

Date: November 28, 2016
To: Mayor and City Council Members
From: Finance Department
Subject: **RESOLUTION NO. 9870 - A RESOLUTION ACCEPTING THE AB1600 DEVELOPMENT FEES ANNUAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

BACKGROUND

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

1. A local jurisdiction must follow the process set forth in the bill and make certain determinations regarding the purpose and use of the fees, and establish a “nexus” or connection between a development project or class of project and the public improvement being financed with the fee.
2. The fee revenue must be segregated from the general fund in order to avoid commingling of public improvement fees and the general fund.
3. If a local jurisdiction has had possession of a developer fee for five years or more and has not committed that money to a project or actually spent that money, then it must make findings describing the continuing need for that money. In addition, an annual report must be made of fees collected, interest earned, projects on which fees were expended, and any transfers or loans from the fee account. This report is to be reviewed by the local agency assessing the fees.
4. If a local jurisdiction cannot make the findings required under paragraph 3, the city or county must refund the fees collected.

The attached report provides the information required by Government Code for the development fees that fall under this disclosure requirement. In some instances, the ending fund balance amount is less than the remaining appropriation because outstanding advances

and loans are not included in the fund balance. Cash balances are sufficient for the remaining appropriations. No refunds have been made nor are any required. More information on these funds and all other capital project funds is available in the annual budget adopted by Council in April 2016 and in the Comprehensive Annual Financial Report (CAFR).

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

This report has been on file with the City Clerk's office as of November 28th, 2016.

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, 2016 development impact fee funds all revenues totaled \$6,089,653. Of the 6.09 million, \$4,653,531 are impact fees, the remaining \$1,436,122 are grants, reimbursements and miscellaneous revenue. Expenditures totaled \$9,185,842.

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

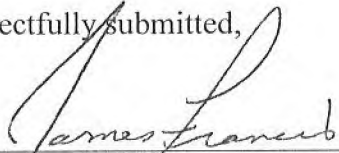
ATTACHMENTS

1. Resolution No. 9870 - A Resolution Accepting the AB1600 Development Fees Annual Report for the Fiscal Year Ended June 30, 2016.
2. The Annual Report Development Impact Fees for the City of Folsom for the Fiscal Year Ended June 30, 2016.

RECOMMENDATION/CITY COUNCIL ACTION

It is recommended that City Council approve Resolution 9870 – A Resolution Accepting the AB 1600 Development Fees Annual Report for the Fiscal Year ended June 30, 2016.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "James Francis", written over a horizontal line.

James W. Francis, Finance Director/CFO

ATTACHMENT 1

RESOLUTION NO. 9870

A RESOLUTION ACCEPTING THE AB1600 DEVELOPMENT FEES ANNUAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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, 2016 on file in the City Clerk's office.

PASSED AND ADOPTED this 13th day of December 2016, by the following roll-call vote:

AYES: Council Member(s):
NOES: Council Member(s):
ABSTAIN: Council Member(s):
ABSENT: Council Member(s):

Stephen E. Miklos, MAYOR

ATTEST:

Christa Freemantle, CITY CLERK

ATTACHMENT 2

**Attachment 2
Annual Report
Development Impact Fees
For the City of Folsom
For the Fiscal Year Ended June 30, 2016**

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, 2016 all fund revenues totaled \$6,082,653, while expenditures totaled \$9,085,842.

The table below summarizes, by program, the impact fees collected in FY 2015-16.

	<u>Fiscal Year End June 30, 2016</u>
Housing Trust Fund	\$ 276,504.00
Humbug-Willow Creek Fee	\$ 21,018.00
Supplemental Park Fee	\$ 6,804.00
Park Improvements	\$ 559,566.12
Police Capital	\$ 171,517.94
Fire Capital	\$ 244,895.51
General Capital	\$ 204,603.88
Transportation Improvement	\$ 2,148,904.48
Drainage Capital Improvement	\$ 229,484.84
Light Rail Transportation	\$ 94,350.24
General Park Equip Cap	\$ 10,063.01
Water Impact Fee	\$ 106,003.86
Water Capital Improvement	\$ 457,209.00
Sewer Capital	\$ 71,475.00
Facilities Augmentation Critical	\$ -
Facilities Augmentation General	\$ -
Solid Waste Capital	\$ 51,131.00
Total Impact Fees Collected	\$ 4,653,530.88

City of Folsom
 Developer Impact Fee Compliance 2016
 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

Use Category	Fee per Gross Square Foot
Office	\$ 1.54
Retail	\$ 1.54
Light Industrial	\$ 1.54
Heavy Industrial/Manufacturing	\$ 1.54
Light Industrial/Manufacturing	\$ 1.54

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

Description	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Revenues					
Fees	\$ (1,403)	\$ 25,927	\$ 233,250	\$ 280,321	\$ 276,504
Interest	24,035	302	2,789	4,296	9,058
Other Revenues	-	460,245	43,290	26,900	33,100
Total Revenues	\$ 22,632	\$ 486,474	\$ 279,329	\$ 311,517	\$ 318,662
Expenditures					
AB 1600 Expenditures	\$ 193,818	\$ 498,807	\$ 203,851	\$ 201,092	\$ 74,594
AB 1600 Transfers Out	16,171	13,294	22,636	10,373	1,616
	\$ 209,989	\$ 512,101	\$ 226,487	\$ 211,465	\$ 76,210
Revenues less Expenditures	\$ (187,357)	\$ (25,626)	\$ 52,842	\$ 100,052	\$ 242,452
Fund Balance, Beginning of Year	\$ 1,440,127	\$ 1,252,770	\$ 1,227,144	\$ 1,279,986	\$ 1,380,038
Fund Balance, End of Year	\$ 1,252,770	\$ 1,227,144	\$ 1,279,986	\$ 1,380,038	\$ 1,622,490
Loan Receivable	\$ -	\$ 877,000	\$ 872,000	\$ 872,000 ¹	\$ 872,000 ¹
Available Fund Balance	\$ 1,252,770	\$ 350,144	\$ 407,986	\$ 508,038	\$ 750,490

Notes:

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

using Trust

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 22,632	\$ 350,144	\$ 279,329	\$ 311,517	\$ 318,662
Available Revenue Prior Fiscal Year (2-yr Old Funds)	59,757	-	128,657	196,521	311,517
Available Revenue Prior Fiscal Year (3-yr Old Funds)	121,664	-	-	-	120,311
Available Revenue Prior Fiscal Year (4-yr Old Funds)	439,676	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	267,321	-	-	-	-
Available Revenue Prior Fiscal Year (6-yr and beyond)	341,720	-	-	-	-
Total Revenue Available	\$ 1,252,770	\$ 350,144	\$ 407,986	\$ 508,038	\$ 750,490

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

Capital Improvement Projects

FY 2015-16 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 74,594	100%	\$ 74,594	\$ -
Administrative Overhead (interfund transfer)	1,616	100%	1,616	- ¹
	\$ 76,210		\$ 76,210	\$ -

FY 2014-15 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 177,576	100%	\$ 177,576	\$ -
Housing Element of General Plan update	23,516	100%	23,516	-
Administrative Overhead (interfund transfer)	10,373	100%	10,373	- ¹
	\$ 211,465		\$ 211,465	\$ -

FY 2013-14 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Operations	\$ 178,251	100%	\$ 178,251	\$ -
Housing Element of General Plan update	25,599	100%	25,599	-
Administrative Overhead (interfund transfer)	22,636	100%	22,636	- ¹
	\$ 226,486		\$ 226,486	\$ -

Notes:

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

Five Year Expenditure to Revenue match

Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	129,545	-	-
Expense Allocation Greater than Five Prior Fiscal Years	209,989	512,101	96,942	211,465	76,210
Total Annual Expenditures	\$ 209,989	\$ 512,101	\$ 226,487	\$ 211,465	\$ 76,210

City of Folsom
 Developer Impact Fee Compliance 2016
 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	\$ 255
Residential, Multiple Family	Per Unit	\$ 161
Mobile Dwellings	Per Unit	\$ 139
Commercial/Industrial Development	Sq. Ft.	\$ 0.0620

