



CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City of Folsom Quarterly Financial Report

Fiscal Year 2018-19 Second Quarter

February 12, 2019

**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.

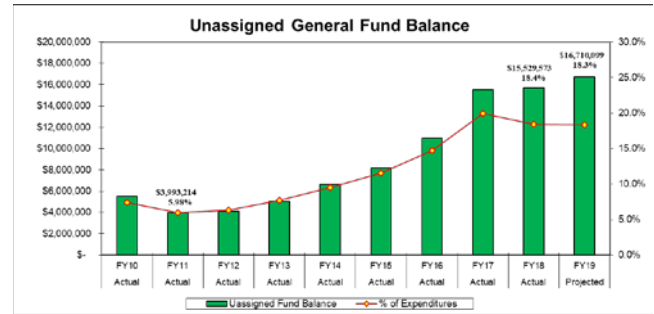
This Quarterly Financial Report is an analysis of the unaudited financial status of the City’s major funds through the second quarter of Fiscal Year (FY) 2018-19, covering the period from July 2018 through December 2018. The report provides an analysis of each fund’s revenues, expenditures and fund balance as compared to the FY 2018-19 Budget. Please refer to the Appendices for detailed schedules of the City’s key funds for the period ending December 31, 2018. The document also includes an analysis of the revenue and expenditure activity for the City’s:

- General Fund
- Special Revenue Funds – Housing Fund, L&L Districts
- 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 \$92.17 million and projected expenditures are \$91.25 million. This results in an increase to fund balance of \$920,000 and a current projected year-end unassigned fund balance of \$16.71 million or 18.3% of expenditures.

Following is a chart of the fund balance over the last ten years which illustrates the decline from FY 2010 through FY 2011 and the upward movement since FY 2012. Fiscal Year 2019 is projected to continue the increase to fund balance.



ECONOMIC UPDATE

Employment in California is still considered to be at full employment. The California Economic Development Department (EDD) has the December 2018 unemployment rate for the State and County at 4.1% and 3.7% respectively. Folsom’s unemployment rate was 2.6%. There were 36,400 people employed in Folsom in December 2018. The unemployment rate in December showed a slight increase in the State and County and flat in Folsom when compared to September 2018. When compared to December 2017 all three areas showed a slight decrease in the unemployment rate. It is expected that the unemployment rate will fluctuate slightly due to the tight labor market.

Growth in the California economy is expected to continue in 2019, but at a slower pace than was seen in 2018.

A comparison of home sales through the second quarter of FY 2019 to FY 2018 shows the number of home sales decreased by 19.35%, with the median sales price increasing by 9.42%.

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, Trail Grants, and SPIF Administration.

Revenues are projected at \$92.17 million for FY 2019. This is an increase of \$6.06 million over the FY 2018 revenue amount and \$594,000 more than the FY 2019 budget amount. The increase in revenues as compared to the prior fiscal year is primarily due to projected increases in property tax, sales tax, and transfers in.



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The following table shows a comparison of budgeted and forecasted revenues for FY 2019. A brief discussion of significant General Fund revenue sources follows:

General Fund Revenues by Source

	Budget	Forecast	%
Property Tax	\$25,925,124	\$25,925,124	100.0%
Sales and Use Tax	24,862,534	24,862,534	100.0%
Trans Occup Tax	2,175,000	2,200,000	101.1%
Real Prop Transfer	550,000	550,000	100.0%
Franchise Fees	870,320	870,320	100.0%
Other Taxes	1,000,000	1,000,000	100.0%
Lic And Permits	2,104,300	2,536,358	120.5%
Intergovt Revenue	7,060,729	7,350,116	104.1%
Charges For Serv	14,830,179	15,696,134	105.8%
Fines & Forfeitures	237,500	237,600	100.0%
Interest Rev	220,000	220,000	100.0%
Miscellaneous	555,457	601,085	108.2%
Transfers In	11,185,944	10,121,944	90.5%
Total	\$ 91,577,087	\$ 92,171,215	100.6%

- Property tax revenues are currently projected for FY 2019 at \$25.93 million. This projection is \$1.39 million (5.65%) higher than the amount of property tax received in FY 2018 (\$24.54 million). This is mainly due to the increase in assessed value when homes are sold.
- Sales and Use Tax collections are currently projected for FY 2019 at \$24.86 million compared to \$22.29 million in the previous fiscal year. This is a \$2.57 million (11.52%) increase from the FY 2018 amount. Through the second quarter the sales tax receipts were \$8.40 million in FY 19 compared to FY 18 which was \$7.46 million.
- Transient Occupancy Tax (TOT) collections are projected to end the fiscal year at \$2.20 million, which is \$25,000 (1.15%) higher than the budgeted amount, and an increase of \$2,220 (.10%) when compared to the FY 2018 amount.
- Business Licenses and Building Permits through the second quarter were \$1.65 million. Compared to the prior year this is an increase of approximately \$117,146. Business Licenses through the second quarter decreased by approximately \$63,000, while Building Permits increased by approximately \$180,000. The current year-end estimate is \$2.54 million which

is \$432,000 (20.53%) higher than the FY 2019 budgeted amount, and a decrease of \$76,054 (-2.91%) when compared to the FY 2018 amount.

- Intergovernmental revenues through the second quarter were \$56,400. Intergovernmental revenues mainly consist of vehicle license in-lieu fees (VLF), which are received later in the Fiscal Year and are budgeted at \$6.86 million. The projected year-end estimate for all intergovernmental revenues is \$7.35 million. Compared to the prior year, this is an increase of approximately \$84,000 or 1.16%. The increase is mainly due to a projected increase of \$380,000 in VLF and is offset by a decrease of \$303,000 of Federal and State grants when compared to the prior year.
- Charges for services received through the second quarter were \$6.27 million. Compared to the second quarter of FY 2018 this is an increase of approximately \$430,000. The total current year-end estimate for charges for services is \$15.70 million which is \$866,000 more than the budgeted amount. In the Fire Department ambulance revenues are projected at \$4.32 million which is an increase compared to the budget of \$524,000 and an increase from the prior year of \$413,000, mainly attributed to a third ambulance being in operation since December 2017. Reimbursements from the Office of Emergency Services (OES) are projected at \$714,000, which is an increase from the budgeted amount of \$604,000, but less than the prior year of \$755,000. Parks and Recreation charges are projected to be \$4.93 million which is less than the budgeted amount of \$5.02 million by \$90,000 and an increase from the prior year of \$124,000. Compared to FY 2018, total projected charges for services of \$15.70 million is \$53,000 (-0.33%) less than the prior year amount of \$15.75 million. Development fees are currently projected to be \$4.18 million an increase compared to FY 18 of \$127,000 but below the budgeted amount of \$4.43 million.
- Miscellaneous revenues are projected at \$601,000 compared to the prior year of \$637,000. The current year-end estimate is \$46,000 more than the budgeted amount of \$555,000.



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- Transfers In were budgeted at \$11.19 million and are projected at year end to be \$10.12 million. The prior year transfers in were \$8.22 million. The budgeted increase in FY19 was mainly for facility and equipment repairs and replacements

GENERAL FUND EXPENDITURES

Expenditures are projected at \$91.25 million for FY 2019. Compared to the prior year and excluding non-departmental and transfers out, expenditures increased approximately \$4.08 million or 11.06%. The increase in expenditures is in almost all categories, employee costs, contracts, services and supplies and capital outlay.

Two departments or divisions are currently projected to end the fiscal year over the budgeted amounts. Below is a breakdown of the department's projected and approved budgeted amounts.

➤ Fire – Projected to end the fiscal year \$1.53 million (7.69%) over the budgeted amount, which is mainly seen in overtime costs and partially offset by \$714,000 in reimbursements for OES costs. Overtime costs have also been impacted due to four employees out on disability for several months. There was also \$177,000 in expenses for repairing various fire station parking lots which was budgeted in FY 18 but was not completed until the beginning of FY 19. Additional expenses included a vehicle purchased in the amount of \$27,460 which was partially reimbursed by insurance in the amount of \$21,615. An ambulance purchase which was budgeted in FY18 and occurred in the current fiscal year. Due to the increase in ambulance billings, the contracted cost to process the billings has increased by approximately \$90,000.

➤ City Council – Projected to end the fiscal year \$8,000 (6.84%) over the budgeted amount, which is due an increase in council salaries that was approved in May 2018.

The current year-end projection for General Fund expenditures is \$91.25 million, which is \$326,000 below the budgeted amount of \$91.57 million. The General Fund expenditures by category are as follows:

General Fund Expenditures by Category

	Prior Year	Forecast	%
Salaries	\$ 34,543,440	\$ 36,550,982	105.8%
Benefits	21,490,522	23,869,093	111.1%
O&M	25,151,725	24,629,065	97.9%
Capital Outlay	1,321,899	4,878,383	369.0%
Debt Service	2,776,468	1,323,203	47.7%
Transfers Out	-	-	0.0%
Total Expenditures	\$ 85,284,054	\$ 91,250,726	107.0%

The General Fund expenditures by department are as follows:

General Fund Expenditures by Department

	Budget	Forecast	%
City Council	\$ 116,915	\$ 124,915	106.8%
City Manager	1,406,950	1,283,950	91.3%
City Clerk	610,965	609,220	99.7%
Mgmt & Budget	4,591,874	4,567,004	99.5%
City Attorney	914,560	898,560	98.3%
Human Res	753,526	730,526	96.9%
Police	22,975,106	22,541,106	98.1%
Fire	19,910,533	21,442,533	107.7%
Comm Dvlpmt	6,888,119	6,475,119	94.0%
Parks & Rec	16,958,699	16,600,953	97.9%
Library	1,742,595	1,742,595	100.0%
Public Works	7,459,810	7,486,810	100.4%
Non-Dept	7,247,435	6,747,435	93.1%
Transfers Out	-	-	0.0%
Total Expenditures	\$ 91,577,087	\$ 91,250,726	99.64%

SPECIAL REVENUE FUNDS

Housing Fund

As of December 31, 2018 total revenues of \$1,385,638 consisted mostly of \$1,220,633 in impact fees. There were \$14,624 in expenditures for the second quarter. Fund balance was \$23,803,112 and is comprised of \$12.8 million of loan receivables.

Lighting & Landscaping Funds

There are 29 Landscaping and Lighting (L&L) Districts in the City of Folsom. Each District has its own budget and maintenance requirements to maintain various types of assets ranging from shrub beds, mini parks, walls, fences, monument signs, streetlights, bollards, landscape lighting, irrigation systems,



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artwork, a waterfall, walkways/trails, open space, trees, and electrical services.

Some activities that have taken place in the L&L's during this time period include:

- Scheduling future landscape and paint projects in American River Canyon North, Broadstone, Broadstone Unit 3, and The Knolls
- Working on outreach plans for potential assessment increases in Prairie Oaks and Natoma Station
- Addressing lifts along sidewalks and paths that may be caused by L&L landscape
- Removing mistletoe in L&L trees where feasible
- Changing irrigation controllers to include central controls and flow sensors
- Completed weed abatement and fuel management in all districts
- Contracted with managed grazing company to utilize goats in select areas within the City's open space.

Below is a summary list of the main projects or activities that occurred in our L&L Districts during October-December 2018:

District	Project	Cost
Broadstone	Completion of Zone C painting. Pruning of trees on Iron Point and Oak	\$21,000
Broadstone No. 3	Glen Mady/Schola Relandscaping	\$11,000
American River Canyon North	Cascade Falls Relandscaping	\$7,200
Willow Creek East	Turf removal and new landscaping-Big Valley	\$27,000
Willow Creek East and Steeplechase	LED streetlight retrofits	N/A
Folsom Plan Area	Accepted first landscaping -Mangini Phase 1 (4.2 acres)	N/A

OTHER FUNDS

The Compensated Leaves Fund accounts for the leave accruals paid out that are in excess of the current year accruals. As of the second quarter the fund had a positive cash balance of \$1.18 million. The fund is projected to end the fiscal year with a fund balance of

\$991,000. This would be a decrease of \$400,000 which is a budgeted use of the fund balance.

The Trail Grant fund used to capture the expenditures and revenues for trail projects remains on the Office of Management and Budget's watch list. As of the end of the second quarter, this fund had a negative cash balance of \$1.31 million, revenues of \$635,237 and expenditures of \$1.15 million. The revenues consisted mostly of \$575,244 in grant reimbursements and \$59,993 in impact fees which compared to the prior year impact fees decreased by \$9,561. The majority of the grant expenditures relate to the Lake Natoma Class I Trail Phase II project.

The Park Improvement Fund received an Interfund Loan in the amount of \$2,000,000 from the Transportation Improvement Fund in order to complete the construction of the Econome Family Park in FY 2019. During FY19, the Park Improvement Fund paid off \$1,000,000, leaving a loan balance of \$1,000,000.

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.

Total projected year-end revenues for FY 2019 are \$15.62 million (87% of budget) and total expenses are projected at \$20.15 million (101% of budget), resulting in expenses exceeding revenues by \$4.53 million.

Charges for services for FY 2019 are projected at \$13.97 million; a decrease of \$167,000 compared to the prior year (\$14.14 million) and reflect a minor decrease in water consumption. Impact fees are also projected to decrease by \$824,000 over the prior year amount of \$1.92 million. The FY 2019 projected expenses compared to the FY 2018 show an increase of approximately \$3.45 million after adjusting for debt service. Excluding debt service, capital outlay costs and depreciation, projected current year expenses are \$11.57 million or \$1.06 million more than prior year and due mainly to an increase in contract services (\$621,000) and maintenance costs (\$289,000).



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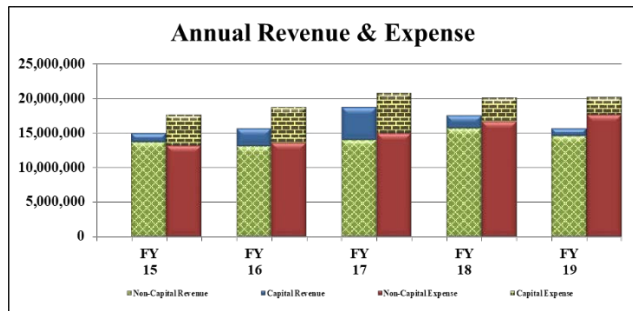
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Projected debt service for FY19 is \$2.01 million, the same as the prior year. Projected capital outlay costs are \$2.58 million, or \$858,000 less than the prior year.

