



CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City of Folsom Quarterly Financial Report

Fiscal Year 2018-19 Third Quarter

May 28, 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.

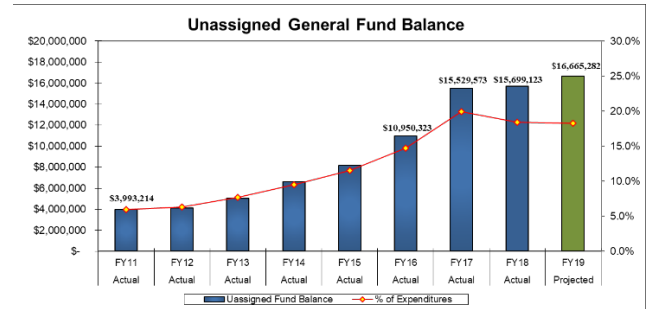
This Quarterly Financial Report is an analysis of the unaudited financial status of the City’s major funds through the third quarter of Fiscal Year (FY) 2018-19, covering the period from January 2019 through March 2019. The report provides an analysis of each fund’s revenues, expenditures and fund balance 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 March 31, 2019. 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 \$91.95 million and projected expenditures are \$91.13 million. This results in an increase to fund balance of \$827,000 and a current projected year-end unassigned fund balance of \$16.67 million or 18.3% of expenditures.

Following is a chart of the fund balance over the last nine years which illustrates 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 March 2019 unemployment rate for the State and County at 4.6% and 4.3% respectively. Folsom’s unemployment rate was 3.1%. There were 36,600 people employed in Folsom in March 2019. The unemployment rate in March showed a slight increase in all three areas (State, County and Folsom) when compared December 2018, 4.1%, 3.6% and 2.6% respectively. When compared to March 2018 all three areas showed a slight increase in the unemployment rate. According to UCLA Anderson Forecast unemployment in California will rise to an average of 4.5% during 2019.

A comparison of home sales through the third quarter of FY 2019 to FY 2018 shows the number of home sales decreased by 15.89%, with the median sales price increasing by 6.53%.

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 \$91.95 million for FY 2019. This is an increase of \$5.84 million over the FY 2018 revenue amount and \$44,000 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.

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



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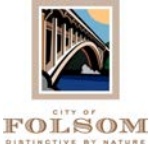
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General Fund Revenues by Source

	Budget	Forecast	%
Property Tax	\$25,925,124	\$25,949,552	100.1%
Sales and Use Tax	24,862,534	24,970,206	100.4%
Trans Occup Tax	2,175,000	2,307,669	106.1%
Real Prop Transfer	550,000	576,097	104.7%
Franchise Fees	870,320	832,000	95.6%
Other Taxes	1,000,000	1,120,000	112.0%
Lic And Permits	2,104,300	2,944,967	139.9%
Intergovt Revenue	7,060,729	7,439,085	105.4%
Charges For Serv	14,830,179	14,914,738	100.6%
Fines & Forfeitures	237,500	159,850	67.3%
Interest Rev	220,000	224,000	101.8%
Miscellaneous	842,291	582,741	69.2%
Transfers In	11,229,566	9,931,021	88.4%
Total	\$ 91,907,543	\$ 91,951,926	100.0%

- Property tax revenues are currently projected for FY 2019 at \$25.95 million. This projection is \$1.41 million (5.75%) 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 \$24.97 million compared to \$22.29 million in the previous fiscal year. This is a \$2.68 million (12.00%) increase from the FY 2018 amount. Through the third quarter the sales tax receipts were \$14.64 million in FY 19 compared to FY 18 which was \$13.53 million.
- Transient Occupancy Tax (TOT) collections are projected to end the fiscal year at \$2.31 million, which is \$133,000 (6.10%) higher than the budgeted amount, and an increase of \$110,000 (5.00%) when compared to the FY 2018 amount.
- Business Licenses and Building Permits through the third quarter were \$2.29 million. Compared to the prior year this is an increase of approximately \$420,000. Business Licenses through the third quarter increased by approximately \$64,000 while Building Permits increased by approximately \$355,000. The current year-end estimate is \$2.83 million which is \$845,000 (42.50%) higher than the FY 2019 budgeted amount, an increase of \$334,000 (13.38%) when compared to the FY 2018 amount.

- Intergovernmental revenues through the third quarter were \$3.81 million. Intergovernmental revenues mainly consist of vehicle license in-lieu fees (VLF), of which approximately 50% has been received and is budgeted at \$6.61 million. The projected year-end estimate for all intergovernmental revenues is \$7.44 million. Compared to the prior year, this is an increase of approximately \$173,000 or 2.38%. The increase is mainly due to a projected increase of \$380,000 in VLF and is offset by a decrease of \$208,000 of Federal and State grants when compared to the prior year.
- Charges for services received through the third quarter were \$9.64 million. Compared to the third quarter of FY 2018 this is a decrease of approximately \$146,000. The total current year-end estimate for charges for services is \$14.91 million which is \$85,000 more than the budgeted amount. In the Fire Department ambulance revenues are projected at \$4.04 million which is an increase compared to the budget of \$241,000 and an increase from the prior year of \$130,000, mainly attributed to a third ambulance being in operation since December 2017. Reimbursements from the Office of Emergency Services (OES) are projected at \$858,000, which is an increase from the budgeted amount of \$748,000 and \$103,000 greater than the prior year of \$755,000. Parks and Recreation charges are projected to be \$4.84 million which is less than the budgeted amount of \$5.02 million by \$181,000 and an increase from the prior year of \$33,000. Compared to FY 2018, total projected charges for services of \$14.91 million is \$834,000 (-5.30%) less than the prior year amount of \$15.75 million. Development fees are currently projected to be \$3.39 million, a decrease compared to FY 18 of \$670,000 and \$1.04 million below the budgeted amount of \$4.43 million.
- Miscellaneous revenues are projected at \$583,000 compared to the prior year of \$637,000. The current year-end estimate is \$260,000 less than the budgeted amount of \$842,000.
- Transfers In were budgeted at \$11.23 million and are projected at year end to be \$9.93 million. The prior year transfers in were \$8.22 million. The budgeted increase in FY19 was mainly for facility and equipment repairs and replacements.



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GENERAL FUND EXPENDITURES

Expenditures are projected at \$91.13 million for FY 2019. Compared to the prior year and excluding non-departmental and transfers out, expenditures increased approximately \$4.68 million or 8.32%. 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 \$1.32 million (6.54%) over the budgeted amount, which is mainly seen in overtime costs and partially offset by \$858,000 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. Due to the increase in ambulance billings, the contracted cost to process the billings has increased by approximately \$90,000.

➤ Library – Projected to end the fiscal year \$109,000 (6.27%) over the budgeted amount, which is due to a \$67,000 increase in salaries and benefits and a \$42,000 increase in services and supplies due mostly to the purchasing of library books for circulation.

