	8,000
New Traffic Signal Improvement	477,280	100%	477,280	-
Prairie City / Blue Ravine	15,768	100%	15,768	-
Rainbow Bridge Repair	30,074	100%	30,074	-
Riley Street Feasibility Study	66,054	100%	66,054	-
Traffic Signal System Upgrade	153,200	80%	123,050	30,150
Engineering Overhead (interfund transfer)	41,545	100%	41,545	-
General Government Overhead (interfund transfer)	152,118	100%	152,118	-
	<u>\$ 8,182,846</u>		<u>\$ 8,121,513</u>	<u>\$ 61,333</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 2024
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	\$ 1,176
Multi-Family Residential	Per Unit	\$ 1,176
Mobile Dwellings	Per Unit	\$ 1,176
Commercial Development	Per Acre	\$ 7,149
Industrial Development	Per Acre	\$ 7,149

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

<u>Description</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>	<u>FY 2023/24</u>
Revenues					
Fees	\$ 488,461	\$ 71,862	\$ 265,676	\$ 294,656	\$ 694,442
Interest	23,629	10,545	7,716	27,476	51,071
Grant Reimbursement	-	-	42,475	-	187,247
Other Revenues	-	-	144	38,719	-
Total Revenues	<u>\$ 512,090</u>	<u>\$ 82,407</u>	<u>\$ 316,011</u>	<u>\$ 360,851</u>	<u>\$ 932,759</u>
Expenditures					
AB 1600 Expenditures	\$ 459,797	\$ 167,547	\$ 272,377	\$ 15,868	\$ 672,519
AB 1600 Transfers Out	78,174	68,181	71,744	51,600	50,128
	<u>\$ 537,971</u>	<u>\$ 235,728</u>	<u>\$ 344,121</u>	<u>\$ 67,468</u>	<u>\$ 722,647</u>
Revenues less Expenditures	\$ (25,881)	\$ (153,320)	\$ (28,110)	\$ 293,382	\$ 210,113
Fund Balance, Beginning of Year	<u>\$ 1,090,456</u>	<u>\$ 1,064,576</u>	<u>\$ 911,255</u>	<u>\$ 883,145</u>	<u>\$ 1,176,527</u>
Fund Balance, End of Year	<u>\$ 1,064,576</u>	<u>\$ 911,255</u>	<u>\$ 883,145</u>	<u>\$ 1,176,527</u>	<u>\$ 1,386,640</u>
Available Fund Balance	<u>\$ 1,064,576</u>	<u>\$ 911,255</u>	<u>\$ 883,145</u>	<u>\$ 1,176,527</u>	<u>\$ 1,386,640</u>

Drainage Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 512,090	\$ 82,407	\$ 316,011	\$ 344,546	\$ 932,759
Available Revenue Prior Fiscal Year (2-yr Old Funds)	552,486	512,090	82,407	316,011	344,546
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	316,758	484,727	82,407	109,335
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	433,563	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 1,064,576	\$ 911,255	\$ 883,145	\$ 1,176,527	\$ 1,386,640

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 2023-24 Projects				
Ed Mitchell Park	\$ 2,789	100%	\$ 2,789	\$ -
Ed Mitchell Park Drainage	101	100%	101	-
Flood Plain Mapping	781	100%	781	-
Persifer Street Alley Hydraulic Analysis	43,137	0%	-	43,137
Natoma Street Drainage Phase 2	477,540	100%	477,540	-
East Bidwell Corridor Drainage Analysis	97,532	0%	-	97,532
Storm Drain Ponds	640	100%	640	-
Engineering Overhead (interfund transfer)	96,329	100%	96,329	- ²
General Government Overhead (interfund transfer)	3,799	100%	3,799	- ¹
	\$ 722,647		\$ 581,979	\$ 140,668

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects				
Ed Mitchell Park	\$ 2,881	100%	\$ 2,881	\$ -
Ed Mitchell Park Drainage	2,395	100%	2,395	-
Flood Plain Mapping	893	100%	893	-
NPDES	8,160	100%	8,160	-
Weather Station	745	100%	745	-
Misc Expense	795	100%	795	-
Engineering Overhead (interfund transfer)	46,940	100%	46,940	- ²
General Government Overhead (interfund transfer)	4,660	100%	4,660	- ¹
	\$ 67,468		\$ 67,468	\$ -

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

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	- ²
General Government Overhead (interfund transfer)	3,015	100%	3,015	- ¹
	<u>\$ 332,569</u>		<u>\$ 235,728</u>	<u>\$ 96,841</u>

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	- ²
General Government Overhead (interfund transfer)	3,240	100%	3,240	- ¹
	<u>\$ 1,062,155</u>		<u>\$ 537,971</u>	<u>\$ 524,184</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 2024
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	\$ 821
Multi-Family Residential	Per Unit	\$ 565
Mobile Dwellings	Per Unit	\$ 565
Commercial Development	Sq. Ft.	\$ 0.260
Industrial Development	Sq. Ft.	\$ 0.108

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

<u>Description</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>	<u>FY 2023/24</u>
Revenues					
Fees	\$ 250,624	\$ 46,722	\$ 121,969	\$ 147,974	\$ 317,318
Interest	21,800	12,872	8,772	28,554	49,992
Total Revenues	\$ 272,425	\$ 59,594	\$ 130,740	\$ 176,528	\$ 367,310
Expenditures					
AB 1600 Expenditures	\$ 67,804	\$ 127,315	\$ 1,321	\$ 65,010	\$ 18,914
AB 1600 Transfers Out	3,658	78,176	7,284	120,852	77,186
	\$ 71,462	\$ 205,491	\$ 8,605	\$ 185,862	\$ 96,101
Revenues less Expenditures	\$ 200,963	\$ (145,897)	\$ 122,135	\$ (9,333)	\$ 271,209
Fund Balance, Beginning of Year	\$ 895,260	\$ 1,096,223	\$ 950,326	\$ 1,072,462	\$ 1,063,129
Fund Balance, End of Year	\$ 1,096,223	\$ 950,326	\$ 1,072,462	\$ 1,063,129	\$ 1,334,338
Available Fund Balance	\$ 1,096,223	\$ 950,326	\$ 1,072,462	\$ 1,063,129	\$ 1,334,338

Light Rail Impact Fee

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 272,425	\$ 59,594	\$ 13,740	\$ 176,528	\$ 367,310
Available Revenue Prior Fiscal Year (2-yr Old Funds)	290,067	272,425	59,594	13,740	176,528
Available Revenue Prior Fiscal Year (3-yr Old Funds)	452,203	290,067	272,425	59,594	13,740
Available Revenue Prior Fiscal Year (4-yr Old Funds)	81,528	328,240	290,067	272,425	59,594
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	436,636	290,067	272,425
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	250,775	444,741
Total Revenue Available	\$ 1,096,223	\$ 950,326	\$ 1,072,462	\$ 1,063,129	\$ 1,334,338

Notes:

The Light Rail Transportation Service Fee Fund reports funds being held beyond the five-years as described by AB1600. Per the 2025 Capital Improvement Plan funds are reserved for the Light Rail Project. The Light Rail Transportation Service Fee Fund will be utilized for \$100,000 for this project annually.