The FY 2019 projection of revenues and expenses, excluding capital sources (impact fees) and uses (capital outlays and depreciation), were \$14.53 million (86% of budget) and \$13.58 million (93% of budget). This would result in non-capital revenues exceeding expenses by \$946,000.

Following is a chart of the Operating and Capital Revenues and Expenses for FY 2015 through 2019:



Wastewater Fund

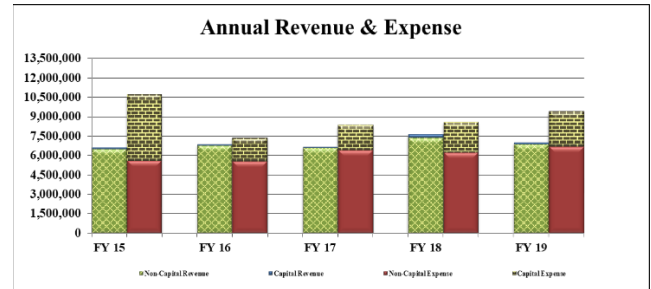
The Wastewater Fund is reported on a combined basis and includes the Wastewater Operating and Wastewater Capital Funds.

Total projected year-end revenues for FY 2019 are \$7.00 million (60% of budget) and expenses are \$9.39 million (80% of budget), resulting in expenses exceeding revenues by \$2.89 million. Projected charges for services are \$6.52 million, or \$92,000 more than the prior year (\$6.43 million) and impact fees are projected at \$128,000, or \$148,000 less than the prior year (\$276,000). Expenses show an increase when compared to the prior year by \$2.89 million. Excluding capital outlay costs and depreciation, projected current year expenses are \$4.99 million, an increase of \$448,000 over the prior year, mostly due to increases in supplies (\$178,000) and contract services (247,000).

The current projection for revenues and expenses, excluding capital sources (impact fees) and uses (capital outlays and depreciation) are \$6.88 million (60% of budget) and \$4.99 million (90% of budget). This would result in non-capital revenues exceeding expenses by \$1.89 million.

Projected capital outlay costs are \$2.68 million, or \$338,000 more than the prior year.

Following is a chart of the Operating and Capital Revenues and Expenses for FY 2015 through 2019:



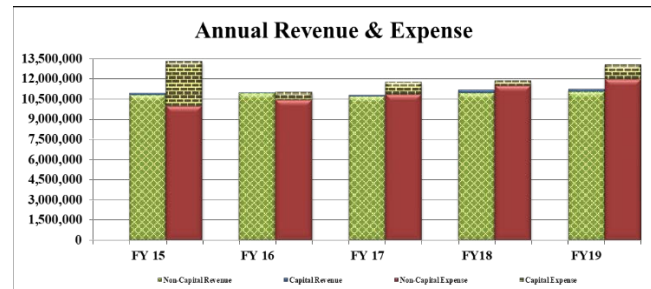
Solid Waste Fund

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

Total projected year-end revenues for FY 2019 are \$11.25 million (95% of budget) and expenses are \$13.11 million (111% of budget). Compared to the prior year, revenues increased by \$41,000 and expenses increased by \$1.58 million.

The current projection for revenues and expenses, excluding capital, are \$11.06 million (95% of budget) and \$10.89 million (101% of budget). Compared to the prior year, non-capital revenues increased by \$74,000 and non-capital expenses increased by \$490,000. The year over year increase in expenses is mainly due to increases in employee costs (\$244,000) and contract (\$142,000) services.

Below is a chart of the Operating and Capital Revenues and Expenses for FY 2015 through 2019:

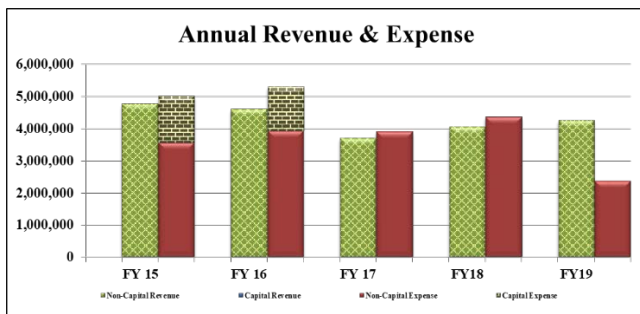




Transit Fund

Total projected year-end revenues for FY 2019 are \$4.26 million (99% of budget) and expenses are \$2.77 million (64% of budget), resulting in expenses exceeding revenues by \$1.49 million. Compared to the prior year, revenues decreased by \$199,000 and expenses decreased by \$1.99 million. The decrease in revenues and expenses is due to the planned annexation of the City’s Transit system into the Sacramento Regional Transit District, which was approved by the City Council Resolution No. 10195 on November 11, 2018 and is to become effective in January 2019.

Following is a chart of the Operating and Capital Revenues and Expenses for FY 2015 through 2019:



Risk Management

The Risk Management Fund captures the activity associated with employee and retiree health, dental and vision insurance, workers’ compensation, and liability insurance expense.

Reimbursements are the payments from all other funds as payment for the associated costs as well as the employee or retiree contributions to health insurance premiums.

As of December 31, 2018, the City has paid \$3.24 million for medical, vision, and dental premiums for active employees, \$2.21 million for retirees and \$1.07 million for workers’ compensation premiums. Liability insurance payments were \$1.8 million. The total expenditures for FY 2019 are projected at \$16.83 million. Compared to last fiscal year this is an increase of \$432,000. This is due to increases in active employee and retiree health costs as well as workers’ compensation and liability insurance.

Active employees have contributed \$345,000 and retirees have contributed \$311,000 towards medical premiums through December 31, 2018. Departmental reimbursements to the Risk Management fund through the second quarter totaled \$7.93 million compared to the prior year of \$7.86 million. The Risk Management Fund is projected to increase fund balance by approximately \$755,000.

Unrestricted net assets are projected to end the fiscal year at approximately 51.99% of expenditures. The fund is currently at a level to stabilize the cost to the other funds.

Outstanding Debt

As of December 31, 2018, the City had approximately \$185 million of outstanding debt comprised as follows:

	FY19 Payment	Outstanding Debt	Responsible Fund
Revenue Bonds (FPFA)	9.6 million	66.5 million	Agency
Other Debt	82 thousand	1.6 million	General
Revenue Bonds	1.3 million	19.4 million	Water
Tax Allocation Bonds	2.1 million*	49.4 million	RPTTF
Revenue Bonds (FRFA)	130 thousand	48.1 million	Agency

Revenue bond debt is supported by a pledge of specific revenues. Approximately \$19.4 million of the City’s revenue bond debt is supported by the City’s water utility; \$66.5 million is supported by the payments of local obligations owned by the Folsom Public Financing Authority (FPFA); and another \$48.1 million is supported by the payments of local obligations owned by the Folsom Ranch Financing Authority (FRFA).

The Other Debt as listed above is a facility lease agreement for City Hall and the Central Business District Fire Station (CBDFS) assigned to Bank of Nevada. Previously this debt was listed as Revenue Bonds – General with a portion also listed as COP’s. The bulk of this debt, which was attributable to the City Hall lease, matured in fiscal year 2018. The remainder of the debt, attributable to the CBDFS, matures in 2027.

Tax allocation bonds are issued in conjunction with redevelopment projects. The taxes pledged to their repayment came from the increase of assessed value over and above a pre-established base within a project



area. With the dissolution of Redevelopment Agencies in 2011, the payment for these bonds comes from the Redevelopment Property Tax Trust Fund (RPTTF), administered by the State.

Plan Area Impact Fees

Total Plan Area Impact Fees received through the 2nd Quarter of FY19 was \$2.84 million.

Capital Improvement Plan (CIP)

This section presents a summary of all Capital Improvement Plan (CIP) projects adopted with the passage of the FY 2019 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 second quarter of FY 2019, the City budgeted projects totaled \$42,931,593. Through the second quarter, the Fire Department spent \$1,800,570 (88% of budget) on Fire Station 39 (Empire Ranch) and the Police Department spent \$164,000 (24%) on outfitting vehicles and purchasing one motorcycle.

The Parks and Recreation Department spent \$1,235,756 (64%) on the Lake Natoma Class 1 Trail – Phase II, \$289,400 (13%) on the Oak Parkway Trail Undercrossing, \$225,593 (98%) on the Folsom Lake/Johnny Cash Trail Phase II (Open Space and Greenbelts) and \$741,540 (44%) on the Econome Park Project (Culture and Recreation).

The Public Works Department spent \$1,852,169 (86%) on the Greenback-Madison Paving, \$510,749 (17%) for traffic signal improvements, \$172,099 (100%) on the Cimmaron Overlay & Pavement Project.

The Wastewater Department spent \$29,542 (2%) on the ARC Sewer Access R&R. The Water Department spent \$535,085 (80%) on the Water Treatment Plant Reservoir #2 Tank Rehabilitation.

The following table provides a summary of CIP activity through December 31, 2018:

	CIP Activity		% of Budget
	Budget	Actual	
Culture and Recreation	\$ 4,201,084	\$ 782,779	18.6%
Drainage	908,684	206,806	22.8%
General Services	3,443,523	2,018,830	58.6%
Open Space & Greenbelts	5,393,022	1,776,499	32.9%
Wastewater	5,109,839	117,656	2.3%
Streets	17,280,768	2,861,888	16.6%
Transportation	350,000	32,292	9.2%
Water	6,244,673	648,482	10.4%
Total	\$ 42,931,593	\$ 8,445,232	19.7%

Encumbrances

This section presents a summary of open encumbrances/purchase orders. Encumbrances are the recognition of commitments that will subsequently become expenditures when goods and services are received. An encumbrance does not represent an

expenditure for the period, only a commitment to expend resources. California Government Code Section 16304 states that: “An appropriation shall be deemed to be encumbered at the time and to the extent that a valid obligation against the appropriation is created. Folsom Municipal Code Section 3.02.030 provides further clarification: “All appropriations, except for capital projects involving capital replacements and capital additions, shall lapse at the end of the fiscal year to the extent that such appropriation has not been expended or encumbered, except: (1) All capital project appropriations shall continue in force until expended, revised or repealed by action of the City Council; and (2) all capital project appropriations shall be deemed to be abandoned if three years pass without disbursement from or encumbrance against the appropriation.”

The following table provides a summary listing of outstanding encumbrances by operating and capital project funds at December 31, 2018:



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Fund	Fund Name	Non-Capital		% of Non-Capital Budget
		Budget FY17-18	Encumbrance \$ Total	
10	General Fund	\$ 80,535,457	\$ 2,975,784	3.69%
23	Public Works	5,688,247	77,941	1.37%
221	Housing Trust	80,000	75	0.09%
225	General Plan Amendment	160,000	31,210	19.51%
226	Tree Planting & Replacmnt	82,200	-	0.00%
240	Park Dedication (Quimby)	50,000	-	0.00%
244	Gas Tax 2107.5	367,065	-	0.00%
245	Gas Tax 2107.5	367,065	-	0.00%
246	Planning Services	300,000	313,817	104.61%
279	RDA	3,746,900	13,113	0.35%
519	Transit	3,945,385	7,028	0.18%
520	Water Operating	13,280,328	1,394,105	10.50%
530	Wastewater Operating	4,764,607	658,386	13.82%
536	FAC Augmentation	9,330	9,330	100.00%
540	Solid Waste Operating	9,215,118	202,064	2.19%
543	Landfill Closure	100,000	214,279	214.28%
606	Risk Management	18,049,900	4,684	0.03%
760	Wetland/Open Space Maint	10,000	9,760	97.60%
Total Non-Capital		\$ 140,751,602	\$ 5,911,576	4.20%
Fund	Fund Name	Capital		% of Capital Budget
		Budget	Encumbrance \$ Total	
10	General Fund	\$ 4,914,900	\$ 1,607,026	32.70%
23	Public Works	438,483	-	0.00%
223	Humbug Willow Creek	3,548,492	2,125,727	59.91%
240	Park Dedication (Quimby)	350,000	23,683	6.77%
243	Gas Tax 2106	650,000	-	0.00%
244	Gas Tax 2107.5	300,000	-	0.00%
245	Gas Tax 2107.5	286,196	180,878	63.20%
247	Gas Tax 2105	39,379	39,379	100.00%
276	Measure A	3,272,161	354,158	10.82%
412	Park Improvements	1,241,080	174,711	14.08%
414	Johnny Cash Trail	592,622	25,798	4.35%
431	Redevelopment Capital	9,429	9,429	100.00%
441	Fire Capital	259,769	259,769	100.00%
445	General Capital	38,391	38,391	100.00%
446	Transportation Impr	10,355,013	2,367,168	22.86%
448	Drainage Capital Imp.	148,261	180,493	121.74%
451	Light Rail Transportation	150,000	30,099	20.07%
456	Water Impact	48,707	48,707	100.00%
470	FSPA Infrastructure	34,282	34,282	100.00%
520	Water Operating	3,907,592	1,827,327	46.76%
521	Water Capital	146,360	146,360	100.00%
530	Wastewater Operating	5,955,881	1,033,468	17.35%
531	Wastewater Capital	225,000	-	0.00%
537	FAC Augmentation General	446,960	368,588	82.47%
540	Solid Waste Operating	1,093,082	-	0.00%
541	Solid Waste Capital	5,068	5,068	100.00%
Total Capital		\$ 38,452,040	\$ 10,880,509	28.30%
Grand Total		\$ 179,203,642	\$ 16,792,085	9.37%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
 Quarter Ended December 31, 2018

