



CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City of Folsom Quarterly Financial Report

Fiscal Year 2013-14 Third Quarter

May 13, 2014

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

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INTRODUCTION

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

This Quarterly Financial Report is an analysis of the unaudited financial status of the City's major funds through the third quarter of Fiscal Year (FY) 2013-14, covering the period from July 2013 through March 2014. 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 March 31, 2014. 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

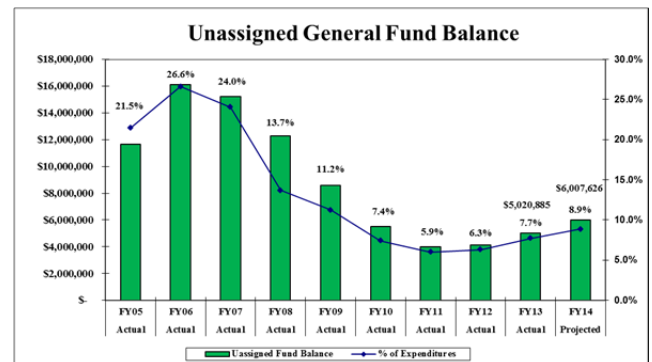
Projected year-end General Fund revenues are \$68.27 million or 101% of the appropriated amount and projected expenditures are \$67.42 million or nearly 100% of the appropriated amount. This results in an increase to fund balance of \$850,000 and a current projected year-end unassigned fund balance of \$6.01 million or 8.9% of expenditures.

The national recovery slowed during the first three months of calendar year 2014, which is thought to be due to harsh weather conditions in the East. March 2014 showed continued improvement in consumer spending. During the remainder of FY 2014 it is projected that consumer spending will continue as more people return to work.

It is projected that FY 2014 will be the third year that the City will see an increase to the year end fund balance. With a projected unassigned fund balance of \$6.01 million this would be 8.9% of the projected FY 2014 expenditures. While this is below the

Council policy of 15%, a total of \$2.0 million has been added to unassigned fund balance since FY 2011.

Below is a chart of the fund balance over the last ten years which illustrates the sharp decline from FY 2007 through FY 2011 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.

At the mid-point of the fiscal year adjustments have been made to the forecasted revenues in almost all categories. 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	17,772,749	19,019,410	107.0%
Trans Occup Tax	1,273,119	1,297,233	101.9%
Real Prop Transfer	275,000	370,000	134.5%
Franchise Fees	758,600	670,000	88.3%
Other Taxes	655,000	648,617	99.0%
Lic And Permits	1,735,300	1,943,640	112.0%
Intergovt Revenue	7,140,361	6,588,617	92.3%
Charges For Serv	10,541,599	10,487,526	99.5%
Fines & Forfeitures	329,835	278,864	84.5%
Interest Rev	81,800	124,678	152.4%
Miscellaneous	591,937	532,519	90.0%
Transfers In	8,804,672	8,539,211	97.0%
Total	\$ 67,724,815	\$ 68,265,158	100.8%



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- 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 the third quarter of FY 2014 to FY 2013 shows the number of sales decreased only slightly by 2.7% while the median sales price increased by 10.5%. It is projected that this trend of flattening sales and increased prices will continue through the end of the fiscal year.

- Sales and Use Tax collections are currently projected for FY 2014 at \$19.02 million compared to \$17.23 million in the previous fiscal year. This is an increase of \$1.25 million from the appropriated amount and \$1.79 million or 10.4% over the FY 2013 amount.

The preliminary unemployment rate in Folsom in March was 3.6% and has declined from 4.1% in March 2013. The State of California and Sacramento County over the same period also showed declines with unemployment rates of 8.4% and 8.1% respectively in March 2014 and 9.4% and 9.2% in March 2013.

- Transient Occupancy Tax (TOT) collections through the third quarter were \$1.13 million. The year-end estimate is \$1.30 million which is \$24,000 more than the budgeted amount, and would be a decrease of \$306,355 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 third quarter were \$1.52 million. The current year-end estimate is \$1.85 million which is \$178,000 over the budgeted amount. Compared to the prior year the increase is seen entirely in Building Permits.
- Intergovernmental revenues through the third quarter were \$3.07 million. These revenues consist mainly of vehicle license in-lieu fees (VLF), which were budgeted at \$5.01 million. The projected year-end estimate for all intergovernmental revenues is \$6.59 million or \$551,744 below the budgeted amount.

Compared to the prior year, this is an increase of approximately \$328,000 or 5.2%. The increase from the prior year is seen mainly in the increase of VLF fees.

- Charges for services received through the third quarter were \$7.39 million. Compared to the third quarter of FY 2013 this is an increase of approximately \$529,000. The current quarter increase is seen in Ambulance charges (\$344,000) in the Fire Department, Development fees (\$301,000), and other reimbursements (\$210,000). These increases were offset by decreases in reimbursements received for mutual aid provided to the Fire Department (\$142,000) and Public Works Fees (\$180,000). The total current year-end estimate for charges for services is \$10.49 million which is \$54,000 less than the budgeted amount, and compared to FY 2013 the projected amount is \$362,000 or 3.34% less than the prior year amount of \$10.85 million. The decrease from the prior year is mainly due to the planned General Fund support increase of Public Works.
- Miscellaneous revenues were \$444,146 compared to \$247,002 in the prior year. The current year-end estimate is \$533,000 or \$59,000 less than the budgeted amount.
- Transfers In are budgeted at \$8.80 million and are forecasted at year end to be \$8.54 million. The prior year transfers in were \$8.80 million.

GENERAL FUND EXPENDITURES

Expenditures through the third quarter of FY 2014 were \$49.07 million. Compared to the prior year and excluding non-departmental and transfers out, expenditures increased approximately \$1.35 million or 3.1%. The increase in expenditures is mainly in benefits, contracts and capital outlay.

Several departments are currently projected to end the fiscal year over the budgeted amounts. Below is a breakdown of the departments projected to exceed their approved budgeted amounts.

- City Manager – Projected to end the fiscal year \$37,100 over the budgeted amount, which is mainly due to current year increase in labor costs.



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- Management and Budget – Projected to end the fiscal year \$14,600 over the budgeted amount, which is mainly due to payment for on-call services in Information Systems.
- Fire – Projected to end the fiscal year \$631,000 over the budgeted amount, which is mainly seen in overtime costs which are also offset by an increase of \$232,000 in reimbursements for OES costs.
- Public Works – The Fleet Division in Public Works is currently projected to end the fiscal year \$64,000 over the budgeted amount, which is mainly seen in temporary staffing costs.
- Parks & Recreation – Projected to end the fiscal year \$304,000 over the current year budgeted amount. A comparison to the prior fiscal year shows Aquatics expenses were \$51,000 more than the prior fiscal year and revenues were \$20,000 less. Parks Maintenance expenses were \$195,000 greater than the third quarter of FY 2013 driven primarily by increased water costs. Facility Maintenance also experienced a year over year quarterly increase in expenses of \$97,000 mostly due to increased utility and building maintenance costs.
- Library – Projected to end the fiscal year \$8,500 over the budgeted amount. However this is offset by an increase in library revenue of approximately \$2,000.

The current year-end projection for General Fund expenditures is \$67.42 million, which is \$309,000 below the budgeted amount. The projection includes \$186,600 of year-end projects approved by the City Council on March 25, 2014. 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	1,098,722	103.5%
City Clerk	408,568	409,188	100.2%
Mgmt & Budget	3,390,551	3,405,115	100.4%
City Attorney	813,509	786,565	96.7%
Human Res	672,633	665,173	98.9%
Police	18,278,772	18,142,149	99.3%
Fire	13,866,924	14,497,846	104.5%
Comm Dvlpmt	3,514,661	3,413,468	97.1%
Parks & Rec	10,824,677	11,128,254	102.8%
Library	1,435,448	1,443,948	100.6%
Public Works	6,092,315	5,799,675	95.2%
Trail Grants	654,707	28,000	4.3%
Non-Dept	6,606,758	6,493,691	98.3%
Total Expenditures	\$ 67,724,815	\$ 67,415,464	99.5%

SPECIAL REVENUE FUNDS

Housing Fund

As of March 31, 2014 total revenues of \$219,023 consisted of \$62,086 in interest revenue and \$156,937 of program income. Total expenditures of \$24,945 related to loan servicing. Fund balance was \$9,754,163 and is comprised of \$7.8 million of loan receivables and \$2.7 million of interfund receivables.

OTHER FUNDS

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

The Humbug Willow Creek Fund as of the end of the third quarter had a negative cash balance of \$734,756, revenues of \$229,842 and expenditures of \$79,073. This fund is currently being used to capture the expenditures and revenues for trail projects that are funded by grants. Humbug Willow Creek fees are now being 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 third quarter the fund had a negative cash balance of \$1.53 million, an improvement of \$188,000 over the negative \$1.72 million in cash the fund had on June 30, 2013. The fund is projected to increase fund balance by



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\$439,000 which would reduce the negative fund balance to \$1.42 million.

ENTERPRISE FUNDS

Water Fund

The Water Fund is reported on a combined basis and includes the following funds: Water Impact, Water Operating, Water Capital, and Water Meters.

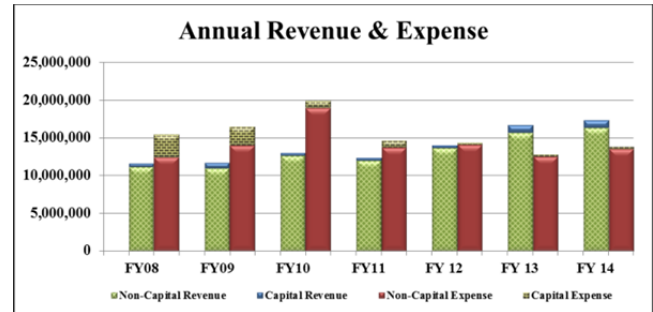
As of the end of the third quarter of FY 2014, total revenues were \$12.78 million (81% of budget) and are currently projected at \$17.36 million (110% of budget). The year-end projection of \$17.36 million is over the budgeted amount of \$15.79 million and is due to increased projections for charges for services of \$15.15 million (115% of budget). Total expenses through the third quarter were \$8.36 million (53% of budget) and are projected at \$13.83 million (88% of budget). This year-end projection of \$13.83 million is under the budgeted amount of \$15.79 million and is mostly due to decreased projections for capital outlays of \$292,000 which were budgeted at \$3.17 million (9% of budget).

Revenues and expenses, excluding capital sources (impact fees) and uses (capital outlays and depreciation), were \$11.86 million (79% of budget) and \$5.64 million (45% of budget). Expenses for capital projects were \$146,000 (5% of budget).

The current projection for the end of the fiscal year for non-capital revenues and expenses is \$16.29 million (108% of budget) and \$10.11 million (80% of budget). This would result in non-capital revenues exceeding expenses by \$6.19 million.

Overall, total revenues exceeded total expenses by \$4.42 million through the third quarter and are projected to end the fiscal year increasing net assets by \$3.53 million.

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



Wastewater Fund

The Wastewater Fund is reported on a combined basis and includes the Wastewater Operating and Wastewater Capital funds.

As of the end of the third quarter of FY 2014 total revenues were \$4.78 million (40% of budget) and are currently projected at \$6.34 million (52% of budget). The year-end projection of \$6.34 million is under the budgeted amount of \$12.07 million and is mostly due to a planned use of fund balance. Total expenses were \$4.52 million (37% of budget) and are projected at \$6.07 million (50% of budget). This year-end projection of \$6.07 million is under the budgeted amount of \$12.07 million and is mostly due to decreased projections for capital outlays of \$903,000 which were budgeted at \$7.05 million (13% of budget).

Revenues and expenses, excluding capital, were \$4.64 million (39% of budget) and \$2.75 million (55% of budget). Expenses for capital projects were \$697,000 (10% of budget).

The current projection for the end of the fiscal year for non-capital revenues and expenses is \$6.18 million (52% of budget) and \$3.72 million (74% of budget). This would result in non-capital revenues exceeding expenses by \$2.46 million.

Overall, total revenues exceeded total expenses by \$256,000 through the third quarter and are projected to end the fiscal year increasing net assets by \$270,000.