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2023-24 Projects				
Light Rail Project	\$ 18,914	100%	\$ 18,914	\$ -
Administrative and Engineering Overhead	77,186	100%	77,186	-
	\$ 96,100		\$ 96,100	\$ -
FY 2022-23 Projects				
Light Rail Project	\$ 65,010	100%	\$ 65,010	\$ -
Administrative and Engineering Overhead	120,852	100%	120,852	-
	\$ 185,862		\$ 185,862	\$ -
FY 2021-22 Projects				
Light Rail Project	\$ 1,321	100%	\$ 1,321	\$ -
Administrative and Engineering Overhead	7,284	100%	7,284	-
	\$ 8,605		\$ 8,605	\$ -
FY 2020-21 Projects				
Safety Bumps	\$ 15,538	100%	\$ 15,538	\$ -
Light Rail Project	88,827	100%	88,827	-
Historic Folsom Station L&L	71,122	32%	22,950	48,172
Administrative and Engineering Overhead	78,176	100%	78,176	-
	\$ 253,663		\$ 205,491	\$ 48,172
FY 2019-20 Projects				
SP-JPA Admin	\$ 30,000	100%	\$ 30,000	\$ -
Landscaping	91,209	41%	37,804	53,406
Administrative and Engineering Overhead	3,658	100%	3,658	-
	\$ 124,867		\$ 71,462	\$ 53,406

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 2024
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	\$ 106
Single Family - HD	Per Unit	\$ 106
Multi-Family - LD	Per Unit	\$ 106
Multi-Family	Per Unit	\$ 106
Multi-Family - HD	Per Unit	\$ 106
Mobile Dwellings	Per Unit	\$ 50
Non-Residential		
Commercial Development	Sq. Ft.	\$ 0.021
Industrial Development	Sq. Ft.	\$ 0.021

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

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ 70,988	\$ 83,624	\$ 112,358	\$ 127,996	\$ 143,553
Interest	2,498	2,344	2,768	10,020	20,478
Total Revenues	\$ 73,486	\$ 85,969	\$ 115,126	\$ 138,016	\$ 164,031
Expenditures					
AB 1600 Expenditures	\$ 9,121	\$ 3,646	\$ 12,336	\$ 73,559	\$ -
AB 1600 Transfers Out	149	137	219	414	500
	\$ 9,270	\$ 3,783	\$ 12,555	\$ 73,973	\$ 500
Revenues less Expenditures	\$ 64,216	\$ 82,186	\$ 102,571	\$ 64,043	\$ 163,531
Fund Balance, Beginning of Year	\$ 86,704	\$ 150,919	\$ 233,105	\$ 335,676	\$ 399,720
Fund Balance, End of Year	\$ 150,919	\$ 233,105	\$ 335,676	\$ 399,720	\$ 563,251
Available Fund Balance	\$ 150,919	\$ 233,105	\$ 335,676	\$ 399,720	\$ 563,251

General Park Equipment

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 73,486	\$ 85,969	\$ 115,126	\$ 138,016	\$ 164,031
Available Revenue Prior Fiscal Year (2-yr Old Funds)	75,760	73,486	85,969	115,126	138,016
Available Revenue Prior Fiscal Year (3-yr Old Funds)	1,673	73,650	73,486	85,969	115,126
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	61,095	60,609	85,969
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	60,109
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 150,919	\$ 233,105	\$ 335,676	\$ 399,720	\$ 563,251

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 2023-24 Projects					
General Government Overhead (interfund transfer)	\$ 500	100%	\$ 500	\$ -	1
	\$ 500		\$ 500	\$ -	
FY 2022-23 Projects					
Park Maintenance Equipment (interfund transfer)	\$ 73,559	100%	\$ 73,559	\$ -	2
General Government Overhead (interfund transfer)	414	100%	414	-	1
	\$ 73,973		\$ 73,973	\$ -	
FY 2021-22 Projects					
Park Maintenance Equipment (interfund transfer)	\$ 12,336	100%	\$ 12,336	\$ -	2
General Government Overhead (interfund transfer)	219	100%	219	-	1
	\$ 12,555		\$ 12,555	\$ -	
FY 2020-21 Projects					
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					
Park Maintenance Equipment (interfund transfer)	\$ 9,121	100%	\$ 9,121	\$ -	2
General Government Overhead (interfund transfer)	149	100%	149	-	1
	\$ 9,270		\$ 9,270	\$ -	

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 2024
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	\$ 1,117
Multi-Family Residential	Per Unit	\$ 602
Commercial	Per Acre	\$ 1,504
Industrial / Office	Per Acre	\$ 1,504

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

<u>Description</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>	<u>FY 2023/24</u>
Revenues					
Fees	\$ 272,941	\$ 67,733	\$ 127,619	\$ 137,511	\$ 321,149
Interest	34,955	26,224	24,747	68,913	108,947
Other Revenues	-	454,001	36,746	35,357	26,529
Total Revenues	\$ 307,896	\$ 547,959	\$ 189,112	\$ 241,781	\$ 456,625
Expenditures					
AB 1600 Expenditures	\$ 158,198	\$ 184,902	\$ 135,437	\$ 104,088	\$ 75,797
Other Expenses	104,226	47,139	195,351	216,603	128,883
	\$ 262,424	\$ 232,041	\$ 330,788	\$ 320,691	\$ 204,680
Revenues less Expenditures	\$ 45,472	\$ 315,918	\$ (141,676)	\$ (78,910)	\$ 251,945
Fund Balance, Beginning of Year	\$ 2,411,974	\$ 2,457,446	\$ 2,773,364	\$ 2,631,688	\$ 2,552,778
Fund Balance, End of Year	\$ 2,457,446	\$ 2,773,364	\$ 2,631,688	\$ 2,552,778	\$ 2,804,723
Available Fund Balance	\$ 2,457,446	\$ 2,773,364	\$ 2,631,688	\$ 2,552,778	\$ 2,804,723