Fund # and Description	Revenues through		FY 2018 vs. 2019	Percent Change	Budget FY 2018/2019	Percent of 2019 Budget
	FY 2018 12/31/2017	FY 2019 12/31/2018				
FUND 010 GENERAL FUND	26,850,013	\$ 31,226,654	\$ 4,376,641	16.3%	\$ 87,643,852	35.6%
FUND 012 COMMUNITY CENTER	40	500	460	1150.0%	-	-
FUND 015 COMPENSATED LEAVES	425,493	372,130	(53,363)	-12.5%	1,344,000	27.7%
FUND 023 PUBLIC WORKS	9,897	457,614	447,717	4523.8%	3,933,235	11.6%
FUND 028 TRAIL GRANTS	-	-	-	-	-	-
FUND 031 SPIF FEE	-	3,594	3,594	-	-	-
FUND 201 COMM DEV BLOCK GRANT	37,439	38,954	1,515	4.0%	176,603	22.1%
FUND 203 TRAFFIC CONGESTION RELIEF	-	1,009	1,009	-	-	-
FUND 204 LOS CERROS L&L AD	999	1,737	738	73.9%	47,276	3.7%
FUND 205 BRIGGS RANCH L&L AD	305	765	460	150.8%	80,640	0.9%
FUND 206 TRANSPORTATION SYSTEM MGT	17,780	14,139	(3,641)	-20.5%	79	17897.5%
FUND 207 NATOMA STATION L&L AD	1,181	391	(790)	-66.9%	175,054	0.2%
FUND 208 FOLSOM HGHTS L&L AD	445	322	(123)	-27.6%	11,003	2.9%
FUND 209 BROADSTONE UNIT 3 L & L	588	3,214	2,626	446.6%	24,817	13.0%
FUND 210 BROADSTONE L&L AD	2,992	819	(2,173)	-72.6%	396,040	0.2%
FUND 212 HANNAFORD CROSS L & L AD	282	421	139	49.3%	27,311	1.5%
FUND 213 LAKE NATOMA SHORES L & L	930	1,171	241	25.9%	28,254	4.1%
FUND 214 COBBLE HILLS/REFLECT L&L	692	602	(90)	-13.0%	56,901	1.1%
FUND 219 FOLSOM COMMNTY CULT'L SER	675	938	263	39.0%	5,000	18.8%
FUND 221 HOUSING TRUST FUND	67,136	21,751	(45,385)	-67.6%	83,771	26.0%
FUND 223 HUMBUG WILLOW CREEK	1,464,889	635,237	(829,652)	-56.6%	3,906,003	16.3%
FUND 225 GENERAL PLAN AMENDMENT	43,635	40,846	(2,789)	-6.4%	166,656	24.5%
FUND 226 TREE PLANTING & REPLACEMT	148,338	48,286	(100,052)	-67.4%	123,908	39.0%
FUND 231 SIERRA ESTATES L & L	100	164	64	64.0%	10,832	1.5%
FUND 232 LAKERIDGE ESTATES L & L	810	1,641	831	102.6%	53,618	3.1%
FUND 234 COBBLE RIDGE L & L	574	1,095	521	90.8%	20,747	5.3%
FUND 235 ROAD MAINT & REHAB	-	482,747	482,747	-	1,303,990	37.0%
FUND 236 PRAIRIE OAKS RANCH L&L AD	214	427	213	99.5%	267,926	0.2%
FUND 237 SILVERBROOK L&L	721	1,351	630	87.4%	29,541	4.6%
FUND 238 REDEVELOPMENT AGY 20% MNY	229,715	1,385,638	1,155,923	503.2%	106,647	1299.3%
FUND 240 PARK DEDICATION (QUIMBY)	1,239,961	187,203	(1,052,758)	-84.9%	753,582	24.8%
FUND 243 GAS TAX 2106	130,279	133,297	3,018	2.3%	1,455,512	9.2%
FUND 244 GAS TAX 2107	246,323	208,833	(37,490)	-15.2%	875,978	23.8%
FUND 245 GAS TAX 2107.5	175,994	145,166	(30,828)	-17.5%	743,443	19.5%
FUND 246 PLANNING SERVICES	3,158	5,768	2,610	82.6%	300,000	1.9%
FUND 247 GAS TAX 2105	187,971	180,618	(7,353)	-3.9%	845,967	21.4%
FUND 248 TRANSPORTATION TAX(SB325)	677	1,854	1,177	173.9%	100,190	1.9%
FUND 249 WILLOW CREEK EAST L&L AD	281	201	(80)	-28.5%	53,688	0.4%
FUND 250 BLUE RAVINE OAKS L&L AD	870	1,234	364	41.8%	33,381	3.7%
FUND 251 STEEPLECHASE L&L AD	767	1,186	419	54.6%	39,264	3.0%
FUND 252 WILLOW CREEK SOUTH L&L AD	4,314	7,461	3,147	72.9%	155,192	4.8%
FUND 253 AMERICAN RV CANYON NO L&L	2,253	2,746	493	21.9%	98,543	2.8%
FUND 254 HISTORICAL DISTRICT	5,123	5,089	(34)	-0.7%	5,249	97.0%
FUND 260 WILLOW SPRINGS L & L	276	496	220	79.7%	31,948	1.6%
FUND 262 WILLOW SPGS CFD 11 M. DST	4,651	6,667	2,016	43.3%	197,273	3.4%
FUND 266 CFD #12 MAINT. DIST.	8,958	22,012	13,054	145.7%	389,896	5.6%
FUND 267 CFD #13 ARC MAINT. DIST.	2,218	2,013	(205)	-9.2%	100,421	2.0%
FUND 270 ARC NO. L & L DIST #2	1,168	1,802	634	54.3%	7,548	23.9%
FUND 271 THE RESIDENCES AT ARC, N	418	769	351	84.0%	25,802	3.0%
FUND 273 SPHERE OF INFLUENCE	2,456	1,119	(1,337)	-54.4%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	151	255	104	68.9%	-	-
FUND 275 ARC L & L DIST #3	6,871	8,977	2,106	30.7%	104,072	8.6%
FUND 276 NEW MEASURE A	1,223,427	1,293,059	69,632	5.7%	3,932,801	32.9%
FUND 278 BLUE RAVINE OAKS NO.2 L&L	1,066	1,810	744	69.8%	28,419	6.4%
FUND 279 RDA OBLIGATION RETIREMENT	3,932,438	3,939,761	7,323	0.2%	3,746,900	105.1%
FUND 280 RDA SA TRUST - HOUSING	66,127	1,488	(64,639)	-97.7%	-	-
FUND 281 FOLSOM HEIGHTS L&L 2	1,709	2,012	303	17.7%	47,304	4.3%
FUND 282 BROADSTONE #4	2,706	1,375	(1,331)	-49.2%	318,216	0.4%
FUND 283 CFD #16 ISLANDS	965	1,062	97	10.1%	71,616	1.5%
FUND 284 WILLOW CREEK EST 2	-	1,140	1,140	-	96,008	1.2%
FUND 285 PROSPECT RIDGE	-	95	95	-	31,666	0.3%
FUND 288 MAINT DISTRICT	-	595	595	-	31,666	1.9%
FUND 302 CCF DEBT SERVICE	1,970	3,325	1,355	68.8%	-	-
FUND 305 1993 G O SCHOOL FAC D S	4,303	623	(3,680)	-85.5%	4,771	13.1%
FUND 320 FSAD REFUNDING	1,559	2,632	1,073	68.8%	565	465.8%
FUND 321 1982-1 NIMBUS AD D S	5,452	9,203	3,751	68.8%	-	-
FUND 325 TRAFFIC SIGNAL COP REFI	338	549	211	62.4%	-	-
FUND 337 RECREATION FACILITIES COP	349	588	239	68.5%	-	-

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
 Quarter Ended December 31, 2018

Fund # and Description	Revenues through		FY 2018 vs. 2019	Percent Change	Budget FY 2018/2019	Percent of 2019 Budget
	FY 2018 12/31/2017	FY 2019 12/31/2018				
FUND 411 SUPPLEMENTAL PARK FEE	1,782	3,008	1,226	68.8%	265,525	1.1%
FUND 412 PARK IMPROVEMENTS	1,825,711	1,324,974	(500,737)	-27.4%	1,762,787	75.2%
FUND 414 JOHNNY CASH TRAIL	225,076	28,730	(196,346)	-87.2%	592,622	4.8%
FUND 416 CFD #10 RUSSELL RANCH	529,995	6,331	(523,664)	-98.8%	-	-
FUND 418 PRAIRIE OAK 92-2 1915 AD	2	4	2	100.0%	-	-
FUND 425 ZOO CAPITAL PROJECTS	100,008	8,295	(91,713)	-91.7%	16,589	50.0%
FUND 428 POLICE CAPITAL	293,679	155,786	(137,893)	-47.0%	83,000	187.7%
FUND 431 REDEVELOPMENT AGY CAP PRO	-	3,457	3,457	-	5,152	67.1%
FUND 438 PARKWAY II CFD #14	1,801,041	18,688	(1,782,353)	-99.0%	-	-
FUND 441 FIRE CAPITAL	463,676	263,206	(200,470)	-43.2%	626,437	42.0%
FUND 443 HWY 50 IMPRV CAPITAL	-	188,563	188,563	-	-	-
FUND 444 HWY 50 INTER CAPITAL	-	385,568	385,568	-	-	-
FUND 445 GENERAL CAPITAL	664,489	377,903	(286,586)	-43.1%	2,702	13986.0%
FUND 446 TRANSPORTATION IMPR	2,276,192	1,731,075	(545,117)	-23.9%	10,949,347	15.8%
FUND 448 DRAINAGE CAPITAL IMPRV	456,035	317,554	(138,481)	-30.4%	257,948	123.1%
FUND 449 TRANSIT CAPITAL	-	195,870	195,870	-	100,000	195.9%
FUND 451 LIGHT RAIL TRANSPORTATION	234,010	146,500	(87,510)	-37.4%	230,151	63.7%
FUND 452 GENERAL PARK EQUIP CAP	38,621	46,521	7,900	20.5%	76,000	61.2%
FUND 456 WATER IMPACT FEE(ORD912)	275,576	193,490	(82,086)	-29.8%	258,503	74.9%
FUND 458 LIBRARY DEVELOPMENT FUND	446	1,485	1,039	233.0%	-	-
FUND 459 CORP YARD CAPITAL	-	184,005	184,005	-	100,000	184.0%
FUND 470 FSPA INFRASTRUCTURE	59,274	56,876	(2,398)	-4.0%	4,289	1326.1%
FUND 472 FSPA CAPITAL	-	1,839,307	1,839,307	-	100,000	1839.3%
FUND 519 TRANSIT	287,045	302,932	15,887	5.5%	4,323,289	7.0%
FUND 520 WATER OPERATING	8,213,605	7,381,003	(832,602)	-10.1%	17,618,123	41.9%
FUND 521 WATER CAPITAL	648,127	402,590	(245,537)	-37.9%	34,200	1177.2%
FUND 522 WATER METERS	75,280	104,303	29,023	38.6%	129,767	80.4%
FUND 530 SEWER OPERATING	3,859,559	4,009,982	150,423	3.9%	11,283,136	35.5%
FUND 531 SEWER CAPITAL	58,563	53,338	(5,225)	-8.9%	305,327	17.5%
FUND 536 FAC AUGMENTATION CRITICAL	1,626	480	(1,146)	-70.5%	590	81.4%
FUND 537 FAC AUGMENTATION GENERAL	2,446	4,022	1,576	64.4%	448,099	0.9%
FUND 540 SOLID WASTE OPERATING	6,309,007	6,306,531	(2,476)	0.0%	11,667,934	54.1%
FUND 541 SOLID WASTE CAPITAL	104,634	28,564	(76,070)	-72.7%	87,727	32.6%
FUND 543 LANDFILL CLOSURE	-	17,387	17,387	-	100,000	17.4%
FUND 544 SOLID WASTE CAPITAL	-	69,791	69,791	-	100,000	69.8%
FUND 601 MAJOR CAPITAL & RENOVATION	481	812	331	68.8%	50,000	1.6%
FUND 602 EQUIPMENT FUND	21,662	53,826	32,164	148.5%	1,458,374	3.7%
FUND 604 FOLSOM RANCH CFD #17	-	-	-	-	1,813,900	0.0%
FUND 605 FOLSOM PUBLIC FINANC AUTH	666	2,898	2,232	335.1%	13,268,037	0.0%
FUND 606 RISK MANAGEMENT	8,567,679	8,646,123	78,444	0.9%	18,593,800	46.5%
FUND 702 BLUE RAVINE EAST AGENCY	51	85	34	66.7%	-	-
FUND 706 LEGENDS 93-2 1915 AD AGCY	118	13	(105)	-89.0%	38,945	0.0%
FUND 707 NATOMA STA92-1 1915AD AGY	886	718	(168)	-19.0%	30,134	2.4%
FUND 708 FOLSOM AUTO PLAZA 1915 AD	433	688	255	58.9%	-	-
FUND 709 LK NATOMA SHOR93-1 AD AGY	53	76	23	43.4%	-	-
FUND 710 PRAIRIE OAKS AD92-2 REFI	12,126	16,943	4,817	39.7%	1,765,410	1.0%
FUND 711 COBBLE HILLS RDG AD AGNCY	664	558	(106)	-16.0%	120,372	0.5%
FUND 712 RIDGEVIEW95-1 1915 AD AGY	1,027	525	(502)	-48.9%	108,381	0.5%
FUND 713 CRESLEIGH 95-2 AD AGENCY	201	216	15	7.5%	88,145	0.2%
FUND 715 HANNFORD CROSS 1915 REFI	937	480	(457)	-48.8%	179,117	0.3%
FUND 720 CFD 2013-01 WTR FAC & SUP	4,528	18,128	13,600	300.4%	245,529	7.4%
FUND 721 CFD #1 WILLOW CR SO REFI	9	16	7	77.8%	-	-
FUND 722 CFD #2 NATOMA STATION	15,750	6,699	(9,051)	-57.5%	1,354,600	0.5%
FUND 723 CFD #3 FOLSOM HGTS REFI	22	15	(7)	-31.8%	-	-
FUND 724 CFD #4 BROADSTONE REFI	438	462	24	5.5%	220,125	0.2%
FUND 727 CFD #7 BROADSTONE #2	13,999	14,929	930	6.6%	2,495,145	0.6%
FUND 728 CFD #8 PARKWAY	2,646	2,044	(602)	-22.8%	347,425	0.6%
FUND 729 CFD #9 WILLOW CREEK SO	287	380	93	32.4%	-	-
FUND 730 CFD #10 RUSSELL RANCH	13,803	52,820	39,017	282.7%	4,711,931	1.1%
FUND 731 CFD #11 WILLOW SPRINGS	2,055	1,417	(638)	-31.0%	749,399	0.2%
FUND 733 CFD #16 ISLANDS IA2	325	4,068	3,743	1151.7%	5,000	81.4%
FUND 734 CFD #14 PARKWAY II	10,898	8,089	(2,809)	-25.8%	1,191,267	0.7%
FUND 735 FOL HIS DIST BUS IMP DIST	2,026	1,116	(910)	-44.9%	-	-
FUND 736 CFD #16 ISLANDS IA1	-	176	176	-	285,748	0.1%
FUND 737 CFD #17 WILLOW HILL PIPELN	285,522	5,851	(279,671)	-98.0%	420,870	1.4%
FUND 738 CFD #18 AREA WID	-	-	-	-	1,400	0.0%
FUND 739 CFD #19 MANGINI	-	-	-	-	31,175	0.0%
FUND 740 CFD #20 RUSSELL RANCH	-	168	168	-	5,814	2.9%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
Quarter Ended December 31, 2018

