City of Folsom
Quarterly Financial Report

Fiscal Year 2010-11 Third Quarter

April 26, 2011

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

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Quarterly Financial Report

Third Quarter of FY 2010-2011 **City of Folsom, California**

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 third quarter of Fiscal Year (FY) 2010-11, covering the period from July 2010 through March 2011. 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 March 31, 2011. 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 $67.4 million or 100% of the appropriated amount and projected expenditures are $68.2 million or 100% 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.

Projected declines in property tax revenues and licenses and permits were largely offset by projected increases in charges for services. 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	260,000	100%
Franchise Fees	545,133	545,133	100%
Other Taxes	380,000	380,000	100%
Lic And Permits	1,505,496	1,322,226	88%
Intergovt Revenue	6,601,169	6,642,319	101%
Charges For Serv	8,353,648	9,509,734	114%
Fines & Forfeitures	356,600	333,000	93%
Interest Rev	200,000	75,000	38%
Miscellaneous	324,440	403,402	124%
Transfers In	11,629,354	11,311,465	97%
Total	$ 67,210,227	$ 67,396,666	100%

- Property tax revenues received through the third quarter were $9.7 million. The year-end estimate is $20.0 million, or 97% of budget, which is an increase of .7% over the prior year.

- Overall, Sales and Use Tax collections for the third quarter were $8.5 million compared to $7.8 million. 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.

  The current unemployment numbers have improved only slightly since last quarter. High unemployment in the Sacramento region continues to lag behind the State and national unemployment. The March 2011 unemployment rate for Sacramento County is 12.6% and for Folsom it is 5.8%. Both Sacramento County and Folsom's unemployment rates have decreased from the highs in July 2010 but are still higher than the December 2009 rates (12.2% and 5.6% respectively). The number employed in Folsom has also decreased by 700 from March 2010.

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

- Transient Occupancy Tax (TOT) collections for the third quarter were $904,778. Compared to the prior year this is an increase of $110,267 or 14%. 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 third quarter were $1.1 million. Compared to the prior year this is a decrease of $50,667. The current year-end estimate is $1.3 million or 88% of budget. Compared to the prior year this is a decrease of $34,632 or 3%.

- Intergovernmental revenues for the third quarter were $3.2 million. Compared to the prior year this is an increase of $34,175. The current year-end estimate is $6.6 million, or 101% of budget. Compared to prior year, this is an increase of approximately $150,176 or 2%. These revenues consist mainly of vehicle license fees (VLF) in the amount of $5.4 million. VLF is made up of the license fees and the vehicle license gap repayment, which is historically received later in the fiscal year. The County estimate for the City's gap repayment is $5,168,315 which is $132,000 less than the budgeted amount.

- Charges for services received in the third quarter were $7.2 million compared to $6.8 million. However, these revenues are somewhat skewed by charges related to compensated leaves. On a more comparative basis, current year revenues were $5.95 million compared to $5.98 million, a decline of approximately $25,000 or less than 1%, when excluding charges related to compensated leaves. The total current year-end estimate for charges for services is $9.5 million, or 114% of budget. Excluding revenues related to compensated leaves, the year-end estimate is $8.3 million, or 103% of the budgeted amount of $8.1 million. This increase is due in part to an increase in projected fees for city-wide development. Compared to prior year, current year projections for development fees are approximately $280,000 more than the prior year.

- Miscellaneous revenues are budgeted at $324,440 which is forecasted at fiscal year end to be $403,402. These revenues are mainly small amounts spread throughout all divisions.

- Transfers In are budgeted at $11.6 million and are forecasted at year end to be $11.3 million, or 97% of budget.

GENERAL FUND EXPENDITURES

Expenditures for the third quarter of FY 2010-11 were $52.0 million. Compared to the prior year and excluding non-departmental and transfers out, expenditures decreased $2.1 million or 4.4%. 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, Police Mid-Management, Folsom Mid-Management, and Unrepresented bargaining units.

Most department expenditures are projected at year end to come in under budget. However, Administrative Services is projected over budget primarily due to overages in services and supplies. Economic Development is projected over budget because staff was held over four months into the current fiscal year. Community Development is over budget due to Code Enforcement staff being reinstated and an increase in contract costs. In addition, costs related to retiring employees increased the year end projections

The current year-end projection for General Fund expenditures is $68.2 million, 100% of budget. The General Fund expenditures by department are as follows:

General Fund Expenditures by Department

	Budget	Forecast	%
City Council	$ 135,566	$ 135,566	100%
City Manager	1,143,434	1,128,795	99%
City Clerk	404,656	388,052	96%
Finance	2,101,736	1,995,218	95%
City Attorney	799,114	781,810	98%
Human Resources	779,802	725,817	93%
Admin Srvs	2,071,145	2,116,734	102%
Econ Develpmt	7,500	68,254	910%
Police	18,649,288	18,101,442	97%
Fire	14,274,092	13,726,946	96%
Comm Develpmt	2,721,276	2,899,954	107%
Parks & Rec	10,404,413	10,305,718	99%
Library	1,573,383	1,476,772	94%
Fleet Mngmt	935,858	1,092,634	117%
Public Works	6,005,763	5,116,100	85%
Other	-	2,184,709	
Non-Dept	5,767,943	5,920,243	103%
Transfers Out	100,000	13,865	14%
Total Expenditures	$67,874,969	$68,178,629	100%

SPECIAL REVENUE FUNDS

Redevelopment Funds

Low to Moderate Housing Fund

As of the end of the third quarter of FY 2010-11 revenues totaled $849,324 or 31% 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 $314,040 or 11% of budget. Expenditures were mostly made up of $149,738 in salary and benefits.

Unassigned fund balance at March 31, 2011 was $7.2 million, with a projected fiscal year end fund balance of $6.7 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 third quarter revenue was $3,284,612 or 48% 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 $4,812,076 or 58% of budget. Expenditures were mostly made up of a $2.5 million debt service payment and $993k in contracts.

Unassigned fund balance at March 31, 2011 was $2.3 million, with a projected fiscal year end fund balance of a $2.4 million which is a $3.0 million reduction from the prior year.

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

The Governor's 2011-2012 budget includes a proposal to dissolve redevelopment agencies (RDA) and distribute their funds, above the amounts necessary to pay outstanding debt, to other local agencies. The plan also includes a provision to establish a successor agency that could take over all RDA administrative functions such as bond debt and owner participation agreements. In addition, the State may sell off all RDA assets and keep the proceeds.

In March 2011, $21.4 million of debt was issued through the RDA for projects currently underway as well as for high-priority projects in the planning phase.

Other Special Revenue

Two city funds that continue to be on the Finance Department's watch list are the Development and the Humbug Willow Creek Funds.

As of March 31, 2011, the Development Fund had a negative fund balance of $1.0 million. At the end of the current fiscal year, this will be absorbed into the General Fund.

The Humbug Willow Creek Fund ended the quarter with a negative cash balance in the amount of $938,210, with revenues of $875,994 and expenditures of $542,929.

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.

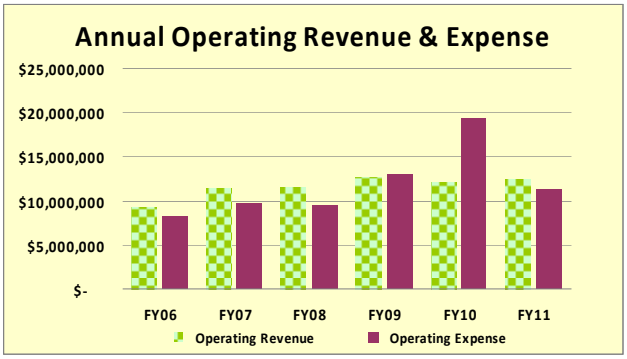
As of the end of the third quarter of FY 2010-11 revenues totaled $9.6 million (64% of budget) and expenses totaled $11.0 million (70% of budget), resulting in expenses exceeding revenues by $1.4 million.

Operating revenues as of the third quarter of FY 2010-11 were $9.3 million (74% of budget) and operating expenses were $8.1 million (74% of budget) which resulted in operating income of $1.2 million. Non-operating expense of $1.5 million was for debt service payments.

The current projection for the end of the fiscal year is operating revenues of $12.2 million (98% of budget) and operating expenses of $11.0 million (101% of budget). This would result in operating income of $1.2 million.

Overall, including operating and non-operating, the Water Funds are forecast to end the fiscal year reducing net assets by $2.2 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 include the Wastewater Operating and Wastewater Capital funds.

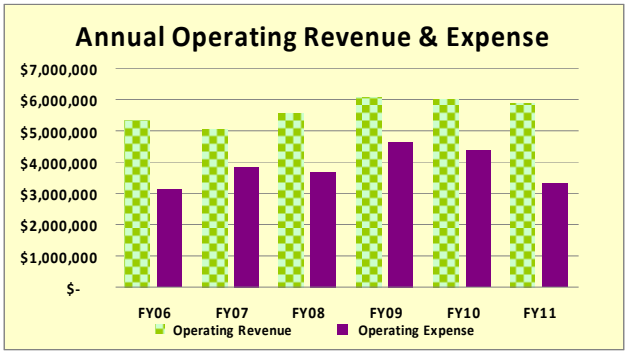
As of the end of the third quarter of FY 2010-11 revenues totaled $4.5 million (74% of budget) and expenses totaled $5.4 million (72% of budget), resulting in expenses exceeding revenues by $945,788.

Operating revenues as of the third quarter were $4.4 million (74% of budget) and operating expenses were $2.9 million (77% of budget), resulting in operating income of $1.5 million. Non-operating expenses for capital projects were $2.0 million.

The current projection for the end of the fiscal year is operating revenues of $5.9 million (99% of budget) and operating expenses of $3.8 million (102% of budget). This would result in operating revenues exceeding operating expenses by $2.0 million.

Including both operating and non-operating revenues and expenses, the fund is projected to end the FY reducing net assets by $1.2 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.

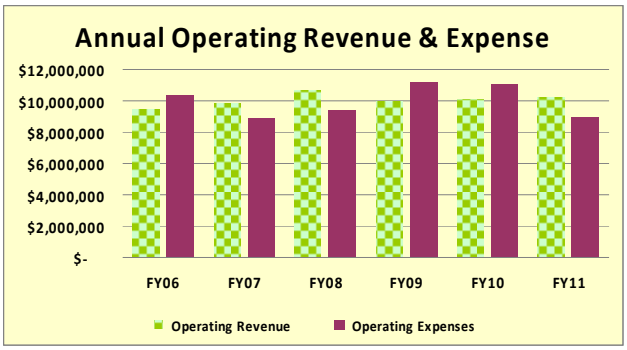
As of the end of the third quarter of FY 2010-11 revenues totaled $7.7 million (83% of budget) and expenses totaled $7.3 million (78% of budget) resulting in revenues exceeding expenses by $367,000.

Operating revenues were $7.6 million (77% of budget) and operating expenses were $5.9 million (86% of budget) resulting in operating income of $1.7 million.

The current projection for the end of the fiscal year is operating revenues of $10.1 million (103% of budget) and operating expenses of $7.8 million (114% of budget). This would result in operating revenues exceeding operating expenses by $2.3 million.