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

Description	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Revenues					
Fees	\$ 20,451	\$ 62,022	\$ 93,474	\$ 80,958	\$ 21,018
Interest	-	-	-	-	-
Grant Reimbursements	361,362	399,811	1,270,464	2,237,847	486,845
Other Revenues	89,300	448,437	166,832	203,356	25,154
Total Revenues	\$ 471,113	\$ 910,270	\$ 1,530,770	\$ 2,522,161	\$ 533,017
Expenditures					
AB 1600 Expenditures	\$ 687,125	\$ 672,435	\$ 1,463,890	\$ 2,217,543	\$ 986,977
Other Expenses	-	-	-	253	-
AB 1600 Transfers Out	-	-	-	-	\$ -
	\$ 687,125	\$ 672,435	\$ 1,463,890	\$ 2,217,796	\$ 986,977
Revenues less Expenditures	\$ (216,012)	\$ 237,835	\$ 66,880	\$ 304,365	\$ (453,960)
Fund Balance, Beginning of Year	\$ (907,951)	\$ (1,123,963)	\$ (886,128)	\$ (819,247)	\$ (514,882)
Fund Balance, End of Year	\$ (1,123,964)	\$ (886,128)	\$ (819,248)	\$ (514,882)	\$ (968,842)
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ (1,123,964)	\$ (886,128)	\$ (819,248)	\$ (514,882)	\$ (968,842)

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

014-15 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Folsom Lake Trail Phase 1	\$ 1,767,435	100%	\$ 1,766,929	505
Dos Coyotes Trail	258,254	100%	257,975	280
Levy Park Trail	33,001	95%	31,271	1,730
Folsom Lake Trail Phase 2	93,581	100%	93,519	62
Lake Natoma Class 1 Trail	127,300	53%	67,849	59,451
	<u>\$ 2,279,571</u>		<u>\$ 2,217,543</u>	<u>\$ 62,028</u>

FY 2013-14 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Folsom Lake Trail Phase 1	\$ 1,486,351	91%	\$ 1,357,318	\$ 129,033
Dos Coyotes Trail	80,005	100%	80,005	-
Levy Park Trail	6,389	100%	6,389	-
Folsom Lake Trail Phase 2	20,178	100%	20,178	-
	<u>1,592,923</u>		<u>1,463,890</u>	<u>129,033</u>

Five Year Expenditure to Revenue Match

Expense Allocation Current Year	\$ 201,833	\$ 403,155	\$ 956,775	\$ 1,643,801	\$ 108,617
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	485,292	269,280	507,115	573,995	878,360
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
Annual Expenditures	\$ 687,125	\$ 672,435	\$ 1,463,890	\$ 2,217,796	\$ 986,977

City of Folsom
 Developer Impact Fee Compliance 2016
 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 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Revenues					
Fees	\$ -	\$ 17,388	\$ 95,720	\$ 150,736	\$ 6,804
Interest	(1)	2	543	1,342	3,687
Other Revenues	-	-	-	-	-
Total Revenues	\$ (1)	\$ 17,390	\$ 96,263	\$ 152,078	\$ 10,491
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	15,867	-	-	8	-
	\$ 15,867	\$ -	\$ -	\$ 8	\$ -
Revenues less Expenditures	\$ (15,868)	\$ 17,390	\$ 96,263	\$ 152,070	\$ 10,491
Fund Balance, Beginning of Year	\$ 1,218	\$ (14,650)	\$ 2,740	\$ 99,003	\$ 251,072
Fund Balance, End of Year	\$ (14,650)	\$ 2,740	\$ 99,003	\$ 251,072	\$ 261,563
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ (14,650)	\$ 2,740	\$ 99,003	\$ 251,072	\$ 261,563

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ (1)	\$ 2,740	\$ 96,263	\$ 152,078	\$ 10,491
Available Revenue Prior Fiscal Year (2-yr Old Funds)	(14,649)	-	2,740	96,263	152,078
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	2,731	96,263
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	2,731
Available Revenue Prior Fiscal Year (5-yr and beyond)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ (14,650)	\$ 2,740	\$ 99,003	\$ 251,072	\$ 261,563

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

Supplemental Park Fee
Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2015-16 Projects				
General Government Overhead (interfund transfer)	\$ 15,875	100%	\$ 15,875	\$ - ¹
	<u>\$ 15,875</u>		<u>\$ 15,875</u>	<u>\$ -</u>
FY 2014-15 Projects				
General Government Overhead (interfund transfer)	\$ 8	100%	\$ 8	\$ - ¹
	<u>\$ 8</u>		<u>\$ 8</u>	<u>\$ -</u>
FY 2013-14 Projects				
	\$ -		\$ -	\$ -
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

Notes:

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

Five Year Expenditure to Revenue Match

Expense Allocation Current Year	\$ (15,868)	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	1,218	-	-	-	-
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	8	-
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Annual Expenditures	<u>\$ (14,650)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ -</u>

City of Folsom
 Developer Impact Fee Compliance 2016
 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	\$ 6,501
Residential, Multiple Family	Per Unit	\$ 4,319
Residential Senior dwelling	Per Unit	\$ 3,339
Commercial/Industrial Development	Sq. Ft.	\$ 0.4400

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

Description	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Revenues					
Fees	\$ 232,673	\$ 661,828	\$ 1,199,688	\$ 1,013,979	\$ 559,566
Interest	(494)	1,669	8,515	17,963	42,238
Grant Reimbursements	5,788	-	-	-	-
Other Revenues	37,680	2,034	4,153	13,427	-
Total Revenues	\$ 275,646	\$ 665,531	\$ 1,212,356	\$ 1,045,369	\$ 601,804
Expenditures					
AB 1600 Expenditures	\$ 894,227	\$ 687,198	\$ 208,210	\$ 265,805	\$ 506,843
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	45,520	24,595	10,611	7,524	10,789
	\$ 939,747	\$ 711,793	\$ 218,821	\$ 273,329	\$ 517,632
Revenues less Expenditures	\$ (664,101)	\$ (46,262)	\$ 993,535	\$ 772,040	\$ 84,172
Fund Balance, Beginning of Year	\$ 1,087,398	\$ 423,298	\$ 377,036	\$ 1,370,571	\$ 2,142,611
Fund Balance, End of Year	\$ 423,298	\$ 377,036	\$ 1,370,571	\$ 2,142,611	\$ 2,226,782
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ 1,746,321 ¹	\$ 7,696,561 ¹
Available Fund Balance	\$ 423,298	\$ 377,036	\$ 1,370,571	\$ 396,290	\$ (5,469,779)

Notes:

¹ \$7,696,561 has been reserved for improvements to Econome Family Park (Park Site 44) in the FY 2016/17 CIP Budget. Additional funding for this park will be secured by a loan from SACOG in the amount of \$2,035,00 as well as an interfund loan.

City-Wide Park Improvement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 275,646	\$ 377,036	\$ 1,212,356	\$ 1,045,369	\$ 601,804
Available Revenue Prior Fiscal Year (2-yr Old Funds)	147,652	-	158,215	1,097,242	1,045,369
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	579,609
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yrs and beyond)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 423,298	\$ 377,036	\$ 1,370,571	\$ 2,142,611	\$ 2,226,782

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 2015-16 Projects				
Operations	\$ 192,241	100%	\$ 192,241	\$ -
Johnny Cash Trail Art	6,813	100%	6,813	-
Lew Howard Park	4,450	100%	4,450	-
Econemee Park (Site 44)	303,340	100%	303,340	-
	<u>506,843</u>		<u>506,843</u>	<u>-</u>
FY 2014-15 Projects				
Operations	\$ 196,547	100%	\$ 196,547	\$ -
Empire Ranch Park Site 53	10,331	100%	10,331	-
Johnny Cash Trail Art	81,971	22%	18,000	63,971
Park Signs	148	100%	148	-
Park Site 42	4,652	100%	4,652	-
Park Site 43	4,966	100%	4,966	-
Park Site 44	31,160	100%	31,160	-
General Government Overhead (interfund transfer)	7,524	100%	7,524	- ²
	<u>\$ 337,300</u>		<u>\$ 273,329</u>	<u>\$ 63,971</u>
FY 2013-14 Projects				
Operations	\$ 158,290	98%	\$ 155,821	\$ 2,469
Cummings Dog Park	7,800	100%	7,800	-
Livermore Park Storage Building	39,221	100%	39,221	-
Nisenan Community Park	1,215	100%	\$ 1,215	-
Remembrance Bench	1,684	0%	-	1,684
General Government Overhead (interfund transfer)	10,611	100%	10,611	- ²
	<u>218,821</u>		<u>214,668</u>	<u>4,153</u>

Notes:

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

Five Year Expenditure to Revenue Match

Expense Allocation Current Year	\$ -	\$ 288,495	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	378,382	275,646	218,821	115,114	-
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	561,365	147,652	-	158,215	517,632
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Annual Expenditures	\$ 939,747	\$ 711,793	\$ 218,821	\$ 273,329	\$ 517,632

City of Folsom
 Developer Impact Fee Compliance 2016
 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	\$ 555
Multi-Family Residential	Per Unit	\$ 629
Mobile Dwellings	Per Unit	\$ 144
Commercial Lodging	Per Unit	\$ 32
Commercial Development	Sq. Ft.	\$ 0.932
Industrial Development	Sq. Ft.	\$ 0.808