The current year-end projection for General Fund expenditures is \$91.13 million, which is \$782,000 below the budgeted amount of \$91.91 million. The General Fund expenditures by category are as follows:

General Fund Expenditures by Category

	Prior Year	Forecast	%
Salaries	\$ 34,543,440	\$ 37,029,872	107.2%
Benefits	21,490,522	23,664,372	110.1%
O&M	25,151,725	24,591,838	97.8%
Capital Outlay	1,908,583	4,931,000	258.4%
Debt Service	2,189,784	908,203	41.5%
Transfers Out	-	-	0.0%
Total Expenditures	\$ 85,284,054	\$ 91,125,285	106.8%

The General Fund expenditures by department are as follows:

General Fund Expenditures by Department

	Budget	Forecast	%
City Council	\$ 116,915	\$ 115,015	98.4%
City Manager	1,406,950	1,221,250	86.8%
City Clerk	610,965	603,720	98.8%
Mgmt & Budget	4,624,708	4,405,438	95.3%
City Attorney	914,560	885,860	96.9%
Human Res	753,526	687,526	91.2%
Police	22,975,106	22,676,774	98.7%
Fire	20,164,533	21,483,448	106.5%
Comm Dvlpmt	6,888,119	6,387,560	92.7%
Parks & Rec	17,002,321	16,928,160	99.6%
Library	1,742,595	1,851,795	106.3%
Public Works	7,459,810	6,941,304	93.0%
Non-Dept	7,247,435	6,937,435	95.7%
Transfers Out	-	-	0.0%
Total Expenditures	\$ 91,907,543	\$ 91,125,285	99.15%

SPECIAL REVENUE FUNDS

Housing Fund

As of March 31, 2019, total revenues of \$1,924,377 consisted mostly of \$1,739,031 in impact fees. There were \$19,985 in expenditures for the third quarter. Fund balance was \$24,336,490 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, 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
- Evaluating updates to the L&L streetlight and landscape lights to LEDs



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- Removing mistletoe in L&L trees where feasible
- Changing irrigation controllers to include central controls and flow sensors
- Working on 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-March 2019:

District	Project	Cost
Broadstone	Completion of Zone C painting. Begin landscaping in Zone C	\$1,100
Broadstone No. 3	Removed dead/dying trees on Cavitt and replaced trees	\$29,000
Cobble Hills Ridge/Reflections	Natural Park landscaping	\$6,200
ARCN	Invasive tree removals and replacements	\$7,300
Willow Creek East	Tree encroachment removals	\$6,760
Folsom Plan Area	Began maintenance of 4.2 acre of landscaping	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 third quarter the fund had a positive cash balance of \$854,252. 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 third quarter, this fund had a negative cash balance of \$721,512, revenues of \$1.87 million and expenditures of \$1.79 million. The revenues consisted mostly of \$1.57 in grant reimbursements and \$85,133 in impact fees which compared to the prior year impact fees decreased by \$9,883. The majority of the grant expenditures relate to the Lake Natoma Class I Trail Phase II and Oak Parkway Trail projects.

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 FY18, 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 \$15.58 million (87% of budget) and total expenses are projected at \$20.16 million (108% of budget), resulting in expenses exceeding revenues by \$4.58 million.

Charges for services for FY 2019 are projected at \$13.82 million; a decrease of \$322,000 compared to the prior year (\$14.14 million) and reflect a minor decrease in water consumption. Impact fees are also projected to decrease by \$822,000 over the prior year amount of \$1.92 million. The FY 2019 projected expenses compared to the FY 2018 show an increase of approximately \$3.51 million after adjusting for debt service. Excluding debt service, capital outlay costs and depreciation, projected current year expenses are \$11.28 million or \$769,000 more than prior year and due mainly to an increase in contract services (\$505,000) and maintenance costs (\$249,000).

Projected debt service for FY19 is \$2.01 million, the same as the prior year. Projected capital outlay costs are \$2.87 million, or \$575,000 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 \$14.49 million (86% of budget) and \$13.30 million (91% of budget). This would result in non-capital revenues exceeding expenses by \$1.19 million.

Following is a chart of the Operating and Capital Revenues and Expenses for FY 015 through 2019:

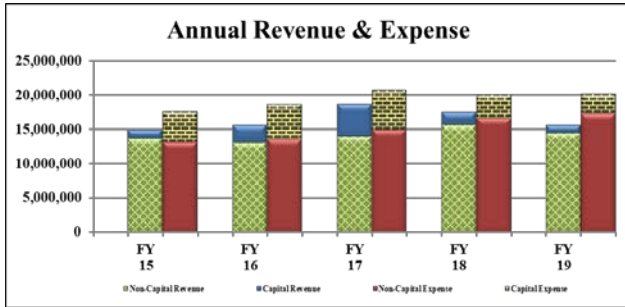


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Wastewater Fund

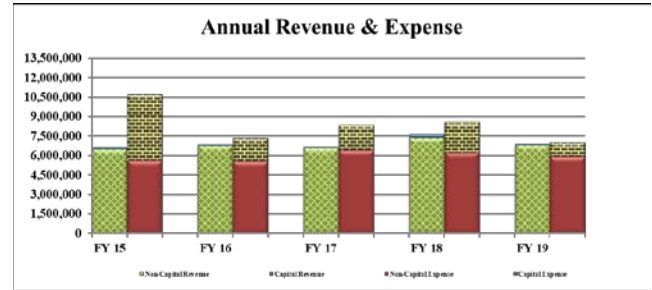
The Wastewater Fund is reported on a combined basis and includes the Wastewater Operating and Wastewater Capital Funds.

Total projected year-end revenues for FY 2019 are \$6.93 million (60% of budget) and expenses are \$7.02 million (59% of budget), resulting in expenses exceeding revenues by \$86,000. Projected charges for services are \$6.49 million, or \$65,000 more than the prior year (\$6.43 million) and impact fees are projected at \$105,000, or \$171,000 less than the prior year (\$276,000). Expenses show an increase when compared to the prior year by \$525,000. Excluding capital outlay costs and depreciation, projected current year expenses are \$4.22 million, a decrease of \$322,000 over the prior year, mostly due to decreases in salaries (\$96,000), maintenance (\$84,000) and contract services (135,000).

The current projection for revenues and expenses, excluding capital sources (impact fees) and uses (capital outlays and depreciation) are \$6.83 million (60% of budget) and \$4.22 million (76% of budget). This would result in non-capital revenues exceeding expenses by \$2.61 million.

Projected capital outlay costs are \$1.07 million, or \$1.28 million less than the prior year.

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



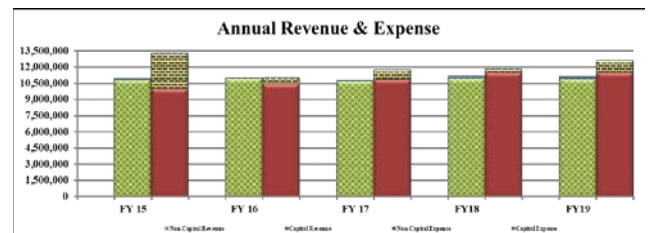
Solid Waste Fund

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 \$11.16 million (94% of budget) and expenses are \$12.65 million (107% of budget). Compared to the prior year, revenues decreased by \$47,000 and expenses increased by \$1.12 million.

