



CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City of Folsom Quarterly Financial Report

Fiscal Year 2010-11 First Quarter

December 14, 2010

**Prepared by the Office of Management and Budget
Financial Analysis and Reporting Division**

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INTRODUCTION

Section 5.05R of the Charter of the City of Folsom requires the City Manager 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 financial status of the City's major funds for the first quarter of Fiscal Year (FY) 2010-11, covering the three month period from July 2010 through September 2010. The report provides an analysis of each fund's revenues, expenditures and fund balance as compared to the FY 2010-11 Budget. Please refer to the Appendices for detailed schedules of the City's key funds for the period ending September 30, 2010. This report also now includes a schedule of the Risk Management Fund which will provide information on employee insurance benefit costs and liability insurance costs. 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
- Risk Management, Outstanding Debt, Capital Improvement Plan and Encumbrances

EXECUTIVE SUMMARY

Projected year-end General Fund revenues are \$66.2 million or 99% of the appropriated amount and projected expenditures (less prior year carryover) are \$66.9 million or 100.0% of the appropriated amount.

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 decline in projected revenues is mostly reflected in a below budget forecast in property tax revenues as well as declines in charges for services and license & permit fees. A brief discussion of significant General Fund revenue sources follows.

General Fund Revenues by Source

	Budget	Forecast	%
Property Tax	\$ 20,540,000	\$ 20,000,000	97%
Sales and Use Tax	15,414,387	15,414,387	100%
Transient Occup Tax	1,100,000	1,200,000	109%
Real Prop Transfer	260,000	200,000	77%
Franchise Fees	545,133	545,133	100%
Other Taxes	380,000	380,000	100%
Lic And Permits	1,505,496	1,399,170	93%
Intergovt Revenue	6,496,452	6,545,170	101%
Charges For Serv	8,353,230	8,049,541	96%
Fines & Forfeitures	356,600	349,600	98%
Interest Rev	200,000	200,000	100%
Miscellaneous	324,440	264,440	82%
Transfers In	11,604,354	11,604,354	100%
Total	\$ 67,080,092	\$ 66,151,795	99%

- Property tax year-end estimate is \$20.0 million, or 97% of budget, which is an increase of .7% over the prior year. Per the Sacramento County assessed tax roll the City's Secured Tax roll has decreased by \$117.6 million as compared to the prior year. The 2010-2011 tax year is the first tax year since Proposition 13 was passed that the inflation factor was a negative (-.237%). Adding to the lowered projection is the decline in home sales as well as the decline in the median price of housing since the expiration of the federal tax credit. We will have a better forecast once the first portion of the Property tax is received in December.
- Overall, Sales and Use Tax collections for the first quarter were \$754,000, which was 46.6% less than the prior year collections. However, this is not reflective of the fiscal year collections due to a change in the accrual. On a more relative basis the FY 11 collections of \$753,805 are 12.5% below the prior year amount of \$861,521. The current year-end estimate is \$15.4 million, or 100% of the budgeted amount.

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 of only moderate growth during this fiscal year.



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To date we have not received any information from the State regarding the point-of-sale data.

We have only regional and national events and indicators to forecast the current fiscal year. The current unemployment numbers continue to hinder consumer spending. While the national retail sales for Black Friday experienced an increase of approximately 2% from the prior year we are unsure of the increase in the Sacramento region. Continued high unemployment in the Sacramento region is continually causing this region to lag behind the national recovery as well as the State of California recovery. The September 2010 unemployment rate for Sacramento County is 12.9% and for Folsom it is 5.9%. Both Sacramento County and Folsom's unemployment rates have decreased from the highs in July 2010 but are still higher than the September 2009 rates (12.0% and 5.5% respectively). The number employed in Folsom has also decreased by 300 since July 2010.

The National and the California economy continue to increase but at a very slow pace. As consumer confidence increases sales tax revenues should increase, however this increase will be very slight and gradual.

- Transient Occupancy Tax (TOT) collections for the first quarter were \$342,112. Compared to the prior year this is an increase of \$62,600 or 22%. The current year-end estimate is \$1.2 million or 109% of budget. Compared to the prior year this is an increase of \$90,631 or 8%.
- Business Licenses and Building Permits for the first quarter were \$646,805. Compared to the prior year this is an increase of \$50,428. The current year-end estimate is \$1.3 million or 92% of budget. Compared to the prior year this is an increase of \$58,000 or 4.6% over the prior year.
- Intergovernmental revenues for the first quarter were \$76,873. Compared to the prior year this is an increase of approximately \$800. The current year-end estimate is \$6.5 million, or 101% of budget. Compared to prior year, this is an increase of approximately \$53,000 or less than 1.0%. These revenues consist mainly of vehicle license gap repayment fees in the amount of \$5.3 million, which are historically received later in

the fiscal year. The County estimate for the City's VLF payment is \$5,168,315 which is \$132,000 less than the budgeted amount.

- Charges for services received in the first quarter were \$1.69 million. Compared to the prior year this is a decrease of \$143,000 or 7.8%. The current year-end estimate is \$8.0 million, or 96% of budget. Compared to the appropriated amount, current year revenues are projected to be down approximately \$300,000 or 3.6%, primarily related to a decrease in fees received for city-wide development.
- Miscellaneous revenues are budgeted at \$324,440 which is forecasted at fiscal year end to be \$264,440. These revenues are mainly small amounts spread throughout all divisions.
- Transfers In are budgeted at \$11.6 million.

GENERAL FUND EXPENDITURES

Expenditures for the first quarter of FY 2010-11 were \$16.55 million. Compared to the prior year and excluding transfers out, expenditures decreased \$2.0 million or 11.2%. This decrease is mainly due to a reduced labor force, and concessions made by the executive management team as well as the Folsom Police Officers Association and Police Mid-management bargaining units. The current year-end projection for General Fund expenditures is \$67.5 million, 100.0% of budget, and only slightly below the current budget amount. The General Fund expenditures by department are as follows:



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General Fund Expenditures by Department

	Budget	Forecast	%
City Council	\$ 135,566	\$ 135,566	100%
City Manager	1,143,434	1,143,434	100%
City Clerk	404,656	369,656	91%
Finance	2,101,736	2,061,736	98%
City Attorney	799,114	799,114	100%
Human Resources	779,802	779,802	100%
Admin Srvs	2,085,345	2,085,345	100%
Econ Developmt	7,500	7,500	100%
Police	18,044,606	17,744,606	98%
Fire	14,769,442	14,769,442	100%
Comm Developmt	2,721,276	2,781,276	102%
Parks & Rec	10,414,003	10,414,003	100%
Library	1,572,965	1,572,965	100%
Fleet Mngmt	935,858	935,858	100%
Public Works	6,005,763	6,005,763	100%
Other	-	5,000	
Non-Dept	5,753,743	5,753,743	100%
Transfers Out	100,000	100,000	100%
Total Expenditures	\$67,774,809	\$67,464,809	100%

SPECIAL REVENUE FUNDS

Redevelopment Funds

Low to Moderate Housing Fund

As of the end of the first quarter of FY 2010-11 revenues totaled \$16,806 or .6% of budget. Total budgeted revenue of \$2,763,707 includes \$1,545,000 in property tax revenue and a budgeted use of fund balance of \$1,193,707.

Expenditures at the end of the quarter totaled \$100,587 or 3.6% of budget. Expenditures were mostly made up of \$60,348 in salary and benefits.

Unrestricted fund balance at September 30, 2010 was \$6.6 million, with a projected fiscal year end fund balance of \$6.6 million.

In May 2011 the Low to Moderate Housing Fund will again make a loan to the Central Folsom Redevelopment Project Fund for the Agency's second Supplemental Educational Revenue Augmentation Fund (SERAF) payment. The Redevelopment Project Fund will also make the first of five payments back to the Housing Fund to repay the loan made for the fiscal year 2010 SERAF payment.

Central Folsom Redevelopment Project Fund

The Redevelopment first quarter revenue was \$29,580 or .4% of budget. Total budgeted revenue of \$6,832,833 includes \$6,200,000 in property tax revenue and a budgeted use of fund balance of \$512,833.

Expenditures at the end of the quarter totaled \$2,894,825 or 36% of budget. Expenditures were mostly made up of a \$2.5 million debt service payment.

Unrestricted fund balance at September 30, 2010 was \$1.3 million, with a projected fiscal year end fund balance of a \$2.8 million which is a \$2.6 million reduction from the prior year.

In May 2011 this fund will make the required payment in the amount of \$554,288 to the State for the SERAF as well as make the first payment to repay the fiscal year 2010 loan received from the Housing Fund.

Other Special Revenue

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

As of September 30, 2010, the Development Fund has a negative fund balance of \$1.0 million. As we continue to move through the current and future fiscal years, we will continue to absorb this remaining \$1.0 million into the General Fund.

The Humbug Willow Creek Fund ended the quarter with a negative cash balance in the amount of \$1.4 million, with revenues of \$6,346 and expenditures of \$88,850.

The Park Dedication (Quimby) Special Revenue has now been removed from the watch list. This fund has made the contribution for a portion of the next debt service payment on the Sports and Teen Center. The Park Improvement Capital Projects Fund will make the balance of the current year as well as the remaining debt service payments for the Sports and Teen Center.



ENTERPRISE FUNDS

Water Fund

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

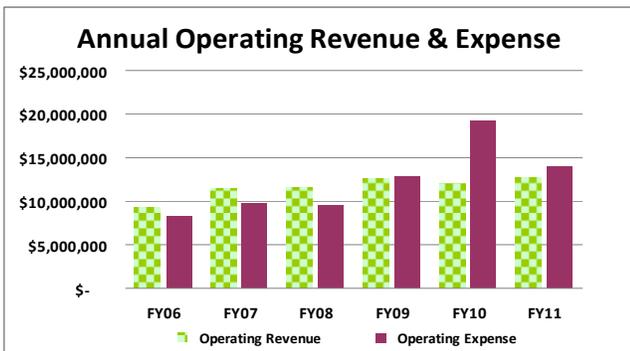
As of the end of the first quarter of FY 2010-11 revenues totaled \$3.6 million or 26% of budget and expenses totaled \$2.3 million or 15% of budget, resulting in revenues exceeding expenses by \$1.4 million.

Operating revenues as of the first quarter of FY 2010-11 were \$3.5 million (28% of budget) and operating expenses were \$2.2 million (19% of budget) which resulted in operating income of \$1.3 million. Non-operating expenses of \$48,000 was for capital projects.

The current projection for the end of the fiscal year is operating revenues of \$12.8 million (95% of budget) and operating expenses of \$13.9 million (100% of budget). This would result in expenses exceeding revenues by \$1.1 million.

Overall, including operating and non-operating, the Water Funds are forecast to end the fiscal year reducing net assets by \$1.3 million.

Below is a chart of the Operating Revenue and Expenses for fiscal years 2006 through 2011.



Wastewater Fund

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

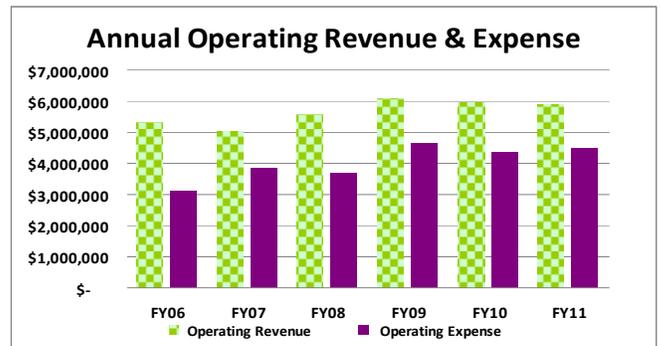
As of the end of the first quarter of FY 2010-11 revenues totaled \$1.5 million (25% of budget) and expenses totaled \$830,000 (13% of budget), resulting in revenues exceeding expenses by \$678,000.

