CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City of Folsom
Quarterly Financial Report

Fiscal Year 2013-14 First Quarter

November 12, 2013

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

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Quarterly Financial Report

First Quarter of FY 2013-2014 **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 unaudited financial status of the City's major funds through the first quarter of Fiscal Year (FY) 2013-14, covering the period from July 2013 through September 2013. The report provides an analysis of each fund's revenues, expenditures and fund balance as compared to the FY 2013-14 Budget. Please refer to the Appendices for detailed schedules of the City's key funds for the period ending September 30, 2013. The document also includes an analysis of the revenue and expenditure activity for the City's:

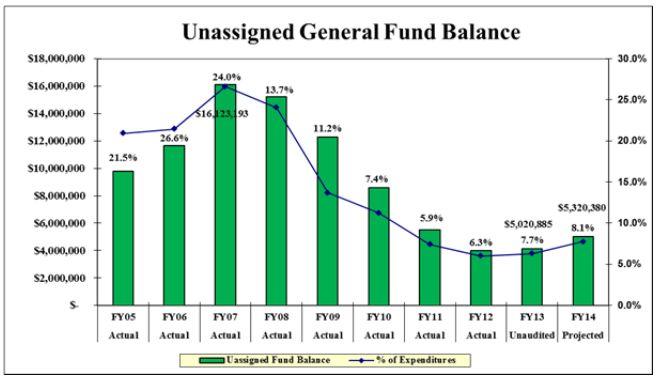
- General Fund
- Special Revenue Fund – Housing Fund
- Enterprise Funds – Water, Wastewater, Solid Waste, and Transit
- Risk Management, Compensated Leaves, Outstanding Debt, Capital Improvement Plan and Encumbrances

EXECUTIVE SUMMARY

Projected year-end General Fund revenues are $66.38 million or 101% of the appropriated amount and projected expenditures are $65.97 million or 100% of the appropriated amount. This results in an increase to fund balance and a current projected year-end unassigned fund balance of $5.32 million or 8.1% of expenditures.

The recovery from the recession continues to be slow and volatile, however revenues finally appear to have turned upward and it is projected FY 2014 could be the third year that the City would see an increase to the year end fund balance. There is still 75% of the fiscal year remaining and the fiscal year end projections for both revenues and expenses are very preliminary. With an unassigned fund balance of $5.32 million we would still be considerably below the Council required 15%.

Below is a chart of the fund balance over the last ten years which illustrates the sharp decline from FY 2007 through FY 2012 and the slow upward movement since FY 2012. The upward movement is expected to continue, however it is still expected to be slow and gradual.



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.

Since we are early in the fiscal year only three categories of revenues are forecasted to differ from the FY 2014 budgeted amount. The table below shows a comparison of budgeted and forecasted revenues for FY 2014. A brief discussion of significant General Fund revenue sources follows.

General Fund Revenues by Source

	Budget	Forecast	%
Property Tax	$17,764,843	$17,764,843	100.0%
Sales and Use Tax	17,586,149	17,736,149	100.9%
Trans Occup Tax	1,273,119	1,273,119	100.0%
Real Prop Transfer	275,000	275,000	100.0%
Franchise Fees	758,600	758,600	100.0%
Other Taxes	655,000	655,000	100.0%
Lic And Permits	1,610,300	1,810,300	112.4%
Intergovt Revenue	5,881,961	5,881,961	100.0%
Charges For Serv	10,534,872	10,584,872	100.5%
Fines & Forfeitures	329,835	329,835	100.0%
Interest Rev	81,800	81,800	100.0%
Miscellaneous	422,937	422,937	100.0%
Transfers In	8,804,672	8,804,672	100.0%
Total	$65,979,088	$66,379,088	100.6%

- Property tax revenues are currently projected for FY 2014 at $17.76 million which is the budgeted amount. In comparison the budgeted amount is $625,960 higher than the property tax received in FY 2013.

  A comparison of home sales in first quarter FY 2014 to FY 2013 shows an increase in the number of sales by 13% while the median sales price increased by 11%. The number of homes sold in September was the lowest since February 2010 which is believed to be due to increased interest rates and the time of year.

- Sales and Use Tax collections are currently projected for FY 2014 at $17.74 million compared to $17.23 million in the previous fiscal year. This is an increase of $150,000 from the appropriated amount and $505,374 or 2.9% over the FY 2013 amount.

  The preliminary unemployment rate in Folsom in August was 4.0% and has declined from 4.8% in August 2012. The State of California and Sacramento County over the same period also showed declines with unemployment rates of 8.8% and 8.9% respectively in August 2013 and 10.4% and 10.7% in August 2012. According to the *University of the Pacific Eberhardt School of Business* the Sacramento unemployment rate is forecasted to fall to 8.7% in 2013 and 7.6% in 2014.

- Transient Occupancy Tax (TOT) collections through the first quarter were $339,331. The year-end estimate is $1.27 million which is the budgeted amount, and would be a decrease of $330,469 when compared to the FY 2013 amount. This decrease is due to some catch-up payments that were received in FY 2013.

- Business Licenses and Building Permits through the first quarter were $834,192. The current year-end estimate is $1.74 million which is $200,000 over the budgeted amount. Compared to the prior year this is an increase in Building Permits of approximately $109,000 and a decrease in Business License fees of approximately $15,000. The City is currently experiencing increased building activity (mainly residential) and it is uncertain if this will carry through the entire fiscal year.

- Intergovernmental revenues through the first quarter were $1,827. 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 $5.88 million or the budgeted amount. Compared to the prior year, this is a decrease of approximately $380,000 or 6.4%. The decrease from the prior year is seen mainly in the reduction of federal grants.

- Charges for services received through the first quarter were $2.30 million. Compared to the first quarter of FY 2013 this is an increase of approximately $400,000. The current quarter is split between a timing difference in Public Works fees and increased Community Development user fees. The total current year-end estimate for charges for services is $10.58 million which is $50,000 more than the budgeted amount, and compared to FY 2013 the projected amount is $264,933 or 2.4% less than the prior year amount of $10.85 million.

- Miscellaneous revenues were $167,835 compared to $112,396 in the prior year. The current year-end estimate is $422,937 or the budgeted amount. The first quarter increase is due to the every other year nature of the cell tower rental fees.

- Transfers In are budgeted at $8.8 million and are forecasted at year end to be the budgeted amount. The prior year transfers in were $8.8 million.

GENERAL FUND EXPENDITURES

Expenditures through the first quarter of FY 2014 were $16.4 million. Compared to the prior year and excluding non-departmental and transfers out, expenditures increased approximately $202,000 or 1.3%. The increase in expenditures is mainly in benefits and contracts.

Only two departments are currently projected to end the fiscal year over the budgeted amounts. All departments need to continue to be diligent and not exceed their approved budgeted amounts.

➢ Public Works – The Fleet Division in Public Works is currently projected to end the fiscal year $63,000 over the budgeted amount, which is mainly seen in temporary staffing costs.

➢ Parks & Recreation – The Parks and Recreation Department has expended 27% of the FY 2014 budget. This is partly due to the seasonality of the department. Aquatics expenses during the first quarter of FY 2014 were $14,000 more than the prior fiscal year and revenues were $50,000 less. Parks Maintenance expenses were $100,000 greater than the first quarter of FY 2013 driven mainly by increased water costs. Facility Maintenance also experienced a year over year quarterly increase in expenses of $50,000 also due to increased water costs. As we move through the fiscal year the department has time to make adjustments where necessary to end the fiscal year within budget.

The current year-end projection for General Fund expenditures is $65.97 million, which is $12,000 below the budgeted amount. The General Fund expenditures by department are as follows:

General Fund Expenditures by Department

	Budget	Forecast	%
City Council	$ 103,670	$ 103,670	100.0%
City Manager	1,061,622	1,061,622	100.0%
City Clerk	408,568	408,568	100.0%
Mgmt & Budget	3,390,551	3,390,551	100.0%
City Attorney	813,509	813,509	100.0%
Human Res	672,633	672,633	100.0%
Police	17,532,079	17,332,079	98.9%
Fire	13,796,924	13,796,924	100.0%
Comm Dvlpmt	3,389,661	3,389,661	100.0%
Parks & Rec	10,707,477	10,825,605	101.1%
Library	1,374,721	1,374,721	100.0%
Public Works	6,092,915	6,155,915	101.0%
Trail Grants	28,000	28,000	100.0%
Non-Dept	6,606,758	6,606,758	100.0%
Total Expenditures	$ 65,979,088	$ 65,967,149	100%

SPECIAL REVENUE FUNDS

Housing Fund

As of September 30, 2013 revenues totaled $17,494, which includes $665 in interest revenue and $16,829 of program income. Expenditures totaled $8,149 which were expenses due to loan servicing. Fund balance as of September 30, 2013 was $9,569,430.

This is comprised of $7.1 million of loan receivables and $2.7 million of interfund receivables.

OTHER FUNDS

Two city funds are currently on the Office of Management and Budget's watch list.

The Humbug Willow Creek Fund as of the end of the first quarter had a negative cash balance in the amount of $896,000, with revenues of $30,000 and expenditures of $40,000. This fund is currently being used to capture the expenditures and revenues for trail projects that are funded by grants. Fees for the Humbug Willow Creek fee have begun to be received as residential building activity has begun to increase.

The Compensated Leaves Fund accounts for the leave accruals paid out that are in excess of the current year accruals. As of the first quarter the negative balance has decreased only slightly from a negative $1.7 million as of June 30, 2013 and a negative $1.68 million as of September 30, 2013. During FY 2014 the fund is projected to increase fund balance by approximately $720,000 which would reduce the negative fund balance to $1.14 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.

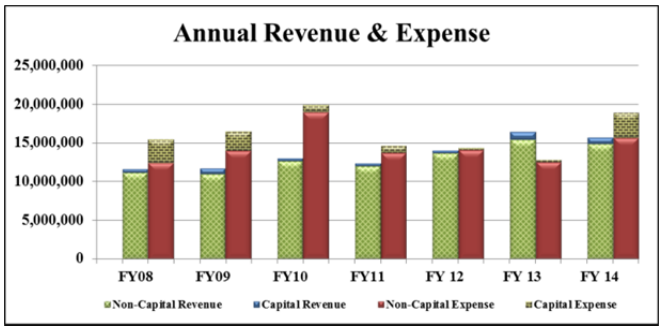
As of the end of the first quarter of FY 2014 total revenues were $5.0 million (32% of budget) and total expenses were $1.9 million (12% of budget), resulting in revenues exceeding expenses by $3.1 million. Revenues and expenses, excluding capital sources (impact fees) and uses (capital outlays and depreciation), were $4.5 million (30% of budget) and $1.9 million (15% of budget).

The current projection for the end of the fiscal year for non-capital revenues and expenses is $14.9 million (100% of budget) and $12.3 million (98% of

budget). This would result in non-capital revenues exceeding expenses by $2.6 million. The Water Fund is projected to spend $3.2 million on capital projects in the current fiscal year.

Overall, the Water Funds are projected to end the fiscal year reducing net assets by $3.2 million.

Following is a chart of the Operating and Capital Revenues and Expenses for fiscal years 2008 through 2014.



Wastewater Fund

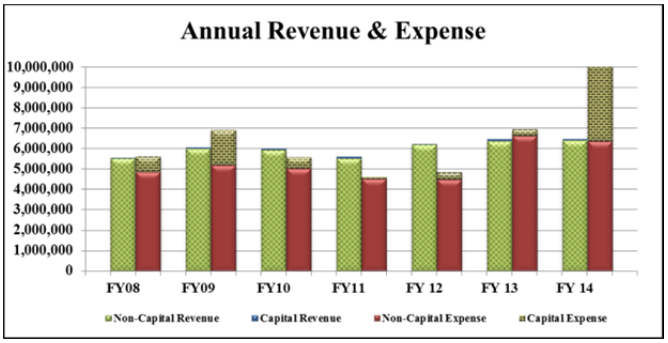
The Wastewater Funds are reported on a combined basis and include the Wastewater Operating and Wastewater Capital funds.

