



CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City of Folsom Quarterly Financial Report

Fiscal Year 2009-10 Fourth Quarter

August 24, 2010

**Prepared by the Office of Management and Budget
Financial Services Division**

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INTRODUCTION

Section 5.05R of the Charter of the City of Folsom requires the City Manager to submit to the City Council a financial and management report showing the relationship between budgeted and actual revenues and expenditures and encumbrances on a quarterly basis.

This Quarterly Financial Report is an analysis of the unaudited financial status of the City's major funds for the fourth quarter of Fiscal Year (FY) 2009-10, covering the twelve month period from July 2009 through June 2010. The report provides an analysis of each fund's revenues, expenditures and fund balance as compared to the FY 2009-10 Budget. Please refer to the Appendices for detailed schedules of the City's key funds for the period ending June 30, 2010. The document also includes an analysis of the revenue and expenditure activity for the City's:

- General Fund
- Special Revenue Funds – Redevelopment
- Enterprise Funds – Water, Wastewater, Solid Waste, and Transit
- Outstanding Debt, Capital Improvement Plan and Encumbrances

The Utilities Admin Fund, which had previously been combined with the General Fund, is now solely accounted for in the Enterprise Funds. Included in the Appendices is a schedule of these funds.

EXECUTIVE SUMMARY

Projected year-end General Fund revenues are \$65.6 million or 92% of the appropriated amount and projected expenditures are \$73.4 million or 102% of the appropriated amount. The projected unassigned General Fund fund balance for FY 2009-10 is \$6.6 million.

GENERAL FUND REVENUE (Appendix C & E)

The General Fund is the main operating fund of the City. For financial reporting purposes the following funds are presented on a combined basis: General Fund, Cash Basis, Compensated Absences, and Folsom History Interpretive Center.

The projected decline in revenues of \$5.4 million is mostly reflected in a downturn in sales tax revenues as well as declines in charges for services, such as engineering and plan check fees, associated with the slowing of new development. The City has also seen for the first time, a decline in property tax revenue. A brief discussion of significant General Fund revenue sources follows.

General Fund Revenues by Source

	Budget	Forecast	%
Property Tax	\$ 20,187,518	\$ 19,864,030	98%
Sales and Use Tax	16,336,885	13,318,519	82%
Transient Occup Tax	1,350,000	950,000	70%
Real Prop Transfer	200,000	227,464	114%
Franchise Fees	535,133	711,458	133%
Other Taxes	-	314,607	0%
Lic And Permits	1,820,200	1,374,444	76%
Intergovt Revenue	6,843,738	6,397,840	93%
Charges For Serv	10,675,509	9,745,915	91%
Fines & Forfeitures	352,000	424,338	121%
Interest Rev	185,000	193,820	105%
Miscellaneous	307,681	492,463	160%
Transfers In	12,206,370	11,538,198	95%
Total	\$ 71,000,034	\$ 65,553,096	92%

- Property tax revenues received through the fourth quarter were \$19.5 million, or approximately \$429,000 less than the prior year. However, the current year-end estimate is \$19.9 million, or 98% of budget. The decline in property tax is due to an assessment value adjustments made by the assessor's office. The City's assessed value on property declined \$70.2 million from April to June of 2010.
- The sales tax revenue estimate is made up of two primary elements: (1) the point-of-sale taxes received, and (2) the "triple flip" reimbursement. The point-of-sale number was calculated based on an expectation that the first half of the fiscal year (July - Dec, 2009) would be flat, with some growth in the second half of the fiscal year (Jan - June, 2010). The current year-end estimate of \$13.4 million is due to a reduction of \$1.3 million to the sales tax-in-lieu or "triple flip" allocation and a reduction of approximately \$1.7 million to our point-of sale tax estimate. This reflects the first, second and third quarter actual



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results with an estimate for the fourth quarter of the fiscal year. The projection reflects the continued economic uncertainty as unemployment and state budget issues keep consumer spending down.

- Transient Occupancy Tax (TOT) collections through the fourth quarter were \$1.0 million. Compared to the prior year, this is a decrease of \$109,395. However, the year-end estimate is expected to decrease to \$950,000 once additional data becomes available for a year-end true-up of revenues. Although a new hotel recently opened, TOT revenues from the hotel will not be realized in this fiscal year.
- Business Licenses and Building Permits through the fourth quarter were \$1.4 million, or 76% of budget. Compared to the prior year this is a decrease of \$806,980. The majority of these revenues consisted of building permits, which were \$756,447, or 69% of budget, and business licenses, which were \$517,369, or 86% of budget.
- Intergovernmental revenues through the fourth quarter were \$6.3 million. Compared to the prior year this is an increase of \$80,487. These revenues consist mainly of vehicle license gap repayment fees in the amount of \$5.4 million.
- Charges for services through the fourth quarter were \$9.7 million. Compared to the prior year, this is a decrease of approximately \$2.0 million. The year-end estimate is 91% of budget. Compared to the appropriated amount, current year revenues are projected to be down approximately \$930,000, almost entirely related to a decrease in fees received for city-wide development.
- Miscellaneous revenues were \$492,463, or 160% of budget. These revenues are mainly due to annual cell phone tower rental payments.
- Transfers In were \$9.9 million. The current year-end estimate is \$11.5 million, or 95% of budget.

GENERAL FUND EXPENDITURES (Appendix C & D)

Expenditures through the fourth quarter of FY 2009-10 were \$68.9 million. Compared to the prior year and excluding transfers out, expenditures decreased \$4.8 million. This decrease is mainly due to a reduced labor force. The current year-end projection for General Fund expenditures is \$73.4 million, or 102% of budget. The General Fund expenditures by department are as follows:

General Fund Expenditures by Department

	Budget	Forecast	%
City Council	\$ 126,773	\$ 124,570	98%
City Manager	851,821	824,701	97%
City Clerk	489,382	406,091	83%
Finance	2,420,231	2,268,641	94%
City Attorney	974,936	933,263	96%
Human Resources	1,034,357	997,240	96%
Admin Srvs	2,589,033	2,508,467	97%
Econ Developmt	379,014	329,131	87%
Police	18,424,758	18,934,741	103%
Fire	15,089,690	14,949,086	99%
Comm Developmt	5,223,480	4,715,385	90%
Parks & Rec	10,187,260	9,783,185	96%
Library	1,852,125	1,791,640	97%
Fleet Mngmt	1,216,640	1,144,333	94%
Public Works	6,263,481	5,122,053	82%
Total Dept Expen	\$ 67,122,981	\$ 64,832,527	97%
Non-Dept	4,769,624	4,979,192	104%
Transfers Out	215,739	3,546,711	1644%
Total Expenditures	\$ 72,108,344	\$ 73,358,430	102%

Nearly all departmental expenditures came in under budget as a result of cost reduction strategies departments employed at the direction of the City Council. The Police budget reflects some unplanned personnel expenses, and benefit costs greater than budgeted, all controllable costs, including overtime expenses are within budget.

Non-Departmental and Transfers Out exceeded the budget amount due to some unforeseen contract cost increases in non-departmental and transfers out includes a transfer to the Risk Management Fund relating to the establishment of this new fund.



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SPECIAL REVENUE FUNDS

Redevelopment Funds (Appendix F & G)

Low to Moderate Housing Fund

As of the end of the fourth quarter of FY 2009-10 revenues totaled \$3,035,426, or 68% of budget. Revenues consisted of a \$1.6 million transfer in from the Housing Trust Fund to be used for low income housing projects and property tax payments of \$1,456,724. Total budgeted revenue of \$4,492,932 includes a budgeted use of fund balance of \$1,362,427.

Expenditures through the end of the fourth quarter totaled \$1,367,832 or 46% of budget. Expenditures were mostly made up of \$252,528 in salary and benefits and \$1,002,155 in contract expenditures of which \$800,000 relates to a loan for low income housing.

Unassigned fund balance at June 30, 2010 was \$5.8 million which is an increase over the prior year of \$1.6 million.

Central Folsom Redevelopment Project Fund

The California Redevelopment Association (CRA) filed a lawsuit in October 2009 to prohibit the state from taking \$2.6 million from the Redevelopment Agency. In May 2010, the Sacramento Superior Court ruled in the State's favor. The Redevelopment Agency was required to make the payment to the state even though The CRA has filed an appeal. As discussed with the City Council the Redevelopment Agency borrowed \$2.7 million from the Low/Mod Fund as allowed by the legislation. The loan must be paid back to the Low/Mod Fund within five years.

As of June 30th, revenues totaled \$5,944,529, of which \$5,826,897 is property tax. The year-end estimate for total revenues is \$6.0 million.

Expenditures through the end of the fourth quarter totaled \$7,846,384. The year-end estimate is \$8.4 million. The \$8.1 million projected reduction of year end expenditures represents a shifting of projected Sutter Streetscape project expenses that will now be borne by the Redevelopment Agency bond issuance which occurred earlier in the fiscal year.

The projected June 30, 2010 unassigned fund balance is \$4.2 million compared to \$7.6 million in the prior year.

Other Special Revenue

Three city funds that continue to be on the Finance Department's watch list are Development, Humbug Willow Creek, and the Park Dedication (Quimby) Funds.

As of June 30, 2010, the Development Funds negative fund balance has not changed and remains at \$1,762,569. The City must remain diligent to absorb the remaining negative balance into the General Fund.

The Humbug Willow Creek Fund ended the quarter with a negative cash balance in the amount of \$1.1 million, with revenues exceeding expenditures by \$336,741.

In addition, the Park Dedication (Quimby) Special Revenue and Park Improvement Capital Projects Funds continue to be used to save the cash needed for the last two debt service payments for the Sports and Teen Center.

ENTERPRISE FUNDS

Water Fund (Appendix H)

The Water Funds are reported on a combined basis and include the following funds: Water Impact, Water Operating, Water Capital, and Water Meters.

As of the end of the fourth quarter of FY 2009-10 revenues totaled \$16.0 million or 77% of budget and expenses totaled \$38.6 million or 154% of budget, resulting in expenses exceeding revenues by \$22.6 million, of which \$17.2 million was for debt service expense related to a current year water bond refunding.

Operating revenues as of the fourth quarter of FY 2009-10 were \$11.8 million (90% of budget) and operating expenses were \$15.4 million (100% of budget) which resulted in operating expenses exceeding operating revenues by \$3.6 million. The water meter implementation project is the major reason for the operating loss. Employee services



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exceeded the budget; however this is offset by a reduction in the transfers out and is due to a change that was made to the Utilities Administration Fund and each utility fund.

Wastewater Fund (Appendix I)

The Wastewater Funds are reported on a combined basis and includes the Wastewater Operating and Wastewater Capital funds.

As of the end of the fourth quarter of FY 2009-10 revenues totaled \$6.0 million or 79% of budget (less a budgeted \$1.4 million use of fund balance, which is 20% of budget) and expenses totaled \$6.2 million or 76% of budget, resulting in expenses exceeding revenues by approximately \$180,000.

Operating revenues as of the fourth quarter were \$5.9 million (100% of budget) and operating expenses were \$3.9 million (118% of budget), resulting in operating income of \$2.0 million.

Non-operating expenses of \$2.3 million are mostly made up of transfers out, of which \$486,000 was transferred to the Landfill Closure Fund for clean closure costs which are shared between the Wastewater and Solid Waste Funds.

Solid Waste Fund (Appendix J)

The Solid Waste Funds are reported on a combined basis and include Solid Waste Operating and Solid Waste Capital.

As of the end of the fourth quarter of FY 2009-10 revenues totaled \$10.1 million, or 96% of budget and expenses totaled \$10.4 million, or 86% of budget, resulting in expenses exceeding revenues by \$262,000.

Operating revenues were \$9.9 million (98% of budget) and operating expenses were \$7.0 million (78% of budget) resulting in operating revenues exceeding operating expenses by \$2.9 million.

Non-operating expenses of \$3.3 million were made up of \$481,524 for Debt Service, and \$2.8 million for transfers out of which \$1.1 million was a transfer to the Landfill Closure Fund and the remaining transfers were for cost allocation.