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

Description	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Revenues					
Fees	\$ 57,032	\$ 144,269	\$ 394,990	\$ 351,410	\$ 171,518
Interest	2,580	(142)	2,653	4,041	6,386
Other Revenues	78	-	-	-	-
Total Revenues	\$ 59,690	\$ 144,128	\$ 397,643	\$ 355,451	\$ 177,904
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - interfund transfer	245,308	250,000	225,000	225,000	225,000
AB 1600 Transfers Out	2,234	1,513	937	554	833
	\$ 247,542	\$ 251,513	\$ 225,937	\$ 225,554	\$ 225,833
Revenues less Expenditures	\$ (187,852)	\$ (107,385)	\$ 171,706	\$ 129,897	\$ (47,929)
Fund Balance, Beginning of Year	\$ 492,676	\$ 304,824	\$ 197,439	\$ 369,145	\$ 499,041
Fund Balance, End of Year	\$ 304,824	\$ 197,439	\$ 369,145	\$ 499,041	\$ 451,113
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ 650,000 ¹	\$ 600,000 ¹
Available Fund Balance	\$ 304,824	\$ 197,439	\$ 369,145	\$ (150,959)	\$ (148,887)

Notes:

¹ Funds to be used for debt service on the police station which continues through FY 2017/18. \$600,000 additional will be needed for that time period.

Free Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 59,690	\$ 144,128	\$ 369,145	\$ 355,451	\$ 177,904
Available Revenue Prior Fiscal Year (2-yr Old Funds)	128,574	53,311	-	143,590	273,209
Available Revenue Prior Fiscal Year (3-yr Old Funds)	116,560	-	-	-	-
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	\$ 304,824	\$ 197,439	\$ 369,145	\$ 499,041	\$ 451,113
Assigned Fund Balance	-	-	-	650,000	600,000
Total Available Revenue	304,824	197,439	369,145	(150,959)	(148,887)

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

Capital Improvement Projects

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

<u>2014-15 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Debt Ser. on Municipal Svcs. Complex (interfund transfer)	\$ 1,410,132	16%	\$ 225,000	\$ 1,185,132
General Government Overhead (interfund transfer)	554	100%	554	-
	<u>\$ 1,410,686</u>		<u>\$ 225,554</u>	<u>\$ 1,185,132</u>

<u>FY 2013-14 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Debt Ser. on Municipal Svcs. Complex (interfund transfer)	\$ 1,420,888	16%	\$ 225,000	\$ 1,195,888
General Government Overhead (interfund transfer)	937	100%	937	-
	<u>\$ 1,421,825</u>		<u>\$ 225,937</u>	<u>\$ 1,195,888</u>

Notes:

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

Five Year Expenditure to Revenue Match

Expense Allocation Current Year	\$ -	\$ -	\$ 28,498	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	-	6,379	144,128	225,554	82,242
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	20,920	128,574	53,311	-	143,591
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	226,622	116,560	-	-	-
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Annual Expenditures	\$ 247,542	\$ 251,513	\$ 225,937	\$ 225,554	\$ 225,833

City of Folsom
 Developer Impact Fee Compliance 2016
 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	\$ 1,003
Multi-Family Residential	Per Unit	\$ 970
Mobile Dwellings	Per Unit	\$ 1,001
Commercial Lodging	Per Unit	\$ 868
Commercial Development	Sq. Ft.	\$ 0.586
Industrial Development	Sq. Ft.	\$ 0.255

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

Description	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Revenues					
Fees	\$ 85,492	\$ 191,213	\$ 501,168	\$ 428,464	\$ 244,896
Interest	28,946	27,215	39,157	19,895	38,684
Other Revenues	-	-	-	-	21,554
Total Revenues	\$ 114,438	\$ 218,428	\$ 540,325	\$ 448,359	\$ 305,133
Expenditures					
AB 1600 Expenditures	\$ 95,372	\$ 94,556	\$ 94,556	\$ -	\$ 117,983
Debt Service - interfund transfer	-	271,000	400,000	247,278	-
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	10,537	8,395	8,422	7,193	5,830
	\$ 105,909	\$ 373,951	\$ 502,978	\$ 254,471	\$ 123,813
Revenues less Expenditures	\$ 8,529	\$ (155,523)	\$ 37,347	\$ 193,888	\$ 181,320
Fund Balance, Beginning of Year	\$ 2,713,611	\$ 2,722,141	\$ 2,566,618	\$ 2,603,965	\$ 2,797,853
Fund Balance, End of Year	\$ 2,722,141	\$ 2,566,618	\$ 2,603,965	\$ 2,797,853	\$ 2,979,173
Assigned Fund Balance	\$ 3,546,806	\$ 3,547,676	\$ 3,011,946	\$ 3,011,946	\$ 3,011,946
Available Fund Balance	\$ (824,665)	\$ (981,058)	\$ (407,981)	\$ (214,093)	\$ (32,773)

Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 114,438	\$ 218,428	\$ 540,325	\$ 448,359	\$ 305,113
Available Revenue Prior Fiscal Year (2-yr Old Funds)	169,839	114,438	218,428	540,325	448,359
Available Revenue Prior Fiscal Year (3-yr Old Funds)	154,874	169,839	114,438	218,428	540,325
Available Revenue Prior Fiscal Year (4-yr Old Funds)	667,523	154,874	169,839	114,438	21,842
Available Revenue Prior Fiscal Year (5-yr Old Funds)	924,685	667,523	154,874	169,839	114,438
Available Revenue Greater than Five Prior Fiscal Years	690,782	1,241,516	1,406,061	1,306,464 ¹	1,549,096
Total Revenue	\$ 2,722,141	\$ 2,566,618	\$ 2,603,965	\$ 2,797,853	\$ 2,979,173
Assigned Fund Balance	3,546,806	3,547,676	3,011,946	3,011,946	3,011,946
Total Available Revenue	\$ (824,665)	\$ (981,058)	\$ (407,981)	\$ (214,093)	\$ (32,773)

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

Notes:

¹ Result: The Fire Impact Fee Fund reports funds being held beyond the five-years as described by AB1600. Per the 2015 Capital Improvement Plan funds are reserved for the Fire Station #39 project as well as to provide furnishings, equipment, an additional engine and ambulance. The project cannot begin until sufficient funds are available to complete the project and there is staff available to man the station.

Capital Improvement Projects

FY 2015-16 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	Anticipated Start of Project
Debt Service on Fire Station 35 (interfund transfer)	\$ 224,882	52%	\$ 117,983	\$ 106,899	²
Fire Station #39	-	0%	-	-	2018
General Government Overhead (interfund transfer)	5,830	100%	5,830	-	²
	\$ 230,712		\$ 123,813	\$ 106,899	

FY 2014-15 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	Anticipated Start of Project
Fire Apparatus (interfund transfer)	\$ 141,834	33%	\$ 47,278	\$ 94,556	²
Debt Service on Fire Station 35 (interfund transfer)	220,940	91%	200,000	20,940	^{1,2}
Fire Station #39	-	0%	-	-	2018
	\$ 362,774		\$ 247,278	\$ 115,496	

FY 2013-14 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	Anticipated Start of Project
Fire Apparatus (interfund transfer)	\$ 141,834	67%	\$ 94,556	47,278	²
Debt Service on Fire Station 35 (interfund transfer)	221,442	181%	400,000	(171,191)	^{1,2}
	\$ 363,276		\$ 494,556	\$ (123,913)	

Notes:

¹ FY 13, FY 14, FY 15 and FY 16 are catch up years to bring the Fund 441 debt service percentage to 36% of the total debt service amount of \$3,367,464.