As of the end of the first quarter of FY 2014 total revenues were $1.5 million (14% of budget) and total expenses were $998,000 (9% of budget), resulting in revenues exceeding expenses by $545,000. Revenues and expenses, excluding capital, were $1.5 million (14% of budget) and $915,000 (18% of budget). Expenses for capital projects were $83,000.

The current projection for the end of the fiscal year for non-capital revenues and expenses is $6.4 million (60% of budget) and $5.0 million (100% of budget). This would result in non-capital revenues exceeding expenses by $1.4 million. The Wastewater Fund is projected to spend $5.7 million on capital projects in the current fiscal year.

Overall, the fund is projected to end the fiscal year decreasing net assets by $5.8 million.

Following is a chart of the Operating and Capital Revenues and Expenses for fiscal years 2008 through 2014.



Solid Waste Fund

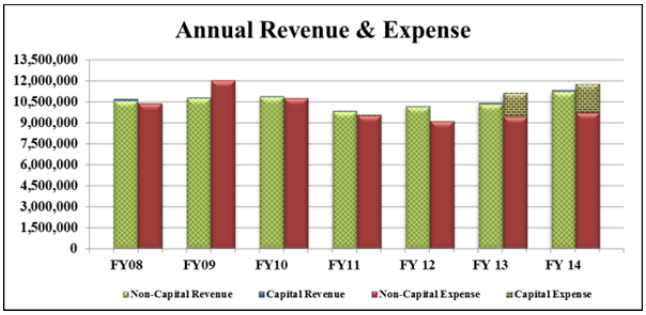
The Solid Waste Funds are reported on a combined basis and include Solid Waste Operating and Solid Waste Capital.

As of the end of the first quarter of FY 2014 revenues totaled $2.6 million (23% of budget) and expenses totaled $2.3 million (20% of budget) resulting in revenues exceeding expenses by $294,000. Revenues and expenses, excluding capital, were $2.5 million (22% of budget) and $2.3 million (24% of budget).

The current projection for the end of the fiscal year for non-capital revenues and expenses is $11.2 million (100% of budget) and $9.3 million (100% of budget). This would result in non-capital revenues exceeding expenses by $1.9 million. The Solid Waste Fund is projected to spend $2.0 million on solid waste trucks in the current fiscal year.

Overall, the fund is projected to end the fiscal year decreasing net assets by $454,000.

Below is a chart of the Operating and Capital Revenues and Expenses for fiscal years 2008 through 2014.



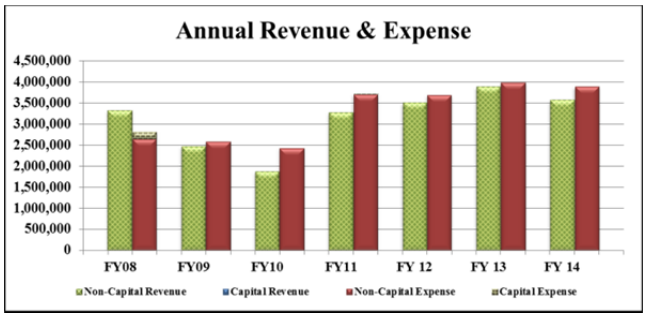
Transit Fund

As of the end of the first quarter, FY 2014 revenues totaled $154,000 (4% of budget) and expenses totaled $858,000 (24% of budget), resulting in expenses exceeding revenues by $704,000.

The current projection for the end of the fiscal year for total revenues and expenses is $3.6 million and $3.9 million respectively. Total projected revenues include Intergovernmental revenues of $2.9 million.

Overall, the fund is projected to end the FY decreasing net assets by $320,000.

Below is a chart of the Operating and Capital Revenues and Expenses for fiscal years 2008 through 2014.



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 September 30, 2013, the City has paid $1.4 million for medical, vision, and dental premiums for active employees, $602,000 for retirees and $385,000 for workers' compensation premiums. Liability payments were $1.2 million. The total expenditures for the first quarter of FY 2014 are $3.79 million. Compared to last fiscal year this is an increase of $350,000. This is due to increases in workers compensation and liability insurance costs.

Active employees have contributed $71,303 and retirees have contributed $67,000 towards medical premiums through September 30, 2013. Departmental reimbursements to the Risk Management fund for the first quarter totaled $3.5 million compared to the prior year of $3.6 million.

The unrestricted net assets at September 30, 2013 are $2.6 million as compared to the prior year of $2.5 million. The current fiscal year end projection for unrestricted net assets is $2.4 million.

Outstanding Debt

As of the end of the first quarter of FY 2014, the City had approximately $222.4 million of outstanding debt comprised as follows:

	FY 14 Payment	Outstanding Debt	Responsible Fund
General Obligation Bonds	$3.0 million	$6.2 million	General
Certificates of Participation	.02 million	1.2 million	General & D/S
Revenue Bonds	7.5 million	116.1 million	Agency
Other Debt	1.4 million	10.3 million	General
Revenue Bonds	1.1 million	26.6 million	Water
Tax Allocation Bonds	1.4 million	62.0 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 $26.6 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.

In July, the Folsom Public Financing Authority refunded $11.8 million of outstanding principal on its 2005A Water Revenue Bonds by private placement

with Pinnacle Public Finance by issuing the 2013 Water Revenue Refunding Bonds in the amount of $12.8 million. Savings of over nine percent to the Water Utility are achieved through significantly lower interest rates.

Capital Improvement Plan (CIP)

This section presents a summary of all Capital Improvement Plan (CIP) projects adopted with the passage of the FY 2014 budget. CIPs are projects that contribute to providing essential municipal services that make Folsom a community of choice for living, working, and enjoying leisure activities.

At the end of the first quarter of FY 2014, the City budgeted projects totaled $24,940,214. During the first quarter, the Parks and Recreation Department purchased a Storage Building for Livermore Park and the Public Works Department made improvements to the Folsom Boulevard project totaling $906,000 and spent $918,000 (75% of budget) resurfacing city streets as part of the CIP listed under Culture and Recreation and Streets categories.

The following table provides a summary of CIP activity through September 30, 2013.

CIP Activity

	Budget	Actual	% of Budget
Culture and Recreation	$ 932,000	$ 37,714	4.0%
Drainage	90,000	-	0.0%
General Services	1,041,789	17,496	1.7%
Open Space & Greenbelts	4,219,689	60,397	1.4%
Wastewater	5,305,000	-	0.0%
Streets	4,878,316	1,923,469	39.4%
Transportation	3,472,297	485,968	14.0%
Water	5,001,123	-	0.0%
Total	$ 24,940,214	$ 2,525,044	10.1%

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 September 30, 2013.

Fund	Fund Name	Non-Capital Budget FY13-14	Encumbrance $ Total	% of Non-Capital Budget
10	General Fund	$ 60,329,587	$ 373,418	0.62%
23	Public Works	5,168,321	202,194	3.91%
28	Trail Grants	28,000	27,877	99.56%
221	Housing Trust	460,212	33,993	7.39%
225	General Plan Amendment	558,202	353,881	63.40%
226	Tree Planting & Replacmnt	411,634	51,368	12.48%
238	Redevel Agy 20% Mny	50,194	-	0.00%
273	Sphere Of Influence	-	84,544	-
519	Transit	3,570,631	2,223	0.06%
520	Water Operating	12,164,717	580,880	4.78%
530	Wastewater Operating	4,843,595	131,079	2.71%
540	Solid Waste Operating	9,271,525	139,911	1.51%
543	Landfill Closure	150,000	-	0.00%
760	Wetland/Open Space Maint	7,956	3,625	45.56%
	Total Non-Capital	$ 97,014,574	$ 1,984,994	2.05%

Fund	Fund Name	Capital Budget FY13-14	Encumbrance $ Total	% of Capital Budget
10	General Fund	$ 453,180	$ 190,760	42.09%
223	Humbug Willow Creek	1,598,000	61,207	3.83%
240	Park Dedication (Quimby)	245,000	-	0.00%
248	Transportation Tax (SB325)	-	190	-
276	Measure A	2,009,384	302,794	15.07%
279	RDA Obligation Retirement	-	77,510	-
412	Park Improvements	262,917	6,958	2.65%
431	Redevel Agy Cap Pro		169,923	-
446	Transportation Impr	6,170,356	2,511,746	40.71%
448	Drainage Capital Imp.	247,957	-	
451	Light Rail Transportation	486,839	165,263	33.95%
456	Water Impact	262,530	30,963	11.79%
520	Water Operating	3,170,000	136,917	4.32%
521	Water Capital	22,306	-	0.00%
530	Wastewater Operating	5,625,651	933,909	16.60%
531	Wastewater Capital	228,150	-	0.00%
540	Solid Waste Operating	2,030,000	1,102,101	54.29%
541	Solid Waste Capital	58,229	-	0.00%
	Total Capital	$ 22,870,499	$ 5,499,481	24.05%
	Grand Total	$ 22,870,499	$ 5,499,481	24.05%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
Quarter Ended September 30, 2013