Including both operating and non-operating revenues and expenses, the fund is projected to end the FY increasing net assets by $474,000.

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



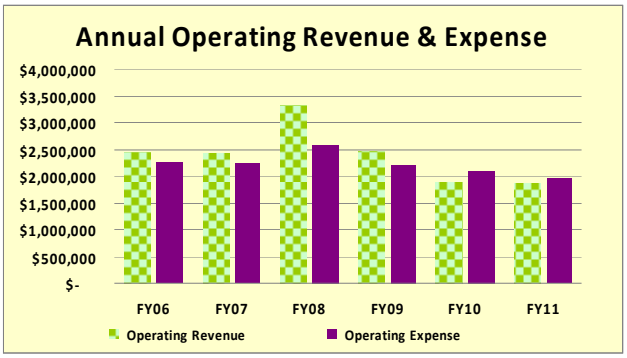
Transit Fund

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

As of the end of the third quarter, FY 2010-11 revenues totaled $1.7 million (85% of budget) and expenses totaled $1.6 million (80% of budget), resulting in revenues exceeding expenses by $107,453. Operating revenues were $109,621 (43% of budget) and operating expenses were $1,403,974 (88% of budget), resulting in operating expenses exceeding operating revenues by $1.3 million.

The current projection for the end of the fiscal year is total revenues of $1.9 million (92% of budget) and total expenses of $2.3 million (112% 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 contributions to health insurance premiums.

As of March 31, 2011, the City has paid $5.03 million for medical, vision, and dental premiums for active employees, $1.63 million for retirees and $1.19 million for workers' compensation premiums. Liability payments covering the entire fiscal year were $1.01 million.

Active employees have contributed $328,000 and retirees have contributed $153,000 towards medical premiums through March 31.

Outstanding Debt

As of the end of the third quarter of FY 2010-11 the City had approximately $246.5 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	4.2 million	General & D/S
Revenue Bonds	5.7 million	125.1 million	Agency
Revenue Bonds	.97 million	27.6 million	Water
Revenue Bonds	1.1 million	8.6 million	General
Tax Allocation Bonds	.52 million	66.1 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 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. On March 4, 2011 the Folsom RDA issued $10,115,000 in Subordinate Tax Allocation Bonds, Taxable Series 2011A and $11,265,000 Housing Set Aside Tax Allocation Bonds, Taxable Series 2011B. These bonds were issued in anticipation of the State's attempt to dissolve redevelopment agencies and establish successor agencies beyond the City's control. The issuance of these bonds serves to insure

that current redevelopment projects may be completed, and future redevelopment and low income housing projects may be undertaken, under the direction of the City and the redevelopment agency.

Revenue bond debt is supported by a pledge of specific revenues. Approximately $27.6 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 third quarter of FY 2010-11, the City had 48 budgeted projects totaling $37,945,309. 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 March 31, 2011.

CIP Activity

	Budget	Actual	% of Budget
Culture and Recreation	$ 1,662,896	$ 1,193,122	71.7%
Drainage	150,000	40,385	26.9%
General Services	19,860,141	9,294,015	46.8%
Open Space & Greenbelts	2,990,955	1,177,757	39.4%
Wastewater	2,841,982	1,926,675	67.8%
Streets	5,405,294	1,116,666	20.7%
Transportation	4,036,897	28,055	0.7%
Water	997,144	468,117	46.9%
Total	$ 37,945,309	$15,244,793	40.2%

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 March 31, 2011:

Quarterly Financial Report

Third Quarter of FY 2010-2011 — City of Folsom, California

Fund	Fund Name	Non-Capital Budget FY10-11	Encumbrance $ Total	% of Non-Capital Budget
10	General Fund	$ 61,466,831	$ 357,830	0.58%
23	Public Works	6,005,763	147,439	2.45%
201	Comm Dev Block Grant	383,183	62,803	16.39%
221	Housing Trust	254,854	13,222	5.19%
226	Tree Planting & Replacmnt	383,720	23,977	6.25%
238	Redevel Agy 20% Mny	2,836,582	69,025	2.43%
239	Redevel Agy 80% Mny	7,792,923	1,580,330	20.28%
273	Sphere Of Influence	32,442	157,020	484.00%
412	Park Improvements	820,849	4,851	0.59%
458	Library Devel	4,756	413	8.68%
519	Transit	2,034,499	1,820	0.09%
520	Water Operating	13,208,742	472,648	3.58%
521	Water Capital	170,571	-	0.00%
530	Wastewater Operating	4,489,461	39,633	0.88%
531	Wastewater Capital	5,491	4,188	76.27%
540	Solid Waste Operating	8,576,852	117,814	1.37%
543	Landfill Closure	104,937	77,426	73.78%
760	Wetland/Open Space Maint	8,317	7,488	90.03%
	Total Non-Capital	$ 108,580,773	$ 3,137,927	2.89%

Fund	Fund Name	Capital Budget FY10-11	Encumbrance $ Total	% of Capital Budget
10	General Fund	$ 302,215	$ 54,912	18.17%
206	Transportation Sys Mgmt	304,000	25,672	8.44%
223	Humbug Willow Creek	1,554,494	35,530	2.29%
276	Measure A	1,233,044	54,326	4.41%
277	Energy Eff & Conservation	630,100	200,866	31.88%
412	Park Improvements	1,563,008	298,886	19.12%
425	Zoo Capital Projects	44,000	13,028	29.61%
431	Redevel Agy Cap Pro	18,515,511	8,149,871	44.02%
446	Transportation Impr	6,541,359	368,878	5.64%
452	General Park Equipment	33,200	-	0.00%
456	Water Impact	610,000	487,801	79.97%
520	Water Operating	162,866	497,615	305.54%
521	Water Capital	789,785	432,062	54.71%
530	Wastewater Operating	2,387,335	278,865	11.68%
531	Wastewater Capital	500,000	243,499	48.70%
	Total Capital	$ 35,170,917	$ 11,141,811	31.68%
	Grand Total	$ 143,751,690	$ 14,279,738	9.93%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
Quarter Ended March 31, 2011

Fund # and Description	Revenues through FY 2010 3/31/2010	Revenues through FY 2011 3/31/2011	FY 2010 vs. 2011	Percent Change	Budget FY 2010/2011	Percent of 2011 Budget
FUND 010 GENERAL FUND	$ 34,767,803	$ 34,801,032	$ 33,229	0.1%	$ 62,095,247	56.0%
FUND 015 COMPENSATED LEAVES	800,000	1,199,997	399,997	0.0%	250,000	480.0%
FUND 023 PUBLIC WORKS	1,302,205	1,575,544	273,339	21.0%	4,864,980	32.4%
FUND 201 COMM DEV BLOCK GRANT	127,540	86,668	(40,872)	-32.0%	377,148	23.0%
FUND 203 TRAFFIC CONGESTION RELIEF	4,607	80	(4,527)	-98.3%	-	-
FUND 204 LOS CERROS L&L AD	23,639	22,773	(866)	-3.7%	47,710	47.7%
FUND 205 BRIGGS RANCH L&L AD	44,609	43,977	(632)	-1.4%	84,591	52.0%
FUND 206 TRANSPORTATION SYSTEM MGT	24,001	5,564	(18,437)	-76.8%	330,000	1.7%
FUND 207 NATOMA STATION L&L AD	90,969	91,836	867	1.0%	172,029	53.4%
FUND 208 FOLSOM HGHTS L&L AD	10,292	10,714	422	4.1%	25,509	42.0%
FUND 209 BROADSTONE UNIT 3 L & L	8,300	8,879	579	7.0%	10,682	83.1%
FUND 210 BROADSTONE L&L AD	196,536	208,509	11,973	0.0%	296,078	70.4%
FUND 212 HANNAFORD CROSS L & L A	10,874	10,984	110	1.0%	24,828	44.2%
FUND 213 LAKE NATOMA SHORES L &	12,720	11,975	(745)	-5.9%	22,486	53.3%
FUND 214 COBBLE HILLS/REFLECT L&	24,194	24,161	(33)	-0.1%	51,069	47.3%
FUND 219 FOLSOM ARTS & CULT'L CO	1,774	1,579	(195)	-11.0%	10,000	15.8%
FUND 221 HOUSING TRUST FUND	112,396	17,999	(94,397)	-84.0%	240,000	7.5%
FUND 223 HUMBUG WILLOW CREEK	307,776	875,994	568,218	184.6%	1,640,414	53.4%
FUND 225 GENERAL PLAN AMENDMENT	34,585	43,491	8,906	25.8%	403,926	10.8%
FUND 226 TREE PLANTING & REPLACEMENT	84,458	40,370	(44,088)	-52.2%	396,920	10.2%
FUND 231 SIERRA ESTATES L & L	3,851	3,404	(447)	-11.6%	7,451	45.7%
FUND 232 LAKERIDGE ESTATES L & L	1,417	1,260	(157)	-11.1%	62,314	2.0%
FUND 233 LA COLLINA DEL LAGO L &	2,307	236	(2,071)	-89.8%	38,233	0.6%
FUND 234 COBBLE RIDGE L & L	7,911	8,090	179	2.3%	14,288	56.6%
FUND 236 PRAIRIE OAKS RANCH L&L	107,294	107,516	222	0.2%	200,313	53.7%
FUND 237 SILVERBROOK L&L	636	535	(101)	-15.9%	18,338	2.9%
FUND 238 REDEVELOPMENT AGY 20% M	2,408,238	849,323	(1,558,915)	-64.7%	2,763,707	30.7%
FUND 239 REDEVELOPMENT AGY 80% M	3,429,819	3,284,613	(145,206)	-4.2%	6,832,833	48.1%
FUND 240 PARK DEDICATION (QUIMBY)	1,220	165	(1,055)	-86.5%	420	39.3%
FUND 243 GAS TAX 2106	93,279	193,584	100,305	107.5%	294,781	65.7%
FUND 244 GAS TAX 2107	172,748	366,215	193,467	112.0%	500,486	73.2%
FUND 245 GAS TAX 2107.5	5,852	416,669	410,817	7020.1%	7,504	5552.6%
FUND 246 PLANNING SERVICES	4,949	3,353	(1,596)	-32.2%	4,180	80.2%
FUND 247 GAS TAX 2105	128,461	277,083	148,622	115.7%	388,736	71.3%
FUND 248 TRANSPORTATION TAX(SB32	382	32,745	32,363	8472.0%	30,797	106.3%
FUND 249 WILLOW CREEK EAST L&L A	41,683	33,070	(8,613)	-20.7%	67,574	48.9%
FUND 250 BLUE RAVINE OAKS L&L AD	20,950	19,830	(1,120)	-5.3%	36,190	54.8%
FUND 251 STEEPLECHASE L&L AD	13,439	13,421	(18)	-0.1%	27,003	49.7%
FUND 252 WILLOW CREEK SOUTH L&L	135,471	89,329	(46,142)	-34.1%	158,116	56.5%
FUND 253 AMERICAN RV CANYON NO L	57,797	57,581	(216)	0.0%	102,644	56.1%
FUND 254 HISTORICAL DISTRICT	1,137	1,787	650	57.2%	1,000	178.7%
FUND 257 CULTURAL EVENTS	67	64	(3)	-4.5%	9,000	0.7%
FUND 260 WILLOW SPRINGS L & L	7,653	7,557	(96)	-1.3%	5,276	143.2%
FUND 262 WILLOW SPGS CFD 11 M. D	11,665	36,773	25,108	215.2%	142,229	25.9%
FUND 266 CFD #12 MAINT. DIST.	201,422	236,587	35,165	17.5%	411,183	57.5%
FUND 267 CFD #13 ARC MAINT. DIST	45,306	45,632	326	0.7%	82,252	55.5%
FUND 270 ARC NO. L & L DIST #2	7,298	7,445	147	2.0%	25,190	29.6%
FUND 271 THE RESIDENCES AT ARC,	11,449	15,101	3,652	31.9%	23,185	65.1%
FUND 272 FIELDSTONE MEADOWS L&L	88	58	(30)	-34.1%	17,221	0.3%
FUND 273 SPHERE OF INFLUENCE	247,457	388,048	140,591	0.0%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	20,619	19,677	(942)	-4.6%	-	-
FUND 275 ARC L&L DIST #3	102,570	102,385	(185)	-0.2%	163,850	62.5%
FUND 276 NEW MEASURE A	1,105,127	1,135,685	30,558	0.0%	1,832,656	62.0%
FUND 277 ENRGY EFF & CONSV BLK GRT	1,001	341,090	340,089	0.0%	655,100	52.1%
FUND 302 CCF DEBT SERVICE	1,044,494	1,733	(1,042,761)	-99.8%	252,321	0.7%
FUND 305 1993 G O SCHOOL FAC D S	12,728,027	1,650,316	(11,077,711)	-87.0%	3,317,717	49.7%
FUND 313 REDEVELOPMENT AGY DEBT	20,007,657	2,558,430	(17,449,227)	0.0%	2,557,762	100.0%
FUND 320 FSAD REFUNDING	1,619	1,539	(80)	-4.9%	557	276.3%
FUND 321 1982-1 NIMBUS AD D S	5,663	5,384	(279)	-4.9%	1,948	276.4%
FUND 325 TRAFFIC SIGNAL COP REFI	56,308	55,789	(519)	-0.9%	55,584	100.4%
FUND 337 RECREATION FACILITIES C	52,958	31,350	(21,608)	-40.8%	62,646	50.0%
FUND 338 CENTRAL FIRE STA COP'S	269,799	266,546	(3,253)	0.0%	268,244	99.4%
FUND 411 SUPPLEMENTAL PARK FEE	46,279	2,604	(43,675)	-94.4%	92,217	2.8%
FUND 412 PARK IMPROVEMENTS	385,626	254,533	(131,093)	-34.0%	1,148,600	22.2%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
Quarter Ended March 31, 2011