Operating revenues as of the first quarter were \$1.49 million (25% of budget) and operating expenses were \$807,800 (18% of budget), resulting in operating income of \$678,000. Non-operating expenses of \$22,000 were for capital projects.

The current projection for the end of the fiscal year is operating revenues of \$5.9 million (100% of budget) and operating expenses of \$4.5 million (100% of budget). This would result in operating revenues exceeding operating expenses by \$1.4 million.

Including both operating and non-operating revenues and expenses the fund is projected to end the FY at budget which would reduce net assets by \$1.5 million.

Below is a chart of the Operating Revenue and Expenses for fiscal years 2006 through 2011.



Solid Waste Fund

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 first quarter of FY 2010-11 revenues totaled \$2.5 million (27% of budget) and expenses totaled \$2.3 million (24% of budget) resulting in revenues exceeding expenses by \$240,000.



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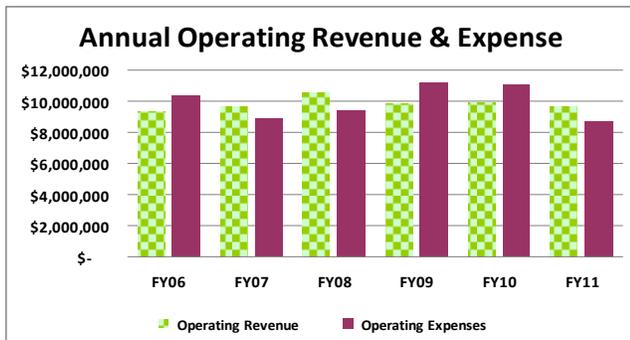
City of Folsom, California

Operating revenues were \$2.5 million (25% of budget) and operating expenses were \$2.3 million (26% of budget) resulting in operating income of \$227,000.

The current projection for the end of the fiscal year is operating revenues of \$9.7 million (99% of budget) and operating expenses of \$8.7 million (99% of budget). This would result in operating revenues exceeding operating expenses by \$1.0 million.

The projection for all revenue and expenses as of the fiscal year end is revenues projected at \$9.8 million and expenses projected at \$9.3 million resulting in an increase to net assets of \$488,000.

Below is a chart of the Operating Revenue and Expenses for fiscal years 2006 through 2011.



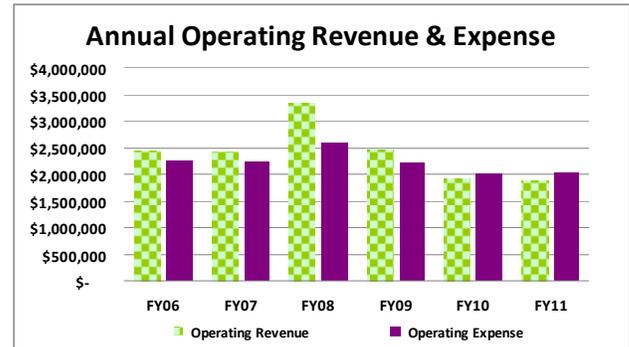
Transit Fund

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

As of the end of the first quarter, FY 2010-11 revenues totaled \$426,000 or 25% of budget and expenses totaled \$468,000 or 23% of budget, resulting in expenses exceeding revenues by \$42,000. Operating revenues were \$29,000 (20% of budget) and operating expenses were \$394,000 (25% of budget), resulting in operating expenses exceeding operating revenues by \$365,000.

The current projection for the end of the fiscal year is total revenues of \$1.89 million (110% of budget) and total expenses of \$2.03 million (100% of budget). Total projected revenues include Intergovernmental revenues of \$1.68 million.

Below is a chart of the Total Revenue and Expenses for fiscal years 2006 through 2011.



Risk Management

Added to the quarterly report is the Risk Management Fund. This fund captures the activity associated with employee and retiree health, dental and vision insurance, workers compensation and liability insurance expense.

Reimbursements are the payments from all other funds as payment for the associated costs as well as the employee or retiree payments.

Employee services is divided between the active and the retired employees.

This fund is expected to end the current fiscal year as budgeted with total revenues and expenditures of \$12.8 million.

Outstanding Debt

As of the end of the first quarter of FY 2010-11 the City had approximately \$229.3 million of outstanding debt comprised as follows:

	FY 11 Payment	Outstanding Debt	Responsible Fund
General Obligation Bonds	\$2.7 million	\$14.9 million	General
Certificates of Participation	.37 million	4.5 million	General & D/S
Revenue Bonds	5.7 million	126.9 million	Agency
Revenue Bonds	.97 million	28.6 million	Water
Revenue Bonds	1.1 million	9.6 million	General
Tax Allocation Bonds	.52 million	44.7 million	Redevelopment

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



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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. In July 2010 the Folsom Public Financing Authority issued \$23.18 million in Special Tax Revenue Bonds, Series A and Subordinated Series B. These Series 2010 bonds refund the 1999 CFD #10 Special Tax Bonds, of which \$21.52 million were outstanding, and will save taxpayers over the life of the bonds through lower interest rates. Approximately \$28.6 million of the City's revenue bond debt is supported by the City's water utility.

Capital Improvement Plan (CIP)

This section presents a summary of all CIP projects adopted with the passage of the FY 2010-11 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 first quarter of FY 2010-11, the City had 45 budgeted projects totaling \$45,727,126. During the current quarter, some of the CIP projects currently being worked on are: Sutter Street Streetscape (General Services), Nisenan Community Park (Recreation), Street Overlay/Pavement Management (Streets), Wastewater Improvements (Wastewater), and Tank System Improvements (Water).

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

CIP Activity

	Budget	Actual	% of Budget
Culture and Recreation	\$ 1,597,896	\$ 545,862	34.2%
Drainage	150,000	4,140	2.8%
General Services	29,689,367	2,223,803	7.5%
Open Space & Greenbelts	2,940,955	433,325	14.7%
Wastewater	2,841,982	32,694	1.2%
Streets	3,600,153	504,897	14.0%
Transportation	4,078,397	20,376	0.5%
Water	828,376	8,723	1.1%
Total	\$ 45,727,126	\$ 3,773,820	8.3%

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 September 30, 2010:



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		Non-Capital		% of
		Budget	Encumbrance	Non-Capital
Fund	Fund Name	FY10-11	\$ Total	Budget
10	General Fund	\$ 61,466,831	\$ 398,047	0.65%
23	Public Works	6,005,763	166,074	2.77%
201	Comm Dev Block Grant	383,183	31,006	8.09%
221	Housing Trust	254,854	13,222	5.19%
226	Tree Planting & Replacmnt	383,720	25,450	6.63%
238	Redevel Agy 20% Mny	2,836,582	72,875	2.57%
239	Redevel Agy 80% Mny	7,792,923	1,259,459	16.16%
273	Sphere Of Influence	32,442	26,182	80.70%
412	Park Improvements	820,849	5,028	0.61%
458	Library Devel	4,756	1,485	31.22%
519	Transit	2,034,499	2,015	0.10%
520	Water Operating	13,208,742	820,779	6.21%
521	Water Capital	170,571	64,896	38.05%
530	Wastewater Operating	4,489,461	51,309	1.14%
531	Wastewater Capital	5,491	4,188	76.27%
540	Solid Waste Operating	8,576,852	56,978	0.66%
760	Wetland/Open Space Maint	8,317	7,488	90.03%
Total Non-Capital		\$ 108,475,836	\$ 3,006,483	2.77%
		Capital		% of Capital
		Budget	Encumbrance	Budget
Fund	Fund Name	FY10-11	\$ Total	Budget
10	General Fund	\$ 302,215	\$ 293,906	97.25%
223	Humbug Willow Creek	1,554,494	441,792	28.42%
276	Measure A	1,233,044	103,102	8.36%
412	Park Improvements	1,563,008	522,709	33.44%
425	Zoo Capital Projects	44,000	41,715	94.81%
431	Redevel Agy Cap Pro	18,515,511	6,640,847	35.87%
446	Transportation Impr	6,541,359	468,883	7.17%
520	Water Operating	162,866	57,681	35.42%
521	Water Capital	789,785	78,863	9.99%
530	Wastewater Operating	2,387,335	1,634,653	68.47%
531	Wastewater Capital	500,000	500,000	100.00%
Total Capital		\$ 33,593,617	\$ 10,784,152	32.10%
Grand Total		\$ 142,069,453	\$ 13,790,634	9.71%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
 Quarter Ended September 30, 2010

