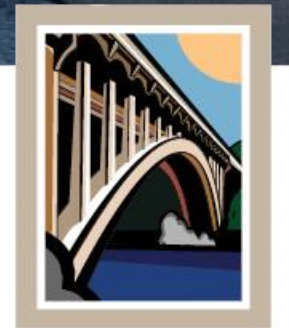


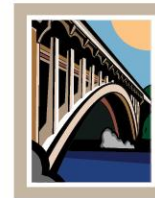
Consideration of Potential Sales Tax Measure and Direction to Staff

January 9, 2024



CITY OF
FOLSOM

General Municipal Election



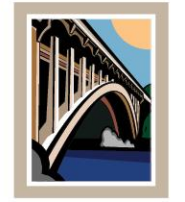
CITY OF
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Items for the November 5, 2024 Election:

- Elect 2 Councilmembers for Districts 2 and 4
- Vote on Potential Revenue Measure Submitted to Voters by the City Council

Vote

Proposed New Sales Tax



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Two types of taxes:

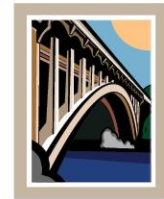
1. General Tax

- Proceeds can be used for all general governmental purposes
- Requires majority vote to pass (50% + 1)

2. Special Tax

- Proceeds can only be used for specific purposes specified in the special tax measure
- Requires two-thirds (2/3) vote to pass (66.7%)

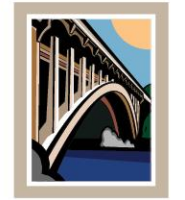
Sample **General Tax** Measure



CITY OF
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- Proposed new sales tax rate = 1.0% (one percent)
(one penny for every dollar)
- Local control = 100% of proceeds remain in Folsom
- Unrestricted – Council can use proceeds for all general governmental purposes
- Independent annual audit and citizen oversight

Sample **General Tax** Measure



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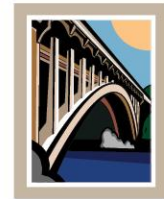
MEASURE “ _____ ”

FOLSOM ESSENTIAL CITY SERVICES MAINTENANCE AND INVESTMENT MEASURE

Shall the measure to enact a 1 percent transaction and use tax (sales tax), providing approximately \$29 million annually until ended by voters **for general governmental purposes** such as police, fire, transportation improvements, parks, trails, bike paths, economic development, enhanced recreation, senior, library, arts and cultural programs, requiring local control, citizen oversight and independent annual audits, with all funds staying in Folsom, be adopted? The tax revenue can be spent for “unrestricted general revenue purposes”.

YES	
NO	

Sample **Special Tax** Measure



CITY OF
FOLSOM

- Proposed new sales tax rate = 1.0% (one percent)
(one penny for every dollar)
- Local control = 100% of proceeds remain in Folsom
- Restricted – proceeds can only be used for specific purposes identified in the tax measure
- Independent annual audit and citizen oversight

Sample **Special Tax** Measure



CITY OF
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CITY OF FOLSOM

MEASURE “ _____ ”

FOLSOM PUBLIC SAFETY AND ESSENTIAL CITY SERVICES MEASURE

Shall the measure to enact a 1 percent transaction and use tax (sales tax), providing approximately \$29 million annually until ended by voters with proceeds used only for the following specific purposes:

_____ % for public safety, **_____ %** for fire protection, **_____ %** for parks/trail improvement, **_____ %** for traffic/street maintenance, **_____ %** for economic development, and **_____ %** for capital improvement projects, requiring local control, citizen oversight and independent annual audits, with all funds staying in Folsom, be adopted?

YES	
NO	

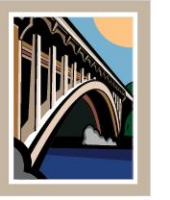
Citizens Initiative



CITY OF
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- **Police and Crime Reduction** – to maintain and improve police services and additional staffing, equipment, and facilities
- **Fire, Rescue, and Emergency Medical Services** – to maintain and improve fire, rescue, and emergency medical services, equipment, and facilities
- **Parks, Recreation Facilities and Trails** – to maintain and renovate existing parks, trails, and other recreation facilities and construct incomplete parks and trails
- **Traffic Mitigation and Environmental Water Quality** – to improve traffic congestion and safety, street maintenance, storm water maintenance
- **Community Enhancement and Economic Development** – to invest in job creation and enhance quality of life and long-term economic viability consistent with City-adopted master plans
- **Major Capital Improvement Projects** – to fund major improvements to City infrastructure and facilities, including transportation/traffic safety, stormwater systems, parks and recreation facilities, public safety facilities, parking facilities, libraries and large capital equipment

Citizens Oversight Committee

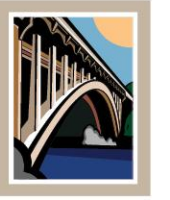


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Purpose:

1. Review projected revenue
2. Review independent audit of special purpose accounts
3. Make findings to City Council regarding previous expenditures
4. Recommend future expenditures to the City Council

Citizens Oversight Committee



CITY OF
FOLSOM

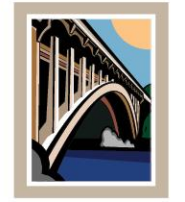
Composition: 5 members (one from each Council District)

Qualification: Resident and registered voter in Folsom (except City of Folsom employees and elected or appointed public officials)

Appointment: each selected, appointed, or removed by their appointing Councilmember

Term: 4 years

Proposed New Sales Tax

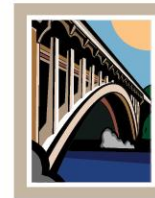


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Staff seeks City Council direction:

1. Prepare a Resolution for the Council to submit a General Sales Tax Measure to the voters; or
2. Prepare a Resolution for the Council to submit a Special Sales Tax Measure to the voters; or
3. Submit NO revenue measure to the voters

General Municipal Election



CITY OF
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Questions?