Water Impact Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 307,896	\$ 547,959	\$ 189,112	\$ 241,781	\$ 456,625
Available Revenue Prior Fiscal Year (2-yr Old Funds)	425,079	307,896	547,959	189,112	241,781
Available Revenue Prior Fiscal Year (3-yr Old Funds)	519,340	425,079	307,896	547,959	118,112
Available Revenue Prior Fiscal Year (4-yr Old Funds)	216,364	519,340	425,079	307,896	547,959
Available Revenue Prior Fiscal Year (5-yr Old Funds)	128,766	216,364	519,340	425,079	307,896
Available Revenue Greater than Five Prior Fiscal Years	860,001	756,726	642,302	840,951	1,132,350
Total Revenue Available	\$ 2,457,446	\$ 2,773,364	\$ 2,631,688	\$ 2,552,778	\$ 2,804,723

Notes:

The Water Impact Fee Fund reports funds being held beyond the five-years as described by AB1600. The funds will be reserved until sufficient funds are accumulated to support future water capital improvements. The fund will also be utilized for rebates to customers to reduce water use (\$300,000).

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2023-24 Projects				
Water Delivery Reliability Study	\$ 70,414	100%	\$ 70,414	\$ -
Recycled Water	5,384	100%	5,384	-
Dry Year and Water Conservation (interfund transfer)	121,757	100%	121,757	-
General Government Overhead (interfund transfer)	7,126	100%	7,126	-
	\$ 204,680		\$ 204,680	\$ -

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects				
GSWC Inter-Tie Booster	\$ 14,447	100%	\$ 14,447	\$ -
Water Delivery Reliability Study	39,675	100%	39,675	-
Recycled Water	49,965	100%	49,965	-
Dry Year and Water Conservation (interfund transfer)	207,763	100%	207,763	-
General Government Overhead (interfund transfer)	8,840	100%	8,840	-
	\$ 320,691		\$ 320,691	\$ -

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

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2020-21 Projects				
GSWC Inter-Tie Booster	\$ 142,506	100%	\$ 142,506	\$ -
Regional Water Authority	17,500	100%	17,500	-
Recycled Water	24,896	100%	24,896	-
Dry Year and Water Conservation (interfund transfer)	40,653	100%	40,653	-
General Government Overhead (interfund transfer)	6,486	100%	6,486	-
	\$ 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 ¹	100%	4,226	- ¹
	<u>\$ 270,880</u>		<u>\$ 262,424</u>	<u>\$ 8,456</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 2024
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

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 3,813
Multi-Family Residential	Per Unit	\$ 2,478
South Lexington Hills ⁽¹⁾	Per Unit	\$ 2,361
Mobile Dwellings	Per Unit	\$ 2,478
Commercial/Industrial		
3/4" meter		\$ 3,803
1" meter		\$ 9,484
1 1/2" meter		\$ 18,974
2" meter		\$ 30,363
3" meter		\$ 60,743
4" meter		\$ 94,942
6" meter		\$ 189,954
8" meter		\$ 304,027
10" meter		\$ 437,430

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

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ 431,405	\$ 201,146	\$ 363,450	\$ 216,389	\$ 598,030
Interest	175,569	(3,153)	(91,637)	181,471	140,322
Other Revenues	-	-	467	3,819	183,388
Total Revenues	\$ 606,974	\$ 197,993	\$ 272,281	\$ 401,679	\$ 921,740
Expenditures					
AB 1600 Expenditures	\$ 487,545	\$ 1,499,707	\$ 1,222,500	\$ 562,554	\$ 229,794
AB 1600 Transfers Out	10,792	9,969	16,393	26,899	22,460
	\$ 498,337	\$ 1,509,676	\$ 1,238,893	\$ 589,453	\$ 252,254
Revenues less Expenditures	\$ 108,636	\$ (1,311,683)	\$ (966,613)	\$ (187,775)	\$ 669,486
Fund Balance, Beginning of Year	\$ 5,493,310	\$ 5,601,946	\$ 4,290,264	\$ 3,323,651	\$ 3,135,877
Fund Balance, End of Year	\$ 5,601,946	\$ 4,290,263	\$ 3,323,651	\$ 3,135,876	\$ 3,805,362
Available Fund Balance	\$ 5,601,946	\$ 4,290,263	\$ 3,323,651	\$ 3,135,876	\$ 3,805,362

Water Connection Capital Improvement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 606,974	\$ 197,993	\$ 272,281	\$ 401,679	\$ 921,740
Available Revenue Prior Fiscal Year (2-yr Old Funds)	1,081,356	606,974	197,993	272,281	401,679
Available Revenue Prior Fiscal Year (3-yr Old Funds)	1,414,462	1,081,356	606,974	197,993	272,281
Available Revenue Prior Fiscal Year (4-yr Old Funds)	747,906	1,414,462	1,081,356	606,974	197,993
Available Revenue Prior Fiscal Year (5-yr Old Funds)	670,253	747,906	1,165,047	1,081,356	606,974
Available Revenue Greater than Five Prior Fiscal Years	1,080,995	241,572	-	575,593	1,404,695
Total Revenue Available	\$ 5,601,946	\$ 4,290,263	\$ 3,323,651	\$ 3,135,876	\$ 3,805,362

Notes:

The Water Connection Fee Fund reports funds being held beyond the five-years as described by AB1600. Per the 2025 Capital Improvement Plan funds are reserved for the Water Pre-Treatment System Improvement project. The Water Connection Fee Fund will be utilized for an additional \$3.3 million for this project.

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2023-24 Projects				
Water Treatment Plant Backwash & Recycle Water	\$ 658,301	35%	\$ 229,794	\$ 428,507
General Government Overhead (interfund transfer)	22,460	100%	22,460	-
	\$ 680,761		\$ 252,254	\$ 428,507

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects				
Water Treatment Plant Backwash & Recycle Water	\$ 1,245,535	35%	\$ 433,348	\$ 812,187
Water Treatment Plant Pre-Treatment System Imp	130,274	99%	129,206	1,068
General Government Overhead (interfund transfer)	26,899	100%	26,899	-
	\$ 1,402,708		\$ 589,453	\$ 813,255

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

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

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2019-20 Projects				
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

Notes:

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

City of Folsom
Developer Impact Fee Compliance 2024
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