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

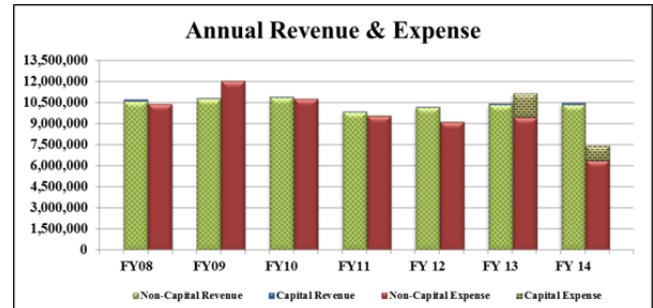
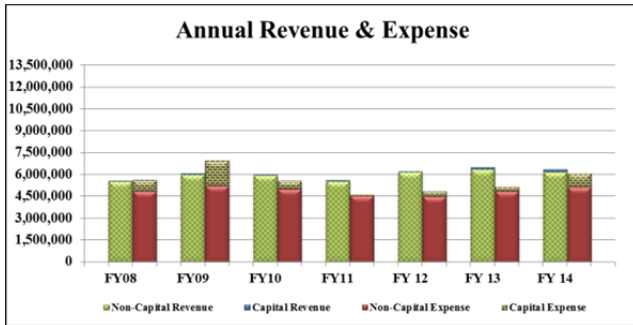


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Solid Waste Fund

The Solid Waste Fund is reported on a combined basis and includes Solid Waste Operating and Solid Waste Capital.

As of the end of the third quarter of FY 2014 revenues totaled \$7.88 million (63% of budget) and are currently projected at \$10.47 million (83% of budget). The year-end projection of \$10.47 million is under the budgeted amount of \$12.58 million and is mostly due to a planned use of fund balance. Total expenses were \$7.09 million (56% of budget) and are projected at \$10.50 million (83% of budget). This year-end projection of \$10.50 million is under the budgeted amount of \$12.58 million and is mostly due to decreased projections for capital outlays of \$1.10 million which were budgeted at \$3.19 million (35% of budget).

Revenues and expenses, excluding capital, were \$7.78 million (62% of budget) and \$6.79 million (72% of budget). As of the end of the third quarter, there were no expenses for budgeted capital outlay.

The current projection for the end of the fiscal year for non-capital revenues and expenses is \$10.36 million (83% of budget) and \$9.01 million (96% of budget). This would result in non-capital revenues exceeding expenses by \$1.35 million. The Solid Waste Fund is projected to spend \$1.10 million on solid waste trucks in the current fiscal year.

Overall, total revenues exceeded total expenses by \$792,000 through the third quarter and are projected to end the fiscal year decreasing net assets by \$27,000.

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

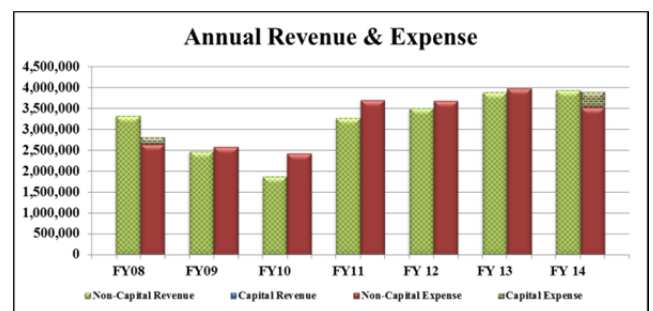
Transit Fund

As of the end of the third quarter, FY 2014 revenues totaled \$2.59 million (65% of budget), of which \$2.09 million were intergovernmental, and expenses totaled \$2.60 million (65% of budget), resulting in expenses exceeding revenues by \$12,000.

The current projection for the end of the fiscal year for total revenues and expenses is \$3.94 million (98% of budget) and \$3.91 million (97% of budget) respectively. Total projected revenues include intergovernmental revenues of \$3.27 million.

Overall, the fund is projected to end the FY increasing net assets by \$35,000.

Following 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 March 31, 2014, the City has paid \$4.59 million for medical, vision, and dental premiums for active employees, \$2.14 million for retirees and \$1.28 million for workers' compensation premiums. Liability insurance payments were \$1.22 million. The total expenditures for the third quarter of FY 2014 are \$9.65 million. Compared to last fiscal year this is an increase of \$267,000. This is due to increases in workers compensation and liability insurance costs.

Active employees have contributed \$486,000 and retirees have contributed \$265,000 towards medical premiums through March 31, 2014. Departmental reimbursements to the Risk Management fund through the third quarter totaled \$9.49 million compared to the prior year of \$8.34 million.

The unrestricted net assets at March 31, 2014 are \$2.95 million as compared to the prior year of \$1.89 million. The current fiscal year end projection for unrestricted net assets is \$3.34 million.

Outstanding Debt

As of the end of the third quarter of FY 2014, the City had approximately \$214.76 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	11.0 million	112.3 million	Agency
Other Debt	1.4 million	7.7 million	General
Revenue Bonds	1.1 million	25.5 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. This debt (\$6.20 million) is paid directly by taxpayers as an item on their property tax bill. One portion will be paid in full in fiscal year 2015. The other will be retired in fiscal year 2018.

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. There are two outstanding Certificates of

Participation. One has \$440,000 in principal outstanding, was issued in 1997 and the last payment is due in 2020. The other has \$710,000 in principal outstanding, was issued in 1999 and has the last payment due in 2028. This one is partially paid by rental income. Each has a payment of approximately \$65,000 per year.

Revenue bond debt is supported by a pledge of specific revenues. Approximately \$25.49 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 the third quarter, the Folsom Public Financing Authority called \$2.82 million of outstanding revenue bonds. \$945,000 of the bonds were called due to property owner prepayments, and \$1.87 million were called due to excess cash on hand in a variety of Assessment and Community Facilities Districts.

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 third quarter of FY 2014, the City budgeted projects totaled \$27,517,778. Through the third quarter the following CIP actions have occurred:

1. Street overlay completed on Folsom Blvd. between Natoma and Woodmere, on Blue Ravine near the Target Center, and E. Bidwell near Montrose Dr.
2. Upgrade to Community Center restrooms has been completed.
3. Aquatic Center bleacher shade structure is complete.
4. Pavement Management Plan is nearly complete and will be presented next month.



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5. Median Improvements have been completed at Prairie City and Iron Point and at Greenback and Madison.

Projects continuing into the last quarter of the fiscal year are:

1. Historic Folsom Station Lighting and Landscaping.
2. Rodeo Park bathrooms.
3. Tower structure, at Natoma and Folsom Lake Crossing, is vertical and work is progressing.

Also, Phase II of the Dos Coyotes trail contract will be awarded soon, as well as the contract for the Willow Hill playground construction.

The parking structure lighting upgrades project has been canceled due to rejection of the project by SMUD.

The following table provides a summary of CIP activity through March 31, 2014.

CIP Activity			
	Budget	Actual	% of Budget
Culture and Recreation	\$ 889,425	\$ 72,514	8.2%
Drainage	108,491	13,827	12.7%
General Services	974,789	283,360	29.1%
Open Space & Greenbelts	4,562,318	108,941	2.4%
Wastewater	6,536,322	205,808	3.1%
Streets	6,527,740	3,265,162	50.0%
Transportation	3,116,776	982,386	31.5%
Water	4,801,917	145,881	3.0%
Total	\$ 27,517,778	\$ 5,077,879	18.5%

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 March 31, 2014.

Fund	Fund Name	Non-Capital Budget	Encumbrance	% of
		FY13-14	\$ Total	Non-Capital Budget
10	General Fund	\$ 61,195,582	\$ 386,609	0.63%
23	Public Works	5,168,321	102,831	1.99%
28	Trail Grants	654,707	23,045	3.52%
221	Housing Trust	460,212	20,267	4.40%
225	General Plan Amendment	558,202	257,678	46.16%
226	Tree Planting & Replacmnt	411,634	37,845	9.19%
238	Redevel Agy 20% Mny	50,194	-	0.00%
246	Planning Services	461,515	734	0.16%
273	Sphere Of Influence	-	80,784	-
519	Transit	3,634,351	21,273	0.59%
520	Water Operating	12,311,311	867,361	7.05%
530	Wastewater Operating	4,890,595	216,684	4.43%
540	Solid Waste Operating	9,328,525	91,126	0.98%
543	Landfill Closure	150,000	-	0.00%
606	Risk Management	13,611,795	25,820	0.19%
760	Wetland/Open Space Maint	7,956	2,774	34.87%
Total Non-Capital		\$ 112,894,900	\$ 2,134,831	1.89%
Fund	Fund Name	Capital Budget	Encumbrance	% of Capital
		FY13-14	\$ Total	Budget
10	General Fund	\$ 519,605	\$ -	0.00%
223	Humbug Willow Creek	4,213,321	2,818,462	66.89%
240	Park Dedication (Quimby)	245,000	90,000	36.73%
248	Transportation Tax (SB325)	190	190	100.08%
276	Measure A	2,403,687	609,219	25.35%
279	RDA Obligation Retirement	-	67,112	-
412	Park Improvements	271,204	6,557	2.42%
425	Zoo Capital	18,500	7,073	38.23%
431	Redevel Agy Cap Pro	-	169,923	-
445	General Capital	812,493	211,865	26.08%
446	Transportation Impr	6,170,356	783,355	12.70%
448	Drainage Capital Imp.	247,957	-	0.00%
451	Light Rail Transportation	486,839	165,263	33.95%
456	Water Impact	301,124	63,688	21.15%
519	Transit	375,000	-	0.00%
520	Water Operating	3,119,000	145,947	4.68%
530	Wastewater Operating	6,461,235	1,102,614	17.07%
531	Wastewater Capital	590,738	-	0.00%
540	Solid Waste Operating	3,190,000	2,755,253	86.37%
Total Capital		\$ 29,426,249	\$ 8,996,521	30.57%
Grand Total		\$ 142,321,149	\$ 11,131,352	7.82%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
Quarter Ended March 31, 2014