Fund # and Description	Revenues through		FY 2010 vs. 2011	Percent Change	Budget FY 2010/2011	Percent of 2011 Budget
	FY 2010 9/30/2009	FY 2011 9/30/2010				
FUND 010 GENERAL FUND	\$ 5,600,209	\$ 4,642,881	\$ (957,328)	-17.1%	\$ 61,965,112	7.5%
FUND 015 COMPENSATED LEAVES	-	-	-	0.0%	250,000	0.0%
FUND 023 PUBLIC WORKS	15	8,556	8,541	56940.0%	4,864,980	0.2%
FUND 025 FSLM HISTORY INTERPRETION	-	-	-	0.0%	-	-
FUND 201 COMM DEV BLOCK GRANT	2,069	18,351	16,282	787.0%	377,148	4.9%
FUND 203 TRAFFIC CONGESTION RELIEF	2,118	-	(2,118)	-100.0%	-	-
FUND 204 LOS CERROS L&L AD	634	-	(634)	-100.0%	47,710	0.0%
FUND 205 BRIGGS RANCH L&L AD	405	-	(405)	-100.0%	84,591	0.0%
FUND 206 TRANSPORTATION SYSTEM MGT	(1,271)	945	2,216	-174.4%	330,000	0.3%
FUND 207 NATOMA STATION L&L AD	840	-	(840)	-100.0%	172,029	0.0%
FUND 208 FOLSOM HGHTS L&L AD	29	-	(29)	-100.0%	25,509	0.0%
FUND 209 BROADSTONE UNIT 3 L & L	75	-	(75)	-100.0%	10,682	0.0%
FUND 210 BROADSTONE L&L AD	-	-	-	0.0%	296,078	0.0%
FUND 212 HANNAFORD CROSS L & L A	215	-	(215)	-100.0%	24,828	0.0%
FUND 213 LAKE NATOMA SHORES L &	218	-	(218)	-100.0%	22,486	0.0%
FUND 214 COBBLE HILLS/REFLECT L&	645	-	(645)	-100.0%	51,069	0.0%
FUND 219 FOLSOM ARTS & CULTL CO	705	928	223	31.6%	10,000	9.3%
FUND 221 HOUSING TRUST FUND	7,970	-	(7,970)	-100.0%	240,000	0.0%
FUND 223 HUMBURG WILLOW CREEK	7,068	6,346	(722)	-10.2%	1,640,414	0.4%
FUND 225 GENERAL PLAN AMENDMENT	10,811	10,474	(337)	-3.1%	403,926	2.6%
FUND 226 TREE PLANTING & REPLACEMENT	62,928	2,750	(60,178)	-95.6%	396,920	0.7%
FUND 231 SIERRA ESTATES L & L	8	-	(8)	-100.0%	7,451	0.0%
FUND 232 LAKERIDGE ESTATES L & L	659	-	(659)	-100.0%	62,314	0.0%
FUND 233 LA COLLINA DEL LAGO L &	231	-	(231)	-100.0%	38,233	0.0%
FUND 234 COBBLE RIDGE L & L	165	-	(165)	-100.0%	14,288	0.0%
FUND 236 PRAIRIE OAKS RANCH L&L	1,188	600	(588)	-49.5%	200,313	0.3%
FUND 237 SILVERBROOK L&L	302	-	(302)	-100.0%	18,338	0.0%
FUND 238 REDEVELOPMENT AGY 20% M	1,560,818	10,102	(1,550,716)	-99.4%	2,763,707	0.4%
FUND 239 REDEVELOPMENT AGY 80% M	40,874	15,511	(25,363)	-62.1%	6,832,833	0.2%
FUND 240 PARK DEDICATION (QUIMBY)	564	-	(564)	-100.0%	420	0.0%
FUND 243 GAS TAX 2106	(3,583)	17,979	21,562	-601.8%	294,781	6.1%
FUND 244 GAS TAX 2107	(8,197)	35,660	43,857	-535.0%	500,486	7.1%
FUND 245 GAS TAX 2107.5	(1,688)	5,750	7,438	-440.6%	7,504	76.6%
FUND 246 PLANNING SERVICES	216	2,969	2,753	1274.5%	4,180	71.0%
FUND 247 GAS TAX 2105	(6,054)	26,453	32,507	-537.0%	388,736	6.8%
FUND 248 TRANSPORTATION TAX(SB32	184	-	(184)	-100.0%	30,797	0.0%
FUND 249 WILLOW CREEK EAST L&L A	204	-	(204)	-100.0%	67,574	0.0%
FUND 250 BLUE RAVINE OAKS L&L AD	327	-	(327)	-100.0%	36,190	0.0%
FUND 251 STEEPLECHASE L&L AD	278	-	(278)	-100.0%	27,003	0.0%
FUND 252 WILLOW CREEK SOUTH L&L	1,182	-	(1,182)	-100.0%	158,116	0.0%
FUND 253 AMERICAN RV CANYON NO L	-	-	-	0.0%	102,644	0.0%
FUND 254 HISTORICAL DISTRICT	3,985	655	(3,330)	-83.6%	1,000	65.5%
FUND 257 CULTURAL EVENTS	31	-	(31)	-100.0%	9,000	0.0%
FUND 260 WILLOW SPRINGS L & L	6	-	(6)	-100.0%	5,276	0.0%
FUND 262 WILLOW SPGS CFD 11 M. D	2,040	2,500	460	22.5%	142,229	1.8%
FUND 266 CFD #12 MAINT. DIST.	169	-	(169)	-100.0%	411,183	0.0%
FUND 267 CFD #13 ARC MAINT. DIST	29	-	(29)	-100.0%	82,252	0.0%
FUND 270 ARC NO. L & L DIST #2	222	-	(222)	-100.0%	25,190	0.0%
FUND 271 THE RESIDENCES AT ARC,	101	-	(101)	-100.0%	23,185	0.0%
FUND 272 FIELDSTONE MEADOWS L&L	42	-	(42)	-100.0%	17,221	0.0%
FUND 273 SPHERE OF INFLUENCE	116,560	-	(116,560)	0.0%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	9,522	-	(9,522)	-100.0%	-	-
FUND 275 ARC L&L DIST #3	669	-	(669)	-100.0%	163,850	0.0%
FUND 276 NEW MEASURE A	361,601	258,283	(103,318)	0.0%	1,832,656	14.1%
FUND 277 ENRGY EFF & CONSV BLK GRT	-	27,014	27,014	0.0%	655,100	4.1%
FUND 302 CCF DEBT SERVICE	33	-	(33)	-100.0%	252,321	0.0%
FUND 305 1993 G O SCHOOL FAC D S	3,453	-	(3,453)	-100.0%	3,317,717	0.0%
FUND 313 REDEVELOPMENT AGY DEBT	-	2,547,688	2,547,688	0.0%	2,557,762	99.6%
FUND 320 FSAD REFUNDING	748	-	(748)	-100.0%	557	0.0%
FUND 321 1982-1 NIMBUS AD D S	2,617	-	(2,617)	-100.0%	1,948	0.0%
FUND 325 TRAFFIC SIGNAL COP REFI	55,882	-	(55,882)	-100.0%	55,584	0.0%
FUND 337 RECREATION FACILITIES C	15,913	-	(15,913)	-100.0%	62,646	0.0%
FUND 338 CENTRAL FIRE STA COP'S	269,522	-	(269,522)	0.0%	268,244	0.0%
FUND 411 SUPPLEMENTAL PARK FEE	21,438	2,208	(19,230)	-89.7%	32,217	6.9%
FUND 412 PARK IMPROVEMENTS	86,906	121,805	34,899	40.2%	1,148,600	10.6%
FUND 416 CFD #10 RUSSELL RANCH	63	-	(63)	-100.0%	162	0.0%
FUND 425 ZOO CAPITAL PROJECTS	-	-	-	0.0%	54,000	0.0%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
 Quarter Ended September 30, 2010

Fund # and Description	Revenues through		FY 2010 vs. 2011	Percent Change	Budget FY 2010/2011	Percent of 2011 Budget
	FY 2010 9/30/2009	FY 2011 9/30/2010				
FUND 428 POLICE CAPITAL	11,828	17,276	5,448	46.1%	247,141	7.0%
FUND 431 REDEVELOPMENT AGY CAP P	-	-	-	0.0%	19,813,615	0.0%
FUND 438 PARKWAY II CFD #14	-	-	-	0.0%	592	0.0%
FUND 441 FIRE CAPITAL	25,571	28,082	2,511	9.8%	176,808	15.9%
FUND 445 GENERAL CAPITAL	33,082	43,307	10,225	30.9%	101,123	42.8%
FUND 446 TRANSPORTATION IMPR	223,901	185,256	(38,645)	-17.3%	8,658,378	2.1%
FUND 448 DRAINAGE CAPITAL IMPRV	38,602	28,148	(10,454)	-27.1%	179,295	15.7%
FUND 451 LIGHT RAIL TRANSPORTATION	14,976	16,882	1,906	12.7%	82,512	20.5%
FUND 452 GENERAL PARK EQUIP CAP	2,037	2,542	505	24.8%	33,276	7.6%
FUND 453 LIGHT RAIL	6,251	522,381	516,130	8256.8%	1,394,260	37.5%
FUND 456 WATER IMPACT FEE(ORD912	39,394	20,854	(18,540)	-47.1%	561,878	3.7%
FUND 458 LIBRARY DEVELOPMENT FUND	541	-	(541)	-100.0%	3,271	0.0%
FUND 519 TRANSIT	64,348	425,408	361,060	561.1%	2,032,819	20.9%
FUND 520 WATER OPERATING	2,886,339	3,533,513	647,174	22.4%	12,693,569	27.8%
FUND 521 WATER CAPITAL	78,593	65,064	(13,529)	-17.2%	840,135	7.7%
FUND 522 WATER METERS	7,604	5,499	(2,105)	-27.7%	27,810	19.8%
FUND 525 UTILITIES ADMINISTRATION	141	53,747	53,606	38018.4%	214,989	25.0%
FUND 530 SEWER OPERATING	999,473	1,463,269	463,796	46.4%	5,873,521	24.9%
FUND 531 SEWER CAPITAL	919	22,540	21,621	2352.7%	501,303	4.5%
FUND 536 FAC AUGMENTATION CRITIC	1,535	-	(1,535)	-100.0%	1,943	0.0%
FUND 537 FAC AUGMENTATION GENERAL	2,031	-	(2,031)	-100.0%	8,109	0.0%
FUND 540 SOLID WASTE OPERATING	1,688,650	2,495,840	807,190	47.8%	9,158,705	27.3%
FUND 541 SOLID WASTE CAPITAL	13,433	13,751	318	2.4%	107,009	12.9%
FUND 543 LANDFILL CLOSURE	26	-	(26)	0.0%	100,000	0.0%
FUND 601 MAJOR CAPITAL & RENOVATION	263	-	(263)	-100.0%	2,557	0.0%
FUND 602 EQUIPMENT FUND	5,157	-	(5,157)	-100.0%	32,930	0.0%
FUND 605 FOLSOM PUBLIC FINANC AUTH	467,277	-	(467,277)	-100.0%	11,152,059	0.0%
FUND 606 RISK MANAGEMENT	-	1,733,754	1,733,754	0.0%	12,813,997	13.5%
FUND 751 POLICE SPECIAL REVENUE	31,682	27,542	(4,140)	-13.1%	285,072	9.7%
FUND 753 ZOO SPECIAL REVENUE	8,458	5,548	(2,910)	-34.4%	15,388	36.1%
FUND 760 WETLAND/OPEN SPACE MAIN	1,082	-	(1,082)	-100.0%	5,829	0.0%
FUND 766 POLICE IMPOUND	182	-	(182)	-100.0%	-	-

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
 Quarter Ended September 30, 2010