Fund # and Description	Revenues through		FY 2018 vs. 2019	Percent Change	Budget FY 2018/2019	Percent of 2019 Budget
	FY 2018 12/31/2017	FY 2019 12/31/2018				
FUND 751 POLICE SPECIAL REVENUE	52,797	28,847	(23,950)	-45.4%	142,411	20.3%
FUND 753 ZOO SPECIAL REVENUE	16,089	18,103	2,014	12.5%	93,064	19.5%
FUND 760 WETLAND/OPEN SPACE MAINT	2,886	4,843	1,957	67.8%	11,271	43.0%
FUND 766 POLICE IMPOUND	657	1,125	468	71.2%	-	-

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
Quarter Ended December 31, 2018

Fund # and Description	Expenditures through		FY 2018 vs. 2019	Percent Change	Budget FY 2018/2019	Percent of 2019 Budget
	FY 2018 12/31/2017	FY 2019 12/31/2018				
FUND 010 GENERAL FUND	\$35,240,300	\$ 38,479,911	\$ 3,239,611	9.2%	\$ 85,450,357	45.0%
FUND 012 COMMUNITY CENTER	-	-	-	-	-	-
FUND 015 COMPENSATED LEAVES	296,465	580,907	284,442	95.9%	1,344,000	43.2%
FUND 023 PUBLIC WORKS	2,380,053	2,745,160	365,107	15.3%	6,126,730	44.8%
FUND 027 GENERAL FIXED ASSETS	-	-	-	-	-	-
FUND 028 TRAIL GRANTS	-	-	-	-	-	-
FUND 201 COMM DEV BLOCK GRANT	46,419	41,330	(5,089)	-11.0%	176,603	23.4%
FUND 204 LOS CERROS L&L AD	10,326	13,707	3,381	32.7%	47,276	29.0%
FUND 205 BRIGGS RANCH L&L AD	18,802	30,445	11,643	61.9%	80,640	37.8%
FUND 206 TRANSPORTATION SYSTEM MGT	-	40	40	-	79	50.6%
FUND 207 NATOMA STATION L&L AD	62,773	77,132	14,359	22.9%	175,054	44.1%
FUND 208 FOLSOM HGHTS L&L AD	5,860	8,501	2,641	45.1%	11,003	77.3%
FUND 209 BROADSTONE UNIT 3 L & L	3,757	7,136	3,379	89.9%	24,817	28.8%
FUND 210 BROADSTONE L&L AD	161,753	197,966	36,213	22.4%	396,040	50.0%
FUND 212 HANNAFORD CROSS L & L AD	7,732	9,591	1,859	24.0%	27,311	35.1%
FUND 213 LAKE NATOMA SHORES L & L	9,784	6,734	(3,050)	-31.2%	28,254	23.8%
FUND 214 COBBLE HILLS/REFLECT L&L	20,311	33,401	13,090	64.4%	56,901	58.7%
FUND 219 FOLSOM COMMNTY CULT'L SER	-	615	615	-	5,000	12.3%
FUND 221 HOUSING TRUST FUND	25,230	1,886	(23,344)	-92.5%	83,771	2.3%
FUND 223 HUMBBUG WILLOW CREEK	1,647,620	1,151,556	(496,064)	-30.1%	3,654,505	31.5%
FUND 225 GENERAL PLAN AMENDMENT	93,095	105,587	12,492	13.4%	166,656	63.4%
FUND 226 TREE PLANTING & REPLACEMT	1,000	12,573	11,573	1157.3%	123,908	10.1%
FUND 231 SIERRA ESTATES L & L	1,178	2,621	1,443	122.5%	10,832	24.2%
FUND 232 LAKERIDGE ESTATES L & L	17,458	15,542	(1,916)	-11.0%	53,618	29.0%
FUND 234 COBBLE RIDGE L & L	2,027	4,813	2,786	137.4%	20,747	23.2%
FUND 235 ROAD MAINT & REHAB	-	-	-	-	1,303,990	0.0%
FUND 236 PRAIRIE OAKS RANCH L&L AD	108,715	110,377	1,662	1.5%	267,926	41.2%
FUND 237 SILVERBROOK L&L	1,123	2,510	1,387	123.5%	29,541	8.5%
FUND 238 REDEVELOPMENT AGY 20% MNY	6,175	14,624	8,449	136.8%	106,647	13.7%
FUND 240 PARK DEDICATION (QUIMBY)	100,000	1,791	(98,209)	-98.2%	753,582	0.2%
FUND 243 GAS TAX 2106	-	-	-	-	1,455,512	0.0%
FUND 244 GAS TAX 2107	104,518	78,634	(25,884)	-24.8%	875,978	9.0%
FUND 245 GAS TAX 2107.5	6,260	348,637	342,377	5469.3%	743,443	46.9%
FUND 246 PLANNING SERVICES	132,921	109,352	(23,569)	-17.7%	300,000	36.5%
FUND 247 GAS TAX 2105	302,998	-	(302,998)	-100.0%	845,967	0.0%
FUND 248 TRANSPORTATION TAX(SB325)	-	-	-	-	100,190	0.0%
FUND 249 WILLOW CREEK EAST L&L AD	29,984	26,455	(3,529)	-11.8%	53,688	49.3%
FUND 250 BLUE RAVINE OAKS L&L AD	12,096	13,246	1,150	9.5%	33,381	39.7%
FUND 251 STEEPLECHASE L&L AD	5,938	8,688	2,750	46.3%	39,264	22.1%
FUND 252 WILLOW CREEK SOUTH L&L AD	50,214	55,792	5,578	11.1%	155,192	36.0%
FUND 253 AMERICAN RV CANYON NO L&L	24,519	28,600	4,081	16.6%	98,543	29.0%
FUND 254 HISTORICAL DISTRICT	357	489	132	37.0%	5,249	9.3%
FUND 260 WILLOW SPRINGS L & L	3,081	4,901	1,820	59.1%	31,948	15.3%
FUND 262 WILLOW SPGS CFD 11 M. DST	89,117	44,566	(44,551)	-50.0%	197,273	22.6%
FUND 266 CFD #12 MAINT. DIST.	200,608	170,126	(30,482)	-15.2%	389,896	43.6%
FUND 267 CFD #13 ARC MAINT. DIST.	32,392	59,295	26,903	83.1%	100,421	59.0%
FUND 270 ARC NO. L & L DIST #2	901	1,347	446	49.5%	7,548	17.8%
FUND 271 THE RESIDENCES AT ARC, N	5,443	7,431	1,988	36.5%	25,802	28.8%
FUND 273 SPHERE OF INFLUENCE	39,006	5,355	(33,651)	-86.3%	-	-
FUND 275 ARC L & L DIST #3	23,214	31,469	8,255	35.6%	104,072	30.2%
FUND 276 NEW MEASURE A	699,292	2,427,484	1,728,192	247.1%	3,932,801	61.7%
FUND 278 BLUE RAVINE OAKS NO.2 L&L	2,254	5,092	2,838	125.9%	28,419	17.9%
FUND 279 RDA OBLIGATION RETIREMENT	9,465	7,565	(1,900)	-20.1%	3,746,900	0.2%
FUND 281 FOLSOM HEIGHTS L&L 2	5,625	16,522	10,897	193.7%	47,304	34.9%
FUND 282 BROADSTONE #4	145,615	81,495	(64,120)	-44.0%	318,216	25.6%
FUND 283 CFD #16 ISLANDS	7,339	34,902	27,563	375.6%	71,616	48.7%
FUND 284 WILLOW CREEK EST 2	-	65,338	65,338	-	96,008	68.1%
FUND 285 PROSPECT RIDGE	-	3,148	3,148	-	31,666	9.9%
FUND 288 CFD #18 MAINT	-	1,128	1,128	-	-	-
FUND 305 1993 G O SCHOOL FAC D S	415	2,386	1,971	474.9%	4,771	50.0%
FUND 320 FSAD REFUNDING	-	-	-	-	565	0.0%
FUND 325 TRAFFIC SIGNAL COP REFI	2,250	-	(2,250)	-100.0%	-	-
FUND 411 SUPPLEMENTAL PARK FEE	-	-	-	-	265,525	0.0%
FUND 412 PARK IMPROVEMENTS	2,238,549	612,837	(1,625,712)	-72.6%	1,762,787	34.8%
FUND 414 JOHNNY CASH TRAIL	139,839	28,807	(110,992)	-79.4%	592,622	4.9%
FUND 416 CFD #10 RUSSELL RANCH	805,158	13,143	(792,015)	-98.4%	-	-
FUND 425 ZOO CAPITAL PROJECTS	61,623	1,162	(60,461)	-98.1%	16,589	7.0%

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
 Quarter Ended December 31, 2018

Fund # and Description	Expenditures through		FY 2018 vs. 2019	Percent Change	Budget FY 2018/2019	Percent of 2019 Budget
	FY 2018 12/31/2017	FY 2019 12/31/2018				
FUND 428 POLICE CAPITAL	-	-	-	-	83,000	0.0%
FUND 431 REDEVELOPMENT AGY CAP PRO	-	1,029	1,029	-	-	-
FUND 438 PARKWAY II CFD #14	-	-	-	-	5,152	0.0%
FUND 441 FIRE CAPITAL	179,494	1,358,308	1,178,814	656.7%	626,437	216.8%
FUND 445 GENERAL CAPITAL	8,376	103,682	95,306	1137.8%	2,702	3837.2%
FUND 446 TRANSPORTATION IMPR	664,908	1,293,501	628,593	94.5%	10,949,347	11.8%
FUND 448 DRAINAGE CAPITAL IMPRV	10,005	52,625	42,620	426.0%	257,948	20.4%
FUND 449 TRANSIT CAPITAL	-	-	-	-	100,000	0.0%
FUND 451 LIGHT RAIL TRANSPORTATION	390	67,813	67,423	17287.9%	230,151	29.5%
FUND 452 GENERAL PARK EQUIP CAP	-	40,141	40,141	-	76,000	52.8%
FUND 456 WATER IMPACT FEE(ORD912)	7,568	8,575	1,007	13.3%	258,503	3.3%
FUND 459 CORP YARD CAPITAL	-	1,995	1,995	-	100,000	2.0%
FUND 470 FSPA INFRASTRUCTURE	78,686	41,915	(36,771)	-46.7%	4,289	977.3%
FUND 472 FSPA CAPITAL	-	-	-	-	100,000	0.0%
FUND 519 TRANSIT	1,627,592	1,808,812	181,220	11.1%	4,323,289	41.8%
FUND 520 WATER OPERATING	4,953,030	4,967,499	14,469	0.3%	18,114,011	27.4%
FUND 521 WATER CAPITAL	179,980	41,084	(138,896)	-77.2%	34,200	120.1%
FUND 522 WATER METERS	48,328	107,657	59,329	122.8%	129,767	83.0%
FUND 530 SEWER OPERATING	2,966,004	1,892,524	(1,073,480)	-36.2%	11,407,108	16.6%
FUND 531 SEWER CAPITAL	6,457	164	(6,293)	-97.5%	305,327	0.1%
FUND 536 FAC AUGMENTATION CRITICAL	-	2,020	2,020	-	590	342.4%
FUND 537 FAC AUGMENTATION GENERAL	199,284	140,600	(58,684)	-29.4%	448,099	31.4%
FUND 540 SOLID WASTE OPERATING	3,823,857	4,698,232	874,375	22.9%	11,667,934	40.3%
FUND 541 SOLID WASTE CAPITAL	-	1,364	1,364	-	87,727	1.6%
FUND 543 LANDFILL CLOSURE	164,165	17,387	(146,778)	-89.4%	100,000	17.4%
FUND 544 SOLID WASTE CAPITAL	-	-	-	-	100,000	0.0%
FUND 601 MAJOR CAPITAL &RENOVATION	-	-	-	-	50,000	0.0%
FUND 602 EQUIPMENT FUND	-	4,187	4,187	-	1,458,374	0.3%
FUND 604 FOLSOM RANCH CFD #17	-	-	-	-	1,813,900	0.0%
FUND 605 FOLSOM PUBLIC FINANC AUTH	1,399,031	111,179	(1,287,852)	-92.1%	13,268,037	0.8%
FUND 606 RISK MANAGEMENT	8,696,114	9,047,012	350,898	4.0%	18,593,800	48.7%
FUND 706 LEGENDS 93-2 1915 AD AGCY	38,103	36,735	(1,368)	-3.6%	38,945	94.3%
FUND 707 NATOMA STA92-1 1915AD AGY	29,048	30,615	1,567	5.4%	30,134	101.6%
FUND 708 FOLSOM AUTO PLAZA 1915 AD	2,534	2,415	(119)	-4.7%	-	-
FUND 709 LK NATOMA SHOR93-1 AD AGY	-	7,000	7,000	-	-	-
FUND 710 PRAIRIE OAKS AD92-2 REFI	1,571,587	1,679,302	107,715	6.9%	1,765,410	95.1%
FUND 711 COBBLE HILLS RDG AD AGENCY	104,466	223,455	118,989	113.9%	120,372	185.6%
FUND 712 RIDGEVIEW95-1 1915 AD AGY	96,367	294,950	198,583	206.1%	108,381	272.1%
FUND 713 CRESLEIGH 95-2 AD AGENCY	83,246	246,792	163,546	196.5%	88,145	280.0%
FUND 715 HANNFORD CROSS 1915 REFI	157,082	465,300	308,218	196.2%	179,117	259.8%
FUND 720 CFD 2013-01 WTR FAC & SUP	3,113	23,121	20,008	642.7%	245,529	9.4%
FUND 722 CFD #2 NATOMA STATION	4,573	19,929	15,356	335.8%	1,354,600	1.5%
FUND 723 CFD #3 FOLSOM HGTS REFI	-	-	-	-	-	-
FUND 724 CFD #4 BROADSTONE REFI	3,063	3,141	78	2.5%	220,125	1.4%
FUND 727 CFD #7 BROADSTONE #2	2,198,571	4,148,816	1,950,245	88.7%	2,495,145	166.3%
FUND 728 CFD #8 PARKWAY	321,658	333,102	11,444	3.6%	347,425	95.9%
FUND 729 CFD #9 WILLOW CREEK SO	1,465	-	(1,465)	-100.0%	-	-
FUND 730 CFD #10 RUSSELL RANCH	1,837,170	2,148,988	311,818	17.0%	4,711,931	45.6%
FUND 731 CFD #11 WILLOW SPRINGS	3,579	310,381	306,802	8572.3%	749,399	41.4%
FUND 733 CFD #16 ISLANDS	2,322	171,973	169,651	7306.2%	5,000	3439.5%
FUND 734 CFD #14 PARKWAY II	4,922	990,938	986,016	20032.8%	1,191,267	83.2%
FUND 735 FOL HIS DIST BUS IMP DIST	1,873	1,936	63	3.4%	-	-
FUND 736 CFD #16 Islands IA1	2,538	4,472	1,934	76.2%	285,748	1.6%
FUND 737 CFD #17 WILLOW HILL PIPELN	1,076,401	278,950	(797,451)	-74.1%	420,870	66.3%
FUND 738 CFD #18 AREA WID	-	2,683	2,683	-	1,400	191.6%
FUND 739 CFD #19 MANGINI	-	22,871	22,871	-	31,175	73.4%
FUND 740 CFD #20 RUSSELL RANCH	-	2,907	2,907	-	5,814	50.0%
FUND 751 POLICE SPECIAL REVENUE	-	1,206	1,206	-	142,411	0.8%
FUND 753 ZOO SPECIAL REVENUE	-	8,295	8,295	-	93,064	8.9%
FUND 760 WETLAND/OPEN SPACE MAINT	-	636	636	-	11,271	5.6%