Transit Fund (Appendix M)

The fund's primary operations consist of fixed routes, dial-a-ride, and charter services.

As of the end of the fourth quarter, revenues totaled \$1,856,658, or 94% of budget, of which \$1.7 million is intergovernmental revenues. Expenditures totaled \$2,342,356 or 119% of budget, resulting in expenses exceeding revenues by \$485,698.

Operating revenues were \$183,005 (172% of budget) and operating expenditures were \$1,776,137 (114% of budget), resulting in operating expenses exceeding operating revenues by \$1,593,419.

Outstanding Debt (Appendix N)

As of the end of the fourth quarter of FY 2009-10 the City had approximately \$213.2 million of outstanding debt comprised as follows:

	FY 10 Payment	Outstanding Debt	Responsible Fund
General Oblgn Bonds	\$2.6 million	\$17.6 million	General
Cert of Participation	1.3 million	4.6 million	General & D/S
Revenue Bonds	3.0 million	107.6 million	Agency
Revenue Bonds	.8 million	28.6 million	Water
Revenue Bonds	1.0 million	9.6 million	General
Tax Allocation Bonds	.6 million	45.2 million	Redevelopment

In October 2009, the Redevelopment Agency issued the Central Folsom Redevelopment Project Tax Allocation Bonds, Series 2009. The \$18,095,000 bonds issued refunded \$2,355,000 which remained outstanding from the Series 1997 RDA Bonds, with the remainder after costs of issuance and reserve expenses to be used for a variety of projects within the redevelopment project area. These projects included Sutter Streetscape, the Public Plaza, and Riley Corridor Street Improvements.

In December 2009, the City of Folsom issued the Folsom Public Financing Authority Water Revenue Refunding Bonds, Series 2009. The \$15,825,000 bonds issued refunded \$15,175,000 which remained outstanding from the Series 1998 Water Bonds. Although the principal amount is higher by \$650,000, the amount of interest savings will be over \$1,980,000 due to lower interest rates. There was no extension to the terms of the bonds.



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General obligation debt is backed by the full faith and credit of the City and by general taxes. Certificates of participation are used to finance capital improvements while complying with or avoiding constitutional debt limitations applicable to the State of California, its cities, counties, school districts, and to public entities in various other states. Tax allocation bonds are issued by the Folsom Redevelopment Agency for specific projects and are secured by anticipated increases in property tax increment revenue generated from redeveloped property. Revenue bond debt is supported by a pledge of specific revenues. Approximately \$28.6 million of the City's revenue bond debt is supported by the City's water utility.

Capital Improvement Plan (CIP) (Appendix O)

This section presents a summary of all CIP projects adopted with the passage of the FY 2009-10 budget. CIPs are projects that contribute to providing essential municipal services that make Folsom a community of choice for living, working, and enjoying leisure activities.

At the end of the fourth quarter of FY 2009-10, the City had 45 budgeted projects totaling \$37,285,237. Some of the CIP projects that had significant work during the year were: Nisenan Community Park (Culture and Recreation), Sutter Street (General Services), Oak Avenue Parkway (Streets), Street Overlay (Streets), East Natoma Street Widening (Transportation) and Tank System Improvements (Water).

The following table provides a summary of CIP activity through June 30, 2010.

CIP Activity

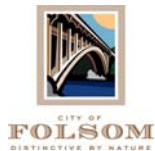
	Budget	Actual	% of Budget
Culture and Recreation	\$ 3,484,939	\$ 2,078,237	59.6%
Drainage	75,000	202	0.3%
General Services	15,567,414	3,495,213	22.5%
Open Space & Greenbelts	1,612,394	681,127	42.2%
Wastewater	2,033,494	441,914	21.7%
Streets	6,974,083	3,341,187	47.9%
Transportation	5,829,421	1,729,807	29.7%
Water	1,708,492	668,116	39.1%
Total	\$ 37,285,237	\$ 12,435,803	33.4%

Encumbrances

This section presents a summary of open encumbrances/purchase orders. Encumbrances are the recognition of commitments that will subsequently become expenditures when goods and services are received. An encumbrance does not represent an expenditure for the period, only a commitment to expend resources. California Government Code Section 16304 states that "An appropriation shall be deemed to be encumbered at the time and to the extent that a valid obligation against the appropriation is created."

Folsom Municipal Code Section 3.02.030 provides further clarification: "All appropriations, except for capital projects involving capital replacements and capital additions, shall lapse at the end of the fiscal year to the extent that such appropriation has not been expended or encumbered, except: (1) All capital project appropriations shall continue in force until expended, revised or repealed by action of the City Council; and (2) all capital project appropriations shall be deemed to be abandoned if three years pass without disbursement from or encumbrance against the appropriation."

The following table provides a summary listing of outstanding encumbrances by operating and capital projects funds at June 30, 2010:



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Fund	Fund Name	Non-Capital		% of
		Budget	Encumbrance	
		FY09-10	\$ Total	Non-Capital Budget
10	General Fund	\$ 63,268,036	\$ 263,306	0.42%
23	Public Works	6,248,481	132,257	2.12%
201	Com Dev Block Grant	204,800	44,885	21.92%
221	Other Spec Rev Fds	1,811,115	14,854	0.82%
226	Tree Planting & Replacem	459,152	6,800	1.48%
238	Redevel Agy 20% Mny	2,988,997	72,875	2.44%
239	Redevel Agy 80% Mny	16,572,082	1,318,544	7.96%
273	Sphere Of Influence	195,660	44,465	22.73%
412	Park Improvements	931,759	47	0.01%
458	Library Devel	100,441	2,704	2.69%
519	Transit	1,974,763	1,680	0.09%
520	Water Operating	18,642,100	908,548	4.87%
521	Water Capital	1,178,665	125,436	10.64%
525	Utilities Admin	2,062,935	1,078	0.05%
530	Wastewater Operating	5,374,847	40,142	0.75%
531	Wastewater Capital	5,791	4,188	72.32%
540	Solid Waste Operating	9,961,091	69,886	0.70%
543	Landfill Closure	2,126,983	11,236	0.53%
760	Wetland/Open Space Mai	17,723	7,488	42.25%
Total Non-Capital		\$ 134,125,421	\$ 3,070,419	2.29%
Fund	Fund Name	Capital		% of
		Budget	Encumbrance	
		FY09-10	\$ Total	Capital Budget
10	General Fund	\$ 1,218,855	\$ 20,058	1.65%
223	Humbug Willow Creek	2,670,214	922,423	34.54%
276	New Measure A	1,631,307	120,417	7.38%
411	Supplemental Park Fee	870,000	10,439	1.20%
412	Park Improvements	3,026,464	1,267,999	41.90%
431	Redevel Agy Cap Pro	15,672,701	8,167,629	52.11%
446	Transportation Impr	13,951,916	769,452	5.52%
520	Water Operating	1,918,330	62,867	3.28%
530	Wastewater Operating	2,780,326	987,041	35.50%
Total Capital		\$ 43,740,113	\$ 12,328,325	28.19%
Grand Total		\$ 177,865,534	\$ 15,398,744	8.66%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund Quarter Ended June 30, 2010

Fund # and Description	Revenues through		FY 2009 vs. 2010	Percent Change	Budget FY 2009/2010	Percent of 2010 Budget
	FY 2009 6/30/2009	FY 2010 6/30/2010				
FUND 010 GENERAL FUND	\$ 74,971,114	\$ 58,637,188	\$ (16,333,926)	-21.8%	\$ 65,448,044	89.6%
FUND 015 COMPENSATED LEAVES	1,200,000	1,104,273	(95,727)	-8.0%	1,200,000	92.0%
FUND 022 UTILITIES ADMINISTRATION	1,981,892	367		0.0%	-	-
FUND 023 PUBLIC WORKS	3,649,195	2,629,406	(1,019,789)	-27.9%	4,366,490	60.2%
FUND 025 FSLM HISTORY INTERPRETION	33	-	(33)	-100.0%	-	-
FUND 201 COMM DEV BLOCK GRANT	346,211	177,454	(168,757)	-48.7%	200,000	88.7%
FUND 203 TRAFFIC CONGESTION RELIEF	615,189	648,754	33,565	5.5%	624,781	103.8%
FUND 204 LOS CERROS L&L AD	44,008	41,703	(2,305)	-5.2%	119,616	34.9%
FUND 205 BRIGGS RANCH L&L AD	98,115	80,052	(18,063)	-18.4%	109,862	72.9%
FUND 206 TRANSPORTATION SYSTEM MGT	153,724	24,861	(128,863)	-83.8%	55,584	44.7%
FUND 207 NATOMA STATION L&L AD	181,018	175,659	(5,359)	-3.0%	222,566	78.9%
FUND 208 FOLSOM HGHTS L&L AD	22,756	19,452	(3,304)	-14.5%	53,364	36.5%
FUND 209 BROADSTONE UNIT 3 L & L	16,057	16,140	83	0.5%	12,784	126.3%
FUND 210 BROADSTONE L&L AD	421,617	375,487	(46,130)	-10.9%	233,194	161.0%
FUND 212 HANNAFORD CROSS L & L A	22,943	20,379	(2,564)	-11.2%	30,779	66.2%
FUND 213 LAKE NATOMA SHORES L &	22,105	21,087	(1,018)	-4.6%	26,332	80.1%
FUND 214 COBBLE HILLS/REFLECT L&	60,651	44,278	(16,373)	-27.0%	95,611	46.3%
FUND 219 FOLSOM ARTS & CULT'L CO	2,364	2,163	(201)	-8.5%	-	-
FUND 221 HOUSING TRUST FUND	456,875	115,023	(341,852)	-74.8%	1,811,115	6.4%
FUND 223 HUMBURG WILLOW CREEK	773,585	1,172,711	399,126	51.6%	1,798,365	65.2%
FUND 225 GENERAL PLAN AMENDMENT	95,242	41,617	(53,625)	-56.3%	404,191	10.3%
FUND 226 TREE PLANTING & REPLACEMENT	67,001	88,594	21,593	32.2%	434,124	20.4%
FUND 231 SIERRA ESTATES L & L	6,854	6,975	121	1.8%	7,363	94.7%
FUND 232 LAKERIDGE ESTATES L & L	99,981	1,598	(98,383)	-98.4%	41,946	3.8%
FUND 233 LA COLLINA DEL LAGO L &	20,661	2,353	(18,308)	-88.6%	43,671	5.4%
FUND 234 COBBLE RIDGE L & L	14,896	13,846	(1,050)	-7.0%	18,630	74.3%
FUND 236 PRAIRIE OAKS RANCH L&L	206,744	198,974	(7,770)	-3.8%	227,441	87.5%
FUND 237 SILVERBROOK L&L	2,310	714	(1,596)	-69.1%	17,425	4.1%
FUND 238 REDEVELOPMENT AGY 20% M	1,594,852	3,035,427	1,440,575	90.3%	4,492,932	67.6%
FUND 239 REDEVELOPMENT AGY 80% M	6,321,897	5,944,529	(377,368)	-6.0%	16,519,071	36.0%
FUND 240 PARK DEDICATION (QUIMBY)	70,958	1,380	(69,578)	-98.1%	1,511	91.3%
FUND 243 GAS TAX 2106	283,659	276,043	(7,616)	-2.7%	256,249	107.7%
FUND 244 GAS TAX 2107	530,028	513,475	(16,553)	-3.1%	546,378	94.0%
FUND 245 GAS TAX 2107.5	7,578	5,861	(1,717)	-22.7%	125	4688.8%
FUND 246 PLANNING SERVICES	343,921	59,956	(283,965)	-82.6%	4,745	1263.6%
FUND 247 GAS TAX 2105	399,138	385,904	(13,234)	-3.3%	412,135	93.6%
FUND 248 TRANSPORTATION TAX(SB32	1,913	40,807	38,894	2033.1%	63,720	64.0%
FUND 249 WILLOW CREEK EAST L&L A	60,999	77,988	16,989	27.9%	61,824	126.1%
FUND 250 BLUE RAVINE OAKS L&L AD	42,416	36,719	(5,697)	-13.4%	46,276	79.3%
FUND 251 STEEPLECHASE L&L AD	27,816	24,487	(3,329)	-12.0%	54,132	45.2%
FUND 252 WILLOW CREEK SOUTH L&L	168,993	254,748	85,755	50.7%	282,150	90.3%
FUND 253 AMERICAN RV CANYON NO L	119,996	101,182	(18,814)	-15.7%	124,352	81.4%
FUND 254 HISTORICAL DISTRICT	6,090	2,772	(3,318)	-54.5%	-	-
FUND 257 CULTURAL EVENTS	220	76	(144)	-65.5%	-	-
FUND 260 WILLOW SPRINGS L & L	14,298	14,205	(93)	-0.7%	2,386	595.3%
FUND 262 WILLOW SPGS CFD 11 M. D	35,541	19,535	(16,006)	-45.0%	282,685	6.9%
FUND 266 CFD #12 MAINT. DIST.	452,369	461,785	9,416	2.1%	480,945	96.0%
FUND 267 CFD #13 ARC MAINT. DIST	79,101	80,725	1,624	2.1%	47,477	170.0%
FUND 270 ARC NO. L & L DIST #2	13,231	12,780	(451)	-3.4%	22,021	58.0%
FUND 271 THE RESIDENCES AT ARC,	10,164	15,213	5,049	49.7%	11,364	133.9%
FUND 272 FIELDSTONE MEADOWS L&L	258	97	(161)	-62.4%	15,512	0.6%
FUND 273 SPHERE OF INFLUENCE	1,116,860	1,126,848	9,988	0.9%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	60,655	23,342	(37,313)	-61.5%	-	-
FUND 275 ARC L&L DIST #3	176,888	178,355	1,467	0.8%	136,257	130.9%
FUND 276 NEW MEASURE A		1,627,973	1,627,973		1,631,307	99.8%
FUND 277 ENRGY EFF & CONSV BLK GRT		9,588	9,588		656,100	1.5%
FUND 302 CCF DEBT SERVICE	1,206,341	1,044,498	(161,843)	-13.4%	1,212,372	86.2%
FUND 305 1993 G O SCHOOL FAC D S	3,498,024	14,151,576	10,653,552	304.6%	3,491,132	405.4%
FUND 313 REDEVELOPMENT AGY DEBT	1,904,792	20,016,300	18,111,508	950.8%	1,915,626	1044.9%
FUND 320 FSAD REFUNDING	4,634	1,833	(2,801)	-60.4%	804	228.0%
FUND 321 1982-1 NIMBUS AD D S	16,207	6,410	(9,797)	-60.4%	2,799	229.0%
FUND 325 TRAFFIC SIGNAL COP REF1	57,558	56,356	(1,202)	-2.1%	38,171	147.6%
FUND 337 RECREATION FACILITIES C	64,438	68,787	4,349	6.7%	63,142	108.9%
FUND 338 CENTRAL FIRE STA COP'S	310,694	269,774	(40,920)	-13.2%	272,128	99.1%
FUND 411 SUPPLEMENTAL PARK FEE	41,005	46,437	5,432	13.2%	172,912	26.9%
FUND 412 PARK IMPROVEMENTS	616,385	1,036,969	420,584	68.2%	1,388,368	74.7%
FUND 416 CFD #10 RUSSELL RANCH	37,409	142	(37,267)	-99.6%	2,431,522	0.0%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund Quarter Ended June 30, 2010