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

Five Year Expenditure to Revenue Match

Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	105,909	373,951	502,978	254,471	123,813
Total Annual Expenditures	\$ 105,909	\$ 373,951	\$ 502,978	\$ 254,471	\$ 123,813

City of Folsom
 Developer Impact Fee Compliance 2016
 General Capital

Fund 445

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

GENERAL CAPITAL FUND FEE SCHEDULE

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 1,474
Multi-Family Residential	Per Unit	\$ 1,474
Mobile Dwellings	Per Unit	\$ 1,468
Commerical Lodging	Per Unit	\$ 211
Commercial Development	Sq. Ft.	\$ 0.460
Industrial Development	Sq. Ft.	\$ 0.457

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

Description	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Revenues					
Fees	\$ 120,774	\$ 364,226	\$ 667,395	\$ 554,110	\$ 204,604
Interest	6,826	1,116	7,591	9,350	12,706
Other Revenues	-	-	-	-	-
Total Revenues	\$ 127,600	\$ 365,342	\$ 674,987	\$ 563,460	\$ 217,310
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ 207,270	\$ 61,946	\$ 47,775
Debt Service - interfund transfer	200,000	400,000	400,000	300,000	300,000
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	5,095	2,667	2,433	2,115	6,912
	\$ 205,095	\$ 402,667	\$ 609,703	\$ 364,061	\$ 354,687
Revenues less Expenditures	\$ (77,495)	\$ (37,325)	\$ 65,284	\$ 199,399	\$ (137,377)
Fund Balance, Beginning of Year	\$ 868,706	\$ 791,211	\$ 753,886	\$ 819,170	\$ 1,018,568
Fund Balance, End of Year	\$ 791,211	\$ 753,886	\$ 819,170	\$ 1,018,568	\$ 881,191
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 791,211	\$ 753,886	\$ 819,170	\$ 1,018,568	\$ 881,191

General Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 127,600	\$ 365,342	\$ 674,987	\$ 563,460	\$ 217,310
Available Revenue Prior Fiscal Year (2-yr Old Funds)	655,686	127,600	144,183	455,108	563,460
Available Revenue Prior Fiscal Year (3-yr Old Funds)	7,925	260,944	-	-	100,421
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	\$ 791,211	\$ 753,886	\$ 819,170	\$ 1,018,568	\$ 881,191

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

Capital Improvement Projects

FY 2015-16 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Software upgrade	\$ 144,810	33%	\$ 47,775	\$ 97,034
Debt Service on City Hall (interfund transfer)	1,409,112	21%	300,000	1,109,112 ²
General Government Overhead (interfund transfer)	6,912	100%	6,912	- ¹
	\$ 1,560,834		\$ 354,687	\$ 1,206,146

2014-15 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Software upgrade	\$ 141,834	44%	\$ 61,946	\$ 94,556
Debt Service on City Hall (interfund transfer)	1,410,132	21%	300,000	1,110,132 ²
General Government Overhead (interfund transfer)	2,115	100%	2,115	- ¹
	\$ 1,554,081		\$ 364,061	\$ 1,204,688

FY 2013-14 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Software upgrade	\$ 358,610	58%	\$ 207,270	151,340
Debt Service on City Hall (interfund transfer)	1,420,888	28%	400,000	1,020,888 ²
General Government Overhead (interfund transfer)	2,433	100%	2,433	- ¹
	\$ 1,781,930		\$ 609,703	\$ 1,172,228

Notes:

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

Five Year Expenditure to Revenue Match

Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	221,159	219,878	-
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	198,876	394,742	127,600	144,183	354,687
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	6,219	7,925	260,944	-	-
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Annual Expenditures	\$ 205,095	\$ 402,667	\$ 609,703	\$ 364,061	\$ 354,687

City of Folsom
 Developer Impact Fee Compliance 2016
 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	\$ 7,546
Multi-Family Residential	Per Unit	\$ 5,282
Mobile Dwellings	Per Unit	\$ 5,282
Commercial	Sq. Ft.	\$ 11.33
Industrial / Office	Sq. Ft.	\$ 4.93
Other	Sq. Ft.	\$ 4.93
Additional Land Uses		
High Trip Commercial	Sq. Ft.	\$ 44.97
Gas Stations (1)	Sq. Ft.	\$ 10,083

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

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

Description	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Revenues					
Fees	\$ 602,477	\$ 1,326,961	\$ 3,712,939	\$ 2,825,417	\$ 2,148,904
Interest	91,454	82,729	118,822	83,468	229,029
Other Revenues	3,516,028	1,227,999	3,124,742	708,808	263,600
Total Revenues	\$ 4,209,958	\$ 2,637,689	\$ 6,956,504	\$ 3,617,692	\$ 2,641,533
Expenditures					
AB 1600 Expenditures	\$ 2,761,965	\$ 1,399,114	\$ 4,908,502	\$ 1,595,320	\$ 3,836,048
Other Expenses	1,687,434	673,427	45,000	-	60,851
AB 1600 Transfers Out	606,674	589,687	214,720	238,768	64,890
	\$ 5,056,073	\$ 2,662,228	\$ 5,168,222	\$ 1,834,088	\$ 3,961,789
Revenues less Expenditures	\$ (846,114)	\$ (24,539)	\$ 1,788,282	\$ 1,783,604	\$ (1,320,256)
Fund Balance, Beginning of Year	\$ 8,146,705	\$ 7,300,591	\$ 7,276,052	\$ 9,064,334	\$ 10,847,938
Fund Balance, End of Year	\$ 7,300,591	\$ 7,276,052	\$ 9,064,334	\$ 10,847,938	\$ 9,527,682
Available Fund Balance	\$ 7,300,591	\$ 7,276,052	\$ 9,064,334	\$ 10,847,938	\$ 9,527,682

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 4,209,958	\$ 2,637,689	\$ 6,956,504	\$ 3,617,692	\$ 2,641,533
Available Revenue Prior Fiscal Year (2-yr Old Funds)	2,243,360	4,209,958	2,107,830	6,956,504	3,617,692
Available Revenue Prior Fiscal Year (3-yr Old Funds)	847,273	428,405	-	273,742	3,268,457
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	\$ 7,300,591	\$ 7,276,052	\$ 9,064,334	\$ 10,847,938	\$ 9,527,682

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

Transportation Improvement Fund
Capital Improvement Projects

FY 2015-16 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
East Bidwell Widening	\$ 6,861	100%	\$ 6,861	\$ -
East Bidwell Infill	2,070,416	100%	2,070,416	-
Green Valley Road Widening	204,656	49%	100,022	104,634.24
Highway 50 Facilities	19,077	100%	19,077	-
Historic Folsom Station L&L	40,813	100%	40,813	-
Intelligent Transportation System	5,791	100%	5,791	-
Legislative Consultant	24,989	100%	24,989	-
Median Improvement Program	4,536	100%	4,536	-
New Traffic Signal Improvement	207,203	100%	207,203	-
Orangevale Bridge	514,195	73%	374,642	139,553.62
Rainbow Bridge Repair	655,527	97%	636,115	19,412.45
Regional Transportation Coordination	25,000	100%	25,000	-
ROW Asset Management	10,138	100%	10,138	-
Traffic Signal System Upgrade	23,725	100%	23,725	-
Transportation Consultant	22,162	100%	22,162	-
Miscellaneous Road Improvements	1,518	100%	1,518	-
Engineering Overhead (interfund transfer)	60,291	100%	60,291	-
General Government Overhead (interfund transfer)	64,890	100%	64,890	-
	\$ 3,961,789		\$ 3,698,189	\$ 263,600

FY 2014-15 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
East Bidwell Infill	\$ 124,903	100%	\$ 124,903	\$ -
Folsom Blvd Improvements	6,086	100%	6,086	-
Green Valley Road Widening	416,965	100%	416,965	-
Historic Folsom Station L&L	182,468	11%	19,818	162,650.69
Intelligent Transportation System	33,109	100%	33,109	-
Median Improvement Program	207,943	100%	207,943	-
New Traffic Signal Improvement	269,233	85%	229,895	39,338.13
Orangevale Bridge	151,826	100%	151,826	-
Pavement Management Plan Update	24,134	66%	16,003	8,131.29
Rainbow Bridge Repair	174,730	100%	174,730	-
Regional Transportation Coordination	68,129	100%	68,129	-
ROW Asset Management	18,552	100%	18,552	-
Traffic Signal System Upgrade	156,016	64%	99,697	56,319.02
Transportation Consultant	27,664	100%	27,664	-
Engineering Overhead (interfund transfer)	157,630	100%	157,630	-
General Government Overhead (interfund transfer)	81,138	100%	81,138	-
	\$ 2,100,527		\$ 1,834,088	\$ 266,439

Transportation Improvement Fund
Capital Improvement Projects

FY 2013-14 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
East Bidwell Infill	\$ 71,993	100%	\$ 71,993	\$ -
Folsom Blvd. Improvements	1,450,196	100%	1,450,196	-
Folsom El Dorado TMA	10,000	100%	10,000	-
Green Valley Road Widening	11,426	100%	11,426	-
Historic Folsom Station L&L	712,492	88%	629,920	82,572
Intelligent Transportation System	40,605	100%	40,605	-
Legislative Consultant	45,867	100%	45,867	-
Median Improvement Program	975,660	100%	975,660	-
New Bridge Below Folsom Dam	5,394	100%	5,394	-
New Traffic Signal Improvement	65,908	100%	65,908	-
Oak Avenue Interchange	7,866	100%	7,866	38,002
Orangevale Bridge	18,434	100%	18,434	-
Pavement Management Plan Update	102,050	27%	27,050	75,000
Rainbow Bridge Repair	82,278	100%	82,278	-
Regional Transportation Coordination	73,011	100%	73,011	-
ROW Asset Management	6,457	100%	6,457	-
Street Overlay	1,692,416	79%	1,329,221	363,196
Traffic Consultant	33,832	100%	33,832	-
Traffic Signal System Upgrade	33,576	70%	23,386	10,190
Engineering Overhead (interfund transfer)	201,667	100%	201,667	- ²
General Government Overhead (interfund transfer)	58,053	100%	58,053	- ¹
	<u>\$ 5,699,180</u>	<u>91%</u>	<u>\$ 5,168,222</u>	<u>\$ 568,959</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