Fund # and Description	Revenues through		FY 2013 vs. 2014	Percent Change	Budget FY 2013/2014	Percent of 2014 Budget
	FY 2013 3/31/2013	FY 2014 3/31/2014				
FUND 010 GENERAL FUND	\$ 35,134,030	\$ 38,309,685	\$ 3,175,655	9.0%	\$ 62,399,647	61.4%
FUND 012 COMMUNITY CENTER	825	81,187	80,362	9740.8%	-	-
FUND 015 COMPENSATED LEAVES	1,266,763	1,490,514	223,751	17.7%	2,000,000	74.5%
FUND 023 PUBLIC WORKS	2,851,872	2,385,210	(466,662)	-16.4%	4,483,861	53.2%
FUND 025 FSLM HISTORY INTERPRETIVE	-	2	2		-	-
FUND 028 TRAIL GRANTS	27,989	-	(27,989)	-100.0%	654,707	0.0%
FUND 201 COMM DEV BLOCK GRANT	130,545	117,475	(13,070)	-10.0%	154,595	76.0%
FUND 204 LOS CERROS L&L AD	22,919	22,751	(169)	-0.7%	30,369	74.9%
FUND 205 BRIGGS RANCH L&L AD	42,802	44,467	1,665	3.9%	74,066	60.0%
FUND 206 TRANSPORTATION SYSTEM MGT	6,506	73,950	67,444	1036.6%	16,000	462.2%
FUND 207 NATOMA STATION L&L AD	95,208	93,758	(1,450)	-1.5%	170,205	55.1%
FUND 208 FOLSOM HGHTS L&L AD	9,543	12,158	2,614	27.4%	13,127	92.6%
FUND 209 BROADSTONE UNIT 3 L & L	9,923	10,476	553	5.6%	16,100	65.1%
FUND 210 BROADSTONE L&L AD	203,495	206,776	3,282	1.6%	312,405	66.2%
FUND 212 HANNAFORD CROSS L & L AD	10,855	10,967	112	1.0%	25,321	43.3%
FUND 213 LAKE NATOMA SHORES L & L	12,105	12,110	5	0.0%	20,443	59.2%
FUND 214 COBBLE HILLS/REFLECT L&L	23,547	24,004	456	1.9%	36,641	65.5%
FUND 219 FOLSOM COMMNTY CULT'L SER	1,046	2,743	1,697	162.2%	41,500	6.6%
FUND 221 HOUSING TRUST FUND	454,983	254,041	(200,942)	-44.2%	460,212	55.2%
FUND 223 HUMBUG WILLOW CREEK	688,480	229,842	(458,639)	-66.6%	4,213,321	5.5%
FUND 225 GENERAL PLAN AMENDMENT	39,235	109,995	70,760	180.3%	558,202	19.7%
FUND 226 TREE PLANTING & REPLACEMT	18,117	29,949	11,833	65.3%	411,634	7.3%
FUND 231 SIERRA ESTATES L & L	3,861	4,025	164	4.2%	5,259	76.5%
FUND 232 LAKERIDGE ESTATES L & L	37	29,202	29,166	79752.9%	77,796	37.5%
FUND 233 LA COLLINA DEL LAGO L & L	17	1,627	1,610	9689.4%	-	-
FUND 234 COBBLE RIDGE L & L	7,980	8,190	211	2.6%	11,406	71.8%
FUND 236 PRAIRIE OAKS RANCH L&L AD	104,657	105,573	916	0.9%	193,073	54.7%
FUND 237 SILVERBROOK L&L	609	15,325	14,715	2414.3%	16,665	92.0%
FUND 238 REDEVELOPMENT AGY 20% MNY	67,239	219,024	151,784	225.7%	50,194	436.4%
FUND 240 PARK DEDICATION (QUIMBY)	356,322	874,079	517,757	145.3%	245,000	356.8%
FUND 243 GAS TAX 2106	166,414	170,463	4,048	2.4%	200,776	84.9%
FUND 244 GAS TAX 2107	324,464	338,041	13,577	4.2%	1,000,767	33.8%
FUND 245 GAS TAX 2107.5	484,524	651,775	167,251	34.5%	690,412	94.4%
FUND 246 PLANNING SERVICES	897	1,627	731	81.5%	461,515	0.4%
FUND 247 GAS TAX 2105	204,179	209,013	4,834	2.4%	200,776	104.1%
FUND 248 TRANSPORTATION TAX(SB325)	50,835	50,133	(702)	-1.4%	342,972	14.6%
FUND 249 WILLOW CREEK EAST L&L AD	31,727	32,370	643	2.0%	60,332	53.7%
FUND 250 BLUE RAVINE OAKS L&L AD	18,978	19,521	543	2.9%	32,607	59.9%
FUND 251 STEEPLECHASE L&L AD	13,844	14,469	625	4.5%	20,640	70.1%
FUND 252 WILLOW CREEK SOUTH L&L AD	87,762	94,241	6,479	7.4%	151,576	62.2%
FUND 253 AMERICAN RV CANYON NO L&L	54,127	56,885	2,758	5.1%	65,241	87.2%
FUND 254 HISTORICAL DISTRICT	5,571	6,437	866	15.5%	7,000	92.0%
FUND 260 WILLOW SPRINGS L & L	7,619	7,685	66	0.9%	8,500	90.4%
FUND 262 WILLOW SPGS CFD 11 M. DST	24,351	22,455	(1,895)	-7.8%	135,152	16.6%
FUND 266 CFD #12 MAINT. DIST.	237,731	286,729	48,998	20.6%	338,652	84.7%
FUND 267 CFD #13 ARC MAINT. DIST.	43,400	48,059	4,659	10.7%	49,800	96.5%
FUND 270 ARC NO. L & L DIST #2	6,861	7,306	445	6.5%	11,600	63.0%
FUND 271 THE RESIDENCES AT ARC, N	5,651	17,053	11,402	201.8%	16,899	100.9%
FUND 273 SPHERE OF INFLUENCE	2,716	98,765	96,049	3536.4%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	4,334	185	(4,149)	-95.7%	-	-
FUND 275 ARC L & L DIST #3	106,946	111,036	4,090	3.8%	111,615	99.5%
FUND 276 NEW MEASURE A	1,450,896	1,313,806	(137,090)	-9.4%	2,788,976	47.1%
FUND 278 BLUE RAVINE OAKS NO.2 L&L	13,927	14,528	601	4.3%	22,000	66.0%
FUND 279 RDA OBLIGATION RETIREMENT	4,477,660	3,376,101	(1,101,559)	-24.6%	6,824,280	49.5%
FUND 280 RDA SA TRUST - HOUSING	415	10,468	10,053	2423.2%	-	-
FUND 302 CCF DEBT SERVICE	2,578	2,017	(561)	-21.8%	-	-
FUND 305 1993 G O SCHOOL FAC D S	1,819,997	1,463,583	(356,414)	-19.6%	3,335,426	43.9%
FUND 320 FSAD REFUNDING	2,061	1,608	(454)	-22.0%	687	234.0%
FUND 321 1982-1 NIMBUS AD D S	7,202	5,622	(1,580)	-21.9%	2,401	234.1%
FUND 325 TRAFFIC SIGNAL COP REFI	49,559	54,618	5,059	10.2%	54,715	99.8%
FUND 337 RECREATION FACILITIES COP	49,592	49,681	88	0.2%	70,462	70.5%
FUND 338 CENTRAL FIRE STA COP'S	225,877	-	(225,877)	-100.0%	-	-
FUND 411 SUPPLEMENTAL PARK FEE	-	65,057	65,057		-	-
FUND 412 PARK IMPROVEMENTS	451,073	894,054	442,981	98.2%	271,204	329.7%
FUND 416 CFD #10 RUSSELL RANCH	125	97	(29)	-22.9%	46	210.2%
FUND 418 PRAIRIE OAK 92-2 1915 AD	3	2	(1)	-23.3%	-	-

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
 Quarter Ended March 31, 2014

Fund # and Description	Revenues through		FY 2013 vs. 2014	Percent Change	Budget FY 2013/2014	Percent of 2014 Budget
	FY 2013 3/31/2013	FY 2014 3/31/2014				
FUND 425 ZOO CAPITAL PROJECTS	66,867	40,365	(26,502)	-39.6%	18,500	218.2%
FUND 428 POLICE CAPITAL	85,621	332,037	246,416	287.8%	225,937	147.0%
FUND 441 FIRE CAPITAL	138,993	410,893	271,900	195.6%	502,978	81.7%
FUND 445 GENERAL CAPITAL	228,201	516,508	288,307	126.3%	812,493	63.6%
FUND 446 TRANSPORTATION IMPR	2,019,488	3,984,069	1,964,581	97.3%	9,007,421	44.2%
FUND 448 DRAINAGE CAPITAL IMPRV	144,322	307,643	163,321	113.2%	247,957	124.1%
FUND 451 LIGHT RAIL TRANSPORTATION	104,019	214,755	110,736	106.5%	486,839	44.1%
FUND 452 GENERAL PARK EQUIP CAP	13,324	28,364	15,040	112.9%	48,105	59.0%
FUND 456 WATER IMPACT FEE(ORD912)	207,234	240,177	32,942	15.9%	301,124	79.8%
FUND 458 LIBRARY DEVELOPMENT FUND	589	460	(129)	-21.9%	197	233.6%
FUND 519 TRANSIT	3,383,999	2,592,224	(791,775)	-23.4%	4,009,351	64.7%
FUND 520 WATER OPERATING	9,487,972	10,612,737	1,124,766	11.9%	15,430,311	68.8%
FUND 521 WATER CAPITAL	485,610	1,192,228	706,618	145.5%	22,306	5344.9%
FUND 522 WATER METERS	46,160	93,887	47,727	103.4%	31,533	297.7%
FUND 525 UTILITIES ADMINISTRATION	15,117	5,905	(9,212)	-60.9%	-	-
FUND 530 SEWER OPERATING	5,051,597	5,144,097	92,500	1.8%	11,351,830	45.3%
FUND 531 SEWER CAPITAL	65,747	137,408	71,661	109.0%	718,888	19.1%
FUND 536 FAC AUGMENTATION CRITICAL	4,878	3,807	(1,071)	-21.9%	26,625	14.3%
FUND 537 FAC AUGMENTATION GENERAL	5,384	4,202	(1,182)	-22.0%	26,795	15.7%
FUND 540 SOLID WASTE OPERATING	8,496,833	8,547,694	50,861	0.6%	12,518,525	68.3%
FUND 541 SOLID WASTE CAPITAL	50,757	102,992	52,234	102.9%	58,229	176.9%
FUND 543 LANDFILL CLOSURE	19,137	-	(19,137)	-100.0%	150,000	0.0%
FUND 601 MAJOR CAPITAL & RENOVATION	636	496	(140)	-22.1%	50,212	1.0%
FUND 602 EQUIPMENT FUND	10,652	13,288	2,636	24.8%	148,630	8.9%
FUND 605 FOLSOM PUBLIC FINANC AUTH	3,354,259	3,301,625	(52,635)	-1.6%	15,038,399	22.0%
FUND 606 RISK MANAGEMENT	8,984,875	10,253,669	1,268,794	14.1%	13,611,795	75.3%
FUND 702 BLUE RAVINE EAST AGENCY	44,374	41,687	(2,688)	-6.1%	85,350	48.8%
FUND 706 LEGENDS 93-2 1915 AD AGCY	28,290	30,452	2,162	7.6%	56,650	53.8%
FUND 707 NATOMA STA92-1 1915AD AGY	24,468	23,722	(745)	-3.0%	33,481	70.9%
FUND 708 FOLSOM AUTO PLAZA 1915 AD	654,861	1,249,370	594,509	90.8%	735,528	169.9%
FUND 709 LK NATOMA SHOR93-1 AD AGY	655	55	(601)	-91.6%	5,000	1.1%
FUND 710 PRAIRIE OAKS AD92-2 REFI	776,733	826,653	49,920	6.4%	1,572,396	52.6%
FUND 711 COBBLE HILLS RDG AD AGNCY	82,330	83,360	1,029	1.3%	148,680	56.1%
FUND 712 RIDGEVIEW95-1 1915 AD AGY	87,054	86,265	(789)	-0.9%	139,080	62.0%
FUND 713 CRESLEIGH 95-2 AD AGENCY	54,295	54,251	(44)	-0.1%	107,477	50.5%
FUND 715 HANNFORD CROSS 1915 REFI	115,749	131,478	15,728	13.6%	210,590	62.4%
FUND 721 CFD #1 WILLOW CR SO REFI	10	9	(2)	-15.8%	-	-
FUND 722 CFD #2 NATOMA STATION	708,055	725,221	17,167	2.4%	1,364,975	53.1%
FUND 723 CFD #3 FOLSOM HGTS REFI	158,958	65,451	(93,507)	-58.8%	316,454	20.7%
FUND 724 CFD #4 BROADSTONE REFI	192,158	201,143	8,985	4.7%	374,227	53.7%
FUND 727 CFD #7 BROADSTONE #2	1,298,264	1,469,139	170,875	13.2%	2,589,467	56.7%
FUND 728 CFD #8 PARKWAY	218,026	225,176	7,150	3.3%	402,494	55.9%
FUND 729 CFD #9 WILLOW CREEK SO	114,274	119,470	5,197	4.5%	225,006	53.1%
FUND 730 CFD #10 RUSSELL RANCH	2,752,009	2,819,756	67,747	2.5%	5,327,363	52.9%
FUND 731 CFD #11 WILLOW SPRINGS	502,953	462,379	(40,575)	-8.1%	929,372	49.8%
FUND 734 CFD #14 PARKWAY II	691,223	721,508	30,285	4.4%	1,330,194	54.2%
FUND 735 FOL HIS DIST BUS IMP DIST	99,563	97,200	(2,363)	-2.4%	-	-
FUND 751 POLICE SPECIAL REVENUE	96,026	91,263	(4,763)	-5.0%	177,141	51.5%
FUND 753 ZOO SPECIAL REVENUE	16,883	23,506	6,623	39.2%	518,900	4.5%
FUND 760 WETLAND/OPEN SPACE MAINT	2,846	2,181	(664)	-23.3%	7,956	27.4%
FUND 766 POLICE IMPOUND	-	78	78	-	-	-

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
Quarter Ended December 31, 2013