The current projection for revenues and expenses, excluding capital, are \$10.94 million (94% of budget) and \$10.40 million (97% of budget). Compared to the prior year, non-capital revenues decreased by \$44,000 and non-capital expenses decreased by \$5,000.

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 \$4.17 million (97% of budget) and expenses are \$2.49 million (58% of budget), resulting in revenues exceeding expenses by \$1.68 million.

Total projected expenses of \$2.49 million decreased by \$1.87 million compared to the prior year. The decrease in expenses is due to the 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



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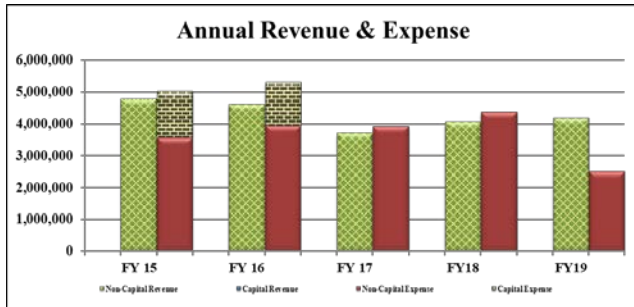
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and became effective in February 2019. Total revenues of \$4.17 increased by \$114,000 but were mostly due to a \$526,000 increase in intergovernmental revenues. Excluding intergovernmental revenues, operating revenues decreased \$413,000 compared to the prior year.

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 March 31, 2019, the City has paid \$5.04 million for medical, vision, and dental premiums for active employees, \$3.34 million for retirees and \$1.62 million for workers’ compensation premiums. Liability insurance payments were \$1.8 million. The total expenditures for FY 2019 are projected at \$16.48 million. Compared to last fiscal year this is an increase of \$77,000.

Active employees have contributed \$550,000 and retirees have contributed \$474,000 towards medical premiums through March 31, 2019. Departmental reimbursements to the Risk Management fund through the third quarter totaled \$11.76 million compared to the prior year of \$11.79 million. The Risk Management Fund is projected to increase fund balance by approximately \$788,000.

Unrestricted net assets are projected to end the fiscal year at approximately 53.30% of expenditures. The fund is currently at a level to stabilize the cost to the other funds.

Outstanding Debt

As of March 31, 2019, 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 3rd 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 third quarter of FY 2019, the City budgeted projects totaled \$42,931,593. Through the third quarter, the Fire Department spent \$2,161,414 (106% of budget) on Fire Station 39 (Empire Ranch) and the Police Department spent \$563,253 (84%) on outfitting vehicles and purchasing one motorcycle and ten vehicles.

The Parks and Recreation Department spent \$1,483,052 (76%) on the Lake Natoma Class 1 Trail – Phase II, \$766,453 (35%) on the Oak Parkway Trail Undercrossing, \$225,593 (98%) on the Folsom Lake/Johnny Cash Trail Phase II (Open Space and Greenbelts) and \$1,004,651 (59%) on the Econome Park Project (Culture and Recreation).

The Public Works Department spent \$1,996,906 (93%) on the Greenback-Madison Paving, \$613,292 (20%) for traffic signal improvements, \$172,099 (100%) on the Cimmaron Overlay & Pavement Project.

The Wastewater Department spent \$135,726 (9%) on the ARC Sewer Access R&R and \$135,715 (51%) on the Pump Station No. 2 Odor Control. The Water Department spent \$626,123 (94%) on the Water Treatment Plant Reservoir #2 Tank Rehabilitation.

The following table provides a summary of CIP activity through March 31, 2019:

	CIP Activity		% of Budget
	Budget	Actual	
Culture and Recreation	\$ 4,201,084	\$ 1,059,316	25.2%
Drainage	908,684	373,781	41.1%
General Services	3,443,523	2,820,660	81.9%
Open Space & Greenbelts	5,393,022	2,555,718	47.4%
Wastewater	5,109,839	489,606	9.6%
Streets	17,280,768	3,777,921	21.9%
Transportation	350,000	64,726	18.5%
Water	6,244,673	885,459	14.2%
Total	\$ 42,931,593	\$ 12,027,187	28.0%

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, 2019:



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Fund	Fund Name	Non-Capital		% of Non-Capital
		Budget FY17-18	Encumbrance \$ Total	
10	General Fund	\$ 80,506,157	\$ 2,580,678	3.21%
23	Public Works	5,688,247	71,830	1.26%
203	Traffic Congestion Relief	9,526	9,526	
221	Housing Trust	80,000	13,290	16.61%
225	General Plan Amendment	160,000	-	0.00%
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	6,080	1.66%
246	Planning Services	300,000	333,174	111.06%
279	RDA	3,746,900	-	0.00%
519	Transit	3,945,385	1,434	0.04%
520	Water Operating	13,280,328	1,114,969	8.40%
522	Water Meters	150,200	88,123	58.67%
530	Wastewater Operating	4,764,607	627,550	13.17%
536	FAC Augmentation	8,426	8,426	100.00%
540	Solid Waste Operating	9,215,118	161,099	1.75%
543	Landfill Closure	100,000	186,481	186.48%
606	Risk Management	18,049,900	2,172	0.01%
751	Police Special Revenue	34,181	34,181	100.00%
760	Wetland/Open Space Maint	10,000	9,760	97.60%
Total Non-Capital		\$ 140,915,305	\$ 5,248,773	3.72%
Fund	Fund Name	Capital		% of Capital
		Budget	Encumbrance \$ Total	
10	General Fund	\$ 5,274,656	\$ 886,572	16.81%
23	Public Works	438,483	81,904	18.68%
223	Humbug Willow Creek	3,548,492	1,500,390	42.28%
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	23,774	8.31%
247	Gas Tax 2105	39,379	39,379	100.00%
276	Measure A	3,586,950	308,957	8.61%
412	Park Improvements	1,419,556	91,264	6.43%
414	Johnny Cash Trail	592,622	24,058	4.06%
431	Redevelopment Capital	9,429	9,429	100.00%
441	Fire Capital	-	-	-
445	General Capital	17,803	17,803	100.00%
446	Transportation Impr	10,617,338	10,615,788	99.99%
448	Drainage Capital Imp.	190,047	179,219	94.30%
451	Light Rail Transportation	155,475	30,099	19.36%
456	Water Impact	211,598	211,598	100.00%
470	FSPA Infrastructure	18,848	18,848	100.00%
520	Water Operating	4,015,058	2,226,113	55.44%
521	Water Capital	25,000	95,958	383.83%
530	Wastewater Operating	6,065,855	743,467	12.26%
531	Wastewater Capital	225,000	-	0.00%
537	FAC Augmentation General	446,960	141,228	31.60%
540	Solid Waste Operating	1,093,082	2,064,760	188.89%
541	Solid Waste Capital	5,389	5,389	100.00%
Total Capital		\$ 39,577,827	\$ 19,339,680	48.86%
Grand Total		\$ 180,493,132	\$ 24,588,453	13.62%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
 Quarter Ended March 31, 2019