Five Year Expenditure to Revenue Match

	\$	\$	\$	\$	\$
Expense Allocation Current Year	-	-	-	-	-
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	529,859	-	-
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	2,558,229	1,814,955	4,209,958	1,834,088	3,688,047
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	2,497,844	847,273	428,405	-	273,742
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Annual Expenditures	<u>\$ 5,056,073</u>	<u>\$ 2,662,228</u>	<u>\$ 5,168,222</u>	<u>\$ 1,834,088</u>	<u>\$ 3,961,789</u>

City of Folsom

Developer Impact Fee Compliance 2016

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	\$ 958
Multi-Family Residential	Per Unit	\$ 958
Mobile Dwellings	Per Unit	\$ 958
Commercial Development	Sq. Ft.	\$ 5,822
Industrial Development	Sq. Ft.	\$ 5,822

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

<u>Description</u>	<u>FY 2011/12</u>	<u>FY 2012/13</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>
Revenues					
Fees	\$ 71,616	\$ 241,861	\$ 407,121	\$ 344,396	\$ 229,485
Interest	784	635	3,256	4,715	5,253
Grant Reimbursement	-	-	-	94,283	5,717
Other Revenues	-	-	-	-	-
Total Revenues	<u>\$ 72,400</u>	<u>\$ 242,496</u>	<u>\$ 410,378</u>	<u>\$ 443,395</u>	<u>\$ 240,455</u>
Expenditures					
AB 1600 Expenditures	\$ 207,422	\$ 50,499	\$ 174,675	\$ 399,679	\$ 530,914
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	2,763	1,202	1,317	1,420	2,607
	<u>\$ 210,185</u>	<u>\$ 51,701</u>	<u>\$ 175,992</u>	<u>\$ 401,099</u>	<u>\$ 533,521</u>
Revenues less Expenditures	\$ (137,786)	\$ 190,795	\$ 234,385	\$ 42,296	\$ (293,066)
Fund Balance, Beginning of Year	<u>\$ 123,777</u>	<u>\$ (14,008)</u>	<u>\$ 176,787</u>	<u>\$ 411,172</u>	<u>\$ 453,468</u>
Fund Balance, End of Year	<u>\$ (14,008)</u>	<u>\$ 176,787</u>	<u>\$ 411,172</u>	<u>\$ 453,468</u>	<u>\$ 160,402</u>
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	<u>\$ (14,008)</u>	<u>\$ 176,787</u>	<u>\$ 411,172</u>	<u>\$ 453,468</u>	<u>\$ 160,402</u>

Drainage Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ (137,785)	\$ 176,787	\$ 410,378	\$ 443,395	\$ 160,402
Available Revenue Prior Fiscal Year (2-yr Old Funds)	123,777	-	794	10,073	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ (14,008)	\$ 176,787	\$ 411,172	\$ 453,468	\$ 160,402

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 2015-16 Projects				
Stormwater Quality Management (interfund transfer)	\$ 53,205	100%	\$ 53,205	\$ - ²
Flood Plain Mapping	92,820	94%	87,103	5,717
Storm Drain Ponds	39,151	100%	39,151	-
Bitter Creek Detention Pond	197,205	100%	197,205	-
Ed Mitchell Park Drainage	87,010	100%	87,010	-
Engineering Overhead (interfund transfer)	61,433	100%	61,433	- ²
General Government Overhead (interfund transfer)	2,607	100%	2,607	- ¹
	\$ 533,431		\$ 527,714	\$ 5,717

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2014-15 Projects				
Stormwater Quality Management (interfund transfer)	\$ 44,640	100%	\$ 44,640	\$ - ²
Flood Plain Mapping	166,494	100%	166,494	-
Storm Drain Ponds	126,201	100%	126,201	-
Willow Creek/Sibley Flood Mitigation	7,147	100%	7,147	-
Engineering Overhead (interfund transfer)	55,197	100%	55,197	- ²
General Government Overhead (interfund transfer)	1,420	100%	1,420	- ¹
	\$ 401,099		\$ 401,099	\$ -

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2013-14 Projects				
Stormwater Quality Management (interfund transfer)	\$ 82,983	100%	\$ 82,983	- ²
Storm Drain Ponds	22,274	100%	22,274	-
Engineering Overhead (interfund transfer)	69,418	100%	69,418	- ²
General Government Overhead (interfund transfer)	1,317	100%	1,317	- ¹
	\$ 175,992		\$ 175,992	\$ -

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

Five Year Expenditure to Revenue Match

Expense Allocation Current Year	\$ 72,400	\$ 51,701	\$ -	\$ -	\$ 80,053
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	123,777	-	175,992	400,305	443,395
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	794	10,073
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Annual Expenditures	<u>\$ 196,177</u>	<u>\$ 51,701</u>	<u>\$ 175,992</u>	<u>\$ 401,099</u>	<u>\$ 533,521</u>

City of Folsom
 Developer Impact Fee Compliance 2016
 Light Rail Impact Fee

Fund 451

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

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

LIGHT RAIL IMPACT FUND FEE SCHEDULE

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 669
Multi-Family Residential	Per Unit	\$ 460
Mobile Dwellings	Per Unit	\$ 460
Commercial Development	Sq. Ft.	\$ 0.213
Industrial Development	Sq. Ft.	\$ 0.088

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

Description	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Revenues					
Fees	\$ 53,750	\$ 165,699	\$ 281,110	\$ 247,968	\$ 94,350
Interest	4,643	423	5,166	7,221	5,756
Other Revenues	-	-	-	-	-
Total Revenues	\$ 58,393	\$ 166,122	\$ 286,276	\$ 255,189	\$ 100,106
Expenditures					
AB 1600 Expenditures	\$ 132,051	\$ 92,072	\$ 100,403	\$ 279,954	\$ 347,646
Other Expenses	910	726	752	2,025	-
AB 1600 Transfers Out	15,893	2,402	9,292	14,089	8,037
	\$ 148,853	\$ 95,200	\$ 110,447	\$ 296,068	\$ 355,684
Revenues less Expenditures	\$ (90,460)	\$ 70,922	\$ 175,829	\$ (40,879)	\$ (255,578)
Fund Balance, Beginning of Year	\$ 465,095	\$ 374,635	\$ 445,557	\$ 621,386	\$ 580,507
Fund Balance, End of Year	\$ 374,635	\$ 445,557	\$ 621,386	\$ 580,507	\$ 324,929
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 374,635	\$ 445,557	\$ 621,386	\$ 580,507	\$ 324,929

Light Rail Impact Fee

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 58,393	\$ 166,122	\$ 286,276	\$ 255,189	\$ 100,106
Available Revenue Prior Fiscal Year (2-yr Old Funds)	82,245	58,393	166,122	286,276	224,823
Available Revenue Prior Fiscal Year (3-yr Old Funds)	82,080	82,245	58,393	39,042	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	151,918	82,080	82,245	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	56,717	28,350	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 374,635	\$ 445,557	\$ 621,386	\$ 580,507	\$ 324,929

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

Capital Improvement Projects

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

FY 2014-15 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
SP-JPA Admin	\$ 41,108	100%	\$ 41,108	\$ -
Landscaping	70,000	20%	14,218	66,350
Historic Folsom Station	182,468	89%	162,651	19,818
Iron Point parking lot expansion	61,977	100%	61,977	-
Administrative and Engineering Overhead	16,114	100%	16,114	-
	\$ 371,667		\$ 296,068	\$ 86,168

FY 2013-14 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
SP-JPA Admin	\$ 10,031	100%	\$ 10,031	-
Landscaping	50,000	30%	15,000	35,000
Historic Folsom Station	712,492	11%	75,372	637,120
Administrative and Engineering Overhead	10,044	100%	10,044	-
	\$ 782,567		\$ 110,447	\$ 672,120

Notes:

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

Five Year Expenditure to Revenue Match

Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	30,364
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	127,078	286,276
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	17,008	-	-	58,393	39,044
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	131,258	95,200	58,228	82,245	-
Expense Allocation Greater than Five Prior Fiscal Years	587	-	52,219	28,352	-
Total Annual Expenditures	\$ 148,853	\$ 95,200	\$ 110,447	\$ 296,068	\$ 355,684