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 1,217
Multi-Family Residential	Per Unit	\$ 952
South Lexington Hills	Per Unit	\$ 948
Mobile Dwellings	Per Unit	\$ 1,076
Commercial/Industrial		
3/4" inch		\$ 1,217
1" inch		\$ 1,217
1 1/2" inch		\$ 2,437
2" inch		\$ 3,900
3" inch		\$ 7,312
4" inch		\$ 12,188
6" inch		\$ 24,375
8" inch		\$ 38,999
10" inch		\$ 56,060

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

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ 56,832	\$ 39,835	\$ 58,694	\$ 219,485	\$ 177,765
Interest	15,655	13,343	10,092	24,614	34,177
Total Revenues	\$ 72,487	\$ 53,178	\$ 68,785	\$ 244,099	\$ 211,941
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ 79,982	\$ 99,673	\$ 596,651
AB 1600 Transfers Out	1,002	949	1,160	2,471	25,937
	\$ 1,002	\$ 949	\$ 81,142	\$ 102,144	\$ 622,588
Revenues less Expenditures	\$ 71,485	\$ 52,229	\$ (12,357)	\$ 141,955	\$ (410,647)
Fund Balance, Beginning of Year	\$ 356,144	\$ 427,628	\$ 479,857	\$ 467,500	\$ 609,455
Fund Balance, End of Year	\$ 427,628	\$ 479,857	\$ 467,500	\$ 609,455	\$ 198,808
Available Fund Balance	\$ 427,628	\$ 479,857	\$ 467,500	\$ 609,455	\$ 198,808

Sewer Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 72,487	\$ 53,178	\$ 68,785	\$ 244,099	\$ 198,808
Available Revenue Prior Fiscal Year (2-yr Old Funds)	129,796	72,487	53,178	68,785	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	225,345	129,796	72,487	53,178	
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	224,396	129,796	72,487	
Available Revenue Prior Fiscal Year (5-yr and beyond)	-	-	143,254	129,796	
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	41,110	
Total Revenue Available	\$ 427,628	\$ 479,857	\$ 467,500	\$ 609,455	\$ 198,808

Notes:

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 2023-24 Projects				
Engineering and Gen Government overhead	\$ 25,937	100%	\$ 25,937	\$ - ¹
Sewer Evaluation & Capacity Plan	4,823,718	12%	596,651	4,227,067
	\$ 4,849,655		\$ 622,588	\$ 4,227,067

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects				
Engineering and Gen Government overhead	\$ 2,471	100%	\$ 2,471	\$ - ¹
Sewer Evaluation & Capacity Plan	547,654	18%	99,673	447,981
	\$ 550,125		\$ 102,144	\$ 447,981

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
Engineering and Gen Government overhead	\$ 1,160	100%	\$ 1,160	\$ - ¹
Sewer Evaluation & Capacity Plan	92,062	87%	79,982	12,080
	\$ 93,222		\$ 81,142	\$ 12,080

	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

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

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 2024
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 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	691	438	355	1,052	1,725
Total Revenues	\$ 691	\$ 438	\$ 355	\$ 1,052	\$ 1,725
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
AB 1600 Transfers Out	1,987	144	59	54	47
	\$ 1,987	\$ 144	\$ 59	\$ 54	\$ 47
Revenues less Expenditures	\$ (1,296)	\$ 294	\$ 296	\$ 998	\$ 1,678
Fund Balance, Beginning of Year	\$ 41,867	\$ 40,571	\$ 40,864	\$ 41,161	\$ 42,159
Fund Balance, End of Year	\$ 40,571	\$ 40,864	\$ 41,161	\$ 42,159	\$ 43,837
Available Fund Balance	\$ 40,571	\$ 40,864	\$ 41,161	\$ 42,159	\$ 43,837

Facilities Augmentation Critical

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 691	\$ 438	\$ 355	\$ 1,052	\$ 1,725
Available Revenue Prior Fiscal Year (2-yr Old Funds)	320	691	438	355	1,052
Available Revenue Prior Fiscal Year (3-yr Old Funds)	2,306	320	691	438	355
Available Revenue Prior Fiscal Year (4-yr Old Funds)	3,616	2,306	320	691	438
Available Revenue Prior Fiscal Year (5-yr and beyond)	3,490	3,616	2,306	320	691
Available Revenue Greater than Five Prior Fiscal Years	30,148	33,493	37,051	39,303	39,576
Total Revenue Available	\$ 40,571	\$ 40,864	\$ 41,161	\$ 42,159	\$ 43,837

Notes:

The Facilities Augmentation Critical Fund reports funds being held beyond the five-years as described by AB1600. The funds had been held for the Water Treatment Plant Lime System Upgrade project. That project has been replaced by the Water Treatment Plan Caustic Soda System project which will assume the funding.

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2023-24 Projects				
General Government overhead (interfund transfer)	\$ 47	100%	\$ 47	\$ - ¹
	<u>\$ 47</u>		<u>\$ 47</u>	<u>\$ -</u>
FY 2022-23 Projects				
General Government overhead (interfund transfer)	\$ 54	100%	\$ 54	\$ - ¹
	<u>\$ 54</u>		<u>\$ 54</u>	<u>\$ -</u>
FY 2021-22 Projects				
General Government overhead (interfund transfer)	\$ 59	100%	\$ 59	\$ - ¹
	<u>\$ 59</u>		<u>\$ 59</u>	<u>\$ -</u>
FY 2020-21 Projects				
General Government overhead (interfund transfer)	\$ 144	100%	\$ 144	\$ - ¹
	<u>\$ 144</u>		<u>\$ 144</u>	<u>\$ -</u>
FY 2019-20 Projects				
General Government overhead (interfund transfer)	\$ 1,987	100%	\$ 1,987	\$ - ¹
	<u>\$ 1,987</u>		<u>\$ 1,987</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 2024
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 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ -	\$ 7	\$ -	\$ -	\$ -
Interest	932	857	747	2,280	1,471
Total Revenues	\$ 932	\$ 864	\$ 747	\$ 2,280	\$ 1,471
Expenditures					
AB 1600 Expenditures	\$ 17,023	\$ -	\$ -	\$ 27,577	\$ 60,423
AB 1600 Transfers Out	1,112	4,970	426	118	103
	\$ 18,135	\$ 4,970	\$ 426	\$ 27,695	\$ 60,526
Revenues less Expenditures	\$ (17,203)	\$ (4,106)	\$ 321	\$ (25,415)	\$ (59,055)
Fund Balance, Beginning of Year	\$ 110,497	\$ 93,294	\$ 89,188	\$ 89,509	\$ 64,093
Fund Balance, End of Year	\$ 93,294	\$ 89,188	\$ 89,509	\$ 64,093	\$ 5,038
Available Fund Balance	\$ 93,294	\$ 89,188	\$ 89,509	\$ 64,093	\$ 5,038