Fund # and Description	Revenues through		FY 2018 vs. 2019	Percent Change	Budget FY 2018/2019	Percent of 2019 Budget
	FY 2018 3/31/2018	FY 2019 3/31/2019				
FUND 010 GENERAL FUND	49,443,633	49,870,499	\$ 426,866	0.9%	87,974,308	56.7%
FUND 012 COMMUNITY CENTER	40	545	505	1262.5%	-	-
FUND 015 COMPENSATED LEAVES	639,446	556,327	(83,119)	-13.0%	1,344,000	41.4%
FUND 023 PUBLIC WORKS	581,206	1,310,141	728,935	125.4%	3,933,235	33.3%
FUND 028 TRAIL GRANTS	168,794	-	(168,794)	-100.0%	-	-
FUND 031 SPIF FEE	-	6,348	6,348	-	-	-
FUND 201 COMM DEV BLOCK GRANT	50,335	62,036	11,701	23.2%	176,603	35.1%
FUND 203 TRAFFIC CONGESTION RELIEF	89,392	90,290	898	1.0%	-	-
FUND 204 LOS CERROS L&L AD	27,742	24,805	(2,937)	-10.6%	47,276	52.5%
FUND 205 BRIGGS RANCH L&L AD	50,039	45,207	(4,832)	-9.7%	80,640	56.1%
FUND 206 TRANSPORTATION SYSTEM MGT	21,794	22,339	545	2.5%	79	28277.0%
FUND 207 NATOMA STATION L&L AD	94,808	92,988	(1,820)	-1.9%	175,054	53.1%
FUND 208 FOLSOM HGHTS L&L AD	12,492	11,813	(679)	-5.4%	11,003	107.4%
FUND 209 BROADSTONE UNIT 3 L & L	12,591	18,433	5,842	46.4%	24,817	74.3%
FUND 210 BROADSTONE L&L AD	226,999	211,141	(15,858)	-7.0%	396,040	53.3%
FUND 212 HANNAFORD CROSS L & L AD	13,025	11,548	(1,477)	-11.3%	27,311	42.3%
FUND 213 LAKE NATOMA SHORES L & L	14,187	14,188	1	0.0%	28,254	50.2%
FUND 214 COBBLE HILLS/REFLECT L&L	26,599	25,074	(1,525)	-5.7%	56,901	44.1%
FUND 219 FOLSOM COMMNTY CULT'L SER	972	1,236	264	27.1%	5,000	24.7%
FUND 221 HOUSING TRUST FUND	71,943	44,912	(27,031)	-37.6%	83,771	53.6%
FUND 223 HUMBURG WILLOW CREEK	738,478	1,864,525	1,126,047	152.5%	3,906,003	47.7%
FUND 225 GENERAL PLAN AMENDMENT	58,398	60,466	2,068	3.5%	166,656	36.3%
FUND 226 TREE PLANTING & REPLACEMT	168,339	81,928	(86,411)	-51.3%	123,908	66.1%
FUND 231 SIERRA ESTATES L & L	5,448	4,779	(669)	-12.3%	10,832	44.1%
FUND 232 LAKERIDGE ESTATES L & L	34,736	37,236	2,500	7.2%	53,618	69.4%
FUND 234 COBBLE RIDGE L & L	9,591	9,179	(412)	-4.3%	20,747	44.2%
FUND 235 ROAD MAINT & REHAB	102,542	831,823	729,281	711.2%	1,303,990	63.8%
FUND 236 PRAIRIE OAKS RANCH L&L AD	118,608	106,914	(11,694)	-9.9%	267,926	39.9%
FUND 237 SILVERBROOK L&L	12,619	2,050	(10,570)	-83.8%	29,541	6.9%
FUND 238 REDEVELOPMENT AGY 20% MNY	310,709	1,924,376	1,613,667	519.3%	106,647	1804.4%
FUND 240 PARK DEDICATION (QUIMBY)	1,323,628	202,301	(1,121,327)	-84.7%	753,582	26.8%
FUND 243 GAS TAX 2106	225,272	208,425	(17,202)	-7.6%	1,455,512	14.3%
FUND 244 GAS TAX 2107	410,421	331,357	(79,064)	-19.3%	875,978	37.8%
FUND 245 GAS TAX 2107.5	248,719	210,896	(37,823)	-15.2%	743,443	28.4%
FUND 246 PLANNING SERVICES	5,115	7,861	2,746	53.7%	300,000	2.6%
FUND 247 GAS TAX 2105	320,272	280,342	(39,930)	-12.5%	845,967	33.1%
FUND 248 TRANSPORTATION TAX(SB325)	1,068	2,640	1,572	147.2%	100,190	2.6%
FUND 249 WILLOW CREEK EAST L&L AD	35,004	32,908	(2,096)	-6.0%	53,688	61.3%
FUND 250 BLUE RAVINE OAKS L&L AD	22,170	20,733	(1,437)	-6.5%	33,381	62.1%
FUND 251 STEEPLECHASE L&L AD	15,439	15,499	60	0.4%	39,264	39.5%
FUND 252 WILLOW CREEK SOUTH L&L AD	101,788	97,173	(4,615)	-4.5%	155,192	62.6%
FUND 253 AMERICAN RV CANYON NO L&L	70,111	60,916	(9,195)	-13.1%	98,543	61.8%
FUND 254 HISTORICAL DISTRICT	5,642	5,295	(347)	-6.1%	5,249	100.9%
FUND 260 WILLOW SPRINGS L & L	9,420	8,598	(822)	-8.7%	31,948	26.9%
FUND 262 WILLOW SPGS CFD 11 M. DST	36,241	33,961	(2,280)	-6.3%	197,273	17.2%
FUND 266 CFD #12 MAINT. DIST.	366,121	343,837	(22,284)	-6.1%	389,896	88.2%
FUND 267 CFD #13 ARC MAINT. DIST.	63,042	58,512	(4,530)	-7.2%	100,421	58.3%
FUND 270 ARC NO. L & L DIST #2	9,302	9,329	27	0.3%	7,548	123.6%
FUND 271 THE RESIDENCES AT ARC, N	12,437	12,113	(324)	-2.6%	25,802	46.9%
FUND 273 SPHERE OF INFLUENCE	3,758	2,335	(1,423)	-37.9%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	239	391	152	63.8%	-	-
FUND 275 ARC L & L DIST #3	137,534	121,294	(16,240)	-11.8%	104,072	116.5%
FUND 276 NEW MEASURE A	1,839,491	1,959,437	119,946	6.5%	3,932,801	49.8%
FUND 278 BLUE RAVINE OAKS NO.2 L&L	19,978	20,536	558	2.8%	28,419	72.3%
FUND 279 RDA OBLIGATION RETIREMENT	3,958,002	4,023,627	65,625	1.7%	3,746,900	107.4%
FUND 280 RDA SA TRUST - HOUSING	104,407	2,282	(102,125)	-97.8%	-	-
FUND 281 FOLSOM HEIGHTS L&L 2	35,352	34,989	(363)	-1.0%	47,304	74.0%
FUND 282 BROADSTONE #4	180,623	169,501	(11,122)	-6.2%	318,216	53.3%
FUND 283 CFD #16 ISLANDS	1,488	1,483	(5)	-0.4%	71,616	2.1%
FUND 284 WILLOW CREEK EST 2	56,197	54,363	(1,834)	-3.3%	96,008	56.6%
FUND 285 PROSPECT RIDGE	4,906	9,558	4,652	94.8%	31,666	30.2%
FUND 288 MAINT DISTRICT	-	595	595	-	-	-
FUND 302 CCF DEBT SERVICE	3,110	5,099	1,989	64.0%	-	-
FUND 305 1993 G O SCHOOL FAC D S	34,627	5,865	(28,762)	-83.1%	4,771	122.9%
FUND 320 FSAD REFUNDING	2,461	4,035	1,574	64.0%	565	714.2%
FUND 321 1982-1 NIMBUS AD D S	8,607	14,112	5,505	64.0%	-	-
FUND 325 TRAFFIC SIGNAL COP REFI	527	841	314	59.6%	-	-
FUND 337 RECREATION FACILITIES COP	550	902	352	64.0%	-	-
FUND 411 SUPPLEMENTAL PARK FEE	2,813	4,612	1,799	64.0%	265,525	1.7%
FUND 412 PARK IMPROVEMENTS	2,501,345	1,993,538	(507,807)	-20.3%	1,762,787	113.1%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
 Quarter Ended March 31, 2019