APPENDIX C

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

Revenue and Expense Statement
Quarter Ended December 31, 2018

	FY 2018	FY 2019	FY 2018	FY 2019	FY19 Forecast	VARIANCE		VARIANCE	
	As of 12/31/2017	As of 12/31/2018	ACTUAL	BUDGET	As of 6/30/2019	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
REVENUES:									
Taxes:									
Property	\$ 10,509,342	\$ 11,133,257	\$ 24,537,819	\$ 25,925,124	\$ 25,925,124	\$ -	100%	\$ (14,791,867)	43%
Sales And Use	7,458,298	8,404,367	22,294,827	24,862,534	24,862,534	-	100%	(16,458,167)	34%
Transient Occupancy	551,437	582,239	2,197,780	2,175,000	2,200,000	25,000	101%	(1,592,761)	27%
Real Property Transfer	-	-	526,629	550,000	550,000	-	100%	(550,000)	0%
Franchise Fees	-	-	820,310	870,320	870,320	-	100%	(870,320)	0%
Other	276,577	290,332	1,096,015	1,000,000	1,000,000	-	100%	(709,668)	29%
Licenses And Permits	1,532,958	1,650,104	2,612,412	2,104,300	2,536,358	432,058	121%	(454,196)	78%
Intergovernmental	84,334	56,387	7,266,175	7,060,729	7,350,116	289,387	104%	(7,004,342)	1%
Charges For Current Services	5,838,150	6,268,321	15,748,738	14,830,179	15,696,134	865,955	106%	(8,561,858)	42%
Fines And Forfeitures	27,480	29,190	153,532	237,500	237,600	100	100%	(208,310)	12%
Interest	191,600	105,881	(1,135)	220,000	220,000	-	100%	(114,119)	48%
Miscellaneous	389,774	236,856	636,923	555,457	601,085	45,628	108%	(318,601)	43%
Operating Transfers In	1,636,066	2,931,431	8,217,539	11,185,944	10,121,944	(1,064,000)	90%	(8,254,513)	26%
TOTAL REVENUES	28,496,016	31,688,365	86,107,564	91,577,087	92,171,215	594,128	100.6%	(59,888,722)	35%
EXPENDITURES:									
Current Operating:									
General Government	\$ 4,832,251	\$ 5,322,300	\$ 10,123,138	\$ 11,418,490	\$ 11,039,875	\$ (378,615)	97%	\$ 6,096,190	47%
Public Safety	19,642,568	21,858,005	39,346,180	42,667,672	43,774,672	1,107,000	103%	20,809,667	51%
Public Ways and Facilities	3,170,442	3,453,404	7,491,897	7,459,810	7,486,810	27,000	100%	4,006,406	46%
Community Services	2,855,131	2,932,531	6,196,869	6,888,119	6,475,119	(413,000)	94%	3,955,588	43%
Culture and Recreation	6,376,012	7,386,977	13,488,738	15,895,561	15,726,815	(168,746)	99%	8,508,584	46%
Non-Departmental	4,188,966	2,381,741	8,637,232	7,247,435	6,747,435	(500,000)	93%	4,865,694	33%
Operating Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	41,065,370	43,334,958	85,284,054	91,577,087	91,250,726	(326,361)	99.6%	48,242,129	47%
APPROPRIATION OF FUND BALANCE	(12,569,354)	(11,646,593)	823,510	-	920,489				
FUND BALANCE, JULY 1	17,187,132	18,010,708	17,187,198	18,010,708	18,010,708				
FUND BALANCE	4,617,778	6,364,115	18,010,708	18,010,708	18,931,197				
NONSPENDABLE FUND BALANCE	(406,510)	(278,917)	(442,084)	(278,917)	(278,917)				
RESTRICTED FUND BALANCE	-	-	-	-	-				
COMMITTED FUND BALANCE	-	-	-	-	-				
ASSIGNED FUND BALANCE	(3,264,745)	(4,660,751)	(1,869,501)	-	(1,942,181)				
UNRESTRICTED FUND BALANCE	\$ 946,523	\$ 1,424,447	\$ 15,699,123	\$ 17,731,791	\$ 16,710,099				

APPENDIX D

City of Folsom, California

Expenditure Summary - General Fund Departments Quarter Ended December 31, 2018

	FY 2018	FY 2019	FY 2018	FY 2019	FY19 Forecast	VARIANCE		VARIANCE	
	As of 12/31/2017	As of 12/31/2018	ACTUAL	BUDGET	As of 6/30/2019	Forecast vs Budget		Actual vs. Budget	
						\$	%	\$	%
EXPENDITURES:									
City Council	\$ 48,386	\$ 51,779	\$ 110,055	\$ 116,915	\$ 124,915	\$ 8,000	106.84%	\$ (65,136)	44%
City Manager	595,427	594,970	1,248,442	1,406,950	1,283,950	(123,000)	91.26%	(811,980)	42%
City Clerk	268,228	326,221	531,913	610,965	609,220	(1,745)	99.71%	(284,744)	53%
Office of Mgmt & Budget	2,061,857	2,318,142	4,189,458	4,591,874	4,567,004	(24,870)	99.46%	(2,273,732)	50%
City Attorney	394,343	429,425	811,111	914,560	898,560	(16,000)	98.25%	(485,135)	47%
Human Resources	323,701	338,448	699,530	753,526	730,526	(23,000)	96.95%	(415,078)	45%
Police	10,641,969	10,856,937	21,473,126	22,975,106	22,541,106	(434,000)	98.11%	(12,118,169)	47%
Fire	9,092,391	11,089,457	18,083,721	19,910,533	21,442,533	1,532,000	107.69%	(8,821,076)	56%
Community Development	2,855,131	2,932,531	6,196,869	6,888,119	6,475,119	(413,000)	94.00%	(3,955,588)	43%
Parks & Recreation	6,633,078	7,670,467	14,195,327	16,958,699	16,600,953	(357,746)	97.89%	(9,288,232)	45%
Library	791,451	891,436	1,615,373	1,742,595	1,742,595	-	100.00%	(851,159)	51%
Public Works	3,170,442	3,453,404	7,491,897	7,459,810	7,486,810	27,000	100.36%	(4,006,406)	46%
Other	-	-	-	-	-	-	-	-	-
Trail Grants	-	-	-	-	-	-	-	-	-
Non Departmental	4,188,966	2,381,741	8,637,232	7,247,435	6,747,435	(500,000)	93.10%	(4,865,694)	33%
Operating Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES:	<u>\$ 41,065,370</u>	<u>\$ 43,334,958</u>	<u>\$ 85,284,054</u>	<u>\$ 91,577,087</u>	<u>\$ 91,250,726</u>	<u>\$ (326,361)</u>	99.64%	<u>\$ (48,242,129)</u>	47%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
 Quarter Ended December 31, 2018

	FY 2018	FY 2019	FY 2018	FY 2019	FY19 Forecast	VARIANCE		VARIANCE	
	As of 12/31/2017	As of 12/31/2018	ACTUAL	BUDGET	As of 6/30/2019	Forecast vs Budget		Actual vs. Budget	
						\$	%	\$	%
SUMMARY									
TOTAL: TAX RELATED REVENUES	\$ 18,795,654	\$ 20,410,195	\$ 51,473,380	\$ 55,382,978	\$ 55,407,978	\$ 25,000	100%	\$ (34,972,783)	37%
TOTAL: NON-TAX RELATED REVENUES	9,700,362	11,278,170	34,634,184	36,194,109	36,763,237	569,128	102%	(24,915,939)	31%
TOTAL: GENERAL FUND REVENUES	\$ 28,496,016	\$ 31,688,365	\$ 86,107,564	\$ 91,577,087	\$ 92,171,215	\$ 594,128	101%	\$ (59,888,722)	35%
TAX RELATED REVENUES									
Property Tax	\$ 10,509,342	\$ 11,133,257	\$ 24,537,819	\$ 25,925,124	\$ 25,925,124	\$ -	100%	\$ (14,791,867)	43%
Sales & Use									
Point-of-Sale	7,206,815	8,129,311	21,746,321	24,307,834	24,307,834	-	100%	(16,178,523)	33%
In-Lieu	-	-	-	-	-	-	-	-	-
Prop 172	251,483	275,056	548,506	554,700	554,700	-	100%	(279,644)	50%
	7,458,298	8,404,367	22,294,827	24,862,534	24,862,534	-	100%	(16,458,167)	34%
Transient Occupancy Tax	551,437	582,239	2,197,780	2,175,000	2,200,000	25,000	101%	(1,592,761)	27%
Real Property Transfer	-	-	526,629	550,000	550,000	-	100%	(550,000)	0%
Franchise Fees	-	-	820,310	870,320	870,320	-	100%	(870,320)	0%
Other Taxes	276,577	290,332	1,096,015	1,000,000	1,000,000	-	100%	(709,668)	29%
TOTAL: TAX RELATED REVENUES	\$ 18,795,654	\$ 20,410,195	\$ 51,473,380	\$ 55,382,978	\$ 55,407,978	\$ 25,000	100%	\$ (34,972,783)	37%
NON-TAX RELATED REVENUES									
Licenses & Permits									
Building Permits	\$ 867,893	\$ 1,047,744	\$ 1,759,663	\$ 1,302,500	\$ 1,739,500	\$ 437,000	134%	\$ (254,756)	80%
Encroachment Permit	29,142	31,934	62,057	65,000	65,000	-	100%	(33,066)	49%
Planning Permits	8,956	8,330	23,573	20,000	20,000	-	100%	(11,670)	42%
Business Licenses	612,357	549,426	738,073	684,800	684,800	-	100%	(135,374)	80%
Other Permits	-	58	-	2,000	58	(1,942)	3%	(1,942)	3%
Wide Load Permits	14,610	12,612	29,046	30,000	27,000	(3,000)	90%	(17,388)	42%
Subtotal: Licenses & Permits	\$ 1,532,958	\$ 1,650,104	\$ 2,612,412	\$ 2,104,300	\$ 2,536,358	\$ 432,058	121%	\$ (454,196)	78%
Intergovernmental									
Vehicle License Fees	\$ -	\$ -	\$ 6,484,423	\$ 6,612,729	\$ 6,864,829	\$ 252,100	104%	\$ (6,612,729)	0%
State Grants	6,091	52,287	376,059	15,000	52,287	37,287	349%	37,287	349%
Federal Grants	48,875	4,100	54,481	75,000	75,000	-	100%	(70,900)	5%
Homeowners Property Tax Relief	-	-	270,081	283,000	283,000	-	100%	(283,000)	0%
Vehicle Abatement	23,425	-	75,188	75,000	75,000	-	100%	(75,000)	0%
Library Reimbursement	5,943	-	5,943	-	-	-	-	-	-
Subtotal: Intergovernmental	\$ 84,334	\$ 56,387	\$ 7,266,175	\$ 7,060,729	\$ 7,350,116	\$ 289,387	104%	\$ (7,004,342)	1%
Charges for Services									
Administrative Fees	\$ 34,044	\$ 71	\$ 34,132	\$ 500	\$ 500	\$ -	100%	\$ (429)	14%
Insurance Refund	-	23,830	20,464	-	23,830	23,830	-	23,830	-
Recovery of Damages	-	150	-	-	150	150	-	150	-
Recovery of Labor and Benefits	7,176	12,934	409,602	250,000	250,000	-	100%	(237,066)	5%
Other Charges	106,544	104,476	421,470	175,900	175,900	-	100%	(71,424)	59%
	147,764	141,461	885,668	426,400	450,380	23,980	106%	(284,939)	33%
Police	124,737	145,228	419,701	199,900	278,900	79,000	140%	(54,672)	73%
Fire	44,959	50,376	97,645	63,750	71,750	8,000	113%	(13,374)	79%
Ambulance	1,424,515	1,837,695	3,910,889	3,800,000	4,324,000	524,000	114%	(1,962,305)	48%
OES Reimbursement	305,345	66,933	754,946	110,000	713,556	603,556	649%	(43,067)	61%
	1,774,819	1,955,004	4,763,480	3,973,750	5,109,306	1,135,556	129%	(2,018,746)	49%
Development-Building Fees	449,420	488,742	852,939	1,207,000	927,000	(280,000)	77%	(718,258)	40%
Development-Engineering Fees	924,963	1,172,670	2,698,981	2,728,994	2,946,994	218,000	108%	(1,556,324)	43%
Development-Planning Fees	335,881	143,493	501,490	491,805	309,805	(182,000)	63%	(348,312)	29%
Development-Misc Fees	80	576	3,608	200	576	376	288%	376	288%
	1,710,344	1,805,481	4,057,018	4,427,999	4,184,375	(243,624)	94%	(2,622,518)	41%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended December 31, 2018