Facilities Augmentation General

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 932	\$ 864	\$ 747	\$ 2,280	\$ 1,471
Available Revenue Prior Fiscal Year (2-yr Old Funds)	5,170	932	864	747	2,280
Available Revenue Prior Fiscal Year (3-yr Old Funds)	5,670	5,170	932	864	747
Available Revenue Prior Fiscal Year (4-yr Old Funds)	7,024	5,670	5,170	932	540
Available Revenue Prior Fiscal Year (5-yrs and beyond)	6,059	7,024	5,670	5,170	
Available Revenue Greater than Five Prior Fiscal Years	68,439	69,528	76,126	54,100	
Total Revenue Available	\$ 93,294	\$ 89,188	\$ 89,509	\$ 64,093	\$ 5,038

Notes:

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 2023-24 Projects				
Iron Point Median	\$ 148,904	41%	\$ 60,423	\$ 88,481
General Government Overhead (interfund transfer)	103	100%	103	-
	<u>\$ 149,007</u>		<u>\$ 60,526</u>	<u>\$ 88,481</u>

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects				
Iron Point Median	\$ 512,337	5%	\$ 27,577	\$ 484,760
General Government Overhead (interfund transfer)	118	100%	118	-
	<u>\$ 512,455</u>		<u>\$ 27,695</u>	<u>\$ 484,760</u>

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

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

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

Notes:

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

City of Folsom
Developer Impact Fee Compliance 2024
Solid Waste Capital Improvement Fund

Fund 541

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

SOLID WASTE CAPITAL IMPROVEMENT FEE SCHEDULE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 411
Multi-Family Residential	Per Unit	\$ 189
Mobile Dwellings	Per Unit	\$ 189
Commercial/Industrial		
2 yard dumpster		\$ 4,611
3 yard dumpster		\$ 4,642
4 yard dumpster		\$ 4,707
6 yard dumpster		\$ 4,899
15 yard roll-off		\$ 15,092
20 yard roll-off		\$ 15,197
30 yard roll-off		\$ 16,121
40 yard roll-off		\$ 16,470

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

<u>Description</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>	<u>FY 2023/24</u>
Revenues					
Fees	\$ 52,732	\$ 74,494	\$ 96,108	\$ 107,807	\$ 113,223
Interest	8,435	3,749	783	6,593	14,443
Total Revenues	\$ 61,167	\$ 78,243	\$ 96,891	\$ 114,400	\$ 127,665
Expenditures					
AB 1600 Expenditures	\$ 25,010	\$ 27,128	\$ 14,365	\$ 13,366	\$ 2,273
AB 1600 Transfers Out	392	345,234	1,416	907	650
	\$ 25,402	\$ 372,362	\$ 15,781	\$ 14,273	\$ 2,923
Revenues less Expenditures	\$ 35,765	\$ (294,119)	\$ 81,110	\$ 100,127	\$ 124,743
Fund Balance, Beginning of Year	\$ 349,830	\$ 385,595	\$ 91,476	\$ 172,586	\$ 272,712
Fund Balance, End of Year	\$ 385,595	\$ 91,476	\$ 172,586	\$ 272,712	\$ 397,455
Available Fund Balance	\$ 385,595	\$ 91,476	\$ 172,586	\$ 272,712	\$ 397,455

Solid Waste Capital Improvement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 61,167	\$ 78,243	\$ 96,891	\$ 114,400	\$ 127,665
Available Revenue Prior Fiscal Year (2-yr Old Funds)	129,029	13,233	75,695	96,891	114,400
Available Revenue Prior Fiscal Year (3-yr Old Funds)	195,399	-	-	61,421	96,891
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	58,499
Available Revenue Prior Fiscal Year (5-yr and beyond)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 385,595	\$ 91,476	\$ 172,586	\$ 272,712	\$ 397,455

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 2023-24 Projects				
Garbage Containers	\$ 2,273	100%	\$ 2,273	\$ -
General Government overhead (interfund transfer)	650	100%	650	-
	<u>\$ 2,923</u>		<u>\$ 2,923</u>	<u>\$ -</u>
FY 2022-23 Projects				
Garbage Containers	\$ 13,366	100%	\$ 13,366	\$ -
General Government overhead (interfund transfer)	907	100%	907	-
	<u>\$ 14,273</u>		<u>\$ 14,273</u>	<u>\$ -</u>
FY 2021-22 Projects				
Garbage Containers	\$ 14,365	100%	\$ 14,365	\$ -
General Government overhead (interfund transfer)	1,416	100%	1,416	-
	<u>\$ 15,781</u>		<u>\$ 15,781</u>	<u>\$ -</u>
FY 2020-21 Projects				
Garbage Containers	\$ 27,128	100%	\$ 27,128	\$ -
Solid Waste Capital Equipment (interfund transfer)	344,127	100%	344,127	-
General Government overhead (interfund transfer)	1,107	100%	1,107	-
	<u>\$ 372,362</u>		<u>\$ 372,362</u>	<u>\$ -</u>
FY 2019-20 Projects				
Garbage Containers	\$ 25,010	100%	\$ 25,010	\$ -
General Government overhead (interfund transfer)	392	100%	392	-
	<u>\$ 25,402</u>		<u>\$ 25,402</u>	<u>\$ -</u>

Notes:

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

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

City of Folsom
Developer Impact Fee Compliance 2024
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

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 1,658
Single Family Residential High Density	Per Unit	\$ 1,609
Multi-Family Residential Low Density	Per Unit	\$ 1,358
Multi-Family Residential Medium Density	Per Unit	\$ 1,207
Multi-Family Residential High Density	Per Unit	\$ 1,132
Mixed Use - Residential	Per Unit	\$ 1,056
Mixed User - Commercial	Sq. Ft.	\$ 2.04
Office Park	Sq. Ft.	\$ 1.70
General Commercial	Sq. Ft.	\$ 2.42
Community Commercial	Sq. Ft.	\$ 2.42
Regional Commercial	Sq. Ft.	\$ 2.42