Fund # and Description	Revenues through FY 2013 9/30/2012	Revenues through FY 2014 9/30/2013	FY 2013 vs. 2014	Percent Change	Budget FY 2013/2014	Percent of 2014 Budget
FUND 010 GENERAL FUND	$ 4,842,122	$ 4,930,889	$ 88,767	1.8%	$ 61,467,227	8.0%
FUND 012 COMMUNITY CENTER	110	62	(48)	-43.6%	-	-
FUND 015 COMPENSATED LEAVES	-	496,838	496,838		2,000,000	24.8%
FUND 023 PUBLIC WORKS	323,463	242,236	(81,227)	-25.1%	4,483,861	5.4%
FUND 028 TRAIL GRANTS	-	-	-		28,000	0.0%
FUND 201 COMM DEV BLOCK GRANT	13,594	31,503	17,909	131.7%	154,595	20.4%
FUND 203 TRAFFIC CONGESTION RELIEF	-		-			-
FUND 204 LOS CERROS L&L AD	312	307	(5)	-1.8%	30,369	1.0%
FUND 205 BRIGGS RANCH L&L AD	224	144	(80)	-35.7%	74,066	0.2%
FUND 206 TRANSPORTATION SYSTEM MGT	2,080	4,457	2,377	114.3%	16,000	27.9%
FUND 207 NATOMA STATION L&L AD	5,045	36	(5,009)	-99.3%	170,205	0.0%
FUND 208 FOLSOM HGHTS L&L AD	-	-	-		13,127	0.0%
FUND 209 BROADSTONE UNIT 3 L & L	73	79	6	7.9%	16,100	0.5%
FUND 210 BROADSTONE L&L AD	-	-	-		312,405	0.0%
FUND 212 HANNAFORD CROSS L & L AD	121	133	12	10.0%	25,321	0.5%
FUND 213 LAKE NATOMA SHORES L & L	164	166	2	1.1%	20,443	0.8%
FUND 214 COBBLE HILLS/REFLECT L&L	317	244	(73)	-23.0%	36,641	0.7%
FUND 219 FOLSOM COMMNTY CULT'L SER	331	1,878	1,547	467.3%	41,500	4.5%
FUND 221 HOUSING TRUST FUND	384,029	33,627	(350,402)	-91.2%	460,212	7.3%
FUND 223 HUMBUG WILLOW CREEK	12,715	29,808	17,093	134.4%	1,598,000	1.9%
FUND 225 GENERAL PLAN AMENDMENT	11,497	17,754	6,257	54.4%	558,202	3.2%
FUND 226 TREE PLANTING & REPLACEMT	9,257	3,354	(5,903)	-63.8%	411,634	0.8%
FUND 231 SIERRA ESTATES L & L	15	22	7	45.7%	5,259	0.4%
FUND 232 LAKERIDGE ESTATES L & L	21	-	(21)	-100.0%	77,796	0.0%
FUND 233 LA COLLINA DEL LAGO L & L	12	1,627	1,615	13074.1%	-	-
FUND 234 COBBLE RIDGE L & L	146	160	14	9.4%	11,406	1.4%
FUND 236 PRAIRIE OAKS RANCH L&L AD	451	498	47	10.3%	193,073	0.3%
FUND 237 SILVERBROOK L&L	168	3,600	3,432	2039.4%	16,665	21.6%
FUND 238 REDEVELOPMENT AGY 20% MNY	20,850	17,494	(3,356)	-16.1%	50,194	34.9%
FUND 239 REDEVELOPMENT AGY 80% MNY	12,913	-	(12,913)	-100.0%	-	-
FUND 240 PARK DEDICATION (QUIMBY)	351,839	684,447	332,608	94.5%	245,000	279.4%
FUND 243 GAS TAX 2106	40,898	40,975	77	0.2%	200,776	20.4%
FUND 244 GAS TAX 2107	75,004	82,163	7,159	9.5%	1,000,767	8.2%
FUND 245 GAS TAX 2107.5	188,487	157,731	(30,756)	-16.3%	690,412	22.8%
FUND 246 PLANNING SERVICES	483	5,005	4,522	936.2%	174,407	2.9%
FUND 247 GAS TAX 2105	50,372	50,021	(351)	-0.7%	200,776	24.9%
FUND 248 TRANSPORTATION TAX(SB325)	298	241	(57)	-19.1%	301,782	0.1%
FUND 249 WILLOW CREEK EAST L&L AD	51	3	(48)	-94.2%	60,332	0.0%
FUND 250 BLUE RAVINE OAKS L&L AD	308	303	(5)	-1.7%	32,607	0.9%
FUND 251 STEEPLECHASE L&L AD	217	238	21	9.4%	20,640	1.2%
FUND 252 WILLOW CREEK SOUTH L&L AD	1,121	5,984	4,863	433.8%	151,576	3.9%
FUND 253 AMERICAN RV CANYON NO L&L	-	30	30		65,241	0.0%
FUND 254 HISTORICAL DISTRICT	4,919	5,388	469	9.5%	7,000	77.0%
FUND 257 CULTURAL EVENTS	-	-	-		-	-
FUND 260 WILLOW SPRINGS L & L	28	43	15	53.2%	8,500	0.5%
FUND 262 WILLOW SPGS CFD 11 M. DST	1,822	1,616	(206)	-11.3%	135,152	1.2%
FUND 266 CFD #12 MAINT. DIST.	31	144	113	367.5%	338,652	0.0%
FUND 267 CFD #13 ARC MAINT. DIST.	12	10	(2)	-18.2%	49,800	0.0%
FUND 270 ARC NO. L & L DIST #2	205	223	18	8.9%	11,600	1.9%
FUND 271 THE RESIDENCES AT ARC, N	105	114	9	8.1%	16,899	0.7%
FUND 272 FIELDSTONE MEADOWS L&L	-	-	-		-	-
FUND 273 SPHERE OF INFLUENCE	564	729	165	29.3%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	4,738	81	(4,657)	-98.3%	-	-
FUND 275 ARC L & L DIST #3	1,047	1,114	67	6.4%	111,615	1.0%
FUND 276 NEW MEASURE A	488,373	498,616	10,243	2.1%	2,601,505	19.2%
FUND 277 ENRGY EFF & CONSV BLK GRT	-	-	-		-	-
FUND 278 BLUE RAVINE OAKS NO.2 L&L	67	58	(9)	-13.2%	22,000	0.3%
FUND 279 RDA OBLIGATION RETIREMENT	515,814	(160,793)	(676,607)	-131.2%	6,824,280	-2.4%
FUND 302 CCF DEBT SERVICE	679	656	(23)	-3.4%	-	-
FUND 305 1993 G O SCHOOL FAC D S	105	373	268	254.0%	3,335,426	0.0%
FUND 320 FSAD REFUNDING	544	524	(20)	-3.6%	687	76.3%
FUND 321 1982-1 NIMBUS AD D S	1,901	1,831	(70)	-3.7%	2,401	76.3%
FUND 325 TRAFFIC SIGNAL COP REFI	8	43	35	438.2%	54,715	0.1%
FUND 337 RECREATION FACILITIES COP	16,532	16,568	36	0.2%	70,462	23.5%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
Quarter Ended September 30, 2013

Fund # and Description	Revenues through FY 2013 9/30/2012	Revenues through FY 2014 9/30/2013	FY 2013 vs. 2014	Percent Change	Budget FY 2013/2014	Percent of 2014 Budget
FUND 338 CENTRAL FIRE STA COP'S	-	-	-		-	-
FUND 411 SUPPLEMENTAL PARK FEE	-	47,646	47,646		-	-
FUND 412 PARK IMPROVEMENTS	148,530	336,267	187,737	126.4%	262,917	127.9%
FUND 416 CFD #10 RUSSELL RANCH	33	31	(2)	-5.3%	46	67.4%
FUND 418 PRAIRIE OAK 92-2 1915 AD	1	1	-	0.0%	-	-
FUND 425 ZOO CAPITAL PROJECTS	-	-	-		-	-
FUND 428 POLICE CAPITAL	28,382	65,375	36,993	130.3%	225,937	28.9%
FUND 431 REDEVELOPMENT AGY CAP PRO	-	-	-		-	-
FUND 441 FIRE CAPITAL	47,883	123,455	75,572	157.8%	502,978	24.5%
FUND 445 GENERAL CAPITAL	75,379	174,263	98,884	131.2%	402,433	43.3%
FUND 446 TRANSPORTATION IMPR	372,519	854,736	482,217	129.4%	6,170,356	13.9%
FUND 448 DRAINAGE CAPITAL IMPRV	47,735	112,558	64,823	135.8%	247,957	45.4%
FUND 451 LIGHT RAIL TRANSPORTATION	34,315	79,279	44,964	131.0%	486,839	16.3%
FUND 452 GENERAL PARK EQUIP CAP	4,377	10,226	5,849	133.6%	48,105	21.3%
FUND 456 WATER IMPACT FEE(ORD912)	48,081	105,359	57,278	119.1%	262,530	40.1%
FUND 458 LIBRARY DEVELOPMENT FUND	156	150	(6)	-3.8%	197	76.1%
FUND 519 TRANSIT	192,906	154,251	(38,655)	-20.0%	3,570,631	4.3%
FUND 520 WATER OPERATING	4,548,224	4,476,837	(71,387)	-1.6%	15,334,717	29.2%
FUND 521 WATER CAPITAL	153,127	345,397	192,270	125.6%	22,306	1548.4%
FUND 522 WATER METERS	12,376	48,535	36,159	292.2%	31,533	153.9%
FUND 525 UTILITIES ADMINISTRATION	51	54	3	6.4%	-	-
FUND 530 SEWER OPERATING	2,001,672	2,007,575	5,903	0.3%	10,469,246	19.2%
FUND 531 SEWER CAPITAL	35,526	34,877	(649)	-1.8%	228,150	15.3%
FUND 536 FAC AUGMENTATION CRITICAL	1,287	1,240	(47)	-3.6%	26,625	4.7%
FUND 537 FAC AUGMENTATION GENERAL	1,421	1,368	(53)	-3.7%	26,795	5.1%
FUND 540 SOLID WASTE OPERATING	3,320,950	3,317,346	(3,604)	-0.1%	11,301,525	29.4%
FUND 541 SOLID WASTE CAPITAL	16,756	39,354	22,598	134.9%	58,229	67.6%
FUND 543 LANDFILL CLOSURE	-	-	-		150,000	0.0%
FUND 601 MAJOR CAPITAL &RENOVATION	168	162	(6)	-3.4%	50,212	0.3%
FUND 602 EQUIPMENT FUND	2,597	2,975	378	14.6%	148,630	2.0%
FUND 605 FOLSOM PUBLIC FINANC AUTH	118,732	239	(118,493)	-99.8%	15,038,399	0.0%
FUND 606 RISK MANAGEMENT	242,456	4,020,996	3,778,540	1558.4%	13,561,795	29.6%
FUND 702 BLUE RAVINE EAST AGENCY	39	36	(3)	-8.1%	85,350	0.0%
FUND 706 LEGENDS 93-2 1915 AD AGCY	66	59	(7)	-10.4%	56,650	0.1%
FUND 707 NATOMA STA92-1 1915AD AGY	153	168	15	9.9%	33,481	0.5%
FUND 708 FOLSOM AUTO PLAZA 1915 AD	1,245	1,016,934	1,015,689	81584.1%	735,528	138.3%
FUND 709 LK NATOMA SHOR93-1 AD AGY	71	18	(53)	-74.5%	5,000	0.4%
FUND 710 PRAIRIE OAKS AD92-2 REFI	1,846	1,726	(120)	-6.5%	1,572,396	0.1%
FUND 711 COBBLE HILLS RDG AD AGNCY	252	251	(1)	-0.3%	148,680	0.2%
FUND 712 RIDGEVIEW95-1 1915 AD AGY	356	369	13	3.7%	139,080	0.3%
FUND 713 CRESLEIGH 95-2 AD AGENCY	145	134	(11)	-7.9%	107,477	0.1%
FUND 715 HANNFORD CROSS 1915 REFI	357	1,185	828	232.2%	210,590	0.6%
FUND 721 CFD #1 WILLOW CR SO REFI	3	3	0	2.0%	-	-
FUND 722 CFD #2 NATOMA STATION	3,104	3,052	(52)	-1.7%	1,364,975	0.2%
FUND 723 CFD #3 FOLSOM HGTS REFI	806	793	(13)	-1.6%	316,454	0.3%
FUND 724 CFD #4 BROADSTONE REFI	273	273	(0)	-0.2%	374,227	0.1%
FUND 727 CFD #7 BROADSTONE #2	2,514	3,079	565	22.5%	2,589,467	0.1%
FUND 728 CFD #8 PARKWAY	919	838	(81)	-8.8%	402,494	0.2%
FUND 729 CFD #9 WILLOW CREEK SO	261	222	(39)	-15.0%	225,006	0.1%
FUND 730 CFD #10 RUSSELL RANCH	4,406	3,782	(624)	-14.2%	5,327,363	0.1%
FUND 731 CFD #11 WILLOW SPRINGS	1,051	707	(344)	-32.7%	929,372	0.1%
FUND 734 CFD #14 PARKWAY II	1,095	1,043	(52)	-4.7%	1,330,194	0.1%
FUND 735 FOL HIS DIST BUS IMP DIST	50	1	(49)	-98.0%	-	-
FUND 751 POLICE SPECIAL REVENUE	4,244	47,395	43,151	1016.8%	177,141	26.8%
FUND 753 ZOO SPECIAL REVENUE	5,122	8,207	3,085	60.2%	500,400	1.6%
FUND 760 WETLAND/OPEN SPACE MAINT	754	714	(40)	-5.3%	7,956	9.0%
FUND 766 POLICE IMPOUND	-	-	-			-

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
Quarter Ended September 30, 2013