Fund # and Description	Revenues through FY 2010 3/31/2010	Revenues through FY 2011 3/31/2011	FY 2010 vs. 2011	Percent Change	Budget FY 2010/2011	Percent of 2011 Budget
FUND 416 CFD #10 RUSSELL RANCH	129	92	(37)	-28.7%	162	56.8%
FUND 425 ZOO CAPITAL PROJECTS	-	31,592	31,592	0.0%	54,000	58.5%
FUND 428 POLICE CAPITAL	123,804	51,022	(72,782)	-58.8%	247,141	20.6%
FUND 431 REDEVELOPMENT AGY CAP P	992,827	104,587	(888,240)	0.0%	19,813,615	0.5%
FUND 438 PARKWAY II CFD #14	-	197	197	0.0%	592	33.3%
FUND 441 FIRE CAPITAL	140,569	71,491	(69,078)	-49.1%	176,808	40.4%
FUND 445 GENERAL CAPITAL	180,194	90,580	(89,614)	-49.7%	101,123	89.6%
FUND 446 TRANSPORTATION IMPR	2,622,034	838,299	(1,783,735)	-68.0%	8,658,378	9.7%
FUND 448 DRAINAGE CAPITAL IMPRV	200,070	76,507	(123,563)	-61.8%	179,295	42.7%
FUND 451 LIGHT RAIL TRANSPORTATION	73,974	33,232	(40,742)	-55.1%	82,512	40.3%
FUND 452 GENERAL PARK EQUIP CAP	14,280	4,543	(9,737)	-68.2%	33,276	13.7%
FUND 453 LIGHT RAIL	19,993	1,200,533	1,180,540	5904.8%	1,394,260	86.1%
FUND 456 WATER IMPACT FEE(ORD912	116,563	68,528	(48,035)	-41.2%	1,121,878	6.1%
FUND 458 LIBRARY DEVELOPMENT FUND	1,032	449	(583)	-56.5%	3,271	13.7%
FUND 519 TRANSIT	716,385	1,732,447	1,016,062	141.8%	2,032,819	85.2%
FUND 520 WATER OPERATING	10,270,059	9,315,805	(954,254)	-9.3%	12,864,998	72.4%
FUND 521 WATER CAPITAL	326,742	208,871	(117,871)	-36.1%	1,037,280	20.1%
FUND 522 WATER METERS	31,926	22,917	(9,009)	-28.2%	27,810	82.4%
FUND 525 UTILITIES ADMINISTRATION	80,766	67,893	(12,873)	-15.9%	214,989	31.6%
FUND 530 SEWER OPERATING	4,447,417	4,428,018	(19,399)	-0.4%	5,873,521	75.4%
FUND 531 SEWER CAPITAL	40,299	40,657	358	0.9%	501,303	8.1%
FUND 536 FAC AUGMENTATION CRITIC	3,328	3,177	(151)	-4.5%	1,943	163.5%
FUND 537 FAC AUGMENTATION GENERAL	4,373	4,037	(336)	-7.7%	8,109	49.8%
FUND 540 SOLID WASTE OPERATING	7,478,219	7,641,840	163,621	2.2%	9,158,705	83.4%
FUND 541 SOLID WASTE CAPITAL	52,746	48,673	(4,073)	-7.7%	107,009	45.5%
FUND 543 LANDFILL CLOSURE	1,452,796	16,170	(1,436,626)	0.0%	100,000	16.2%
FUND 601 MAJOR CAPITAL & RENOVATION	559	482	(77)	-13.8%	2,557	18.9%
FUND 602 EQUIPMENT FUND	(10,649)	7,665	18,314	-172.0%	32,930	23.3%
FUND 605 FOLSOM PUBLIC FINANC AUTH	468,021	426,545	(41,476)	-8.9%	11,152,059	3.8%
FUND 606 RISK MANAGEMENT	133,724	9,987,929	9,854,205	0.0%	12,813,997	77.9%
FUND 751 POLICE SPECIAL REVENUE	82,562	39,895	(42,667)	-51.7%	315,072	12.7%
FUND 753 ZOO SPECIAL REVENUE	18,453	17,074	(1,379)	-7.5%	15,388	111.0%
FUND 760 WETLAND/OPEN SPACE MAIN	2,324	2,156	(168)	-7.2%	829	260.1%
FUND 766 POLICE IMPOUND	399	416	17	4.3%	-	-

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
Quarter Ended March 31, 2011

Fund # and Description	Expenditures through FY 2010 3/31/2010	Expenditures through FY 2011 3/31/2011	FY 2010 vs. 2011	Percent Change	Budget FY 2010/2011	Percent of 2011 Budget
FUND 010 GENERAL FUND	$ 45,264,216	$ 44,805,182	$ (459,034)	-1.0%	$ 61,869,206	72.4%
FUND 015 COMPENSATED LEAVES	765,154	1,896,672	1,131,518	147.9%	-	-
FUND 023 PUBLIC WORKS	3,729,259	3,470,106	(259,153)	-6.9%	6,005,763	57.8%
FUND 025 FSLM HISTORY INTERPR	5,554	17,026	11,472	206.6%	-	-
FUND 201 COMM DEV BLOCK GRANT	50,626	254,425	203,799	402.6%	528,183	48.2%
FUND 203 TRAFFIC CONGESTION R	2,391	-	(2,391)	-100.0%	-	-
FUND 204 LOS CERROS L&L AD	84,580	35,535	(49,045)	-58.0%	47,710	74.5%
FUND 205 BRIGGS RANCH L&L AD	68,354	55,846	(12,508)	-18.3%	84,591	66.0%
FUND 206 TRANSPORTATION SYSTE	69,451	1,447	(68,004)	-97.9%	330,000	0.4%
FUND 207 NATOMA STATION L&L A	169,001	134,069	(34,932)	-20.7%	172,029	77.9%
FUND 208 FOLSOM HGHTS L&L AD	24,741	16,541	(8,200)	-33.1%	25,509	64.8%
FUND 209 BROADSTONE UNIT 3 L	7,657	7,282	(375)	-4.9%	10,682	68.2%
FUND 210 BROADSTONE L&L AD	269,066	284,446	15,380	5.7%	296,078	96.1%
FUND 212 HANNAFORD CROSS L &	15,855	13,356	(2,499)	-15.8%	24,828	53.8%
FUND 213 LAKE NATOMA SHORES L	11,294	11,455	161	1.4%	22,486	50.9%
FUND 214 COBBLE HILLS/REFLECT	83,516	36,621	(46,895)	-56.2%	51,069	71.7%
FUND 219 FOLSOM ARTS & CULT'L	10,110	150	(9,960)	0.0%	10,000	1.5%
FUND 221 HOUSING TRUST FUND	1,786,330	166,614	(1,619,716)	-90.7%	254,854	65.4%
FUND 223 HUMBUG WILLOW CREEK	482,854	542,929	60,075	12.4%	2,189,095	24.8%
FUND 225 GENERAL PLAN AMENDME	68,422	70,176	1,754	2.6%	403,926	17.4%
FUND 226 TREE PLANTING & REPL	203,273	274,734	71,461	35.2%	403,720	68.1%
FUND 231 SIERRA ESTATES L & L	4,918	5,341	423	8.6%	7,451	71.7%
FUND 232 LAKERIDGE ESTATES L	4,783	11,872	7,089	148.2%	62,314	19.1%
FUND 233 LA COLLINA DEL LAGO	17,120	17,914	794	4.6%	38,233	46.9%
FUND 234 COBBLE RIDGE L & L	8,845	9,449	604	6.8%	14,288	66.1%
FUND 236 PRAIRIE OAKS RANCH L	174,130	146,773	(27,357)	-15.7%	200,313	73.3%
FUND 237 SILVERBROOK L&L	6,413	5,170	(1,243)	-19.4%	18,338	28.2%
FUND 238 REDEVELOPMENT AGY 20	1,214,719	307,727	(906,992)	-74.7%	2,836,582	10.8%
FUND 239 REDEVELOPMENT AGY 80	3,927,136	4,801,251	874,115	22.3%	8,287,923	57.9%
FUND 240 PARK DEDICATION (QUI	756	165,315	164,559	21767.1%	420	39360.7%
FUND 243 GAS TAX 2106	97,826	200,586	102,760	105.0%	294,781	68.0%
FUND 244 GAS TAX 2107	166,256	250,365	84,109	50.6%	500,486	50.0%
FUND 245 GAS TAX 2107.5	63	7,503	7,440	11809.5%	7,504	100.0%
FUND 246 PLANNING SERVICES	12,991	20,698	7,707	59.3%	21,001	98.6%
FUND 247 GAS TAX 2105	163,854	300,665	136,811	83.5%	388,736	77.3%
FUND 248 TRANSPORTATION TAX(S	5,199	30,649	25,450	489.5%	30,797	99.5%
FUND 249 WILLOW CREEK EAST L&	41,296	44,555	3,259	7.9%	67,574	65.9%
FUND 250 BLUE RAVINE OAKS L&L	25,268	17,607	(7,661)	-30.3%	36,190	48.7%
FUND 251 STEEPLECHASE L&L AD	17,040	19,119	2,079	12.2%	27,003	70.8%
FUND 252 WILLOW CREEK SOUTH L	110,114	103,664	(6,450)	-5.9%	158,116	65.6%
FUND 253 AMERICAN RV CANYON N	74,068	92,888	18,820	25.4%	102,644	90.5%
FUND 254 HISTORICAL DISTRICT	516	379	(137)	-26.6%	1,000	37.9%
FUND 260 WILLOW SPRINGS L & L	15,071	6,237	(8,834)	-58.6%	5,276	118.2%
FUND 262 WILLOW SPGS CFD 11 M	50,595	45,387	(5,208)	-10.3%	142,229	31.9%
FUND 266 CFD #12 MAINT. DIST.	387,140	332,606	(54,534)	-14.1%	411,183	80.9%
FUND 267 CFD #13 ARC MAINT. D	50,296	47,785	(2,511)	-5.0%	82,252	58.1%
FUND 270 ARC NO. L & L DIST #	4,129	5,765	1,636	39.6%	25,190	22.9%
FUND 271 THE RESIDENCES AT AR	7,760	9,916	2,156	27.8%	23,185	42.8%
FUND 272 FIELDSTONE MEADOWS L	1,227	3,122	1,895	0.0%	17,221	18.1%
FUND 273 SPHERE OF INFLUENCE	751,983	740,658	(11,325)	-1.5%	32,442	2283.0%
FUND 275 ARC L & L DIST #3	78,175	54,605	(23,570)	-30.2%	163,850	33.3%
FUND 276 NEW MEASURE A	1,124,608	962,440	(162,168)	0.0%	1,485,869	64.8%
FUND 277 ENRGY EFF & CONSV BLK GRT	1,000	341,090	340,090	0.0%	655,100	52.1%
FUND 302 CCF DEBT SERVICE	1,209,064	670,560	(538,504)	-44.5%	252,321	265.8%
FUND 305 1993 G O SCHOOL FAC	13,874,849	147,756	(13,727,093)	-98.9%	3,317,717	4.5%
FUND 313 REDEVELOPMENT AGY DEBT SERV	4,942,724	1,544,493	(3,398,231)	-68.8%	2,557,762	60.4%
FUND 320 FSAD REFUNDING	402	418	16	4.0%	557	75.0%
FUND 321 1982-1 NIMBUS AD D S	1,400	1,462	62	4.4%	1,948	75.1%
FUND 325 TRAFFIC SIGNAL COP R	18,780	3,108	(15,672)	-83.5%	55,584	5.6%
FUND 337 RECREATION FACILITIE	1,290	1,244	(46)	-3.6%	62,646	2.0%
FUND 338 CENTRAL FIRE STA COP	6,381	6,332	(49)	-0.8%	268,244	2.4%
FUND 411 SUPPLEMENTAL PARK FE	557,324	59,568	(497,756)	-89.3%	99,398	59.9%
FUND 412 PARK IMPROVEMENTS	1,976,491	1,666,564	(309,927)	-15.7%	2,383,857	69.9%
FUND 416 CFD #10 RUSSELL RANC	2,856	122	(2,734)	-95.7%	162	75.3%
FUND 425 ZOO CAPITAL PROJECTS	45,314	30,387	(14,927)	-32.9%	54,000	56.3%

