CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City of Folsom
Quarterly Financial Report

Fiscal Year 2012-13 Second Quarter

January 22, 2013

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

Table of Contents

Section Page No.

Introduction 1
Executive Summary 1
Financial Results 1
a) General Fund
b) Special Revenue Funds
c) Other Funds
d) Enterprise Funds
Risk Management 6
Outstanding Debt 6
Capital Improvement Plan 6
Encumbrances 7

Appendix

Revenue Summary by Fund 8
Expenditure Summary by Fund 10
Combined General Fund Revenue & Expenditure Statement 12
General Fund Departmental Expenditure Summary 13
General Fund Departmental Revenue Detail 14
Redevelopment Obligation Retirement Trust Statement 16
Housing Fund Revenue & Expenditure Statement 17
Water Fund Revenue & Expense Statement 18
Wastewater Fund Revenue & Expense Statement 19
Solid Waste Fund Revenue & Expense Statement 20
Utilities Administration Revenue & Expense Statement 21
Landfill Closure Revenue & Expense Statement 22
Transit Fund Revenue & Expense Statement 23
Risk Management Fund Revenue & Expense Statement 24
Compensated Leave Fund Revenue & Expense Statement 26
Schedule of Outstanding Debt 27
Schedule of Capital Improvement Plan Expenditures 28

Quarterly Financial Report

Second Quarter of FY 2012-2013 **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 through the second quarter of Fiscal Year (FY) 2012-13, covering the period from July 2012 through December 2012. The report provides an analysis of each fund's revenues, expenditures and fund balance as compared to the FY 2012-13 Budget. Please refer to the Appendices for detailed schedules of the City's key funds for the period ending December 31, 2012. The document also includes an analysis of the revenue and expenditure activity for the City's:

- General Fund
- Special Revenue Fund – Housing Fund
- Private Purpose Trust Fund – Redevelopment Obligation Retirement Trust Fund
- Enterprise Funds – Water, Wastewater, Solid Waste, and Transit
- Risk Management, Compensated Leaves, Outstanding Debt, Capital Improvement Plan and Encumbrances

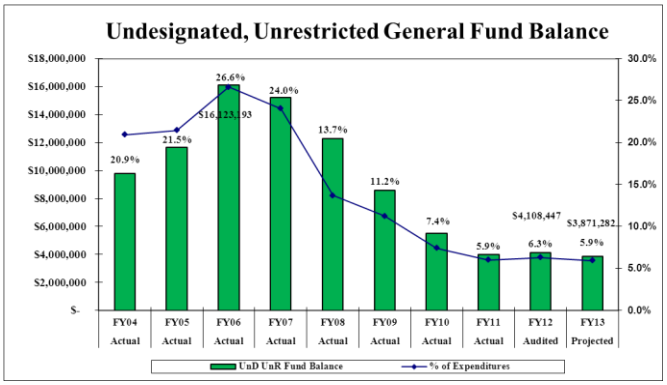
EXECUTIVE SUMMARY

The FY 2012 financial statements are now finalized and the City realized a modest yet positive impact of $35,023 to the General Fund fund balance which is the first time since FY 2005.

For FY 2013, projected year-end General Fund revenues are $65.2 million or 98.8% of the appropriated amount and projected expenditures are $65.2 million or 98.9% of the appropriated amount. This results in a slight decrease of $21,730 to fund balance and a current projected year-end unassigned fund balance of $3.9 million or 5.9% of expenditures.

While the current projected impact to fund balance for FY 13 is minor, the percentage of expenses to fund balance (5.9%) is still significantly below the approved goal of 15%. In addition, although it appears that the economy is starting to level off, the City now needs to rebuild the reserve back to the 15% goal. At the current projected expenditure level the unassigned fund balance would have to be $9.78 million.

Below is a chart of the fund balance over the last ten years showing the erosion of the fund balance.



GENERAL FUND REVENUE (Appendices C & E)

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

The table below shows a comparison of budgeted and forecasted revenues for FY 2013. A brief discussion of significant General Fund revenue sources follows.

General Fund Revenues by Source

	Budget	Forecast	%
Property Tax	$17,390,594	$17,390,594	100.0%
Sales and Use Tax	16,753,446	16,840,648	100.5%
Trans Occup Tax	1,186,750	1,200,000	101.1%
Real Prop Transfer	250,000	250,000	100.0%
Franchise Fees	735,000	735,000	100.0%
Other Taxes	350,000	350,000	100.0%
Lic And Permits	1,416,240	1,693,795	119.6%
Intergovt Revenue	7,126,394	6,477,442	90.9%
Charges For Serv	9,596,680	9,694,830	101.0%
Fines & Forfeitures	325,000	281,200	86.5%
Interest Rev	80,000	80,000	100.0%
Miscellaneous	500,927	247,112	49.3%
Transfers In	10,242,376	9,942,376	97.1%
Total	$65,953,407	$65,182,997	98.8%

- Property tax revenues are currently projected for FY 2013 at $17.39 million or 100% of the appropriated amount. In comparison this

projected amount is $560,494 less than the property tax received in FY 2012.

A comparison of home sales in second quarter FY 2013 to FY 2012 shows a decrease in the number of sales by 5.7% while the median sales price increased by 14.8%. Sales of pre-owned homes continue to show that on average sales price is equivalent to the current assessed value, and thus there would be no change in the property taxes produced.

- Sales and Use Tax collections are currently projected for FY 2013 at $16.84 million compared to $16.1 million in the previous fiscal year. This is an increase of $87,202 over the appropriated amount and $736,485 or 4.3% over the FY 2012 amount.

  The preliminary unemployment rate in Folsom in November 2012 was 4.5% and has declined from 5.0% in November 2011. The State of California and Sacramento County over the same period also showed declines with unemployment rates of 9.6% and 10.0% respectively in November 2012 and 10.9% and 11.1% in November 2011. According to the *Sacramento Region Business Forecast* the Sacramento Regions unemployment rate is forecasted to fall to 9.4% by September of 2013.

- Transient Occupancy Tax (TOT) collections through the second quarter were $623,612. The year-end estimate is $1.2 million or 101% of budget, which would be a decrease of $35,171 when compared to the FY 2012 amount.

- Business Licenses and Building Permits through the second quarter were $1,003,118. The current year-end estimate is $1.63 million, which is an increase of $287,536 over the budgeted amount. Compared to the prior year this is an increase in Building Permits of approximately $348,886 and an increase of Business License fees of approximately $10,406.

- Intergovernmental revenues through the second quarter were $239,147. These revenues consist mainly of vehicle license in-lieu fees (VLF), which were budgeted at $5.0 million. The projected year-end estimate for all intergovernmental revenues is $6.48 million or $648,952 below the budgeted amount. Compared to the prior year, this is a decrease of approximately $296,707 or 4.3%. The year over year differences are mainly in state grants and vehicle abatement revenues.

- Charges for services received through the second quarter were $3.97 million. Compared to the second quarter of FY 2012 this is an increase of approximately $72,639. The total current year-end estimate for charges for services is $9.7 million, which is $98,150 over the budgeted amount and $317,147 below the prior year amount of $10.0 million.

- Miscellaneous revenues were $194,424 compared to $216,843 in the prior year. The current year-end estimate is $247,112 which is $253,815 below the budgeted amount and $449,159 below the prior year amount. These revenues are generally small amounts spread throughout all divisions.

- Transfers In are budgeted at $10.2 million and are forecasted at year end to be $9.9 million. The prior year transfers in were $9.57 million.

GENERAL FUND EXPENDITURES

Expenditures through the second quarter of FY 2013 were $32.46 million. Compared to the prior year and excluding non-departmental and transfers out, expenditures decreased approximately $803,000, or 2.67%. The decrease in expenditures is mainly in the employee benefit category due to a planned use of fund balance in the Risk Management Fund.

Most departments are currently projected to end the fiscal year at the budgeted amounts. Individual departments which are projected to vary from the budgeted amounts are discussed below.

➢ Community Development – The Community Development Department is currently projected to end the fiscal year below budget by approximately $200,000. This is due mainly to the re-organization of Community Development and Public Works and recent employee positions that have become and remain vacant.

➢ Fire – At 50% of the fiscal year elapsed, the Fire Department has already expended 54.6% of its salary and benefit budget. The FY 2013 overtime budget is $675,000 and through the second quarter, $603,000

or 89.37% is already expended. These amounts do not include the costs and reimbursements for Folsom firefighters to provide assistance for wild land fires around the state. The current staffing costs incurred to provide assistance around the state is $316,000 and it is expected and has been projected that the City will receive reimbursement for these costs. Compared to the prior fiscal year the overtime costs have declined by approximately $324,000. It is now projected that the departments' overtime costs will exceed the budgeted amount by approximately $500,000.

- Parks & Recreation – The Parks and Recreation Department is currently projected to the end the fiscal year with expenditures exceeding budget by approximately $60,000 and revenues at the budgeted amount.

- Public Works – The Public Works Department is projected to end the fiscal year with expenditures below budget by approximately $293,888, this is due to the re-organization of Public Works and Community Development and positions that have become and remain vacant.

- Trail Grants – The Trail Grants Fund is projected to end the fiscal year with expenditures below budget by approximately $657,000 and the projected revenues are projected to be below budget by approximately $629,000. Both revenues and expenditures have been reduced to reflect the amount of work that is expected to be completed in the current fiscal year.

- Non-Departmental – Non-Departmental expenditures are projected to be approximately $326,000 below the budgeted amount. This is due to the final payment for the Streetscape Project that had been denied by the State Department of Finance (DOF) as an approved Redevelopment obligation. The DOF has now reversed that decision and that expenditure has now been moved to the Redevelopment Obligation Retirement Trust Fund.

The current year-end projection for total General Fund expenditures is $65.2 million, $748,679 below the budgeted amount. The General Fund expenditures by department are as follows:

General Fund Expenditures by Department

	Budget	Forecast	%
City Council	$ 97,868	$ 97,868	100.0%
City Manager	879,463	879,463	100.0%
City Clerk	416,017	416,017	100.0%
Finance	3,151,750	3,151,750	100.0%
City Attorney	787,560	787,560	100.0%
Human Res	655,604	655,604	100.0%
Police	17,858,986	17,858,986	100.0%
Fire	13,370,953	14,039,450	105.0%
Comm Dvlpmt	3,426,906	3,226,058	94.1%
Parks & Rec	10,645,160	10,705,671	100.6%
Library	1,247,940	1,247,940	100.0%
Public Works	6,425,370	6,131,482	95.4%
Trail Grants	735,878	78,927	10.7%
Non-Dept	6,253,951	5,927,951	94.8%
Total Expenditures	$ 65,953,406	$ 65,204,727	99%

SPECIAL REVENUE FUNDS

Redevelopment Obligation Retirement Trust Fund

As the Former Redevelopment Agencies continue the wind down process the Finance Department has transitioned all non-housing redevelopment activity to the Redevelopment Obligation Retirement Trust Fund (Trust Fund). A Statement of Changes in Fiduciary Net Assets for the Trust Fund is included as an attachment to this report. As of December 31, 2012 additions totaled $543,563, which includes $516,000 of Redevelopment Property Tax Trust Fund (RPTTF) disbursements. Deductions totaled $3,663,744, and are mostly comprised of $3.23 million in debt service and debt related expenses. In a letter dated December 18, 2012, the State informed the City that they continue to deny the Redevelopment Agency's contract with C & C Construction as an enforceable obligation of the Agency. This determination puts the City at risk of being obligated to pay an estimated $254,000 of Redevelopment project costs.

As of February 1, 2012 the City elected to retain the Housing functions related to the Former Redevelopment Agency. The Housing Fund now captures the activities related to the housing functions performed by the City.

Housing Fund

As of December 31, 2012 revenues totaled $45,084 which includes $40,551 in interest revenue and $4,533 of program income. Expenditures totaled $21,662, the total of which is made up of audit contracts, loan servicing and liability insurance. Fund balance as of December 31, 2012 was $9,446,874. This is mostly comprised of $5.83 million of loan receivables and $2.7 million of interfund receivables and $774,000 in land held for resale.

OTHER FUNDS

Three city funds are currently on the Finance Department's watch list.

The Humbug Willow Creek Fund as of the end of the second quarter had a negative cash balance in the amount of $961,000, with revenues of $677,000 and expenditures of $516,000. This fund is currently being used to capture the expenditures and revenues for trail projects that are funded by grants. While some monies will be received from grants as money is spent, it is unlikely that the majority of the negative cash balance will be offset by grant revenues and the negative cash balance will need to be absorbed into another fund such as the General Fund.