Fund # and Description	Expenditures through		FY 2013 vs. 2014	Percent Change	Budget FY 2013/2014	Percent of 2014 Budget
	FY 2013 3/31/2013	FY 2014 3/31/2014				
FUND 010 GENERAL FUND	\$ 42,337,025	\$ 44,133,357	\$ 1,796,331	4.2%	\$ 61,715,187	71.5%
FUND 015 COMPENSATED LEAVES	1,362,200	1,161,351	(200,849)	-14.7%	2,000,000	58.1%
FUND 023 PUBLIC WORKS	3,482,302	3,257,731	(224,571)	-6.4%	5,168,321	63.0%
FUND 025 FSLM HISTORY INTERPRETIVE	-	6,933	6,933	-	-	-
FUND 028 TRAIL GRANTS	53,522	8,096	(45,426)	-84.9%	654,707	1.2%
FUND 201 COMM DEV BLOCK GRANT	100,981	110,180	9,199	9.1%	154,595	71.3%
FUND 204 LOS CERROS L&L AD	28,582	19,392	(9,190)	-32.2%	30,369	63.9%
FUND 205 BRIGGS RANCH L&L AD	59,475	48,870	(10,606)	-17.8%	74,066	66.0%
FUND 206 TRANSPORTATION SYSTEM MGT	43,758	65,156	21,398	48.9%	16,000	407.2%
FUND 207 NATOMA STATION L&L AD	135,060	131,963	(3,097)	-2.3%	170,205	77.5%
FUND 208 FOLSOM HGHTS L&L AD	13,001	14,942	1,941	14.9%	13,127	113.8%
FUND 209 BROADSTONE UNIT 3 L & L	18,511	6,724	(11,787)	-63.7%	16,100	41.8%
FUND 210 BROADSTONE L&L AD	288,310	265,064	(23,245)	-8.1%	312,405	84.8%
FUND 212 HANNAFORD CROSS L & L AD	10,155	24,988	14,833	146.1%	25,321	98.7%
FUND 213 LAKE NATOMA SHORES L & L	14,763	8,368	(6,395)	-43.3%	20,443	40.9%
FUND 214 COBBLE HILLS/REFLECT L&L	59,194	29,655	(29,539)	-49.9%	36,641	80.9%
FUND 219 FOLSOM COMMNTY CULT'L SER	1,510	1,697	186	12.3%	41,500	4.1%
FUND 221 HOUSING TRUST FUND	1,115,367	170,312	(945,056)	-84.7%	460,212	37.0%
FUND 223 HUMBUG WILLOW CREEK	576,652	79,073	(497,579)	-86.3%	4,213,321	1.9%
FUND 225 GENERAL PLAN AMENDMENT	130,088	178,131	48,043	36.9%	558,202	31.9%
FUND 226 TREE PLANTING & REPLACEMT	326,178	308,268	(17,910)	-5.5%	411,634	74.9%
FUND 231 SIERRA ESTATES L & L	3,705	2,941	(763)	-20.6%	5,259	55.9%
FUND 232 LAKERIDGE ESTATES L & L	584	25,953	25,368	4340.4%	77,796	33.4%
FUND 233 LA COLLINA DEL LAGO L & L	10,644	573	(10,071)	-94.6%	-	-
FUND 234 COBBLE RIDGE L & L	4,141	3,999	(142)	-3.4%	11,406	35.1%
FUND 236 PRAIRIE OAKS RANCH L&L AD	266,334	162,727	(103,607)	-38.9%	193,073	84.3%
FUND 237 SILVERBROOK L&L	7,502	4,134	(3,368)	-44.9%	16,665	24.8%
FUND 238 REDEVELOPMENT AGY 20% MNY	30,266	24,946	(5,320)	-17.6%	50,194	49.7%
FUND 240 PARK DEDICATION (QUIMBY)	-	4,698	4,698	-	245,000	1.9%
FUND 243 GAS TAX 2106	189,165	150,582	(38,583)	-20.4%	200,776	75.0%
FUND 244 GAS TAX 2107	328,380	720,575	392,195	119.4%	1,000,767	72.0%
FUND 245 GAS TAX 2107.5	790,222	378,692	(411,530)	-52.1%	690,412	54.9%
FUND 246 PLANNING SERVICES	24,823	132,980	108,156	435.7%	461,515	28.8%
FUND 247 GAS TAX 2105	253,363	150,582	(102,781)	-40.6%	200,776	75.0%
FUND 248 TRANSPORTATION TAX(SB325)	28,897	28,404	(493)	-1.7%	342,972	8.3%
FUND 249 WILLOW CREEK EAST L&L AD	59,853	55,421	(4,432)	-7.4%	60,332	91.9%
FUND 250 BLUE RAVINE OAKS L&L AD	25,776	27,903	2,127	8.3%	32,607	85.6%
FUND 251 STEEPLECHASE L&L AD	9,374	7,362	(2,013)	-21.5%	20,640	35.7%
FUND 252 WILLOW CREEK SOUTH L&L AD	168,154	87,706	(80,449)	-47.8%	151,576	57.9%
FUND 253 AMERICAN RV CANYON NO L&L	35,011	45,648	10,637	30.4%	65,241	70.0%
FUND 254 HISTORICAL DISTRICT	6,928	7,022	94	1.4%	7,000	100.3%
FUND 257 CULTURAL EVENTS	1,105	-	(1,105)	-100.0%	-	-
FUND 260 WILLOW SPRINGS L & L	4,465	5,662	1,197	26.8%	8,500	66.6%
FUND 262 WILLOW SPGS CFD 11 M. DST	54,285	60,940	6,655	12.3%	135,152	45.1%
FUND 266 CFD #12 MAINT. DIST.	313,134	293,976	(19,158)	-6.1%	338,652	86.8%
FUND 267 CFD #13 ARC MAINT. DIST.	57,231	29,255	(27,976)	-48.9%	49,800	58.7%
FUND 270 ARC NO. L & L DIST #2	997	937	(60)	-6.0%	11,600	8.1%
FUND 271 THE RESIDENCES AT ARC, N	7,815	15,749	7,935	101.5%	16,899	93.2%
FUND 273 SPHERE OF INFLUENCE	145,825	78,362	(67,463)	-46.3%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	2,829,035	-	(2,829,035)	-100.0%	-	-
FUND 275 ARC L & L DIST #3	77,582	90,886	13,304	17.1%	111,615	81.4%
FUND 276 NEW MEASURE A	1,705,884	733,961	(971,923)	-57.0%	2,788,976	26.3%
FUND 277 ENRGY EFF & CONSV BLK GRT	3	-	(3)	-100.0%	-	-
FUND 278 BLUE RAVINE OAKS NO.2 L&L	26,472	64	(26,408)	-99.8%	22,000	0.3%
FUND 279 RDA OBLIGATION RETIREMENT	3,720,450	4,015,797	295,348	7.9%	6,824,280	58.8%
FUND 280 RDA SA TRUST - HOUSING	72	0	(72)	-99.6%	-	-
FUND 281 FOLSOM HEIGHTS L&L	-	9,861	9,861	-	-	-
FUND 305 1993 G O SCHOOL FAC D S	3,146,110	3,214,218	68,108	2.2%	3,335,426	96.4%
FUND 320 FSAD REFUNDING	512	515	4	0.7%	687	75.0%
FUND 321 1982-1 NIMBUS AD D S	1,788	1,801	13	0.7%	2,401	75.0%
FUND 325 TRAFFIC SIGNAL COP REFI	19,944	16,023	(3,921)	-19.7%	54,715	29.3%
FUND 337 RECREATION FACILITIES COP	26,528	1,547	(24,981)	-94.2%	70,462	2.2%
FUND 338 CENTRAL FIRE STA COP'S	4,563	-	(4,563)	-100.0%	-	-
FUND 412 PARK IMPROVEMENTS	649,021	169,448	(479,573)	-73.9%	271,204	62.5%
FUND 416 CFD #10 RUSSELL RANCH	42	35	(8)	-17.9%	46	75.0%
FUND 425 ZOO CAPITAL PROJECTS	6,860	-	(6,860)	-100.0%	18,500	0.0%
FUND 428 POLICE CAPITAL	251,135	250,703	(432)	-0.2%	225,937	111.0%

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
Quarter Ended December 31, 2013

Fund # and Description	Expenditures through		FY 2013 vs. 2014	Percent Change	Budget FY 2013/2014	Percent of 2014 Budget
	FY 2013 3/31/2013	FY 2014 3/31/2014				
FUND 441 FIRE CAPITAL	371,852	500,873	129,020	34.7%	502,978	99.6%
FUND 445 GENERAL CAPITAL	402,000	600,020	198,020	49.3%	812,493	73.8%
FUND 446 TRANSPORTATION IMPR	1,569,427	4,317,722	2,748,295	175.1%	9,007,421	47.9%
FUND 448 DRAINAGE CAPITAL IMPRV	26,319	91,267	64,948	246.8%	247,957	36.8%
FUND 451 LIGHT RAIL TRANSPORTATION	89,010	55,791	(33,219)	-37.3%	486,839	11.5%
FUND 452 GENERAL PARK EQUIP CAP	674	36,259	35,585	5283.6%	48,105	75.4%
FUND 456 WATER IMPACT FEE(ORD912)	54,560	15,172	(39,389)	-72.2%	301,124	5.0%
FUND 458 LIBRARY DEVELOPMENT FUND	260	148	(112)	-43.1%	197	75.0%
FUND 519 TRANSIT	2,908,222	2,572,082	(336,140)	-11.6%	4,009,351	64.2%
FUND 520 WATER OPERATING	8,231,130	8,208,622	(22,508)	-0.3%	15,430,311	53.2%
FUND 521 WATER CAPITAL	25,720	1,730	(23,991)	-93.3%	22,306	7.8%
FUND 522 WATER METERS	12,947	23,580	10,633	82.1%	31,533	74.8%
FUND 525 UTILITIES ADMINISTRATION	14,094	10	(14,084)	-99.9%	-	-
FUND 530 SEWER OPERATING	3,697,103	4,449,048	751,945	20.3%	11,351,830	39.2%
FUND 531 SEWER CAPITAL	5,896	2,363	(3,533)	-59.9%	718,888	0.3%
FUND 536 FAC AUGMENTATION CRITICAL	1,055	1,219	164	15.6%	26,625	4.6%
FUND 537 FAC AUGMENTATION GENERAL	1,337	1,346	9	0.7%	26,795	5.0%
FUND 540 SOLID WASTE OPERATING	8,449,576	6,898,735	(1,550,841)	-18.4%	12,518,525	55.1%
FUND 541 SOLID WASTE CAPITAL	38,076	58,679	20,603	54.1%	58,229	100.8%
FUND 543 LANDFILL CLOSURE	19,137	5,792	(13,345)	-69.7%	150,000	3.9%
FUND 601 MAJOR CAPITAL &RENOVATION	158	159	2	1.0%	50,212	0.3%
FUND 602 EQUIPMENT FUND	149,929	46,516	(103,414)	-69.0%	148,630	31.3%
FUND 605 FOLSOM PUBLIC FINANC AUTH	10,400,127	11,564,871	1,164,745	11.2%	15,038,399	76.9%
FUND 606 RISK MANAGEMENT	9,387,899	9,654,826	266,927	2.8%	13,611,795	70.9%
FUND 702 BLUE RAVINE EAST AGENCY	76,843	83,220	6,377	8.3%	85,350	97.5%
FUND 706 LEGENDS 93-2 1915 AD AGCY	53,687	105,570	51,884	96.6%	56,650	186.4%
FUND 707 NATOMA STA92-1 1915AD AGY	29,123	36,527	7,404	25.4%	33,481	109.1%
FUND 708 FOLSOM AUTO PLAZA 1915 AD	707,922	1,698,273	990,351	139.9%	735,528	230.9%
FUND 709 LK NATOMA SHOR93-1 AD AGY	141,335	392	(140,943)	-99.7%	5,000	7.8%
FUND 710 PRAIRIE OAKS AD92-2 REFI	1,527,826	1,559,590	31,765	2.1%	1,572,396	99.2%
FUND 711 COBBLE HILLS RDG AD AGNCY	143,661	260,885	117,224	81.6%	148,680	175.5%
FUND 712 RIDGEVIEW95-1 1915 AD AGY	134,423	267,207	132,784	98.8%	139,080	192.1%
FUND 713 CRESLEIGH 95-2 AD AGENCY	101,463	175,976	74,513	73.4%	107,477	163.7%
FUND 715 HANNFORD CROSS 1915 REFI	201,334	359,391	158,057	78.5%	210,590	170.7%
FUND 722 CFD #2 NATOMA STATION	36,706	1,188,653	1,151,947	3138.3%	1,364,975	87.1%
FUND 723 CFD #3 FOLSOM HGTS REFI	25,043	297,287	272,243	1087.1%	316,454	93.9%
FUND 724 CFD #4 BROADSTONE REFI	320,151	328,034	7,883	2.5%	374,227	87.7%
FUND 727 CFD #7 BROADSTONE #2	2,596,748	3,122,886	526,138	20.3%	2,589,467	120.6%
FUND 728 CFD #8 PARKWAY	408,457	619,616	211,159	51.7%	402,494	153.9%
FUND 729 CFD #9 WILLOW CREEK SO	223,817	242,221	18,404	8.2%	225,006	107.7%
FUND 730 CFD #10 RUSSELL RANCH	5,288,389	5,714,402	426,013	8.1%	5,327,363	107.3%
FUND 731 CFD #11 WILLOW SPRINGS	907,052	907,039	(13)	0.0%	929,372	97.6%
FUND 734 CFD #14 PARKWAY II	1,289,242	1,477,012	187,771	14.6%	1,330,194	111.0%
FUND 735 FOL HIS DIST BUS IMP DIST	121,935	65,152	(56,783)	-46.6%	-	-
FUND 751 POLICE SPECIAL REVENUE	338,975	32,369	(306,606)	-90.5%	177,141	18.3%
FUND 753 ZOO SPECIAL REVENUE	70,143	40,808	(29,336)	-41.8%	518,900	7.9%
FUND 760 WETLAND/OPEN SPACE MAINT	2,985	4,440	1,455	48.7%	7,956	55.8%