Fund # and Description	Revenues through		FY 2009 vs. 2010	Percent Change	Budget FY 2009/2010	Percent of 2010 Budget
	FY 2009 6/30/2009	FY 2010 6/30/2010				
FUND 418 PRAIRIE OAK 92-2 1915 A	342	1	(341)	-99.7%	-	-
FUND 425 ZOO CAPITAL PROJECTS	(26,460)	44,118	70,578	-266.7%	118,238	37.3%
FUND 428 POLICE CAPITAL	532,245	136,933	(395,312)	-74.3%	246,827	55.5%
FUND 431 REDEVELOPMENT AGY CAP P	184,399	16,105,952	15,921,553	8634.3%	9,937,968	162.1%
FUND 438 PARKWAY II CFD #14	459,323	-	(459,323)	-100.0%	18,041	0.0%
FUND 441 FIRE CAPITAL	680,989	157,940	(523,049)	-76.8%	1,783,368	8.9%
FUND 445 GENERAL CAPITAL	492,852	206,212	(286,640)	-58.2%	251,088	82.1%
FUND 446 TRANSPORTATION IMPR	19,341,632	2,964,137	(16,377,495)	-84.7%	12,665,793	23.4%
FUND 448 DRAINAGE CAPITAL IMPRV	325,366	280,333	(45,033)	-13.8%	199,396	140.6%
FUND 451 LIGHT RAIL TRANSPORTATION	165,197	81,754	(83,443)	-50.5%	142,890	57.2%
FUND 452 GENERAL PARK EQUIP CAP	20,780	15,639	(5,141)	-24.7%	114	13718.4%
FUND 453 LIGHT RAIL	1,108,469	998,277	(110,192)	-9.9%	1,032,833	96.7%
FUND 456 WATER IMPACT FEE(ORD912	219,504	131,964	(87,540)	-39.9%	3,328,814	4.0%
FUND 458 LIBRARY DEVELOPMENT FUND	304,722	1,109	(303,613)	-99.6%	97,269	1.1%
FUND 519 TRANSIT	2,104,500	1,856,658	(247,842)	-11.8%	1,974,756	94.0%
FUND 520 WATER OPERATING	14,964,784	15,494,656	529,872	3.5%	17,143,107	90.4%
FUND 521 WATER CAPITAL	732,441	365,526	(366,915)	-50.1%	421,495	86.7%
FUND 522 WATER METERS	76,384	35,928	(40,456)	-53.0%	3,378	1063.6%
FUND 525 UTILITIES ADMINISTRATION	-	819,887	819,887	-	2,062,935	39.7%
FUND 530 SEWER OPERATING	5,884,724	5,935,348	50,624	0.9%	7,598,641	78.1%
FUND 531 SEWER CAPITAL	90,732	54,028	(36,704)	-40.5%	1,603	3370.4%
FUND 536 FAC AUGMENTATION CRITIC	9,509	3,769	(5,740)	-60.4%	1,930	195.3%
FUND 537 FAC AUGMENTATION GENERAL	16,083	4,948	(11,135)	-69.2%	8,514	58.1%
FUND 540 SOLID WASTE OPERATING	10,006,608	10,040,070	33,462	0.3%	9,734,794	103.1%
FUND 541 SOLID WASTE CAPITAL	67,262	59,985	(7,277)	-10.8%	9,508	630.9%
FUND 543 LANDFILL CLOSURE	-	1,941,465	1,941,465	-	818,894	237.1%
FUND 601 MAJOR CAPITAL & RENOVATION	2,598	628	(1,970)	-75.8%	8,111	7.7%
FUND 602 EQUIPMENT FUND	40,055	11,389	(28,666)	-71.6%	441,227	2.6%
FUND 605 FOLSOM PUBLIC FINANC AUTH	20,510,535	5,173,848	(15,336,687)	-74.8%	10,455,882	49.5%
FUND 606 RISK MANAGEMENT	-	8,287,064	8,287,064	-	-	-
FUND 751 POLICE SPECIAL REVENUE	170,222	164,404	(5,818)	-3.4%	251,591	65.3%
FUND 753 ZOO SPECIAL REVENUE	83,168	67,958	(15,210)	-18.3%	138,238	49.2%
FUND 760 WETLAND/OPEN SPACE MAIN	6,461	2,625	(3,836)	-59.4%	8,960	29.3%
FUND 766 POLICE IMPOUND	1,082	455	(627)	-57.9%	-	-

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund Quarter Ended June 30, 2010

Fund # and Description	Expenditures through		FY 2009 vs. 2010	Percent Change	Budget FY 2009/2010	Percent of 2010 Budget
	FY 2009 6/30/2009	FY 2010 6/30/2010				
FUND 010 GENERAL FUND	\$ 78,874,327	\$ 62,748,516	\$ (16,125,811)	-20.4%	\$ 64,709,860	97.0%
FUND 015 COMPENSATED LEAVES	1,769,604	1,070,712	(698,892)	-39.5%	1,200,000	89.2%
FUND 022 UTILITIES ADMINISTRATION	1,981,348	9		0.0%	1,766	0.5%
FUND 023 PUBLIC WORKS	5,716,097	5,116,351	(599,746)	-10.5%	6,263,481	81.7%
FUND 025 FSLM HISTORY INTERPR	16,569	6,118	(10,451)	-63.1%	-	-
FUND 027 GENERAL FIXED ASSETS	13,149,225	13,918,740	769,515	5.9%	-	-
FUND 201 COMM DEV BLOCK GRANT	80,545	80,998	453	0.6%	204,800	39.5%
FUND 203 TRAFFIC CONGESTION R	1,109	154,781	153,672	13856.8%	624,781	24.8%
FUND 204 LOS CERROS L&L AD	28,151	100,193	72,042	255.9%	119,616	83.8%
FUND 205 BRIGGS RANCH L&L AD	104,205	102,902	(1,303)	-1.3%	109,862	93.7%
FUND 206 TRANSPORTATION SYSTE	5,375	70,462	65,087	1210.9%	70,785	99.5%
FUND 207 NATOMA STATION L&L A	240,543	247,280	6,737	2.8%	222,566	111.1%
FUND 208 FOLSOM HGHTS L&L AD	53,823	36,289	(17,534)	-32.6%	53,364	68.0%
FUND 209 BROADSTONE UNIT 3 L	14,110	12,435	(1,675)	-11.9%	12,784	97.3%
FUND 210 BROADSTONE L&L AD	582,319	375,611	(206,708)	-35.5%	233,194	161.1%
FUND 212 HANNAFORD CROSS L &	14,918	22,245	7,327	49.1%	30,779	72.3%
FUND 213 LAKE NATOMA SHORES L	11,761	27,325	15,564	132.3%	26,332	103.8%
FUND 214 COBBLE HILLS/REFLECT	26,937	98,447	71,510	265.5%	95,611	103.0%
FUND 219 FOLSOM ARTS & CULT'L	15,500	11,722	(3,778)	-24.4%	-	-
FUND 221 HOUSING TRUST FUND	10,310	1,837,781	1,827,471	17725.2%	1,811,115	101.5%
FUND 223 HUMBUG WILLOW CREEK	716,214	835,969	119,755	16.7%	2,748,692	30.4%
FUND 225 GENERAL PLAN AMENDME	72,043	80,103	8,060	11.2%	404,191	19.8%
FUND 226 TREE PLANTING & REPL	230,102	437,033	206,931	89.9%	459,152	95.2%
FUND 231 SIERRA ESTATES L & L	9,193	7,546	(1,647)	-17.9%	7,363	102.5%
FUND 232 LAKERIDGE ESTATES L	9,639	9,071	(568)	-5.9%	41,946	21.6%
FUND 233 LA COLLINA DEL LAGO	28,231	25,269	(2,962)	-10.5%	43,671	57.9%
FUND 234 COBBLE RIDGE L & L	17,817	12,365	(5,452)	-30.6%	18,630	66.4%
FUND 236 PRAIRIE OAKS RANCH L	255,374	245,896	(9,478)	-3.7%	227,441	108.1%
FUND 237 SILVERBROOK L&L	23,558	9,312	(14,246)	-60.5%	17,425	53.4%
FUND 238 REDEVELOPMENT AGY 20	1,164,307	1,367,834	203,527	17.5%	2,988,997	45.8%
FUND 239 REDEVELOPMENT AGY 80	8,107,405	7,846,384	(261,021)	-3.2%	16,572,082	47.3%
FUND 240 PARK DEDICATION (QUI	1,402	1,511	109	7.8%	1,511	100.0%
FUND 243 GAS TAX 2106	428,724	204,251	(224,473)	-52.4%	256,249	79.7%
FUND 244 GAS TAX 2107	563,002	348,811	(214,191)	-38.0%	546,378	63.8%
FUND 245 GAS TAX 2107.5	7,558	125	(7,433)	-98.3%	125	100.0%
FUND 246 PLANNING SERVICES	697,688	59,675	(638,013)	-91.4%	4,745	1257.6%
FUND 247 GAS TAX 2105	436,641	412,803	(23,838)	-5.5%	413,796	99.8%
FUND 248 TRANSPORTATION TAX(S	25,465	10,397	(15,068)	-59.2%	78,747	13.2%
FUND 249 WILLOW CREEK EAST L&	110,572	56,816	(53,756)	-48.6%	61,824	91.9%
FUND 250 BLUE RAVINE OAKS L&L	36,596	33,298	(3,298)	-9.0%	46,276	72.0%
FUND 251 STEEPLECHASE L&L AD	37,885	25,955	(11,930)	-31.5%	54,132	47.9%
FUND 252 WILLOW CREEK SOUTH L	340,479	162,678	(177,801)	-52.2%	282,150	57.7%
FUND 253 AMERICAN RV CANYON N	120,592	104,155	(16,437)	-13.6%	124,352	83.8%
FUND 254 HISTORICAL DISTRICT	841	609	(232)	-27.6%	-	-
FUND 256 FEDERAL BLOCK GRANT	-	-	-	-	-	-
FUND 257 CULTURAL EVENTS	2,601	-	(2,601)	-100.0%	-	-
FUND 258 LLEBG PROGRAM GRANT	-	-	-	-	-	-
FUND 260 WILLOW SPRINGS L & L	23,203	17,379	(5,824)	-25.1%	2,386	728.4%
FUND 261 DOJ-OJP (FEDERAL)	-	-	-	-	-	-
FUND 262 WILLOW SPGS CFD 11 M	100,994	101,642	648	0.6%	282,685	36.0%
FUND 266 CFD #12 MAINT. DIST.	719,322	553,080	(166,242)	-23.1%	480,944	115.0%
FUND 267 CFD #13 ARC MAINT. D	131,497	79,029	(52,468)	-39.9%	47,477	166.5%
FUND 270 ARC NO. L & L DIST #	6,887	7,557	670	9.7%	22,021	34.3%
FUND 271 THE RESIDENCES AT AR	12,389	11,771	(618)	-5.0%	11,364	103.6%
FUND 272 FIELDSTONE MEADOWS L	-	2,454	2,454	0.0%	15,512	15.8%
FUND 273 SPHERE OF INFLUENCE	1,067,169	976,397	(90,772)	-8.5%	195,660	499.0%
FUND 274 OAKS AT WILLOW SPRINGS	150,000	-	(150,000)	-100.0%	-	-
FUND 275 ARC L & L DIST #3	40,893	100,083	59,190	144.7%	136,257	73.5%
FUND 276 NEW MEASURE A	-	1,715,198	1,715,198	0.0%	1,631,307	105.1%
FUND 277 ENRGY EFF & CONSV BLK GRT	-	7,966	7,966	0.0%	656,100	1.2%
FUND 302 CCF DEBT SERVICE	1,218,444	1,210,864	(7,580)	-0.6%	1,212,372	99.9%
FUND 305 1993 G O SCHOOL FAC	3,474,911	13,886,277	10,411,366	299.6%	3,491,132	397.8%
FUND 313 REDEVELOPMENT AGY DEBT SERV	1,883,837	19,958,134	18,074,297	959.4%	1,915,626	1041.9%
FUND 320 FSAD REFUNDING	746	804	58	7.8%	804	100.0%
FUND 321 1982-1 NIMBUS AD D S	2,596	2,799	203	7.8%	2,799	100.0%
FUND 325 TRAFFIC SIGNAL COP R	34,926	19,003	(15,923)	-45.6%	38,171	49.8%
FUND 335 RIDGEVIEW AD REFI	-	-	-	-	-	-