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
Quarter Ended March 31, 2011

Fund # and Description	Expenditures through FY 2010 3/31/2010	Expenditures through FY 2011 3/31/2011	FY 2010 vs. 2011	Percent Change	Budget FY 2010/2011	Percent of 2011 Budget
FUND 428 POLICE CAPITAL	246,068	246,683	615	0.2%	247,141	99.8%
FUND 431 REDEVELOPMENT AGY CA	1,962,566	7,968,603	6,006,037	306.0%	18,687,485	42.6%
FUND 438 PARKWAY II CFD #14	9,021	20,820	11,799	130.8%	592	3516.9%
FUND 441 FIRE CAPITAL	16,641	74,246	57,605	346.2%	176,808	42.0%
FUND 445 GENERAL CAPITAL	544	3,509	2,965	545.0%	101,123	3.5%
FUND 446 TRANSPORTATION IMPR	5,101,177	750,484	(4,350,693)	-85.3%	10,872,558	6.9%
FUND 448 DRAINAGE CAPITAL IMP	217,225	99,266	(117,959)	-54.3%	179,295	55.4%
FUND 451 LIGHT RAIL TRANSPORT	32,336	38,625	6,289	19.4%	82,512	46.8%
FUND 452 GENERAL PARK EQUIP	57	26,522	26,465	46429.8%	33,276	79.7%
FUND 453 LIGHT RAIL	746,066	1,029,337	283,271	38.0%	1,394,260	73.8%
FUND 456 WATER IMPACT FEE(ORD	1,235,286	89,068	(1,146,218)	-92.8%	1,121,878	7.9%
FUND 458 LIBRARY DEVELOPMENT	49,102	6,403	(42,699)	-87.0%	4,756	134.6%
FUND 519 TRANSIT	1,548,350	1,591,693	43,343	2.8%	2,034,499	78.2%
FUND 520 WATER OPERATING	13,872,689	10,295,460	(3,577,229)	-25.8%	13,514,660	76.2%
FUND 521 WATER CAPITAL	751,672	463,441	(288,231)	-38.3%	1,067,716	43.4%
FUND 522 WATER METERS	10,196	6,462	(3,734)	-36.6%	27,810	23.2%
FUND 525 UTILITIES ADMINISTRATION	456,101	66,277	(389,824)	-85.5%	216,067	30.7%
FUND 530 SEWER OPERATING	4,189,172	5,091,228	902,056	21.5%	6,876,796	74.0%
FUND 531 SEWER CAPITAL	823	257,478	256,655	31185.3%	505,491	50.9%
FUND 536 FAC AUGMENTATION CRI	(2,454)	1,457	3,911	-159.4%	1,943	75.0%
FUND 537 FAC AUGMENTATION GEN	4,380	6,082	1,702	38.9%	8,109	75.0%
FUND 540 SOLID WASTE OPERATIN	6,932,786	7,118,971	186,185	2.7%	9,226,852	77.2%
FUND 541 SOLID WASTE CAPITAL	80,175	76,486	(3,689)	-4.6%	107,009	71.5%
FUND 543 LANDFILL CLOSURE	1,804,717	16,543	(1,788,174)	0.0%	104,937	15.8%
FUND 601 MAJOR CAPITAL &RENOV	4,056	1,918	(2,138)	-52.7%	2,557	75.0%
FUND 602 EQUIPMENT FUND	511,117	86,543	(424,574)	-83.1%	32,930	262.8%
FUND 605 FOLSOM PUBLIC FINANC	193,198	8,548	(184,650)	-95.6%	11,152,059	0.1%
FUND 606 RISK MANAGEMENT	649,439	9,052,592	8,403,153	0.0%	12,813,997	70.6%
FUND 751 POLICE SPECIAL REVENUE	4,961	231,273	226,312	4561.8%	315,072	73.4%
FUND 753 ZOO SPECIAL REVENUE	22,278	47,901	25,623	115.0%	59,388	80.7%
FUND 760 WETLAND/OPEN SPACE MAINT	7,468	622	(6,846)	-91.7%	8,317	7.5%

APPENDIX C

City of Folsom, California
Combined General Fund

Revenue and Expense Statement
Quarter Ended March 31, 2011

	FY 2010 As of 3/31/2010	FY 2011 As of 3/31/2011	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 3/31/2011	March 2011 75% of Year Elapsed VARIANCE Forecast vs Budget $	%	VARIANCE Acutal vs Budget $	%
REVENUES:									
Taxes:									
Property	$ 10,841,966	$ 9,671,551	$ 19,864,031	$ 20,540,000	$ 20,000,000	$ (540,000)	97%	$ (10,868,449)	47%
Sales And Use	7,785,228	8,547,515	13,716,215	15,414,387	15,414,387	-	100%	(6,866,872)	55%
Transient Occupancy	794,511	904,778	1,109,369	1,100,000	1,200,000	100,000	109%	(195,222)	82%
Real Property Transfer	113,257	152,652	227,464	260,000	260,000	-	100%	(107,348)	59%
Franchise Fees	-	-	711,458	545,133	545,133	-	100%	(545,133)	0%
Other	127,925	142,400	512,176	380,000	380,000	-	100%	(237,600)	37%
Licenses And Permits	1,176,360	1,125,693	1,356,858	1,505,496	1,322,226	(183,270)	88%	(379,803)	75%
Intergovernmental	3,119,726	3,153,901	6,492,143	6,601,169	6,642,319	41,150	101%	(3,447,268)	48%
Charges For Current Services	6,779,238	7,154,444	9,741,531	8,353,648	9,509,734	1,156,086	114%	(1,199,204)	86%
Fines And Forfeitures	212,757	178,371	424,346	356,600	333,000	(23,600)	93%	(178,229)	50%
Interest	159,885	33,475	228,302	200,000	75,000	(125,000)	38%	(166,525)	17%
Miscellaneous	325,882	221,516	492,683	324,440	403,402	78,962	124%	(102,924)	68%
Operating Transfers In	5,433,008	6,290,283	11,619,749	11,629,354	11,311,465	(317,889)	97%	(5,339,071)	54%
TOTAL REVENUES	36,869,743	37,576,579	66,496,325	67,210,227	67,396,666	186,439	100%	(29,633,648)	56%
EXPENDITURES:									
Current Operating:									
General Government	$ 7,664,180	$ 8,419,042	$ 10,281,402	$ 8,371,311	$ 10,549,335	$ 2,178,024	126%	$ (47,731)	101%
Public Safety	25,724,627	23,986,820	33,839,038	32,923,380	31,828,388	(1,094,992)	97%	8,936,560	73%
Public Ways and Facilities	3,886,359	3,597,087	5,205,728	6,005,763	5,116,100	(889,663)	85%	2,408,676	60%
Community Services	2,724,397	2,298,450	3,743,426	2,728,776	2,968,208	239,432	109%	430,326	84%
Culture and Recreation	9,374,983	8,895,354	12,861,912	11,977,796	11,782,490	(195,306)	98%	3,082,442	74%
Non-Departmental	2,523,945	4,768,097	4,119,659	5,767,943	5,920,243	152,300	103%	999,846	83%
Operating Transfers Out	1,082	13,865	4,312,323	100,000	13,865	(86,135)	14%	86,135	14%
TOTAL EXPENDITURES	51,899,573	51,978,715	74,363,488	67,874,969	68,178,629	303,660	100%	15,896,254	77%
APPROPRIATION OF FUND BALANCE	(15,029,830)	(14,402,136)	(7,867,164)	(664,742)	(781,963)				
FUND BALANCE, JULY 1	15,134,651	7,267,487	15,134,651	7,267,487	7,267,487				
FUND BALANCE	104,821	(7,134,649)	7,267,487	6,602,745	6,485,524				
NONSPENDABLE FUND BALANCE	(3,824,944)	(324,821)	(331,796)	(324,821)	(324,821)				
RESTRICTED FUND BALANCE	(615,337)	(1,560,182)	(1,415,621)	(1,560,182)	(1,560,182)				
COMMITTED FUND BALANCE									
ASSIGNED FUND BALANCE									
UNRESTRICTED FUND BALANCE	$ (4,335,460)	$ (9,019,652)	$ 5,520,070	$ 4,717,742	$ 4,600,521				