The Park Improvement Fund currently has a cash balance of $167,000. On a positive note, in December this fund made the transfer to the General Fund for the final payment on the Sports and Teen Center. In January of 2013 the final payment on the Center will be remitted from the General Fund. The revenues received as of the second quarter have exceeded the budgeted amount. Finance will continue to monitor this fund's activities during the remainder of the fiscal year.

The Compensated Leaves Fund accounts for the leave accruals paid out that are in excess of the current year accruals. Due to the multiple years of staffing reductions and retirements the funds' negative balance has increased and as of the second quarter is $2,733,662. During FY 2013 the fund is projected to increase negative fund balance by approximately $269,000 which would increase the ending negative fund balance to $3.07 million.

ENTERPRISE FUNDS

Water Fund

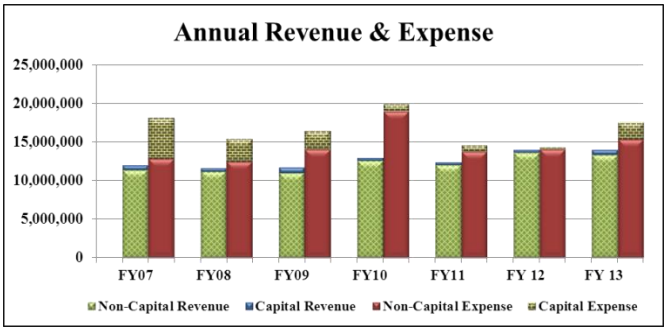
The Water Funds are reported on a combined basis and include the following funds: Water Impact, Water Operating, Water Capital, and Water Meters.

As of the end of the second quarter of FY 2013, total revenues were $7.9 million (53% of budget) and total expenses were $5.7 million (38% of budget), resulting in revenues exceeding expenses by $2.27 million. Revenues and expenses, excluding capital sources (impact fees) and uses (capital outlays), were $7.4 million (51% of budget) and $5.6 million (44% of budget).

The current projection for the end of the fiscal year for total revenues and expenses is $13.9 million (94% of budget) and $17.6 million (119% of budget). Non-capital revenues and expenses are projected to be $13.3 (92% of budget) and $15.3 (122% of budget), resulting in non-capital expenses exceeding revenues by $2.0 million. Capital revenues and expenses are forecasted at $630,000 (185% of budget) and $2.3 million (100% of budget) respectively.

Overall, the Water Funds are projected to end the fiscal year reducing net assets by $3.7 million.

Following is a chart of the Operating and Capital Revenues and Expenses for fiscal years 2007 through 2013.



Wastewater Fund

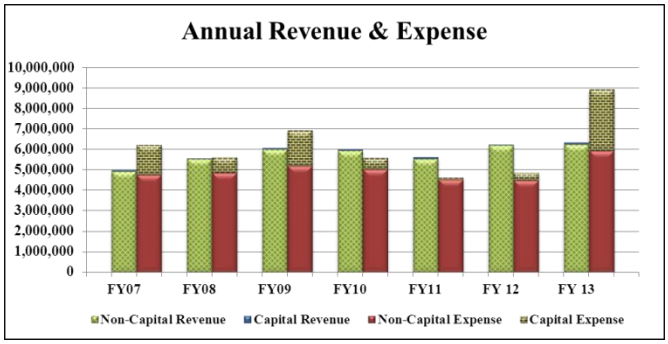
The Wastewater Funds are reported on a combined basis and include the Wastewater Operating and Wastewater Capital funds.

As of the end of the second quarter of FY 2013, total revenues were $3.1 million (41% of budget) and total expenses were $2.4 million (32% of budget), resulting in revenues exceeding expenses by $661,000. Revenues and expenses, excluding capital, were $3.0 million (40% of budget) and $2.4 million (52% of budget).

The current projection for the end of the fiscal year for total revenues and expenses is $6.4 million (84% of budget) and $10.0 million (132% of budget). Non-capital revenues and expenses are projected to be $6.3 million (83% of budget) and $5.9 million (130% of budget), resulting in non-capital revenues exceeding expenses by $303,000. Capital revenues and expenses are forecasted at $100,000 (250% of budget) and $3 million (100% of budget) respectively.

Overall, the fund is projected to end the fiscal year decreasing net assets by $2.6 million.

Following is a chart of the Operating and Capital Revenues and Expenses for fiscal years 2007 through 2013.



Solid Waste Fund

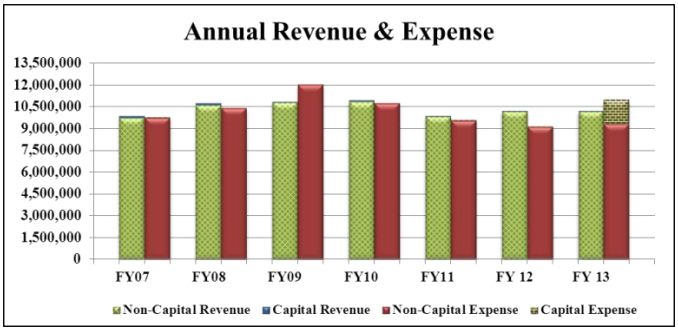
The Solid Waste Funds are reported on a combined basis and include Solid Waste Operating and Solid Waste Capital.

As of the end of the second quarter of FY 2013, total revenues were $5.1 million (50% of budget) and total expenses were $6.2 million (61% of budget), resulting in expenses exceeding revenues by $1.1 million. Revenues and expenses, excluding capital, were $5.1 million (50% of budget) and $4.3 million (48% of budget).

The current projection for the end of the fiscal year for total revenues and expenses is $10.2 million (100% of budget) and $11.0 million (108% of budget). Non-capital revenues and expenses are projected to be $10.2 million (100% of budget) and $9.3 million (103% of budget), resulting in non-capital revenues exceeding expenses by $866,000. Capital revenues and expenses are forecasted at $43,000 (144% of budget) and $1.7 million (144% of budget) respectively.

Overall, the fund is projected to end the fiscal year decreasing net assets by $758,000.

Below is a chart of the Operating and Capital Revenues and Expenses for fiscal years 2007 through 2013.



Transit Fund

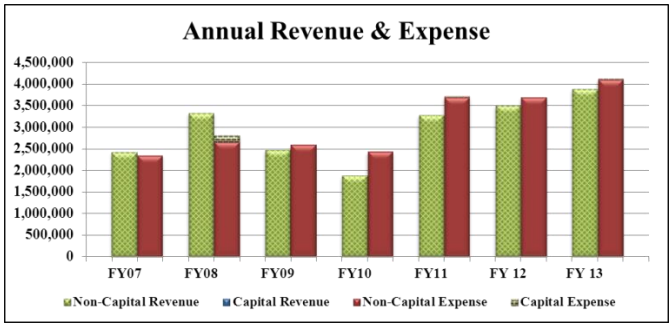
The fund's primary operations consist of fixed routes, dial-a-ride and charter services. The Transit Fund also includes Light Rail fare revenues and related expenditures.

As of the end of the second quarter, FY 2013 revenues totaled $2.3 million (61% of budget) and included $1.9 million in intergovernmental revenues. Expenses totaled $1.9 million (49% of budget), resulting in revenues exceeding expenses by $444,000.

The current projection for the end of the fiscal year for total revenues and expenses is $3.9 million (103% of budget) and $4.1 million (109% of budget). Total projected revenues include Intergovernmental revenues of $3.2 million.

Overall, the fund is projected to end the FY decreasing net assets by $210,000.

Following is a chart of the Operating and Capital Revenues and Expenses for fiscal years 2007 through 2012.



Risk Management

The Risk Management 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 December 31, 2012, the City has paid $3.2 million for medical, vision, and dental premiums for active employees, $1.3 million for retirees and $781,000 for workers' compensation premiums. Liability payments were $1.0 million. The total expenditures for the second quarter of FY 2013 are $6.48 million. Compared to last fiscal year this is an increase of $208,000. This is due to increases in liability insurance, retiree health insurance and contract costs.

Active employees have contributed $342,000 and retirees have contributed $135,000 towards medical premiums through December 31, 2012. Departmental reimbursements to the Risk Management fund for the second quarter totaled $5.9 million compared to the prior year of $6.3 million.

The unrestricted net assets at December 31, 2012 are $2.2 million as compared to the prior year of $2.4 million. During FY 2013 the Risk Management fund is budgeted to reduce fund balance by approximately $1.5 million, which will cause the end of year unrestricted net assets to be $812,373.

Outstanding Debt

As of the end of the second quarter of FY 2013 there was no new debt issued and no existing debt retired.

The City had approximately $231.0 million of outstanding debt comprised as follows:

	FY 13 Payment	Outstanding Debt	Responsible Fund
General Obligation Bonds	$2.9 million	$9.2 million	General
Certificates of Participation	.02 million	1.2 million	General & D/S
Revenue Bonds	7.4 million	122.6 million	Agency
Other Debt	1.4 million	8.9 million	General
Revenue Bonds	.99 million	25.7 million	Water
Tax Allocation Bonds	1.3 million	63.4 million	RPTTF

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 and school districts.

Revenue bond debt is supported by a pledge of specific revenues. Approximately $25.7 million of the City's revenue bond debt is supported by the City's water utility.

The Other Debt as listed above is a facility lease agreement assigned to Bank of Nevada. Previously this debt was listed as Revenue Bonds – General with a portion also listed as COP's. Due to the refunding in March of 2012 we have reclassified the debt as Other Debt.

Capital Improvement Plan (CIP)

This section presents a summary of all Capital Improvement Plan (CIP) projects adopted with the passage of the FY 2013 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 second quarter of FY 2013, the City budgeted projects totaled $15,727,338. During the second quarter, the Police Department purchased 4 replacement Vehicles as part of the CIP listed under General Services.

The following table provides a summary of CIP activity through December 31, 2012.

CIP Activity

	Budget	Actual	% of Budget
Culture and Recreation	$ 560,000	$ 1,220	0.2%
Drainage	100,000	224	0.2%
General Services	300,000	98,726	32.9%
Open Space & Greenbelts	70,000	-	0.0%
Wastewater	3,000,000	-	0.0%
Streets	6,417,338	-	0.0%
Transportation	3,030,000	-	0.0%
Water	2,250,000	-	0.0%
Total	$ 15,727,338	$ 100,170	0.6%

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 project funds at December 31, 2012.

Fund	Fund Name	Non-Capital Budget FY12-13	Encumbrance $ Total	% of Non-Capital Budget
10	General Fund	$ 59,565,756	$ 509,210	0.85%
23	Public Works	5,436,801	191,596	3.52%
28	Trail Grants	735,878	42,766	5.81%
221	Housing Trust	262,061	60,330	23.02%
225	General Plan Amendment	478,490	280,764	58.68%
226	Tree Planting & Replacmnt	421,773	50,195	11.90%
238	Redevel Agy 20% Mny	48,512	8,660	17.85%
239	Redevel Agy 80% Mny	1,646,527	134,498	8.17%
273	Sphere Of Influence	-	76,965	-
519	Transit	3,773,001	-	0.00%
520	Water Operating	11,899,839	414,953	3.49%
525	Utilities Administration	104,376	1,692	1.62%
530	Wastewater Operating	4,518,786	151,979	3.36%
540	Solid Waste Operating	8,956,219	116,962	1.31%
543	Landfill Closure	150,000	23,682	15.79%
760	Wetland/Open Space Maint	5,988	2,756	46.03%
	Total Non-Capital	$ 98,004,007	$ 2,067,009	2.11%

Fund	Fund Name	Capital Budget FY12-13	Encumbrance $ Total	% of Capital Budget
10	General Fund	$ 214,971	$ 6,771	3.15%
206	Transportation Sys Mgmt	53,360	41,227	77.26%
223	Humbug Willow Creek	2,132,411	73,972	3.47%
248	Transportation Tax (SB325)	-	190	-
276	Measure A	2,295,437	392,670	17.11%
412	Park Improvements	684,329	2,130	0.31%
425	Zoo Capital Projects	32,000	-	0.00%
431	Redevel Agy Cap Pro	-	311,386	-
446	Transportation Impr	9,999,399	321,206	3.21%
448	Drainage Capital Imprv	42,392	-	0.00%
451	Light Rail Transportation	322,261	-	0.00%
456	Water Impact	413,347	41,243	9.98%
520	Water Operating	2,000,000	246,600	12.33%
521	Water Capital	482,500	-	0.00%
530	Wastewater Operating	3,032,934	360,026	11.87%
531	Wastewater Capital	32,861	-	0.00%
540	Solid Waste Operating	1,160,000	13,264	1.14%
541	Solid Waste Capital	44,481	-	0.00%
	Total Capital	$ 22,942,683	$ 1,810,683	7.89%
	Grand Total	$ 120,946,690	$ 3,877,692	3.21%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
Quarter Ended December 31, 2012