APPENDIX C

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

Revenue and Expense Statement
Quarter Ended March 31, 2014

	FY 2013	FY 2014	FY 2013	FY 2014	FY14 Forecast	VARIANCE		VARIANCE	
	As of 3/31/2013	As of 3/31/2014			As of 3/31/2014	Forecast vs Budget		Actual vs Budget	
			ACTUAL	BUDGET		\$	%	\$	%
REVENUES:									
Taxes:									
Property	\$ 8,447,969	\$ 9,485,261	\$ 17,138,883	\$ 17,764,843	\$ 17,764,843	\$ -	100%	\$ (8,279,582)	53%
Sales And Use	9,348,544	10,768,350	17,230,775	17,772,749	19,019,410	1,246,661	107%	(7,004,399)	61%
Transient Occupancy	928,243	1,127,469	1,603,588	1,273,119	1,297,233	24,114	102%	(145,650)	89%
Real Property Transfer	184,234	206,164	395,142	275,000	370,000	95,000	135%	(68,836)	75%
Franchise Fees	-	-	688,875	758,600	670,000	(88,600)	88%	(758,600)	0%
Other	223,244	354,529	578,365	655,000	648,617	(6,383)	99%	(300,471)	54%
Licenses And Permits	1,303,717	1,594,033	1,734,633	1,735,300	1,943,640	208,340	112%	(141,267)	92%
Intergovernmental	3,212,793	3,071,648	6,261,044	7,140,361	6,588,617	(551,744)	92%	(4,068,713)	43%
Charges For Current Services	6,865,936	7,394,577	10,849,805	10,541,599	10,487,526	(54,073)	99%	(3,147,022)	70%
Fines And Forfeitures	132,148	125,145	334,066	329,835	278,864	(50,971)	85%	(204,690)	38%
Interest	71,331	115,678	80,501	81,800	124,678	42,878	152%	33,878	141%
Miscellaneous	247,002	444,146	253,056	591,937	532,519	(59,418)	90%	(147,791)	75%
Operating Transfers In	7,365,104	6,129,218	8,804,944	8,804,672	8,539,211	(265,461)	97%	(2,675,454)	70%
TOTAL REVENUES	38,330,265	40,816,218	65,953,677	67,724,815	68,265,158	540,343	101%	(26,908,597)	60%
EXPENDITURES:									
Current Operating:									
General Government	\$ 5,712,449	\$ 6,226,078	\$ 7,714,950	\$ 8,301,658	\$ 8,336,309	\$ 34,651	100%	\$ (2,075,580)	75%
Public Safety	23,461,783	24,152,204	31,927,133	32,145,696	32,639,995	494,299	102%	\$ (7,993,492)	75%
Public Ways and Facilities	4,339,837	4,107,708	5,969,877	6,092,315	5,799,675	(292,640)	95%	\$ (1,984,607)	67%
Community Services	2,282,777	2,581,115	3,142,990	3,514,661	3,413,468	(101,193)	97%	\$ (933,546)	73%
Culture and Recreation	7,544,542	7,624,984	10,551,689	11,063,727	10,739,259	(324,468)	97%	\$ (3,438,743)	69%
Non-Departmental	4,179,798	4,378,571	5,876,530	6,606,758	6,486,758	(120,000)	98%	\$ (2,228,187)	66%
Operating Transfers Out	-	-	44,038	-	-	-	-	-	-
TOTAL EXPENDITURES	47,521,186	49,070,660	65,227,207	67,724,815	67,415,464	(309,351)	100%	(18,654,155)	72%
APPROPRIATION OF FUND BALANCE	(9,190,921)	(8,254,442)	726,470	-	849,694				
FUND BALANCE, JULY 1	4,941,865	5,668,333	4,941,863	5,668,333	5,668,333				
FUND BALANCE	(4,249,056)	(2,586,109)	5,668,333	5,668,333	6,518,027				
NONSPENDABLE FUND BALANCE	(252,899)	(212,916)	(305,446)	(212,916)	(212,916)				
RESTRICTED FUND BALANCE	-	-	-	-	-				
COMMITTED FUND BALANCE	-	-	-	-	-				
ASSIGNED FUND BALANCE	(575,658)	(512,485)	(342,002)	-	(297,485)				
UNASSIGNED FUND BALANCE	\$ (5,077,613)	\$ (3,311,510)	\$ 5,020,885	\$ 5,455,417	\$ 6,007,626				

APPENDIX D

City of Folsom, California

Expenditure Summary - General Fund Departments Quarter Ended March 31, 2014

	FY 2013	FY 2014	FY 2013 ACTUAL	FY 2014 BUDGET	FY14 Forecast	VARIANCE		VARIANCE	
	As of	As of			As of	Forecast vs Budget		Actual vs. Budget	
	3/31/2013	3/31/2014			3/31/2014	\$	%	\$	%
EXPENDITURES:									
City Council	\$ 73,974	\$ 76,909	\$ 96,388	\$ 103,670	\$ 103,670	\$ -	100%	\$ (26,761)	74%
City Manager	634,889	817,831	874,482	1,061,622	1,098,722	37,100	103%	(243,791)	77%
City Clerk	315,851	311,549	415,522	408,568	409,188	620	100%	(97,019)	76%
Office of Mgmt & Budget	2,312,159	2,550,867	3,076,760	3,390,551	3,405,115	14,564	100%	(839,684)	75%
City Attorney	608,735	584,092	826,898	813,509	786,565	(26,944)	97%	(229,417)	72%
Human Resources	494,073	506,325	677,078	672,633	665,173	(7,460)	99%	(166,308)	75%
Police	12,912,232	13,152,697	17,545,911	18,278,772	18,142,149	(136,623)	99%	(5,126,075)	72%
Fire	10,549,551	10,999,507	14,381,222	13,866,924	14,497,846	630,922	105%	(2,867,417)	79%
Community Development	2,282,777	2,581,115	3,142,990	3,514,661	3,413,468	(101,193)	97%	(933,546)	73%
Parks & Recreation	7,853,105	7,932,552	10,934,400	10,824,677	11,128,254	303,577	103%	(2,892,125)	73%
Library	910,683	1,055,908	1,283,874	1,435,448	1,443,948	8,500	101%	(379,540)	74%
Public Works	4,339,837	4,107,708	5,969,877	6,092,315	5,799,675	(292,640)	95%	(1,984,607)	67%
Other	-	6,933	-	-	6,933	6,933	-	-	6,933
Trail Grants	53,522	8,096	81,237	654,707	28,000	(626,707)	4%	(646,611)	1%
Non Departmental	4,179,798	4,378,571	5,876,530	6,606,758	6,486,758	(120,000)	98%	(2,228,187)	66%
Operating Transfers Out	-	-	44,038	-	-	-	-	-	-
TOTAL EXPENDITURES:	<u>\$ 47,521,186</u>	<u>\$ 49,070,660</u>	<u>\$ 65,227,207</u>	<u>\$ 67,724,815</u>	<u>\$ 67,415,464</u>	<u>\$ (309,351)</u>	100%	<u>\$ (18,654,155)</u>	72%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended March 31, 2014

	FY 2013	FY 2014	FY 2013	FY 2014	FY14 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2013	FY 2014	As of	Forecast vs Budget		Actual vs. Budget	
	3/31/2013	3/31/2014	ACTUAL	BUDGET	3/31/2014	\$	%	\$	%
SUMMARY									
TOTAL: TAX RELATED REVENUES	\$ 19,132,234	\$ 21,941,773	\$ 37,635,628	\$ 38,499,311	\$ 39,770,103	\$ 1,270,792	103%	\$ (16,557,538)	57%
TOTAL: NON-TAX RELATED REVENUES	19,198,031	18,874,445	28,318,049	29,225,504	28,495,055	(730,449)	98%	(10,351,059)	65%
TOTAL: GENERAL FUND REVENUES	\$ 38,330,265	\$ 40,816,218	\$ 65,953,677	\$ 67,724,815	\$ 68,265,158	\$ 540,343	101%	\$ (26,908,597)	60%
TAX RELATED REVENUES									
Property Tax	\$ 8,447,969	\$ 9,485,261	\$ 17,138,883	\$ 17,764,843	\$ 17,764,843	\$ -	100%	\$ (8,279,582)	53%
Sales & Use									
Point-of-Sale	7,174,869	7,988,219	13,015,765	13,000,269	13,611,339	611,070	105%	(5,012,050)	61%
In-Lieu	1,881,156	2,482,091	3,762,313	4,315,680	4,944,347	628,667	115%	(1,833,589)	58%
Prop 172	292,519	298,040	452,697	456,800	463,724	6,924	102%	(158,760)	65%
	9,348,544	10,768,350	17,230,775	17,772,749	19,019,410	1,246,661	107.0%	(7,004,399)	61%
Transient Occupancy Tax	928,243	1,127,469	1,603,588	1,273,119	1,297,233	24,114	102%	(145,650)	89%
Real Property Transfer	184,234	206,164	395,142	275,000	370,000	95,000	135%	(68,836)	75%
Franchise Fees	-	-	688,875	758,600	670,000	(88,600)	88%	(758,600)	0%
Other Taxes	223,244	354,529	578,365	655,000	648,617	(6,383)	99%	(300,471)	54%
TOTAL: TAX RELATED REVENUES	\$ 19,132,234	\$ 21,941,773	\$ 37,635,628	\$ 38,499,311	\$ 39,770,103	\$ 1,270,792	103%	\$ (16,557,538)	57%
NON-TAX RELATED REVENUES									
Licenses & Permits									
Building Permits	\$ 719,740	\$ 975,217	\$ 1,091,463	\$ 1,126,000	\$ 1,290,000	\$ 164,000	115%	\$ (150,783)	87%
Encroachment Permit	40,704	43,092	50,281	35,000	52,261	17,261	149%	8,092	123%
Planning Permits	9,662	8,877	16,371	10,800	11,836	1,036	110%	(1,923)	82%
Business Licenses	520,168	541,877	558,565	543,500	557,500	14,000	103%	(1,623)	100%
Other Permits	125	752	225	-	752	752	-	752	-
Wide Load Permits	13,318	24,218	17,728	20,000	31,291	11,291	156%	4,218	121%
Subtotal: Licenses & Permits	\$ 1,303,717	\$ 1,594,033	\$ 1,734,633	\$ 1,735,300	\$ 1,943,640	\$ 208,340	112.0%	\$ (141,267)	92%
Intergovernmental									
Vehicle License Fees	\$ 2,473,625	\$ 2,600,142	\$ 4,976,818	\$ 5,011,961	\$ 5,197,711	\$ 185,750	104%	\$ (2,411,819)	52%
State Grants	119,433	46,959	97,459	864,104	227,691	(636,413)	26%	(817,145)	5%
Federal Grants	461,703	266,460	871,684	924,296	843,215	(81,081)	91%	(657,836)	29%
Homeowners Property Tax Relief	138,311	136,171	275,951	280,000	280,000	-	100%	(143,829)	49%
Booking and Processing Fee	29	-	29	-	-	-	-	-	-
Vehicle Abatement	19,692	21,916	39,103	60,000	40,000	(20,000)	67%	(38,084)	37%
Library Reimbursement	-	-	-	-	-	-	-	-	-
Subtotal: Intergovernmental	\$ 3,212,793	\$ 3,071,648	\$ 6,261,044	\$ 7,140,361	\$ 6,588,617	\$ (551,744)	92%	\$ (4,068,713)	43%
Charges for Services									
Administrative Fees	\$ 256	\$ 250	\$ 643	\$ 600	\$ 600	\$ -	100%	\$ (350)	42%
Insurance Refund	-	-	-	-	-	-	-	-	-
Recovery of Damages	11,281	2,429	25,759	2,000	49,707	47,707	2485%	429	121%
Recovery of Labor and Benefits	136,051	105,104	172,232	150,000	110,000	(40,000)	73%	(44,896)	70%
Other Charges	100,973	311,100	156,883	281,837	322,975	41,138	115%	29,263	110%
	248,561	418,883	355,517	434,437	483,282	48,845	111%	(15,554)	96%
Police	113,129	62,468	148,457	91,600	79,290	(12,310)	87%	(29,132)	68%
Fire	50,105	49,056	65,256	70,200	60,905	(9,295)	87%	(21,144)	70%
Ambulance	1,558,257	1,901,881	2,412,000	2,345,000	2,445,000	100,000	104%	(443,119)	81%
OES Reimbursement	424,041	282,179	441,800	50,000	282,179	232,179	564%	232,179	564%
	2,032,403	2,233,116	2,919,056	2,465,200	2,788,084	322,884	113%	(232,084)	91%
Development-Building Fees	379,341	614,742	578,624	826,800	851,800	25,000	103%	(212,058)	74%
Development-Engineering Fees	179,288	194,305	286,350	236,796	246,796	10,000	104%	(42,491)	82%
Development-Planning Fees	224,409	274,969	271,331	319,705	339,705	20,000	106%	(44,736)	86%
Development-Misc Fees	99	157	72,371	125,400	65,400	(60,000)	52%	(125,243)	0%
	783,137	1,084,173	1,208,676	1,508,701	1,503,701	(5,000)	100%	(424,528)	72%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended March 31, 2014