APPENDIX D

City of Folsom, California

Expenditure Summary - General Fund Departments
Quarter Ended March 31, 2011

	FY 2010 As of 3/31/2010	FY 2011 As of 3/31/2011	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 3/31/2011	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs. Budget $	VARIANCE Actual vs. Budget %
EXPENDITURES:									
City Council	$ 73,670	$ 97,620	$ 124,501	$ 135,566	$ 135,566	$ -	100%	$ (37,946)	72%
City Manager	609,765	862,322	824,701	1,143,434	1,128,795	(14,639)	99%	(281,112)	75%
City Clerk	290,856	297,845	406,091	404,656	388,052	(16,604)	96%	(106,811)	74%
Finance	1,688,771	1,509,809	2,265,892	2,101,736	1,995,218	(106,518)	95%	(591,927)	72%
City Attorney	700,088	582,956	933,262	799,114	781,810	(17,304)	98%	(216,158)	73%
Human Resources	752,917	577,637	997,240	779,802	725,817	(53,985)	93%	(202,165)	74%
Admin Services	1,910,814	1,641,265	2,505,432	2,071,145	2,116,734	45,589	102%	(429,880)	79%
Econ Dev	264,184	61,754	328,721	7,500	68,254	60,754	910%	54,254	823%
Police	14,525,369	13,453,750	18,894,497	18,649,288	18,101,442	(547,846)	97%	(5,195,538)	72%
Fire	11,199,258	10,533,070	14,944,541	14,274,092	13,726,946	(547,146)	96%	(3,741,022)	74%
Community Development	2,460,213	2,236,696	3,414,705	2,721,276	2,899,954	178,678	107%	(484,580)	82%
Parks & Recreation	8,087,352	7,777,892	11,075,172	10,404,413	10,305,718	(98,695)	99%	(2,626,521)	75%
Library	1,287,631	1,117,462	1,786,740	1,573,383	1,476,772	(96,611)	94%	(455,921)	71%
Fleet Mngmt	854,805	824,712	1,147,454	935,858	1,092,634	156,776	117%	(111,146)	88%
Public Works	3,886,359	3,597,087	5,205,728	6,005,763	5,116,100	(889,663)	85%	(2,408,676)	60%
Other	782,494	2,024,876	1,076,829	-	2,184,709	2,184,709		2,024,876	
Non Departmental	2,523,945	4,768,097	4,119,659	5,767,943	5,920,243	152,300	103%	(999,846)	83%
Operating Transfers Out	1,082	13,865	4,312,323	100,000	13,865	(86,135)	14%	(86,135)	14%
TOTAL EXPENDITURES:	$ 51,899,573	$ 51,978,715	$ 74,363,488	$ 67,874,969	$ 68,178,629	$ 303,660	100%	$ (15,896,254)	77%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended March 31, 2011

March 2011

75% of Year Elapsed

	FY 2010 As of 3/31/2010	FY 2011 As of 3/31/2011	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 3/31/2011	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs. Budget $	VARIANCE Actual vs. Budget %
SUMMARY									
TOTAL: TAX RELATED REVENUES	$ 19,662,887	$ 19,418,896	$ 36,140,713	$ 38,239,520	$ 37,799,520	$ (440,000)	99%	$ (18,820,624)	51%
TOTAL: NON-TAX RELATED REVENUES	17,206,856	18,157,683	30,355,612	28,970,707	29,597,146	626,439	102%	(10,813,024)	63%
TOTAL: GENERAL FUND REVENUES	**$ 36,869,743**	**$ 37,576,579**	**$ 66,496,325**	**$ 67,210,227**	**$ 67,396,666**	**$ 186,439**	**100%**	**$ (29,633,648)**	**56%**
TAX RELATED REVENUES									
Property Tax	$ 10,841,966	$ 9,671,551	$ 19,864,031	$ 20,540,000	$ 20,000,000	$ (540,000)	97%	$ (10,868,449)	47%
Sales & Use									
Point-of-Sale	6,354,933	6,488,192	10,951,360	11,720,957	11,720,957	-	100%	(5,232,765)	55%
In-Lieu	1,190,787	1,815,410	2,381,573	3,345,865	3,345,865	-	100%	(1,530,455)	54%
Prop 172	239,508	243,913	383,282	347,565	347,565	-	100%	(103,652)	70%
	7,785,228	8,547,515	13,716,215	15,414,387	15,414,387	-	100%	(6,866,872)	55%
Transient Occupancy Tax	794,511	904,778	1,109,369	1,100,000	1,200,000	100,000	109%	(195,222)	82%
Real Property Transfer	113,257	152,652	227,464	260,000	260,000	-	100%	(107,348)	59%
Franchise Fees	-	-	711,458	545,133	545,133	-	100%	(545,133)	0%
Other Taxes	127,925	142,400	512,176	380,000	380,000	-	100%	(237,600)	37%
TOTAL: TAX RELATED REVENUES	**$ 19,662,887**	**$ 19,418,896**	**$ 36,140,713**	**$ 38,239,520**	**$ 37,799,520**	**$ (440,000)**	**99%**	**$ (18,820,624)**	**51%**
NON-TAX RELATED REVENUES									
Licenses & Permits									
Building Permits	$ 627,103	$ 574,705	$ 756,447	$ 901,426	$ 720,000	$ (181,426)	80%	$ (326,721)	64%
Encroachment Permit	32,401	29,408	48,046	30,000	35,000	5,000	117%	(592)	98%
Planning Permits	9,571	13,071	12,777	14,200	17,356	3,156	122%	(1,129)	92%
Business Licenses	489,527	492,122	517,368	541,670	531,670	(10,000)	98%	(49,548)	91%
Other Permits	100	100	200	200	200	-	100%	(100)	50%
Wide Load Permits	17,658	16,287	22,020	18,000	18,000	-	100%	(1,713)	90%
Subtotal: Licenses & Permits	**$ 1,176,360**	**$ 1,125,693**	**$ 1,356,858**	**$ 1,505,496**	**$ 1,322,226**	**$ (183,270)**	**88%**	**$ (379,803)**	**75%**
Intergovernmental									
Vehicle License Fees	$ 2,690,331	$ 2,692,749	$ 5,434,694	$ 5,500,000	$ 5,368,300	$ (131,700)	98%	$ (2,807,251)	49%
State Grants	206,087	203,781	207,634	71,114	333,523	262,409	469%	132,667	287%
Federal Grants	2,502	70,669	304,622	671,055	621,055	(50,000)	93%	(600,386)	11%
Homeowners Property Tax Relief	141,672	139,221	283,345	275,000	250,000	(25,000)	91%	(135,779)	51%
Vehicle Abatement	53,980	23,040	79,540	60,000	45,000	(15,000)	75%	(36,960)	38%
Library Reimbursement	25,154	24,441	182,308	24,000	24,441	441	102%	441	102%
Subtotal: Intergovernmental	**$ 3,119,726**	**$ 3,153,901**	**$ 6,492,143**	**$ 6,601,169**	**$ 6,642,319**	**$ 41,150**	**101%**	**$ (3,447,268)**	**48%**
Charges for Services									
Administrative Fees	$ 245	$ 261	$ 1,124	$ 500	$ 388	$ (112)	78%	$ (239)	52%
Insurance Refund	94,449	806	-	-	1,613	1,613		806	
Recovery of Damages	14,566	3,358	9,266	1,000	3,358	2,358	336%	2,358	336%
Recovery of Labor and Benefits	235,062	135,247	294,678	225,000	150,000	(75,000)	67%	(89,753)	60%
Other Charges	243,353	156,189	250,690	279,418	305,287	25,869	109%	(123,229)	56%
	587,675	295,861	555,758	505,918	460,646	(45,272)	91%	(210,057)	58%
Police	109,097	61,678	133,663	155,800	76,737	(79,063)	49%	(94,122)	40%
Fire	65,126	47,321	79,910	80,600	65,398	(15,202)	81%	(33,279)	59%
Ambulance	1,279,128	1,536,056	1,875,004	1,900,000	1,900,000	-	100%	(363,944)	81%
OES Reimbursement	363,276	16,433	403,477	175,000	20,100	(154,900)	11%	(158,567)	9%
	1,707,530	1,599,810	2,358,391	2,155,600	1,985,498	(170,102)	92%	(555,790)	74%
Development-Building Fees	366,687	372,710	487,482	847,689	503,101	(344,588)	59%	(474,979)	44%
Development-Engineering Fees	149,693	265,745	198,739	166,588	315,438	148,850	189%	99,157	160%
Development-Planning Fees	141,079	216,680	196,680	169,748	269,844	100,096	159%	46,932	128%
Development-Misc Fees	6,758	54,510	10,167	92,890	85,354	(7,536)	92%	(38,380)	59%
	664,217	909,645	893,068	1,276,915	1,173,737	(103,178)	92%	(367,270)	71%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended March 31, 2011