Fund # and Description	Revenues through FY 2012 12/31/2011	Revenues through FY 2013 12/31/2012	FY 2012 vs. 2013	Percent Change	Budget FY 2012/2013	Percent of 2013 Budget
FUND 010 GENERAL FUND	$ 20,509,073	$ 21,440,192	$ 931,119	4.5%	$ 59,894,988	35.8%
FUND 012 COMMUNITY CENTER	-	620	620		-	-
FUND 013 CASH BASIS	-	-	-		-	-
FUND 015 COMPENSATED LEAVES	490,718	844,509	353,791	72.1%	1,263,617	66.8%
FUND 016 COMM CORR FACILITY	-	-	-		-	-
FUND 022 UTILITIES ADMINISTRATION	-	-	-		-	-
FUND 023 PUBLIC WORKS	318,431	1,098,677	780,246	245.0%	4,836,346	22.7%
FUND 025 FSLM HISTORY INTERPRETIVE		-	-		-	-
FUND 028 TRAIL GRANTS		-	-		28,000	0.0%
FUND 201 COMM DEV BLOCK GRANT	428,478	91,496	(336,982)	-78.6%	185,877	49.2%
FUND 202 TRANSPORTATION & USE TAX		-	-		-	-
FUND 203 TRAFFIC CONGESTION RELIEF	1,066	-	(1,066)	-100.0%	-	-
FUND 204 LOS CERROS L&L AD	677	626	(51)	-7.5%	37,896	1.7%
FUND 205 BRIGGS RANCH L&L AD	393	406	13	3.3%	73,130	0.6%
FUND 206 TRANSPORTATION SYSTEM MGT	33,225	4,711	(28,514)	-85.8%	68,360	6.9%
FUND 207 NATOMA STATION L&L AD	3,188	5,101	1,913	60.0%	189,370	2.7%
FUND 208 FOLSOM HGHTS L&L AD	-	-	-		18,988	0.0%
FUND 209 BROADSTONE UNIT 3 L & L	199	142	(57)	-28.6%	8,497	1.7%
FUND 210 BROADSTONE L&L AD	9,884	-	(9,884)	-100.0%	230,241	0.0%
FUND 212 HANNAFORD CROSS L & L AD	299	234	(65)	-21.7%	25,305	0.9%
FUND 213 LAKE NATOMA SHORES L & L	371	325	(46)	-12.4%	25,037	1.3%
FUND 214 COBBLE HILLS/REFLECT L&L	6,237	625	(5,612)	-90.0%	63,678	1.0%
FUND 219 FOLSOM COMMNTY CULT'L SER	651	622	(29)	-4.5%	2,000	31.1%
FUND 220 DEVELOPMENT FUND	-	-	-		-	-
FUND 221 HOUSING TRUST FUND	21,697	385,878	364,181	1678.5%	262,061	147.2%
FUND 223 HUMBUG WILLOW CREEK	31,516	676,831	645,315	2047.6%	85,000	796.3%
FUND 225 GENERAL PLAN AMENDMENT	19,799	25,480	5,681	28.7%	478,490	5.3%
FUND 226 TREE PLANTING & REPLACEMT	27,702	13,376	(14,326)	-51.7%	419,122	3.2%
FUND 231 SIERRA ESTATES L & L	11	28	17	154.5%	6,516	0.4%
FUND 232 LAKERIDGE ESTATES L & L	1,002	44	(958)	-95.6%	47,250	0.1%
FUND 233 LA COLLINA DEL LAGO L & L	115	17	(98)	-85.2%	11,842	0.1%
FUND 234 COBBLE RIDGE L & L	297	297	-	0.0%	12,113	2.5%
FUND 236 PRAIRIE OAKS RANCH L&L AD	1,371	923	(448)	-32.7%	276,833	0.3%
FUND 237 SILVERBROOK L&L	424	339	(85)	-20.0%	19,652	1.7%
FUND 238 REDEVELOPMENT AGY 20% MNY	629,796	45,085	(584,711)	-92.8%	48,512	92.9%
FUND 239 REDEVELOPMENT AGY 80% MNY	2,191,619	-	(2,191,619)	-100.0%	1,646,527	0.0%
FUND 240 PARK DEDICATION (QUIMBY)	1,836	354,574	352,738	19212.3%	-	-
FUND 243 GAS TAX 2106	126,279	109,633	(16,646)	-13.2%	252,220	43.5%
FUND 244 GAS TAX 2107	256,321	206,096	(50,225)	-19.6%	437,840	47.1%
FUND 245 GAS TAX 2107.5	412,717	230,474	(182,243)	-44.2%	228,304	101.0%
FUND 246 PLANNING SERVICES	1,965	609	(1,356)	-69.0%	375	162.4%
FUND 247 GAS TAX 2105	169,330	133,676	(35,654)	-21.1%	337,817	39.6%
FUND 248 TRANSPORTATION TAX(SB325)	369,291	6,348	(362,943)	-98.3%	49,245	12.9%
FUND 249 WILLOW CREEK EAST L&L AD	408	54	(354)	-86.8%	73,391	0.1%
FUND 250 BLUE RAVINE OAKS L&L AD	645	609	(36)	-5.6%	32,330	1.9%
FUND 251 STEEPLECHASE L&L AD	437	437	-	0.0%	28,231	1.5%
FUND 252 WILLOW CREEK SOUTH L&L AD	2,504	2,161	(343)	-13.7%	185,880	1.2%
FUND 253 AMERICAN RV CANYON NO L&L	-	-	-		46,234	0.0%
FUND 254 HISTORICAL DISTRICT	2,026	5,239	3,213	158.6%	1,200	436.6%
FUND 257 CULTURAL EVENTS	48	-	(48)	-100.0%	-	-
FUND 260 WILLOW SPRINGS L & L	22	54	32	145.5%	3,563	1.5%
FUND 262 WILLOW SPGS CFD 11 M. DST	4,450	3,686	(764)	-17.2%	137,525	2.7%
FUND 266 CFD #12 MAINT. DIST.	4,180	31	(4,149)	-99.3%	270,158	0.0%
FUND 267 CFD #13 ARC MAINT. DIST.	9	12	3	33.3%	77,054	0.0%
FUND 270 ARC NO. L & L DIST #2	434	420	(14)	-3.2%	11,387	3.7%
FUND 271 THE RESIDENCES AT ARC, N	218	209	(9)	-4.1%	15,915	1.3%
FUND 272 FIELDSTONE MEADOWS L&L	52	-	(52)	-100.0%	-	-
FUND 273 SPHERE OF INFLUENCE	254,328	1,427	(252,901)	-99.4%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	16,576	4,828	(11,748)	-70.9%	-	-
FUND 275 ARC L & L DIST #3	1,968	2,072	104	5.3%	163,706	1.3%
FUND 276 NEW MEASURE A	940,415	979,368	38,953	4.1%	2,642,505	37.1%
FUND 277 ENRGY EFF & CONSV BLK GRT	174,113	-	(174,113)	-100.0%	-	-
FUND 278 BLUE RAVINE OAKS NO.2 L&L	-	115	115		27,963	0.4%
FUND 279 RDA OBLIGATION RETIREMENT	-	543,143	543,143		6,717,109	8.1%
FUND 280 RDA SA TRUST - HOUSING	-	415	415		-	-
FUND 302 CCF DEBT SERVICE	1,613	1,396	(217)	-13.5%	-	-

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
Quarter Ended December 31, 2012

Fund # and Description	Revenues through FY 2012 12/31/2011	Revenues through FY 2013 12/31/2012	FY 2012 vs. 2013	Percent Change	Budget FY 2012/2013	Percent of 2013 Budget
FUND 305 1993 G O SCHOOL FAC D S	3,454	293	(3,161)	-91.5%	3,327,041	0.0%
FUND 313 REDEVELOPMENT AGY DEBT SV	5,130,248	-	(5,130,248)	-100.0%	5,116,538	0.0%
FUND 320 FSAD REFUNDING	1,294	1,116	(178)	-13.8%	682	163.6%
FUND 321 1982-1 NIMBUS AD D S	4,526	3,904	(622)	-13.7%	2,384	163.8%
FUND 325 TRAFFIC SIGNAL COP REFI	65,732	49,465	(16,267)	-24.7%	49,994	98.9%
FUND 337 RECREATION FACILITIES COP	33,603	33,067	(536)	-1.6%	71,887	46.0%
FUND 338 CENTRAL FIRE STA COP'S	267,620	225,229	(42,391)	-15.8%	1,542	14606.3%
FUND 411 SUPPLEMENTAL PARK FEE	1,473	-	(1,473)	-100.0%	-	-
FUND 412 PARK IMPROVEMENTS	83,834	342,495	258,661	308.5%	684,329	50.0%
FUND 416 CFD #10 RUSSELL RANCH	78	67	(11)	-14.1%	56	119.6%
FUND 418 PRAIRIE OAK 92-2 1915 AD	-	2	2		-	-
FUND 425 ZOO CAPITAL PROJECTS	-	-	-		32,000	0.0%
FUND 428 POLICE CAPITAL	27,439	64,797	37,358	136.1%	251,513	25.8%
FUND 431 REDEVELOPMENT AGY CAP PRO	773,565	-	(773,565)	-100.0%	-	-
FUND 441 FIRE CAPITAL	51,992	100,708	48,716	93.7%	373,951	26.9%
FUND 445 GENERAL CAPITAL	49,892	172,163	122,271	245.1%	402,667	42.8%
FUND 446 TRANSPORTATION IMPR	1,301,055	1,168,214	(132,841)	-10.2%	9,999,399	11.7%
FUND 448 DRAINAGE CAPITAL IMPRV	24,769	109,480	84,711	342.0%	42,392	258.3%
FUND 451 LIGHT RAIL TRANSPORTATION	22,419	78,337	55,918	249.4%	322,261	24.3%
FUND 452 GENERAL PARK EQUIP CAP	2,715	10,029	7,314	269.4%	15,898	63.1%
FUND 456 WATER IMPACT FEE(ORD912)	217,149	109,679	(107,470)	-49.5%	413,347	26.5%
FUND 458 LIBRARY DEVELOPMENT FUND	372	320	(52)	-14.0%	346	92.5%
FUND 519 TRANSIT	1,722,766	2,294,724	571,958	33.2%	3,773,001	60.8%
FUND 520 WATER OPERATING	6,497,289	7,488,008	990,719	15.2%	13,899,839	53.9%
FUND 521 WATER CAPITAL	90,049	379,521	289,472	321.5%	482,500	78.7%
FUND 522 WATER METERS	13,295	30,737	17,442	131.2%	31,278	98.3%
FUND 525 UTILITIES ADMINISTRATION	49,571	11,438	(38,133)	-76.9%	104,376	11.0%
FUND 530 SEWER OPERATING	3,168,438	3,392,351	223,913	7.1%	7,551,720	44.9%
FUND 531 SEWER CAPITAL	18,451	61,597	43,146	233.8%	32,861	187.4%
FUND 536 FAC AUGMENTATION CRITICAL	70,366	2,643	(67,723)	-96.2%	26,406	10.0%
FUND 537 FAC AUGMENTATION GENERAL	3,384	2,918	(466)	-13.8%	26,783	10.9%
FUND 540 SOLID WASTE OPERATING	5,268,432	5,716,055	447,623	8.5%	10,116,219	56.5%
FUND 541 SOLID WASTE CAPITAL	9,327	38,427	29,100	312.0%	44,481	86.4%
FUND 543 LANDFILL CLOSURE	28,959	-	(28,959)	-100.0%	150,000	0.0%
FUND 601 MAJOR CAPITAL &RENOVATION	399	344	(55)	-13.8%	210	163.8%
FUND 602 EQUIPMENT FUND	6,377	5,159	(1,218)	-19.1%	204,038	2.5%
FUND 605 FOLSOM PUBLIC FINANC AUTH	383,830	311,487	(72,343)	-18.8%	13,158,851	2.4%
FUND 606 RISK MANAGEMENT	6,764,111	6,381,633	(382,478)	-5.7%	13,700,925	46.6%
FUND 751 POLICE SPECIAL REVENUE	51,429	74,638	23,209	45.1%	62,326	119.8%
FUND 753 ZOO SPECIAL REVENUE	11,939	11,318	(621)	-5.2%	33,983	33.3%
FUND 760 WETLAND/OPEN SPACE MAINT	1,808	1,547	(261)	-14.4%	5,988	25.8%
FUND 766 POLICE IMPOUND	396	-	(396)	-100.0%	-	-