	FY 2013	FY 2014	FY 2013		FY 2014		FY14 Forecast		VARIANCE		VARIANCE	
	As of	As of	FY 2013	FY 2014	FY 2013	FY 2014	As of	Forecast vs Budget	Forecast vs Budget	Actual vs. Budget	Actual vs. Budget	
	3/31/2013	3/31/2014	ACTUAL	BUDGET	As of	As of	3/31/2014	\$	%	\$	%	
Community Center	205,414	238,303	272,562	291,500	303,417	11,917	104%	(53,197)	82%			
Recreation	580,912	609,571	950,846	1,054,425	992,891	(61,534)	94%	(444,854)	58%			
Aquatics	494,374	473,900	933,850	929,700	891,700	(38,000)	96%	(455,800)	51%			
Sports	1,045,973	1,092,864	1,642,821	1,760,766	1,695,766	(65,000)	96%	(667,902)	62%			
Parks Lighting Fee	9,180	8,654	15,817	10,000	10,000	-	100%	(1,346)	87%			
Youth Field User Fees	21,052	4,984	38,988	27,000	27,000	-	100%	(22,016)	18%			
Zoo Admission Fees	518,710	534,777	772,890	788,500	782,625	(5,875)	99%	(253,723)	68%			
	2,875,615	2,963,053	4,627,774	4,861,891	4,703,399	(158,492)	97%	(1,898,838)	61%			
Public Works Fees	813,091	632,884	1,590,325	1,179,770	929,770	(250,000)	79%	(546,886)	54%			
Subtotal: Charges for Services	\$ 6,865,936	\$ 7,394,577	\$ 10,849,805	\$ 10,541,599	\$ 10,487,526	\$ (54,073)	99%	\$ (3,147,022)	70%			
Fines & Forfeitures												
Parking	\$ 22,173	\$ 24,019	\$ 33,486	\$ 45,000	\$ 45,000	\$ -	100%	\$ (20,981)	53%			
Code Enforcement	924	1,029	924	1,000	1,029	29	103%	29	103%			
Traffic	25,741	24,368	82,254	90,000	70,000	(20,000)	78%	(65,632)	27%			
Court	55,119	44,931	151,466	150,000	120,000	(30,000)	80%	(105,069)	30%			
Library	28,191	29,693	38,962	40,000	39,000	(1,000)	98%	(10,307)	74%			
Other Fines	-	1,105	26,974	3,835	3,835	-	100%	(2,730)	29%			
Subtotal: Fines & Forfeitures	\$ 132,148	\$ 125,145	\$ 334,066	\$ 329,835	\$ 278,864	\$ (50,971)	85%	\$ (204,690)	38%			
Interest Earnings	71,331	115,678	80,501	81,800	124,678	42,878	152%	33,878	141%			
Miscellaneous												
Rental Income	\$ 9,012	\$ 9,012	\$ 10,512	\$ 10,500	\$ 10,500	\$ -	100%	\$ (1,488)	86%			
Cell Tower Rentals	156,169	227,427	157,861	296,152	296,152	-	100%	(68,725)	77%			
Fixed Asset Disposition	19,381	6,840	20,422	30,000	15,000	(15,000)	50%	(23,160)	23%			
Library	60,709	37,186	61,195	37,000	37,186	186	101%	186	101%			
Sundry	1,731	163,681	3,066	218,285	173,681	(44,604)	80%	(54,604)	75%			
Subtotal: Miscellaneous	\$ 247,002	\$ 444,146	\$ 253,056	\$ 591,937	\$ 532,519	\$ (59,418)	90%	\$ (147,791)	75%			
Operating Transfers In	7,365,104	6,129,218	8,804,944	8,804,672	8,539,211	(265,461)	97%	(2,675,454)	70%			
TOTAL: NON-TAX RELATED REVENUES	\$ 19,198,031	\$ 18,874,445	\$ 28,318,049	\$ 29,225,504	\$ 28,495,055	\$ (730,449)	98%	\$ (10,351,059)	65%			

APPENDIX F

**City of Folsom, California
Housing Fund**

Revenue and Expense Statement
Quarter Ended March 31, 2014

	FY 2014	FY 2013 ACTUAL	FY 2014 BUDGET	FY14 Forecast	VARIANCE		VARIANCE	
	As of 3/31/2014			As of 3/31/2014	Forecast vs Budget		Actual vs Budget	
					\$	%	\$	%
REVENUES:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Intergovernmental	-	-	-	-	-		-	
Charges for Current Services	31,542	14,767	10,000	35,000	25,000	350%	21,542	315%
Impact Fee Revenue	125,395	-	-	155,000	155,000		125,395	
Interest Revenue	62,086	79,001	10,000	82,781	72,781	828%	52,086	621%
Other Revenue	-	80,851	30,194	-	(30,194)	0%	(30,194)	0%
Operating Transfers In	-	-	-	-	-		-	
TOTAL REVENUES	219,023	174,619	50,194	272,781	222,587	543%	168,829	436%
EXPENDITURES:								
Salary & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Services & Supplies	-	-	-	-	-		-	
Contracts	9,800	37,986	30,000	30,000	-	100%	(20,200)	33%
Insurance	-	-	-	-	-		-	
Other Operating Expenses	-	-	-	-	-		-	
Capital Outlay	-	-	-	-	-		-	
Extraordinary Loss on Dissolution of RDAs	-	-	-	-	-		-	
Operating Transfers Out	15,145	-	20,194	20,194	-	100%	(5,049)	75%
TOTAL EXPENDITURES	24,945	37,986	50,194	50,194	-	100%	25,249	50%
APPROPRIATION OF FUND BALANCE	194,078	136,633	-	222,587				
FUND BALANCE, JULY 1	9,560,085	9,423,452	9,560,085	9,560,085				
FUND BALANCE	\$ 9,754,163	\$ 9,560,085	\$ 9,560,085	\$ 9,782,672				
NONSPENDABLE FUND BALANCE	(9,148,347)	(9,311,997)	(9,560,085)	(9,782,672)				
RESTRICTED FUND BALANCE	-	-	-	-				
COMMITTED FUND BALANCE	-	-	-	-				
ASSIGNED FUND BALANCE	-	-	-	-				
UNRESTRICTED FUND BALANCE (DEFICIT)	\$ 605,816	\$ 248,088	\$ -	\$ -				

APPENDIX G

**City of Folsom, California
Combined Water Funds*
Revenue and Expense Statement
Quarter Ended March 31, 2014**

	FY 2013	FY 2014	FY 2013 ACTUAL	FY 2014 BUDGET	FY14 Forecast	VARIANCE		VARIANCE	
	As of 3/31/2013	As of 3/31/2014			As of 3/31/2014	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	9,507,905	10,743,256	14,730,130	13,115,000	15,147,471	2,032,471	115%	(2,371,744)	82%
TOTAL OPERATING REVENUES	9,507,905	10,743,256	14,730,130	13,115,000	15,147,471	2,032,471	115%	(2,371,744)	82%
OPERATING EXPENSES:									
Employee Services	2,738,135	2,660,681	3,642,690	4,145,651	3,645,651	(500,000)	88%	(1,484,970)	64%
Utilities	490,471	521,644	726,776	747,100	735,526	(11,574)	98%	(225,456)	70%
Supplies	438,108	482,270	701,005	962,495	816,495	(146,000)	85%	(480,225)	50%
Maintenance and Operation	211,626	216,091	342,293	952,380	353,380	(599,000)	37%	(736,289)	23%
Contractual Services	744,278	738,291	1,250,814	2,054,436	1,104,390	(950,046)	54%	(1,316,145)	36%
Depreciation	2,573,991	2,567,010	3,428,691	-	3,428,691	3,428,691		2,567,010	
Other Operating Expenses	342,519	411,493	470,426	636,561	586,561	(50,000)	92%	(225,068)	65%
TOTAL OPERATING EXPENSES	7,539,128	7,597,480	10,562,695	9,498,623	10,670,694	1,172,071	112%	(1,901,143)	80%
OPERATING INCOME	1,968,777	3,145,776	4,167,435	3,616,377	4,476,777				
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	616,310	918,079	986,908	760,000	1,064,421	304,421	140%	158,079	121%
Other	4,134	1,054,154	788,998	626,774	1,060,154	433,380	169%	427,380	168%
Investment Income	48,064	63,125	25,513	54,500	84,763	30,263	156%	8,625	116%
Intergovernmental	103,274	1,924	103,274	1,029,000	1,924	(1,027,076)	0%	(1,027,076)	0%
Proceeds of Financing	-	-	17,953	-	-	-		-	
Debt Service Expense	(8,144)	(6,386)	(1,126,316)	(2,064,894)	(2,064,894)	-	100%	2,058,508	0%
Other Reimbursements	-	-	-	-	-	-		-	
Capital Outlay - Projects	(207,193)	(145,881)	(210,673)	(3,170,000)	(291,828)	2,878,172	9%	3,024,119	5%
TOTAL NONOPERATING REVENUE (EXPENSE)	556,445	1,885,015	585,657	(2,764,620)	(145,460)	2,619,160	5%	4,649,635	-68%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	2,525,222	5,030,791	4,753,092	851,757	4,331,317				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	200,000	-	(200,000)	0%	(200,000)	0%
Transfers Out	(680,922)	(607,888)	(905,315)	(1,051,757)	(801,601)	2,419,160	76%	443,869	58%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(680,922)	(607,888)	(905,315)	(851,757)	(801,601)				
CHANGE IN NET ASSETS	1,844,300	4,422,903	3,847,777	-	3,529,716				
NET ASSETS, JULY 1	72,809,760	76,657,537	72,809,760	76,657,537	76,657,537				
NET ASSETS	74,654,060	81,080,440	76,657,537	76,657,537	80,187,253				
RESTRICTED NET ASSETS	(574,583)	(909,838)	-	(909,838)	(909,838)				
UNRESTRICTED NET ASSETS	\$ 74,079,477	\$ 80,170,602	\$ 76,657,537	\$ 75,747,699	\$ 79,277,415				