Fund # and Description	Expenditures through FY 2013 9/30/2012	Expenditures through FY 2014 9/30/2013	FY 2013 vs. 2014	Percent Change	Budget FY 2013/2014	Percent of 2014 Budget
FUND 010 GENERAL FUND	$ 10,617,227	$ 13,676,573	$ 3,059,346	28.8%	$ 60,782,767	22.5%
FUND 015 COMPENSATED LEAVES	298,245	319,164	20,919	7.0%	2,000,000	16.0%
FUND 023 PUBLIC WORKS	865,391	1,053,662	188,271	21.8%	5,168,321	20.4%
FUND 025 FSLM HISTORY INTERPRETIVE	-	6,933	6,933		-	-
FUND 028 TRAIL GRANTS	11,219	3,263	(7,956)	-70.9%	28,000	11.7%
FUND 201 COMM DEV BLOCK GRANT	27,993	45,257	17,264	61.7%	154,595	29.3%
FUND 204 LOS CERROS L&L AD	4,491	6,711	2,220	49.4%	30,369	22.1%
FUND 205 BRIGGS RANCH L&L AD	18,555	15,336	(3,219)	-17.3%	74,066	20.7%
FUND 206 TRANSPORTATION SYSTEM MGT	1,469	52	(1,417)	-96.5%	16,000	0.3%
FUND 207 NATOMA STATION L&L AD	44,112	42,916	(1,196)	-2.7%	170,205	25.2%
FUND 208 FOLSOM HGHTS L&L AD	4,354	4,432	78	1.8%	13,127	33.8%
FUND 209 BROADSTONE UNIT 3 L & L	6,923	2,344	(4,579)	-66.1%	16,100	14.6%
FUND 210 BROADSTONE L&L AD	108,021	113,302	5,281	4.9%	312,405	36.3%
FUND 212 HANNAFORD CROSS L & L AD	4,424	2,609	(1,815)	-41.0%	25,321	10.3%
FUND 213 LAKE NATOMA SHORES L & L	2,423	3,227	804	33.2%	20,443	15.8%
FUND 214 COBBLE HILLS/REFLECT L&L	9,288	12,308	3,020	32.5%	36,641	33.6%
FUND 219 FOLSOM COMMNTY CULT'L SER	1,267	1,000	(267)	-21.1%	41,500	2.4%
FUND 221 HOUSING TRUST FUND	918,365	11,595	(906,770)	-98.7%	460,212	2.5%
FUND 223 HUMBUG WILLOW CREEK	385,136	39,626	(345,510)	-89.7%	1,598,000	2.5%
FUND 225 GENERAL PLAN AMENDMENT	27,763	39,476	11,713	42.2%	558,202	7.1%
FUND 226 TREE PLANTING & REPLACEMT	85,993	9,062	(76,931)	-89.5%	411,634	2.2%
FUND 231 SIERRA ESTATES L & L	1,122	938	(184)	-16.4%	5,259	17.8%
FUND 232 LAKERIDGE ESTATES L & L	-	8,736	8,736		77,796	11.2%
FUND 233 LA COLLINA DEL LAGO L & L	2,466	573	(1,893)	-76.8%	-	-
FUND 234 COBBLE RIDGE L & L	1,145	1,310	165	14.4%	11,406	11.5%
FUND 236 PRAIRIE OAKS RANCH L&L AD	76,791	63,008	(13,783)	-17.9%	193,073	32.6%
FUND 237 SILVERBROOK L&L	841	1,684	843	100.2%	16,665	10.1%
FUND 238 REDEVELOPMENT AGY 20% MNY	3,730	8,149	4,419	118.5%	50,194	16.2%
FUND 239 REDEVELOPMENT AGY 80% MNY	15,450	-	(15,450)	-100.0%	-	-
FUND 240 PARK DEDICATION (QUIMBY)	-	451	451		245,000	0.2%
FUND 243 GAS TAX 2106	63,055	194	(62,861)	-99.7%	200,776	0.1%
FUND 244 GAS TAX 2107	109,460	482	(108,978)	-99.6%	1,000,767	0.0%
FUND 245 GAS TAX 2107.5	57,076	1,059	(56,017)	-98.1%	690,412	0.2%
FUND 246 PLANNING SERVICES	7,651	11,824	4,174	54.6%	174,407	6.8%
FUND 247 GAS TAX 2105	84,454	194	(84,260)	-99.8%	200,776	0.1%
FUND 248 TRANSPORTATION TAX(SB325)	4	135	131	3076.5%	301,782	0.0%
FUND 249 WILLOW CREEK EAST L&L AD	20,602	15,936	(4,666)	-22.6%	60,332	26.4%
FUND 250 BLUE RAVINE OAKS L&L AD	6,444	8,572	2,128	33.0%	32,607	26.3%
FUND 251 STEEPLECHASE L&L AD	2,097	2,595	498	23.7%	20,640	12.6%
FUND 252 WILLOW CREEK SOUTH L&L AD	31,015	32,254	1,239	4.0%	151,576	21.3%
FUND 253 AMERICAN RV CANYON NO L&L	9,170	12,030	2,860	31.2%	65,241	18.4%
FUND 254 HISTORICAL DISTRICT	177	6,236	6,059	3432.7%	7,000	89.1%
FUND 257 CULTURAL EVENTS	2,090	-	(2,090)	-100.0%	-	-
FUND 260 WILLOW SPRINGS L & L	877	2,844	1,967	224.2%	8,500	33.5%
FUND 262 WILLOW SPGS CFD 11 M. DST	19,032	19,520	488	2.6%	135,152	14.4%
FUND 266 CFD #12 MAINT. DIST.	130,105	119,287	(10,818)	-8.3%	338,652	35.2%
FUND 267 CFD #13 ARC MAINT. DIST.	23,738	8,119	(15,619)	-65.8%	49,800	16.3%
FUND 270 ARC NO. L & L DIST #2	480	453	(27)	-5.6%	11,600	3.9%
FUND 271 THE RESIDENCES AT ARC, N	1,768	2,984	1,217	68.8%	16,899	17.7%
FUND 273 SPHERE OF INFLUENCE	2,895	32,979	30,084	1039.2%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	2,829,035	-	(2,829,035)	-100.0%	-	-
FUND 275 ARC L & L DIST #3	26,233	38,206	11,973	45.6%	111,615	34.2%
FUND 276 NEW MEASURE A	9,616	288,936	279,320	2904.8%	2,601,505	11.1%
FUND 277 ENRGY EFF & CONSV BLK GRT	-	-	-		-	-
FUND 278 BLUE RAVINE OAKS NO.2 L&L	1,491	21	(1,470)	-98.6%	22,000	0.1%
FUND 279 RDA OBLIGATION RETIREMENT	2,190	14,106	11,916	544.1%	6,824,280	0.2%
FUND 305 1993 G O SCHOOL FAC D S	3,914	3,461	(453)	-11.6%	3,335,426	0.1%
FUND 313 REDEVELOPMENT AGY DEBT SV	-	-	-			-
FUND 320 FSAD REFUNDING	171	172	2	0.9%	687	25.0%
FUND 321 1982-1 NIMBUS AD D S	596	600	4	0.7%	2,401	25.0%
FUND 325 TRAFFIC SIGNAL COP REFI	5,041	1,221	(3,820)	-75.8%	54,715	2.2%
FUND 337 RECREATION FACILITIES COP	584	516	(68)	-11.7%	70,462	0.7%
FUND 338 CENTRAL FIRE STA COP'S	386	-	(386)	-100.0%	-	-
FUND 411 SUPPLEMENTAL PARK FEE	-	-	-		-	-
FUND 412 PARK IMPROVEMENTS	35,751	75,810	40,059	112.0%	262,917	28.8%

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
Quarter Ended September 30, 2013

Fund # and Description	Expenditures through FY 2013 9/30/2012	Expenditures through FY 2014 9/30/2013	FY 2013 vs. 2014	Percent Change	Budget FY 2013/2014	Percent of 2014 Budget
FUND 416 CFD #10 RUSSELL RANCH	14	12	(2)	-14.3%	46	26.1%
FUND 425 ZOO CAPITAL PROJECTS	-	-	-		-	-
FUND 428 POLICE CAPITAL	378	234	(144)	-38.1%	225,937	0.1%
FUND 431 REDEVELOPMENT AGY CAP PRO	29,992	-	(29,992)	-100.0%	-	-
FUND 441 FIRE CAPITAL	49,377	2,106	(47,271)	-95.7%	502,978	0.4%
FUND 445 GENERAL CAPITAL	667	608	(59)	-8.8%	402,433	0.2%
FUND 446 TRANSPORTATION IMPR	285,246	2,252,854	1,967,608	689.8%	6,170,356	36.5%
FUND 448 DRAINAGE CAPITAL IMPRV	301	7,940	7,640	2542.3%	247,957	3.2%
FUND 451 LIGHT RAIL TRANSPORTATION	715	19,234	18,519	2588.6%	486,839	4.0%
FUND 452 GENERAL PARK EQUIP CAP	225	26	(199)	-88.4%	48,105	0.1%
FUND 456 WATER IMPACT FEE(ORD912)	26,672	3,133	(23,539)	-88.3%	262,530	1.2%
FUND 458 LIBRARY DEVELOPMENT FUND	87	49	(38)	-43.4%	197	24.9%
FUND 519 TRANSIT	787,138	826,894	39,756	5.1%	3,570,631	23.2%
FUND 520 WATER OPERATING	1,590,734	1,742,285	151,551	9.5%	15,334,717	11.4%
FUND 521 WATER CAPITAL	22,366	577	(21,789)	-97.4%	22,306	2.6%
FUND 522 WATER METERS	320	383	64	19.9%	31,533	1.2%
FUND 525 UTILITIES ADMINISTRATION	3,964	10	(3,954)	-99.7%	-	-
FUND 530 SEWER OPERATING	602,099	926,300	324,201	53.8%	10,469,246	8.8%
FUND 531 SEWER CAPITAL	1,965	788	(1,177)	-59.9%	228,150	0.3%
FUND 536 FAC AUGMENTATION CRITICAL	352	406	55	15.5%	26,625	1.5%
FUND 537 FAC AUGMENTATION GENERAL	446	449	3	0.7%	26,795	1.7%
FUND 540 SOLID WASTE OPERATING	3,325,057	2,087,477	(1,237,580)	-37.2%	11,301,525	18.5%
FUND 541 SOLID WASTE CAPITAL	1,120	35,956	34,836	3109.6%	58,229	61.7%
FUND 543 LANDFILL CLOSURE	3,281	5,792	2,511	76.5%	150,000	3.9%
FUND 601 MAJOR CAPITAL &RENOVATION	53	53	-	0.0%	50,212	0.1%
FUND 602 EQUIPMENT FUND	101,010	972	(100,038)	-99.0%	148,630	0.7%
FUND 605 FOLSOM PUBLIC FINANC AUTH	115,250	-	(115,250)	-100.0%	15,038,399	0.0%
FUND 606 RISK MANAGEMENT	3,447,058	3,789,354	342,296	9.9%	13,561,795	27.9%
FUND 702 BLUE RAVINE EAST AGENCY	1,274	1,269	(5)	-0.4%	85,350	1.5%
FUND 706 LEGENDS 93-2 1915 AD AGCY	44,952	47,844	2,892	6.4%	56,650	84.5%
FUND 707 NATOMA STA92-1 1915AD AGY	22,028	26,390	4,362	19.8%	33,481	78.8%
FUND 708 FOLSOM AUTO PLAZA 1915 AD	591,696	1,625,354	1,033,658	174.7%	735,528	221.0%
FUND 709 LK NATOMA SHOR93-1 AD AGY	140,133	392	(139,741)	-99.7%	5,000	7.8%
FUND 710 PRAIRIE OAKS AD92-2 REFI	1,179,743	1,244,095	64,352	5.5%	1,572,396	79.1%
FUND 711 COBBLE HILLS RDG AD AGNCY	118,271	122,858	4,587	3.9%	148,680	82.6%
FUND 712 RIDGEVIEW95-1 1915 AD AGY	108,844	113,961	5,117	4.7%	139,080	81.9%
FUND 713 CRESLEIGH 95-2 AD AGENCY	84,578	90,672	6,094	7.2%	107,477	84.4%
FUND 715 HANNFORD CROSS 1915 REFI	156,167	167,802	11,635	7.5%	210,590	79.7%
FUND 722 CFD #2 NATOMA STATION	10,549	10,691	142	1.3%	1,364,975	0.8%
FUND 723 CFD #3 FOLSOM HGTS REFI	7,673	7,744	71	0.9%	316,454	2.4%
FUND 724 CFD #4 BROADSTONE REFI	7,832	11,669	3,837	49.0%	374,227	3.1%
FUND 727 CFD #7 BROADSTONE #2	2,130,534	2,154,732	24,198	1.1%	2,589,467	83.2%
FUND 728 CFD #8 PARKWAY	354,430	344,194	(10,236)	-2.9%	402,494	85.5%
FUND 729 CFD #9 WILLOW CREEK SO	195,173	196,612	1,439	0.7%	225,006	87.4%
FUND 730 CFD #10 RUSSELL RANCH	3,832,071	3,892,826	60,755	1.6%	5,327,363	73.1%
FUND 731 CFD #11 WILLOW SPRINGS	697,402	710,162	12,760	1.8%	929,372	76.4%
FUND 732 CFD #12 BROADSTONE #3	-	-	-			-
FUND 734 CFD #14 PARKWAY II	835,257	870,665	35,408	4.2%	1,330,194	65.5%
FUND 735 FOL HIS DIST BUS IMP DIST	56,164	835	(55,329)	-98.5%	-	-
FUND 751 POLICE SPECIAL REVENUE	17,813	535	(17,278)	-97.0%	177,141	0.3%
FUND 753 ZOO SPECIAL REVENUE	496	144	(352)	-71.0%	500,400	0.0%
FUND 760 WETLAND/OPEN SPACE MAINT	247	3,452	3,205	1297.6%	7,956	43.4%