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund Quarter Ended June 30, 2010

Fund # and Description	Expenditures through		FY 2009 vs. 2010	Percent Change	Budget FY 2009/2010	Percent of 2010 Budget
	FY 2009 6/30/2009	FY 2010 6/30/2010				
FUND 337 RECREATION FACILITIE	63,530	2,579	(60,951)	-95.9%	63,142	4.1%
FUND 338 CENTRAL FIRE STA COP	271,249	7,230	(264,019)	-97.3%	272,128	2.7%
FUND 404 CFD#3 FOLSOM HEIGHTS	-	-	-	-	-	-
FUND 411 SUPPLEMENTAL PARK FE	2,701	862,473	859,772	31831.6%	872,912	98.8%
FUND 412 PARK IMPROVEMENTS	1,113,693	2,446,724	1,333,031	119.7%	3,958,223	61.8%
FUND 416 CFD #10 RUSSELL RANC	9,720	5,711	(4,009)	-41.2%	2,431,522	0.2%
FUND 418 PRAIRIE OAK 92-2 191	181,383	-	(181,383)	-100.0%	-	-
FUND 422 LAKE NATOMA SHORES 1	-	-	-	-	-	-
FUND 425 ZOO CAPITAL PROJECTS	272,739	52,329	(220,410)	-80.8%	160,648	32.6%
FUND 428 POLICE CAPITAL	246,717	246,827	110	0.0%	246,827	100.0%
FUND 431 REDEVELOPMENT AGY CA	3,631,959	3,203,149	(428,810)	-11.8%	15,820,177	20.2%
FUND 438 PARKWAY II CFD #14	282,102	9,021	(273,081)	-96.8%	18,041	50.0%
FUND 440 CENTRAL FIRE STATION	-	-	-	-	-	-
FUND 441 FIRE CAPITAL	144,841	28,258	(116,583)	-80.5%	1,783,368	1.6%
FUND 445 GENERAL CAPITAL	1,009	1,088	79	7.8%	251,088	0.4%
FUND 446 TRANSPORTATION IMPR	14,827,710	5,422,120	(9,405,590)	-63.4%	15,658,258	34.6%
FUND 448 DRAINAGE CAPITAL IMP	1,085,509	364,012	(721,497)	-66.5%	303,867	119.8%
FUND 450 AMERICAN RIVER BRIDG	-	-	-	-	-	-
FUND 451 LIGHT RAIL TRANSPORT	187,242	36,534	(150,708)	-80.5%	142,890	25.6%
FUND 452 GENERAL PARK EQUIP	106	114	8	7.5%	114	100.0%
FUND 453 LIGHT RAIL	1,046,562	1,620,677	574,115	54.9%	1,032,833	156.9%
FUND 454 WATER REVENUE BONDS	-	-	-	-	-	-
FUND 455 RECREATION FACILITY	-	-	-	-	-	-
FUND 456 WATER IMPACT FEE(ORD	738,451	3,466,524	2,728,073	369.4%	3,328,814	104.1%
FUND 457 FOLSOM AQUATIC CENTE	-	-	-	-	-	-
FUND 458 LIBRARY DEVELOPMENT	200,577	97,737	(102,840)	-51.3%	100,441	97.3%
FUND 464 PARK RENOVATION FUND	-	-	-	-	-	-
FUND 519 TRANSIT	2,556,578	2,342,355	(214,223)	-8.4%	1,974,763	118.6%
FUND 520 WATER OPERATING	18,068,324	34,023,334	15,955,010	88.3%	20,560,430	165.5%
FUND 521 WATER CAPITAL	1,647,886	1,119,279	(528,607)	-32.1%	1,268,450	88.2%
FUND 522 WATER METERS	3,133	26,189	23,056	735.9%	3,378	775.3%
FUND 523 WATER CAPITAL PROJEC	-	-	-	-	-	-
FUND 524 1998 WATER BONDS PRO	-	-	-	-	-	-
FUND 525 UTILITIES ADMINISTRATION	-	959,217	959,217	-	2,062,935	46.5%
FUND 530 SEWER OPERATING	6,404,549	6,171,259	(233,290)	-3.6%	8,155,173	75.7%
FUND 531 SEWER CAPITAL	2,258	1,624	(634)	-28.1%	5,791	28.0%
FUND 536 FAC AUGMENTATION CRI	1,790	(1,489)	(3,279)	-183.2%	1,930	-77.2%
FUND 537 FAC AUGMENTATION GEN	155,858	18,173	(137,685)	-88.3%	27,662	65.7%
FUND 540 SOLID WASTE OPERATIN	11,908,937	10,262,780	(1,646,157)	-13.8%	9,961,091	103.0%
FUND 541 SOLID WASTE CAPITAL	142,075	98,465	(43,610)	-30.7%	9,508	1035.6%
FUND 543 LANDFILL CLOSURE	-	1,843,548	1,843,548	0.0%	2,126,983	86.7%
FUND 601 MAJOR CAPITAL & RENOV	98,961	8,111	(90,850)	-91.8%	8,111	100.0%
FUND 602 EQUIPMENT FUND	607,708	539,693	(68,015)	-11.2%	441,227	122.3%
FUND 605 FOLSOM PUBLIC FINANC	23,479,655	9,365,307	(14,114,348)	-60.1%	10,455,882	89.6%
FUND 606 RISK MANAGEMENT	-	9,969,689	9,969,689	-	-	-
FUND 751 POLICE SPECIAL REVENUE	45,523	59,645	14,122	31.0%	251,591	23.7%
FUND 753 ZOO SPECIAL REVENUE	582,464	103,713	(478,751)	-82.2%	138,238	75.0%
FUND 755 INMATE WELFARE SPEC REV	-	-	-	-	-	-
FUND 756 SLESF	-	-	-	-	-	-
FUND 757 POLICE FORFEITURE 15%	-	-	-	-	-	-
FUND 758 ASSET FORFEIT 14607.6 CVC	-	-	-	-	-	-
FUND 760 WETLAND/OPEN SPACE MAINT	1,808	10,448	8,640	477.9%	17,723	59.0%

APPENDIX C

City of Folsom, California

Combined General Fund * Revenue and Expenditure Statement Quarter Ended June 30, 2010

June 2010
100% of Year Elapsed

	FY 2009 As of 6/30/2009	FY 2010 As of 6/30/2010	FY 2009 ACTUAL	FY 2010 BUDGET	FY10 Forecast As of 6/30/2010	VARIANCE Forecast vs Budget		VARIANCE Actual vs BUDGET	
						\$	%	\$	%
REVENUES:									
Taxes:									
Property	19,936,202	19,507,235	19,936,202	20,187,518	19,864,030	(323,488)	98%	(680,283)	97%
Sales And Use	16,079,061	12,337,270	16,079,061	16,336,885	13,318,519	(3,018,366)	82%	(3,999,615)	76%
Transient Occupancy	1,156,114	1,046,719	1,156,114	1,350,000	950,000	(400,000)	70%	(303,281)	78%
Real Property Transfer	277,607	183,457	277,607	200,000	227,464	27,464	114%	(16,543)	92%
Franchise Fees	573,928	711,458	573,928	535,133	711,458	176,325	133%	176,325	133%
Other	163,054	190,607	163,054	-	314,607	314,607		190,607	
Licenses And Permits	2,181,424	1,374,444	2,181,424	1,820,200	1,374,444	(445,756)	76%	(445,756)	76%
Intergovernmental	6,263,051	6,343,538	6,263,051	6,843,738	6,397,840	(445,898)	93%	(500,200)	93%
Charges For Current Services	11,684,925	9,670,915	11,684,925	10,675,509	9,745,915	(929,594)	91%	(1,004,594)	91%
Fines And Forfeitures	438,462	326,670	438,462	352,000	424,338	72,338	121%	(25,330)	93%
Interest	488,191	171,576	488,191	185,000	193,820	8,820	105%	(13,424)	93%
Miscellaneous	171,395	492,463	171,395	307,681	492,463	184,782	160%	184,782	160%
Operating Transfers In	22,062,423	9,918,948	22,062,423	12,206,370	11,538,198	(668,172)	95%	(2,287,422)	81%
TOTAL REVENUES	81,475,837	62,275,300	81,475,837	71,000,034	65,553,096	(5,446,938)	92%	(8,724,734)	88%
EXPENDITURES:									
Current Operating:									
General Government	11,862,228	10,134,256	11,862,228	10,903,173	10,284,135	619,038	94%	768,917	93%
Public Safety	33,952,451	33,589,714	33,952,451	33,514,448	33,883,827	(369,379)	101%	(75,266)	100%
Public Ways and Facilities	5,615,853	5,116,353	5,615,853	6,263,481	5,122,053				
Community Services	5,291,454	4,789,948	5,291,454	5,602,494	5,044,516	557,978	90%	812,546	85%
Culture and Recreation	13,309,832	11,345,483	13,309,832	12,039,385	11,574,825	464,560	96%	693,902	94%
Non-Departmental	3,100,954	3,314,863	3,100,954	3,569,624	3,902,363	(332,739)	109%	254,761	93%
Operating Transfers Out	10,153,550	651,082	10,153,550	215,739	3,546,711				
TOTAL EXPENDITURES	83,286,322	68,941,699	83,286,322	72,108,344	73,358,430	(1,250,086)	102%	3,166,645	96%
APPROPRIATION OF FUND BALANCE	(1,810,485)	(6,666,399)	(1,810,485)	(1,108,310)	(7,805,334)				
FUND BALANCE, JULY 1	16,945,135	15,134,650	16,945,135	15,134,650	15,134,650				
FUND BALANCE	15,134,650	8,468,251	15,134,650	14,026,340	7,329,316				
NONSPENDABLE FUND BALANCE	(4,325,344)	(336,222)	(4,325,344)	(336,222)	(336,222)				
RESTRICTED FUND BALANCE	(1,311,737)	(415,621)	(1,311,737)	(415,621)	(415,621)				
COMMITTED FUND BALANCE									
ASSIGNED FUND BALANCE									
UNASSIGNED FUND BALANCE	\$ 9,497,569	\$ 7,716,408	\$ 9,497,569	\$ 13,274,497	\$ 6,577,473				