* 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 March 31, 2014

	FY 2013	FY 2014	FY 2013	FY 2014	FY14 Forecast	VARIANCE		VARIANCE	
	As of	As of	ACTUAL	BUDGET	As of	Forecast vs Budget		Actual vs Budget	
	3/31/2013	3/31/2014			3/31/2014	\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	4,160,483	4,521,582	5,923,611	6,104,000	6,012,877	(91,123)	99%	(1,582,418)	74%
Prison Services	50,400	50,400	67,200	67,200	67,200	-	100%	(16,800)	75%
TOTAL OPERATING REVENUES	4,210,883	4,571,982	5,990,811	6,171,200	6,080,077	(91,123)	99%	(1,599,218)	74%
OPERATING EXPENSES:									
Employee Services	1,504,743	1,619,207	2,046,668	2,326,670	2,176,670	(150,000)	94%	(707,463)	70%
Utilities	39,624	38,946	56,959	50,000	55,984	5,984	112%	(11,054)	78%
Supplies	210,389	306,789	294,090	460,574	428,842	(31,732)	93%	(153,785)	67%
Maintenance and Operation	79,454	87,832	113,283	239,717	125,228	(114,489)	52%	(151,885)	37%
Contractual Services	58,033	90,783	98,722	972,353	141,044	(831,309)	15%	(881,570)	9%
Depreciation	1,022,569	1,076,925	1,369,966	-	1,447,842	1,447,842		1,076,925	
Other Operating Expenses	156,197	138,468	251,943	237,948	184,624	(53,324)	78%	(99,480)	58%
TOTAL OPERATING EXPENSES	3,071,009	3,358,950	4,231,631	4,287,262	4,560,234	272,972	106%	(928,312)	78%
OPERATING INCOME (LOSS)	1,139,874	1,213,032	1,759,180	1,883,938	1,519,843				
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	62,988	134,229	110,602	80,000	160,634	80,634	201%	54,229	168%
Investment Income	70,913	71,084	88,100	61,500	94,719	33,219	154%	9,584	116%
Other	-	1,648	283,407	5,613,276	1,648	(5,611,628)	0%	(5,611,628)	0%
Debt Service	(82,595)	(82,595)	(5,568)	(82,595)	(82,595)	-	100%	-	100%
Capital Outlay - Projects	(147,205)	(697,145)	(213,447)	(7,051,973)	(903,211)	6,148,762	13%	6,354,828	10%
TOTAL NONOPERATING REVENUE (EXPENSE)	(95,899)	(572,779)	263,094	(1,379,792)	(728,805)	650,987	53%	807,013	42%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,043,975	640,253	2,022,274	504,146	791,038				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	144,742	-	(144,742)	0%	(144,742)	0%
Transfers Out	(471,447)	(384,416)	(640,952)	(648,888)	(520,554)	128,334	80%	264,472	59%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(471,447)	(384,416)	(640,952)	(504,146)	(520,554)				
CHANGE IN NET ASSETS	572,528	255,837	1,381,322	-	270,484				
NET ASSETS, JULY 1	42,427,274	43,808,597	42,427,275	43,808,597	43,808,597				
NET ASSETS	42,999,802	44,064,434	43,808,597	43,808,597	44,079,081				
RESTRICTED NET ASSETS	(650,671)	(1,152,467)	-	(1,152,467)	(1,152,467)				
UNRESTRICTED NET ASSETS	\$ 42,349,131	\$ 42,911,967	\$ 43,808,597	\$ 42,656,130	\$ 42,926,614				

* 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 March 31, 2014**

	FY 2013	FY 2014	FY 2013	FY 2014	FY14 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2013	FY 2014	As of	Forecast vs Budget		Actual vs Budget	
	3/31/2013	3/31/2014	ACTUAL	BUDGET	3/31/2014	\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	7,562,079	7,616,656	10,140,081	10,364,500	10,158,326	(206,174)	98%	(2,747,844)	73%
TOTAL OPERATING REVENUES	7,562,079	7,616,656	10,140,081	10,364,500	10,158,326	(206,174)	98%	(2,747,844)	73%
OPERATING EXPENSES:									
Employee Services	3,201,771	3,418,968	4,418,932	4,594,111	4,534,111	(60,000)	99%	(1,175,143)	74%
Utilities	12,643	11,602	17,488	16,036	16,036	-	100%	(4,434)	72%
Supplies	750,949	742,104	930,283	1,021,884	970,720	(51,164)	95%	(279,780)	73%
Maintenance and Operation	529,573	521,470	701,602	577,015	676,225	99,210	117%	(55,545)	90%
Contractual Services	960,370	908,281	1,474,047	1,540,092	1,231,281	(308,811)	80%	(631,811)	59%
Depreciation	306,744	303,379	415,678	-	387,643	387,643		303,379	
Other Operating Expenses	257,834	287,816	365,738	364,444	387,643	23,199	106%	(76,628)	79%
TOTAL OPERATING EXPENSES	6,019,884	6,193,620	8,323,768	8,113,582	8,203,659	90,077	101%	(1,919,962)	76%
OPERATING INCOME (LOSS)	1,542,195	1,423,036	1,816,313	2,250,918	1,954,667				
NONOPERATING REVENUE (EXPENSE):									
Impact Fees	50,204	102,148	83,280	80,000	112,000	32,000	140%	22,148	128%
Investment Income	26,067	28,743	30,140	30,600	38,399	7,799	125%	(1,857)	94%
Intergovernmental Revenues	68,047	57,350	109,946	81,000	78,350	(2,650)	97%	(23,650)	71%
Other	71,297	76,058	93,983	2,020,654	86,058	(1,934,596)	4%	(1,944,596)	4%
Debt Service-Expense	(52,938)	(52,938)	39,330	(52,938)	(52,938)	-	100%	-	100%
Capital Outlay	(1,667,386)	-	-	(3,190,000)	(1,102,101)	2,087,899	35%	3,190,000	0%
TOTAL NONOPERATING REVENUE (EXPENSE)	(1,504,709)	211,361	356,679	(1,030,684)	(840,232)	190,452	82%	1,242,045	-21%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	37,486	1,634,397	2,172,992	1,220,234	1,114,435				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-		-	
Transfers Out	(885,822)	(842,733)	(1,197,680)	(1,220,234)	(1,140,969)	79,265	94%	377,501	69%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(885,822)	(842,733)	(1,197,680)	(1,220,234)	(1,140,969)				
CHANGE IN NET ASSETS	(848,336)	791,664	975,312	-	(26,534)				
NET ASSETS, JULY 1	3,001,263	3,976,575	3,001,263	3,976,575	3,976,575				
NET ASSETS	2,152,927	4,768,239	3,976,575	3,976,575	3,950,041				
RESTRICTED NET ASSETS	(98,350)	(2,845,256)	-	(2,845,256)	(2,845,256)				
UNRESTRICTED NET ASSETS	\$ 2,054,577	\$ 1,922,983	\$ 3,976,575	\$ 1,131,319	\$ 1,104,785				

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

APPENDIX J

City of Folsom, California Transit Fund Revenue and Expense Statement Quarter Ended March 31, 2014

	FY 2013	FY 2014	FY 2013	FY 2014	FY14 Forecast	VARIANCE		VARIANCE	
	As of 3/31/2013	As of 3/31/2014	ACTUAL	BUDGET	As of 3/31/2014	Forecast vs Budget	%	Actual vs Budget	%
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	484,262	459,909	627,454	602,489	613,212	10,723	102%	(142,580)	76%
Other	53,423	38,320	62,950	202,108	50,126	(151,982)	25%	(163,788)	19%
TOTAL OPERATING REVENUES	537,685	498,229	690,404	804,597	663,338	(141,259)	82%	(306,368)	62%
OPERATING EXPENSES:									
Employee Services	771,657	816,998	1,077,411	1,216,636	1,103,636	(113,000)	91%	(399,638)	67%
Utilities	8,818	8,271	12,283	15,150	12,150	(3,000)	80%	(6,879)	55%
Supplies	115,183	111,886	154,223	157,950	155,950	(2,000)	99%	(46,064)	71%
Maintenance and Operation	46,927	39,604	70,687	65,850	59,656	(6,194)	91%	(26,246)	60%
Contracts	1,466,266	1,253,990	2,033,152	1,596,374	1,643,874	47,500	103%	(342,384)	79%
Depreciation	188,674	9,970	191,998	-	13,294	13,294		9,970	
Other Operating Expenses	129,884	194,716	164,607	240,165	253,265	13,100	105%	(45,449)	81%
TOTAL OPERATING EXPENSES	2,727,409	2,435,435	3,704,361	3,292,125	3,241,825	(50,300)	98%	(856,690)	74%
OPERATING INCOME (LOSS)	(2,189,724)	(1,937,206)	(3,013,957)	(2,487,528)	(2,578,487)				
NONOPERATING REVENUE (EXPENSES):									
Interest	4,786	4,446	1,455	3,000	5,928	2,928	198%	1,446	148%
Intergovernmental	2,841,528	2,089,548	3,197,552	3,201,754	3,274,594	72,840	102%	(1,112,206)	65%
Misc Rev	-	-	-	-	-	-		-	
Capital Outlay	(192)	-	-	(375,000)	(375,000)	-	100%	375,000	0%
TOTAL NONOPERATING REVENUE	2,846,122	2,093,994	3,199,007	2,829,754	2,905,522	75,768	103%	(735,760)	74%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	656,398	156,788	185,050	342,226	327,035				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-		-	
Transfers Out	(211,253)	(168,617)	(281,671)	(342,226)	(292,226)	50,000	85%	173,609	49%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(211,253)	(168,617)	(281,671)	(342,226)	(292,226)				
CHANGE IN NET ASSETS	445,145	(11,829)	(96,621)	-	34,809				
NET ASSETS, JULY 1	1,065,156	968,535	1,065,156	968,535	968,535				
NET ASSETS	1,510,301	956,706	968,535	968,535	1,003,344				
RESTRICTED NET ASSETS	35,787	19,134	35,787	19,134	19,134				
UNRESTRICTED NET ASSETS	\$ 1,546,088	\$ 975,840	\$ 1,004,322	\$ 987,669	\$ 1,022,478				

APPENDIX K

City of Folsom, California

Risk Management

Revenue and Expense Statement

Quarter Ended March 31, 2014

	FY 2013 As of 3/31/2013	FY 2014 As of 3/31/2014	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 Forecast As of 3/31/2014
OPERATING REVENUES:					
Charges for services	8,335,373	9,491,603	10,773,607	12,265,174	12,265,174
Penalty Fines	59	9	70	-	20
Interest revenue	14,398	11,989	36,048	-	15,985.33
Reimbursement	635,045	750,067	782,823	1,160,733	1,000,089.33
Other revenue	-	-	-	135,888	135,888
Total operating revenues	8,984,875	10,253,668	11,592,548	13,561,795	13,417,157
OPERATING EXPENSES:					
Employee Services					
Active Employees:					
Wages	118,866	118,016	167,460	166,611	157,355
FICA	8,935	9,071	12,683	13,667	12,095
PERS	59,924	42,227	32,575	36,476	56,303
Deferred Compensation	-	2,950	1,215	4,165	3,933
Workers Compensation Liability	1,192,200	1,282,912	1,705,676	1,739,840	1,710,549
Health Insurance	999,561	1,221,008	1,012,326	1,080,577	1,221,008
Vision	4,334,200	4,089,461	5,990,291	6,546,569	5,452,615
Dental	62,406	58,882	86,251	90,624	78,509
Employee Assistance Program	466,652	440,302	644,960	691,705	587,069
Health Retirement Account	7,545	7,111	10,980	10,014	9,481
Health Savings Account	29,775	29,675	42,300	50,400	39,567
Contracts	-	16,237	-	-	21,649
Retirees:					
PERS	158,202	196,434	181,902	180,000	196,434
Health Insurance	-	-	42,264	29,817	29,817
Vision	1,738,587	1,900,913	2,414,186	2,614,866	2,534,551
Dental	27,096	29,964	38,361	38,160	39,952
Dental	183,951	209,662	260,546	268,214	279,549
Total operating expenses	9,387,900	9,654,825	12,643,976	13,561,705	12,430,436
CHANGE IN NET ASSETS	(403,025)	598,843	(1,051,428)	90	986,721
NET ASSETS, BEGINNING OF YEAR	5,547,732	4,496,304	5,547,732	4,496,304	4,496,304
RESTRICTED FOR INSURANCE DEPOSIT	3,254,773	2,141,877	2,141,877	2,141,877	2,141,877
UNRESTRICTED NET ASSETS	1,889,934	2,953,270	2,354,427	2,354,517	3,341,148
NET ASSETS	5,144,707	5,095,147	4,496,304	4,496,394	5,483,025