Fund # and Description	Revenues through		FY 2018 vs. 2019	Percent Change	Budget FY 2018/2019	Percent of 2019 Budget
	FY 2018 3/31/2018	FY 2019 3/31/2019				
FUND 414 JOHNNY CASH TRAIL	254,865	30,422	(224,443)	-88.1%	592,622	5.1%
FUND 416 CFD #10 RUSSELL RANCH	539,496	9,694	(529,802)	-98.2%	-	-
FUND 418 PRAIRIE OAK 92-2 1915 AD	3	6	3	84.0%	-	-
FUND 425 ZOO CAPITAL PROJECTS	100,019	12,442	(87,577)	-87.6%	16,589	75.0%
FUND 428 POLICE CAPITAL	371,996	239,201	(132,795)	-35.7%	83,000	288.2%
FUND 431 REDEVELOPMENT AGY CAP PRO	430,576	4,615	(425,961)	-98.9%	-	-
FUND 438 PARKWAY II CFD #14	1,807,432	28,750	(1,778,682)	-98.4%	5,152	558.0%
FUND 441 FIRE CAPITAL	601,106	392,045	(209,061)	-34.8%	626,437	62.6%
FUND 443 HWY 50 IMPRV CAPITAL	1	279,409	279,408	27940750.0%	-	-
FUND 444 HWY 50 INTER CAPITAL	1	570,468	570,467	57046676.0%	-	-
FUND 445 GENERAL CAPITAL	856,832	566,858	(289,974)	-33.8%	2,702	20979.2%
FUND 446 TRANSPORTATION IMPR	3,041,251	2,860,328	(180,923)	-5.9%	10,949,347	26.1%
FUND 448 DRAINAGE CAPITAL IMPRV	579,717	440,995	(138,722)	-23.9%	257,948	171.0%
FUND 449 TRANSIT CAPITAL	1	289,843	289,842	28984164.0%	100,000	289.8%
FUND 451 LIGHT RAIL TRANSPORTATION	305,823	221,808	(84,015)	-27.5%	230,151	96.4%
FUND 452 GENERAL PARK EQUIP CAP	49,837	63,378	13,541	27.2%	119,622	53.0%
FUND 456 WATER IMPACT FEE(ORD912)	368,474	293,701	(74,773)	-20.3%	258,503	113.6%
FUND 458 LIBRARY DEVELOPMENT FUND	705	1,155	450	63.9%	-	-
FUND 459 CORP YARD CAPITAL	1	274,472	274,471	27447149.0%	100,000	274.5%
FUND 470 FSPA INFRASTRUCTURE	222,536	85,879	(136,657)	-61.4%	4,289	2002.3%
FUND 472 FSPA CAPITAL	-	2,721,745	2,721,745		100,000	2721.7%
FUND 519 TRANSIT	430,645	326,466	(104,179)	-24.2%	4,323,289	7.6%
FUND 520 WATER OPERATING	10,689,165	9,672,021	(1,017,144)	-9.5%	17,510,657	55.2%
FUND 521 WATER CAPITAL	1,044,384	649,974	(394,410)	-37.8%	34,200	1900.5%
FUND 522 WATER METERS	119,624	173,177	53,553	44.8%	154,967	111.8%
FUND 530 SEWER OPERATING	5,560,140	5,736,753	176,613	3.2%	11,173,162	51.3%
FUND 531 SEWER CAPITAL	123,845	89,887	(33,958)	-27.4%	305,327	29.4%
FUND 536 FAC AUGMENTATION CRITICAL	2,567	727	(1,840)	-71.7%	590	123.2%
FUND 537 FAC AUGMENTATION GENERAL	3,758	5,174	1,416	37.7%	448,099	1.2%
FUND 540 SOLID WASTE OPERATING	9,331,027	9,092,762	(238,265)	-2.6%	11,667,934	77.9%
FUND 541 SOLID WASTE CAPITAL	162,043	68,172	(93,871)	-57.9%	87,727	77.7%
FUND 543 LANDFILL CLOSURE	100,000	70,354	(29,646)	-29.6%	100,000	70.4%
FUND 544 SOLID WASTE CAPITAL	-	103,275	103,275		100,000	103.3%
FUND 601 MAJOR CAPITAL & RENOVATION	759	1,245	486	64.1%	50,000	2.5%
FUND 602 EQUIPMENT FUND	42,912	123,044	80,132	186.7%	1,458,374	8.4%
FUND 604 FOLSOM RANCH CFD #17	-	-	-		1,813,900	0.0%
FUND 605 FOLSOM PUBLIC FINANC AUTH	83,511	4,642	(78,869)	-94.4%	13,268,037	0.0%
FUND 606 RISK MANAGEMENT	12,847,009	12,891,462	44,453	0.3%	18,593,800	69.3%
FUND 702 BLUE RAVINE EAST AGENCY	80	131	51	63.7%	-	-
FUND 706 LEGENDS 93-2 1915 AD AGCY	166	13	(153)	-92.2%	38,945	0.0%
FUND 707 NATOMA STA92-1 1915AD AGY	9,174	1,038	(8,136)	-88.7%	30,134	3.4%
FUND 708 FOLSOM AUTO PLAZA 1915 AD	679	1,053	374	55.0%	-	-
FUND 709 LK NATOMA SHOR93-1 AD AGY	83	82	(1)	-1.0%	-	-
FUND 710 PRAIRIE OAKS AD92-2 REFI	962,745	24,638	(938,107)	-97.4%	1,765,410	1.4%
FUND 711 COBBLE HILLS RDG AD AGNCY	97,819	625	(97,194)	-99.4%	120,372	0.5%
FUND 712 RIDGEVIEW95-1 1915 AD AGY	99,384	525	(98,859)	-99.5%	108,381	0.5%
FUND 713 CRESLEIGH 95-2 AD AGENCY	60,336	216	(60,120)	-99.6%	88,145	0.2%
FUND 715 HANNFORD CROSS 1915 REFI	118,593	2,116	(116,477)	-98.2%	179,117	1.2%
FUND 720 CFD 2013-01 WTR FAC & SUP	412,997	968,440	555,443	134.5%	245,529	394.4%
FUND 721 CFD #1 WILLOW CR SO REFI	14	24	10	70.2%	-	-
FUND 722 CFD #2 NATOMA STATION	526,026	510,482	(15,544)	-3.0%	1,354,600	37.7%
FUND 723 CFD #3 FOLSOM HGTS REFI	35	23	(12)	-35.6%	-	-
FUND 724 CFD #4 BROADSTONE REFI	438	743	305	69.7%	220,125	0.3%
FUND 727 CFD #7 BROADSTONE #2	1,531,544	1,346,545	(184,999)	-12.1%	2,495,145	54.0%
FUND 728 CFD #8 PARKWAY	220,644	193,276	(27,368)	-12.4%	347,425	55.6%
FUND 729 CFD #9 WILLOW CREEK SO	419	581	162	38.6%	-	-
FUND 730 CFD #10 RUSSELL RANCH	3,305,095	2,961,273	(343,822)	-10.4%	4,711,931	62.8%
FUND 731 CFD #11 WILLOW SPRINGS	288,914	238,375	(50,539)	-17.5%	749,399	31.8%
FUND 733 CFD #16 ISLANDS IA2	159,043	187,694	28,651	18.0%	5,000	3753.9%
FUND 734 CFD #14 PARKWAY II	754,644	671,823	(82,821)	-11.0%	1,191,267	56.4%
FUND 735 FOL HIS DIST BUS IMP DIST	118,362	41,560	(76,802)	-64.9%	-	-
FUND 736 CFD #16 ISLANDS IA1	15,581	67,936	52,355	336.0%	285,748	23.8%
FUND 737 CFD #17 WILLOW HILL PIPELN	614,760	204,959	(409,801)	-66.7%	420,870	48.7%
FUND 738 CFD #18 AREA WID	-	26,363	26,363		1,400	1883.1%
FUND 739 CFD #19 MANGINI	-	644,907	644,907		31,175	2068.7%
FUND 740 CFD #20 RUSSELL RANCH	-	237	237		5,814	4.1%
FUND 751 POLICE SPECIAL REVENUE	83,319	35,500	(47,819)	-57.4%	142,411	24.9%
FUND 753 ZOO SPECIAL REVENUE	23,872	27,483	3,611	15.1%	93,064	29.5%
FUND 760 WETLAND/OPEN SPACE MAINT	4,552	7,423	2,871	63.1%	11,271	65.9%
FUND 766 POLICE IMPOUND	1,037	1,736	699	67.4%	-	-