APPENDIX C

City of Folsom, California
Combined General Fund

Revenue and Expense Statement
Quarter Ended September 30, 2013

	FY 2013 As of 9/30/2012	FY 2014 As of 9/30/2013	FY 2013 ACTUAL	FY 2014 BUDGET	FY14 Forecast As of 9/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Acutal vs Budget $	VARIANCE Acutal vs Budget %
REVENUES:									
Taxes:									
Property	$ 101	$ -	$ 17,138,883	$ 17,764,843	$ 17,764,843	$ -	100%	$ (17,764,843)	0%
Sales And Use	881,098	947,757	17,230,775	17,586,149	17,736,149	150,000	101%	(16,638,392)	5%
Transient Occupancy	313,545	339,331	1,603,588	1,273,119	1,273,119	-	100%	(933,788)	27%
Real Property Transfer	-	-	395,142	275,000	275,000	-	100%	(275,000)	0%
Franchise Fees	-	-	688,875	758,600	758,600	-	100%	(758,600)	0%
Other	25,000	-	578,365	655,000	655,000	-	100%	(655,000)	0%
Licenses And Permits	687,583	846,475	1,734,633	1,610,300	1,810,300	200,000	112%	(763,825)	53%
Intergovernmental	3,521	1,827	6,261,044	5,881,961	5,881,961	-	100%	(5,880,134)	0%
Charges For Current Services	1,898,193	2,302,871	10,849,805	10,534,872	10,584,872	50,000	100%	(8,232,001)	22%
Fines And Forfeitures	11,783	37,604	334,066	329,835	329,835	-	100%	(292,231)	11%
Interest	32,524	49,874	80,501	81,800	81,800	-	100%	(31,926)	61%
Miscellaneous	112,286	167,835	253,056	422,937	422,937	-	100%	(255,102)	40%
Operating Transfers In	1,537,114	910,006	8,804,944	8,804,672	8,804,672	-	100%	(7,894,666)	10%
TOTAL REVENUES	5,502,748	5,603,580	65,953,677	65,979,088	66,379,088	400,000	101%	(60,375,508)	8%
EXPENDITURES:									
Current Operating:									
General Government	$ 1,918,618	$ 2,096,303	$ 7,714,950	$ 8,301,658	$ 8,330,659	$ 29,001	100%	$ 6,205,355	25%
Public Safety	8,638,405	8,467,830	31,927,133	31,329,003	31,129,003	(200,000)	99%	22,861,173	27%
Public Ways and Facilities	1,464,465	1,426,015	5,969,877	6,092,915	6,155,915	63,000	101%	4,666,900	23%
Community Services	833,660	889,349	3,142,990	3,389,661	3,389,661	-	100%	2,500,312	26%
Culture and Recreation	2,668,954	2,846,508	10,551,689	10,259,093	10,355,153	96,060	101%	7,412,585	28%
Non-Departmental	606,700	681,998	5,876,530	6,606,758	6,606,758	-	100%	5,924,760	10%
Operating Transfers Out	-	-	44,038	-	-	-		-	
TOTAL EXPENDITURES	16,130,802	16,408,003	65,227,207	65,979,088	65,967,149	(11,939)	100%	49,571,085	25%
APPROPRIATION OF FUND BALANCE	(10,628,054)	(10,804,423)	726,470	-	411,939				
FUND BALANCE, JULY 1	4,941,865	5,668,333	4,941,863	5,668,333	5,668,333				
FUND BALANCE	(5,686,189)	(5,136,090)	5,668,333	5,668,333	6,080,272				
NONSPENDABLE FUND BALANCE	(296,333)	(265,642)	(305,446)	(265,642)	(265,642)				
RESTRICTED FUND BALANCE									
COMMITTED FUND BALANCE									
ASSIGNED FUND BALANCE	(668,278)	(794,250)	(342,002)	-	(494,250)				
UNRESTRICTED FUND BALANCE	$ (6,650,800)	$ (6,195,982)	$ 5,020,885	$ 5,402,691	$ 5,320,380				

APPENDIX D

City of Folsom, California

Expenditure Summary - General Fund Departments
Quarter Ended September 30, 2013

	FY 2013 As of 9/30/2012	FY 2014 As of 9/30/2013	FY 2013 ACTUAL	FY 2014 BUDGET	FY14 Forecast As of 9/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs. Budget $	VARIANCE Actual vs. Budget %
EXPENDITURES:									
City Council	$ 26,212	$ 24,734	$ 96,388	$ 103,670	$ 103,670	$ -	100%	$ (78,936)	24%
City Manager	205,325	281,661	874,482	1,061,622	1,061,622	-	100%	(779,961)	27%
City Clerk	98,043	103,875	415,522	408,568	408,568	-	100%	(304,693)	25%
Office of Mgmt & Budget	778,029	831,342	3,076,760	3,390,551	3,390,551	-	100%	(2,559,209)	25%
City Attorney	200,180	197,576	826,898	813,509	813,509	-	100%	(615,933)	24%
Human Resources	178,129	163,544	677,078	672,633	672,633	-	100%	(509,089)	24%
Police	4,598,551	4,512,242	17,545,911	17,532,079	17,332,079	(200,000)	99%	(13,019,837)	26%
Fire	4,039,855	3,955,588	14,381,222	13,796,924	13,796,924	-	100%	(9,841,336)	29%
Community Development	833,660	889,349	3,142,990	3,389,661	3,389,661	-	100%	(2,500,312)	26%
Parks & Recreation	2,764,107	2,923,330	10,934,400	10,707,477	10,825,605	118,128	101%	(7,784,147)	27%
Library	326,329	406,553	1,283,874	1,374,721	1,374,721	-	100%	(968,168)	30%
Public Works	1,464,465	1,426,015	5,969,877	6,092,915	6,155,915	63,000	101%	(4,666,900)	23%
Other	-	6,933	-	-	6,933	6,933		6,933	
Trail Grants	11,219	3,263	81,237	28,000	28,000	-	100%	(24,737)	12%
Non Departmental	606,700	681,998	5,876,530	6,606,758	6,606,758	-	100%	(5,924,760)	10%
Operating Transfers Out	-	-	44,038	-	-	-		-	
TOTAL EXPENDITURES:	$ 16,130,802	$ 16,408,003	$ 65,227,207	$ 65,979,088	$ 65,967,149	$ (11,939)	100%	$ (49,571,085)	25%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended September 30, 2013

	FY 2013 As of 9/30/2012	FY 2014 As of 9/30/2013	FY 2013 ACTUAL	FY 2014 BUDGET	FY14 Forecast As of 9/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs. Budget $	VARIANCE Actual vs. Budget %
SUMMARY									
TOTAL: TAX RELATED REVENUES	$ 1,219,744	$ 1,287,088	$ 37,635,628	$ 38,312,711	$ 38,462,711	$ 150,000	100%	$ (37,025,623)	3%
TOTAL: NON-TAX RELATED REVENUES	4,283,004	4,316,492	28,318,049	27,666,377	27,916,377	250,000	101%	(23,349,885)	16%
TOTAL: GENERAL FUND REVENUES	**$ 5,502,748**	**$ 5,603,580**	**$ 65,953,677**	**$ 65,979,088**	**$ 66,379,088**	**$ 400,000**	**101%**	**$ (60,375,508)**	**8%**
TAX RELATED REVENUES									
Property Tax	$ 101	$ -	$ 17,138,883	$ 17,764,843	$ 17,764,843	$ -	100%	$ (17,764,843)	0%
Sales & Use									
Point-of-Sale	822,500	887,700	13,015,765	12,813,669	12,963,669	150,000	101%	(11,925,969)	7%
In-Lieu	-	-	3,762,313	4,315,680	4,315,680	-	100%	(4,315,680)	0%
Prop 172	58,598	60,057	452,697	456,800	456,800	-	100%	(396,743)	13%
	881,098	947,757	17,230,775	17,586,149	17,736,149	150,000	101%	(16,638,392)	5%
Transient Occupancy Tax	313,545	339,331	1,603,588	1,273,119	1,273,119	-	100%	(933,788)	27%
Real Property Transfer	-	-	395,142	275,000	275,000	-	100%	(275,000)	0%
Franchise Fees	-	-	688,875	758,600	758,600	-	100%	(758,600)	0%
Other Taxes	25,000	-	578,365	655,000	655,000	-	100%	(655,000)	0%
TOTAL: TAX RELATED REVENUES	**$ 1,219,744**	**$ 1,287,088**	**$ 37,635,628**	**$ 38,312,711**	**$ 38,462,711**	**$ 150,000**	**100%**	**$ (37,025,623)**	**3%**
NON-TAX RELATED REVENUES									
Licenses & Permits									
Building Permits	$ 237,304	$ 398,424	$ 1,091,463	$ 1,001,000	$ 1,201,000	$ 200,000	120%	$ (602,576)	40%
Encroachment Permit	9,227	4,548	50,281	35,000	35,000	-	100%	(30,452)	13%
Planning Permits	3,317	3,511	16,371	10,800	10,800	-	100%	(7,289)	33%
Business Licenses	433,567	435,768	558,565	543,500	543,500	-	100%	(107,732)	80%
Other Permits	100	600	225	-	-	-		600	
Wide Load Permits	4,068	3,624	17,728	20,000	20,000	-	100%	(16,376)	18%
Subtotal: Licenses & Permits	**$ 687,583**	**$ 846,475**	**$ 1,734,633**	**$ 1,610,300**	**$ 1,810,300**	**$ 200,000**	**112%**	**$ (763,825)**	**53%**
Intergovernmental									
Vehicle License Fees	$ -	$ 1,286	$ 4,976,818	$ 5,011,961	$ 5,011,961	$ -	100%	$ (5,010,675)	0%
State Grants	590	541	97,459	-	-	-		541	
Federal Grants	1,081	-	871,684	530,000	530,000	-	100%	(530,000)	0%
Homeowners Property Tax Relief	-	-	275,951	280,000	280,000	-	100%	(280,000)	0%
Booking and Processing Fee	-	-	29	-	-	-		-	
Vehicle Abatement	-	-	39,103	60,000	60,000	-	100%	(60,000)	0%
Library Reimbursement	1,850	-	-	-	-	-		-	
Subtotal: Intergovernmental	**$ 3,521**	**$ 1,827**	**$ 6,261,044**	**$ 5,881,961**	**$ 5,881,961**	**$ -**	**100%**	**$ (5,880,134)**	**0%**
Charges for Services									
Administrative Fees	$ 81	$ 78	$ 643	$ 600	$ 600	$ -	100%	$ (522)	13%
Insurance Refund	-	-	-	-	-	-		-	
Recovery of Damages	-	600	25,759	2,000	2,000	-	100%	(1,400)	30%
Recovery of Labor and Benefits	49,372	28,756	172,232	150,000	150,000	-	100%	(121,244)	19%
Other Charges	72,342	114,660	156,883	275,110	275,110	-	100%	(160,450)	42%
	121,795	144,094	355,517	427,710	427,710	-	100%	(283,616)	34%
Police	31,828	18,347	148,457	91,600	91,600	-	100%	(73,253)	20%
Fire	12,710	15,088	65,256	70,200	70,200	-	100%	(55,112)	21%
Ambulance	356,249	348,851	2,412,000	2,345,000	2,345,000	-	100%	(1,996,149)	15%
OES Reimbursement	-	18,672	441,800	50,000	50,000	-	100%	(31,328)	37%
	368,959	382,611	2,919,056	2,465,200	2,465,200	-	100%	(2,082,589)	16%
Development-Building Fees	113,914	240,464	578,624	826,800	876,800	50,000	106%	(586,336)	29%
Development-Engineering Fees	56,327	69,406	286,350	236,796	236,796	-	100%	(167,390)	29%
Development-Planning Fees	41,518	82,753	271,331	319,705	319,705	-	100%	(236,952)	26%
Development-Misc Fees	82	31	72,371	125,400	125,400	-	100%	(125,369)	0%
	211,841	392,654	1,208,676	1,508,701	1,558,701	50,000	103%	(1,116,047)	26%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended September 30, 2013