APPENDIX L

City of Folsom, California

Risk Management

Revenue and Expense Statement

Quarter Ended March 31, 2014

	Active Employees							Total
	General Fund	Redevelopment Agency	Water	Waste Water	Solid Waste	Transit	Retirees	
OPERATING REVENUES:								
Charges for services	\$ 7,321,134	\$ -	\$ 698,215	\$ 330,573	\$ 812,756	\$ 328,925	\$ -	\$ 9,491,603
Fines	-	-	-	-	-	-	9	9
Interest revenue	7,531	108	725	392	787	295	2,154	11,992
Reimbursements	373,408	-	40,657	19,473	41,027	10,961	264,542	750,068
Total operating revenues	\$ 7,702,073	\$ 108	\$ 739,597	\$ 350,438	\$ 854,570	\$ 340,181	\$ 266,705	\$ 10,253,672
OPERATING EXPENSES:								
Active Employees:								
Wages	\$ 74,105	\$ 1,065	\$ 7,130	\$ 3,859	\$ 7,748	\$ 2,908	\$ 21,201	\$ 118,016
FICA	5,696	82	548	297	596	223	1,630	9,072
PERS	40,370	765	525	-	35	532	-	42,227
Deferred Compensation	1,852	27	178	96	194	73	530	2,950
Workers' Compensation	971,597	527	71,667	46,332	147,926	44,863	-	1,282,912
Liability	944,843	-	86,212	40,233	111,213	38,507	-	1,221,008
Health Insurance	3,192,139	1,228	264,252	165,295	401,383	65,165	-	4,089,462
Vision	45,962	18	3,805	2,380	5,779	938	-	58,882
Dental	343,690	132	28,451	17,797	43,216	7,016	-	440,302
Employee Assistance Program	5,506	2	444	257	711	191	-	7,111
Health Retirement Account	23,150	-	2,125	425	2,225	1,750	-	29,675
Health Savings Account	13,637	-	537	1,074	537	452	-	16,237
Contracts	196,434	-	-	-	-	-	-	196,434
Retirees:								
Insurance/Retiree	-	-	-	-	-	-	1,900,913	1,900,913
Retiree Vision	-	-	-	-	-	-	28,720	28,720
Retiree Dental	-	-	-	-	-	-	197,109	197,109
CCF Retiree Vision	-	-	-	-	-	-	1,244	1,244
CCF Retiree Dental	-	-	-	-	-	-	12,553	12,553
Total operating expenses	\$ 5,858,981	\$ 3,846	\$ 465,874	\$ 278,045	\$ 721,563	\$ 162,618	\$ 2,163,900	\$ 9,654,827
CHANGE IN NET ASSETS	1,843,092	(3,738)	273,723	72,393	133,007	177,563	(1,897,195)	598,845
NET ASSETS, BEGINNING OF YEAR	1,642,667	40,454	54,445	101,553	265,245	(35,795)	2,427,731	4,496,300
RESTRICTED FOR INSURANCE DEPOSIT	1,631,338	10,053	149,736	77,389	204,354	69,008	-	2,141,878
UNRESTRICTED	1,854,421	26,663	178,432	96,557	193,898	72,760	530,536	2,953,267
NET ASSETS, END OF YEAR	\$ 3,485,759	\$ 36,716	\$ 328,168	\$ 173,946	\$ 398,252	\$ 141,768	\$ 530,536	\$ 5,095,145

APPENDIX M

City of Folsom, California Compensated Leave

Revenue and Expense Statement
Quarter Ended March 31, 2014

	FY 2013	FY 2014	FY 2013 ACTUAL	FY 2014 BUDGET	FY 14 Forecast	VARIANCE		VARIANCE	
	As of 3/31/2013	As of 3/31/2014			As of 3/31/2014	Forecast vs Budget		Actual vs BUDGET	
						\$	%	\$	%
REVENUES:									
Reimbursements	844,509	1,490,514	2,799,017	2,000,000	1,987,352	(12,648)	99%	(509,486)	75%
Interest	-	-	-	-	-	-		-	
Other revenue	-	-	-	-	-	-		-	
Operating Transfers In	-	-	-	-	-	-		-	
TOTAL REVENUES	844,509	1,490,514	2,799,017	2,000,000	1,987,352	(12,648)	99%	(509,486)	75%
EXPENDITURES:									
Annual Leave Wages	748,319	1,087,469	1,747,159	1,263,617	1,449,959	186,342	115%	(176,148)	86%
Annual Leave Benefits	32,991	73,882	111,883	-	98,509	98,509		73,882	
Operating Transfers Out	-	-	-	-	-	-		-	
Services & Supplies	-	-	-	-	-	-		-	
TOTAL EXPENDITURES	781,310	1,161,351	1,859,042	1,263,617	1,548,468	(284,851)	123%	102,266	92%
APPROPRIATION OF FUND BALANCE	63,199	329,163	939,975	736,383	438,884				
FUND BALANCE, JULY 1	(2,796,861)	(1,856,885)	(2,796,860)	(1,856,885)	(1,856,885)				
FUND BALANCE	(2,733,662)	(1,527,722)	(1,856,885)	(1,120,502)	(1,418,001)				
RESTRICTED FUND BALANCE	-	-	-	-	-				
UNRESTRICTED FUND BALANCE	\$ (2,733,662)	\$ (1,527,722)	\$ (1,856,885)	\$ (1,120,502)	\$ (1,418,001)				

APPENDIX N

City of Folsom

Outstanding Debt

Quarter Ended March 31, 2014

<u>Entity</u>	<u>Type</u>	<u>Issue Date</u>	<u>Purpose</u>	<u>Original Issue Amount</u>	<u>Amount Outstanding</u>	<u>Final Maturity Date (mo/year)</u>
Governmental	General Obligation	Feb-03	Series A & B Refunded	12,895,000	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	1,065,000	Sep-20
Governmental	Revenue Bond	Apr-99	Legends, Cobble Hills, Ridgeview & Cresleigh A/D	4,830,000	2,275,000	Sep-20
Governmental	Revenue Bond	Apr-12	Refund 1998 FPFA Debt	4,164,002	2,203,359	Oct-18
Governmental	Revenue Bond	Jul-07	Finance CFD Debt	70,425,000	60,190,000	Sep-24
Governmental	Revenue Bond	Jul-10	Finance CFD Debt	23,180,000	18,025,000	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	11,327,473	Sep-21
Governmental	Other (Assignment Agreement)	Mar-12	Ref 02 FPFA Debt & 01 COPs	10,538,467	7,640,398	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	<u>10,655,000</u>	Aug-35
Total Outstanding Governmental Debt					<u>\$ 189,266,230</u>	
Water	Revenue Bond	Dec-09	Refund 1998 Water Bonds	15,825,000	13,160,000	Dec-28
Water	Revenue Bond	Jul-13	Refund 2005A Water Bonds	12,779,582	<u>12,334,830</u>	Dec-33
Total Outstanding Business Type Activity Debt					<u>\$ 25,494,830</u>	

APPENDIX O

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis

Quarter ended March 31, 2014

<u>Category</u>	<u>Project Description</u>	<u>Budget FY 13-14</u>	<u>Total Expended FY 13-14</u>	<u>% of Budget Expended</u>
Culture and Recreation	Willow Hill Community Park	110,000	-	0.00%
Culture and Recreation	Parkway Site #44	37,425	-	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	2,864	2.12%
Culture and Recreation	Community Center Restroom	25,000	18,456	73.83%
Culture and Recreation	Aquatics Shade Structure	15,000	11,973	79.82%
Culture and Recreation	HBWC Trail Renovation	15,000	-	0.00%
Culture and Recreation	Livermore Park Storage Building	40,000	39,221	98.05%
		889,425	72,514	8.15%
Drainage	Storm Drain Pond	40,000	-	0.00%
Drainage	Localized Drainage Improvements	68,491	13,827	20.19%
		108,491	13,827	12.74%
General Services	Police Vehicle Replacements	133,000	127,741	96.05%
General Services	Historic Folsom Station L&L	841,789	155,619	18.49%
		974,789	283,360	29.07%
Open Space and Greenbelts	Folsom Lake Trail Phase I	3,027,096	78,432	2.59%
Open Space and Greenbelts	Folsom Lake Trail Phase II	187,687	7,073	3.77%
Open Space and Greenbelts	Levy Park Trail	174,000	2,596	1.49%
Open Space and Greenbelts	Lake Natoma Trail - Phase II	546,828	12,744	2.33%
Open Space and Greenbelts	Lake Natoma Water Front Trail	626,707	8,096	1.29%
		4,562,318	108,941	2.39%
Wastewater	Baldwin Dam Sewer Line Relocation	1,515,000	53,785	3.55%
Wastewater	Basin 6 Sewer Diversion	513,208	-	0.00%
Wastewater	Canyon Rim Manhole Access	268,765	-	0.00%
Wastewater	Natoma Alley R&R	1,000,000	-	0.00%
Wastewater	Oak Ave Force Main Odor Control	220,000	13,045	5.93%
Wastewater	Oak Ave Pump Station Upgrades	2,484,349	-	0.00%
Wastewater	Sewer Flow Meter Upgrades	400,000	87,239	21.81%
Wastewater	Sewer Valve Replacements	50,000	-	0.00%
Wastewater	Historic District WW Rehab	85,000	51,739	60.87%
		6,536,322	205,808	3.15%
Streets	Folsom Boulevard Improvements	1,445,329	1,379,784	95.47%
Streets	City Wide ADA Compliance	165,000	23,336	14.14%
Streets	East Bidwell Infill	1,216,986	61,623	5.06%
Streets	Folsom-Auburn/Oak Avenue Parkway Intersection	10,000	-	0.00%
Streets	Intelligent Transportation System (ITS) Plan	152,000	27,204	17.90%
Streets	Pavement Management Plan Update	118,053	27,672	23.44%
Streets	Street Overlay / Pavement Management	2,736,920	1,623,490	59.32%
Streets	Streetlight/Traffic Pole Improvements	40,000	22,694	56.74%
Streets	Traffic Safety Projects	145,617	47,195	32.41%
Streets	Traffic Signal & Intersection Imp	300,000	23,178	7.73%
Streets	Traffic Signal Systems Upgrades	197,835	28,987	14.65%
		6,527,740	3,265,162	50.02%
Transportation	Bike Pedestrian Facilities	55,000	8,930	16.24%
Transportation	Light Rail Project / Reimbursement	127,114	-	0.00%
Transportation	Median Island Improvements	950,000	946,306	99.61%
Transportation	Oak Ave Pkwy Extension/US 50 Interchange	50,000	7,588	15.18%
Transportation	Orangevale Bridge	1,794,662	19,563	1.09%
Transportation	Parking Structure Lighting Upgrades	80,000	-	0.00%
Transportation	Rainbow Bridge Rehab	60,000	-	0.00%
		3,116,776	982,386	31.52%
Water	Folsom Plan Area Willow Hill Pipeline	1,646,917	69,112	4.20%
Water	Water Treatment Sludge Removal	1,220,000	25,030	2.05%
Water	Easton/Glenborough Ph I	1,500,000	-	0.00%
Water	Easton/Glenborough Ph II	300,000	-	0.00%
Water	Historic District Water Main	85,000	51,739	60.87%
Water	South Tank Control Valve	50,000	-	0.00%
		4,801,917	145,881	3.04%
		\$ 27,517,778	\$ 5,077,879	18.45%