	FY 2018	FY 2019	FY 2018 ACTUAL	FY 2019 BUDGET	FY19 Forecast	VARIANCE		VARIANCE	
	As of	As of			As of	Forecast vs Budget		Actual vs. Budget	
	12/31/2017	12/31/2018			6/30/2019	\$	%	\$	%
Community Center	137,305	160,020	331,798	345,000	348,000	3,000	101%	(184,980)	46%
Recreation	434,471	431,687	1,055,328	1,073,000	1,068,309	(4,691)	100%	(641,313)	40%
Aquatics	440,780	406,671	995,245	1,086,000	964,000	(122,000)	89%	(679,329)	37%
Sports	633,472	695,692	1,486,910	1,616,000	1,527,734	(88,266)	95%	(920,308)	43%
Parks Lighting Fee	-	8,376	4,561	15,000	15,000	-	100%	(6,624)	56%
Youth Field User Fees	12,896	12,480	19,464	25,000	25,000	-	100%	(12,520)	50%
Zoo Admission Fees	417,770	492,162	915,427	863,000	985,000	122,000	114%	(370,838)	57%
	2,076,694	2,207,088	4,808,733	5,023,000	4,933,043	(89,957)	98%	(2,815,912)	44%
Public Works Fees	3,792	14,059	814,138	779,130	740,130	(39,000)	95%	(765,071)	2%
Subtotal: Charges for Services	\$ 5,838,150	\$ 6,268,321	\$ 15,748,738	\$ 14,830,179	\$ 15,696,134	\$ 865,955	106%	\$ (8,561,858)	42%
Fines & Forfeitures									
Parking	\$ 6,740	\$ 11,431	\$ 14,115	\$ 25,000	\$ 25,000	\$ -	100%	\$ (13,569)	46%
Code Enforcement	-	1,100	600	1,000	1,100	100	110%	100	110%
Traffic	-	-	44,291	70,000	70,000	-	100%	(70,000)	0%
Court	-	-	53,752	95,000	95,000	-	100%	(95,000)	0%
Library	20,285	16,309	39,109	46,000	46,000	-	100%	(29,691)	35%
Other Fines	455	350	1,665	500	500	-	100%	(150)	70%
Subtotal: Fines & Forfeitures	\$ 27,480	\$ 29,190	\$ 153,532	\$ 237,500	\$ 237,600	\$ 100	100%	\$ (208,310)	12%
Interest Earnings	191,600	105,881	(1,135)	220,000	220,000	-	100%	(114,119)	48%
Miscellaneous									
Rental Income	\$ 35,676	\$ 39,334	\$ 79,212	\$ 32,000	\$ 62,000	\$ 30,000	194%	\$ 7,334	123%
Cell Tower Rentals	252,131	85,634	330,866	383,000	383,000	-	100%	(297,366)	22%
Fixed Asset Disposition	25,792	31,628	29,893	30,000	31,628	1,628	105%	1,628	105%
Library	43,791	57,796	47,044	47,334	61,334	14,000	130%	10,462	122%
Sundry	32,384	22,464	149,908	63,123	63,123	-	100%	(40,659)	36%
Subtotal: Miscellaneous	\$ 389,774	\$ 236,856	\$ 636,923	\$ 555,457	\$ 601,085	\$ 45,628	108%	\$ (318,601)	43%
Operating Transfers In	1,636,066	2,931,431	8,217,539	11,185,944	10,121,944	(1,064,000)	90%	(8,254,513)	26%
TOTAL: NON-TAX RELATED REVENUES	\$ 9,700,362	\$ 11,278,170	\$ 34,634,184	\$ 36,194,109	\$ 36,763,237	\$ 569,128	102%	\$ (24,915,939)	31%

APPENDIX F

**City of Folsom, California
Housing Fund**

Revenue and Expense Statement
Quarter Ended December 31, 2018

	FY 2019	FY 2018 ACTUAL	FY 2019 BUDGET	FY 19 Forecast	VARIANCE		VARIANCE	
	As of 12/31/2018			As of 6/30/2019	Forecast vs Budget		Actual vs Budget	
					\$	%	\$	%
REVENUES:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Intergovernmental	-	-	-	-	-		-	
Charges for Current Services	8,850	19,123	20,000	20,000	-	100%	(11,150)	44%
Impact Fee Revenue	1,220,633	615,225	130,000	1,600,000	1,470,000	1231%	1,090,633	939%
Interest Revenue	156,156	28,659	50,000	200,000	150,000	400%	106,156	312%
Other Revenue	-	9,812,877	(93,353)	(93,353)	-	100%	93,353	0%
Operating Transfers In	-	-	-	-	-		-	
TOTAL REVENUES	1,385,638	10,475,884	106,647	1,726,647	1,620,000	1619%	1,278,991	1299%
EXPENDITURES:								
Salary & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Services & Supplies	-	-	-	-	-		-	
Contracts	11,300	18,667	100,000	100,000	-	100%	88,700	11%
Insurance	-	-	-	-	-		-	
Other Operating Expenses	-	-	-	-	-		-	
Capital Outlay	-	-	-	-	-		-	
Extraordinary Loss on Dissolution of RDAs	-	-	-	-	-		-	
Operating Transfers Out	3,324	4,045	6,647	6,647	-	100%	3,324	50%
TOTAL EXPENDITURES	14,624	22,712	106,647	106,647	-	100%	92,024	14%
APPROPRIATION OF FUND BALANCE	1,371,014	10,453,172	-	1,620,000				
FUND BALANCE, JULY 1	22,432,098	11,978,926	22,432,098	22,432,098				
FUND BALANCE	\$ 23,803,112	\$ 22,432,098	\$ 22,432,098	\$ 24,052,098				
NONSPENDABLE FUND BALANCE	(2,261,875)	(2,261,875)	(22,432,098)	(24,052,098)				
RESTRICTED FUND BALANCE	-	-	-	-				
COMMITTED FUND BALANCE								
ASSIGNED FUND BALANCE								
UNRESTRICTED FUND BALANCE (DEFICIT)	\$ 21,541,237	\$ 20,170,223	\$ -	\$ -				

APPENDIX G

**City of Folsom, California
Lighting and Landscaping Districts**

Revenue and Expenditure Statement
Quarter Ended December 31, 2018

	Fund 204	Fund 205	Fund 207	Fund 208	Fund 209	Fund 210	Fund 212	Fund 213	Fund 214	Fund 231	Fund 232
	Los Cerros	Briggs Ranch	Natoma Station	Folsom Heights	Broadstone Unit 3	Broadstone	Hannaford Cross	Lake Natoma Shores	Cobble Hills Reflect	Sierra Estates	Natoma Valley
Revenues:											
Special Assessment	182	245	391	71	200	819	-	92	170	-	-
Interest	1,555	521	-	251	963	-	421	1,079	432	164	1,641
Other Revenue	-	-	-	-	2,050	-	-	-	-	-	-
Total Revenue	\$ 1,737	\$ 766	\$ 391	\$ 322	\$ 3,213	\$ 819	\$ 421	\$ 1,171	\$ 602	\$ 164	\$ 1,641
Expenditures:											
Communications	278	185	556	-	-	1,020	185	93	371	93	93
Utilities	5,535	8,695	29,463	4,703	482	85,469	1,995	1,831	5,934	492	1,523
Contracts	1,850	2,687	6,535	1,727	5,724	30,352	936	811	7,975	802	1,044
Maintenance	2,595	7,042	21,035	1,820	-	44,411	4,220	2,192	13,384	535	8,535
Supplies	224	3,760	533	-	582	3,691	-	-	314	-	268
Transfers Out	3,226	8,076	19,010	252	350	33,023	2,255	1,808	5,424	700	4,081
Total Expenditures	\$ 13,708	\$ 30,445	\$ 77,132	\$ 8,502	\$ 7,138	\$ 197,966	\$ 9,591	\$ 6,735	\$ 33,402	\$ 2,622	\$ 15,544

APPENDIX G

**City of Folsom, California
Lighting and Landscaping Districts**

Revenue and Expenditure Statement
Quarter Ended December 31, 2018

	Fund 234	Fund 236	Fund 237	Fund 249	Fund 250	Fund 251	Fund 252	Fund 253	Fund 260	Fund 262	Fund 266
	Cobble Ridge	Praire Oaks Ranch	Silverbrook	Willow Creek East	Blue Ravine Oaks	Steeplechase	Willow Creek So.	Am River Canyon No.	Willow Springs	Willow Sprgs CFD#11	Broadstone 3 CFD #12
Revenues:											
Special Assessment	70	427	14	201	109	237	738	360	28	-	9,992
Interest	1,026	-	1,336	-	1,125	949	6,723	2,385	468	6,667	12,020
Other Revenue	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 1,096	\$ 427	\$ 1,350	\$ 201	\$ 1,234	\$ 1,186	\$ 7,461	\$ 2,745	\$ 496	\$ 6,667	\$ 22,012
Expenditures:											
Communications	-	-	-	-	185	93	927	-	-	278	327
Utilities	804	33,885	278	9,232	6,231	2,655	30,575	23,272	2,539	11,164	66,259
Contracts	673	7,476	742	2,756	4,889	1,197	7,368	1,743	1,630	5,431	15,855
Maintenance	2,519	35,154	730	7,830	1,215	2,314	9,652	2,104	-	18,363	47,224
Supplies	-	911	-	110	-	-	1,671	311	475	29	4,611
Transfers Out	818	32,953	760	6,528	726	2,429	5,600	1,172	258	9,302	35,851
Total Expenditures	\$ 4,814	\$ 110,379	\$ 2,510	\$ 26,456	\$ 13,246	\$ 8,688	\$ 55,793	\$ 28,602	\$ 4,902	\$ 44,567	\$ 170,127

APPENDIX G

**City of Folsom, California
Lighting and Landscaping Districts**

Revenue and Expenditure Statement
Quarter Ended December 31, 2018

	Fund 267	Fund 270	Fund 271	Fund 275	Fund 278	Fund 281	Fund 282	Fund 283	Fund 284	Fund 285	Fund 288	
	ARC No.2 CFD #13	ARC No. 2	Residences At ARC	ARC North #3	Blue Ravine Oaks No. 2	Folsom Hts #2	Broadstone #4	Islands CFD #16	Willow Creek Estates #2	Prospect Ridge	Maint Dist	TOTAL
Revenues:												
Special Assessment	637	117	-	595	96	196	684	-	196	-	-	16,867
Interest	1,376	1,686	769	8,382	1,714	1,815	691	1,062	944	95	-	58,260
Other Revenue	-	-	-	-	-	-	-	-	-	-	595	2,645
Total Revenue	\$ 2,013	\$ 1,803	\$ 769	\$ 8,977	\$ 1,810	\$ 2,011	\$ 1,375	\$ 1,062	\$ 1,140	\$ 95	\$ 595	\$ 77,772
Expenditures:												
Communications	83	-	185	556	-	-	-	-	-	-	-	5,508
Utilities	10,892	109	1,807	122	-	-	-	4,564	-	-	1,128	351,638
Contracts	20,150	1,013	1,083	2,949	539	9,773	70,477	11,850	62,443	539	-	291,019
Maintenance	14,061	-	1,865	17,914	2,295	2,908	3,369	9,074	1,299	-	-	285,659
Supplies	3,038	-	20	-	-	-	-	880	-	-	-	21,428
Transfers Out	11,071	226	2,470	9,929	2,258	3,841	7,650	8,535	1,597	2,610	-	224,789
Total Expenditures	\$ 59,295	\$ 1,348	\$ 7,430	\$ 31,470	\$ 5,092	\$ 16,522	\$ 81,496	\$ 34,903	\$ 65,339	\$ 3,149	\$ 1,128	\$ 1,180,041

APPENDIX H

City of Folsom, California Combined Water Funds* Revenue and Expense Statement Quarter Ended December 31, 2018

	FY 2018	FY 2019	FY 2018 ACTUAL	FY 2019 BUDGET	FY19 Forecast As of 6/30/2019	VARIANCE		VARIANCE	
	As of 12/31/2017	As of 12/31/2018				Forecast vs Budget	Actual vs Budget	\$	%
OPERATING REVENUES:									
Charges For Services	7,938,013	7,750,197	14,136,776	13,970,000	13,970,000	-	100%	(6,219,803)	55%
TOTAL OPERATING REVENUES	7,938,013	7,750,197	14,136,776	13,970,000	13,970,000	-	100%	(6,219,803)	55%
OPERATING EXPENSES:									
Employee Services	2,085,113	2,241,484	4,533,833	4,813,908	4,813,908	-	100%	(2,572,424)	47%
Utilities	330,998	349,837	741,339	776,200	776,200	-	100%	(426,363)	45%
Supplies	398,821	426,920	868,723	1,047,381	1,022,381	(25,000)	98%	(620,461)	41%
Maintenance and Operation	191,891	241,096	374,966	764,271	664,271	(100,000)	87%	(523,175)	32%
Contractual Services	813,382	761,450	1,776,221	2,997,649	2,397,649	(600,000)	80%	(2,236,199)	25%
Depreciation	-	-	3,984,380	-	3,984,380	3,984,380	-	-	-
Other Operating Expenses	435,899	367,499	917,427	1,171,063	849,063	(322,000)	73%	(803,564)	31%
TOTAL OPERATING EXPENSES	4,256,104	4,388,286	13,196,889	11,570,472	14,507,852	2,937,380	125%	(7,182,186)	38%
OPERATING INCOME	3,681,909	3,361,911	939,887	2,399,528	(537,852)		-22%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	885,227	516,035	1,915,984	1,200,915	1,091,915	(109,000)	91%	(684,880)	43%
Other	3,512	17,236	407,899	2,566,678	35,123	(2,531,555)	1%	(2,549,442)	1%
Investment Income	118,679	203,367	89,989	203,000	230,346	27,346	113%	367	100%
Intergovernmental	-	192,699	47,500	-	192,699	192,699	-	192,699	-
Proceeds of Financing	-	-	-	-	-	-	-	-	-
Debt Service Expense	(1,392)	(2,725)	(820,419)	(2,014,856)	(2,014,856)	-	100%	2,012,131	0%
Other Reimbursements	-	-	-	-	-	-	-	-	-
Capital Outlay - Projects	(788,778)	(419,612)	(132,878)	(3,907,592)	(2,584,592)	1,323,000	66%	3,487,980	11%
TOTAL NONOPERATING REVENUE (EXPENSE)	217,248	507,000	1,508,075	(1,951,855)	(3,049,365)	(1,097,510)	156%	2,458,855	-26%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,899,157	3,868,911	2,447,962	447,673	(3,587,217)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	800,000	-	918,000	100,000	100,000	-	100%	(100,000)	0%
Transfers Out	(280,701)	(463,852)	(1,299,264)	(1,043,561)	(1,043,561)	(1,097,510)	100%	579,709	44%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	519,299	(463,852)	(381,264)	(943,561)	(943,561)				
CHANGE IN NET ASSETS	4,418,456	3,405,059	2,066,698	(495,888)	(4,530,778)				
NET ASSETS, JULY 1	85,003,365	82,691,640	80,624,942	82,691,640	82,691,640				
NET ASSETS	89,421,821	86,096,699	82,691,640	82,195,752	78,160,862				
RESTRICTED NET ASSETS	(1,719,685)	(3,416,499)	(1,475,043)	(3,416,499)	(3,416,499)				
UNRESTRICTED NET ASSETS	\$ 87,702,136	\$ 82,680,200	\$ 81,216,597	\$ 78,779,253	\$ 74,744,363				