Fund # and Description	Expenditures through		FY 2010 vs. 2011	Percent Change	Budget FY 2010/2011	Percent of 2011 Budget
	FY 2010 9/30/2009	FY 2011 9/30/2010				
FUND 010 GENERAL FUND	\$ 15,263,419	\$ 12,070,797	\$ (3,192,622)	-20.9%	\$ 61,769,046	19.5%
FUND 015 COMPENSATED LEAVES	116,777	118,014	1,237	1.1%	-	-
FUND 023 PUBLIC WORKS	1,101,347	918,592	(182,755)	-16.6%	6,005,763	15.3%
FUND 025 FSLM HISTORY INTERPR	1,730	860	(870)	-50.3%	-	-
FUND 201 COMM DEV BLOCK GRANT	14,042	23,675	9,633	68.6%	383,183	6.2%
FUND 203 TRAFFIC CONGESTION R	1,195	1,510	315	26.4%	-	-
FUND 204 LOS CERROS L&L AD	6,324	7,588	1,264	20.0%	47,710	15.9%
FUND 205 BRIGGS RANCH L&L AD	14,223	19,579	5,356	37.7%	84,591	23.1%
FUND 206 TRANSPORTATION SYSTE	15,046	139	(14,907)	-99.1%	330,000	0.0%
FUND 207 NATOMA STATION L&L A	26,518	55,541	29,023	109.4%	172,029	32.3%
FUND 208 FOLSOM HGHTS L&L AD	4,160	5,294	1,134	27.3%	25,509	20.8%
FUND 209 BROADSTONE UNIT 3 L	2,136	2,144	8	0.4%	10,682	20.1%
FUND 210 BROADSTONE L&L AD	56,247	129,694	73,447	130.6%	296,078	43.8%
FUND 212 HANNAFORD CROSS L &	1,605	4,844	3,239	201.8%	24,828	19.5%
FUND 213 LAKE NATOMA SHORES L	2,574	2,946	372	14.5%	22,486	13.1%
FUND 214 COBBLE HILLS/REFLECT	3,908	11,130	7,222	184.8%	51,069	21.8%
FUND 219 FOLSOM ARTS & CULT'L	-	150	150	0.0%	10,000	1.5%
FUND 221 HOUSING TRUST FUND	1,552,779	58,827	(1,493,952)	-96.2%	254,854	23.1%
FUND 223 HUMBURG WILLOW CREEK	5,495	88,850	83,355	1516.9%	2,194,927	4.0%
FUND 225 GENERAL PLAN AMENDME	37,070	3,374	(33,696)	-90.9%	403,926	0.8%
FUND 226 TREE PLANTING & REPL	2,320	26,921	24,601	1060.4%	403,720	6.7%
FUND 231 SIERRA ESTATES L & L	1,133	1,613	480	42.4%	7,451	21.6%
FUND 232 LAKERIDGE ESTATES L	890	4,209	3,319	372.9%	62,314	6.8%
FUND 233 LA COLLINA DEL LAGO	2,504	5,266	2,762	110.3%	38,233	13.8%
FUND 234 COBBLE RIDGE L & L	1,594	3,443	1,849	116.0%	14,288	24.1%
FUND 236 PRAIRIE OAKS RANCH L	32,337	55,119	22,782	70.5%	200,313	27.5%
FUND 237 SILVERBROOK L&L	726	1,771	1,045	143.9%	18,338	9.7%
FUND 238 REDEVELOPMENT AGY 20	129,236	83,747	(45,489)	-35.2%	2,836,582	3.0%
FUND 239 REDEVELOPMENT AGY 80	238,146	2,853,422	2,615,276	1098.2%	8,122,923	35.1%
FUND 240 PARK DEDICATION (QUI	378	165,105	164,727	43578.6%	420	39310.7%
FUND 243 GAS TAX 2106	1,562	195	(1,367)	-87.5%	294,781	0.1%
FUND 244 GAS TAX 2107	1,595	122	(1,473)	-92.4%	500,486	0.0%
FUND 245 GAS TAX 2107.5	31	1	(30)	-96.8%	7,504	0.0%
FUND 246 PLANNING SERVICES	10,814	303	(10,511)	-97.2%	21,001	1.4%
FUND 247 GAS TAX 2105	534	222	(312)	-58.4%	388,736	0.1%
FUND 248 TRANSPORTATION TAX(S	2,599	148	(2,451)	-94.3%	30,797	0.5%
FUND 249 WILLOW CREEK EAST L&	7,915	16,321	8,406	106.2%	67,574	24.2%
FUND 250 BLUE RAVINE OAKS L&L	4,044	5,149	1,105	27.3%	36,190	14.2%
FUND 251 STEEPLECHASE L&L AD	2,732	5,191	2,459	90.0%	27,003	19.2%
FUND 252 WILLOW CREEK SOUTH L	20,090	40,533	20,443	101.8%	158,116	25.6%
FUND 253 AMERICAN RV CANYON N	30,639	27,703	(2,936)	-9.6%	102,644	27.0%
FUND 254 HISTORICAL DISTRICT	107	96	(11)	-10.3%	1,000	9.6%
FUND 255 LIBRARY	52,249	-	(52,249)	0.0%	-	-
FUND 257 CULTURAL EVENTS	-	-	-	0.0%	9,000	0.0%
FUND 260 WILLOW SPRINGS L & L	5,769	2,239	(3,530)	-61.2%	5,276	42.4%
FUND 262 WILLOW SPGS CFD 11 M	5,731	15,678	9,947	173.6%	142,229	11.0%
FUND 266 CFD #12 MAINT. DIST.	76,792	121,477	44,685	58.2%	411,183	29.5%
FUND 267 CFD #13 ARC MAINT. D	12,386	16,623	4,237	34.2%	82,252	20.2%
FUND 270 ARC NO. L & L DIST #	1,008	1,924	916	90.9%	25,190	7.6%
FUND 271 THE RESIDENCES AT AR	1,812	3,843	2,031	112.1%	23,185	16.6%
FUND 272 FIELDSTONE MEADOWS L	-	1,041	1,041	0.0%	17,221	6.0%
FUND 273 SPHERE OF INFLUENCE	43,637	63,186	19,549	44.8%	32,442	194.8%
FUND 275 ARC L & L DIST #3	19,326	6,435	(12,891)	-66.7%	163,850	3.9%
FUND 276 NEW MEASURE A	2,829	20,393	17,564	0.0%	1,485,869	1.4%
FUND 277 ENRGY EFF & CONSV BLK GRT	-	27,014	27,014	0.0%	655,100	4.1%
FUND 302 CCF DEBT SERVICE	3,886	1,017	(2,869)	-73.8%	252,321	0.4%
FUND 305 1993 G O SCHOOL FAC	1,447,309	137,664	(1,309,645)	-90.5%	3,317,717	4.1%
FUND 313 REDEVELOPMENT AGY DEBT SERV	4,887	6,709	1,822	37.3%	2,557,762	0.3%
FUND 320 FSAD REFUNDING	201	139	(62)	-30.8%	557	25.0%
FUND 321 1982-1 NIMBUS AD D S	700	487	(213)	-30.4%	1,948	25.0%
FUND 325 TRAFFIC SIGNAL COP R	1,251	1,348	97	7.8%	55,584	2.4%
FUND 337 RECREATION FACILITIE	645	415	(230)	-35.7%	62,646	0.7%
FUND 338 CENTRAL FIRE STA COP	549	280	(269)	-49.0%	268,244	0.1%
FUND 411 SUPPLEMENTAL PARK FE	728	7,734	7,006	962.4%	39,398	19.6%
FUND 412 PARK IMPROVEMENTS	352,787	566,889	214,102	60.7%	2,383,857	23.8%
FUND 416 CFD #10 RUSSELL RANC	1,428	41	(1,387)	-97.1%	162	25.3%
FUND 425 ZOO CAPITAL PROJECTS	30,525	-	(30,525)	-100.0%	54,000	0.0%
FUND 428 POLICE CAPITAL	380	245,766	245,386	64575.3%	247,141	99.4%
FUND 431 REDEVELOPMENT AGY CA	286,427	1,629,074	1,342,647	468.8%	28,516,711	5.7%
FUND 438 PARKWAY II CFD #14	4,510	20,524	16,014	355.1%	592	3466.9%
FUND 441 FIRE CAPITAL	1,045	35,842	34,797	3329.9%	176,808	20.3%

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
 Quarter Ended September 30, 2010

Fund # and Description	Expenditures through		FY 2010 vs. 2011	Percent Change	Budget FY 2010/2011	Percent of 2011 Budget
	FY 2010 9/30/2009	FY 2011 9/30/2010				
FUND 445 GENERAL CAPITAL	272	2,948	2,676	983.8%	101,123	2.9%
FUND 446 TRANSPORTATION IMPR	258,632	206,405	(52,227)	-20.2%	9,089,931	2.3%
FUND 448 DRAINAGE CAPITAL IMP	5,724	2,247	(3,477)	-60.7%	179,295	1.3%
FUND 451 LIGHT RAIL TRANSPORT	880	26,330	25,450	2892.0%	82,512	31.9%
FUND 452 GENERAL PARK EQUIP	29	19	(10)	-34.5%	33,276	0.1%
FUND 453 LIGHT RAIL	6,233	347,757	341,524	5479.3%	1,394,260	24.9%
FUND 456 WATER IMPACT FEE(ORD	477,951	2,970	(474,981)	-99.4%	561,878	0.5%
FUND 458 LIBRARY DEVELOPMENT	24,317	818	(23,499)	-96.6%	5,975	13.7%
FUND 519 TRANSIT	441,819	368,765	(73,054)	-16.5%	2,034,499	18.1%
FUND 520 WATER OPERATING	2,712,900	1,954,551	(758,349)	-28.0%	13,371,608	14.6%
FUND 521 WATER CAPITAL	15,428	20,007	4,579	29.7%	870,571	2.3%
FUND 522 WATER METERS	845	1,152	307	36.3%	27,810	4.1%
FUND 525 UTILITIES ADMINISTRATION	189,468	20,305	(169,163)	-89.3%	216,067	9.4%
FUND 530 SEWER OPERATING	925,079	675,605	(249,474)	-27.0%	6,876,796	9.8%
FUND 531 SEWER CAPITAL	422	326	(96)	-22.7%	505,491	0.1%
FUND 536 FAC AUGMENTATION CRI	483	486	3	0.6%	1,943	25.0%
FUND 537 FAC AUGMENTATION GEN	2,129	2,027	(102)	-4.8%	8,109	25.0%
FUND 540 SOLID WASTE OPERATIN	1,807,361	1,915,866	108,505	6.0%	9,226,852	20.8%
FUND 541 SOLID WASTE CAPITAL	28,789	38,023	9,234	32.1%	107,009	35.5%
FUND 543 LANDFILL CLOSURE	(123,482)	4,869	128,351	0.0%	104,937	4.6%
FUND 601 MAJOR CAPITAL &RENOV	2,028	639	(1,389)	-68.5%	2,557	25.0%
FUND 602 EQUIPMENT FUND	3,807	15,233	11,426	300.1%	32,930	46.3%
FUND 603 INFORMATION SYSTEMS	16,449	-	(16,449)	0.0%	-	-
FUND 605 FOLSOM PUBLIC FINANC	7,538	2,190	(5,348)	-70.9%	11,152,059	0.0%
FUND 606 RISK MANAGEMENT	-	3,345,765	3,345,765	0.0%	12,813,997	26.1%
FUND 751 POLICE SPECIAL REVENUE	2,218	29,268	27,050	1219.6%	285,072	10.3%
FUND 753 ZOO SPECIAL REVENUE	250	97	(153)	-61.2%	59,388	0.2%
FUND 760 WETLAND/OPEN SPACE MAINT	240	1,457	1,217	507.1%	13,317	10.9%