* Combined General Fund was revised in the prior year to also include the Community Center, Public Works, Community Development, Library, Park Renovation, Recreation, Aquatics, Sports and Teen Center, Information Services, and misc. Special Revenue funds

APPENDIX D

City of Folsom, California

Expenditure Summary - General Fund Departments

Expenditure Summary - General Fund Departments						June 2010			
						100% of Year Elapsed			
	FY 2009	FY 2010			FY10 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2009	FY 2010	As of	Forecast vs Budget		Actual vs. Budget	
	6/30/2009	6/30/2010	ACTUAL	BUDGET	6/30/2010	\$	%	\$	%
EXPENDITURES:									
City Council	119,292	118,216	119,292	126,773	124,570	\$ (2,203)	98%	\$ (8,557)	93%
City Manager	894,923	792,722	894,923	851,821	824,701	(27,120)	97%	(59,099)	93%
City Clerk	512,046	388,104	512,046	489,382	406,091	(83,291)	83%	(101,278)	79%
Finance	2,431,621	2,218,482	2,431,621	2,420,231	2,268,641	(151,590)	94%	(201,749)	92%
City Attorney	981,448	927,959	981,448	974,936	933,263	(41,673)	96%	(46,977)	95%
Human Resources	1,126,634	982,599	1,126,634	1,034,357	997,240	(37,117)	96%	(51,758)	95%
Admin Services	2,676,140	2,485,284	2,676,140	2,589,033	2,508,467	(80,566)	97%	(103,749)	96%
Economic Development	456,402	327,986	456,402	379,014	329,131	(49,883)	87%	(51,028)	87%
Police	18,777,981	18,749,959	18,777,981	18,424,758	18,934,741	509,983	103%	325,201	102%
Fire	15,174,470	14,839,755	15,174,470	15,089,690	14,949,086	(140,604)	99%	(249,935)	98%
Park & Recreation	11,590,136	9,617,134	11,590,136	10,187,260	9,783,185	(404,075)	96%	(570,126)	94%
Fleet Mngmt	1,340,744	1,144,061	1,340,744	1,216,640	1,144,333	(72,307)	94%	(72,579)	94%
Public Works	5,615,853	5,116,353	5,615,853	6,263,481	5,122,053	(1,141,428)	82%	(1,147,128)	82%
Community Development	4,835,052	4,461,962	4,835,052	5,223,480	4,715,385	(508,095)	90%	(761,518)	85%
Library	1,719,696	1,728,349	1,719,696	1,852,125	1,791,640	(60,485)	97%	(123,776)	93%
Other	1,779,380	1,076,829	1,779,380	1,200,000	1,076,829	(123,171)	90%	(123,171)	90%
Non Departmental	3,100,954	3,314,863	3,100,954	3,569,624	3,902,363	332,739	109%	(254,761)	93%
Operating Transfers Out	10,153,550	651,082	10,153,550	215,739	3,546,711	3,330,972	1644%	435,343	302%
TOTAL EXPENDITURES:									
	\$ 83,286,322	\$ 68,941,699	\$ 83,286,322	\$ 72,108,344	\$ 73,358,430	\$ 1,250,086	102%	\$ (3,166,645)	96%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail Quarter Ended June 30, 2010

						June 2010 100% of Year Elapsed			
	FY 2009 As of 6/30/2009	FY 2010 As of 6/30/2010	FY 2009 ACTUAL	FY 2010 BUDGET	FY10 Forecast As of 6/30/2010	VARIANCE Forecast vs Budget \$ %	VARIANCE Actual vs. Budget \$ %		
SUMMARY									
TOTAL: TAX RELATED REVENUES	\$ 38,185,966	\$ 33,976,746	\$ 38,185,966	\$ 38,609,536	\$ 35,386,078	\$ (3,223,458) 92%	\$ (4,632,790) 88%		
TOTAL: NON-TAX RELATED REVENUES	43,289,871	28,298,554	43,289,871	32,390,498	30,167,018	(2,223,480) 93%	(4,091,944) 87%		
TOTAL: GENERAL FUND REVENUES	\$ 81,475,837	\$ 62,275,300	\$ 81,475,837	\$ 71,000,034	\$ 65,553,096	\$ (5,446,938) 92%	\$ (8,724,734) 88%		
TAX RELATED REVENUES									
Property Tax	\$ 19,936,202	\$ 19,507,235	\$ 19,936,202	\$ 20,187,518	\$ 19,864,030	\$ (323,488) 98%	\$ (680,283) 97%		
Sales & Use									
Point-of-Sale	11,193,462	9,591,284	11,193,462	12,336,885	10,554,533	(1,782,352) 86%	(2,745,601) 78%		
In-Lieu	4,443,387	2,381,573	4,443,387	3,650,000	2,381,573	(1,268,427) 65%	(1,268,427) 65%		
Prop 172	442,212	364,413	442,212	350,000	382,413	32,413 109%	14,413 104%		
	16,079,061	12,337,270	16,079,061	16,336,885	13,318,519	(3,018,366) 82%	(3,999,615) 76%		
Transient Occupancy Tax	1,156,114	1,046,719	1,156,114	1,350,000	950,000	(400,000) 70%	(303,281) 78%		
Real Property Transfer	277,607	183,457	277,607	200,000	227,464	27,464 114%	(16,543) 92%		
Franchise Fees	573,928	711,458	573,928	535,133	711,458	176,325 133%	176,325 133%		
Other Taxes	163,054	190,607	163,054	-	314,607	314,607	190,607		
TOTAL: TAX RELATED REVENUES	\$ 38,185,966	\$ 33,976,746	\$ 38,185,966	\$ 38,609,536	\$ 35,386,078	\$ (3,223,458) 92%	\$ (4,632,790) 88%		
NON-TAX RELATED REVENUES									
Licenses & Permits									
Building Permits	\$ 1,527,619	\$ 756,447	\$ 1,527,619	\$ 1,095,000	\$ 756,447	\$ (338,553) 69%	\$ (338,553) 69%		
Encroachment Permit	89,735	65,631	89,735	65,000	65,631	631 101%	631 101%		
Planning Permits	9,889	12,777	9,889	25,000	12,777	(12,223) 51%	(12,223) 51%		
Business Licenses	529,412	517,369	529,412	600,000	517,369	(82,631) 86%	(82,631) 86%		
Other Permits	(336)	200	(336)	200	200	- 100%	- 100%		
Wide Load Permits	25,105	22,020	25,105	35,000	22,020	(12,980) 63%	(12,980) 63%		
Subtotal: Licenses & Permits	\$ 2,181,424	\$ 1,374,444	\$ 2,181,424	\$ 1,820,200	\$ 1,374,444	\$ (445,756) 76%	\$ (445,756) 76%		
Intergovernmental									
Vehicle License Fees	\$ 5,630,342	\$ 5,434,694	\$ 5,630,342	\$ 5,500,000	\$ 5,434,694	\$ (65,306) 99%	\$ (65,306) 99%		
State Grants	93,636	282,771	93,636	477,618	282,771	(194,847) 59%	(194,847) 59%		
Federal Grants	5,234	292,376	5,234	452,120	292,376	(159,744) 65%	(159,744) 65%		
Homeowners Property Tax Relief	272,337	240,843	272,337	280,000	283,345	3,345 101%	(39,157) 86%		
Booking and Processing Fee	-	-	-	50,000	-	(50,000) 0%	(50,000) 0%		
Vehicle Abatement	58,946	67,700	58,946	60,000	79,500	19,500 133%	7,700 113%		
Library Reimbursement	202,556	25,154	202,556	24,000	25,154	1,154 105%	1,154 105%		
Subtotal: Intergovernmental	\$ 6,263,051	\$ 6,343,538	\$ 6,263,051	\$ 6,843,738	\$ 6,397,840	\$ (445,898) 93%	\$ (500,200) 93%		
Charges for Services									
Administrative Fees	\$ 425	\$ 1,124	\$ 425	\$ 41,000	\$ 1,124	\$ (39,876) 3%	\$ (39,876) 3%		
Insurance Refund	141,703	95,397	141,703	120,000	95,397	(24,603) 79%	(24,603) 79%		
Recovery of Damages	7,200	9,266	7,200	17,500	9,266	(8,234) 53%	(8,234) 53%		
Recovery of Labor and Benefits	265,452	294,678	265,452	225,000	294,678	69,678 131%	69,678 131%		
Other Charges	574,205	174,392	574,205	246,600	174,392	(72,208) 71%	(72,208) 71%		
	\$ 988,985	\$ 574,857	\$ 988,985	\$ 650,100	\$ 574,857	\$ (75,243) 88%	\$ (75,243) 88%		
Police	163,998	133,664	163,998	211,250	133,664	(77,586) 63%	(77,586) 63%		
Fire	107,325	79,911	107,325	126,068	79,911	(46,157) 63%	(46,157) 63%		
Ambulance	2,257,671	1,789,418	2,257,671	2,124,250	1,864,418	(259,832) 88%	(334,832) 84%		
OES Reimbursement	761,324	416,877	761,324	250,000	416,877	166,877 167%	166,877 167%		
	3,126,320	2,286,206	3,126,320	2,500,318	2,361,206	(139,112) 94%	(214,112) 91%		
Development-Building Fees	863,487	487,483	863,487	805,900	487,483	(318,417) 60%	(318,417) 60%		
Development-Engineering Fees	322,944	198,739	322,944	550,400	198,739	(351,661) 36%	(351,661) 36%		
Development-Planning Fees	172,419	196,680	172,419	299,246	196,680	(102,566) 66%	(102,566) 66%		
Development-Misc Fees	25,363	10,167	25,363	30,100	10,167	(19,933) 34%	(19,933) 34%		
	1,384,213	893,069	1,384,213	1,685,646	893,069	(792,577) 53%	(792,577) 53%		
Community Center	361,460	280,409	361,460	270,700	280,409	9,709 104%	9,709 104%		
Recreation	1,000,334	969,113	1,000,334	845,300	969,113	123,813 115%	123,813 115%		
Aquatics	731,647	808,106	731,647	682,101	808,106	126,005 118%	126,005 118%		
Sports	1,420,405	1,437,706	1,420,405	1,515,263	1,437,706	(77,557) 95%	(77,557) 95%		
Parks Lighting Fee	1,913	7,670	1,913	10,000	7,670	(2,330) 77%	(2,330) 77%		
Youth Field User Fees	9,031	25,092	9,031	22,400	25,092	2,692 112%	2,692 112%		
Zoo Admission Fees	396,440	451,430	396,440	456,780	451,430	(5,350) 99%	(5,350) 99%		
	3,921,230	3,979,526	3,921,230	3,802,544	3,979,526	176,982 105%	176,982 105%		
Public Works Fees	900,179	699,320	900,179	625,651	699,320	73,669 112%	73,669 112%		
Compensated Absences	1,200,000	1,104,273	1,200,000	1,200,000	1,104,273	(95,727) 92%	(95,727) 92%		
Subtotal: Charges for Services	\$ 11,684,925	\$ 9,670,915	\$ 11,684,925	\$ 10,675,509	\$ 9,745,915	\$ (929,594) 91%	\$ (1,004,594) 91%		