City of Folsom
 Developer Impact Fee Compliance 2016
 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
Single Family Residential	Per Unit	\$ 86
Single Family - HD Residential	Per Unit	\$ 86
Multi-Family - LD Residential	Per Unit	\$ 86
Multi-Family Residential	Per Unit	\$ 86
Multi-Family - HD Residential	Per Unit	\$ 86
Mobile Dwellings	Per Unit	\$ 41
Commercial Development	Sq. Ft.	\$ 0.016
Industrial Development	Sq. Ft.	\$ 0.016

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

Description	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Revenues					
Fees	\$ 6,899	\$ 21,330	\$ 36,979	\$ 30,274	\$ 10,063
Interest	271	168	587	562	321
Other Revenues	-	-	-	-	-
Total Revenues	\$ 7,170	\$ 21,498	\$ 37,565	\$ 30,836	\$ 10,384
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ 36,180	\$ 66,000	\$ -
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	166	898	105	154	126
	\$ 166	\$ 898	\$ 36,285	\$ 66,154	\$ 126
Revenues less Expenditures	\$ 7,004	\$ 20,600	\$ 1,280	\$ (35,318)	\$ 10,258
Fund Balance, Beginning of Year	\$ 27,211	\$ 34,215	\$ 54,815	\$ 56,095	\$ 20,777
Fund Balance, End of Year	\$ 34,215	\$ 54,815	\$ 56,095	\$ 20,777	\$ 31,034
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 34,215	\$ 54,815	\$ 56,095	\$ 20,777	\$ 31,034

neral Park Equipment

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 7,170	\$ 21,498	\$ 37,565	\$ 20,777	\$ 10,384
Available Revenue Prior Fiscal Year (2-yr Old Funds)	11,987	7,170	18,530	-	20,650
Available Revenue Prior Fiscal Year (3-yr Old Funds)	15,058	11,987	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	14,160	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 34,215	\$ 54,815	\$ 56,095	\$ 20,777	\$ 31,034

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

Capital Improvement Projects

FY 2015-16 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government Overhead (interfund transfer)	\$ 126	100%	\$ 126	\$ -

FY 2014-15 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Dump Truck (interfund transfer)	\$ 32,460	99%	\$ 32,000	\$ 460
Boom Lift (interfund transfer)	35,782	95%	34,000	1,782
General Government Overhead (interfund transfer)	154	100%	154	-
	\$ 68,396		\$ 66,154	\$ 2,242

FY 2013-14 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Forklift (interfund transfer)	\$ 36,180	100%	\$ 36,180	\$ -
General Government Overhead (interfund transfer)	105	100%	105	-
	\$ 36,285		\$ 36,285	\$ -

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.

Five Year Expenditure to Revenue Match

Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ 10,059	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	2,968	37,565	126
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	166	-	7,170	18,530	-
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	-	898	11,987	-	-
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	14,160	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Annual Expenditures	\$ 166	\$ 898	\$ 36,285	\$ 66,154	\$ 126

City of Folsom
 Developer Impact Fee Compliance 2016
 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

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 910
Multi-Family Residential	Per Unit	\$ 490
Commercial	Per Acre	\$ 1,225
Industrial / Office	Per Acre	\$ 1,225

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

Description	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Revenues					
Fees	\$ 68,222	\$ 225,905	\$ 327,892	\$ 276,664	\$ 106,004
Interest	11,020	(13)	7,501	11,371	22,762
Other Revenues	187,309	61,248			-
Total Revenues	\$ 266,552	\$ 287,140	\$ 335,393	\$ 288,035	\$ 128,766
Expenditures					
AB 1600 Expenditures	\$ 279,050	\$ 44,550	\$ 11,004	\$ 27,686	\$ 67,139
Other Expenses	16,207	13,347	12,530	102,632	102,368
AB 1600 Transfers Out	-	-	-	-	-
	\$ 295,257	\$ 57,897	\$ 23,534	\$ 130,318	\$ 169,507
Revenues less Expenditures	\$ (28,705)	\$ 229,243	\$ 311,859	\$ 157,718	\$ (40,742)
Fund Balance, Beginning of Year	\$ 1,196,933	\$ 1,168,228	\$ 1,397,470	\$ 1,709,329	\$ 1,867,047
Fund Balance, End of Year	\$ 1,168,228	\$ 1,397,470	\$ 1,709,329	\$ 1,867,047	\$ 1,826,306
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ 550,000	\$ 550,000
Available Fund Balance	\$ 1,168,228	\$ 1,397,470	\$ 1,709,329	\$ 1,317,047	\$ 1,276,306

er Impact Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 266,552	\$ 287,140	\$ 335,393	\$ 288,035	\$ 128,766
Available Revenue Prior Fiscal Year (2-yr Old Funds)	132,482	266,552	287,140	335,393	288,035
Available Revenue Prior Fiscal Year (3-yr Old Funds)	144,216	132,482	266,552	287,140	355,393
Available Revenue Prior Fiscal Year (4-yr Old Funds)	190,317	144,216	132,482	266,552	287,140
Available Revenue Prior Fiscal Year (5-yr Old Funds)	359,921	190,317	144,216	132,482	266,552
Available Revenue Greater than Five Prior Fiscal Years	74,740	376,763	543,546	557,445	500,420
Total Revenue Available	\$ 1,168,228	\$ 1,397,470	\$ 1,709,329	\$ 1,867,047	\$ 1,826,306
Assigned Fund Balance	-	-	-	550,000	550,000
Total Available Revenue	\$ 1,168,228	\$ 1,397,470	\$ 1,709,329	\$ 1,317,047	\$ 1,276,306

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

Notes:

¹ Result: The Water Impact Fee Fund reports funds being held beyond the five-years as described by AB1600. Per the 2015 Capital Improvement Plan funds are reserved for the Golden State Water Company Inter-tie Booster Pump Station project and the Ground Water Investigation and Supply Grant project. The Water Capital Improvement Fund will be utilized for a total of \$275,000 for these projects. The Water Department will be conducting a capacity study to determine if there are areas that are in need of expansion. It is estimated this will cost approximately \$275,000.

Capital Improvement Projects

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

FY 2014-15 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	Anticipated Start of Project
GSWC Inter-Tie Booster	\$ 19,979	100%	\$ 19,979	\$ -	
Water Supply Reliability Study	16,613	46%	7,706	8,907	
Dry Year and Water Conservation (interfund transfer)	110,124	91%	100,000	10,124	²
Well Engineering Services	-	0%	-	-	
Ground Water Investigation and Supply Grant	-	0%	-	-	
General Government Overhead (interfund transfer)	2,632	100%	2,632	-	¹
	\$ 149,349		\$ 130,318	\$ 8,907	

FY 2013-14 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	Anticipated Start of Project
Water Supply Reliability Study	\$ 20,808	53%	\$ 11,004	9,804	
General Government Overhead (interfund transfer)	12,530	100%	12,530	-	¹
	\$ 33,338		\$ 23,534	\$ -	

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.

Five Year Expenditure to Revenue Match

Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	295,257	-	6,691	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	57,897	16,844	130,318	69,507
Total Annual Expenditures	\$ 295,257	\$ 57,897	\$ 23,535	\$ 130,318	\$ 69,507

City of Folsom

Developer Impact Fee Compliance 2016
Water Capital Improvement Fund

Fund 521

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 CAPITAL IMPROVEMENT FEE SCHEDULE

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 3,105
Multi-Family Residential	Per Unit	\$ 2,019
South Lexington Hills ⁽¹⁾	Per Unit	\$ 1,924
Mobile Dwellings	Per Unit	\$ 2,019
Commercial/Industrial		
3/4" meter		\$ 3,098
1" meter		\$ 7,727
1 1/2" meter		\$ 15,452
2" meter		\$ 24,727
3" meter		\$ 49,769
4" meter		\$ 77,321
6" meter		\$ 154,697
8" meter		\$ 247,601
10" meter		\$ 356,243