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
Quarter Ended December 31, 2012

Fund # and Description	Expenditures through FY 2012 12/31/2011	Expenditures through FY 2013 12/31/2012	FY 2012 vs. 2013	Percent Change	Budget FY 2012/2013	Percent of 2013 Budget
FUND 010 GENERAL FUND	$ 29,087,880	$ 28,490,395	$ (597,485)	-2.1%	$ 59,414,962	48.0%
FUND 015 COMPENSATED LEAVES	572,943	781,310	208,367	36.4%	1,263,617	61.8%
FUND 023 PUBLIC WORKS	2,438,009	2,300,595	(137,414)	-5.6%	5,436,801	42.3%
FUND 025 FSLM HISTORY INTERPRETIVE	853	-	(853)	-100.0%	-	-
FUND 028 TRAIL GRANTS	-	36,159	36,159		28,000	129.1%
FUND 201 COMM DEV BLOCK GRANT	387,259	73,171	(314,088)	-81.1%	185,877	39.4%
FUND 204 LOS CERROS L&L AD	22,852	12,344	(10,508)	-46.0%	37,896	32.6%
FUND 205 BRIGGS RANCH L&L AD	33,857	40,610	6,753	19.9%	73,130	55.5%
FUND 206 TRANSPORTATION SYSTEM MGT	11,352	2,515	(8,837)	-77.8%	68,360	3.7%
FUND 207 NATOMA STATION L&L AD	98,126	95,769	(2,357)	-2.4%	189,370	50.6%
FUND 208 FOLSOM HGHTS L&L AD	8,798	8,567	(231)	-2.6%	18,988	45.1%
FUND 209 BROADSTONE UNIT 3 L & L	6,167	7,711	1,544	25.0%	8,497	90.7%
FUND 210 BROADSTONE L&L AD	208,864	203,188	(5,676)	-2.7%	230,241	88.3%
FUND 212 HANNAFORD CROSS L & L AD	12,982	7,652	(5,330)	-41.1%	25,305	30.2%
FUND 213 LAKE NATOMA SHORES L & L	5,368	11,967	6,599	122.9%	25,037	47.8%
FUND 214 COBBLE HILLS/REFLECT L&L	29,620	26,277	(3,343)	-11.3%	63,678	41.3%
FUND 219 FOLSOM COMMNTY CULT'L SER	2,149	1,510	(639)	-29.7%	2,000	75.5%
FUND 221 HOUSING TRUST FUND	98,765	961,740	862,975	873.8%	262,061	367.0%
FUND 223 HUMBUG WILLOW CREEK	428,377	516,208	87,831	20.5%	85,000	607.3%
FUND 225 GENERAL PLAN AMENDMENT	36,972	61,086	24,114	65.2%	478,490	12.8%
FUND 226 TREE PLANTING & REPLACEMT	208,375	211,389	3,014	1.4%	419,122	50.4%
FUND 231 SIERRA ESTATES L & L	2,184	2,539	355	16.3%	6,516	39.0%
FUND 232 LAKERIDGE ESTATES L & L	436	454	18	4.1%	47,250	1.0%
FUND 233 LA COLLINA DEL LAGO L & L	5,373	6,638	1,265	23.5%	11,842	56.1%
FUND 234 COBBLE RIDGE L & L	4,249	2,526	(1,723)	-40.6%	12,113	20.9%
FUND 236 PRAIRIE OAKS RANCH L&L AD	124,796	137,444	12,648	10.1%	276,833	49.6%
FUND 237 SILVERBROOK L&L	2,352	6,570	4,218	179.3%	19,652	33.4%
FUND 238 REDEVELOPMENT AGY 20% MNY	1,262,251	21,662	(1,240,589)	-98.3%	48,512	44.7%
FUND 239 REDEVELOPMENT AGY 80% MNY	4,547,398	-	(4,547,398)	-100.0%	1,646,527	0.0%
FUND 243 GAS TAX 2106	154,672	126,110	(28,562)	-18.5%	252,220	50.0%
FUND 244 GAS TAX 2107	189,283	218,920	29,637	15.7%	437,840	50.0%
FUND 245 GAS TAX 2107.5	200,858	622,317	421,459	209.8%	228,304	272.6%
FUND 246 PLANNING SERVICES	90,517	9,962	(80,555)	-89.0%	2,500	398.5%
FUND 247 GAS TAX 2105	221,122	168,910	(52,212)	-23.6%	337,817	50.0%
FUND 248 TRANSPORTATION TAX(SB325)	117	9	(108)	-92.3%	49,245	0.0%
FUND 249 WILLOW CREEK EAST L&L AD	53,726	42,221	(11,505)	-21.4%	73,391	57.5%
FUND 250 BLUE RAVINE OAKS L&L AD	15,014	19,783	4,769	31.8%	32,330	61.2%
FUND 251 STEEPLECHASE L&L AD	6,013	6,566	553	9.2%	28,231	23.3%
FUND 252 WILLOW CREEK SOUTH L&L AD	57,435	102,975	45,540	79.3%	185,880	55.4%
FUND 253 AMERICAN RV CANYON NO L&L	32,563	25,894	(6,669)	-20.5%	46,234	56.0%
FUND 254 HISTORICAL DISTRICT	605	1,159	554	91.6%	1,200	96.6%
FUND 257 CULTURAL EVENTS	249	2,090	1,841	739.4%	-	-
FUND 260 WILLOW SPRINGS L & L	4,501	2,811	(1,690)	-37.5%	3,563	78.9%
FUND 262 WILLOW SPGS CFD 11 M. DST	39,508	37,394	(2,114)	-5.4%	137,525	27.2%
FUND 266 CFD #12 MAINT. DIST.	225,268	248,041	22,773	10.1%	270,158	91.8%
FUND 267 CFD #13 ARC MAINT. DIST.	36,501	42,340	5,839	16.0%	77,054	54.9%
FUND 270 ARC NO. L & L DIST #2	2,975	552	(2,423)	-81.4%	11,387	4.8%
FUND 271 THE RESIDENCES AT ARC, N	6,898	6,137	(761)	-11.0%	15,915	38.6%
FUND 273 SPHERE OF INFLUENCE	134,111	110,439	(23,672)	-17.7%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	-	2,829,035	2,829,035		-	-
FUND 275 ARC L & L DIST #3	54,506	53,535	(971)	-1.8%	163,706	32.7%
FUND 276 NEW MEASURE A	147,307	1,512,316	1,365,009	926.6%	2,642,505	57.2%
FUND 277 ENRGY EFF & CONSV BLK GRT	139,984	3	(139,981)	-100.0%	-	-
FUND 278 BLUE RAVINE OAKS NO.2 L&L	-	24,981	24,981		27,962	89.3%
FUND 279 RDA OBLIGATION RETIREMENT	-	3,663,671	3,663,671		6,717,109	54.5%
FUND 280 RDA SA TRUST - HOUSING	-	72	72		-	-
FUND 305 1993 G O SCHOOL FAC D S	3,074,361	3,139,906	65,545	2.1%	3,327,041	94.4%
FUND 313 REDEVELOPMENT AGY DEBT SV	3,472,616	-	(3,472,616)	-100.0%	5,116,540	0.0%
FUND 320 FSAD REFUNDING	403	341	(62)	-15.4%	682	50.0%
FUND 321 1982-1 NIMBUS AD D S	1,409	1,192	(217)	-15.4%	2,384	50.0%
FUND 325 TRAFFIC SIGNAL COP REFI	33,222	18,127	(15,095)	-45.4%	49,994	36.3%
FUND 337 RECREATION FACILITIES COP	1,119	1,169	50	4.5%	71,887	1.6%
FUND 338 CENTRAL FIRE STA COP'S	198,465	771	(197,694)	-99.6%	1,542	50.0%
FUND 411 SUPPLEMENTAL PARK FEE	7,934	-	(7,934)	-100.0%	-	-
FUND 412 PARK IMPROVEMENTS	702,998	602,162	(100,836)	-14.3%	684,329	88.0%
FUND 416 CFD #10 RUSSELL RANCH	50	28	(22)	-44.0%	56	50.0%
FUND 425 ZOO CAPITAL PROJECTS	7,325	-	(7,325)	-100.0%	32,000	0.0%

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
Quarter Ended December 31, 2012

Fund # and Description	Expenditures through FY 2012 12/31/2011	Expenditures through FY 2013 12/31/2012	FY 2012 vs. 2013	Percent Change	Budget FY 2012/2013	Percent of 2013 Budget
FUND 428 POLICE CAPITAL	246,425	250,757	4,332	1.8%	251,513	99.7%
FUND 431 REDEVELOPMENT AGY CAP PRO	3,747,415	-	(3,747,415)	-100.0%	-	-
FUND 438 PARKWAY II CFD #14	454,492	-	(454,492)	-100.0%	-	-
FUND 441 FIRE CAPITAL	53,363	322,476	269,113	504.3%	373,951	86.2%
FUND 445 GENERAL CAPITAL	202,548	401,334	198,786	98.1%	402,667	99.7%
FUND 446 TRANSPORTATION IMPR	1,805,991	300,964	(1,505,027)	-83.3%	9,999,399	3.0%
FUND 448 DRAINAGE CAPITAL IMPRV	18,438	10,599	(7,839)	-42.5%	42,392	25.0%
FUND 451 LIGHT RAIL TRANSPORTATION	3,622	46,549	42,927	1185.2%	322,261	14.4%
FUND 452 GENERAL PARK EQUIP CAP	83	449	366	441.0%	15,898	2.8%
FUND 456 WATER IMPACT FEE(ORD912)	138,538	40,944	(97,594)	-70.4%	413,347	9.9%
FUND 458 LIBRARY DEVELOPMENT FUND	137	173	36	26.3%	346	50.0%
FUND 519 TRANSIT	1,741,032	1,825,747	84,715	4.9%	3,773,001	48.4%
FUND 520 WATER OPERATING	5,934,152	5,478,596	(455,556)	-7.7%	13,899,839	39.4%
FUND 521 WATER CAPITAL	10,941	21,642	10,701	97.8%	482,500	4.5%
FUND 522 WATER METERS	1,017	639	(378)	-37.2%	31,278	2.0%
FUND 525 UTILITIES ADMINISTRATION	42,343	10,066	(32,277)	-76.2%	104,376	9.6%
FUND 530 SEWER OPERATING	2,304,366	2,357,184	52,818	2.3%	7,551,720	31.2%
FUND 531 SEWER CAPITAL	133,335	3,931	(129,404)	-97.1%	32,861	12.0%
FUND 536 FAC AUGMENTATION CRITICAL	770	703	(67)	-8.7%	26,406	2.7%
FUND 537 FAC AUGMENTATION GENERAL	1,152	892	(260)	-22.6%	26,783	3.3%
FUND 540 SOLID WASTE OPERATING	4,245,357	6,015,419	1,770,062	41.7%	10,116,219	59.5%
FUND 541 SOLID WASTE CAPITAL	65,028	25,789	(39,239)	-60.3%	44,481	58.0%
FUND 543 LANDFILL CLOSURE	28,959	3,281	(25,678)	-88.7%	150,000	2.2%
FUND 601 MAJOR CAPITAL &RENOVATION	129	105	(24)	-18.6%	210	50.0%
FUND 602 EQUIPMENT FUND	35,535	133,286	97,751	275.1%	204,038	65.3%
FUND 605 FOLSOM PUBLIC FINANC AUTH	1,299,705	1,521,176	221,471	17.0%	13,158,851	11.6%
FUND 606 RISK MANAGEMENT	6,269,058	6,477,240	208,182	3.3%	13,700,925	47.3%
FUND 751 POLICE SPECIAL REVENUE	158,519	272,346	113,827	71.8%	62,326	437.0%
FUND 753 ZOO SPECIAL REVENUE	962	45,389	44,427	4618.2%	33,983	133.6%
FUND 760 WETLAND/OPEN SPACE MAINT	1,632	2,738	1,106	67.8%	5,988	45.7%