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

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ 379,114	\$ 1,031,102	\$ 1,273,362	\$ 1,537,486	\$ 1,335,666
Interest	11,965	49,022	24,086	98,544	154,839
Total Revenues	\$ 391,078	\$ 1,080,124	\$ 1,297,448	\$ 1,636,030	\$ 1,490,504
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
AB 1600 Transfers Out	38	-	-	-	-
	\$ 38	\$ -	\$ -	\$ -	\$ -
Revenues less Expenditures	\$ 391,040	\$ 1,080,124	\$ 1,297,448	\$ 1,636,030	\$ 1,490,504
Fund Balance, Beginning of Year	\$ 307,982	\$ 699,022	\$ 1,779,146	\$ 3,076,594	\$ 4,712,624
Fund Balance, End of Year	\$ 699,022	\$ 1,779,146	\$ 3,076,594	\$ 4,712,624	\$ 6,203,129
Available Fund Balance	\$ 699,022	\$ 1,779,146	\$ 3,076,594	\$ 4,712,624	\$ 6,203,129

FPA Highway 50 Improvements

Five Year Revenue Test Using First In First Out Method					
Available Revenue Current Year	\$ 391,078	\$ 1,080,124	\$ 1,297,448	\$ 1,636,030	\$ 1,490,504
Available Revenue Prior Fiscal Year (2-yr Old Funds)	284,700	391,078	1,080,124	1,297,448	1,636,030
Available Revenue Prior Fiscal Year (3-yr Old Funds)	23,244	284,700	391,078	1,080,124	1,297,448
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	23,244	284,700	391,078	1,080,124
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	23,244	284,700	391,078
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	23,244	307,945
Total Revenue Available	\$ 699,022	\$ 1,779,146	\$ 3,076,594	\$ 4,712,624	\$ 6,203,129

Notes:

The Folsom Plan Area Highway 50 Improvement Fee Fund reports funds being held beyond the five-years as described by AB1600. The Folsom Plan Area Highway 50 Improvement Fee is intended to provide the City of Folsom's share of a future Caltrans project to widen Highway 50. Caltrans has yet to program that project.

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2023-24 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ -		\$ -	\$ -

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ -		\$ -	\$ -

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

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2020-21 Projects				
General Government overhead (interfund transfer)	\$ 38	100%	\$ 38	\$ - ¹
	-	0%	-	-
	-	0%	-	-
	\$ 38		\$ 38	\$ -

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2019-20 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ -		\$ -	\$ -

Notes:

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

City of Folsom
Developer Impact Fee Compliance 2024
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	\$ 3,375
Single Family Residential High Density	Per Unit	\$ 3,068
Multi-Family Residential Low Density	Per Unit	\$ 2,760
Multi-Family Residential Medium Density	Per Unit	\$ 2,452
Multi-Family Residential High Density	Per Unit	\$ 2,302
Mixed Use - Residential	Per Unit	\$ 2,149
Mixed User - Commercial	Sq. Ft.	\$ 4.14
Office Park	Sq. Ft.	\$ 3.48
General Commercial	Sq. Ft.	\$ 4.87
Community Commercial	Sq. Ft.	\$ 4.87
Regional Commercial	Sq. Ft.	\$ 3.57

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

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ 768,668	\$ 2,096,084	\$ 2,589,411	\$ 2,989,948	\$ 2,695,506
Interest	25,483	74,372	(150,415)	87,481	633,755
Total Revenues	\$ 794,151	\$ 2,170,456	\$ 2,438,996	\$ 3,077,429	\$ 3,329,261
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
AB 1600 Transfers Out	77	-	-	-	-
	\$ 77	\$ -	\$ -	\$ -	\$ -
Revenues less Expenditures	\$ 794,074	\$ 2,170,456	\$ 2,438,996	\$ 3,077,429	\$ 3,329,261
Fund Balance, Beginning of Year	\$ 675,041	\$ 1,469,115	\$ 3,639,571	\$ 6,078,567	\$ 9,155,996
Fund Balance, End of Year	\$ 1,469,115	\$ 3,639,571	\$ 6,078,567	\$ 9,155,996	\$ 12,485,257
Available Fund Balance	\$ 1,469,115	\$ 3,639,571	\$ 6,078,567	\$ 9,155,996	\$ 12,485,257

FPA Highway 50 Interchange

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 794,151	\$ 2,170,456	\$ 2,438,996	\$ 3,077,429	\$ 3,329,261
Available Revenue Prior Fiscal Year (2-yr Old Funds)	627,703	794,151	2,170,456	2,438,996	3,077,429
Available Revenue Prior Fiscal Year (3-yr Old Funds)	47,261	627,703	794,151	2,170,456	2,438,996
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	47,261	627,703	794,151	2,170,456
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	47,261	627,703	794,151
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	47,261	674,964
Total Revenue Available	\$ 1,469,115	\$ 3,639,571	\$ 6,078,567	\$ 9,155,996	\$ 12,485,257

Notes:

The Folsom Plan Area Highway 50 Interchange Fee Fund reports funds being held beyond the five-years as described by AB1600. The Folsom Plan Area Highway 50 Interchange Fee is intended to provide partial funding for the US50/Empire Ranch Road Interchange (estimated construction 2025/26), US50/East Bidwell Street Interchange modifications (TBD), US50/Rowberry Drive Crossing (TBD), and US50/Oak Avenue Parkway Interchange.

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2023-24 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ -		\$ -	\$ -
FY 2022-23 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ -		\$ -	\$ -
FY 2021-22 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ -		\$ -	\$ -
FY 2020-21 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	\$ -		\$ -	\$ -
FY 2019-20 Projects	\$ -	0%	\$ -	\$ -
General Government overhead (interfund transfer)	\$ 77	100%	\$ 77	\$ - ¹
	-	0%	-	-
	-	0%	-	-
	\$ 77		\$ 77	\$ -

Notes:

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

City of Folsom
Developer Impact Fee Compliance 2024
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

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 1,714
Single Family Residential High Density	Per Unit	\$ 1,558
Multi-Family Residential Low Density	Per Unit	\$ 1,402
Multi-Family Residential Medium Density	Per Unit	\$ 1,247
Multi-Family Residential High Density	Per Unit	\$ 1,167
Mixed Use - Residential	Per Unit	\$ 1,092
Mixed User - Commercial	Sq. Ft.	\$ 2.09
Office Park	Sq. Ft.	\$ 1.75
General Commercial	Sq. Ft.	\$ 2.48
Community Commercial	Sq. Ft.	\$ 2.48
Regional Commercial	Sq. Ft.	\$ 1.82