March 2011

75% of Year Elapsed

	FY 2010 As of 3/31/2010	FY 2011 As of 3/31/2011	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 3/31/2011	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs. Budget $	VARIANCE Actual vs. Budget %
Community Center	214,640	173,409	280,410	162,198	218,089	55,891	134%	11,211	107%
Recreation	614,485	544,204	969,111	923,200	887,882	(35,318)	96%	(378,996)	59%
Aquatics	425,152	421,875	808,106	767,600	815,098	47,498	106%	(345,725)	55%
Sports	991,306	1,011,199	1,437,654	1,405,000	1,461,086	56,086	104%	(393,801)	72%
Parks Lighting Fee	6,200	5,761	7,670	8,000	7,040	(960)	88%	(2,239)	72%
Youth Field User Fees	19,860	22,420	25,092	25,000	35,160	10,160	141%	(2,580)	90%
Zoo Admission Fees	258,127	356,039	451,430	643,417	535,352	(108,065)	83%	(287,378)	55%
	2,529,770	2,534,907	3,979,473	3,934,415	3,959,707	25,292	101%	(1,399,508)	64%
Public Works Fees	380,949	552,546	716,905	75,000	653,412	578,412	871%	477,546	737%
Compensated Absences	800,000	1,199,997	1,104,273	250,000	1,199,997	949,997	480%	949,997	480%
Subtotal: Charges for Services	**$ 6,779,238**	**$ 7,154,444**	**$ 9,741,531**	**$ 8,353,648**	**$ 9,509,734**	**$ 1,156,086**	**114%**	**$ (1,199,204)**	**86%**
Fines & Forfeitures									
Parking	$ 57,730	$ 29,670	$ 79,236	$ 80,000	$ 55,000	$ (25,000)	69%	$ (50,330)	37%
Code Enforcement	625	1,176	770	15,000	3,000	(12,000)	20%	(13,824)	8%
Traffic	52,168	54,470	137,066	100,000	115,000	15,000	115%	(45,530)	54%
Court	62,096	65,919	154,970	100,000	115,000	15,000	115%	(34,081)	66%
Library	39,103	26,226	50,656	60,600	44,000	(16,600)	73%	(34,374)	43%
Other Fines	1,035	910	**1,648**	1,000	1,000	-	100%	(90)	91%
Subtotal: Fines & Forfeitures	**$ 212,757**	**$ 178,371**	**$ 424,346**	**$ 356,600**	**$ 333,000**	**$ (23,600)**	**93%**	**$ (178,229)**	**50%**
Interest Earnings	159,885	33,475	228,302	200,000	75,000	(125,000)	38%	(166,525)	17%
Miscellaneous									
Rental Income	$ 4,942	$ 22	$ -	$ 2,000	$ 44	$ (1,956)	2%	$ (1,978)	1%
Cell Tower Rentals	217,676	137,233	350,005	78,000	137,233	59,233	176%	59,233	176%
Fixed Asset Disposition	61,984	29,274	63,216	25,000	29,274	4,274	117%	4,274	117%
Library	16,552	32,749	46,464	52,575	52,478	(97)	100%	(19,826)	62%
Sundry	24,728	22,238	32,998	166,865	184,373	17,508	110%	(144,627)	13%
Subtotal: Miscellaneous	**$ 325,882**	**$ 221,516**	**$ 492,683**	**$ 324,440**	**$ 403,402**	**$ 78,962**	**124%**	**$ (102,924)**	**68%**
Operating Transfers In	5,433,008	6,290,283	11,619,749	11,629,354	$ 11,311,465	$ -	97%	$ (5,339,071)	54%
TOTAL: NON-TAX RELATED REVENUES	**$ 17,206,856**	**$ 18,157,683**	**$ 30,355,612**	**$ 28,970,707**	**$ 29,597,146**	**$ 944,328**	**102%**	**$ (10,813,024)**	**63%**

APPENDIX F

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

Revenue and Expense Statement
Quarter Ended March 31, 2011

	FY 2010 As of 3/31/2010	FY 2011 As of 3/31/2011	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 3/31/2011	March 31 75% of Year Elapsed VARIANCE Forecast vs Budget $	%	VARIANCE Actual vs Budget $	%
REVENUES:									
Taxes	$ 833,455	$ 769,203	$ 1,481,077	$ 1,545,000	$ 1,529,550	$ (15,450)	99%	$ (775,797)	50%
Intergovernmental	-	-	-	-	-	-		-	
Charges for Current Services	-	22,527	1,831	-	30,036	30,036		22,527	
Impact Fee Revenue	-	-	-	-	-	-		-	
Interest Revenue	24,786	56,594	30,655	25,000	75,457	50,457	302%	31,594	226%
Other Revenue	-	1,000	8,590	1,193,707	1,461	(1,192,246)	0%	(1,192,707)	0%
Operating Transfers In	1,550,000	-	1,550,000	-	-	-		-	
TOTAL REVENUES	2,408,241	849,324	3,072,153	2,763,707	1,636,504	(1,127,203)	59%	(1,914,383)	31%
EXPENDITURES:									
Salary & Benefits	$ 188,848	$ 149,738	$ 255,144	$ 207,239	$ 180,620	$ (26,619)	87%	$ 57,501	72%
Services & Supplies	10,819	3,973	12,399	10,300	5,297	(5,003)	51%	6,327	39%
Contracts	983,862	62,778	184,683	2,481,108	1,305,616	(1,175,492)	53%	2,418,330	3%
Insurance	9,901	3,512	12,767	9,512	9,512	-	100%	6,000	37%
Other Operating Expenses	4,104	1,922	5,992	5,600	2,563	(3,037)	46%	3,678	34%
Capital Outlay	-	-	-	-	-	-		-	
Operating Transfers Out	27,736	92,117	85,472	122,823	122,823	-	100%	30,706	75%
TOTAL EXPENDITURES	1,225,270	314,040	556,457	2,836,582	1,626,431	1,210,151	57%	2,522,542	11%
APPROPRIATION OF FUND BALANCE	1,182,971	535,284	2,515,696	(72,875)	10,073				
FUND BALANCE, JULY 1	6,482,062	8,997,758	6,482,062	8,997,758	8,997,758				
FUND BALANCE	$ 7,665,033	$ 9,533,042	$ 8,997,758	$ 8,924,883	$ 9,007,831				
NONSPENDABLE FUND BALANCE	(2,261,875)	(2,261,875)	(2,261,875)	(2,261,875)	$ (2,261,875)				
RESTRICTED FUND BALANCE	(74,635)	(69,025)	-	(69,025)	(69,025)				
COMMITTED FUND BALANCE									
ASSIGNED FUND BALANCE									
UNRESTRICTED FUND BALANCE (DEFICIT)	$ 5,328,523	$ 7,202,142	$ 6,735,883	$ 6,593,983	$ 6,676,931				

APPENDIX G

City of Folsom, California

Redevelopment Agency Fund Central Folsom Redevelopment Project

Revenue and Expense Statement
Quarter Ended March 31, 2011

	FY 2010 As of 3/31/2010	FY 2011 As of 3/31/2011	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 3/31/2011	March 31 75% of Year Elapsed VARIANCE Forecast vs Budget $	%	VARIANCE Actual vs Budget $	%
REVENUES:									
Taxes	$ 3,333,819	$ 3,076,812	$ 5,924,306	$ 6,200,000	$ 6,138,000	$ (62,000)	99%	$ (3,123,188)	50%
Intergovernmental	-	-	-	-		-		-	
Charges for Current Services	35,835	35,502	6,984	50,000	47,336	(2,664)	95%	(14,498)	71%
Impact Fee Revenue	-	-	-	-		-		-	
Interest Revenue	60,167	45,882	74,982	70,000	61,177	(8,823)	87%	(24,118)	66%
Other Revenue	-	43,675	(14,417)	512,833	43,883	(468,950)	9%	(469,158)	9%
Operating Transfers In	-	82,741	-	-	82,741	82,741		82,741	
TOTAL REVENUES	3,429,821	3,284,612	5,991,855	6,832,833	6,373,137	(459,696)	93%	(3,548,221)	48%
EXPENDITURES:									
Salary & Benefits	$ 427,096	$ 420,936	$ 587,190	$ 586,108	$ 561,248	$ (24,860)	96%	$ 165,172	72%
Services & Supplies	36,781	72,912	71,361	97,888	97,216	(672)	99%	24,976	74%
Contracts	317,508	993,243	4,209,766	3,767,826	3,575,736	(192,090)	95%	2,774,583	26%
Insurance	22,239	23,232	41,836	37,916	37,916	-	100%	14,684	61%
Other Operating Expenses	5,987	22,128	25,358	26,880	29,504	2,624	110%	4,752	82%
Capital Outlay	-	185,474	-	495,000	247,299	(247,701)	50%	309,526	37%
Operating Transfers Out	3,144,636	3,094,151	3,510,027	3,276,305	3,276,305	-	100%	182,154	94%
						-		-	
TOTAL EXPENDITURES	3,954,247	4,812,076	8,445,538	8,287,923	7,825,224	462,699	94%	3,475,847	58%
			-	-	-				
APPROPRIATION OF FUND BALANCE	(524,426)	(1,527,464)	(2,453,683)	(1,455,090)	(1,452,087)				
FUND BALANCE, JULY 1	9,045,403	6,591,720	9,045,403	6,591,720	6,591,720				
FUND BALANCE	$ 8,520,977	$ 5,064,256	$ 6,591,720	$ 5,136,630	$ 5,139,633				
NONSPENDABLE FUND BALANCE	(1,175,625)	(1,175,625)	(1,175,625)	(1,175,625)	(1,175,625)				
RESTRICTED FUND BALANCE	(223,013)	(1,580,330)	-	(1,580,330)	(1,580,330)				
COMMITTED FUND BALANCE									
ASSIGNED FUND BALANCE									
UNRESTRICTED FUND BALANCE	$ 7,122,339	$ 2,308,301	$ 5,416,095	$ 2,380,675	$ 2,383,678				

APPENDIX H

March 31

75% of Year Elapsed

Combined Water Funds*

Revenue and Expense Statement
Quarter Ended March 31, 2011

	FY 2010 As of 3/31/2010	FY 2011 As of 3/31/2011	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 3/31/2011	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
OPERATING REVENUES:									
Charges For Services	8,971,580	9,302,563	11,805,957	12,531,429	12,247,708	(283,721)	98%	(3,228,866)	74%
TOTAL OPERATING REVENUES	8,971,580	9,302,563	11,805,957	12,531,429	12,247,708	(283,721)	98%	(3,228,866)	74%
OPERATING EXPENSES:									
Employee Services	2,841,647	2,913,715	3,834,397	4,066,208	3,884,953	181,255	96%	1,152,493	72%
Utilities	434,489	537,562	574,697	697,000	711,031	(14,031)	102%	159,438	77%
Supplies	537,052	485,674	758,257	832,567	694,712	137,855	83%	346,893	58%
Maintenance and Operation	172,192	214,536	235,023	738,948	292,653	446,295	40%	524,412	29%
Contractual Services	4,907,460	1,058,191	6,443,381	4,192,174	1,528,265	2,663,909	36%	3,133,983	25%
Depreciation	2,759,303	2,656,822	3,678,669	-	3,542,429	(3,542,429)		(2,656,822)	
Other Operating Expenses	254,185	282,934	362,142	432,217	403,101	29,116	93%	149,283	65%
TOTAL OPERATING EXPENSES	11,906,328	8,149,434	15,886,566	10,959,114	11,057,146	(98,032)	101%	2,809,680	74%
OPERATING INCOME	(2,934,748)	1,153,129	(4,080,609)	1,572,315	1,190,562	(265,256)	76%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	401,581	262,616	453,845	265,000	350,155	85,155	132%	(2,384)	99%
Other	14,240	29,272	156,436	1,757,727	48,503	(1,709,224)	3%	(1,728,455)	2%
Investment Income	44,511	21,670	45,828	(2,190)	28,893	31,083	-1319%	23,860	-989%
Intergovernmental	-	-	-	-	-	-		-	
Proceeds of Financing	-	-	17,953	-	-	-		-	
Debt Service Expense	(1,461,228)	(1,542,464)	(1,272,487)	(2,084,229)	(2,084,229)	-	100%	(541,765)	74%
Other Reimbursements	-	-	-	-	-	-		-	
Capital Outlay - Projects	(728,074)	(492,105)	(597,530)	(1,031,634)	(557,994)	473,640	54%	(539,529)	48%
TOTAL NONOPERATING REVENUE (EXPENSE)	(1,728,970)	(1,721,011)	(1,195,955)	(1,095,326)	(2,214,672)	(1,119,346)	202%	(2,788,273)	157%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(4,663,718)	(567,882)	(5,276,564)	476,989	(1,024,110)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	1,313,379	-	3,622,710	500,000	500,000	-	100%	(500,000)	0%
Transfers Out	(1,929,696)	(794,577)	(5,085,986)	(1,657,087)	(1,657,087)	(1,119,346)	100%	(862,510)	48%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(616,317)	(794,577)	(1,463,276)	(1,157,087)	(1,157,087)				
CHANGE IN NET ASSETS	(5,280,035)	(1,362,459)	(6,739,840)	(680,098)	(2,181,197)				
NET ASSETS, JULY 1	81,600,290	74,860,450	81,600,290	74,860,582	74,860,582				
NET ASSETS	76,320,255	73,497,991	74,860,450	74,180,484	72,679,385				
RESTRICTED NET ASSETS	(1,944,470)	(1,888,487)	-	(1,888,487)	(1,888,487)				
UNRESTRICTED NET ASSETS	$ 74,375,785	$ 71,609,504	$ 74,860,450	$ 72,291,997	$ 70,790,898				