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
 Quarter Ended March 31, 2019

Fund # and Description	Expenditures through		FY 2018 vs. 2019	Percent Change	Budget FY 2018/2019	Percent of 2019 Budget
	FY 2018 3/31/2018	FY 2019 3/31/2019				
FUND 010 GENERAL FUND	\$55,733,678	58,682,785	\$ 2,949,107	5.3%	85,780,813	68.4%
FUND 015 COMPENSATED LEAVES	403,758	1,085,261	681,503	168.8%	1,344,000	80.7%
FUND 023 PUBLIC WORKS	4,305,722	4,037,419	(268,303)	-6.2%	6,126,730	65.9%
FUND 201 COMM DEV BLOCK GRANT	70,495	89,137	18,642	26.4%	176,603	50.5%
FUND 203 TRAFFIC CONGESTION RELIEF	-	36,139	36,139	-	-	-
FUND 204 LOS CERROS L&L AD	24,967	20,598	(4,369)	-17.5%	47,276	43.6%
FUND 205 BRIGGS RANCH L&L AD	40,543	48,091	7,548	18.6%	80,640	59.6%
FUND 206 TRANSPORTATION SYSTEM MGT	20,000	59	(19,941)	-99.7%	79	75.0%
FUND 207 NATOMA STATION L&L AD	123,334	116,060	(7,274)	-5.9%	175,054	66.3%
FUND 208 FOLSOM HGHTS L&L AD	12,684	13,264	580	4.6%	11,003	120.5%
FUND 209 BROADSTONE UNIT 3 L & L	4,975	9,027	4,052	81.4%	24,817	36.4%
FUND 210 BROADSTONE L&L AD	274,968	274,754	(214)	-0.1%	396,040	69.4%
FUND 212 HANNAFORD CROSS L & L AD	19,313	14,752	(4,561)	-23.6%	27,311	54.0%
FUND 213 LAKE NATOMA SHORES L & L	19,685	10,640	(9,045)	-45.9%	28,254	37.7%
FUND 214 COBBLE HILLS/REFLECT L&L	50,297	40,826	(9,471)	-18.8%	56,901	71.7%
FUND 219 FOLSOM COMMNTY CULT'L SER	1,350	1,467	117	8.7%	5,000	29.3%
FUND 221 HOUSING TRUST FUND	60,605	9,613	(50,992)	-84.1%	83,771	11.5%
FUND 223 HUMBUG WILLOW CREEK	1,914,699	1,792,268	(122,431)	-6.4%	3,654,505	49.0%
FUND 225 GENERAL PLAN AMENDMENT	138,509	107,251	(31,258)	-22.6%	166,656	64.4%
FUND 226 TREE PLANTING & REPLACEMT	36,566	19,213	(17,353)	-47.5%	123,908	15.5%
FUND 231 SIERRA ESTATES L & L	6,595	3,471	(3,124)	-47.4%	10,832	32.0%
FUND 232 LAKERIDGE ESTATES L & L	34,714	18,760	(15,954)	-46.0%	53,618	35.0%
FUND 234 COBBLE RIDGE L & L	3,959	11,433	7,474	188.8%	20,747	55.1%
FUND 235 ROAD MAINT & REHAB	-	-	-	-	1,303,990	0.0%
FUND 236 PRAIRIE OAKS RANCH L&L AD	191,991	162,647	(29,344)	-15.3%	267,926	60.7%
FUND 237 SILVERBROOK L&L	2,691	4,230	1,539	57.2%	29,541	14.3%
FUND 238 REDEVELOPMENT AGY 20% MNY	17,901	19,985	2,084	11.6%	106,647	18.7%
FUND 240 PARK DEDICATION (QUIMBY)	106,473	2,687	(103,787)	-97.5%	753,582	0.4%
FUND 243 GAS TAX 2106	-	-	-	-	1,455,512	0.0%
FUND 244 GAS TAX 2107	229,422	78,634	(150,788)	-65.7%	875,978	9.0%
FUND 245 GAS TAX 2107.5	201,078	617,834	416,756	207.3%	743,443	83.1%
FUND 246 PLANNING SERVICES	217,645	187,995	(29,650)	-13.6%	300,000	62.7%
FUND 247 GAS TAX 2105	344,633	-	(344,633)	-100.0%	845,967	0.0%
FUND 248 TRANSPORTATION TAX(SB325)	-	50,000	50,000	-	100,190	49.9%
FUND 249 WILLOW CREEK EAST L&L AD	56,627	52,849	(3,778)	-6.7%	53,688	98.4%
FUND 250 BLUE RAVINE OAKS L&L AD	19,892	27,168	7,276	36.6%	33,381	81.4%
FUND 251 STEEPLECHASE L&L AD	12,706	15,750	3,044	24.0%	39,264	40.1%
FUND 252 WILLOW CREEK SOUTH L&L AD	100,480	81,284	(19,196)	-19.1%	155,192	52.4%
FUND 253 AMERICAN RV CANYON NO L&L	47,162	68,081	20,919	44.4%	98,543	69.1%
FUND 254 HISTORICAL DISTRICT	896	976	80	8.9%	5,249	18.6%
FUND 260 WILLOW SPRINGS L & L	5,987	8,800	2,813	47.0%	31,948	27.5%
FUND 262 WILLOW SPGS CFD 11 M. DST	127,355	55,461	(71,894)	-56.5%	197,273	28.1%
FUND 266 CFD #12 MAINT. DIST.	303,436	218,857	(84,579)	-27.9%	389,896	56.1%
FUND 267 CFD #13 ARC MAINT. DIST.	64,481	107,910	43,429	67.4%	100,421	107.5%
FUND 270 ARC NO. L & L DIST #2	1,454	2,218	764	52.6%	7,548	29.4%
FUND 271 THE RESIDENCES AT ARC, N	10,948	9,893	(1,055)	-9.6%	25,802	38.3%
FUND 273 SPHERE OF INFLUENCE	263,806	16,243	(247,563)	-93.8%	-	-
FUND 275 ARC L & L DIST #3	113,550	103,374	(10,176)	-9.0%	104,072	99.3%
FUND 276 NEW MEASURE A	1,288,583	3,225,186	1,936,603	150.3%	3,932,801	82.0%
FUND 278 BLUE RAVINE OAKS NO.2 L&L	9,376	7,309	(2,067)	-22.0%	28,419	25.7%
FUND 279 RDA OBLIGATION RETIREMENT	649,516	7,565	(641,951)	-98.8%	3,746,900	0.2%
FUND 281 FOLSOM HEIGHTS L&L 2	12,372	18,975	6,603	53.4%	47,304	40.1%
FUND 282 BROADSTONE #4	395,499	86,315	(309,184)	-78.2%	318,216	27.1%
FUND 283 CFD #16 ISLANDS	24,825	42,541	17,716	71.4%	71,616	59.4%
FUND 284 WILLOW CREEK EST 2	-	103,727	103,727	-	96,008	108.0%
FUND 285 PROSPECT RIDGE	-	4,593	4,593	-	31,666	14.5%
FUND 288 CFD #18 MAINT	-	7,035	7,035	-	-	-
FUND 289 CFD #19 MAINT	-	1,046	1,046	-	-	-
FUND 305 1993 G O SCHOOL FAC D S	8,345	4,581	(3,764)	-45.1%	4,771	96.0%
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	3,914,390	907,881	(3,006,509)	-76.8%	1,762,787	51.5%
FUND 414 JOHNNY CASH TRAIL	141,180	30,546	-	0.0%	592,622	5.2%
FUND 416 CFD #10 RUSSELL RANCH	1,450,598	13,143	(1,437,455)	-99.1%	-	-
FUND 425 ZOO CAPITAL PROJECTS	111,892	1,162	(110,730)	-99.0%	16,589	7.0%
FUND 428 POLICE CAPITAL	500,000	-	(500,000)	-100.0%	83,000	0.0%