APPENDIX C

**City of Folsom, California
Combined General Fund**

**Revenue and Expense Statement
Quarter Ended September 30, 2010**

	FY 2010 As of 9/30/2009	FY 2011 As of 9/30/2010	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 9/30/2010	September 2010		VARIANCE			
						25% of Year Elapsed		VARIANCE		VARIANCE	
						Forecast vs Budget		Forecast vs Budget		Actual vs Budget	
					\$	%	\$	%			
REVENUES:											
Taxes:											
Property	-	-	19,864,031	20,540,000	20,000,000	(540,000)	97%	(20,540,000)	0%		
Sales And Use	1,372,898	753,805	13,716,215	15,414,387	15,414,387	-	100%	(14,660,582)	5%		
Transient Occupancy	279,465	342,112	1,109,369	1,100,000	1,200,000	100,000	109%	(757,888)	31%		
Real Property Transfer	-	-	227,464	260,000	200,000	(60,000)	77%	(260,000)	0%		
Franchise Fees	-	-	711,458	545,133	545,133	-	100%	(545,133)	0%		
Other	-	(99,099)	512,176	380,000	380,000	-	100%	(479,099)	-26%		
Licenses And Permits	600,615	662,949	1,356,858	1,505,496	1,399,170	(106,326)	93%	(842,547)	44%		
Intergovernmental	76,084	76,873	6,492,143	6,496,452	6,545,170	48,718	101%	(6,419,579)	1%		
Charges For Current Services	1,829,573	1,686,309	9,741,531	8,353,230	8,049,541	(303,689)	96%	(6,666,921)	20%		
Fines And Forfeitures	29,592	17,750	424,346	356,600	349,600	(7,000)	98%	(338,850)	5%		
Interest	84,532	33,033	228,302	200,000	200,000	-	100%	(166,967)	17%		
Miscellaneous	168,506	110,162	492,683	324,440	264,440	(60,000)	82%	(214,278)	34%		
Operating Transfers In	1,159,527	1,100,526	11,619,749	11,604,354	11,604,354	-	100%	(10,503,828)	9%		
TOTAL REVENUES	5,600,792	4,684,420	66,496,325	67,080,092	66,151,795	(928,297)	99%	(62,395,672)	7%		
EXPENDITURES:											
Current Operating:											
General Government	2,455,316	2,361,721	10,281,402	8,385,511	8,315,511	(70,000)	99%	6,023,790	28%		
Public Safety	9,144,174	8,539,803	33,839,038	32,814,048	32,514,048	(300,000)	99%	24,274,245	26%		
Public Ways and Facilities	1,256,613	1,199,978	5,205,728	6,005,763	6,005,763	-	100%	4,805,785	20%		
Community Services	924,873	804,126	3,743,426	2,728,776	2,788,776	60,000	102%	1,924,650	29%		
Culture and Recreation	3,010,332	3,086,072	12,861,912	11,986,968	11,986,968	-	100%	8,900,896	26%		
Non-Departmental	1,855,441	558,842	4,119,659	5,753,743	5,753,743	-	100%	5,194,901	10%		
Operating Transfers Out	1,082	-	4,312,323	100,000	100,000	-	100%	100,000	0%		
TOTAL EXPENDITURES	18,647,831	16,550,542	74,363,488	67,774,809	67,464,809	(310,000)	100%	51,224,267	24%		
APPROPRIATION OF FUND BALANCE	(13,047,039)	(11,866,122)	(7,867,164)	(694,717)	(1,313,014)						
FUND BALANCE, JULY 1	15,134,651	7,267,487	15,134,651	7,267,487	7,267,487						
FUND BALANCE	2,087,612	(4,598,634)	7,267,487	6,572,770	5,954,473						
RESTRICTED FUND BALANCE	(7,365,745)	(1,055,197)	(751,843)	(1,055,197)	(1,055,197)						
UNRESTRICTED FUND BALANCE	\$ (5,278,133)	\$ (5,653,831)	\$ 6,515,644	\$ 5,517,573	\$ 4,899,276						

APPENDIX D

City of Folsom, California

Expenditure Summary - General Fund Departments Quarter Ended September 30, 2010

	FY 2010		FY 2011		FY 2011 Forecast		VARIANCE		VARIANCE	
	As of 9/30/2009	As of 9/30/2010	As of 9/30/2010	BUDGET	As of 9/30/2010	As of 9/30/2010	Forecast vs Budget	%	Actual vs. Budget	%
	\$	\$	\$	\$	\$	\$	\$	%	\$	%
EXPENDITURES:										
City Council	23,847	32,340	124,501	135,566	135,566		-	100%	(103,226)	24%
City Manager	211,907	299,322	824,701	1,143,434	1,143,434		-	100%	(844,112)	26%
City Clerk	102,411	91,078	406,091	404,656	369,656		(35,000)	91%	(313,578)	23%
Finance	571,824	514,831	2,265,892	2,101,736	2,061,736		(40,000)	98%	(1,586,905)	24%
City Attorney	235,863	196,593	933,262	799,114	799,114		-	100%	(602,521)	25%
Human Resources	251,602	180,283	997,240	779,802	779,802		-	100%	(599,519)	23%
Admin Services	644,850	621,636	2,505,432	2,085,345	2,085,345		-	100%	(1,463,709)	30%
Econ Dev	58,081	48,372	328,721	7,500	7,500		-	100%	40,872	645%
Police	5,035,566	4,808,982	18,894,497	18,044,606	17,744,606		(300,000)	98%	(13,235,624)	27%
Fire	4,108,608	3,730,821	14,944,541	14,769,442	14,769,442		-	100%	(11,038,621)	25%
Community Development	866,792	755,754	3,414,705	2,721,276	2,781,276		60,000	102%	(1,965,522)	28%
Parks & Recreation	2,677,013	2,701,185	11,075,172	10,414,003	10,414,003		-	100%	(7,712,818)	26%
Library	333,319	384,887	1,786,740	1,572,965	1,572,965		-	100%	(1,188,078)	24%
Fleet Mngmt	286,199	262,388	1,147,454	935,858	935,858		-	100%	(673,470)	28%
Public Works	1,256,613	1,199,978	5,205,728	6,005,763	6,005,763		-	100%	(4,805,785)	20%
Other	126,813	163,250	1,076,829	-	5,000		5,000		163,250	
Non Departmental	1,855,441	558,842	4,119,659	5,753,743	5,753,743		-	100%	(5,194,901)	10%
Operating Transfers Out	1,082	-	4,312,323	100,000	100,000		-	100%	(100,000)	0%
TOTAL EXPENDITURES:	\$ 18,647,831	\$ 16,550,542	\$ 74,363,488	\$ 67,774,809	\$ 67,464,809	\$ (310,000)	\$ (310,000)	100%	\$ (51,224,267)	24%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended September 30, 2010

SUMMARY	FY 2010		FY 2011		FY11 Forecast		September 2010		25% of Year Elapsed	
	As of	As of	FY 2010	FY 2011	As of	VARIANCE		VARIANCE		
	9/30/2009	9/30/2010	ACTUAL	BUDGET	9/30/2010	Forecast vs Budget	%	Actual vs. Budget	%	
					\$	%	\$	%		
TOTAL: TAX RELATED REVENUES	\$ 1,652,363	\$ 996,818	\$ 36,140,713	\$ 38,239,520	\$ 37,739,520	\$ (500,000)	98%	\$ (37,242,702)	3%	
TOTAL: NON-TAX RELATED REVENUES	3,948,429	3,687,602	30,355,612	28,840,572	28,412,275	(428,297)	97%	(25,152,970)	15%	
TOTAL: GENERAL FUND REVENUES	\$ 5,600,792	\$ 4,684,420	\$ 66,496,325	\$ 67,080,092	\$ 66,151,795	\$ (928,297)	98%	\$ (62,395,672)	7%	
TAX RELATED REVENUES										
Property Tax	\$ -	\$ -	\$ 19,864,031	\$ 20,540,000	\$ 20,000,000	\$ (540,000)	97%	\$ (20,540,000)	0%	
Sales & Use										
Point-of-Sale	1,326,977	704,500	10,951,360	11,720,957	11,396,002	(324,955)	96%	(11,016,457)	6%	
In-Lieu	-	-	2,381,573	3,345,865	3,630,820	284,955	109%	(3,345,865)	0%	
Prop 172	45,921	49,305	383,282	347,565	387,565	40,000	112%	(298,260)	14%	
	1,372,898	753,805	13,716,215	15,414,387	15,414,387	-	99%	(14,660,582)	5%	
Transient Occupancy Tax	279,465	342,112	1,109,369	1,100,000	1,200,000	100,000	109%	(757,888)	31%	
Real Property Transfer	-	-	227,464	260,000	200,000	(60,000)	77%	(260,000)	0%	
Franchise Fees	-	-	711,458	545,133	545,133	-	100%	(545,133)	0%	
Other Taxes	-	(99,099)	512,176	380,000	380,000	-	100%	(479,099)	-26%	
TOTAL: TAX RELATED REVENUES	\$ 1,652,363	\$ 996,818	\$ 36,140,713	\$ 38,239,520	\$ 37,739,520	\$ (500,000)	98%	\$ (37,242,702)	3%	
NON-TAX RELATED REVENUES										
Licenses & Permits										
Building Permits	\$ 180,284	\$ 222,384	\$ 756,447	\$ 901,426	\$ 800,000	\$ (101,426)	89%	\$ (679,042)	25%	
Encroachment Permit	(3,971)	4,287	48,046	30,000	35,000	5,000	117%	(25,713)	14%	
Planning Permits	2,715	6,093	12,777	14,200	14,200	-	0%	(8,107)	14%	
Business Licenses	416,093	424,421	517,368	541,670	531,670	(10,000)	98%	(117,249)	78%	
Other Permits	100	100	200	200	300	100	150%	(100)	50%	
Wide Load Permits	5,394	5,664	22,020	18,000	18,000	-	100%	(12,336)	31%	
Subtotal: Licenses & Permits	\$ 600,615	\$ 662,949	\$ 1,356,858	\$ 1,505,496	\$ 1,399,170	\$ (106,326)	93%	\$ (842,547)	44%	
Intergovernmental										
Vehicle License Fees	\$ 41,151	\$ 35,973	\$ 5,434,694	\$ 5,500,000	\$ 5,368,315	\$ (131,685)	98%	\$ (5,464,027)	1%	
State Grants	10,579	16,295	207,634	(80,403)	100,000	180,403	-124%	96,698	-20%	
Federal Grants	-	19,591	304,622	621,055	621,055	-	100%	(601,464)	3%	
Homeowners Property Tax Relief	-	-	283,345	275,000	275,000	-	100%	(275,000)	0%	
Vehicle Abatement	19,840	-	79,540	60,000	60,000	-	100%	(60,000)	0%	
Library Reimbursement	4,514	5,014	182,308	120,800	120,800	-	100%	(115,786)	4%	
Subtotal: Intergovernmental	\$ 76,084	\$ 76,873	\$ 6,492,143	\$ 6,496,452	\$ 6,545,170	\$ 48,718	101%	\$ (6,419,579)	1%	
Charges for Services										
Administrative Fees	\$ 80	\$ 74	\$ 1,124	\$ 500	\$ 500	\$ -	100%	\$ (426)	15%	
Insurance Refund	47,384	590	-	-	1,000	1,000	-	590	-	
Recovery of Damages	593	2,933	9,266	1,000	5,000	4,000	500%	1,933	293%	
Recovery of Labor and Benefits	50,968	33,609	294,678	225,000	225,000	-	100%	(191,391)	15%	
Other Charges	120,791	64,617	250,690	279,000	279,000	-	100%	(214,383)	23%	
	219,816	101,823	555,758	505,500	510,500	5,000	101%	(403,677)	20%	
Police	32,065	20,705	133,663	155,800	140,800	(15,000)	90%	(135,095)	13%	
Fire	14,647	16,218	79,910	80,600	80,600	-	100%	(64,382)	20%	
Ambulance	375,871	262,042	1,875,004	1,900,000	1,875,000	(25,000)	84%	(1,637,958)	14%	
OES Reimbursement	2,052	10,050	403,477	175,000	175,000	-	100%	(164,950)	6%	
	392,570	288,310	2,358,391	2,155,600	2,130,600	(25,000)	86%	(1,867,290)	13%	
Development-Building Fees	140,412	100,697	487,482	847,689	500,000	(347,689)	65%	(746,992)	12%	
Development-Engineering Fees	81,092	101,791	198,739	166,588	201,588	35,000	115%	(64,797)	61%	
Development-Planning Fees	61,756	67,104	196,680	169,748	199,748	30,000	100%	(102,644)	40%	
Development-Misc Fees	1,113	1,182	10,167	92,890	92,890	-	100%	(91,708)	1%	
	284,373	270,774	893,068	1,276,915	994,226	(282,689)	79%	(1,006,141)	21%	
Community Center	58,767	53,756	280,410	162,198	210,198	48,000	130%	(108,442)	33%	
Recreation	196,315	208,873	969,111	923,200	843,200	(80,000)	91%	(714,327)	23%	
Aquatics	278,981	299,330	808,106	767,600	802,600	35,000	105%	(468,270)	39%	
Sports	263,430	287,409	1,437,654	1,405,000	1,463,000	58,000	104%	(1,117,591)	20%	
Parks Lighting Fee	675	1,665	7,670	8,000	8,000	-	100%	(6,335)	21%	
Youth Field User Fees	5,092	2,696	25,092	25,000	25,000	-	100%	(22,304)	11%	
Zoo Admission Fees	97,474	142,412	451,430	643,417	596,417	(47,000)	93%	(501,005)	22%	
	900,734	996,141	3,979,473	3,934,415	3,948,415	14,000	100%	(2,938,274)	25%	