* Includes the following funds: Water Impact Fee, Water Operating, Water Capital and Water Meters
Prior year includes prior period adjustment for GASB 68

APPENDIX I

City of Folsom, California Combined Wastewater Funds* Revenue and Expense Statement Quarter Ended December 31, 2018

	FY 2018	FY 2019	FY 2018 ACTUAL	FY 2019 BUDGET	FY19 Forecast	VARIANCE		VARIANCE	
	As of 12/31/2017	As of 12/31/2018			As of 6/30/2019	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	3,227,156	3,264,664	6,429,347	6,480,000	6,521,000	41,000	101%	(3,215,336)	50%
Prison Services	33,600	33,600	67,200	67,200	67,200	-	100%	(33,600)	50%
TOTAL OPERATING REVENUES	3,260,756	3,298,264	6,496,547	6,547,200	6,588,200	41,000	101%	(3,248,936)	50%
OPERATING EXPENSES:									
Employee Services	1,165,134	1,214,330	2,551,775	2,582,191	2,582,191	-	100%	(1,367,861)	47%
Utilities	25,542	25,631	69,583	52,500	52,500	-	100%	(26,869)	49%
Supplies	112,923	93,450	249,725	557,714	427,714	(130,000)	77%	(464,264)	17%
Maintenance and Operation	97,094	39,251	219,247	315,500	254,500	(61,000)	81%	(276,249)	12%
Contractual Services	202,627	53,234	396,536	1,041,344	643,344	(398,000)	62%	(988,110)	5%
Depreciation	-	-	1,714,921	-	1,714,921	1,714,921		-	
Other Operating Expenses	133,478	136,617	341,421	295,358	344,358	49,000	117%	(158,741)	46%
TOTAL OPERATING EXPENSES	1,736,798	1,562,513	5,543,208	4,844,607	6,019,528	1,174,921	124%	(3,282,094)	32%
OPERATING INCOME (LOSS)	1,523,958	1,735,751	953,339	1,702,593	568,672		33%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	55,041	45,945	275,694	127,625	127,625	-	100%	(81,680)	36.0%
Investment Income	66,892	119,671	40,698	134,000	137,393	3,393	103%	(14,329)	89%
Other	1,933	59,425	797,277	4,779,638	155,936	(4,623,702)	3%	(4,720,213)	1%
Debt Service	-	-	-	-	-	-		-	
Capital Outlay - Projects	(1,312,024)	(88,823)	(233,900)	(6,180,881)	(2,680,881)	3,500,000	43%	6,092,058	1%
TOTAL NONOPERATING REVENUE (EXPENSE)	(1,188,158)	136,218	879,769	(1,139,618)	(2,259,927)	(1,120,309)	198%	1,275,836	-12%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	335,800	1,871,969	1,833,108	562,975	(1,691,255)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	30,000	-	-	-		-	
Transfers Out	(338,813)	(322,614)	(715,717)	(686,947)	(686,947)	-	0%	(364,333)	89%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(338,813)	(322,614)	(685,717)	(686,947)	(686,947)				
CHANGE IN NET ASSETS	(3,013)	1,549,355	1,147,391	(123,972)	(2,378,202)				
NET ASSETS, JULY 1	46,095,681	46,536,525	45,389,134	46,536,525	46,536,525				
NET ASSETS	46,092,668	48,085,880	46,536,525	46,412,553	44,158,323				
RESTRICTED NET ASSETS	(1,236,288)	(1,691,854)	(715,359)	(1,691,854)	(1,691,854)				
UNRESTRICTED NET ASSETS	\$ 44,856,380	\$ 46,394,026	\$ 45,821,166	\$ 44,720,699	\$ 42,466,469				

* Includes the following funds: Sewer Operating and Sewer Capital
Prior year includes prior period adjustment for GASB 68

APPENDIX J

City of Folsom, California Combined Solid Waste Funds* Revenue and Expense Statement Quarter Ended December 31, 2018

	FY 2018	FY 2019	FY 2018	FY 2019	FY19 Forecast	VARIANCE		VARIANCE	
	As of 12/31/2017	As of 12/31/2018	ACTUAL	BUDGET	As of 6/30/2019	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	5,265,832	5,303,281	10,612,191	10,559,000	10,753,800	194,800	102%	(5,255,719)	50%
TOTAL OPERATING REVENUES	5,265,832	5,303,281	10,612,191	10,559,000	10,753,800	194,800	102%	(5,255,719)	50%
OPERATING EXPENSES:									
Employee Services	2,337,023	2,444,253	5,027,897	5,272,603	5,272,603	-	100%	(2,828,350)	46%
Utilities	5,497	5,208	12,690	20,500	12,500	(8,000)	61%	(15,292)	25%
Supplies	388,114	460,674	910,928	1,117,651	1,038,651	(79,000)	93%	(656,977)	41%
Maintenance and Operation	315,554	330,676	651,498	538,133	666,133	128,000	124%	(207,457)	61%
Contractual Services	596,879	739,936	1,831,472	1,884,267	1,974,267	90,000	105%	(1,144,331)	39%
Depreciation	-	-	1,123,940	-	1,123,940	1,123,940	-	-	-
Other Operating Expenses	239,410	240,733	562,739	566,964	566,964	-	100%	(326,231)	42%
TOTAL OPERATING EXPENSES	3,882,477	4,221,480	10,121,164	9,400,118	10,655,058	1,254,940	113%	(5,178,638)	45%
OPERATING INCOME (LOSS)	1,383,355	1,081,801	491,027	1,158,882	98,742				
NONOPERATING REVENUE (EXPENSE):									
Impact Fees	104,052	94,898	228,252	225,300	195,300	(30,000)	86.7%	(130,402)	42%
Investment Income	37,686	66,056	32,008	41,000	66,056	25,056	161%	25,056	161%
Intergovernmental Revenues	78,570	469	120,235	161,000	469	(160,531)	0%	(160,531)	0%
Other	110,579	99,385	219,511	876,581	202,654	(673,927)	23%	(777,196)	11%
Debt Service-Expense	-	-	-	-	-	-	-	-	-
Capital Outlay	(101,886)	-	-	(1,093,082)	(1,093,082)	-	100%	1,093,082	0%
TOTAL NONOPERATING REVENUE (EXPENSE)	229,001	260,808	600,006	210,799	(628,603)	(839,402)	-298%	50,009	124%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,612,356	1,342,609	1,091,033	1,369,681	(529,861)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	17,640	-	35,280	35,280	-	0%	(17,640)	-100%
Transfers Out	(660,753)	(651,438)	(1,405,960)	(1,362,461)	(1,362,461)	-	0%	711,023	-92%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(660,753)	(633,798)	(1,405,960)	(1,327,181)	(1,327,181)				
CHANGE IN NET ASSETS	951,603	708,811	(314,927)	42,500	(1,857,042)				
NET ASSETS, JULY 1	(329,340)	(4,201,956)	(3,887,029)	(4,210,515)	(4,210,515)				
NET ASSETS	622,263	(3,493,145)	(4,201,956)	(4,168,015)	(6,067,557)				
RESTRICTED NET ASSETS	(285,826)	(207,132)	(37,584)	(207,132)	(207,132)				
UNRESTRICTED NET ASSETS	\$ 336,437	\$ (3,700,277)	\$ (4,239,540)	\$ (4,375,147)	\$ (6,274,689)				

* Includes the following funds: Solid Waste Operating, Solid Waste Capital, and Solid Waste Plan Area Capital
Prior year includes prior period adjustment for GASB 68

APPENDIX K

**City of Folsom, California
Transit Fund *
Revenue and Expense Statement
Quarter Ended December 31, 2018**

	FY 2018	FY 2019	FY 2018	FY 2019	FY19 Forecast	VARIANCE		VARIANCE	
	As of 12/31/2017	As of 12/31/2018	ACTUAL	BUDGET	As of 6/30/2019	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	241,950	242,888	545,373	525,200	350,133	(175,067)	67%	(282,312)	46%
Other	31,273	37,323	176,028	62,500	41,667	(20,833)	67%	(25,177)	60%
TOTAL OPERATING REVENUES	273,223	280,211	721,401	587,700	391,800	(195,900)	67%	(307,489)	48%
OPERATING EXPENSES:									
Employee Services	611,993	605,620	1,318,096	1,477,987	985,325	(492,662)	67%	(872,367)	41%
Utilities	6,922	4,772	10,449	15,150	10,100	(5,050)	67%	(10,378)	31%
Supplies	76,256	74,665	145,370	155,829	103,886	(51,943)	67%	(81,164)	48%
Maintenance and Operation	23,952	27,092	98,744	70,000	46,667	(23,333)	67%	(42,908)	39%
Contracts	791,531	874,211	1,673,534	1,911,060	874,211	(1,036,849)	46%	(1,036,849)	46%
Depreciation	-	-	576,018	-	336,014	336,014		-	
Other Operating Expenses	147,030	143,659	271,732	315,359	210,239	(105,120)	67%	(171,700)	46%
TOTAL OPERATING EXPENSES	1,657,684	1,730,019	4,093,943	3,945,385	2,566,442	(1,378,943)	65%	(2,215,366)	44%
OPERATING INCOME (LOSS)	(1,384,461)	(1,449,808)	(3,372,542)	(3,357,685)	(2,174,642)				
NONOPERATING REVENUE (EXPENSES):									
Interest	9,822	18,686	16,659	13,000	18,686	5,686	144%	5,686	144%
Intergovernmental	-	-	3,315,561	3,841,837	3,841,837	-	100%	(3,841,837)	0%
Misc Rev	4,000	4,037	4,000	(119,248)	4,037	123,285	-3%	123,285	-3%
Capital Outlay	-	-	-	(78,930)	-	78,930	0%	78,930	0%
TOTAL NONOPERATING REVENUE	13,822	22,723	3,336,220	3,656,659	3,864,560		106%		1%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,370,639)	(1,427,085)	(36,322)	298,974	1,689,918				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-		-	
Transfers Out	(166,731)	(110,747)	(266,402)	(298,974)	(199,800)	(99,174)	67%	188,227	37%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(166,731)	(110,747)	(266,402)	(298,974)	(199,800)				
CHANGE IN NET ASSETS	(1,537,370)	(1,537,832)	(302,724)	-	1,490,118				
NET ASSETS, JULY 1	2,217,494	(1,261,833)	(959,109)	(1,261,833)	(1,261,833)				
NET ASSETS	680,124	(2,799,665)	(1,261,833)	(1,261,833)	228,285				
RESTRICTED NET ASSETS	(22,651)	(7,028)	(14,855)	(7,028)	(7,028)				
UNRESTRICTED NET ASSETS	\$ 657,473	\$ (2,806,693)	\$ (1,276,688)	\$ (1,268,861)	\$ 221,257				

* Prior year includes prior period adjustment for GASB 68

APPENDIX L

City of Folsom, California

Risk Management

Revenue and Expense Statement

Quarter Ended December 31, 2018

	FY 2018 As of 12/31/2017	FY 2019 As of 12/31/2018	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 Forecast As of 6/30/2019
OPERATING REVENUES:					
Charges for services	7,861,920	7,927,439	15,723,751	16,160,807	16,160,807
Penalty Fines	-	-	-	-	-
Interest revenue	12,909	61,731	(39,342)	20,000	115,000
Reimbursement	645,591	655,740	1,316,466	1,616,001	1,311,480
Other revenue	47,262	1,213	508,845	1,000	2,000
Total operating revenues	8,567,682	8,646,123	17,509,720	17,797,808	17,589,287
OPERATING EXPENSES:					
Employee Services					
Active Employees:					
Wages	64,503	47,155	137,370	202,171	103,622
FICA	5,079	4,897	10,747	13,068	10,509
PERS	23,522	19,699	45,716	54,713	42,524
Deferred Compensation	1,601	1,175	3,414	4,077	2,582
Workers Compensation	989,994	1,065,369	2,028,983	2,187,706	2,130,738
Liability	1,704,086	1,798,574	1,704,086	1,374,309	1,798,574
Health Insurance	2,826,905	2,937,934	6,400,256	7,381,911	6,359,358
Vision	35,381	39,045	80,105	98,106	81,800
Dental	261,558	265,520	592,180	667,151	617,506
Employee Assistance Program	5,228	5,546	7,387	11,257	11,257
Health Retirement Account	54,500	64,175	124,350	154,200	154,200
Health Savings Account	19,705	18,906	43,707	35,908	35,908
Contracts	534,947	561,941	623,701	1,051,864	1,051,864
Retirees:					
PERS	6,815	6,948	6,816	-	6,948
Health Insurance	1,941,531	2,001,506	4,153,355	4,134,763	4,006,011
Vision	27,071	27,049	55,317	55,780	55,780
Dental	193,680	181,574	384,061	370,824	364,648
Total operating expenses	8,696,106	9,047,013	16,401,551	17,797,808	16,833,829
CHANGE IN NET ASSETS	(128,424)	(400,890)	1,108,170	-	755,458
NET ASSETS, BEGINNING OF YEAR	9,922,245	11,030,415	9,922,245	11,030,415	11,030,415
RESTRICTED FOR INSURANCE DEPOSIT	3,559,627	3,034,476	3,034,476	3,034,476	3,034,476
UNRESTRICTED NET ASSETS	6,234,194	7,595,049	7,995,939	7,995,939	8,751,397
NET ASSETS	9,793,821	10,629,525	11,030,415	11,030,415	11,785,873