	FY 2013 As of 9/30/2012	FY 2014 As of 9/30/2013	FY 2013 ACTUAL	FY 2014 BUDGET	FY14 Forecast As of 9/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs. Budget $	VARIANCE Actual vs. Budget %
Community Center	71,176	75,693	272,562	291,500	291,500	-	100%	(215,807)	26%
Recreation	221,997	217,601	950,846	1,054,425	1,054,425	-	100%	(836,824)	21%
Aquatics	372,314	322,418	933,850	929,700	929,700	-	100%	(607,282)	35%
Sports	307,792	334,788	1,642,821	1,760,766	1,760,766	-	100%	(1,425,978)	19%
Parks Lighting Fee	8,865	7,054	15,817	10,000	10,000	-	100%	(2,946)	71%
Youth Field User Fees	3,152	2,040	38,988	27,000	27,000	-	100%	(24,960)	8%
Zoo Admission Fees	172,118	173,462	772,890	788,500	788,500	-	100%	(615,038)	22%
	1,157,414	1,133,056	4,627,774	4,861,891	4,861,891	-	100%	(3,728,835)	23%
Public Works Fees	6,356	232,109	1,590,325	1,179,770	1,179,770	-	100%	(947,661)	20%
Subtotal: Charges for Services	**$ 1,898,193**	**$ 2,302,871**	**$ 10,849,805**	**$ 10,534,872**	**$ 10,584,872**	**$ 50,000**	**100%**	**$ (8,232,001)**	**22%**
Fines & Forfeitures									
Parking	$ 2,255	$ 4,319	$ 33,486	$ 45,000	$ 45,000	$ -	100%	$ (40,681)	10%
Code Enforcement	-	313	924	1,000	1,000	-	100%	(687)	31%
Traffic	-	-	82,254	90,000	90,000	-	100%	(90,000)	0%
Court	-	-	151,466	150,000	150,000	-	100%	(150,000)	0%
Library	9,528	8,918	38,962	40,000	40,000	-	100%	(31,082)	22%
Other Fines	-	24,054	26,974	3,835	3,835	-	100%	20,219	627%
Subtotal: Fines & Forfeitures	**$ 11,783**	**$ 37,604**	**$ 334,066**	**$ 329,835**	**$ 329,835**	**$ -**	**100%**	**$ (292,231)**	**11%**
Interest Earnings	32,524	49,874	80,501	81,800	81,800	-	100%	(31,926)	61%
Miscellaneous									
Rental Income	$ 5,500	$ 6,000	$ 10,512	$ 10,500	$ 10,500	$ -	100%	$ (4,500)	57%
Cell Tower Rentals	77,708	152,150	157,861	296,152	296,152	-	100%	(144,002)	51%
Fixed Asset Disposition	2,730	4,210	20,422	30,000	30,000	-	100%	(25,790)	14%
Library	25,583	574	61,195	1,000	1,000	-	100%	(426)	57%
Sundry	765	4,901	3,066	85,285	85,285	-	100%	(80,384)	6%
Subtotal: Miscellaneous	**$ 112,286**	**$ 167,835**	**$ 253,056**	**$ 422,937**	**$ 422,937**	**$ -**	**100%**	**$ (255,102)**	**40%**
Operating Transfers In	1,537,114	910,006	8,804,944	8,804,672	8,804,672	-	100%	(7,894,666)	10%
TOTAL: NON-TAX RELATED REVENUES	**$ 4,283,004**	**$ 4,316,492**	**$ 28,318,049**	**$ 27,666,377**	**$ 27,916,377**	**$ 250,000**	**101%**	**$ (23,349,885)**	**16%**

APPENDIX F

City of Folsom, California
Housing Fund

Revenue and Expense Statement
Period Ended September 30, 2013

	FY 2013 As of 9/30/2013	FY 2013 ACTUAL	FY 2014 BUDGET	FY13 Forecast As of 9/30/2012	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
REVENUES:								
Taxes	$ -	$ -	$ -	$ -	$ -		$ -	
Intergovernmental	-	-	-	-	-		-	
Charges for Current Services	8,534	14,767	10,000	10,000	-	100%	(1,466)	85%
Impact Fee Revenue	8,295	-	-	-	-		8,295	
Interest Revenue	665	79,001	10,000	2,660	(7,340)	27%	(9,335)	7%
Other Revenue	-	80,851	30,194	-	(30,194)	0%	(30,194)	0%
Operating Transfers In	-	-	-	-	-		-	
TOTAL REVENUES	17,494	174,619	50,194	12,660	(37,534)	25%	(32,700)	35%
EXPENDITURES:								
Salary & Benefits	$ -	$ -	$ -	$ -	$ -		$ -	
Services & Supplies	-	-	-	-	-		-	
Contracts	3,100	37,986	30,000	30,000	-	100%	26,900	10%
Insurance	-	-	-	-	-		-	
Other Operating Expenses	-	-	-	-	-		-	
Capital Outlay	-	-	-	-	-		-	
Extroardinary Loss on Dissolution of RDAs	-	-	-	-	-		-	
Operating Transfers Out	5,049	-	20,194	20,194	-	100%	15,145	25%
TOTAL EXPENDITURES	8,149	37,986	50,194	50,194	-	100%	42,045	16%
APPROPRIATION OF FUND BALANCE	9,345	136,633	-	(37,534)				
FUND BALANCE, JULY 1	9,560,085	9,423,452	9,560,085	9,560,085				
FUND BALANCE	$ 9,569,430	$ 9,560,085	$ 9,560,085	$ 9,522,551				
NONSPENDABLE FUND BALANCE	(8,414,259)	(9,311,997)	(9,560,085)	(9,522,551)				
RESTRICTED FUND BALANCE	-	-	-	-				
COMMITTED FUND BALANCE								
ASSIGNED FUND BALANCE								
UNRESTRICTED FUND BALANCE (DEFICIT)	$ 1,155,171	$ 248,088	$ -	$ -				

APPENDIX G

City of Folsom, California

Combined Water Funds*

Revenue and Expense Statement

Quarter Ended September 30, 2013

	FY 2013 As of 9/30/2012	FY 2014 As of 9/30/2013	FY 2013 ACTUAL	FY 2014 BUDGET	FY14 Forecast As of 9/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
OPERATING REVENUES:									
Charges For Services	3,914,487	3,962,111	14,730,130	13,115,000	13,239,508	124,508	101%	(9,152,889)	30%
TOTAL OPERATING REVENUES	3,914,487	3,962,111	14,730,130	13,115,000	13,239,508	124,508	101%	(9,152,889)	30%
OPERATING EXPENSES:									
Employee Services	968,898	882,395	3,642,690	4,145,651	4,145,651	-	100%	3,263,256	21%
Utilities	207,174	204,087	726,776	747,100	747,100	-	100%	543,013	27%
Supplies	141,456	180,902	701,005	957,495	957,495	-	100%	776,593	19%
Maintenance and Operation	55,538	36,584	342,293	957,380	957,380	-	100%	920,796	4%
Contractual Services	264,233	168,138	1,250,814	1,927,998	1,927,998	-	100%	1,759,860	9%
Depreciation	-	-	3,428,691	-	3,418,800	(3,418,800)		-	
Other Operating Expenses	175,281	199,474	470,426	628,811	628,811	-	100%	429,337	32%
TOTAL OPERATING EXPENSES	1,812,580	1,671,580	10,562,695	9,364,435	12,783,235	(3,418,800)	137%	7,692,855	18%
OPERATING INCOME	2,101,907	2,290,531	4,167,435	3,750,565	456,273	(3,418,800)	12%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	196,737	447,287	986,908	760,000	830,000	70,000	109%	(312,713)	59%
Other	-	550,000	788,998	492,586	550,000	57,414	112%	57,414	112%
Investment Income	13,317	15,792	25,513	54,500	51,720	(2,780)	95%	(38,708)	29%
Intergovernmental	-	937	103,274	1,029,000	1,029,000	-	100%	(1,028,063)	0%
Proceeds of Financing	-	-	17,953	-	-	-		-	
Debt Service Expense	-	-	(1,126,316)	(2,064,894)	(2,064,894)	-	100%	(2,064,894)	0%
Other Reimbursements	-	-	-	-	-	-		-	
Capital Outlay - Projects	-	-	(210,673)	(3,170,000)	(3,170,000)	-	100%	(3,170,000)	0%
TOTAL NONOPERATING REVENUE (EXPENSE)	210,054	1,014,016	585,657	(2,898,808)	(2,774,174)	124,634	96%	(6,556,964)	-35%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	2,311,961	3,304,547	4,753,092	851,757	(2,317,901)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	200,000	-	(200,000)	0%	(200,000)	0%
Transfers Out	(211,359)	(187,343)	(905,315)	(1,051,757)	(851,757)	(75,366)	81%	(864,414)	18%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(211,359)	(187,343)	(905,315)	(851,757)	(851,757)				
CHANGE IN NET ASSETS	2,100,602	3,117,204	3,847,777	-	(3,169,658)				
NET ASSETS, JULY 1	72,809,760	76,657,537	72,809,760	76,657,537	76,657,537				
NET ASSETS	74,910,362	79,774,741	76,657,537	76,657,537	73,487,879				
RESTRICTED NET ASSETS	(770,720)	(748,760)	-	(748,760)	(748,760)				
UNRESTRICTED NET ASSETS	$ 74,139,642	$ 79,025,981	$ 76,657,537	$ 75,908,777	$ 72,739,119				