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

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ 389,982	\$ 1,064,446	\$ 1,315,011	\$ 1,523,953	\$ 1,363,773
Interest	13,222	15,331	24,842	(46,364)	322,264
Total Revenues	\$ 403,204	\$ 1,079,777	\$ 1,339,853	\$ 1,477,589	\$ 1,686,037
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
AB 1600 Transfers Out	39	-	-	-	-
	\$ 39	\$ -	\$ -	\$ -	\$ -
Revenues less Expenditures	\$ 403,165	\$ 1,079,777	\$ 1,339,853	\$ 1,477,589	\$ 1,686,037
Fund Balance, Beginning of Year	\$ 354,927	\$ 758,092	\$ 1,837,869	\$ 3,177,722	\$ 4,655,311
Fund Balance, End of Year	\$ 758,092	\$ 1,837,869	\$ 3,177,722	\$ 4,655,311	\$ 6,341,348
Available Fund Balance	\$ 758,092	\$ 1,837,869	\$ 3,177,722	\$ 4,655,311	\$ 6,341,348

FPA Transit Impact

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 403,204	\$ 1,079,777	\$ 1,339,853	\$ 1,477,589	\$ 1,686,037
Available Revenue Prior Fiscal Year (2-yr Old Funds)	330,888	403,204	1,079,777	1,339,853	1,477,589
Available Revenue Prior Fiscal Year (3-yr Old Funds)	24,000	330,888	403,204	1,079,777	1,339,853
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	24,000	330,888	403,204	1,079,777
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	24,000	330,888	330,888
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	24,000	427,204
Total Revenue Available	\$ 758,092	\$ 1,837,869	\$ 3,177,722	\$ 4,655,311	\$ 6,341,348

Notes:

The Folsom Plan Area Transit Fee Fund reports funds being held beyond the five-years as described by AB1600. The Transit Fee is intended to fund implementation of the Folsom Plan Area Transit Master Plan. This project cannot be implemented at this time as the plan area roadways have not been fully constructed yet.

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2023-24 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2022-23 Projects	\$ -	0%	\$ -	\$ -
	-	0%	-	-
	-	0%	-	-
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

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

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

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2019-20 Projects				
General Government overhead (interfund transfer)	\$ 39	100%	\$ 39	\$ - ¹
	-	0%	-	-
	-	0%	-	-
	<u>\$ 39</u>		<u>\$ 39</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 2024
Folsom Plan Area Corporation Yard

Fund 459

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

FOLSOM PLAN AREA CORPORATION YARD FEE

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 1,623
Single Family Residential High Density	Per Unit	\$ 984
Multi-Family Residential Low Density	Per Unit	\$ 592
Multi-Family Residential Medium Density	Per Unit	\$ 284
Multi-Family Residential High Density	Per Unit	\$ 213
Mixed Use - Residential	Per Unit	\$ 266
Mixed User - Commercial	Sq. Ft.	\$ 0.61
Office Park	Sq. Ft.	\$ 0.41
General Commercial	Sq. Ft.	\$ 0.48
Community Commercial	Sq. Ft.	\$ 0.54
Regional Commercial	Sq. Ft.	\$ 0.44

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

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ 123,134	\$ 661,297	\$ 840,618	\$ 637,985	\$ 848,641
Interest	4,708	2,760	6,532	37,342	96,779
Total Revenues	\$ 127,842	\$ 664,057	\$ 847,150	\$ 675,327	\$ 945,420
Expenditures					
AB 1600 Expenditures	\$ 310,480	\$ 281,332	\$ 273,516	\$ -	\$ -
AB 1600 Transfers Out	16,512	588	195	688	1,256
	\$ 326,992	\$ 281,920	\$ 273,711	\$ 688	\$ 1,256
Revenues less Expenditures	\$ (199,150)	\$ 382,137	\$ 573,439	\$ 674,639	\$ 944,164
Fund Balance, Beginning of Year	\$ 334,096	\$ 134,946	\$ 517,083	\$ 1,090,522	\$ 1,765,161
Fund Balance, End of Year	\$ 134,946	\$ 517,083	\$ 1,090,522	\$ 1,765,161	\$ 2,709,325
Available Fund Balance	\$ 134,946	\$ 517,083	\$ 1,090,522	\$ 1,765,161	\$ 2,709,325

FPA Corporation Yard

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 127,842	\$ 517,083	\$ 847,150	\$ 675,327	\$ 945,420
Available Revenue Prior Fiscal Year (2-yr Old Funds)	7,104	-	243,372	847,150	675,327
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	242,684	847,150
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	241,428
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 134,946	\$ 517,083	\$ 1,090,522	\$ 1,765,161	\$ 2,709,325

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

Capital Improvement Projects

FY 2023-24 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government overhead (interfund transfer)	\$ 1,256	100%	\$ 1,256	\$ -
	\$ 1,256		\$ 1,256	\$ -

FY 2022-23 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government overhead (interfund transfer)	\$ 688	100%	\$ 688	\$ -
	\$ 688		\$ 688	\$ -

FY 2021-22 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Purchase Corp Yard Property	\$ 273,516	100%	\$ 273,516	\$ -
General Government overhead (interfund transfer)	195	100%	195	-
	\$ 273,711		\$ 273,711	\$ -

FY 2020-21 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Purchase Corp Yard Property	\$ 281,332	100%	\$ 281,332	\$ -
General Government overhead (interfund transfer)	588	100%	588	-
	\$ 281,920		\$ 281,920	\$ -

FY 2019-20 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Purchase Corp Yard Property	\$ 310,480	100%	\$ 310,480	\$ -
General Government overhead (interfund transfer)	16,512	100%	16,512	-
	\$ 326,992		\$ 326,992	\$ -

Notes:

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

City of Folsom
Developer Impact Fee Compliance 2024
Folsom Plan Area Specific Plan Capital

Fund 472

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

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

FOLSOM PLAN AREA SPECIFIC PLAN FEE

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 16,094
Single Family Residential High Density	Per Unit	\$ 16,094
Multi-Family Residential Low Density	Per Unit	\$ 11,537
Multi-Family Residential Medium Density	Per Unit	\$ 11,537
Multi-Family Residential High Density	Per Unit	\$ 11,537
Mixed Use - Residential	Per Unit	\$ 11,537
Mixed User - Commercial	Sq. Ft.	\$ 3.54
Office Park	Sq. Ft.	\$ 2.61
General Commercial	Sq. Ft.	\$ 2.99
Community Commercial	Sq. Ft.	\$ 3.25
Regional Commercial	Sq. Ft.	\$ 2.75