APPENDIX C

City of Folsom, California
Combined General Fund

Revenue and Expense Statement
Quarter Ended December 31, 2012

	FY 2012 As of 12/31/2011	FY 2013 As of 12/31/2012	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 12/31/2012	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Acutal vs Budget $	VARIANCE Acutal vs Budget %
REVENUES:									
Taxes:									
Property	$ 7,721,367	$ 7,568,249	$ 17,951,088	$ 17,390,594	$ 17,390,594	$ -	100%	$ (9,822,345)	44%
Sales And Use	3,807,236	4,219,162	16,104,163	16,753,446	16,840,648	87,202	101%	(12,534,284)	25%
Transient Occupancy	689,299	623,612	1,235,171	1,186,750	1,200,000	13,250	101%	(563,138)	53%
Real Property Transfer	-	-	256,630	250,000	250,000	-	100%	(250,000)	0%
Franchise Fees	435	-	741,146	735,000	735,000	-	100%	(735,000)	0%
Other	88,144	143,890	315,201	350,000	350,000	-	100%	(206,110)	41%
Licenses And Permits	881,113	1,037,368	1,388,807	1,416,240	1,693,795	277,555	120%	(378,872)	73%
Intergovernmental	151,046	239,147	6,774,149	7,126,394	6,477,442	(648,952)	91%	(6,887,247)	3%
Charges For Current Services	3,899,056	3,971,695	10,011,977	9,596,680	9,694,830	98,150	101%	(5,624,985)	41%
Fines And Forfeitures	36,375	35,113	326,735	325,000	281,200	(43,800)	87%	(289,887)	11%
Interest	50,408	42,883	110,471	80,000	80,000	-	100%	(37,117)	54%
Miscellaneous	216,843	194,424	696,271	500,927	247,112	(253,815)	49%	(306,503)	39%
Operating Transfers In	4,502,026	4,779,496	9,569,364	10,242,376	9,942,376	(300,000)	97%	(5,462,880)	47%
TOTAL REVENUES	22,043,348	22,855,039	65,481,173	65,953,407	65,182,997	(770,410)	99%	(43,098,368)	35%
EXPENDITURES:									
Current Operating:									
General Government	$ 3,696,579	$ 3,867,845	$ 7,870,609	$ 7,717,866	$ 7,717,866	$ -	100%	$ 3,850,021	50%
Public Safety	16,074,928	16,120,973	31,599,141	31,229,939	31,898,436	668,497	102%	15,108,966	52%
Public Ways and Facilities	2,567,789	2,921,068	6,430,329	6,425,370	6,131,482	(293,888)	95%	3,504,302	45%
Community Services	1,551,007	1,553,000	3,081,932	3,426,906	3,226,058	(200,848)	94%	1,873,906	45%
Culture and Recreation	6,089,476	4,853,662	10,846,064	10,899,374	10,302,934	(596,440)	95%	6,045,712	45%
Non-Departmental	3,255,160	3,140,078	5,529,380	6,253,951	5,927,951	(326,000)	95%	3,113,873	50%
Operating Transfers Out	-	-	88,695	-	-	-		-	
TOTAL EXPENDITURES	33,234,939	32,456,626	65,446,150	65,953,406	65,204,727	(748,679)	99%	33,496,780	49%
APPROPRIATION OF FUND BALANCE	(11,191,591)	(9,601,587)	35,023	1	(21,730)				
FUND BALANCE, JULY 1	4,906,841	4,941,864	4,906,841	4,941,864	4,941,864				
FUND BALANCE	(6,284,750)	(4,659,723)	4,941,864	4,941,865	4,920,134				
NONSPENDABLE FUND BALANCE	(312,936)	(280,200)	(364,358)	(280,200)	(280,200)				
RESTRICTED FUND BALANCE	-	-	-	-	-				
COMMITTED FUND BALANCE	-	-	-	-	-				
ASSIGNED FUND BALANCE	(774,673)	(768,652)	(469,059)	-	(768,652)				
UNRESTRICTED FUND BALANCE	$ (7,372,359)	$ (5,708,575)	$ 4,108,447	$ 4,661,665	$ 3,871,282				

APPENDIX D

City of Folsom, California

Expenditure Summary - General Fund Departments
Quarter Ended December 31, 2012

	FY 2012 As of 12/31/2011	FY 2013 As of 12/31/2012	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 12/31/2012	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs. Budget $	VARIANCE Actual vs. Budget %
EXPENDITURES:									
City Council	$ 49,418	$ 49,055	$ 99,567	$ 97,868	$ 97,868	$ -	100%	$ (48,813)	50%
City Manager	490,518	426,760	925,541	879,463	879,463	-	100%	(452,703)	49%
City Clerk	191,593	196,841	372,816	416,017	416,017	-	100%	(219,176)	47%
Finance	1,729,145	1,621,762	3,225,758	3,151,750	3,151,750	-	100%	(1,529,988)	51%
City Attorney	346,477	410,446	706,286	787,560	787,560	-	100%	(377,114)	52%
Human Resources	317,714	334,491	624,994	655,604	655,604	-	100%	(321,113)	51%
Police	8,740,755	8,842,866	17,379,153	17,858,986	17,858,986	-	100%	(9,016,120)	50%
Fire	7,334,173	7,278,107	14,219,988	13,370,953	14,039,450	668,497	105%	(6,092,846)	54%
Community Development	1,551,007	1,553,000	3,081,932	3,426,906	3,226,058	(200,848)	94%	(1,873,906)	45%
Parks & Recreation	5,439,267	5,054,323	11,280,561	10,645,160	10,705,671	60,511	101%	(5,590,837)	47%
Library	650,209	591,673	1,434,780	1,247,940	1,247,940	-	100%	(656,267)	47%
Public Works	3,138,650	2,921,065	6,430,329	6,425,370	6,131,482	(293,888)	95%	(3,504,305)	45%
Other	853	-	853	-	-	-		-	
Trail Grants	-	36,159	45,517	735,878	78,927	(656,951)	11%	(699,719)	5%
Non Departmental	3,255,160	3,140,078	5,529,380	6,253,951	5,927,951	(326,000)	95%	(3,113,873)	50%
Operating Transfers Out	-	-	88,695	-	-	-		-	
TOTAL EXPENDITURES:	$ 33,234,939	$ 32,456,626	$ 65,446,150	$ 65,953,406	$ 65,204,727	$ (748,679)	99%	$ (33,496,780)	49%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended December 31, 2012

	FY 2012 As of 12/31/2011	FY 2013 As of 12/31/2012	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 12/31/2012	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs. Budget $	VARIANCE Actual vs. Budget %
SUMMARY									
TOTAL: TAX RELATED REVENUES	$ 12,306,481	$ 12,554,913	$ 36,603,399	$ 36,665,790	$ 36,766,242	$ 100,452	100%	$ (24,110,877)	34%
TOTAL: NON-TAX RELATED REVENUES	9,736,867	10,300,126	28,877,774	29,287,617	28,416,755	(870,862)	97%	(18,987,491)	35%
TOTAL: GENERAL FUND REVENUES	**$ 22,043,348**	**$ 22,855,039**	**$ 65,481,173**	**$ 65,953,407**	**$ 65,182,997**	**$ (770,410)**	**99%**	**$ (43,098,368)**	**35%**
TAX RELATED REVENUES									
Property Tax	$ 7,721,367	$ 7,568,249	$ 17,951,088	$ 17,390,594	$ 17,390,594	$ -	100%	$ (9,822,345)	44%
Sales & Use									
Point-of-Sale	3,647,852	4,047,297	11,739,493	12,223,279	12,620,029	396,750	103%	(8,175,982)	33%
In-Lieu	-	-	3,935,931	4,093,367	3,762,313	(331,054)	92%	(4,093,367)	0%
Prop 172	159,384	171,865	428,739	436,800	458,306	21,506	105%	(264,935)	39%
	3,807,236	4,219,162	16,104,163	16,753,446	16,840,648	87,202	101%	(12,534,284)	25%
Transient Occupancy Tax	689,299	623,612	1,235,171	1,186,750	1,200,000	13,250	101%	(563,138)	53%
Real Property Transfer	-	-	256,630	250,000	250,000	-	100%	(250,000)	0%
Franchise Fees	435	-	741,146	735,000	735,000	-	100%	(735,000)	0%
Other Taxes	88,144	143,890	315,201	350,000	350,000	-	100%	(206,110)	41%
TOTAL: TAX RELATED REVENUES	**$ 12,306,481**	**$ 12,554,913**	**$ 36,603,399**	**$ 36,665,790**	**$ 36,766,242**	**$ 100,452**	**100%**	**$ (24,110,877)**	**34%**
NON-TAX RELATED REVENUES									
Licenses & Permits									
Building Permits	$ 338,760	$ 519,507	$ 743,450	$ 804,800	$ 1,092,335	$ 287,535	136%	$ (285,293)	65%
Encroachment Permit	49,695	20,025	82,865	35,000	35,000	-	100%	(14,975)	57%
Planning Permits	7,028	5,632	13,283	16,040	10,645	(5,395)	66%	(10,408)	35%
Business Licenses	474,933	483,611	529,794	540,200	540,200	-	100%	(56,589)	90%
Other Permits	100	125	125	200	200	-	100%	(75)	63%
Wide Load Permits	10,597	8,468	19,290	20,000	15,415	(4,585)	77%	(11,532)	42%
Subtotal: Licenses & Permits	**$ 881,113**	**$ 1,037,368**	**$ 1,388,807**	**$ 1,416,240**	**$ 1,693,795**	**$ 277,555**	**120%**	**$ (378,872)**	**73%**
Intergovernmental									
Vehicle License Fees	$ 1,496	$ -	$ 5,086,212	$ 5,006,961	$ 5,006,961	$ -	100%	$ (5,006,961)	0%
State Grants	183,689	45,982	423,566	859,462	230,510	(628,952)	27%	(813,480)	5%
Federal Grants	(71,735)	181,222	877,844	924,971	924,971	-	100%	(743,749)	20%
Homeowners Property Tax Relief	-	-	281,401	275,000	275,000	-	100%	(275,000)	0%
Vehicle Abatement	28,020	11,943	95,435	60,000	40,000	(20,000)	67%	(48,057)	20%
Library Reimbursement	9,576	-	9,691	-	-	-		-	
Subtotal: Intergovernmental	**$ 151,046**	**$ 239,147**	**$ 6,774,149**	**$ 7,126,394**	**$ 6,477,442**	**$ (648,952)**	**91%**	**$ (6,887,247)**	**3%**
Charges for Services									
Administrative Fees	$ 146	$ 174	$ 626	$ 500	$ 500	$ -	100%	$ (326)	35%
Insurance Refund	-	-	-	-	-	-		-	
Recovery of Damages	1,340	4,500	1,340	3,000	4,500	1,500	150%	1,500	150%
Recovery of Labor and Benefits	194,207	91,906	303,833	33,600	100,000	66,400	298%	58,306	274%
Other Charges	92,331	78,082	259,104	161,900	161,901	1	100%	(83,818)	48%
	288,024	174,662	564,903	199,000	266,901	67,901	134%	(24,338)	88%
Police	72,614	75,316	162,299	172,432	142,432	(30,000)	83%	(97,116)	44%
Fire	37,668	36,716	72,009	71,200	73,861	2,661	104%	(34,484)	52%
Ambulance	853,913	942,872	2,194,285	2,300,000	2,300,000	-	100%	(1,357,128)	41%
OES Reimbursement	18,059	101,933	18,059	20,000	316,000	296,000	1580%	81,933	510%
	909,640	1,081,521	2,284,353	2,391,200	2,689,861	298,661	112%	(1,309,679)	45%
Development-Building Fees	221,622	225,858	413,326	563,649	421,225	(142,424)	75%	(337,791)	40%
Development-Engineering Fees	97,945	78,070	180,898	257,190	144,190	(113,000)	56%	(179,120)	30%
Development-Planning Fees	103,710	123,434	210,907	235,755	251,018	15,263	106%	(112,321)	52%
Development-Misc Fees	25,404	97	101,228	95,400	95,400	-	100%	(95,303)	0%
	448,681	427,459	906,359	1,151,994	911,833	(240,161)	79%	(724,535)	37%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended December 31, 2012