APPENDIX M

City of Folsom, California

Risk Management

Revenue and Expense Statement

Quarter Ended December 31, 2018

	Active Employees							Total
	General Fund	Redevelopment Agency	Water	Waste Water	Solid Waste	Transit	Retirees	
OPERATING REVENUES:								
Charges for services	\$ 4,472,597	\$ -	\$ 439,404	\$ 243,990	\$ 606,174	\$ 212,726	\$ 1,952,548	\$ 7,927,439
Fines	-	-	-	-	-	-	-	-
Interest revenue	38,762	557	3,730	2,018	4,053	1,521	11,090	61,731
Reimbursements	267,507	-	22,983	12,912	34,134	7,377	310,827	655,740
Other Revenue	1,213	-	-	-	-	-	-	1,213
Total operating revenues	\$ 4,780,079	\$ 557	\$ 466,117	\$ 258,920	\$ 644,361	\$ 221,624	\$ 2,274,465	\$ 8,646,123
OPERATING EXPENSES:								
Active Employees:								
Wages	\$ 35,299	\$ -	\$ 3,468	\$ 1,926	\$ 4,784	\$ 1,679		\$ 47,155
FICA	3,666	-	360	200	497	174		4,897
PERS	15,556	-	2,341	-	1,802	-		19,699
Deferred Compensation	880	-	86	48	119	42		1,175
Workers' Compensation	827,107	-	70,586	36,105	104,908	26,663	-	1,065,369
Liability	1,385,927	-	116,457	54,347	183,032	58,811	-	1,798,574
Health Insurance	2,333,425	-	187,755	91,867	266,555	58,331	-	2,937,933
Vision	31,011	-	2,495	1,221	3,543	775	-	39,045
Dental	210,887	-	16,969	8,303	24,090	5,272	-	265,520
Employee Assistance Program	4,329	-	364	179	526	148	-	5,546
Health Retirement Account	49,727	-	3,575	1,550	6,688	2,635	-	64,175
Health Savings Account	16,338	-	1,556	-	824	188	-	18,906
Contracts	561,941	-	-	-	-	-	-	561,941
Retirees:								
PERS	-	-	-	-	-	-	6,948	6,948
Insurance/Retiree	-	-	-	-	-	-	2,001,506	2,001,506
Retiree Vision	-	-	-	-	-	-	27,049	27,049
Retiree Dental	-	-	-	-	-	-	181,574	181,574
Total operating expenses	\$ 5,476,092	\$ -	\$ 406,012	\$ 195,746	\$ 597,368	\$ 154,718	\$ 2,217,077	\$ 9,047,012
CHANGE IN NET ASSETS	(696,013)	557	60,104	63,175	46,993	66,906	57,388	(400,890)
NET ASSETS, BEGINNING OF YEAR	7,776,284	82,257	610,911	294,786	741,178	217,981	1,307,018	11,030,415
RESTRICTED FOR INSURANCE DEPOSIT	2,311,176	14,243	212,136	109,639	289,516	97,766	-	3,034,476
UNRESTRICTED	4,769,096	68,571	458,879	248,321	498,654	187,121	1,364,406	7,595,049
NET ASSETS, END OF YEAR	\$ 7,080,271	\$ 82,814	\$ 671,015	\$ 357,961	\$ 788,171	\$ 284,887	\$ 1,364,406	\$ 10,629,525

APPENDIX N

City of Folsom, California Compensated Leave Revenue and Expense Statement Quarter Ended December 31, 2018

	FY 2018	FY 2019	FY 2018	FY 2019	FY 19 Forecast	VARIANCE		VARIANCE	
	As of 12/31/2017	As of 12/31/2018	ACTUAL	BUDGET	As of 6/30/2019	Forecast vs Budget		Actual vs BUDGET	
						\$	%	\$	%
REVENUES:									
Reimbursements	418,900	356,588	837,799	724,588	724,588	-	100%	(368,000)	49%
Interest	6,593	15,542	16,911	15,000	25,000	10,000	167%	542	104%
Other revenue	-	-	-	604,412	-	(604,412)	0%	(604,412)	0%
Operating Transfers In	-	-	-	-	-	-		-	
TOTAL REVENUES	425,493	372,130	854,710	1,344,000	749,588	(594,412)	56%	(971,870)	28%
EXPENDITURES:									
Annual Leave Wages	296,465	271,406	546,202	725,000	550,000	(175,000)	76%	(453,594)	37%
Annual Leave Benefits	-	-	-	-	-	-		-	
Operating Transfers Out	-	309,500	-	619,000	619,000	-	100%	(309,500)	50%
Services & Supplies	-	-	-	-	-	-		-	
TOTAL EXPENDITURES	296,465	580,906	546,202	1,344,000	1,169,000	175,000	87%	763,094	43%
APPROPRIATION OF FUND BALANCE	129,028	(208,776)	308,508	-	(419,412)				
FUND BALANCE, JULY 1	1,102,392	1,410,900	1,102,392	1,410,900	1,410,900				
FUND BALANCE	1,231,420	1,202,124	1,410,900	1,410,900	991,488				
RESTRICTED FUND BALANCE	-	-	-	-	-				
UNRESTRICTED FUND BALANCE	\$ 1,231,420	\$ 1,202,124	\$ 1,410,900	\$ 1,410,900	\$ 991,488				

APPENDIX O

City of Folsom

Outstanding Debt

Quarter Ended December 31, 2018

<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	Revenue Bond	Jul-08	Prairie Oaks Ranch A/D	11,955,000	1,510,000	Sep-19
Governmental	Revenue Bond	Mar-98	Hannaford Cross A/D	2,860,000	-	Sep-20
Governmental	Revenue Bond	Apr-99	Legends, Cobble Hills, Ridgeview & Cresleigh A/D	6,125,000	-	Sep-20
					Called Sep '18	
					Called Sep '18	
Governmental	Revenue Bond	Jul-10	Finance CFD Debt	23,180,000	10,930,000	Sep-24
Governmental	Revenue Bond	Jul-11	Finance CFD Debt	10,855,000	5,665,000	Sep-24
Governmental	Revenue Bond	Jul-12	Finance CFD Debt	15,034,361	4,266,540	Sep-21
Governmental	Revenue Bond	Sep-15	Finance CFD Debt	6,675,000	6,290,000	Sep-45
Governmental	Revenue Bond	Jul-17	Finance CFD Debt	46,885,000	44,175,000	Sep-32
Governmental	Revenue Bond	Aug-17	Finance CFD Debt	28,530,000	28,530,000	Sep-47
Governmental	Revenue Bond	Jun-18	Finance CFD Debt	13,255,000	13,255,000	Sep-48
Governmental	Other (Assignment Agreement)	Mar-12	Ref 02 FPFA Debt & 01 COPs	10,538,467	1,610,219	Oct-26
Governmental	Tax Allocation Bond	Oct-16	RDA Projects	53,755,000	<u>49,375,000</u>	Aug-36
Total Outstanding Governmental Debt					<u><u>\$ 165,606,759</u></u>	
Water	Revenue Bond	Dec-09	Refund 1998 Water Bonds	15,825,000	9,515,000	Dec-28
Water	Revenue Bond	Jul-13	Refund 2005A Water Bonds	12,779,582	<u>9,923,757</u>	Dec-33
Total Outstanding Business Type Activity Debt					<u><u>\$ 19,438,757</u></u>	

APPENDIX P

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis

Quarter Ended December 31, 2018

Project Number	Category	Project Description	Budget FY 18-19	Total Expended FY 18-19	% of Budget Expended
2012	Culture and Recreation	Davies Park	1,084,513	-	0.00%
2434	Culture and Recreation	Econome Park (formerly Parkway Site #44)	1,695,491	741,540	43.74%
2604	Culture and Recreation	Empire Ranch Park Site #51	400,000	-	0.00%
PK1602	Culture and Recreation	Johnny Cash Art Park	90,000	8,845	9.83%
PK1502	Culture and Recreation	Johnny Cash Trail Art Experience	592,622	31,232	5.27%
9316	Culture and Recreation	Lew Howard Park	338,458	-	0.00%
PK1406	Culture and Recreation	Zoo Barn	-	1,162	
			4,201,084	782,779	18.63%
PW1701	Drainage	Double Tree Ct Storm Drain Rehab	-	-	
7010	Drainage	Localized Drainage Improvements	125,256	63,429	50.64%
PW1610	Drainage	Sibley Street Drainage	100,000	-	0.00%
PW1401	Drainage	Storm Drain Pond	603,569	143,377	23.75%
PW1703	Drainage	Weather Station	79,859	-	0.00%
			908,684	206,806	22.76%
na	General Services	Fire Apparatus	-	-	
na	General Services	Fire Station 38 (Remodel)	600,000	5,400	0.90%
PW1807	General Services	Historic Folsom STN Restroom	136,500	48,713	35.69%
FD0801	General Services	Fire Station 39 (Empire Ranch)	2,036,041	1,800,570	88.43%
na	General Services	Police Vehicle Replacements	670,982	164,147	24.46%
			3,443,523	2,018,830	58.63%
2711	Open Space and Greenbelts	Folsom Lake/Johnny Cash Trail – Ph. II	229,999	225,593	98.08%
PK1604	Open Space and Greenbelts	Folsom Placerville Rail Trail	1,054,430	25,750	2.44%
PK1003	Open Space and Greenbelts	HBWC – Levy Park Trail	-	-	
PK1506	Open Space and Greenbelts	HBWC – Parkway/Empire Ranch Bridge	-	-	
PK0902	Open Space and Greenbelts	Lake Natoma Class 1 Trail – Phase II	1,945,112	1,235,756	63.53%
PK0904	Open Space and Greenbelts	Lake Natoma Water Front Trail	-	-	
PK1601	Open Space and Greenbelts	Oak Parkway Trail Undercrossing	2,163,481	289,400	13.38%
			5,393,022	1,776,499	32.94%
WW1403	Wastewater	ARC Sewer Access R&R	1,492,578	29,542	1.98%
WW1501	Wastewater	FPA EVP Sewer LS & FM	472,230	27,313	5.78%
WW1601	Wastewater	Folsom Zoo Sewer Line	-	-	
WW1404	Wastewater	Natoma Alley R&R	2,143,544	23,592	1.10%
WW1701	Wastewater	Pump Station No. 2 Odor Control	267,860	14,068	5.25%
WW1503	Wastewater	Sewer Lateral R&R	290,600	-	0.00%
WW1502	Wastewater	Greenback Sewer & Lift Station Improvements	200,000	23,141	11.57%
WW1702	Wastewater	WTP Grading & Pump Station No. 1 Basin Reuse	243,027	-	0.00%
			5,109,839	117,656	2.30%
PW1702	Streets	Auto Mall Rehab	400,000	-	0.00%
2409	Streets	City Wide ADA Compliance	150,000	-	0.00%
PW1603	Streets	East Bidwel Widening & Sidewalk	341,518	3,814	1.12%
PW1502	Streets	Energy Efficient Traffic Sig & Lights	65,000	55,853	85.93%
PW1705	Streets	Folsom Lake Crossing Bridge Deck Rehab	150,000	-	0.00%
PW1604	Streets	Folsom Lake Crossing Safety Improvements	400,000	-	0.00%
PW1803	Streets	Greenback-Madison/FA Paving	2,144,617	1,852,169	86.36%
PW0804	Streets	Green Valley Rd Widening	5,818,402	1,838	0.03%
PW1905	Streets	Iron Point @ Railroad Crossing Modifications	550,000	-	
2480	Streets	Intelligent Transp System Plan	150,000	30,095	20.06%
PW1801	Streets	Neighborhood Street & SW Rehab	300,000	-	0.00%
PW1805	Streets	Parkway Drive Soil Stabilization	51,931	-	0.00%
PW1804	Streets	Empire Ranch Rd Interchange	1,220,611	97,754	8.01%
PW1808	Streets	Cimmaron Overlay & Pavement	171,711	172,099	100.23%
PW1802	Streets	Sidewalk Improvement	-	-	
PW1602	Streets	Signal/Delineation Modification	395,000	-	0.00%
8017	Streets	Street Overlay / Pavement Mgmt	1,551,978	83,430	5.38%
2310	Streets	Streetlight / Traffic Pole Imp	50,000	-	0.00%
8023	Streets	Traffic Safety Projects	170,000	30,289	17.82%

APPENDIX P

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis

Quarter Ended December 31, 2018

Project Number	Category	Project Description	Budget FY 18-19	Total Expended FY 18-19	% of Budget Expended
2615	Streets	Traffic Signal Improvements	3,000,000	510,749	17.02%
2108	Streets	Traffic Signal System Upgrades	200,000	23,798	11.90%
			17,280,768	2,861,888	16.56%
PW1607	Transportation	Capital SE Connector Project Seg D3	50,000	719	1.44%
PW1608	Transportation	Highway 50 Facilities	50,000	31,573	63.15%
PW1704	Transportation	Lake Natoma Crossing-Right Turn Approach	100,000	-	0.00%
8084	Transportation	Light Rail Project	150,000	-	0.00%
9432	Transportation	Orangevale Bridge	-	-	
2389	Transportation	Rainbow Bridge Rehab	-	-	
			350,000	32,292	9.23%
WA1405	Water	FPA Hwy 50 Water Crossing Pipeline	-	-	
WA1406	Water	FPA PRV Stations	-	-	
WA1201	Water	FPA Willow Hill Pipeline Rehab Ph 2	693,397	3,618	0.52%
WA1408	Water	FPA Zone 4 & Zone 5 BPS	-	-	
WA1409	Water	FPA Zone 5 Tank & Zone 6 BPS	559,312	3,868	0.69%
WA1507	Water	GSWC Inter-tie Booster Pump Station	1,550,512	32,295	2.08%
WA1601	Water	Cimmaron Tank Rehab	322,864	-	0.00%
WA1603	Water	Water System Rehab Project #1	179,074	1,039	0.58%
WA1802	Water	WTP Actiflo-Polymer Capacity	1,988,299	55,633	2.80%
WA1602	Water	WTP Fiber Line	-	-	
WA1803	Water	WTP Lime System Upgrades	284,482	16,944	5.96%
WA1801	Water	WTP Resv 2 Tank Rehab	666,733	535,085	80.25%
			6,244,673	648,482	10.38%
			\$ 42,931,593	\$ 8,445,232	19.67%