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended September 30, 2010

	FY 2010 As of 9/30/2009	FY 2011 As of 9/30/2010	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 9/30/2010	September 2010		VARIANCE			
						25% of Year Elapsed		Forecast vs Budget		Actual vs. Budget	
								\$	%	\$	%
Public Works Fees	15	8,556	716,905	75,000	75,000	-	100%	(66,444)	11%		
Compensated Absences	-	-	1,104,273	250,000	250,000	-	100%	(250,000)	0%		
Subtotal: Charges for Services	\$ 1,829,573	\$ 1,686,309	\$ 9,741,531	\$ 8,353,230	\$ 8,049,541	\$ (303,689)	93%	\$ (6,666,921)	20%		
Fines & Forfeitures											
Parking	\$ 18,901	\$ 7,449	\$ 79,236	\$ 80,000	\$ 55,000	\$ (25,000)	88%	\$ (72,551)	9%		
Code Enforcement	-	76	770	15,000	3,000	(12,000)	20%	(14,924)	1%		
Traffic	-	-	137,066	100,000	120,000	20,000	120%	(100,000)	0%		
Court	-	-	154,970	100,000	120,000	20,000	120%	(100,000)	0%		
Library	10,481	10,003	50,656	60,600	50,600	(10,000)	100%	(50,597)	17%		
Other Fines	210	222	1,648	1,000	1,000	-	100%	(778)	22%		
Subtotal: Fines & Forfeitures	\$ 29,592	\$ 17,750	\$ 424,346	\$ 356,600	\$ 349,600	\$ (7,000)	105%	\$ (338,850)	5%		
Interest Earnings	84,532	33,033	228,302	200,000	200,000	-	100%	(166,967)	17%		
Miscellaneous											
Rental Income	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	100%	\$ (2,000)	0%		
Cell Tower Rentals	148,704	91,064	350,005	85,000	125,000	40,000	147%	6,064	107%		
Fixed Asset Disposition	9,500	4,898	63,216	25,000	25,000	-	100%	(20,102)	20%		
Library	-	10,600	46,464	52,575	52,575	-	100%	(41,975)	20%		
Sundry	10,302	3,600	32,998	159,865	59,865	(100,000)	37%	(156,265)	2%		
Subtotal: Miscellaneous	\$ 168,506	\$ 110,162	\$ 492,683	\$ 324,440	\$ 264,440	\$ (60,000)	82%	\$ (214,278)	34%		
Operating Transfers In	1,159,527	1,100,526	11,619,749	11,604,354	\$ 11,604,354	\$ -	100%	\$ (10,503,828)	16%		
TOTAL: NON-TAX RELATED REVENUES	\$ 3,948,429	\$ 3,687,602	\$ 30,355,612	\$ 28,840,572	\$ 28,412,275	\$ (428,297)	97%	\$ (25,152,970)	15%		

APPENDIX F

**City of Folsom, California
Redevelopment Agency Fund, Low To Moderate Housing**

**Revenue and Expense Statement
Quarter Ended September 30, 2010**

	FY 2010 As of 9/30/2009	FY 2011 As of 9/30/2010	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 9/30/2010	September 2010		VARIANCE			
						25% of Year Elapsed		Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%		
REVENUES:											
Taxes	-	-	1,481,077	1,545,000	1,529,550	(15,450)	99%	(1,545,000)	0%		
Intergovernmental	-	-	-	-	-	-	-	-	-		
Charges for Current Services	-	10	1,831	-	-	-	-	10	-		
Impact Fee Revenue	-	-	-	-	-	-	-	-	-		
Interest Revenue	10,818	16,796	30,655	25,000	25,000	-	100%	(8,204)	67%		
Other Revenue	-	-	8,590	1,193,707	1,193,707	-	100%	(1,193,707)	0%		
Operating Transfers In	1,550,000	-	1,550,000	-	-	-	-	-	-		
TOTAL REVENUES	1,560,818	16,806	3,072,153	2,763,707	2,748,257	(15,450)	99%	(2,746,901)	1%		
EXPENDITURES:											
Salary & Benefits	62,299	60,348	255,144	207,239	207,239	-	100%	146,891	29%		
Services & Supplies	1,028	1,236	12,399	10,300	10,300	-	100%	9,064	12%		
Contracts	60,716	3,940	184,683	2,481,108	2,481,108	-	100%	2,477,168	0%		
Insurance	5,501	3,512	12,767	9,512	9,512	-	100%	6,000	37%		
Other Operating Expenses	1,094	845	5,992	5,600	5,600	-	100%	4,755	15%		
Capital Outlay	-	-	-	-	-	-	-	-	-		
Operating Transfers Out	8,868	30,706	85,472	122,823	122,823	-	100%	92,117	25%		
TOTAL EXPENDITURES	139,506	100,587	556,457	2,836,582	2,836,582	-	100%	2,735,995	4%		
APPROPRIATION OF FUND BALANCE	1,421,312	(83,781)	2,515,696	(72,875)	(88,325)						
FUND BALANCE, JULY 1	6,482,062	8,997,758	6,482,062	8,997,758	8,997,758						
FUND BALANCE	\$ 7,903,374	\$ 8,913,977	\$ 8,997,758	\$ 8,924,883	\$ 8,909,433						
RESTRICTED FUND BALANCE	(2,307,940)	(2,334,750)	(2,261,875)	(2,334,750)	(2,334,750)						
UNRESTRICTED FUND BALANCE (DEFICIT)	\$ 5,595,434	\$ 6,579,226	\$ 6,735,883	\$ 6,590,133	\$ 6,574,683						

APPENDIX G

**City of Folsom, California
Redevelopment Agency Fund Central Folsom Redevelopment Project**

**Revenue and Expense Statement
Quarter Ended September 30, 2010**

	FY 2010 As of 9/30/2009	FY 2011 As of 9/30/2010	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 9/30/2010	September 2010 25% of Year Elapsed		VARIANCE	
						VARIANCE		VARIANCE	
						Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
REVENUES:									
Taxes	-	-	5,924,306	6,200,000	6,138,000	(62,000)	99%	(6,200,000)	0%
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Current Services	8,606	15,511	6,984	50,000	50,000	-	100%	(34,489)	31%
Impact Fee Revenue	-	-	-	-	-	-	-	-	-
Interest Revenue	32,268	14,069	74,979	70,000	70,000	-	100%	(55,931)	20%
Other Revenue	-	-	(14,417)	512,833	512,833	-	100%	(512,833)	0%
Operating Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	40,874	29,580	5,991,852	6,832,833	6,770,833	(62,000)	99%	(6,803,253)	0%
EXPENDITURES:									
Salary & Benefits	138,200	176,763	587,190	586,108	636,108	50,000	109%	409,345	30%
Services & Supplies	8,562	18,240	71,361	97,888	97,888	-	100%	79,648	19%
Contracts	40,989	(19,007)	4,209,766	3,767,826	3,767,826	-	100%	3,786,833	-1%
Insurance	17,799	13,865	41,836	37,916	37,916	-	100%	24,051	37%
Other Operating Expenses	1,263	7,722	25,358	26,880	26,880	-	100%	19,158	29%
Capital Outlay	-	-	-	330,000	330,000	-	100%	330,000	0%
Operating Transfers Out	55,126	2,697,242	3,510,027	3,276,305	3,276,305	-	100%	579,063	82%
TOTAL EXPENDITURES	261,939	2,894,825	8,445,538	8,122,923	8,172,923	(50,000)	101%	5,228,098	36%
APPROPRIATION OF FUND BALANCE	(221,065)	(2,865,245)	(2,453,686)	(1,290,090)	(1,402,090)				
FUND BALANCE, JULY 1	9,045,403	6,591,717	9,045,403	6,591,717	6,591,717				
FUND BALANCE	\$ 8,824,338	\$ 3,726,472	\$ 6,591,717	\$ 5,301,627	\$ 5,189,627				
RESTRICTED FUND BALANCE	(1,490,286)	(2,415,188)	(1,175,625)	(2,415,188)	(2,415,188)				
UNRESTRICTED FUND BALANCE	\$ 7,334,052	\$ 1,311,284	\$ 5,416,092	\$ 2,886,439	\$ 2,774,439				

APPENDIX H

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

September 2010
25% of Year Elapsed

	FY 2010	FY 2011	FY 2010	FY 2011	FY 11 Forecast	VARIANCE		VARIANCE	
	As of 9/30/2009	As of 9/30/2010	ACTUAL	BUDGET	As of 9/30/2010	Forecast vs Budget \$	%	Forecast vs Budget \$	%
OPERATING REVENUES:									
Charges For Services	3,596,092	3,522,125	11,805,957	12,360,000	11,663,487	(696,513)	94%	(8,837,875)	28%
TOTAL OPERATING REVENUES	3,596,092	3,522,125	11,805,957	12,360,000	11,663,487	(696,513)	94%	(8,837,875)	28%
OPERATING EXPENSES:									
Employee Services	969,650	1,010,708	3,834,397	4,066,208	4,066,208	-	100%	3,055,500	25%
Utilities	172,379	265,524	574,697	697,000	697,000	-	100%	431,476	38%
Supplies	175,183	200,582	758,257	832,567	832,567	-	100%	631,985	24%
Maintenance and Operation	51,765	57,043	235,023	738,948	738,948	-	100%	681,905	8%
Contractual Services	716,206	313,147	6,443,381	3,421,088	3,421,088	-	100%	3,107,941	9%
Depreciation	-	-	3,678,669	-	-	-	-	-	-
Other Operating Expenses	97,908	131,172	362,142	432,217	432,217	-	100%	301,045	30%
TOTAL OPERATING EXPENSES	2,183,091	1,978,176	15,886,566	10,188,028	10,188,028	-	100%	8,209,852	19%
OPERATING INCOME	1,413,001	1,543,949	(4,080,609)	2,171,972	1,475,459	-	68%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	97,020	85,918	453,845	265,000	265,000	-	100%	(179,082)	32%
Other	2,998	16,887	156,436	1,088,177	1,088,177	-	100%	(1,071,290)	2%
Investment Income	22,579	16,483	45,828	-	16,483	16,483	-	16,483	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Proceeds of Financing	-	-	92,194	-	-	-	-	-	-
Debt Service Expense	-	-	(1,960,280)	(2,084,229)	(2,084,229)	-	100%	(2,084,229)	0%
Other Reimbursements	-	-	-	-	-	-	-	-	-
Capital Outlay - Projects	(491,011)	(48,213)	(597,530)	(992,308)	(992,308)	-	100%	(944,095)	5%
TOTAL NONOPERATING REVENUE (EXPENSE)	(368,414)	71,075	(1,809,507)	(1,723,360)	(1,706,877)	16,483	99%	(4,262,213)	-4%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,044,587	1,615,024	(5,890,116)	448,612	(231,418)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	473,248	-	3,622,710	500,000	500,000	-	100%	(500,000)	0%
Transfers Out	(699,969)	(254,273)	(5,085,986)	(1,657,087)	(1,657,087)	16,483	100%	(1,402,814)	15%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(226,721)	(254,273)	(1,463,276)	(1,157,087)	(1,157,087)				
CHANGE IN NET ASSETS	817,866	1,360,751	(7,353,392)	(708,475)	(1,388,505)				
NET ASSETS, JULY 1	81,600,290	74,246,898	81,600,290	74,247,030	74,247,030				
NET ASSETS	82,418,156	75,607,649	74,246,898	73,538,555	72,858,525				
RESTRICTED NET ASSETS	(3,457,361)	(939,822)	-	(939,822)	(939,822)				
UNRESTRICTED NET ASSETS	\$ 78,960,795	\$ 74,667,827	\$ 74,246,898	\$ 72,598,733	\$ 71,918,703				