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

Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Revenues					
Fees	\$ 4,184,947	\$ 10,215,972	\$ 12,818,590	\$ 11,488,461	\$ 14,805,453
Interest	234,593	129,911	(717,905)	519,830	2,486,697
Total Revenues	\$ 4,419,540	\$ 10,345,882	\$ 12,100,685	\$ 12,008,291	\$ 17,292,150
Expenditures					
AB 1600 Expenditures	\$ 192,000	\$ 312,072	\$ 766,238	\$ 2,014,593	\$ 11,249,109
Other Expenses	-	-	-	-	16,708
AB 1600 Transfers Out	366	-	10,842	8,460	50,295
	\$ 192,366	\$ 312,072	\$ 777,080	\$ 2,023,053	\$ 11,316,111
Revenues less Expenditures	\$ 4,227,174	\$ 10,033,810	\$ 11,323,606	\$ 9,985,238	\$ 5,976,039
Fund Balance, Beginning of Year	\$ 3,351,364	\$ 7,578,538	\$ 17,612,348	\$ 28,935,954	\$ 38,921,192
Fund Balance, End of Year	\$ 7,578,538	\$ 17,612,348	\$ 28,935,954	\$ 38,921,192	\$ 44,897,230
Available Fund Balance	\$ 7,578,538	\$ 17,612,348	\$ 28,935,954	\$ 38,921,192	\$ 44,897,230

FPA Specific Plan Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 4,419,540	\$ 10,345,882	\$ 12,100,685	\$ 12,008,291	\$ 17,292,150
Available Revenue Prior Fiscal Year (2-yr Old Funds)	3,125,575	4,419,540	10,345,882	12,100,685	12,008,291
Available Revenue Prior Fiscal Year (3-yr Old Funds)	33,423	2,846,926	4,419,540	10,345,882	12,100,685
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	2,069,847	4,419,540	3,496,104
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	46,794	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 7,578,538	\$ 17,612,348	\$ 28,935,954	\$ 38,921,192	\$ 44,897,230

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

Capital Improvement Projects

FY 2023-24 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FPA Neighborhood Park #3	\$ 5,542,616	100%	\$ 5,542,616	\$ -
Fire Station #34	5,545,868	96%	5,310,028	235,840
Folsom Plan Area Trails	24,405	100%	24,405	-
Russell Ranch Bike Trail	291,060	100%	291,060	-
General Government overhead (interfund transfer)	50,295	100%	50,295	- ¹
	\$ 11,454,243		\$ 11,218,404	\$ 235,840

FY 2022-23 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FPA Neighborhood Park #3	\$ 180,151	100%	\$ 180,151	\$ -
Fire Station #34	1,477,627	100%	1,477,627	-
Folsom Plan Area Trails	127,519	100%	127,519	-
General Government overhead (interfund transfer)	8,460	100%	8,460	- ¹
	\$ 1,793,757		\$ 1,793,757	\$ -

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

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

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

Notes:

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

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

City of Folsom
Developer Impact Fee Compliance 2024
Folsom Plan Area Solid Waste Capital

Fund 544

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

FOLSOM PLAN AREA SOLID WASTE FEE

<u>Use Category</u>	<u>Basis</u>	<u>Fee Amount</u>
Single Family Residential	Per Unit	\$ 611
Single Family Residential High Density	Per Unit	\$ 611
Multi-Family Residential Low Density	Per Unit	\$ 406
Multi-Family Residential Medium Density	Per Unit	\$ 406
Multi-Family Residential High Density	Per Unit	\$ 406
Mixed Use - Residential	Per Unit	\$ 406
Mixed User - Commercial	Sq. Ft.	\$ 0.46
Office Park	Sq. Ft.	\$ 0.46
General Commercial	Sq. Ft.	\$ 0.46
Community Commercial	Sq. Ft.	\$ 0.46
Regional Commercial	Sq. Ft.	\$ 0.46

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

<u>Description</u>	<u>FY 2019/20</u>	<u>FY 2020/21</u>	<u>FY 2021/22</u>	<u>FY 2022/23</u>	<u>FY 2023/24</u>
Revenues					
Fees	\$ 158,853	\$ 382,189	\$ 480,558	\$ 465,761	\$ 555,321
Interest	5,067	5,787	7,264	28,384	32,322
Total Revenues	\$ 163,919	\$ 387,976	\$ 487,822	\$ 494,145	\$ 587,643
Expenditures					
AB 1600 Expenditures	\$ -	\$ 34,905	\$ 216,006	\$ 80,000	\$ 1,336,595
AB 1600 Transfers Out	14	-	-	997	7,673
	\$ 14	\$ 34,905	\$ 216,006	\$ 80,997	\$ 1,344,268
Revenues less Expenditures	\$ 163,905	\$ 353,071	\$ 271,817	\$ 413,148	\$ (756,625)
Fund Balance, Beginning of Year	\$ 126,459	\$ 290,365	\$ 643,436	\$ 915,252	\$ 1,328,400
Fund Balance, End of Year	\$ 290,365	\$ 643,436	\$ 915,252	\$ 1,328,400	\$ 571,775
Available Fund Balance	\$ 290,365	\$ 643,436	\$ 915,252	\$ 1,328,400	\$ 571,775

FPA Solid Waste Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 163,919	\$ 387,976	\$ 487,822	\$ 494,145	\$ 571,775
Available Revenue Prior Fiscal Year (2-yr Old Funds)	117,900	163,919	387,976	487,822	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	8,546	91,541	39,454	346,433	-
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	\$ 290,365	\$ 643,436	\$ 915,252	\$ 1,328,400	\$ 571,775

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

Capital Improvement Projects

FY 2023-24 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Garbage Containers	\$ 108,920	100%	\$ 108,920	\$ -
Equipment Purchases	5,846,411	21%	1,227,675	4,618,736
General Government overhead (interfund transfer)	7,673	100%	7,673	-
	<u>\$ 5,963,004</u>		<u>\$ 1,344,268</u>	<u>\$ 4,618,736</u>

FY 2022-23 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Garbage Containers	\$ 80,000	100%	\$ 80,000	\$ -
General Government overhead (interfund transfer)	997	100%	997	-
	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>
	<u>\$ 80,997</u>		<u>\$ 80,997</u>	<u>\$ -</u>

FY 2021-22 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Garbage Containers	\$ 66,006	100%	\$ 66,006	\$ -
Equipment Purchases	349,978	43%	150,000	199,978
	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>
	<u>\$ 415,984</u>		<u>\$ 216,006</u>	<u>\$ 199,978</u>

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	\$ -
	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>
	<u>\$ 34,905</u>		<u>\$ 34,905</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)	\$ 14	100%	\$ 14	\$ -
	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>
	<u>\$ 14</u>		<u>\$ 14</u>	<u>\$ -</u>

Notes:

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

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to facilitate double-sided printing
and minimize paper use.*



CITY OF
FOLSOM
DISTINCTIVE BY NATURE