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail Quarter Ended June 30, 2010

June 2010
100% of Year Elapsed

	FY 2009 As of 6/30/2009	FY 2010 As of 6/30/2010	FY 2009 ACTUAL	FY 2010 BUDGET	FY10 Forecast As of 6/30/2010	VARIANCE Forecast vs Budget		VARIANCE Actual vs. Budget	
						\$	%	\$	%
Fines & Forfeitures									
Parking	\$ 95,336	\$ 79,236	\$ 95,336	\$ 100,000	\$ 79,236	\$ (20,764)	79%	\$ (20,764)	79%
Code Enforcement	6,483	770	6,483	2,000	770	(1,230)	39%	(1,230)	39%
Traffic	141,711	90,745	141,711	100,000	137,066	37,066	137%	(9,255)	91%
Court	143,164	103,623	143,164	100,000	154,970	54,970	155%	3,623	104%
Library	51,768	50,656	51,768	50,000	50,656	656	101%	656	101%
Other Fines	-	1,640	-	-	1,640	1,640		1,640	
Subtotal: Fines & Forfeitures	\$ 438,462	\$ 326,670	\$ 438,462	\$ 352,000	\$ 424,338	\$ 72,338	121%	\$ (25,330)	93%
Interest Earnings	488,191	171,576	488,191	185,000	193,820	8,820	105%	(13,424)	93%
Miscellaneous									
Rental Income	-	4,942	-	170,400	4,942	(165,458)	3%	(165,458)	3%
Cell Tower Rentals	39,041	345,063	39,041	6,000	345,063	339,063	5751%	339,063	5751%
Fixed Asset Disposition	1,095	63,216	1,095	50,000	63,216	13,216	126%	13,216	126%
Library	22,833	46,464	22,833	-	46,464	46,464		46,464	
Sundry	108,426	32,778	108,426	81,281	32,778	(48,503)	40%	(48,503)	40%
Subtotal: Miscellaneous	\$ 171,395	\$ 492,463	\$ 171,395	\$ 307,681	\$ 492,463	\$ 184,782	160%	\$ 184,782	160%
Operating Transfers In	22,062,423	9,918,948	22,062,423	12,206,370	\$ 11,538,198	\$ (668,172)	95%	\$ (2,287,422)	81%
TOTAL: NON-TAX RELATED REVENUES	\$ 43,289,871	\$ 28,298,554	\$ 43,289,871	\$ 32,390,498	\$ 30,167,018	(2,223,480)	93%	(4,091,944)	87%

APPENDIX F

City of Folsom, California

Redevelopment Agency Fund, Low To Moderate Housing Revenue and Expense Statement Quarter Ended June 30, 2010

June 2010
100% of Year Elapsed

	FY 2009 As of 6/30/2009	FY 2010 As of 6/30/2010	FY 2009 ACTUAL	FY 2010 BUDGET	FY10 Forecast As of 6/30/2010	VARIANCE Forecast vs Budget		VARIANCE Actual vs Budget	
						\$	%	\$	%
REVENUES:									
Taxes	1,561,414	1,456,724	1,561,414	1,430,505	1,480,724	50,219	104%	26,219	102%
Intergovernmental	-	-	-	-	-	-		-	
Charges for Current Services	21,345	-	21,345	50,000	-	(50,000)	0%	(50,000)	0%
Impact Fee Revenue	-	-	-	-	-	-		-	
Interest Revenue	46,018	28,702	46,018	100,000	28,702	(71,298)	29%	(71,298)	29%
Other Revenue	150	-	150	1,362,427	-	(1,362,427)	0%	(1,362,427)	0%
Operating Transfers In	-	1,550,000	-	1,550,000	1,550,000	-	100%	-	100%
TOTAL REVENUES	1,628,927	3,035,426	1,628,927	4,492,932	3,059,426	(1,433,506)	68%	(1,457,506)	68%
EXPENDITURES:									
Salary & Benefits	274,385	252,528	274,385	263,931	255,128	8,803	97%	11,403	96%
Services & Supplies	18,107	12,242	18,107	13,900	12,700	1,200	91%	1,658	88%
Contracts	586,507	1,002,155	586,507	2,603,313	1,004,711	1,598,602	39%	1,601,158	38%
Insurance	10,843	9,901	10,843	48,081	9,901	38,180	21%	38,180	21%
Other Operating Expenses	-	5,534	-	4,300	5,534	(1,234)	129%	-	
Capital Outlay	-	-	-	-	-	-		-	
Operating Transfers Out	300,796	85,472	300,796	55,472	85,472	(30,000)	154%	(30,000)	154%
TOTAL EXPENDITURES	1,190,638	1,367,832	1,190,638	2,988,997	1,373,446	1,615,551	46%	1,621,165	46%
APPROPRIATION OF FUND BALANCE	438,289	1,667,594	438,289	1,503,935	1,685,980				
FUND BALANCE, JULY 1	6,043,773	6,482,062	6,043,773	6,482,062	6,482,062				
FUND BALANCE	\$ 6,482,062	\$ 8,149,656	\$ 6,482,062	\$ 7,985,997	\$ 8,168,042				
NONSPENDABLE FUND BALANCE									
RESTRICTED FUND BALANCE	(2,261,875)	(2,334,750)	(2,261,875)	(2,334,750)	(2,334,750)				
COMMITTED FUND BALANCE	-	-	-	-	-				
ASSIGNED FUND BALANCE	-	-	-	-	-				
UNASSIGNED FUND BALANCE	4,220,187	5,814,906	4,220,187	5,651,247	5,833,292				

APPENDIX G

City of Folsom, California

Redevelopment Agency Fund Central Folsom Redevelopment Project Revenue and Expense Statement Quarter Ended June 30, 2010

December 2009
June 2010
100% of Year Elapsed

	FY 2009 As of 6/30/2009	FY 2010 As of 6/30/2010	FY 2009 ACTUAL	FY 2010 BUDGET	FY10 Forecast As of 6/30/2010	VARIANCE Forecast vs Budget		VARIANCE Actual vs Budget	
						\$	%	\$	%
REVENUES:									
Taxes	6,245,658	5,826,897	6,245,658	5,722,019	5,923,897	201,878	104%	104,878	102%
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Current Services	59,942	50,299	59,942	150,000	50,299	(99,701)	34%	(99,701)	34%
Impact Fee Revenue	-	-	-	-	-	-	-	-	-
Interest Revenue	155,910	67,333	155,910	100,000	67,333	(32,667)	67%	(32,667)	67%
Other Revenue	9,684	-	9,684	10,547,052	-	(10,547,052)	0%	(10,547,052)	0%
Operating Transfers In	21,511	-	21,511	-	-	-	-	-	-
TOTAL REVENUES	6,492,705	5,944,529	6,492,705	16,519,071	6,041,529	(10,477,542)	37%	(10,574,542)	36%
EXPENDITURES:									
Salary & Benefits	650,405	582,705	650,405	443,989	587,190	(143,201)	132%	(138,716)	131%
Services & Supplies	64,708	71,361	64,708	42,900	71,789	(28,889)	167%	(28,461)	166%
Contracts	4,914,541	3,635,122	4,914,541	3,673,349	4,120,495	(447,146)	112%	38,227	99%
Insurance	33,781	22,239	33,781	44,739	22,239	22,500	50%	22,500	50%
Other Operating Expenses	424,897	24,930	424,897	7,380	24,930	(17,550)	338%	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Transfers Out	4,676,656	3,510,027	4,676,656	12,359,725	3,610,027	8,749,698	29%	8,849,698	28%
TOTAL EXPENDITURES	10,764,988	7,846,384	10,764,988	16,572,082	8,436,670	8,135,412	51%	8,725,698	47%
APPROPRIATION OF FUND BALANCE	(4,272,283)	(1,901,855)	(4,272,283)	(53,011)	(2,395,141)				
FUND BALANCE, JULY 1	13,317,686	9,045,403	13,317,686	9,045,403	9,045,403				
FUND BALANCE	\$ 9,045,403	\$ 7,143,548	\$ 9,045,403	\$ 8,992,392	\$ 6,650,262				
NONSPENDABLE FUND BALANCE	-	-	-	-	-				
RESTRICTED FUND BALANCE	(1,403,453)	(2,506,155)	(1,403,453)	(2,506,155)	(2,506,155)				
COMMITTED FUND BALANCE	-	-	-	-	-				
ASSIGNED FUND BALANCE	-	-	-	-	-				
UNASSIGNED FUND BALANCE	7,641,950	4,637,393	7,641,950	6,486,237	4,144,107				

APPENDIX H

City of Folsom, California

Combined Water Funds* Revenue and Expense Statement Quarter Ended June 30, 2010

June 2010
100% of Year Elapsed

	FY 2009 As of 6/30/2009	FY 2010 As of 6/30/2010	FY 2009 ACTUAL	FY 2010 BUDGET	FY10 Forecast As of 6/30/2010	VARIANCE Forecast vs Budget		VARIANCE Actual vs BUDGET	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	12,424,613	11,805,807	12,424,613	13,184,038	11,805,807	(1,378,231)	90%	(1,378,231)	90%
TOTAL OPERATING REVENUES	12,424,613	11,805,807	12,424,613	13,184,038	11,805,807	(1,378,231)	90%	(1,378,231)	90%
OPERATING EXPENSES:									
Employee Services	3,166,864	3,715,541	3,166,864	3,287,446	3,759,936	(472,490)	114%	(428,095)	113%
Utilities	700,441	574,697	700,441	747,000	574,697	172,303	77%	172,303	77%
Supplies	807,495	740,764	807,495	875,872	765,341	110,531	87%	135,108	85%
Maintenance and Operation	292,439	234,330	292,439	410,239	234,330	175,909	57%	175,909	57%
Contractual Services	4,261,398	6,106,412	4,261,398	9,714,801	6,117,196	3,597,605	63%	3,608,389	63%
Depreciation	3,461,739	3,678,669	3,461,739	-	3,678,669	(3,678,669)		(3,678,669)	
Other Operating Expenses	2,097,476	328,304	2,097,476	353,570	328,304	25,266	93%	25,266	93%
TOTAL OPERATING EXPENSES	14,787,852	15,378,717	14,787,852	15,388,928	15,458,473	(69,545)	100%	10,211	100%
OPERATING INCOME	(2,363,239)	(3,572,910)	(2,363,239)	(2,204,890)	(3,652,666)	230,642	166%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	785,962	453,845	785,962	81,710	453,845	372,135	555%	372,135	555%
Other	313,288	20,594	313,288	3,982,668	20,594	(3,962,074)	1%	(3,962,074)	1%
Investment Income	167,978	46,753	167,978	68,378	46,753	(21,625)	68%	(21,625)	68%
Intergovernmental	240,600	-	240,600	95,000	-	(95,000)	0%	(95,000)	0%
Proceeds of Financing	-	78,366	-	-	-	-		78,366	
Debt Service Expense	(1,396,475)	(17,210,150)	(1,396,475)	(2,129,204)	(17,210,150)	(15,080,946)	808%	15,080,946	808%
Other Reimbursements	-	-	-	-	-	-		-	
Capital Outlay - Projects	(169,226)	(960,470)	(169,226)	(2,077,153)	(960,470)	1,116,683	46%	(1,116,683)	46%
TOTAL NONOPERATING REVENUE (EXPENSE)	(57,873)	(17,571,062)	(57,873)	21,399	(17,649,428)	(17,670,827)	-82478%	10,336,065	-82112%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,421,112)	(21,143,972)	(2,421,112)	(2,183,491)	(21,302,094)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	2,322,267	3,622,710	2,322,267	3,485,000	3,622,710	137,710	104%	137,710	104%
Transfers Out	(3,919,379)	(5,085,986)	(3,919,379)	(5,565,787)	(5,100,989)	(17,533,117)	92%	(479,801)	91%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,597,112)	(1,463,276)	(1,597,112)	(2,080,787)	(1,478,279)				
CHANGE IN NET ASSETS	(4,018,224)	(22,607,248)	(4,018,224)	(4,264,278)	(22,780,373)				
NET ASSETS, JULY 1	85,618,382	81,600,158	85,618,382	81,600,290	81,600,290				
NET ASSETS	81,600,158	58,992,910	81,600,158	77,336,012	58,819,917				
RESTRICTED NET ASSETS	-	(1,096,852)	-	(1,096,852)	(1,096,852)				
UNRESTRICTED NET ASSETS	\$ 81,600,158	\$ 57,896,058	\$ 81,600,158	\$ 76,239,160	\$ 57,723,065				