* 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 September 30, 2013

	FY 2013 As of 9/30/2012	FY 2014 As of 9/30/2013	FY 2013 ACTUAL	FY 2014 BUDGET	FY14 Forecast As of 9/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
OPERATING REVENUES:									
Charges For Services	1,479,752	1,470,120	5,923,611	6,104,000	6,104,000	-	100%	(4,633,880)	24%
Prison Services	16,800	16,800	67,200	67,200	67,200	-	100%	(50,400)	25%
TOTAL OPERATING REVENUES	1,496,552	1,486,920	5,990,811	6,171,200	6,171,200	-	100%	(4,684,280)	24%
OPERATING EXPENSES:									
Employee Services	492,500	540,656	2,046,668	2,326,670	2,326,670	-	100%	1,786,014	23%
Utilities	9,936	10,610	56,959	50,000	50,000	-	100%	39,390	21%
Supplies	49,044	102,098	294,090	377,074	377,074	-	100%	274,976	27%
Maintenance and Operation	39,526	43,776	113,283	206,717	206,717	-	100%	162,941	21%
Contractual Services	6,421	26,233	98,722	1,041,853	1,041,853	-	100%	1,015,620	3%
Depreciation	-	-	1,369,966	-	1,400,400	1,400,400		-	
Other Operating Expenses	55,962	66,817	251,943	237,948	237,948	-	100%	171,131	28%
TOTAL OPERATING EXPENSES	653,389	790,190	4,231,631	4,240,262	5,640,662	1,400,400	133%	3,450,072	19%
OPERATING INCOME (LOSS)	843,163	696,730	1,759,180	1,930,938	530,538	(1,400,400)	27%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	34,878	33,775	110,602	80,000	73,775	(6,225)	92%	(46,225)	42%
Investment Income	17,236	22,225	88,100	61,500	85,992	24,492	140%	(39,275)	36%
Other	-	-	283,407	4,239,954	-	(4,239,954)	0%	(4,239,954)	0%
Debt Service	-	-	(5,568)	(82,595)	(82,595)	-	100%	82,595	0%
Capital Outlay - Projects	(2,671)	(82,841)	(213,447)	(5,725,651)	(5,725,651)	-	100%	(5,642,810)	1%
TOTAL NONOPERATING REVENUE (EXPENSE)	49,443	(26,841)	263,094	(1,426,792)	(5,648,479)	(4,221,687)	396%	(9,885,669)	2%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	892,606	669,889	2,022,274	504,146	(5,117,941)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	144,742	144,742	-	0%	(144,742)	0%
Transfers Out	(145,498)	(124,997)	(640,952)	(648,888)	(648,888)	-	0%	(523,891)	24%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(145,498)	(124,997)	(640,952)	(504,146)	(504,146)				
CHANGE IN NET ASSETS	747,108	544,892	1,381,322	-	(5,622,087)				
NET ASSETS, JULY 1	42,427,274	43,808,597	42,427,275	43,808,597	43,808,597				
NET ASSETS	43,174,382	44,353,489	43,808,597	43,808,597	38,186,510				
RESTRICTED NET ASSETS	(220,101)	(1,064,988)	-	(1,064,988)	(1,064,988)				
UNRESTRICTED NET ASSETS	$ 42,954,281	$ 43,288,501	$ 43,808,597	$ 42,743,609	$ 37,121,522				

* 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 September 30, 2013

	FY 2013 As of 9/30/2012	FY 2014 As of 9/30/2013	FY 2013 ACTUAL	FY 2014 BUDGET	FY14 Forecast As of 9/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
OPERATING REVENUES:									
Charges For Services	2,521,097	2,431,767	10,140,081	11,064,500	11,064,500	-	100%	(8,632,733)	22%
TOTAL OPERATING REVENUES	2,521,097	2,431,767	10,140,081	11,064,500	11,064,500	-	100%	(8,632,733)	22%
OPERATING EXPENSES:									
Employee Services	1,047,773	1,166,625	4,418,932	4,594,111	4,594,111	-	100%	3,427,486	25%
Utilities	3,706	4,428	17,488	16,036	16,036	-	100%	11,608	28%
Supplies	251,697	254,032	930,283	1,044,134	1,044,134	-	100%	790,102	24%
Maintenance and Operation	169,969	168,515	701,602	526,265	526,265	-	100%	357,750	32%
Contractual Services	224,458	232,468	1,474,047	1,483,092	1,483,092	-	100%	1,250,624	16%
Depreciation	-	-	415,678	-	429,972	429,972		-	
Other Operating Expenses	102,955	159,053	365,738	392,944	392,944	-	100%	233,891	40%
TOTAL OPERATING EXPENSES	1,800,558	1,985,121	8,323,768	8,056,582	8,486,554	429,972	105%	6,071,461	25%
OPERATING INCOME (LOSS)	720,539	446,646	1,816,313	3,007,918	2,577,946				
NONOPERATING REVENUE (EXPENSE):									
Impact Fees	16,626	39,120	83,280	80,000	100,000	20,000	125%	(40,880)	49%
Investment Income	8,276	8,915	30,140	30,600	30,600	-	100%	(21,685)	29%
Intergovernmental Revenues	-	19,711	109,946	81,000	81,000	-	100%	(61,289)	24%
Other	28,008	59,699	93,983	103,654	59,699	(43,955)	58%	43,955	58%
Debt Service-Expense	-	-	39,330	(52,938)	(52,938)	-	100%	(52,938)	0%
Capital Outlay	(1,667,386)	-	-	(2,030,000)	(2,030,000)	-	100%	(2,030,000)	0%
TOTAL NONOPERATING REVENUE (EXPENSE)	(1,614,476)	127,445	356,679	(1,787,684)	(1,811,639)	(23,955)	101%	(2,162,837)	-7%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(893,937)	574,091	2,172,992	1,220,234	766,307				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-		-	
Transfers Out	(284,787)	(280,130)	(1,197,680)	(1,220,234)	(1,220,234)	-	0%	(940,104)	30%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(284,787)	(280,130)	(1,197,680)	(1,220,234)	(1,220,234)				
CHANGE IN NET ASSETS	(1,178,724)	293,961	975,312	-	(453,927)				
NET ASSETS, JULY 1	3,001,263	3,976,575	3,001,263	3,976,575	3,976,575				
NET ASSETS	1,822,539	4,270,536	3,976,575	3,976,575	3,522,648				
RESTRICTED NET ASSETS	(61,685)	(1,110,043)	-	(1,110,043)	(1,110,043)				
UNRESTRICTED NET ASSETS	$ 1,760,854	$ 3,160,493	$ 3,976,575	$ 2,866,532	$ 2,412,605				

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

APPENDIX J

City of Folsom, California
Transit Fund
Revenue and Expense Statement
Quarter Ended September 30, 2013

	FY 2013 As of 9/30/2012	FY 2014 As of 9/30/2013	FY 2013 ACTUAL	FY 2014 BUDGET	FY14 Forecast As of 9/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
OPERATING REVENUES:									
Charges For Services	172,643	151,103	627,454	602,489	602,489	-	100%	(451,386)	25%
Other	18,808	8,619	62,950	63,388	63,388	-	100%	(54,769)	14%
TOTAL OPERATING REVENUES	191,451	159,722	690,404	665,877	665,877	-	100%	(506,155)	24%
OPERATING EXPENSES:									
Employee Services	267,551	264,001	1,077,411	1,216,636	1,216,636	-	100%	952,635	22%
Utilities	3,202	3,953	12,283	15,150	15,150	-	100%	11,197	26%
Supplies	45,989	46,349	154,223	154,100	154,100	-	100%	107,751	30%
Maintenance and Operation	18,482	21,207	70,687	70,000	70,000	-	100%	48,793	30%
Contracts	469,474	397,766	2,033,152	1,584,600	1,584,600	-	100%	1,186,834	25%
Depreciation	-	-	191,998	-	319,644	319,644		-	
Other Operating Expenses	69,511	68,577	164,607	176,145	176,145	-	100%	107,568	39%
TOTAL OPERATING EXPENSES	874,209	801,853	3,704,361	3,216,631	3,536,275	319,644	110%	2,414,778	25%
OPERATING INCOME (LOSS)	(682,758)	(642,131)	(3,013,957)	(2,550,754)	(2,870,398)				
NONOPERATING REVENUE (EXPENSES):									
Interest	1,455	1,313	1,455	3,000	3,000	-	100%	(1,687)	44%
Intergovernmental	-	(6,784)	3,197,552	2,901,754	2,901,754	-	100%	(2,908,538)	0%
Misc Rev	-	-	-	-	-	-		-	
Capital Outlay	-	-	-	-	-	-		-	
TOTAL NONOPERATING REVENUE	1,455	(5,471)	3,199,007	2,904,754	2,904,754		100%		0%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(681,303)	(647,602)	185,050	354,000	34,356				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-		-	
Transfers Out	(70,418)	(56,206)	(281,671)	(354,000)	(354,000)	-	100%	(297,794)	16%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(70,418)	(56,206)	(281,671)	(354,000)	(354,000)				
CHANGE IN NET ASSETS	(751,721)	(703,808)	(96,621)	-	(319,644)				
NET ASSETS, JULY 1	1,029,369	932,748	1,029,369	932,748	932,748				
NET ASSETS	277,648	228,940	932,748	932,748	613,104				
RESTRICTED NET ASSETS	34,050	33,564	35,787	33,564	33,564				
UNRESTRICTED NET ASSETS	$ 311,698	$ 262,504	$ 968,535	$ 966,312	$ 646,668				

APPENDIX K

City of Folsom, California

Risk Management

Revenue and Expense Statement

Quarter Ended September 30, 2013

	FY 2013 As of 9/30/2012	FY 2014 As of 9/30/2013	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 Forecast As of 9/30/2013
OPERATING REVENUES:					
Charges for services	3,459,853	3,869,956	10,773,607	12,265,174	12,265,174
Penalty Fines	43	4	70	-	4
Interest revenue	172	1,750	36,048	-	1,750
Reimbursement	239,885	149,285	782,823	1,160,733	1,160,733
Other revenue	-	-	-	135,888	135,888
Total operating revenues	3,699,953	4,020,995	11,592,548	13,561,795	13,563,549
OPERATING EXPENSES:					
Employee Services					
Active Employees:					
Wages	34,960	34,711	167,460	166,611	166,611
FICA	2,627	2,665	12,683	13,667	13,667
PERS	6,812	9,558	32,575	36,476	36,476
Deferred Compensation	-	868	1,215	4,165	4,165
Workers Compensation	369,780	385,331	1,705,676	1,739,840	1,739,840
Liability	999,560	1,217,772	1,012,326	1,080,577	1,080,577
Health Insurance	1,291,368	1,211,925	5,990,291	6,546,569	6,546,569
Vision	18,594	17,450	86,251	90,624	90,624
Dental	139,038	130,485	644,960	691,705	691,705
Employee Assistance Program	2,244	2,116	10,980	10,014	10,014
Health Retirement Account	8,450	8,600	42,300	50,400	50,400
Contracts	-	151,539	181,902	180,000	180,000
Retirees:					
PERS	-	14,174	42,264	29,817	29,817
Health Insurance	513,007	533,792	2,414,186	2,614,866	2,614,866
Vision	7,767	8,742	38,361	38,160	38,160
Dental	52,851	59,623	260,546	268,214	268,214
Total operating expenses	3,447,058	3,789,351	12,643,976	13,561,705	13,561,705
CHANGE IN NET ASSETS	252,895	231,644	(1,051,428)	90	1,844
NET ASSETS, BEGINNING OF YEAR	5,547,732	4,496,302	5,547,732	4,496,302	4,496,302
RESTRICTED FOR INSURANCE DEPOS	3,254,773	2,141,877	2,141,877	2,141,877	2,141,877
UNRESTRICTED NET ASSETS	2,545,854	2,586,069	2,354,427	2,354,515	2,356,269
NET ASSETS	5,800,627	4,727,946	4,496,304	4,496,392	4,498,146