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
Quarter Ended March 31, 2019

Fund # and Description	Expenditures through		FY 2018 vs. 2019	Percent Change	Budget FY 2018/2019	Percent of 2019 Budget
	FY 2018 3/31/2018	FY 2019 3/31/2019				
FUND 431 REDEVELOPMENT AGY CAP PRO	-	158,307	158,307		-	-
FUND 438 PARKWAY II CFD #14	-	-	-		5,152	0.0%
FUND 441 FIRE CAPITAL	306,303	1,867,133	1,560,830	509.6%	626,437	298.1%
FUND 445 GENERAL CAPITAL	631,922	44,897	(587,025)	-92.9%	2,702	1661.6%
FUND 446 TRANSPORTATION IMPR	859,970	2,394,386	1,534,416	178.4%	10,949,347	21.9%
FUND 448 DRAINAGE CAPITAL IMPRV	220,298	128,348	(91,950)	-41.7%	257,948	49.8%
FUND 449 TRANSIT CAPITAL	-	-	-		100,000	0.0%
FUND 451 LIGHT RAIL TRANSPORTATION	24,455	113,674	89,219	364.8%	230,151	49.4%
FUND 452 GENERAL PARK EQUIP CAP	-	80,935	80,935		119,622	67.7%
FUND 456 WATER IMPACT FEE(ORD912)	13,110	19,228	6,118	46.7%	258,503	7.4%
FUND 459 CORP YARD CAPITAL	-	1,995	1,995		100,000	2.0%
FUND 470 FSPA INFRASTRUCTURE	139,751	87,177	(52,574)	-37.6%	4,289	2032.6%
FUND 472 FSPA CAPITAL	-	-	-		100,000	0.0%
FUND 519 TRANSIT	3,106,485	1,964,943	(1,141,542)	-36.7%	4,323,289	45.5%
FUND 520 WATER OPERATING	11,525,120	7,798,523	(3,726,597)	-32.3%	18,221,477	42.8%
FUND 521 WATER CAPITAL	206,349	47,893	(158,456)	-76.8%	34,200	140.0%
FUND 522 WATER METERS	58,047	165,333	107,286	184.8%	154,967	106.7%
FUND 530 SEWER OPERATING	5,801,364	3,153,037	(2,648,327)	-45.7%	11,517,082	27.4%
FUND 531 SEWER CAPITAL	6,731	245	(6,486)	-96.4%	305,327	0.1%
FUND 536 FAC AUGMENTATION CRITICAL	199,762	3,072	(196,690)	-98.5%	590	520.6%
FUND 537 FAC AUGMENTATION GENERAL	929	306,586	305,657	32901.7%	448,099	68.4%
FUND 540 SOLID WASTE OPERATING	7,799,303	7,394,435	(404,868)	-5.2%	11,667,934	63.4%
FUND 541 SOLID WASTE CAPITAL	1,709	7,113	5,404	316.2%	87,727	8.1%
FUND 543 LANDFILL CLOSURE	225,814	45,184	(180,630)	-80.0%	100,000	45.2%
FUND 544 SOLID WASTE CAPITAL	-	-	-		100,000	0.0%
FUND 601 MAJOR CAPITAL & RENOVATION	-	-	-		50,000	0.0%
FUND 602 EQUIPMENT FUND	31,555	6,281	(25,275)	-80.1%	1,458,374	0.4%
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	12,153,872	12,701,474	547,602	4.5%	18,593,800	68.3%
FUND 706 LEGENDS 93-2 1915 AD AGCY	40,298	37,311	(2,987)	-7.4%	38,945	95.8%
FUND 707 NATOMA STA92-1 1915AD AGY	31,413	32,059	646	2.1%	30,134	106.4%
FUND 708 FOLSOM AUTO PLAZA 1915 AD	3,503	2,415	(1,088)	-31.1%	-	-
FUND 709 LK NATOMA SHOR93-1 AD AGY	-	7,000	7,000		-	-
FUND 710 PRAIRIE OAKS AD92-2 REFI	1,717,267	1,753,094	35,827	2.1%	1,765,410	99.3%
FUND 711 COBBLE HILLS RDG AD AGENCY	113,533	224,859	111,326	98.1%	120,372	186.8%
FUND 712 RIDGEVIEW95-1 1915 AD AGY	106,964	296,131	189,167	176.9%	108,381	273.2%
FUND 713 CRESLEIGH 95-2 AD AGENCY	90,387	247,648	157,261	174.0%	88,145	281.0%
FUND 715 HANNFORD CROSS 1915 REFI	178,933	467,605	288,672	161.3%	179,117	261.1%
FUND 720 CFD 2013-01 WTR FAC & SUP	17,648	34,732	17,084	96.8%	245,529	14.1%
FUND 722 CFD #2 NATOMA STATION	29,676	29,937	261	0.9%	1,354,600	2.2%
FUND 724 CFD #4 BROADSTONE REFI	7,522	5,445	(2,077)	-27.6%	220,125	2.5%
FUND 727 CFD #7 BROADSTONE #2	2,426,169	4,373,070	1,946,901	80.2%	2,495,145	175.3%
FUND 728 CFD #8 PARKWAY	328,442	348,338	19,896	6.1%	347,425	100.3%
FUND 729 CFD #9 WILLOW CREEK SO	2,074	625	(1,449)	-69.9%	-	-
FUND 730 CFD #10 RUSSELL RANCH	2,775,233	2,867,466	92,233	3.3%	4,711,931	60.9%