APPENDIX I

March 31

75% of Year Elapsed

Combined Wastewater Funds*

Revenue and Expense Statement
Quarter Ended March 31, 2011

	FY 2010 As of 3/31/2010	FY 2011 As of 3/31/2011	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 3/31/2011	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
OPERATING REVENUES:									
Charges For Services	4,366,544	4,345,855	5,851,107	5,887,000	5,823,384	(63,616)	99%	(1,541,145)	74%
Prison Services	56,000	56,000	56,000	67,200	56,000	(11,200)	83%	(11,200)	83%
TOTAL OPERATING REVENUES	4,422,544	4,401,855	5,907,107	5,954,200	5,879,384	(74,816)	99%	(1,552,345)	74%
OPERATING EXPENSES:									
Employee Services	1,447,573	1,495,695	1,961,691	2,093,608	1,994,260	(99,348)	95%	597,913	71%
Utilities	34,577	40,022	46,760	50,000	50,000	-	100%	9,978	80%
Supplies	223,227	156,838	327,744	288,803	209,117	(79,686)	72%	131,965	54%
Maintenance and Operation	115,704	76,367	133,006	186,390	101,823	(84,567)	55%	110,023	41%
Contractual Services	107,768	46,896	108,555	987,929	66,716	(921,213)	7%	941,033	5%
Depreciation	902,782	960,870	1,208,562	-	1,281,160	1,281,160		(960,870)	
Other Operating Expenses	99,066	104,004	113,403	142,165	138,672	(3,493)	98%	38,161	73%
TOTAL OPERATING EXPENSES	2,930,697	2,880,692	3,899,721	3,748,895	3,841,748	92,853	102%	868,203	77%
OPERATING INCOME (LOSS)	1,491,847	1,521,163	2,007,386	2,205,305	2,037,636	(167,669)	92%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	36,408	38,257	49,518	30,000	51,009	21,009	170%	8,257	128%
Investment Income	27,210	28,563	34,919	31,042	38,084	7,042	123%	(2,479)	92%
Other	1,553	-	43,565	(111,721)	4,551	116,272	-4%	111,721	0%
Debt Service	-	(82,595)	-	-	(82,595)	(82,595)		(82,595)	
Capital Outlay - Projects	(413,985)	(1,972,024)	(18,247)	(2,887,335)	(2,543,865)	343,470	88%	(915,311)	68%
TOTAL NONOPERATING REVENUE (EXPENSE)	(348,814)	(1,987,799)	109,755	(2,938,014)	(2,532,816)	405,198	86%	(880,407)	68%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,143,033	(466,636)	2,117,141	(732,709)	(495,180)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-		-	
Transfers Out	(924,504)	(479,152)	(1,686,304)	(746,057)	(746,057)	-	0%	(266,905)	180%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(924,504)	(479,152)	(1,686,304)	(746,057)	(746,057)				
CHANGE IN NET ASSETS	218,529	(945,788)	430,837	(1,478,766)	(1,241,237)				
NET ASSETS, JULY 1	39,098,598	39,529,435	39,098,598	39,529,435	39,529,435				
NET ASSETS	39,317,127	38,583,647	39,529,435	38,050,669	38,288,198				
RESTRICTED NET ASSETS	(277,658)	(566,185)	-	(566,185)	(566,185)				
UNRESTRICTED NET ASSETS	$ 39,039,469	$ 38,017,462	$ 39,529,435	$ 37,484,484	$ 37,722,013				

APPENDIX J

March 31

75% of Year Elapsed

Combined Solid Waste Funds*

Revenue and Expense Statement
Quarter Ended March 31, 2011

	FY 2010 As of 3/31/2010	FY 2011 As of 3/31/2011	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 3/31/2011	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
OPERATING REVENUES:									
Charges For Services	7,399,987	7,571,673	9,938,754	9,844,000	10,135,661	291,661	103%	(2,272,327)	77%
TOTAL OPERATING REVENUES	7,399,987	7,571,673	9,938,754	9,844,000	10,135,661	291,661	103%	(2,272,327)	77%
OPERATING EXPENSES:									
Employee Services	3,014,447	3,061,251	3,991,661	3,836,613	4,081,668	245,055	106%	775,362	80%
Utilities	9,506	10,082	12,401	12,236	13,152	916	107%	2,154	82%
Supplies	455,313	526,550	663,432	668,959	702,067	33,108	105%	142,409	79%
Maintenance and Operation	454,526	456,120	594,248	589,480	608,160	18,680	103%	133,360	77%
Contractual Services	376,959	1,042,466	729,505	1,441,261	1,336,324	(104,937)	93%	398,795	72%
Depreciation	668,414	576,622	891,090	-	768,829	768,829		(576,622)	
Other Operating Expenses	232,236	216,655	320,277	287,608	288,873	1,265	100%	70,953	75%
TOTAL OPERATING EXPENSES	5,211,401	5,889,746	7,202,614	6,836,157	7,799,074	962,917	114%	946,411	86%
OPERATING INCOME (LOSS)	2,188,586	1,681,927	2,736,140	3,007,843	2,336,587				
NONOPERATING REVENUE (EXPENSE):									
Impact Fees	51,402	47,893	58,477	50,000	63,857	13,857	128%	(2,107)	96%
Investment Income	5,805	11,054	6,966	1,000	14,739	13,739	1474%	10,054	1105%
Intergovernmental Revenues	47,225	30,849	93,967	42,500	42,500	-	100%	(11,651)	73%
Other	26,546	29,042	36,824	(727,795)	53,595	781,390	-7%	(756,837)	-4%
Debt Service-Expense	(377,028)	(292,116)	(45,729)	(400,000)	(400,000)	-	100%	(107,884)	73%
Capital Outlay	-	(35,332)	-	(650,000)	(85,000)	565,000	13%	(614,668)	5%
TOTAL NONOPERATING REVENUE (EXPENSE)	(246,050)	(208,610)	150,505	(1,684,295)	(310,309)	1,373,986	18%	(1,483,093)	12%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,942,536	1,473,317	2,886,645	1,323,548	2,026,278				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	100,000	-	(100,000)		(100,000)	0%
Transfers Out	(1,579,929)	(1,106,464)	(2,831,200)	(1,552,641)	(1,552,641)	-	0%	(446,177)	248%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,579,929)	(1,106,464)	(2,831,200)	(1,452,641)	(1,552,641)				
CHANGE IN NET ASSETS	362,607	366,853	55,445	(129,093)	473,637				
NET ASSETS, JULY 1	1,623,020	1,678,465	1,623,020	1,678,465	1,678,465				
NET ASSETS	1,985,627	2,045,318	1,678,465	1,549,372	2,152,102				
RESTRICTED NET ASSETS	98,163	(117,814)	-	(117,814)	(117,814)				
UNRESTRICTED NET ASSETS	$ 2,083,790	$ 1,927,504	$ 1,678,465	$ 1,431,558	$ 2,034,288				

APPENDIX K

March 31

75% of Year Elapsed

Utilities Administration

Revenue and Expense Statement

Quarter Ended March 31, 2011

	FY 2010 As of 3/31/2010	FY 2011 As of 3/31/2011	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 3/31/2011	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Acutal vs Budget $	VARIANCE Acutal vs Budget %
REVENUES:									
Impact Fees	-	-	-	-	-	-		-	
Intergovernmental	-	-	-	-	-	-		-	
Interest	322	(156)	559	-	(156)	(156)		(156)	
Other	-	-	-	-	195	195		-	
Transfers In	80,712	68,049	906,344	214,989	214,989	-	100%	(146,940)	32%
								-	
TOTAL REVENUES	81,034	67,893	906,903	214,989	215,028	39	100%	(147,096)	32%
EXPENDITURES:									
Employee Services	135,378	40,498	338,694	74,048	53,997	(20,051)	73%	33,550	55%
Supplies	7,897	7,385	12,066	17,000	9,847	(7,153)	58%	9,615	43%
Maintenance and Operation	271	941	1,106	2,500	1,255	(1,245)	50%	1,559	38%
Contracts	203	-	323	100,000	-	(100,000)	0%	100,000	0%
Other Operating Expenses	53,863	19,371	62,836	22,519	25,828	3,309	115%	3,148	86%
Transfers Out	306,339	-	631,096	-	-	-		-	
TOTAL EXPENDITURES	503,951	68,195	1,046,121	216,067	90,927	(125,140)	42%	147,872	32%
CHANGE IN NET ASSETS	(422,917)	(302)	(139,218)	(1,078)	124,101				
NET ASSETS, JULY 1	86,379	(52,839)	86,379	(52,839)	(52,839)				
NET ASSETS	(336,538)	(53,141)	(52,839)	(53,917)	71,262				
RESTRICTED FUND BALANCE	-	(1,078)	-	(1,078)	(1,078)				
UNRESTRICTED FUND BALANCE (DEFICIT)	$ (336,538)	$ (54,219)	$ (52,839)	$ (54,995)	$ 70,184				

APPENDIX L

March 31

75% of Year Elapsed

Landfill Closure

Revenue and Expense Statement

Quarter Ended March 31, 2011

	FY 2010 As of 3/31/2010	FY 2011 As of 3/31/2011	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 3/31/2011	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
REVENUES:									
Charges for Services	-	-	-	-	-	-		-	
Impact Fees	-	-	-	-	-	-		-	
Other	-	-	-	-	-	-		-	
Transfers In	1,452,772	16,543	1,941,037	100,000	100,000	-		(83,457)	17%
Interest	24	(373)	932	-	(373)	(373)		(373)	
TOTAL REVENUES	1,452,796	16,170	1,941,969	100,000	99,627	(373)	100%	(83,830)	16%
EXPENDITURES:									
Contracts	1,804,717	16,543	1,849,847	104,937	16,543	(88,394)	16%	88,394	16%
TOTAL EXPENDITURES	1,804,717	16,543	1,849,847	104,937	16,543	(88,394)	16%	88,394	16%
CHANGE IN NET ASSETS	(351,921)	(373)	92,122	(4,937)	83,084				
NET ASSETS, JULY 1	(101,442)	(9,320)	(101,442)	(9,320)	(9,320)				
NET ASSETS	(453,363)	(9,693)	(9,320)	(14,257)	73,764				
RESTRICTED FUND BALANCE	(205,973)	(77,426)	-	(77,426)	(77,426)				
UNRESTRICTED FUND BALANCE (DEFICIT)	$ (659,336)	$ (87,119)	$ (9,320)	$ (91,683)	$ (3,662)				