	FY 2012 As of 12/31/2011	FY 2013 As of 12/31/2012	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 12/31/2012	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs. Budget $	VARIANCE Actual vs. Budget %
Community Center	115,439	131,544	255,479	234,475	251,170	16,695	107%	(102,931)	56%
Recreation	362,287	364,553	1,018,106	884,204	884,547	343	100%	(519,651)	41%
Aquatics	382,220	419,458	853,759	906,996	913,526	6,530	101%	(487,538)	46%
Sports	641,653	638,454	1,650,931	1,696,640	1,697,260	620	100%	(1,058,186)	38%
Parks Lighting Fee	-	9,180	6,317	8,000	9,180	1,180	115%	1,180	115%
Youth Field User Fees	15,564	19,408	19,972	27,000	27,000	-	100%	(7,592)	72%
Zoo Admission Fees	344,503	312,771	794,707	764,739	741,120	(23,619)	97%	(451,968)	41%
	1,861,666	1,895,368	4,599,271	4,522,054	4,523,803	1,749	100%	(2,626,686)	42%
Public Works Fees	318,431	317,369	1,494,792	1,160,000	1,160,000	-	100%	(842,631)	27%
Subtotal: Charges for Services	**$ 3,899,056**	**$ 3,971,695**	**$ 10,011,977**	**$ 9,596,680**	**$ 9,694,830**	**$ 98,150**	**101%**	**$ (5,624,985)**	**41%**
Fines & Forfeitures									
Parking	$ 16,254	$ 15,555	$ 47,434	$ 45,000	$ 45,000	$ -	100%	$ (29,445)	35%
Code Enforcement	365	755	365	10,000	1,200	(8,800)	12%	(9,245)	8%
Traffic	-	-	83,663	105,000	90,000	(15,000)	86%	(105,000)	0%
Court	-	-	154,492	130,000	110,000	(20,000)	85%	(130,000)	0%
Library	16,316	18,803	36,694	35,000	35,000	-	100%	(16,197)	54%
Other Fines	3,440	-	4,087	-	-	-		-	
Subtotal: Fines & Forfeitures	**$ 36,375**	**$ 35,113**	**$ 326,735**	**$ 325,000**	**$ 281,200**	**$ (43,800)**	**87%**	**$ (289,887)**	**11%**
Interest Earnings	50,408	42,883	110,471	80,000	80,000	-	100%	(37,117)	54%
Miscellaneous									
Rental Income	$ 2,414	$ 6,512	$ 3,714	$ 8,500	$ 8,500	$ -	100%	$ (1,988)	77%
Cell Tower Rentals	177,404	154,475	339,613	111,627	154,475	42,848	138%	42,848	138%
Fixed Asset Disposition	2,276	2,730	42,676	25,000	25,000	-	100%	(22,270)	11%
Library	31,998	29,837	12,576	2,800	32,137	29,337	1148%	27,037	1066%
Sundry	2,751	870	297,692	353,000	27,000	(326,000)	8%	(352,130)	0%
Subtotal: Miscellaneous	**$ 216,843**	**$ 194,424**	**$ 696,271**	**$ 500,927**	**$ 247,112**	**$ (253,815)**	**49%**	**$ (306,503)**	**39%**
Operating Transfers In	4,502,026	4,779,496	9,569,364	10,242,376	9,942,376	-	97%	(5,462,880)	47%
TOTAL: NON-TAX RELATED REVENUES	**$ 9,736,867**	**$ 10,300,126**	**$ 28,877,774**	**$ 29,287,617**	**$ 28,416,755**	**$ (570,862)**	**97%**	**$ (18,987,491)**	**35%**

APPENDIX G

City of Folsom, California
Redevelopment Obligation Retirement Trust Fund

Changes in Fiduciary Net Assets Statement
Period Ended December 31, 2012

	FY 2013 As of 12/31/2012	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 12/31/2012	VARIANCE Forecast vs Budget $	%	VARIANCE Actual vs Budget $	%
ADDITIONS:								
Taxes	$ 515,814	$ 1,995,221	$ 6,717,109	$ 4,427,085	$ (2,290,024)	66%	$ (6,201,295)	8%
Charges for Current Services	20,865	1,726	-	41,730	41,730		20,865	
Interest Revenue	6,884	56,778	-	13,768	13,768		6,884	
TOTAL ADDITIONS	543,563	2,053,725	6,717,109	4,482,583	(2,234,526)	67%	(6,173,546)	8%
DEDUCTIONS:								
Progam expenses	50,400	1,111,923	6,717,109	530,227	(6,186,882)	8%	6,666,709	1%
Capital Outlay	384,984	726,016	-	384,984	384,984		(384,984)	
Debt Service	3,228,360	1,952,628		5,101,167				
Extraordinary loss on dissolution of RDA	-	37,840,792	-	-	-		-	
					-		-	
TOTAL DEDUCTIONS	3,663,744	41,631,359	6,717,109	6,016,378	700,731	90%	3,053,365	55%
		-	-	-				
CHANGE IN NETS ASSETS	(3,120,181)	(39,577,634)	-	(1,533,795)				
NET ASSETS, JULY 1	(39,577,634)	-	(39,577,634)	(39,577,634)				
NET ASSETS	$ (42,697,815)	$ (39,577,634)	$ (39,577,634)	$ (41,111,429)				

APPENDIX F

City of Folsom, California
Housing Fund

Revenue and Expense Statement
Period Ended December 31, 2012

	FY 2013 As of 12/31/2012	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 12/31/2012	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
REVENUES:								
Taxes	$ -	$ -	$ -	$ -	$ -		$ -	
Intergovernmental	-	-	-	-	-		-	
Charges for Current Services	4,533	952,215	-	9,066	9,066		4,533	
Impact Fee Revenue	-	-	-	-	-		-	
Interest Revenue	40,551	41,778	-	81,102	81,102		40,551	
Other Revenue	-	-	(807,344)	-	807,344	0%	807,344	0%
Operating Transfers In	-	8,510,438	855,856	-	(855,856)	0%	(855,856)	0%
TOTAL REVENUES	45,084	9,504,431	48,512	90,168	41,656	186%	(3,428)	93%
EXPENDITURES:								
Salary & Benefits	$ -	$ -	$ -	$ -	$ -		$ -	
Services & Supplies	-	28,346	-	-	-		-	
Contracts	18,150	52,633	30,000	36,300	6,300	121%	11,850	61%
Insurance	3,512	-	18,512	18,512	-	100%	15,000	19%
Other Operating Expenses	-	-	-	-	-		-	
Capital Outlay	-	-	-	-	-		-	
Extroardinary Loss on Dissolution of RDAs	-	-	-	-	-		-	
Operating Transfers Out	-	-	-	-	-		-	
TOTAL EXPENDITURES	21,662	80,979	48,512	54,812	(6,300)	113%	26,850	45%
APPROPRIATION OF FUND BALANCE	23,422	9,423,452	-	35,356				
FUND BALANCE, JULY 1	9,423,452	-	9,423,452	9,423,452				
FUND BALANCE	$ 9,446,874	$ 9,423,452	$ 9,423,452	$ 9,458,808				
NONSPENDABLE FUND BALANCE	(9,312,242)	(9,352,215)	(9,423,452)	(9,458,808)				
RESTRICTED FUND BALANCE	(8,660)	-	-	-				
COMMITTED FUND BALANCE								
ASSIGNED FUND BALANCE								
UNRESTRICTED FUND BALANCE (DEFICIT)	$ 125,972	$ 71,237	$ -	$ -				

APPENDIX G

City of Folsom, California

Combined Water Funds*

Revenue and Expense Statement

Quarter Ended December 31, 2012

	FY 2012 As of 12/31/2011	FY 2013 As of 12/31/2012	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 12/31/2012	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
OPERATING REVENUES:									
Charges For Services	6,411,510	7,383,798	12,683,785	13,188,912	13,221,260	32,348	100%	(5,805,114)	56%
TOTAL OPERATING REVENUES	6,411,510	7,383,798	12,683,785	13,188,912	13,221,260	32,348	100%	(5,805,114)	56%
OPERATING EXPENSES:									
Employee Services	1,805,639	1,869,831	3,715,835	4,105,895	4,105,895	-	100%	2,236,064	46%
Utilities	360,686	374,370	676,152	746,600	746,600	-	100%	372,230	50%
Supplies	406,550	241,495	746,958	849,850	849,850	-	100%	608,355	28%
Maintenance and Operation	166,249	145,640	347,584	887,650	587,650	300,000	66%	742,010	16%
Contractual Services	955,671	515,713	2,411,205	2,097,068	2,097,068	-	100%	1,581,355	25%
Depreciation	1,714,718	1,716,031	3,426,127	-	3,426,127	(3,426,127)		(1,716,031)	
Other Operating Expenses	228,648	259,143	508,066	465,084	465,084	-	100%	205,941	56%
TOTAL OPERATING EXPENSES	5,638,161	5,122,223	11,831,927	9,152,147	12,278,274	(3,126,127)	134%	4,029,924	56%
OPERATING INCOME	773,349	2,261,575	851,858	4,036,765	942,986	(3,126,127)	23%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	110,117	479,529	375,702	340,000	629,529	289,529	185%	139,529	141%
Other	50,570	3,069	467,905	917,552	3,069	(914,483)	0%	(914,483)	0%
Investment Income	19,910	29,042	24,394	30,500	58,084	27,584	190%	(1,458)	95%
Intergovernmental	225,674	29,481	447,029	-	29,481	29,481		29,481	
Proceeds of Financing	-	-	17,953	-	-	-		-	
Debt Service Expense	(6,750)	-	(1,068,780)	(2,059,579)	(2,059,579)	-	100%	(2,059,579)	0%
Other Reimbursements	-	-	-	-	-	-		-	
Capital Outlay - Projects	(14,943)	(100,990)	(279,670)	(2,250,000)	(2,250,000)	-	100%	(2,149,010)	4%
TOTAL NONOPERATING REVENUE (EXPENSE)	384,578	440,131	(15,467)	(3,021,527)	(3,589,416)	(567,889)	119%	(4,955,520)	-15%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,157,927	2,701,706	836,391	1,015,238	(2,646,430)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	10,000	350,000	-	(350,000)	0%	(350,000)	0%
Transfers Out	(544,253)	(432,652)	(1,121,959)	(1,365,238)	(1,008,282)	(917,889)	74%	(932,586)	32%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(544,253)	(432,652)	(1,111,959)	(1,015,238)	(1,008,282)				
CHANGE IN NET ASSETS	613,674	2,269,054	(275,568)	-	(3,654,712)				
NET ASSETS, JULY 1	73,085,342	72,809,774	73,085,342	72,809,774	72,809,774				
NET ASSETS	73,699,016	75,078,828	72,809,774	72,809,774	69,155,062				
RESTRICTED NET ASSETS	(1,268,576)	(702,796)	-	(702,796)	(702,796)				
UNRESTRICTED NET ASSETS	$ 72,430,440	$ 74,376,032	$ 72,809,774	$ 72,106,978	$ 68,452,266				