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

Description	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Revenues					
Fees	\$ 307,480	\$ 761,003	\$ 975,679	\$ 1,018,323	\$ 457,209
Interest	3,416	756	26,548	22,684	43,211
Other Revenues	1,149		523,678	(23,678)	169,833
Total Revenues	\$ 312,045	\$ 761,759	\$ 1,525,904	\$ 1,017,329	\$ 670,253
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ 468,952	\$ 1,318,012
Other Expenses	19,213	13,594	-	-	-
AB 1600 Transfers Out	18,921	16,314	2,306	1,946	4,517
	\$ 38,134	\$ 29,908	\$ 2,306	\$ 470,898	\$ 1,322,529
Revenues less Expenditures	\$ 273,911	\$ 731,851	\$ 1,523,598	\$ 546,431	\$ (652,276)
Fund Balance, Beginning of Year	\$ 261,575	\$ 535,486	\$ 1,267,337	\$ 2,790,935	\$ 3,337,366
Fund Balance, End of Year	\$ 535,486	\$ 1,267,337	\$ 2,790,935	\$ 3,337,366	\$ 2,685,090
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 535,486	\$ 1,267,337	\$ 2,790,935	\$ 3,337,366	\$ 2,685,090

Water Capital Improvement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 312,045	\$ 761,759	\$ 1,525,904	\$ 1,017,329	\$ 670,253
Available Revenue Prior Fiscal Year (2-yr Old Funds)	223,441	312,045	761,759	1,525,904	1,017,329
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	193,533	312,045	761,759	997,508
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	191,227	32,374	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 535,486	\$ 1,267,337	\$ 2,790,935	\$ 3,337,366	\$ 2,685,090

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

Capital Improvement Projects

FY 2015-16 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Water Treatment Plant Optimization/Reliability Study	\$ 91,037	31%	\$ 27,912	\$ 63,125
Ground Water Investigation and Supply Grant	234,635	100%	234,635	-
Water Treatment Plant Mechanical Dewatering	1,382,860	62%	851,964	530,895.78
La Collina Dal Lago Tank	224,891	39%	88,285	136,605.89
Urban Water Management Program	193,402	60%	115,215	78,187.00
General Government Overhead (interfund transfer)	4,517	100%	4,517	-
	<u>2,131,342</u>		<u>\$ 1,322,529</u>	<u>\$ 808,814</u>

FY 2014-15 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Water Treatment Plant Optimization/Reliability Study	\$ 47,826	56%	\$ 26,580	\$ 21,246
Ground Water Investigation and Supply Grant	24,268	100%	24,268	-
Water Treatment Plant Mechanical Dewatering	2,390,279	17%	418,104	1,972,175
La Collina Dal Lago Tank	20,579	0%	-	20,579
General Government Overhead (interfund transfer)	1,946	100%	1,946	-
	<u>\$ 2,437,072</u>		<u>\$ 470,898</u>	<u>\$ 2,014,000</u>

FY 2013-14 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
General Government Overhead (interfund transfer)	\$ 2,306	100%	\$ 2,306	\$ -
	<u>\$ 2,306</u>		<u>\$ 2,306</u>	<u>\$ -</u>

Notes:

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

Five Year Expenditure to Revenue Match

Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	38,134	-	-	-	-
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	-	29,908	-	-	528,395
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	2,306	279,670	761,759
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	191,228	32,375
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Annual Expenditures	\$ 38,134	\$ 29,908	\$ 2,306	\$ 470,898	\$ 1,322,529

City of Folsom
 Developer Impact Fee Compliance 2016
 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	\$ 991
Multi-Family Residential	Per Unit	\$ 775
South Lexington Hills ⁽¹⁾	Per Unit	\$ 772
Mobile Dwellings	Per Unit	\$ 877
Commercial/Industrial		
3/4" meter		\$ 991
1" meter		\$ 991
2" meter		\$ 1,985
3" meter		\$ 3,176
4" meter		\$ 5,955
6" meter		\$ 9,925
8" meter		\$ 19,851
10" meter		\$ 31,761
12" meter		\$ 45,656

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

Description	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Revenues					
Fees	\$ 41,831	\$ 110,602	\$ 165,855	\$ 153,428	\$ 71,475
Interest	2,154	1,096	4,291	4,445	1,183
Other Revenues	-	-	-	-	-
Total Revenues	\$ 43,985	\$ 111,698	\$ 170,146	\$ 157,873	\$ 72,658
Expenditures					
AB 1600 Expenditures	\$ 147,655	\$ -	\$ -	\$ 530,160	\$ 93,184
Other Expenses	-	109	-	-	-
AB 1600 Transfers Out	2,070	7,861	3,150	1,203	1,733
	\$ 149,725	\$ 7,970	\$ 3,150	\$ 531,363	\$ 94,917
Revenues less Expenditures	\$ (105,740)	\$ 103,728	\$ 166,996	\$ (373,490)	\$ (22,259)
Fund Balance, Beginning of Year	\$ 242,827	\$ 137,087	\$ 240,815	\$ 407,811	\$ 34,321
Fund Balance, End of Year	\$ 137,087	\$ 240,815	\$ 407,811	\$ 34,321	\$ 12,061
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 137,087	\$ 240,815	\$ 407,811	\$ 34,321	\$ 12,061

Sewer Capital

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 43,985	\$ 111,698	\$ 170,146	\$ 34,321	\$ 12,061
Available Revenue Prior Fiscal Year (2-yr Old Funds)	93,102	43,985	111,698	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	85,132	43,985	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	81,982	-	-
Available Revenue Prior Fiscal Year (5-yr and beyond)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 137,087	\$ 240,815	\$ 407,811	\$ 34,321	\$ 12,061

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

Capital Improvement Projects

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

FY 2014-15 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Basin 6 Sewer Diversion	\$ 857,377	12%	\$ 101,901	\$ 755,476
Oak Avenue Pump Station	2,185,598	19%	422,698	1,762,900
Capital Equipment	5,561	100%	5,561	-
Engineering and Gen Government overhead	1,203	100%	1,203	- ¹
	\$ 3,049,739		\$ 531,363	\$ 2,518,376

FY 2013-14 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Engineering and Gen Government overhead	\$ 3,150	100%	\$ 3,150	- ¹
	3,150		3,150	-

Notes:

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

Five Year Expenditure to Revenue Match

Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ 123,552	\$ 60,596
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	6,625	-	-	170,146	34,321
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	54,614	7,970	-	111,698	-
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	88,486	-	3,150	43,985	-
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	81,982	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Annual Expenditures	\$ 149,725	\$ 7,970	\$ 3,150	\$ 531,363	\$ 94,917

City of Folsom
 Developer Impact Fee Compliance 2016
 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 no longer charged

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

Description	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Revenues					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	5,067	1,299	4,801	5,718	3,490
Other Revenues	67,365	-	-	-	-
Total Revenues	\$ 72,432	\$ 1,299	\$ 4,801	\$ 5,718	\$ 3,490
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 299,498
Other Expenses	-	-	-	-	-
B 1600 Transfers Out	1,540	1,406	1,625	1,483	1,199
	\$ 1,540	\$ 1,406	\$ 1,625	\$ 1,483	\$ 300,697
Revenues less Expenditures	\$ 70,892	\$ (107)	\$ 3,176	\$ 4,235	\$ (297,207)
Fund Balance, Beginning of Year	\$ 457,775	\$ 528,668	\$ 528,561	\$ 531,737	\$ 535,971
Fund Balance, End of Year	\$ 528,668	\$ 528,561	\$ 531,737	\$ 535,971	\$ 238,764
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ 520,000	\$ 123,200
Available Fund Balance	\$ 528,668	\$ 528,561	\$ 531,737	\$ 15,971	\$ 115,564

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 72,432	\$ 1,299	\$ 4,801	\$ 5,718	\$ 3,490
Available Revenue Prior Fiscal Year (2-yr Old Funds)	4,492	72,432	1,299	4,801	5,718
Available Revenue Prior Fiscal Year (3-yr Old Funds)	4,147	4,492	72,432	1,299	4,801
Available Revenue Prior Fiscal Year (4-yr Old Funds)	9,277	4,147	4,492	72,432	1,299
Available Revenue Prior Fiscal Year (5-yrs and beyond)	17,229	9,277	4,147	4,492	72,432
Available Revenue Greater than Five Prior Fiscal Years	421,091	436,914	444,566	447,229 ¹	151,024 ¹
Total Revenue Available	\$ 528,668	\$ 528,561	\$ 531,737	\$ 535,971	\$ 238,764
Assigned Fund Balance	-	-	-	520,000	123,200
Total Available Revenue	\$ 528,668	\$ 528,561	\$ 531,737	\$ 15,971	\$ 115,564

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

Notes:

¹ There are four projects at the Water Treatment Plant budgeted in FY 2017 which will use the Facilities Augmentation Critical Fund. The total of the four projects is \$3,200.