APPENDIX L

City of Folsom, California

Risk Management

Revenue and Expense Statement

Quarter Ended September 30, 2013

	Active Employees							
	General Fund	Redevelopment Agency	Water	Waste Water	Solid Waste	Transit	Retirees	Total
OPERATING REVENUES:								
Charges for services	$ 2,969,073	$ -	$ 289,943	$ 139,941	$ 338,578	$ 132,421	$ -	$ 3,869,956
Fines	-	-	-	-	-	-	4	4
Interest revenue	1,099	16	106	57	115	43	314	1,750
Reimbursements	54,838	-	5,971	2,860	6,025	1,610	77,982	149,286
Total operating revenues	$ 3,025,010	$ 16	$ 296,020	$ 142,858	$ 344,718	$ 134,074	$ 78,300	$ 4,020,996
OPERATING EXPENSES:								
Active Employees:								
Wages	$ 21,796	$ 313	$ 2,097	$ 1,135	$ 2,279	$ 855	$ 6,236	$ 34,711
FICA	1,673	24	161	87	175	66	479	2,665
PERS	21,875	765	525		35	532	-	23,732
Deferred Compensation	545	8	52	28	57	21	156	868
Workers' Compensation	294,407	527	20,482	13,588	44,070	12,257	-	385,331
Liability	941,606	-	86,213	40,233	111,213	38,507	-	1,217,772
Health Insurance	945,605	1,228	77,023	48,603	121,190	18,276	-	1,211,925
Vision	13,615	18	1,109	700	1,745	263	-	17,450
Dental	101,811	132	8,293	5,233	13,048	1,968	-	130,485
Employee Assistance Program	1,639	2	131	76	215	53	-	2,116
Health Retirement Account	6,725	-	625	125	625	500	-	8,600
Contracts	151,539	-	-	-	-	-	-	151,539
Retirees:								
Insurance/Retiree	-	-	-	-	-	-	533,792	533,792
Retiree Vision	-	-	-	-	-	-	8,354	8,354
Retiree Dental	-	-	-	-	-	-	55,891	55,891
CCF Retiree Vision	-	-	-	-	-	-	388	388
CCF Retiree Dental	-	-	-	-	-	-	3,732	3,732
Total operating expenses	$ 2,502,836	$ 3,017	$ 196,711	$ 109,808	$ 294,652	$ 73,298	$ 609,028	$ 3,789,351
CHANGE IN NET ASSETS	522,174	(3,001)	99,309	33,050	50,066	60,776	(530,728)	231,645
NET ASSETS, BEGINNING OF YEAR	2,733,013	36,403	206,673	128,891	324,077	71,946	995,299	4,496,302
RESTRICTED FOR INSURANCE DEPOSIT	1,631,338	10,053	149,736	77,389	204,354	69,008	-	2,141,878
UNRESTRICTED	1,623,849	23,349	156,246	84,552	169,789	63,714	464,571	2,586,069
NET ASSETS, END OF YEAR	$ 3,255,187	$ 33,402	$ 305,982	$ 161,941	$ 374,143	$ 132,722	$ 464,571	$ 4,727,947

APPENDIX M

City of Folsom, California
Compensated Leave
Revenue and Expense Statement
Quarter Ended September 30, 2013

	FY 2013 As of 9/30/2012	FY 2014 As of 9/30/2013	FY 2013 ACTUAL	FY 2014 BUDGET	FY 14 Forecast As of 9/30/2013	VARIANCE Forecast vs Budget $	%	VARIANCE Acutal vs BUDGET $	%
REVENUES:									
Reimbursements	422,254	496,838	2,799,017	2,000,000	1,983,469	(16,531)	99%	(1,503,162)	25%
Interest	-	-	-	-	-	-		-	
Other revenue	-	-	-	-	-	-			
Operating Transfers In	-	-	-	-	-	-		-	
TOTAL REVENUES	422,254	496,838	2,799,017	2,000,000	1,983,469	(16,531)	99%	(1,503,162)	25%
EXPENDITURES:									
Annual Leave Wages	283,626	295,842	1,747,159	1,263,617	1,170,329	93,288	93%	967,775	23%
Annual Leave Benefits	14,619	23,322	111,883	-	93,288	(93,288)		(23,322)	
Operating Transfers Out	-	-	-	-	-	-		-	
Services & Supplies	-	-	-	-	-	-		-	
TOTAL EXPENDITURES	298,245	319,164	1,859,042	1,263,617	1,263,617	-	100%	944,453	25%
APPROPRIATION OF FUND BALANCE	124,009	177,674	939,975	736,383	719,852				
FUND BALANCE, JULY 1	(2,796,861)	(1,856,885)	(2,796,860)	(1,856,885)	(1,856,885)				
FUND BALANCE	(2,672,852)	(1,679,211)	(1,856,885)	(1,120,502)	(1,137,033)				
RESTRICTED FUND BALANCE	-	-	-	-	-				
UNRESTRICTED FUND BALANCE	$ (2,672,852)	$ (1,679,211)	$ (1,856,885)	$ (1,120,502)	$ (1,137,033)				

APPENDIX N

City of Folsom

Outstanding Debt

Quarter Ended September 30, 2013

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	1,050,000	Aug-14
Governmental	General Obligation	Sep-09	Series C & D Refunded	10,195,000	5,145,000	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	730,000	Jun-29
Governmental	Revenue Bond	Jul-08	Prairie Oaks Ranch A/D	11,955,000	7,670,000	Sep-19
Governmental	Revenue Bond	Mar-98	Hannaford Cross A/D	2,860,000	1,215,000	Sep-20
Governmental	Revenue Bond	Apr-99	Legends, Cobble Hills, Ridgeview & Cresleigh A/D	4,830,000	2,640,000	Sep-20
Governmental	Revenue Bond	Apr-12	Refund 1998 FPFA Debt	4,164,002	4,164,002	Oct-18
Governmental	Revenue Bond	Jul-07	Finance CFD Debt	70,425,000	60,730,000	Sep-24
Governmental	Revenue Bond	Jul-10	Finance CFD Debt	23,180,000	18,065,000	Sep-24
Governmental	Revenue Bond	Jul-11	Finance CFD Debt	10,855,000	9,505,000	Sep-24
Governmental	Revenue Bond	Jul-12	Finance CFD Debt	15,034,361	12,102,473	Sep-21
Governmental	Other (Assignment Agreement)	Mar-12	Ref 02 FPFA Debt & 01 COPs	10,538,467	10,314,467	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	16,605,000	Aug-36
Governmental	Tax Allocation Bond	Oct-09	RDA Projects (Streetscape)	18,095,000	15,225,000	Aug-36
Governmental	Tax Allocation Bond	Mar-11	RDA Projects	10,115,000	9,325,000	Sep-35
Governmental	Tax Allocation Bond (Housing)	Mar-11	RDA Projects	11,265,000	10,655,000	Aug-35
			Total Outstanding Governmental Debt		$ 195,770,942	
Water	Revenue Bond	Dec-09	Refund 1998 Water Bonds	15,825,000	14,505,000	Dec-28
Water	Revenue Bond	Jul-13	Refund 2005A Water Bonds	12,779,582	12,779,582	Dec-33
			Total Outstanding Business Type Activity Debt		$ 27,284,582	

APPENDIX O

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis
Quarter ended September 30, 2013

Category	Project Description	Budget FY 13-14	Total Expended FY 13-14	% of Budget Expended
Culture and Recreation	Willow Hill Community Park	110,000	-	0.00%
Culture and Recreation	Parkway Site #44	80,000	-	0.00%
Culture and Recreation	Zoo Barn	487,000	-	0.00%
Culture and Recreation	Johnny Cash Trail Art Experience	25,000	-	0.00%
Culture and Recreation	Rodeo Park Restroom	135,000	451	0.33%
Culture and Recreation	Community Center Restroom	25,000	-	0.00%
Culture and Recreation	Aquatics Shade Structure	15,000	-	0.00%
Culture and Recreation	HBWC Trail Renovation	15,000	-	0.00%
Culture and Recreation	Livermore Park Storage Building	40,000	37,263	93.16%
		932,000	**37,714**	4.05%
Drainage	Storm Drain Pond	40,000	-	0.00%
Drainage	Localized Drainage Improvements	50,000	-	0.00%
		90,000	**-**	0.00%
General Services	Police Vehicle Replacements	200,000	-	0.00%
General Services	Historic Folsom Station L&L	841,789	17,496	2.08%
		1,041,789	**17,496**	1.68%
Open Space and Greenbelts	Folsom Lake Trail Phase I	2,671,293	47,915	1.79%
Open Space and Greenbelts	Folsom Lake Trail Phase II	209,654	2,083	0.99%
Open Space and Greenbelts	Levy Park Trail	203,720	1,381	0.68%
Open Space and Greenbelts	Lake Natoma Trail - Phase II	488,343	5,755	1.18%
Open Space and Greenbelts	Lake Natoma Water Front Trail	646,679	3,263	0.50%
		4,219,689	**60,397**	1.43%
Wastewater	Baldwin Dam Sewer Line Relocation	1,600,000	-	0.00%
Wastewater	Basin 6 Sewer Diversion	450,000	-	0.00%
Wastewater	Canyon Rim Manhole Access	100,000	-	0.00%
Wastewater	Natoma Alley R&R	1,000,000	-	0.00%
Wastewater	Oak Ave Force Main Odor Control	220,000	-	0.00%
Wastewater	Oak Ave Pump Station Upgrades	1,400,000	-	0.00%
Wastewater	Sewer Flow Meter Upgrades	400,000	-	0.00%
Wastewater	Sewer Valve Replacements	50,000	-	0.00%
Wastewater	Historic District WW Rehab	85,000	-	0.00%
		5,305,000	**-**	0.00%
Streets	Folsom Boulevard Improvements	1,443,666	906,024	62.76%
Streets	City Wide ADA Compliance	165,000	-	0.00%
Streets	East Bidwell Infill	1,095,137	19,088	1.74%
Streets	Folsom-Auburn/Oak Avenue Parkway Intersection	10,000	-	0.00%
Streets	Intelligent Transportation System (ITS) Plan	152,000	11,639	7.66%
Streets	Pavement Management Plan Update	75,000	-	0.00%
Streets	Street Overlay / Pavement Management	1,227,513	918,239	74.80%
Streets	Streetlight/Traffic Pole Improvements	40,000	5,292	13.23%
Streets	Traffic Safety Projects	170,000	30,242	17.79%
Streets	Traffic Signal & Intersection Imp	300,000	15,087	5.03%
Streets	Traffic Signal Systems Upgrades	200,000	17,858	8.93%
		4,878,316	**1,923,469**	39.43%
Transportation	Bike Pedestrian Facilities	55,000	8,930	16.24%
Transportation	Light Rail Project / Reimbursement	150,000	-	0.00%
Transportation	Median Island Improvements	950,000	462,000	48.63%
Transportation	Oak Ave Pkwy Extension/US 50 Interchange	50,000	1,104	2.21%
Transportation	Orangevale Bridge	2,127,297	13,934	0.66%
Transportation	Parking Structure Lighting Upgrades	80,000	-	0.00%
Transportation	Rainbow Bridge Rehab	60,000	-	0.00%
		3,472,297	**485,968**	14.00%
Water	Folsom Plan Area Willow Hill Pipeline	1,600,000	-	0.00%
Water	Water Treatment Sludge Removal	1,501,123	-	0.00%
Water	Easton/Glenborough Ph I	1,500,000	-	0.00%
Water	Easton/Glenborough Ph II	300,000	-	0.00%
Water	Historic District Water Main	50,000	-	0.00%
Water	South Tank Control Valve	50,000	-	0.00%
		5,001,123	**-**	0.00%
		$ 24,940,214	**2,525,044**	10.12%