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

APPENDIX H

City of Folsom, California

Combined Wastewater Funds*

Revenue and Expense Statement

Quarter Ended December 31, 2012

	FY 2012 As of 12/31/2011	FY 2013 As of 12/31/2012	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 12/31/2012	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
OPERATING REVENUES:									
Charges For Services	3,104,726	2,960,014	5,904,358	6,109,000	6,109,000	-	100%	(3,148,986)	48%
Prison Services	33,600	33,600	67,200	67,200	67,200	-	100%	(33,600)	50%
TOTAL OPERATING REVENUES	3,138,326	2,993,614	5,971,558	6,176,200	6,176,200	-	100%	(3,182,586)	48%
OPERATING EXPENSES:									
Employee Services	1,029,741	998,089	2,035,907	2,108,707	2,108,707	-	100%	1,110,618	47%
Utilities	24,909	23,412	55,587	50,000	50,000	-	100%	26,588	47%
Supplies	120,029	125,104	317,044	304,324	304,324	-	100%	179,220	41%
Maintenance and Operation	57,232	53,483	103,721	182,974	182,974	-	100%	129,491	29%
Contractual Services	35,390	23,657	142,502	957,563	957,563	-	100%	933,906	2%
Depreciation	678,343	682,407	1,354,731	-	1,354,731	1,354,731		(682,407)	
Other Operating Expenses	77,616	110,289	168,123	182,314	182,314	-	100%	72,025	60%
TOTAL OPERATING EXPENSES	2,023,260	2,016,441	4,177,615	3,785,882	5,140,613	1,354,731	136%	1,769,441	53%
OPERATING INCOME (LOSS)	1,115,066	977,173	1,793,943	2,390,318	1,035,587	(1,354,731)	43%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	16,920	60,068	41,831	40,000	100,068	60,068	250%	20,068	150%
Investment Income	30,552	36,915	54,057	46,200	73,830	27,630	160%	(9,285)	80%
Other	1,091	-	164,774	1,322,181	-	(1,322,181)	0%	(1,322,181)	0%
Debt Service	-	(82,595)	(8,210)	(82,595)	(82,595)	-	100%	-	100%
Capital Outlay - Projects	(165,716)	(29,866)	(39,893)	(3,000,000)	(3,000,000)	-	100%	(2,970,134)	1%
TOTAL NONOPERATING REVENUE (EXPENSE)	(117,153)	(15,478)	212,559	(1,674,214)	(2,908,697)	(1,234,483)	174%	(4,281,532)	1%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	997,913	961,695	2,006,502	716,104	(1,873,110)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-		-	
Transfers Out	(317,469)	(300,290)	(649,925)	(716,104)	(723,591)	(7,487)	1%	(415,814)	72%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(317,469)	(300,290)	(649,925)	(716,104)	(723,591)				
CHANGE IN NET ASSETS	680,444	661,405	1,356,577	-	(2,596,701)				
NET ASSETS, JULY 1	41,070,697	42,427,274	41,070,697	42,427,274	42,427,274				
NET ASSETS	41,751,141	43,088,679	42,427,274	42,427,274	39,830,573				
RESTRICTED NET ASSETS	(194,878)	(512,005)	-	(512,005)	(512,005)				
UNRESTRICTED NET ASSETS	$ 41,556,263	$ 42,576,674	$ 42,427,274	$ 41,915,269	$ 39,318,568				

* Includes the following funds: Sewer Operating and Sewer Capital

APPENDIX I

City of Folsom, California

Combined Solid Waste Funds*

Revenue and Expense Statement

Quarter Ended December 31, 2012

	FY 2012 As of 12/31/2011	FY 2013 As of 12/31/2012	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 12/31/2012	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
OPERATING REVENUES:									
Charges For Services	5,213,432	5,020,991	10,071,219	10,047,219	10,047,422	203	100%	(5,026,228)	50%
TOTAL OPERATING REVENUES	5,213,432	5,020,991	10,071,219	10,047,219	10,047,422	203	100%	(5,026,228)	50%
OPERATING EXPENSES:									
Employee Services	2,025,213	2,134,363	4,154,974	4,357,418	4,357,418	-	100%	2,223,055	49%
Utilities	7,657	7,540	17,139	16,036	16,036	-	100%	8,496	47%
Supplies	474,257	546,720	957,658	934,934	934,934	-	100%	388,214	58%
Maintenance and Operation	244,937	365,341	497,110	502,165	502,165	-	100%	136,824	73%
Contractual Services	577,341	481,932	1,452,778	1,440,745	1,440,745	-	100%	958,813	33%
Depreciation	179,083	194,293	286,140	-	286,140	286,140		(194,293)	
Other Operating Expenses	171,022	173,266	340,655	334,328	334,328	-	100%	161,062	52%
TOTAL OPERATING EXPENSES	3,679,510	3,903,455	7,706,454	7,585,626	7,871,766	286,140	104%	3,682,171	51%
OPERATING INCOME (LOSS)	1,533,922	1,117,536	2,364,765	2,461,593	2,175,656				
NONOPERATING REVENUE (EXPENSE):									
Impact Fees	8,802	38,142	25,428	30,000	43,142	13,142	144%	8,142	127%
Investment Income	16,879	14,799	28,115	20,500	25,014	4,514	122%	(5,701)	72%
Intergovernmental Revenues	6,900	9,871	42,697	49,000	49,000	-	100%	(39,129)	20%
Other	31,746	46,591	35,445	13,981	46,591	32,610	333%	(32,610)	333%
Debt Service-Expense	(104,497)	(52,938)	(11,706)	(105,876)	(105,876)	-	100%	(52,938)	50%
Capital Outlay	(997)	(1,667,386)	(997)	(1,160,000)	(1,667,386)	(507,386)	144%	507,386	144%
TOTAL NONOPERATING REVENUE (EXPENSE)	(41,167)	(1,610,921)	118,982	(1,152,395)	(1,609,515)	(457,120)	140%	385,150	140%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,492,755	(493,385)	2,483,747	1,309,198	566,141				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-		-	
Transfers Out	(676,747)	(580,080)	(1,420,736)	(1,309,198)	(1,323,906)	(14,708)	1%	(729,118)	80%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(676,747)	(580,080)	(1,420,736)	(1,309,198)	(1,323,906)				
CHANGE IN NET ASSETS	816,008	(1,073,465)	1,063,011	-	(757,765)				
NET ASSETS, JULY 1	1,938,253	3,001,263	1,938,253	3,001,263	3,001,263				
NET ASSETS	2,754,261	1,927,798	3,001,264	3,001,263	2,243,498				
RESTRICTED NET ASSETS	(138,278)	(130,226)	-	(130,226)	(130,226)				
UNRESTRICTED NET ASSETS	$ 2,615,983	$ 1,797,572	$ 3,001,264	$ 2,871,037	$ 2,113,272				

* Includes the following funds: Solid Waste Operating, Solid Waste Capital

APPENDIX J

City of Folsom, California

Utilities Administration

Revenue and Expense Statement

Quarter Ended December 31, 2012

	FY 2012 As of 12/31/2011	FY 2013 As of 12/31/2012	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 12/31/2012	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Acutal vs Budget $	VARIANCE Acutal vs Budget %
ASSETS									
REVENUES:									
Impact Fees	-	-	-	-	-	-		-	
Intergovernmental	-	-	-	-	-	-		-	
Interest	-	96	16	-	192	192		96	
Other	-	-	-	-	-	-		-	
Transfers In	49,571	11,342	99,141	104,376	83,507	(20,869)	80%	(93,034)	11%
								-	
TOTAL REVENUES	49,571	11,438	99,157	104,376	83,699	(20,677)	80%	(92,938)	11%
EXPENDITURES:									
Employee Services	24,881	-	31,013	-	-	-		-	
Supplies	5,613	951	11,599	23,000	23,000	-	100%	22,049	4%
Maintenance and Operation	156	295	484	1,000	1,000	-	100%	705	30%
Contracts	-	-	-	50,000	50,000	-	100%	50,000	0%
Other Operating Expenses	13,638	8,820	23,711	30,376	30,376	-	100%	21,556	29%
Transfers Out	-	-	-	-	-	-		-	
TOTAL EXPENDITURES	44,288	10,066	66,807	104,376	104,376	-	100%	94,310	10%
CHANGE IN NET ASSETS	5,283	1,372	32,350	-	(20,677)				
NET ASSETS, JULY 1	(9,981)	22,369	(9,981)	22,369	22,369				
NET ASSETS	(4,698)	23,741	22,369	22,369	1,692				
RESTRICTED FUND BALANCE	-	(1,692)	-	(1,692)	(1,692)				
UNRESTRICTED FUND BALANCE (DEFICIT)	$ (4,698)	$ 22,049	$ 22,369	$ 20,677	$ -				

APPENDIX K

City of Folsom, California

Landfill Closure

Revenue and Expense Statement

Quarter Ended December 31, 2012

	FY 2012 As of 12/31/2011	FY 2013 As of 12/31/2012	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 12/31/2012	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	28,959	-	47,358	150,000	186,108	36,108		(150,000)	0%
Interest	-	-	-	-	-	-		-	
TOTAL REVENUES	28,959	-	47,358	150,000	186,108	36,108	124%	(150,000)	0%
EXPENDITURES:									
Contracts	28,959	3,281	56,576	150,000	150,000	-	100%	146,719	2%
TOTAL EXPENDITURES	28,959	3,281	56,576	150,000	150,000	-	100%	146,719	2%
CHANGE IN NET ASSETS	-	(3,281)	(9,218)	-	36,108				
NET ASSETS, JULY 1	(3,208)	(12,426)	(3,208)	(12,426)	(12,426)				
NET ASSETS	(3,208)	(15,707)	(12,426)	(12,426)	23,682				
RESTRICTED FUND BALANCE	(54,580)	(23,682)	-	(23,682)	(23,682)				
UNRESTRICTED FUND BALANCE (DEFICIT)	$ (57,788)	$ (39,389)	$ (12,426)	$ (36,108)	$ -				

APPENDIX L

City of Folsom, California
Transit Fund
Revenue and Expense Statement
Quarter Ended December 31, 2012

	FY 2012 As of 12/31/2011	FY 2013 As of 12/31/2012	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 12/31/2012	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
OPERATING REVENUES:									
Charges For Services	319,321	319,541	641,668	556,089	639,082	82,993	115%	(236,548)	57%
Other	32,844	35,807	61,249	90,987	71,614	(19,373)	79%	(55,180)	39%
TOTAL OPERATING REVENUES	352,165	355,348	702,917	647,076	710,696	63,620	110%	(291,728)	55%
OPERATING EXPENSES:									
Employee Services	457,546	523,550	994,420	1,087,815	1,087,815	-	100%	564,265	48%
Utilities	4,045	6,654	7,860	8,850	13,308	4,458	150%	2,196	75%
Supplies	77,124	82,544	155,399	154,100	154,100	-	100%	71,556	54%
Maintenance and Operation	31,904	36,771	56,776	70,000	70,000	-	100%	33,229	53%
Contracts	809,967	803,009	1,723,909	1,861,551	1,861,551	-	100%	1,058,542	43%
Depreciation	159,822	159,822	319,644	-	319,644	319,644		(159,822)	
Other Operating Expenses	77,310	97,216	135,951	166,654	166,654	-	100%	69,438	58%
TOTAL OPERATING EXPENSES	1,617,718	1,709,566	3,393,959	3,348,970	3,673,072	324,102	110%	1,639,404	51%
OPERATING INCOME (LOSS)	(1,265,553)	(1,354,218)	(2,691,042)	(2,701,894)	(2,962,376)				
NONOPERATING REVENUE (EXPENSES):									
Interest	1,517	1,455	6,017	4,252	4,252	-	100%	(2,797)	34%
Intergovernmental	1,369,084	1,937,921	2,798,413	3,121,673	3,172,352	50,679	102%	(1,183,752)	62%
Misc Rev	-	-	-	-	-	-		-	
Capital Outlay	(1,625)	(192)	(132)	-	(192)	(192)		192	
TOTAL NONOPERATING REVENUE	1,368,976	1,939,184	2,804,298	3,125,925	3,176,412		102%		62%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	103,423	584,966	113,256	424,031	214,036				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-		-	
Transfers Out	(149,745)	(140,836)	(299,490)	(424,031)	(424,031)	-	100%	(283,195)	33%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(149,745)	(140,836)	(299,490)	(424,031)	(424,031)				
CHANGE IN NET ASSETS	(46,322)	444,130	(186,234)	-	(209,995)				
NET ASSETS, JULY 1	1,215,601	1,029,369	1,215,601	1,029,369	1,029,369				
NET ASSETS	1,169,279	1,473,499	1,029,367	1,029,369	819,374				
RESTRICTED NET ASSETS	31,258	35,787	35,787	35,787	35,787				
UNRESTRICTED NET ASSETS	$ 1,200,537	$ 1,509,286	$ 1,065,154	$ 1,065,156	$ 855,161				