* Includes the following funds: Water Impact Fee, Water Operating, Water Capital and Water Meters

APPENDIX I

City of Folsom, California

Combined Wastewater Funds* Revenue and Expense Statement Quarter Ended June 30, 2010

June 2010
100% of Year Elapsed

	FY 2009 As of 6/30/2009	FY 2010 As of 6/30/2010	FY 2009 ACTUAL	FY 2010 BUDGET	FY10 Forecast As of 6/30/2010	VARIANCE Forecast vs Budget		VARIANCE Actual vs BUDGET	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	5,750,665	5,839,907	5,750,665	5,845,000	5,839,907	(5,093)	100%	(5,093)	100%
Prison Services	67,200	67,200	67,200	67,200	67,200	-	100%	-	100%
TOTAL OPERATING REVENUES	5,817,865	5,907,107	5,817,865	5,912,200	5,907,107	(5,093)	100%	(5,093)	100%
OPERATING EXPENSES:									
Employee Services	1,871,484	1,924,066	1,871,484	1,945,833	1,950,131	(4,298)	100%	21,767	99%
Utilities	47,995	46,760	47,995	50,000	46,760	3,240	94%	3,240	94%
Supplies	308,769	319,514	308,769	369,680	331,829	37,851	90%	50,166	86%
Maintenance and Operation	115,706	130,426	115,706	182,618	130,426	52,192	71%	52,192	71%
Contractual Services	200,551	108,555	200,551	590,748	108,555	482,193	18%	482,193	18%
Depreciation	1,259,547	1,202,092	1,259,547	-	1,202,092	(1,202,092)		(1,202,092)	
Other Operating Expenses	111,023	120,702	111,023	125,615	120,702	4,913	96%	4,913	96%
TOTAL OPERATING EXPENSES	3,915,075	3,852,115	3,915,075	3,264,494	3,890,495	(626,001)	119%	(587,621)	118%
OPERATING INCOME (LOSS)	1,902,790	2,054,992	1,902,790	2,647,706	2,016,612		76%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	80,742	49,518	80,742	1,603	49,518	47,915	3089%	47,915	3089%
Investment Income	60,762	31,199	60,762	45,000	31,199	(13,801)	69%	(13,801)	69%
Other	203,205	1,553	203,205	1,465,884	1,553	(1,464,331)	0%	(1,464,331)	0%
Debt Service	-	(82,638)	-	(82,638)	(82,638)	-	100%	-	100%
Capital Outlay - Projects	(1,070,121)	(551,826)	(1,070,121)	(2,780,326)	(551,826)	2,228,500	20%	(2,228,500)	20%
TOTAL NONOPERATING REVENUE (EXPENSE)	(725,412)	(552,194)	(725,412)	(1,350,477)	(552,194)	798,283	41%	(3,658,717)	41%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,177,378	1,502,798	1,177,378	1,297,229	1,464,418				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	175,557	-	(175,557)		(175,557)	0%
Transfers Out	(1,970,080)	(1,686,304)	(1,970,080)	(2,033,506)	(1,701,307)	332,199	-20%	(347,202)	486%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,970,080)	(1,686,304)	(1,970,080)	(1,857,949)	(1,701,307)				
CHANGE IN NET ASSETS	(792,702)	(183,506)	(792,702)	(560,720)	(236,889)				
NET ASSETS, JULY 1	39,891,300	39,098,598	39,891,300	39,098,598	39,098,598				
NET ASSETS	39,098,598	38,915,092	39,098,598	38,537,878	38,861,709				
RESTRICTED NET ASSETS	-	(1,032,448)	-	(1,032,448)	(1,032,448)				
UNRESTRICTED NET ASSETS	\$ 39,098,598	\$ 37,882,644	\$ 39,098,598	\$ 37,505,430	\$ 37,829,261				

* Includes the following funds: Sewer Operating and Sewer Capital

APPENDIX J

City of Folsom, California

Combined Solid Waste Funds* Revenue and Expense Statement Quarter Ended June 30, 2010

June 2010
100% of Year Elapsed

	FY 2009 As of 6/30/2009	FY 2010 As of 6/30/2010	FY 2009 ACTUAL	FY 2010 BUDGET	FY10 Forecast As of 6/30/2010	VARIANCE Forecast vs Budget		VARIANCE Actual vs BUDGET	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	9,814,953	9,904,169	9,814,953	10,067,700	9,904,169	(163,531)	98%	(163,531)	98%
TOTAL OPERATING REVENUES	9,814,953	9,904,169	9,814,953	10,067,700	9,904,169	(163,531)	98%	(163,531)	98%
OPERATING EXPENSES:									
Employee Services	3,937,761	3,907,909	3,937,761	3,790,796	3,960,624	(169,828)	104%	(117,113)	103%
Utilities	13,488	12,401	13,488	12,880	12,401	479	96%	479	96%
Supplies	740,126	662,297	740,126	654,596	667,780	(13,184)	102%	(7,701)	101%
Maintenance and Operation	406,916	593,008	406,916	499,200	593,008	(93,808)	119%	(93,808)	119%
Contractual Services	3,872,689	706,437	3,872,689	3,739,392	727,765	3,011,627	19%	3,032,955	19%
Depreciation	867,593	891,090	867,593	-	891,090	(891,090)		(891,090)	
Other Operating Expenses	314,322	275,383	314,322	329,144	275,383	53,761	84%	53,761	84%
TOTAL OPERATING EXPENSES	10,152,895	7,048,525	10,152,895	9,026,008	7,128,051	1,897,957	79%	1,977,483	78%
OPERATING INCOME (LOSS)	(337,942)	2,855,644	(337,942)	1,041,692	2,776,118				
NONOPERATING REVENUE (EXPENSE):									
Impact Fees	62,044	58,477	62,044	9,508	58,477	48,969	615%	48,969	615%
Investment Income	19,342	6,620	19,342	-	6,620	6,620		6,620	
Intergovernmental Revenues	171,011	93,967	171,011	73,789	93,967	20,178	127%	20,178	127%
Other	10,593	36,824	10,593	(670,031)	36,824	706,855	-5%	(706,855)	-5%
Debt Service-Expense	(67,631)	(481,524)	(67,631)	(380,000)	(481,524)	(101,524)	127%	101,524	127%
Capital Outlay	-	-	-	-	-	-		-	
TOTAL NONOPERATING REVENUE (EXPENSE)	195,359	(285,636)	195,359	(966,734)	(285,636)	681,098	30%	(529,564)	30%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(142,583)	2,570,008	(142,583)	74,958	2,490,482				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	1,878,556	-	1,878,556	1,082,230	-	(1,082,230)		(1,082,230)	0%
Transfers Out	(2,877,078)	(2,831,200)	(2,877,078)	(2,691,574)	(2,846,203)	(154,629)	5%	139,626	-2028%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(998,522)	(2,831,200)	(998,522)	(1,609,344)	(2,846,203)				
CHANGE IN NET ASSETS	(1,141,105)	(261,192)	(1,141,105)	(1,534,386)	(355,721)				
NET ASSETS, JULY 1	2,662,683	1,521,578	2,662,683	1,623,020	1,623,020				
NET ASSETS	1,521,578	1,260,386	1,521,578	88,634	1,267,299				
RESTRICTED NET ASSETS	-	(69,886)	-	(69,886)	(69,886)				
UNRESTRICTED NET ASSETS	\$ 1,521,578	\$ 1,190,500	\$ 1,521,578	\$ 18,748	\$ 1,197,413				

* Includes the following funds: Solid Waste Operating, Solid Waste Capital, FY2009 Landfill Closure

APPENDIX K

City of Folsom, California

Combined Utilities Administration Revenue and Expense Statement Quarter Ended June 30, 2010

June 2010
100% of Year Elapsed

	FY 2009 As of 6/30/2009	FY 2010 As of 6/30/2010	FY 2009 ACTUAL	FY 2010 BUDGET	FY10 Forecast As of 6/30/2010	VARIANCE Forecast vs Budget		VARIANCE Actual vs BUDGET	
						\$	%	\$	%
REVENUES:									
Impact Fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interest	618	421	618	-	421	421		421	
Other	-	-	-	-	-	-	-	-	-
Transfers In	1,981,348	819,834	1,981,348	2,062,935	864,844	(1,198,091)	42%	(1,243,101)	40%
TOTAL REVENUES	1,981,966	820,255	1,981,966	2,062,935	865,265	(1,197,670)	42%	(1,242,680)	40%
EXPENDITURES:									
Employee Services	1,439,085	338,694	1,439,085	1,327,280	338,694	988,586	26%	988,586	26%
Supplies	33,393	11,993	33,393	18,980	11,993	6,987	63%	6,987	63%
Maintenance and Operation	-	1,106	-	3,200	1,106	2,094	35%	2,094	35%
Contracts	329	323	329	112,850	323	112,527	0%	112,527	0%
Other Operating Expenses	15,712	62,524	15,712	59,447	62,524	(3,077)	105%	(3,077)	105%
Transfers Out	485,036	544,586	485,036	542,944	544,586	(1,642)	100%	(1,642)	100%
TOTAL EXPENDITURES	1,973,555	959,226	1,973,555	2,064,701	959,226	1,105,475	46%	1,105,475	46%
CHANGE IN NET ASSETS	8,411	(138,971)	8,411	(1,766)	(93,961)				
NET ASSETS, JULY 1	77,968	86,379	77,968	86,379	86,379				
NET ASSETS	86,379	(52,592)	86,379	84,613	(7,582)				
RESTRICTED FUND BALANCE	-	(1,078)	-	(1,078)	(1,078)				
UNRESTRICTED FUND BALANCE (DEFICIT)	\$ 86,379	\$ (53,670)	\$ 86,379	\$ 83,535	\$ (8,660)				

APPENDIX L

City of Folsom, California

Landfill Closure Revenue and Expense Statement Quarter Ended June 30, 2010

June 2010
100% of Year Elapsed

	FY 2009 As of 6/30/2009	FY 2010 As of 6/30/2010	FY 2009 ACTUAL	FY 2010 BUDGET	FY10 Forecast As of 6/30/2010	VARIANCE Forecast vs Budget		VARIANCE Actual vs BUDGET	
						\$	%	\$	%
REVENUES:									
Charges for Services	-	-	-	-	-	-		-	
Impact Fees	-	-	-	-	-	-		-	
Other	-	-	-	-	-	-		-	
Transfers In	1,756,042	1,941,037	1,756,042	818,894	1,941,037	1,122,143		1,122,143	237%
Interest	-	428	-	-	428	428		428	
TOTAL REVENUES	1,756,042	1,941,465	1,756,042	818,894	1,941,465	1,122,571	237%	1,122,571	237%
EXPENDITURES:									
Capital Outlay	-	-	-	-	-	-		-	
Supplies	-	-	-	-	-	-		-	
Contracts	1,857,484	1,843,548	1,857,484	2,126,983	1,843,548	283,435	87%	283,435	87%
Other Operating Expenses	-	-	-	-	-	-		-	
Debt Service	-	-	-	-	-	-		-	
Transfers Out	-	-	-	-	-	-		-	
TOTAL EXPENDITURES	1,857,484	1,843,548	1,857,484	2,126,983	1,843,548	283,435	87%	283,435	87%
CHANGE IN NET ASSETS	(101,442)	97,917	(101,442)	(1,308,089)	97,917				
NET ASSETS, JULY 1	-	(101,442)	-	(101,442)	(101,442)				
NET ASSETS	(101,442)	(3,525)	(101,442)	(1,409,531)	(3,525)				
RESTRICTED FUND BALANCE	-	(11,236)	-	(11,236)	(11,236)				
UNRESTRICTED FUND BALANCE (DEFICIT)	\$ (101,442)	\$ (14,761)	\$ (101,442)	\$ (1,420,767)	\$ (14,761)				