APPENDIX I

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

**September 2010
25% of Year Elapsed**

	FY 2010	FY 2011	FY 2010	FY 2011	FY 11 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2010	FY 2011	As of	Forecast vs Budget		Forecast vs Budget	
	9/30/2009	9/30/2010	ACTUAL	BUDGET	9/30/2010	\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	1,457,110	1,463,269	5,839,907	5,887,000	5,887,000	-	100%	(4,423,731)	25%
Prison Services	16,800	16,800	67,200	67,200	67,200	-	100%	(50,400)	25%
TOTAL OPERATING REVENUES	1,473,910	1,480,069	5,907,107	5,954,200	5,954,200	-	100%	(4,474,131)	25%
OPERATING EXPENSES:									
Employee Services	484,006	493,064	1,961,691	2,093,608	2,093,608	-	100%	1,600,544	24%
Utilities	9,704	12,473	46,760	50,000	50,000	-	100%	37,527	25%
Supplies	42,537	36,048	327,744	288,803	288,803	-	100%	252,755	12%
Maintenance and Operation	62,132	34,800	133,006	186,390	186,390	-	100%	151,590	19%
Contractual Services	(3,023)	7,878	108,555	987,929	987,929	-	100%	980,051	1%
Depreciation	-	-	1,208,562	-	-	-	-	-	-
Other Operating Expenses	52,098	55,767	113,403	142,165	142,165	-	100%	86,398	39%
TOTAL OPERATING EXPENSES	647,454	640,030	3,899,721	3,748,895	3,748,895	-	100%	3,108,865	17%
OPERATING INCOME (LOSS)	826,456	840,039	2,007,386	2,205,305	2,205,305		100%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	(1,002)	22,540	49,518	30,000	30,000	-	100%	(7,460)	75%
Investment Income	12,843	5,308	34,919	31,042	31,042	-	100%	(25,734)	17%
Other	-	-	43,565	(111,721)	(111,721)	-	100%	111,721	0%
Capital Outlay - Projects	(4,799)	(21,918)	(18,247)	(2,887,335)	(2,887,335)	-	100%	(2,865,417)	1%
TOTAL NONOPERATING REVENUE (EXPENSE)	7,042	5,930	109,755	(2,938,014)	(2,938,014)	-	100%	(2,786,890)	0%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	833,498	845,969	2,117,141	(732,709)	(732,709)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(352,303)	(167,765)	(1,686,304)	(746,057)	(746,057)	-	0%	(578,292)	29%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(352,303)	(167,765)	(1,686,304)	(746,057)	(746,057)				
CHANGE IN NET ASSETS	481,195	678,204	430,837	(1,478,766)	(1,478,766)				
NET ASSETS, JULY 1	39,098,598	39,529,435	39,098,598	39,529,435	39,529,435				
NET ASSETS	39,579,793	40,207,639	39,529,435	38,050,669	38,050,669				
RESTRICTED NET ASSETS	(688,622)	(2,463,127)	-	(2,463,127)	(2,463,127)				
UNRESTRICTED NET ASSETS	\$ 38,891,171	\$ 37,744,511	\$ 39,529,435	\$ 35,587,542	\$ 35,587,542				

APPENDIX J

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

September 2010
25% of Year Elapsed

	FY 2010	FY 2011	FY 2010	FY 2011	FY 11 Forecast	VARIANCE		VARIANCE	
	As of	As of	ACTUAL	BUDGET	As of	Forecast vs Budget		Forecast vs Budget	
	9/30/2009	9/30/2010			9/30/2010	\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	2,414,047	2,484,397	9,938,754	9,844,000	9,712,368	(131,632)	99%	(7,359,603)	25%
TOTAL OPERATING REVENUES	2,414,047	2,484,397	9,938,754	9,844,000	9,712,368	(131,632)	99%	(7,359,603)	25%
OPERATING EXPENSES:									
Employee Services	1,008,362	1,006,370	3,991,661	3,836,613	3,836,613	-	100%	2,830,243	26%
Utilities	2,471	3,698	12,401	12,236	12,236	-	100%	8,538	30%
Supplies	158,014	191,293	663,432	668,959	668,959	-	100%	477,666	29%
Maintenance and Operation	133,942	118,645	594,248	589,480	589,480	-	100%	470,835	20%
Contractual Services	(267,144)	280,060	2,579,352	1,441,261	1,336,324	(104,937)	93%	1,161,201	19%
Depreciation	-	-	891,090	-	-	-	-	-	-
Other Operating Expenses	127,272	109,111	320,277	287,608	287,608	-	100%	178,497	38%
TOTAL OPERATING EXPENSES	1,162,917	1,709,177	9,052,461	6,836,157	6,731,220	(104,937)	98%	5,126,980	25%
OPERATING INCOME (LOSS)	1,251,130	775,220	886,293	3,007,843	2,981,148				
NONOPERATING REVENUE (EXPENSE):									
Impact Fees	12,783	13,751	58,477	50,000	55,000	5,000	110%	(36,249)	28%
Investment Income	1,295	736	6,966	1,000	1,000	-	100%	(264)	74%
Intergovernmental Revenues	4,510	-	93,967	42,500	42,500	-	100%	(42,500)	0%
Other	7,972	11,444	36,824	(727,795)	11,444	739,239	-2%	(739,239)	-2%
Debt Service-Expense	(187,619)	(187,619)	(45,729)	(400,000)	(400,000)	-	100%	(212,381)	47%
Capital Outlay	-	-	-	(650,000)	(650,000)	-	100%	(650,000)	0%
TOTAL NONOPERATING REVENUE (EXPENSE)	(161,059)	(161,688)	150,505	(1,684,295)	(940,056)	744,239	56%	(1,680,633)	10%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,090,071	613,532	1,036,798	1,323,548	2,041,092				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	1,941,037	100,000	-	(100,000)		(100,000)	0%
Transfers Out	(650,762)	(373,160)	(2,831,200)	(1,552,641)	(1,552,641)	-	0%	(1,179,481)	32%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(650,762)	(373,160)	(890,163)	(1,452,641)	(1,552,641)				
CHANGE IN NET ASSETS	439,309	240,372	146,635	(129,093)	488,451				
NET ASSETS, JULY 1	1,623,020	1,769,655	1,623,020	1,678,465	1,678,465				
NET ASSETS	2,062,329	2,010,027	1,769,655	1,549,372	2,166,916				
RESTRICTED NET ASSETS	(52,607)	(68,146)	-	(68,146)	(68,146)				
UNRESTRICTED NET ASSETS	\$ 2,009,722	\$ 1,941,881	\$ 1,769,655	\$ 1,481,226	\$ 2,098,770				

APPENDIX K

**Utilities Administration
Revenue and Expense Statement
Quarter Ended September 30, 2010**

September 2010
25% of Year Elapsed

	FY 2010 As of 9/30/2009	FY 2011 As of 9/30/2010	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 9/30/2010	VARIANCE		VARIANCE	
						Forecast vs Budget		Actual vs BUDGET	
						\$	%	\$	%
REVENUES:									
Interest	141	-	559	-	-	-		-	
Transfers In	-	53,747	906,344	214,989	214,989	-	100%	(161,242)	25%
TOTAL REVENUES	141	53,747	906,903	214,989	214,989	-	100%	(161,242)	25%
EXPENDITURES:									
Employee Services	40,658	14,809	338,694	74,048	74,048	-	100%	59,239	20%
Supplies	2,898	2,780	12,066	17,000	17,000	-	100%	14,220	16%
Maintenance and Operation	-	649	1,106	2,500	2,500	-	100%	1,851	26%
Contracts	32	-	323	100,000	45,005	(54,995)	45%	100,000	0%
Other Operating Expenses	34,002	5,290	62,836	22,519	22,519	-	100%	17,229	23%
Transfers Out	118,303	-	631,096	-	-	-		-	
TOTAL EXPENDITURES	195,893	23,528	1,046,121	216,067	161,072	(54,995)	75%	192,539	11%
CHANGE IN NET ASSETS	(195,752)	30,219	(139,218)	(1,078)	53,917				
NET ASSETS, JULY 1	86,379	(52,839)	86,379	(52,839)	(52,839)				
NET ASSETS	(109,373)	(22,620)	(52,839)	(53,917)	1,078				
RESTRICTED FUND BALANCE	(552)	(1,078)	-	(1,078)	(1,078)				
UNRESTRICTED FUND BALANCE (DEFICIT)	\$ (109,925)	\$ (23,698)	\$ (52,839)	\$ (54,995)	\$ 1				

APPENDIX L

**Landfill Closure
Revenue and Expense Statement
Quarter Ended September 30, 2010**

September 2010
25% of Year Elapsed

	FY 2010	FY 2011	FY 2010	FY 2011	FY11 Forecast	VARIANCE		VARIANCE	
	As of 9/30/2009	As of 9/30/2010	ACTUAL	BUDGET	As of 9/30/2010	Forecast vs Budget		Forecast vs Budget	
						\$	%	\$	%
REVENUES:									
Transfers In	-	-	1,941,037	100,000	100,000	-		(100,000)	0%
Interest	26	-	932	-	-	-		-	
TOTAL REVENUES	26	-	1,941,969	100,000	100,000	-	100%	(100,000)	0%
EXPENDITURES:									
Contracts	(123,482)	4,869	1,849,847	104,937	101,847	(3,090)	97%	100,068	5%
TOTAL EXPENDITURES	(123,482)	4,869	1,849,847	104,937	101,847	(3,090)	97%	100,068	5%
CHANGE IN NET ASSETS	123,508	(4,869)	92,122	(4,937)	(1,847)				
NET ASSETS, JULY 1	(101,442)	(9,320)	(101,442)	(9,320)	(9,320)				
NET ASSETS	22,066	(14,189)	(9,320)	(14,257)	(11,167)				
RESTRICTED FUND BALANCE	(258,681)	11,168	-	11,168	11,168				
UNRESTRICTED FUND BALANCE (DEFICIT)	\$ (236,615)	\$ (3,022)	\$ (9,320)	\$ (3,090)	\$ 1				