APPENDIX M

City of Folsom, California

Risk Management

Revenue and Expense Statement

Quarter Ended December 31, 2012

	FY 2012 As of 12/31/2011	FY 2013 As of 12/31/2012	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 Forecast As of 12/31/2012
OPERATING REVENUES:					
Charges for services	6,333,549	5,897,128	11,480,734	10,777,743	10,777,743
Penalty Fines	64	59	112	-	-
Interest revenue	8,313	6,586	23,290	-	-
Reimbursement	422,186	477,862	914,273	1,443,896	1,443,896
Other revenue	-	-	-	1,479,286	-
Total operating revenues	6,764,112	6,381,635	12,418,409	13,700,925	12,221,639
OPERATING EXPENSES:					
Employee Services					
Active Employees:					
Wages	71,716	76,913	156,471	167,810	167,810
FICA	5,366	5,779	10,595	13,440	13,440
PERS	15,113	14,986	32,857	32,696	32,696
Workers Compensation	762,790	780,933	925,486	1,681,860	1,681,860
Liability	896,368	999,561	537,888	1,009,712	1,009,712
Health Insurance	2,933,181	2,816,471	6,422,013	6,990,260	6,990,260
Vision	44,958	40,553	98,433	94,881	94,881
Dental	324,727	303,242	710,970	709,491	709,491
Employee Assistance Program	4,831	4,906	11,231	10,223	10,223
Health Retirement Account	26,475	19,125	49,451	44,400	44,400
Contracts	-	158,202	27,346	180,000	180,000
Retirees:					
PERS	-	-	1,194	-	1,300
Health Insurance	1,057,068	1,123,337	2,368,921	2,473,244	2,473,244
Vision	16,380	17,125	36,093	36,955	36,955
Dental	110,086	116,108	244,495	255,953	255,953
Total operating expenses	6,269,059	6,477,241	11,633,444	13,700,925	13,702,225
CHANGE IN NET ASSETS	495,053	(95,606)	784,965	-	(1,480,586)
NET ASSETS, BEGINNING OF YEAR	4,747,072	5,547,732	4,762,767	5,547,732	5,547,732
RESTRICTED FOR INSURANCE DEPOSIT	2,872,195	3,254,773	3,254,773	3,254,773	3,254,773
UNRESTRICTED NET ASSETS	2,369,930	2,197,353	2,292,959	2,292,959	812,373
NET ASSETS	5,242,125	5,452,126	5,547,732	5,547,732	4,067,146

APPENDIX N

City of Folsom, California

Risk Management

Revenue and Expense Statement

Quarter Ended December 31, 2012

	Active Employees							
	General Fund	Redevelopment Agency	Water	Waste Water	Solid Waste	Transit	Retirees	Total
OPERATING REVENUES:								
Charges for services	3,525,896	12,693	358,558	186,135	429,933	161,279	1,222,634	$ 5,897,128
Fines	-	-	-	-	-	-	59	59
Interest revenue	4,135	59	398	215	432	162	1,183	6,586
Reimbursements	263,408	-	28,680	13,736	28,941	7,732	135,365	477,862
Total operating revenues	$ 3,793,439	$ 12,752	$ 387,636	$ 200,087	$ 459,306	$ 169,173	$ 1,359,241	$ 6,381,635
OPERATING EXPENSES:								
Active Employees:								
Wages	$ 48,295	$ 694	$ 4,647	$ 2,515	$ 5,050	$ 1,895	$ 13,817	$ 76,913
FICA	3,629	52	349	189	379	142	1,038	5,778
PERS	9,410	135	905	490	984	369	2,692	14,985
Workers' Compensation	588,621	2,660	51,193	26,839	87,647	23,973	-	780,933
Liability	835,841	-	44,449	24,810	58,671	35,790	-	999,561
Health Insurance	2,208,122	6,779	189,919	105,077	260,559	46,015	-	2,816,471
Vision	31,794	98	2,735	1,513	3,752	663	-	40,555
Dental	237,743	730	20,448	11,313	28,054	4,954	-	303,242
Employee Assistance Program	3,808	12	323	167	454	142	-	4,906
Health Retirement Account	14,825	-	1,650	275	1,275	1,100	-	19,125
Contracts	158,202	-	-	-	-	-	-	158,202
Retirees:								
Retiree Heath	-	-	-	-	-	-	1,123,337	1,123,337
Retiree Vision	-	-	-	-	-	-	17,125	17,125
Retiree Dental	-	-	-	-	-	-	116,108	116,108
Total operating expenses	$ 4,140,290	$ 11,160	$ 316,618	$ 173,188	$ 446,825	$ 115,043	$ 1,274,117	$ 6,477,241
CHANGE IN NET ASSETS	(346,851)	1,592	71,018	26,899	12,481	54,130	85,124	(95,606)
NET ASSETS, BEGINNING OF YEAR	3,829,554	47,276	277,022	126,583	337,281	137,755	792,261	5,547,732
RESTRICTED FOR INSURANCE DEPOSIT	2,478,962	15,277	227,537	117,599	310,535	104,863	-	3,254,773
UNRESTRICTED	1,003,741	33,591	120,503	35,883	39,227	87,022	877,385	2,197,353
NET ASSETS, END OF YEAR	$ 3,482,703	$ 48,868	$ 348,040	$ 153,482	$ 349,762	$ 191,885	$ 877,385	$ 5,452,126

APPENDIX O

City of Folsom, California

Compensated Leave

Revenue and Expense Statement

Quarter Ended December 31, 2012

	FY 2012 As of 12/31/2011	FY 2013 As of 12/31/2012	FY 2012 ACTUAL	FY 2013 BUDGET	FY 13 Forecast As of 12/31/2012	VARIANCE Forecast vs Budget $	%	VARIANCE Acutal vs BUDGET $	%
REVENUES:									
Reimbursements	490,718	844,509	1,356,859	1,689,017	1,689,017	-	100%	(844,508)	50%
Interest	-	-	-	-	-	-		-	
Other revenue	-	-	-	(425,400)	-	425,400			
Operating Transfers In	-	-	-	-	-	-		-	
TOTAL REVENUES	490,718	844,509	1,356,859	1,263,617	1,689,017	425,400	134%	(419,108)	67%
EXPENDITURES:									
Annual Leave Wages	552,733	748,319	1,681,826	1,263,617	1,847,018	(583,401)	146%	515,298	59%
Annual Leave Benefits	20,210	32,991	102,867	-	110,821	(110,821)		(32,991)	
Operating Transfers Out	-	-	-	-	-	-		-	
Services & Supplies	-	-	-	-	-	-		-	
TOTAL EXPENDITURES	572,943	781,310	1,784,693	1,263,617	1,957,839	(694,222)	155%	482,307	62%
APPROPRIATION OF FUND BALANCE	(82,225)	63,199	(427,834)	-	(268,822)				
FUND BALANCE, JULY 1	(2,369,027)	(2,796,861)	(2,369,027)	(2,796,861)	(2,796,861)				
FUND BALANCE	(2,451,252)	(2,733,662)	(2,796,861)	(2,796,861)	(3,065,683)				
RESTRICTED FUND BALANCE	-	-	-	-	-				
UNRESTRICTED FUND BALANCE	$ (2,451,252)	$ (2,733,662)	$ (2,796,861)	$ (2,796,861)	$ (3,065,683)				

APPENDIX P

City of Folsom

Outstanding Debt

Quarter Ended December 31, 2012

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	2,740,000	Aug-14
Governmental	General Obligation	Sep-09	Series C & D Refunded	10,195,000	6,480,000	Aug-17
Governmental	Certificate of Participation	Jul-97	City Parks & Traffic Signals	795,000	440,000	Oct-20
Governmental	Certificate of Participation	Sep-99	Recreation Facility	825,000	750,000	Jun-29
Governmental	Revenue Bond	Jul-08	Prairie Oaks Ranch A/D	11,955,000	8,640,000	Sep-19
Governmental	Revenue Bond	Mar-98	Hannaford Cross A/D	2,860,000	1,350,000	Sep-20
Governmental	Revenue Bond	Apr-99	Legends, Cobble Hills, Ridgeview & Cresleigh A/D	4,830,000	2,925,000	Sep-20
Governmental	Revenue Bond	Apr-12	Refund 1998 FPFA Debt	4,164,002	3,659,209	Oct-18
Governmental	Revenue Bond	Jul-07	Finance CFD Debt	70,425,000	63,030,000	Sep-24
Governmental	Revenue Bond	Jul-10	Finance CFD Debt	23,180,000	19,340,000	Sep-24
Governmental	Revenue Bond	Jul-11	Finance CFD Debt	10,855,000	10,205,000	Sep-24
Governmental	Revenue Bond	Jul-12	Finance CFD Debt	15,034,361	13,482,078	Sep-21
Governmental	Other (Assignment Agreement)	Mar-12	Ref 02 FPFA Debt & 01 COPs	10,538,467	8,947,773	Oct-17
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	15,760,000	Aug-36
Governmental	Tax Allocation Bond	Mar-11	RDA Projects	10,115,000	9,650,000	Sep-35
Governmental	Tax Allocation Bond (Housing)	Mar-11	RDA Projects	11,265,000	10,835,000	Aug-35
			Total Outstanding Governmental Debt		$ 205,369,060	
Water	Revenue Bond	Feb-05	Water treatment plant	14,285,000	11,845,000	Dec-34
Water	Revenue Bond	Dec-09	Refund 1998 Water Bonds	15,825,000	13,840,000	Dec-28
			Total Outstanding Business Type Activity Debt		$ 25,685,000	

APPENDIX Q

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis

Quarter ended December 31, 2012

Category	Project Description	Budget FY 12-13	Project Budget Per HTE	Total Expended FY 12-13	% of Budget Expended
Culture and Recreation	Sports & Teen Center	500,000	500,000	-	0.00%
Culture and Recreation	Zoo ADA Improvements	30,000	60,000	25,418	84.73%
		530,000	**560,000**	**25,418**	4.80%
Drainage	Localized Drainage Improvements	100,000	100,000	224	0.22%
		100,000	**100,000**	**224**	0.22%
General Services	Fire Apparatus	100,000	100,000	-	0.00%
General Services	Police Vehicle Replacements	100,000	100,000	98,726	98.73%
General Services	Historic Folsom Station L&L	100,000	100,000	-	0.00%
		300,000	**300,000**	**98,726**	32.91%
Open Space and Greenbelts	Lake Natoma Trail - Phase II	70,000	70,000	3,767	5.38%
		70,000	**70,000**	**3,767**	5.38%
Wastewater	Annual Sewer Improvements	2,100,000	2,100,000	-	0.00%
Wastewater	Misc Infiltration/Inflow Improvements	150,000	150,000	-	0.00%
Wastewater	Sewer System Shed Improvements	750,000	750,000	16,610	2.21%
		3,000,000	**3,000,000**	**16,610**	0.55%
Streets	Blue Ravine / Folsom Boulevard Improvements	1,493,351	1,493,351	33,016	2.21%
Streets	City Wide ADA Compliance	127,607	127,607	73,452	57.56%
Streets	City Hall / Corp Yard Fiber Maint	25,000	25,000	-	0.00%
Streets	East Bidwell Infill	1,250,000	1,250,000	-	0.00%
Streets	Folsom-Auburn/Oak Avenue Parkway Intersection	10,000	10,000	-	0.00%
Streets	Intelligent Transportation System (ITS) Plan	152,000	152,000	-	0.00%
Streets	Street Overlay / Pavement Management	2,602,833	2,602,833	1,337,748	51.40%
Streets	Street Striping	100,000	100,000	-	0.00%
Streets	Streetlight/Traffic Pole Improvements	40,000	40,000	17,344	43.36%
Streets	Traffic Safety Projects	116,547	116,547	574	0.49%
Streets	Traffic Signal & Intersection Imp	300,000	300,000	890	0.30%
Streets	Traffic Signal Systems Upgrades	200,000	200,000	20,394	10.20%
		6,417,338	**6,417,338**	**1,483,417**	23.12%
Transportation	Light Rail Project / Reimbursement	150,000	150,000	1,479	0.99%
Transportation	Median Island Improvements	950,000	950,000	25,335	2.67%
Transportation	Oak Ave Pkwy Extension/US 50 Interchange	10,000	10,000	-	0.00%
Transportation	Orangevale Bridge	1,910,000	1,910,000	(1,158)	-0.06%
Transportation	Rainbow Bridge	10,000	10,000	(21,032)	-210.32%
		3,030,000	**3,030,000**	**4,623**	0.15%
Water	Water Main Replacement Program	100,000	100,000	-	0.00%
Water	Willow Hill Raw Waterline	1,850,000	1,850,000	93,400	5.05%
Water	Water Treatment Sludge Removal	300,000	300,000	5,693	1.90%
		2,250,000	**2,250,000**	**99,093**	4.40%
		$ 15,697,338	**15,727,338**	**1,731,879**	11.03%