APPENDIX M

City of Folsom, California

Transit Fund Revenue and Expense Statement Quarter Ended June 30, 2010

June 2010
100% of Year Elapsed

	FY 2009 As of 6/30/2009	FY 2010 As of 6/30/2010	FY 2009 ACTUAL	FY 2010 BUDGET	FY10 Forecast As of 6/30/2010	VARIANCE Forecast vs Budget		VARIANCE Actual vs BUDGET	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	154,362	117,867	154,362	83,411	117,867	34,456	141%	34,456	141%
Other	35,992	65,138	35,992	23,000	65,138	42,138	283%	42,138	283%
TOTAL OPERATING REVENUES	190,354	183,005	190,354	106,411	183,005	76,594	172%	76,594	172%
OPERATING EXPENSES:									
Employee Services	1,421,620	1,100,523	1,421,620	1,188,155	1,100,523	87,632	93%	87,632	93%
Utilities	92	87	92	2,672	87	2,585	3%	2,585	3%
Supplies	160,557	149,235	160,557	147,140	150,049	(2,909)	102%	(2,095)	101%
Maintenance and Operation	72,718	64,727	72,718	69,204	64,727	4,477	94%	4,477	94%
Contracts	3,351	9,183	3,351	11,412	18,082	(6,670)	158%	2,229	80%
Depreciation	388,842	348,015	388,842	-	348,015	(348,015)		(348,015)	
Other Operating Expenses	125,683	104,654	125,683	137,198	104,654	32,544	76%	32,544	76%
TOTAL OPERATING EXPENSES	2,172,863	1,776,424	2,172,863	1,555,781	1,786,137	(230,356)	115%	(220,643)	114%
OPERATING INCOME (LOSS)	(1,982,509)	(1,593,419)	(1,982,509)	(1,449,370)	(1,603,132)				
NONOPERATING REVENUE (EXPENSES):									
Interest	9,239	2,884	9,239	5,000	2,884	(2,116)	58%	(2,116)	58%
Intergovernmental	1,926,234	1,670,769	1,926,234	1,863,345	1,670,769	(192,576)	90%	(192,576)	90%
Misc Rev	-	-	-	(215,739)	-	215,739	0%	215,739	0%
Capital Outlay	-	-	-	-	-	-		-	
TOTAL NONOPERATING REVENUE	1,935,473	1,673,653	1,935,473	1,652,606	1,673,653		101%		101%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(47,036)	80,234	(47,036)	203,236	70,521				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	349,248	-	349,248	215,739	40,000	(175,739)	19%	(215,739)	0%
Transfers Out	(421,222)	(565,932)	(421,222)	(418,982)	(565,932)	146,950	135%	146,950	135%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(71,974)	(565,932)	(71,974)	(203,243)	(525,932)				
CHANGE IN NET ASSETS	(119,010)	(485,698)	(119,010)	(7)	(455,411)				
NET ASSETS, JULY 1	2,324,751	2,205,741	2,324,751	2,205,741	2,205,741				
NET ASSETS	2,205,741	1,720,043	2,205,741	2,205,734	1,750,330				
RESTRICTED NET ASSETS	35,787	34,107	35,787	34,107	34,107				
UNRESTRICTED NET ASSETS	\$ 2,241,528	\$ 1,754,150	\$ 2,241,528	\$ 2,239,841	\$ 1,784,437				

APPENDIX N

City of Folsom

Outstanding Debt Quarter Ended June 30, 2010

Entity	Type	Issue Date	Purpose	Original Issue Amount	Amount Outstanding	Final Maturity Date (mo/year)
Governmental	General Obligation	Feb-03	Series A & B Refunded	12,895,000	7,405,000	Aug-14
Governmental	General Obligation	Sep-09	Series C & D Refunded	10,195,000	10,195,000	Aug-17
Governmental	Certificate of Participation	Jul-97	City Parks & Traffic Signals	795,000	540,000	Oct-20
Governmental	Certificate of Participation	Jul-99	CCF	10,910,000	240,000	Oct-10
Governmental	Certificate of Participation	Oct-01	Central Fire Station	3,750,000	2,985,000	Oct-26
Governmental	Certificate of Participation	Sep-99	Recreation Facility	825,000	775,000	Jun-29
Governmental	Revenue Bond	Jul-08	Prairie Oaks Ranch A/D	11,955,000	11,225,000	Sep-19
Governmental	Revenue Bond	Mar-98	Hannaford Cross A/D	2,860,000	1,695,000	Sep-20
Governmental	Revenue Bond	Apr-99	Legends, Cobble Hills, Ridgeview & Cresleigh A/D	4,830,000	3,695,000	Sep-20
Governmental	Revenue Bond	Jun-02	Refund 1992 FPFA Debt	16,950,000	9,610,000	Oct-17
Governmental	Revenue Bond	Dec-03	Refund 1998 FPFA Debt	6,565,000	5,180,000	Oct-18
Governmental	Revenue Bond	Jun-04	Finance CFD Debt	22,485,000	17,420,000	Sep-21
Governmental	Revenue Bond	Jul-07	Finance CFD Debt	70,425,000	68,385,000	Sep-32
Governmental	Tax Allocation Bond	Aug-05	RDA Projects (Library)	10,190,000	10,190,000	Aug-33
Governmental	Tax Allocation Bond	Dec-06	RDA Projects (Parking Struct.)	16,945,000	16,945,000	Aug-36
Governmental	Tax Allocation Bond	Oct-09	RDA Projects (Streetscape)	18,095,000	18,095,000	Aug-36
Total Outstanding Governmental Debt				\$	184,580,000	
Water	Revenue Bond	Feb-05	Water treatment plant	14,285,000	12,775,000	Dec-34
Water	Revenue Bond	Dec-09	Refund 1998 Water Bonds	15,825,000	15,825,000	Dec-28
Total Outstanding Business Type Activity Debt				\$	28,600,000	

APPENDIX O

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis Quarter Ended June 30, 2010

Category	Project Description	Budget FY 09-10	Project Budget Per HTE	Total Expended FY 09-10	% of Budget Expended
Culture and Recreation	Hinkle Creek Educational Center	60,000	599,048	598,660	997.77%
Culture and Recreation	Lions Park Play for All	61,000	61,000	199,795	327.53%
Culture and Recreation	Nisenan Community Park	90,821	2,769,891	1,264,230	1392.00%
Culture and Recreation	Sports & Teen Center	500,000	-	9,654	1.93%
Culture and Recreation	Senior & Arts Center	55,000	55,000	5,898	10.72%
		<u>766,821</u>	<u>3,484,939</u>	<u>2,078,237</u>	271.02%
Drainage	Localized Drainage Improvements	75,000	75,000	202	0.27%
		<u>75,000</u>	<u>75,000</u>	<u>202</u>	0.27%
General Services	Energy Efficiency & Conservation Block Grant	656,100	656,100	8,594	1.31%
General Services	Fire Station #39	4,180,000	4,180,000	23,668	0.57%
General Services	Emergency Operations Center	500,000	500,000	2,950	0.59%
General Services	Police Marked Vehicles	196,000	196,000	-	0.00%
General Services	Police Motorcycles	175,000	175,000	170,652	97.52%
General Services	Radio Rebanding	69,822	69,822	-	0.00%
General Services	Historic District Fire Suppression Imp	425,000	425,000	23,424	5.51%
General Services	Railroad Block Public Plaza	3,381,757	3,381,757	905,916	26.79%
General Services	Riley Street Circulation Imp.	4,620,000	4,620,000	26,254	0.57%
General Services	Sutter Street Streetscape Project	1,363,735	1,363,735	2,333,755	171.13%
		<u>15,567,414</u>	<u>15,567,414</u>	<u>3,495,213</u>	22.45%
Open Space and Greenbelts	East Bidwell Street Bike / Overcross	850,000	804,961	166,462	19.58%
Open Space and Greenbelts	Folsom Lake Crossing Bike / Pedesrian Overcross	1,238,550	332,826	143,835	11.61%
Open Space and Greenbelts	Folsom Lake Trail - Phase I	60,000	60,000	-	0.00%
Open Space and Greenbelts	Lake Natoma Trail Gap Closure - Phase III	50,000	50,000	-	0.00%
Open Space and Greenbelts	Natoma Station Dr. Bike Blvd.	330,215	364,607	370,830	112.30%
		<u>2,528,765</u>	<u>1,612,394</u>	<u>681,127</u>	26.94%
Wastewater	Annual Sewer Improvements	600,000	294,855	294,855	49.14%
Wastewater	Pump Station Upgrades	1,660,000	1,738,639	147,059	8.86%
		<u>2,260,000</u>	<u>2,033,494</u>	<u>441,914</u>	19.55%
Streets	Blue Ravine / Folsom Boulevard Improvements	1,344,681	1,378,137	31,854	2.37%
Streets	City Wide ADA Compliance	193,083	193,083	174,844	90.55%
Streets	City Hall / Corp Yard Fiber Maint	25,000	25,000	-	0.00%
Streets	East Natoma Pavement Repair	1,220,683	1,220,683	-	0.00%
Streets	Folsom-Auburn/Oak Avenue Parkway Intersection	20,000	196,619	-	0.00%
Streets	Intelligent Transportation System (ITS) Plan	50,000	95,392	41,583	83.17%
Streets	Oak Ave Pkwy Reconstruction	1,559,332	1,569,832	1,426,238	91.46%
Streets	Street Overlay / Pavement Management	1,115,428	1,592,804	1,324,647	118.76%
Streets	Street Striping	75,000	168,162	116,387	155.18%
Streets	Streetlight/Traffic Pole Improvements	37,500	37,500	14,497	38.66%
Streets	Traffic Safety Projects	148,929	166,541	44,350	29.78%
Streets	Traffic Signal & Intersection Imp	20,000	140,549	123,686	618.43%
Streets	Traffic Signal Systems Upgrades	150,000	189,781	43,101	28.73%
		<u>5,959,636</u>	<u>6,974,083</u>	<u>3,341,187</u>	56.06%
Transportation	E. Natoma Street Widening	2,000,000	2,000,000	1,707,963	85.40%
Transportation	Iron Point Light Rail Station Parking Lot Exp.	50,000	50,000	-	0.00%
Transportation	Light Rail Project / Reimbursement	50,000	50,000	5,240	10.48%
Transportation	Median Island Improvements	700,000	721,506	14,670	2.10%
Transportation	Oak Ave Pkwy Extension/US 50 Interchange	1,000,000	1,000,000	-	0.00%
Transportation	Orangevale Bridge	1,800,000	1,932,915	1,934	0.11%
Transportation	Parkway Transportation Improvements	75,000	75,000	-	0.00%
		<u>5,675,000</u>	<u>5,829,421</u>	<u>1,729,807</u>	30.48%
Water	Tank System Improvements	700,000	1,358,492	668,116	95.45%
Water	Water System Flow Control Facilities	350,000	350,000	-	0.00%
		<u>1,050,000</u>	<u>1,708,492</u>	<u>668,116</u>	63.63%
		<u>\$ 33,882,636</u>	<u>\$ 37,285,237</u>	<u>\$ 12,435,803</u>	36.70%