APPENDIX M

Transit Fund

Revenue and Expense Statement
Quarter Ended March 31, 2011

March 31
75% of Year Elapsed

	FY 2010 As of 3/31/2010	FY 2011 As of 3/31/2011	FY 2010 ACTUAL	FY 2011 BUDGET	FY11 Forecast As of 3/31/2011	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
OPERATING REVENUES:									
Charges For Services	89,758	82,869	117,867	122,000	108,821	(13,179)	89%	(39,131)	68%
Other	55,550	26,752	65,138	130,355	35,807	(94,548)	27%	(103,603)	21%
TOTAL OPERATING REVENUES	145,308	109,621	183,005	252,355	144,628	(107,727)	57%	(142,734)	43%
OPERATING EXPENSES:									
Employee Services	836,849	821,824	1,150,014	1,204,729	1,095,765	(108,964)	91%	382,905	68%
Utilities	63	73	87	150	97	(53)	65%	77	49%
Supplies	115,485	98,225	149,235	123,780	130,967	7,187	106%	25,555	79%
Maintenance and Operation	52,682	61,199	64,727	70,000	81,599	11,599	117%	8,801	87%
Contracts	6,039	74,858	18,082	50,289	74,858	24,569	149%	(24,569)	149%
Depreciation	266,170	241,757	348,015	-	322,343	322,343		(241,757)	
Other Operating Expenses	93,911	106,038	138,930	146,147	141,384	(4,763)	97%	40,109	73%
TOTAL OPERATING EXPENSES	1,371,199	1,403,974	1,869,090	1,595,095	1,847,013	251,918	116%	191,121	88%
OPERATING INCOME (LOSS)	(1,225,891)	(1,294,353)	(1,686,085)	(1,342,740)	(1,702,385)				
NONOPERATING REVENUE (EXPENSES):									
Interest	2,078	5,049	4,244	2,500	6,732	4,232	269%	2,549	202%
Intergovernmental	569,000	1,585,515	1,670,769	1,677,964	1,677,964	-	100%	(92,449)	94%
Misc Rev	-	-	-	-	-	-		-	
Capital Outlay	-	-	-	-	-	-		-	
TOTAL NONOPERATING REVENUE	571,078	1,590,564	1,675,013	1,680,464	1,684,696		100%		95%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(654,813)	296,211	(11,072)	337,724	(17,689)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	32,262	24,594	100,000	32,262	(67,738)	32%	(67,738)	32%
Transfers Out	(218,604)	(221,020)	(565,932)	(439,404)	(439,404)	-	100%	(218,384)	50%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(218,604)	(188,758)	(541,338)	(339,404)	(407,142)				
CHANGE IN NET ASSETS	(873,417)	107,453	(552,410)	(1,680)	(424,831)				
NET ASSETS, JULY 1	2,205,741	1,653,331	2,205,741	1,653,331	1,653,331				
NET ASSETS	1,332,324	1,760,784	1,653,331	1,651,651	1,228,500				
RESTRICTED NET ASSETS	33,160	33,967	35,787	33,967	33,967				
UNRESTRICTED NET ASSETS	$ 1,365,484	$ 1,794,751	$ 1,689,118	$ 1,685,618	$ 1,262,467				

APPENDIX N

City of Folsom, California
Risk Management
Quarter Ended March 31, 2011

	Active Employees							
	General Fund	Redevelopment Agency	Water	Waste Water	Solid Waste	Transit	Retirees	Total
OPERATING REVENUES:								
Charges for services	$ 5,878,373	$ 83,967	$ 572,249	$ 310,052	$ 624,782	$ 228,922	$ 1,797,027	$ 9,495,373
Fines	-	-	-	-	-	-	101	101
Interest revenue	7,514	108	723	391	786	295	2,150	11,967
Reimbursements	250,921	3,608	24,143	13,065	26,236	9,845	152,671	480,490
Total operating revenues	$ 6,136,809	$ 87,683	$ 597,115	$ 323,509	$ 651,804	$ 239,062	$ 1,951,949	$ 9,987,931
OPERATING EXPENSES:								
Active Employees:								
Wages	$ 66,808	$ 961	$ 6,428	$ 3,479	$ 6,985	$ 2,621	$ 19,113	$ 106,395
FICA	5,047	73	486	263	528	198	1,444	8,037
PERS	16,170	232	1,556	842	1,691	634	4,626	25,751
Workers' Compensation	944,598	5,085	69,021	36,092	110,416	28,338	-	1,193,550
Liability	838,301	12,699	42,627	25,074	59,294	28,379	-	1,006,374
Health Insurance	3,538,593	57,328	288,411	158,791	365,337	63,541	-	4,472,001
Vision	54,047	876	4,405	2,425	5,580	971	-	68,304
Dental	390,676	6,329	31,842	17,531	40,335	7,015	-	493,728
Employee Assistance Program	3,822	63	287	168	414	118	-	4,872
Health Retirement Account	21,850	-	2,125	425	850	1,300	-	26,550
Contracts	8,890	128	855	463	930	349	2,543	14,158
Retirees:								-
Retiree Heath	-	-	-	-	-	-	1,377,279	1,377,279
Retiree Vision	-	-	-	-	-	-	23,001	23,001
Retiree Dental	-	-	-	-	-	-	137,883	137,883
CCF Retiree Health	-	-	-	-	-	-	77,975	77,975
CCF Retiree Vision	-	-	-	-	-	-	1,664	1,664
CCF Retiree Dental	-	-	-	-	-	-	15,070	15,070
Total operating expenses	$ 5,888,801	$ 83,773	$ 448,043	$ 245,552	$ 592,359	$ 133,465	$ 1,660,598	$ 9,052,592
CHANGE IN NET ASSETS	248,008	3,910	149,072	77,957	59,445	105,597	291,351	935,339
NET ASSETS, BEGINNING OF YEAR	2,964,043	44,975	192,701	107,514	279,636	49,791	679,156	4,317,816
RESTRICTED FOR INSURANCE DEPOSIT	2,022,345	29,078	194,589	105,301	211,455	79,349	578,579	3,220,696
UNRESTRICTED	1,189,706	19,807	147,184	80,169	127,626	76,039	391,928	2,032,459
NET ASSETS, END OF YEAR	$ 3,212,051	$ 48,885	$ 341,773	$ 185,470	$ 339,081	$ 155,389	$ 970,507	$ 5,253,155

APPENDIX O

City of Folsom

Outstanding Debt
Quarter Ended March 31, 2011

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	5,915,000	Aug-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	-	Oct-10
Governmental	Certificate of Participation	Oct-01	Central Fire Station	3,750,000	2,865,000	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	8,560,000	Oct-17
Governmental	Revenue Bond	Dec-03	Refund 1998 FPFA Debt	6,565,000	4,790,000	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	21,765,000	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
Governmental	Tax Allocation Bond	Mar-11	RDA Projects	10,115,000	10,115,000	Sep-35
Governmental	Tax Allocation Bond (Housing)	Mar-11	RDA Projects	11,265,000	11,265,000	Aug-35
			Total Outstanding Governmental Debt		$ 218,865,000	
Water	Revenue Bond	Feb-05	Water treatment plant	14,285,000	12,475,000	Dec-34
Water	Revenue Bond	Dec-09	Refund 1998 Water Bonds	15,825,000	15,155,000	Dec-28
			Total Outstanding Business Type Activity Debt		$ 27,630,000	

APPENDIX P

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis
Fiscal year 2010-2011, Quarter ended March 31, 2011

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	-	0.00%
Culture and Recreation	Rodeo Arena Improvements	30,000	195,000	60,862	202.87%
Culture and Recreation	Willow Hill Reservoir	5,186	5,186	-	0.00%
Culture and Recreation	Zoo ADA Improvements	177,148	196,218	200,621	113.25%
Culture and Recreation	Nisenan Community Park	153,510	1,527,596	1,169,284	761.70%
Culture and Recreation	Sports & Teen Center	120,000	106,198	23,455	19.55%
Culture and Recreation	Senior & Arts Center	49,102	29,102	383	0.78%
		322,612	**1,662,896**	**1,193,122**	369.83%
Drainage	Localized Drainage Improvements	150,000	150,000	40,385	26.92%
		150,000	**150,000**	**40,385**	26.92%
General Services	Energy Efficiency & Conservation Block Grant	655,100	495,100	340,424	51.97%
General Services	Fire Station #39	100,000	100,000	6,664	6.66%
General Services	Natoma Training Center	64,000	-	-	0.00%
General Services	Emergency Operations Center	500,000	500,000	61,891	12.38%
General Services	Police Marked Vehicles	168,000	-	-	0.00%
General Services	Central Business District Visioning	100,000	-	-	0.00%
General Services	Corp Yard Redevelopment Visioning	100,000	-	-	0.00%
General Services	Historic District Fire Suppression Imp	200,000	200,000	1,575	0.79%
General Services	Railroad Block Public Plaza	9,353,718	9,411,797	215,819	2.31%
General Services	Riley Street Circulation Imp.	200,000	232,000	-	0.00%
General Services	Sutter Street Facade	500,000	-	125,112	25.02%
General Services	Sutter Street Streetscape Project	9,505,089	8,921,244	8,542,530	89.87%
		21,445,907	**19,860,141**	**9,294,015**	43.34%
Open Space and Greenbelts	East Bidwell Street Bike / Overcross	88,876	1,036,945	1,017,102	1144.41%
Open Space and Greenbelts	Folsom Lake Trail - Phase I	989,148	1,035,186	122,977	12.43%
Open Space and Greenbelts	Folsom Lake Trail - Phase II	100,000	100,000	-	0.00%
Open Space and Greenbelts	Bike Lockers Light Rail Station	154,000	154,000	11,335	7.36%
Open Space and Greenbelts	HBWC Dos Coyotes	526,470	526,470	6,300	1.20%
Open Space and Greenbelts	Lake Natoma Trail - Phase II	50,000	68,354	6,441	12.88%
Open Space and Greenbelts	Lake Natoma Water Front Trail	70,000	70,000	13,602	19.43%
		1,978,494	**2,990,955**	**1,177,757**	59.53%
Solid Waste	Liedesdorf Right of Way Road	650,000	-	-	0.00%
		650,000	-	-	
Wastewater	Sewer Master Plan Improvements	1,200,000	1,624,202	1,233,049	102.75%
Wastewater	Pump Station Upgrades	300,000	1,217,780	693,626	231.21%
		1,500,000	**2,841,982**	**1,926,675**	128.45%
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	18,238	40.53%
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	2,723,871	883,333	94.80%
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	17,908	22.86%
Streets	Traffic Signal & Intersection Imp	300,000	300,000	178,562	59.52%
Streets	Traffic Signal Systems Upgrades	200,000	200,000	5,978	2.99%
		3,236,818	**5,405,294**	**1,116,666**	34.50%
Transportation	Folsom Lake Crossing Bridge	1,220,969	1,220,969	7,679	0.63%
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	158,500	20,376	10.19%
		4,020,969	**4,036,897**	**28,055**	0.70%
Water	Tank System Improvements	800,000	997,144	468,117	58.51%
		800,000	**997,144**	**468,117**	58.51%
		$ 33,454,800	**37,945,309**	**15,244,793**	45.57%