APPENDIX M

**Transit Fund
Revenue and Expense Statement
Quarter Ended September 30, 2010**

**September 2010
25% of Year Elapsed**

	FY 2010	FY 2011	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast	VARIANCE		VARIANCE	
	As of 9/30/2009	As of 9/30/2010			As of 9/30/2010	Forecast vs Budget		Forecast vs Budget	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	28,636	20,881	117,867	122,000	85,947	(36,053)	70%	(101,119)	17%
Other	9,032	7,852	65,138	23,000	23,000	-	100%	(15,148)	34%
TOTAL OPERATING REVENUES	37,668	28,733	183,005	145,000	108,947	(36,053)	75%	(116,267)	20%
OPERATING EXPENSES:									
Employee Services	289,339	278,326	1,150,014	1,204,729	1,204,729	-	100%	926,404	23%
Utilities	17	24	87	150	150	-	100%	126	16%
Supplies	36,536	36,137	149,235	123,780	123,780	-	100%	87,643	29%
Maintenance and Operation	25,935	17,577	64,727	70,000	70,000	-	100%	52,423	25%
Contracts	2,258	4,929	18,082	25,287	25,287	-	100%	20,358	19%
Depreciation	-	-	348,015	-	-	-	-	-	-
Other Operating Expenses	53,996	57,022	138,930	146,147	146,147	-	100%	89,125	39%
TOTAL OPERATING EXPENSES	408,081	394,015	1,869,090	1,570,093	1,570,093	-	100%	1,176,079	25%
OPERATING INCOME (LOSS)	(370,413)	(365,282)	(1,686,085)	(1,425,093)	(1,461,146)				
NONOPERATING REVENUE (EXPENSES):									
Interest	1,598	673	4,244	2,500	2,500	-	100%	(1,827)	27%
Intergovernmental	24,000	396,674	1,670,769	1,677,964	1,677,964	-	100%	(1,281,290)	24%
Misc Rev	-	-	-	(215,739)	-	215,739	0%	215,739	0%
Capital Outlay	-	-	-	-	-	-	-	-	-
TOTAL NONOPERATING REVENUE	25,598	397,347	1,675,013	1,464,725	1,680,464		115%		27%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(344,815)	32,066	(11,072)	39,632	219,318				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	1,082	-	24,594	100,000	100,000	-	100%	(100,000)	0%
Transfers Out	(80,996)	(73,673)	(565,932)	(464,406)	(464,406)	-	100%	(390,733)	16%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(79,914)	(73,673)	(541,338)	(364,406)	(364,406)				
CHANGE IN NET ASSETS	(424,729)	(41,608)	(552,410)	(324,774)	(145,088)				
NET ASSETS, JULY 1	2,205,741	1,653,331	2,205,741	1,653,331	1,653,331				
NET ASSETS	1,781,012	1,611,724	1,653,331	1,328,557	1,508,243				
RESTRICTED NET ASSETS	35,780	34,107	35,787	34,107	34,107				
UNRESTRICTED NET ASSETS	\$ 1,816,792	\$ 1,645,831	\$ 1,689,118	\$ 1,362,664	\$ 1,542,350				

APPENDIX N

City of Folsom, California Risk Management

September 2010
25% of Year Elapsed

Revenue and Expense Statement Quarter Ending September 30, 2010

	FY 2010	FY 2011	FY 2010	FY 2011	FY11 Forecast	VARIANCE		VARIANCE	
	As of 9/30/2009	As of 9/30/2010	ACTUAL	BUDGET	As of 9/30/2010	Forecast vs Budget		Forecast vs Budget	
						\$	%	\$	%
REVENUES:									
Reimbursements	-	3,921,229	12,052,356	12,813,997	12,813,997	-	100%	(8,892,768)	31%
Other	-	58	-	-	58				
Operating Transfers In	-	-	3,502,697	-	-				
TOTAL REVENUES	-	3,921,287	15,555,053	12,813,997	12,814,055	-	100%	(8,892,768)	31%
EXPENDITURES:									
Employee Services	-	1,889,856	8,003,895	9,478,882	9,478,882	-	100%	7,589,026	20%
Employee Services (Retirees)	-	449,533	1,930,853	2,321,414	2,321,414	-	100%	1,871,881	19%
Liability Insurance	-	1,006,377	1,302,489	1,013,701	1,013,701				
Operating Transfers Out	-	-	-	-	-				
TOTAL EXPENDITURES	-	3,345,765	11,237,237	12,813,997	12,813,997	-	100%	9,460,907	26%
Change in Net Assets	-	575,522	4,317,816	-	58				
NET ASSETS, JULY 1	-	815,119	-	815,119	815,119				
NET ASSETS	-	1,390,641	4,317,816	815,119	815,177				
RESTRICTED NET ASSETS	-	(3,220,696)	(3,223,628)	(3,220,696)	(3,220,696)				
UNRESTRICTED NET ASSETS	\$ -	\$ (1,830,054)	\$ 1,094,188	\$ (2,405,577)	\$ (2,405,519)				

APPENDIX O

City of Folsom

Outstanding Debt
Quarter Ended September 30, 2010

<u>Entity</u>	<u>Type</u>	<u>Issue Date</u>	<u>Purpose</u>	<u>Original Issue Amount</u>	<u>Amount Outstanding</u>	<u>Final Maturity Date (mo/year)</u>
Governmental	General Obligation	Feb-03	Series A & B Refunded	12,895,000	5,915,000	Feb-14
Governmental	General Obligation	Sep-09	Series C & D Refunded	10,195,000	8,985,000	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	10,405,000	Sep-19
Governmental	Revenue Bond	Mar-98	Hannaford Cross A/D	2,860,000	1,585,000	Sep-20
Governmental	Revenue Bond	Apr-99	Legends, Cobble Hills, Ridgeview & Cresleigh A/D	4,830,000	3,450,000	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	16,275,000	Sep-21
Governmental	Revenue Bond	Jul-07	Finance CFD Debt	70,425,000	66,860,000	Sep-24
Governmental	Revenue Bond	Jul-10	Finance CFD Debt	23,180,000	23,180,000	Sep-24
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	17,580,000	Aug-36
Total Outstanding Governmental Debt					\$ 200,700,000	
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 P

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis
Fiscal year 2010-2011, Quarter ended September 30, 2010

Category	Project Description	Budget FY 10-11	Project Budget Per HTE	Total Expended FY 10-11	% of Budget Expended
Culture and Recreation	Livermore Community Park Ph 5	3,162	3,162	-	
Culture and Recreation	Rodeo Arena Improvements	30,000	30,000	-	
Culture and Recreation	Willow Hill Reservoir	5,186	5,186	-	
Culture and Recreation	Zoo ADA Improvements	177,148	206,398	72,606	
Culture and Recreation	Nisenan Community Park	153,510	1,427,596	541,930	353.03%
Culture and Recreation	Sports & Teen Center	120,000	121,198	3,548	2.96%
Culture and Recreation	Senior & Arts Center	49,102	49,102	383	0.78%
		<u>322,612</u>	<u>1,597,896</u>	<u>545,862</u>	169.20%
Drainage	Localized Drainage Improvements	150,000	150,000	4,140	2.76%
		<u>150,000</u>	<u>150,000</u>	<u>4,140</u>	2.76%
General Services	Energy Efficiency & Conservation Block Grant	655,100	495,100	26,349	4.02%
General Services	Fire Station #39	100,000	100,000	6,664	6.66%
General Services	Natoma Training Center	64,000	-	-	
General Services	Emergency Operations Center	500,000	500,000	1,700	0.34%
General Services	Police Marked Vehicles	168,000	-	-	0.00%
General Services	Central Business District Visioning	100,000	-	-	
General Services	Corp Yard Redevelopment Visioning	100,000	-	-	
General Services	Historic District Fire Suppression Imp	200,000	200,000	-	0.00%
General Services	Railroad Block Public Plaza	9,353,718	10,154,553	52,370	0.56%
General Services	Riley Street Circulation Imp.	200,000	232,000	-	0.00%
General Services	Sutter Street Facade	500,000	-	-	
General Services	Sutter Street Streetscape Project	9,505,089	18,007,714	2,136,720	22.48%
		<u>21,445,907</u>	<u>29,689,367</u>	<u>2,223,803</u>	10.37%
Open Space and Greenbelts	East Bidwell Street Bike / Overcross	88,876	986,945	385,637	433.91%
Open Space and Greenbelts	Folsom Lake Trail - Phase I	989,148	1,035,186	41,407	4.19%
Open Space and Greenbelts	Folsom Lake Trail - Phase II	100,000	100,000	-	
Open Space and Greenbelts	Bike Lockers Light Rail Station	154,000	154,000	793	
Open Space and Greenbelts	HBWC Dos Coyotes	526,470	526,470	487	
Open Space and Greenbelts	Lake Natoma Trail - Phase II	50,000	68,354	-	
Open Space and Greenbelts	Lake Natoma Water Front Trail	70,000	70,000	5,000	
		<u>1,978,494</u>	<u>2,940,955</u>	<u>433,325</u>	21.90%
Solid Waste	Liedesdorf Right of Way Road	650,000	-	-	0.00%
		<u>650,000</u>	<u>-</u>	<u>-</u>	
Wastewater	Sewer Master Plan Improvements	1,200,000	1,624,202	-	
Wastewater	Pump Station Upgrades	300,000	1,217,780	32,694	10.90%
		<u>1,500,000</u>	<u>2,841,982</u>	<u>32,694</u>	2.18%
Streets	Blue Ravine / Folsom Boulevard Improvements	1,344,681	1,348,413	3,370	0.25%
Streets	City Wide ADA Compliance	45,000	118,238	12,975	28.83%
Streets	City Hall / Corp Yard Fiber Maint	25,000	25,000	-	0.00%
Streets	Folsom-Auburn/Oak Avenue Parkway Intersection	20,000	196,619	-	0.00%
Streets	Intelligent Transportation System (ITS) Plan	152,000	152,000	-	0.00%
Streets	Street Overlay / Pavement Management	931,789	918,730	338,705	36.35%
Streets	Street Striping	100,000	198,360	9,277	9.28%
Streets	Streetlight/Traffic Pole Improvements	40,000	40,000	-	0.00%
Streets	Traffic Safety Projects	78,348	102,793	4,733	6.04%
Streets	Traffic Signal & Intersection Imp	300,000	300,000	135,837	45.28%
Streets	Traffic Signal Systems Upgrades	200,000	200,000	-	0.00%
		<u>3,236,818</u>	<u>3,600,153</u>	<u>504,897</u>	15.60%
Transportation	Folsom Lake Crossing Bridge	1,220,969	1,220,969	-	
Transportation	Light Rail Project / Reimbursement	50,000	50,000	-	0.00%
Transportation	Median Island Improvements	700,000	660,337	-	0.00%
Transportation	Oak Ave Pkwy Extension/US 50 Interchange	50,000	50,000	-	0.00%
Transportation	Orangevale Bridge	1,800,000	1,897,091	-	0.00%
Transportation	Parkway Transportation Improvements	200,000	200,000	20,376	10.19%
		<u>4,020,969</u>	<u>4,078,397</u>	<u>20,376</u>	0.51%
Water	Tank System Improvements	800,000	828,376	8,723	1.09%
		<u>800,000</u>	<u>828,376</u>	<u>8,723</u>	1.09%
		<u>\$ 33,454,800</u>	<u>45,727,126</u>	<u>3,773,820</u>	11.28%