**Facilities Augmentation Critical
Capital Improvement Projects**

FY 2015-16 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Water Treatment Plant Mechanical Dewatering	\$ 1,382,860	22%	\$ 299,498	\$ 1,083,362
General Government overhead (interfund transfer)	1,199	100%	1,199	- ²
	<u>\$ 1,384,059</u>		<u>\$ 300,697</u>	<u>\$ 1,083,362</u>

FY 2014-15 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Water Treatment Plant Mechanical Dewatering	\$ 1,972,175	0%	\$ -	\$ 1,972,175
Rowberry/Walden Odor Control	411,508	0%	-	411,508
General Government overhead (interfund transfer)	1,483	100%	1,483	- ²
	<u>\$ 2,385,166</u>		<u>\$ 1,483</u>	<u>\$ 2,383,683</u>

FY 2013-14 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Water Treatment Plant Mechanical Dewatering	\$ 88,275	0%	\$ -	88,275
Rowberry/Walden Odor Control	64,613	0%	-	64,613
General Government overhead (interfund transfer)	1,625	100%	1,625	- ²
	<u>\$ 154,513</u>		<u>\$ 1,625</u>	<u>\$ 152,888</u>

Notes:

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

Five Year Expenditure to Revenue Match

Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	1,540	1,406	1,625	1,483	300,697
Total Annual Expenditures	<u>\$ 1,540</u>	<u>\$ 1,406</u>	<u>\$ 1,625</u>	<u>\$ 1,483</u>	<u>\$ 300,697</u>

City of Folsom
 Developer Impact Fee Compliance 2016
 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 no longer charged

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

Description	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Revenues					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	5,475	1,433	5,299	6,059	6,233
Other Revenues	-	-	-	-	-
Total Revenues	\$ 5,475	\$ 1,433	\$ 5,299	\$ 6,059	\$ 6,233
Expenditures					
AB 1600 Expenditures	\$ -	\$ -	\$ 23,375	\$ -	\$ 107,739
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	2,303	1,783	1,795	1,637	2,180
	\$ 2,303	\$ 1,783	\$ 25,170	\$ 1,637	\$ 109,919
Revenues less Expenditures	\$ 3,172	\$ (350)	\$ (19,871)	\$ 4,422	\$ (103,686)
Fund Balance, Beginning of Year	\$ 580,570	\$ 583,742	\$ 583,392	\$ 563,521	\$ 567,943
Fund Balance, End of Year	\$ 583,742	\$ 583,392	\$ 563,521	\$ 567,943	\$ 464,257
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ 626,435	\$ 501,435
Available Fund Balance	\$ 583,742	\$ 583,392	\$ 563,521	\$ (58,492)	\$ (37,178)

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 5,475	\$ 1,433	\$ 5,299	\$ 6,059	\$ 6,233
Available Revenue Prior Fiscal Year (2-yr Old Funds)	5,708	5,475	1,433	5,299	6,059
Available Revenue Prior Fiscal Year (3-yr Old Funds)	5,430	5,708	5,475	1,433	5,299
Available Revenue Prior Fiscal Year (4-yr Old Funds)	15,737	5,430	5,708	5,475	1,433
Available Revenue Prior Fiscal Year (5-yrs and beyond)	33,229	15,737	5,430	5,708	5,475
Available Revenue Greater than Five Prior Fiscal Years	518,163	549,609	540,176	543,969	439,758
Total Revenue Available	\$ 583,742	\$ 583,392	\$ 563,521	\$ 567,943	\$ 464,257
Assigned Fund Balance	-	-	-	626,435	501,435
Total Available Revenue	\$ 583,742	\$ 583,392	\$ 563,521	\$ (58,492)	\$ (37,178)

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

Notes:

- The Water Treatment Plant Access Road project is in progress and Facilities Augmentation General will begin to be charged for expenses for this project in FY 2017. The project has been approved to use \$101,435 for Facilities Augmentation General.
- The Storm Drain Ponds project will be added to this fund once the ponds can be evaluated. It is estimated this will cost approximately \$400,000 for the retention ponds in the area.

Facilities Augmentation General
Capital Improvement Projects

<u>FY 2015-16 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Water Treatment Plant Mechanical Dewatering	\$ 1,382,860	8%	\$ 107,739	\$ 1,275,121
General Government Overhead (interfund transfer)	2,180	100%	2,180	-
	<u>\$ 1,385,040</u>		<u>\$ 109,919</u>	<u>\$ 1,275,121</u>

<u>FY 2014-15 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Storm Drain Ponds	\$ 81,430	0%	\$ -	\$ 81,430
General Government Overhead (interfund transfer)	1,637	100%	1,637	-
	<u>\$ 83,067</u>		<u>\$ 1,637</u>	<u>\$ 81,430</u>

<u>FY 2013-14 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Willow Creek Hydraulic Model Phase II	\$ 23,375	100%	\$ 23,375	\$ -
General Government Overhead (interfund transfer)	1,795	100%	1,795	-
	<u>\$ 25,170</u>		<u>\$ 25,170</u>	<u>\$ -</u>

Five Year Expenditure to Revenue Match

Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	2,303	1,783	25,170	1,637	109,919
Total Annual Expenditures	<u>\$ 2,303</u>	<u>\$ 1,783</u>	<u>\$ 25,170</u>	<u>\$ 1,637</u>	<u>\$ 109,919</u>

City of Folsom

Developer Impact Fee Compliance 2016

Solid Waste Capital Improvement Fund

Fund 541

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

SOLID WASTE CAPITAL IMPROVEMENT FEE SCHEDULE

Use Category	Basis	Fee Amount
Single Family Residential	Per Unit	\$ 335
Multi-Family Residential	Per Unit	\$ 154
Mobile Dwellings	Per Unit	\$ 154
Commercial/Industrial		
2 yard dumpster		\$ 3,754
3 yard dumpster		\$ 3,781
4 yard dumpster		\$ 3,833
6 yard dumpster		\$ 3,990
10 yard roll-off		\$ 12,291
20 yard roll-off		\$ 12,621
30 yard roll-off		\$ 13,129
40 yard roll-off		\$ 13,413

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

Description	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Revenues					
Fees	\$ 25,428	\$ 83,280	\$ 136,704	\$ 129,130	\$ 51,131
Interest	399	258	1,127	2,002	323
Other Revenues	-	-	-	-	-
Total Revenues	\$ 25,827	\$ 83,538	\$ 137,831	\$ 131,132	\$ 51,454
Expenditures					
AB 1600 Expenditures	\$ 98,417	\$ 34,715	\$ 56,257	\$ 282,178	\$ 49,570
Other Expenses	-	-	-	-	-
AB 1600 Transfers Out	3,867	4,481	3,229	1,511	2,431
	\$ 102,284	\$ 39,196	\$ 59,486	\$ 283,689	\$ 52,001
Revenues less Expenditures	\$ (76,457)	\$ 44,342	\$ 78,345	\$ (152,556)	\$ (547)
Fund Balance, Beginning of Year	\$ 117,802	\$ 41,345	\$ 85,687	\$ 164,032	\$ 11,476
Fund Balance, End of Year	\$ 41,345	\$ 85,687	\$ 164,032	\$ 11,476	\$ 10,929
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 41,345	\$ 85,687	\$ 164,032	\$ 11,476	\$ 10,929

Solid Waste Capital Improvement Fund

Five Year Revenue Test Using First In First Out Method

Available Revenue Current Year	\$ 25,827	\$ 85,538	\$ 137,831	\$ 11,476	\$ 10,929
Available Revenue Prior Fiscal Year (2-yr Old Funds)	15,518	149	26,201	-	-
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	\$ 41,345	\$ 85,687	\$ 164,032	\$ 11,476	\$ 10,929

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

Capital Improvement Projects

FY 2015-16 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Garbage Containers	\$ 49,570	100%	\$ 49,570	\$ -
General Government overhead (interfund transfer)	2,431	100%	2,431	- ²
	\$ 52,001		\$ 52,001	\$ -

FY 2014-15 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Garbage Containers	\$ 82,178	100%	\$ 82,178	\$ -
Alley width collection truck (interfund transfer)	274,886	73%	200,000	74,886 ¹
General Government overhead (interfund transfer)	1,511	100%	1,511	- ²
	\$ 358,574		\$ 283,689	\$ 74,886

FY 2013-14 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Garbage Containers	\$ 56,257	100%	\$ 56,257	\$ -
General Government overhead (interfund transfer)	3,229	100%	3,229	- ²
	\$ 59,486		\$ 59,486	\$ -

Notes:

¹ Interfund transfers to Fund 540 Solid Waste Operating as partial payment on the Alley width collection truck.

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

Five Year Expenditure to Revenue Match

Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ 39,956	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	137,831	52,001
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	37,986	17,073	3,463	83,538	-
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	64,298	22,123	56,023	22,364	-
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Prior Fiscal Year (6-yr Old Funds)	-	-	-	-	-
Total Annual Expenditures	\$ 102,284	\$ 39,196	\$ 59,486	\$ 283,689	\$ 52,001