FUND 731 CFD #11 WILLOW SPRINGS	44,979	332,713	287,734	639.7%	749,399	44.4%
FUND 733 CFD #16 ISLANDS	3,465	173,169	169,704	4897.7%	5,000	3463.4%
FUND 734 CFD #14 PARKWAY II	284,293	1,189,310	905,017	318.3%	1,191,267	99.8%
FUND 735 FOL HIS DIST BUS IMP DIST	88,808	79,457	(9,351)	-10.5%	-	-
FUND 736 CFD #16 Islands IA1	6,584	7,233	649	9.9%	285,748	2.5%
FUND 737 CFD #17 WILLOW HILL PIPELN	1,221,648	1,124,496	(97,152)	-8.0%	420,870	267.2%
FUND 738 CFD #18 AREA WID	-	4,988	4,988		1,400	356.3%
FUND 739 CFD #19 MANGINI	-	35,669	35,669		31,175	114.4%
FUND 740 CFD #20 RUSSELL RANCH	-	4,861	4,861		5,814	83.6%
FUND 751 POLICE SPECIAL REVENUE	1,352	45,444	44,092	3261.2%	142,411	31.9%
FUND 753 ZOO SPECIAL REVENUE	-	12,442	12,442		93,064	13.4%
FUND 760 WETLAND/OPEN SPACE MAINT	1,137	953	(184)	-16.2%	11,271	8.5%

APPENDIX C

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

**Revenue and Expense Statement
Quarter Ended March 31, 2019**

	FY 2018	FY 2019	FY 2018	FY 2019	FY19 Forecast	VARIANCE		VARIANCE	
	As of 3/31/2018	As of 3/31/2019	ACTUAL	BUDGET	As of 3/31/2019	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
REVENUES:									
Taxes:									
Property	\$ 13,099,098	\$ 13,437,481	\$ 24,537,819	\$ 25,925,124	\$ 25,949,552	\$ 24,428	100%	\$ (12,487,643)	52%
Sales And Use	13,533,681	14,638,277	22,294,827	24,862,534	24,970,206	107,672	100%	(10,224,257)	59%
Transient Occupancy	1,082,268	1,161,026	2,197,780	2,175,000	2,307,669	132,669	106%	(1,013,974)	53%
Real Property Transfer	592,365	248,397	526,629	550,000	576,097	26,097	105%	(301,603)	45%
Franchise Fees	1,636	-	820,310	870,320	832,000	(38,320)	96%	(870,320)	0%
Other	545,195	578,794	1,096,015	1,000,000	1,120,000	120,000	112%	(421,206)	58%
Licenses And Permits	1,955,241	2,375,856	2,612,412	2,104,300	2,944,967	840,667	140%	271,556	113%
Intergovernmental	3,835,388	3,805,335	7,266,175	7,060,729	7,439,085	378,356	105%	(3,255,394)	54%
Charges For Current Services	9,786,240	9,639,844	15,748,738	14,830,179	14,914,738	84,559	101%	(5,190,335)	65%
Fines And Forfeitures	78,007	80,712	153,532	237,500	159,850	(77,650)	67%	(156,788)	34%
Interest	106,931	169,940	(1,135)	220,000	224,000	4,000	102%	(50,060)	77%
Miscellaneous	434,127	316,951	636,923	842,291	582,741	(259,550)	69%	(525,340)	38%
Operating Transfers In	4,712,042	4,734,926	8,217,539	11,229,566	9,931,021	(1,298,545)	88%	(6,494,640)	42%
TOTAL REVENUES	49,762,219	51,187,539	86,107,564	91,907,543	91,951,926	44,383	100.0%	(40,720,004)	56%
EXPENDITURES:									
Current Operating:									
General Government	\$ 7,369,577	\$ 7,904,529	\$ 10,123,138	\$ 11,451,324	\$ 10,808,509	\$ (642,815)	94%	\$ 3,546,795	69%
Public Safety	29,335,350	32,394,589	39,346,180	42,921,672	43,959,255	1,037,583	102%	10,527,083	75%
Public Ways and Facilities	5,523,877	5,039,082	7,491,897	7,459,810	6,941,304	(518,506)	93%	2,420,728	68%
Community Services	4,340,596	4,440,683	6,196,869	6,888,119	6,387,560	(500,559)	93%	2,447,436	64%
Culture and Recreation	9,661,826	11,130,014	13,488,738	15,939,183	16,091,222	152,039	101%	4,809,169	70%
Non-Departmental	5,805,115	3,934,355	8,637,232	7,247,435	6,937,435	(310,000)	96%	3,313,080	54%
Operating Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	62,036,341	64,843,252	85,284,054	91,907,543	91,125,285	(782,258)	99.1%	27,064,291	71%
APPROPRIATION OF FUND BALANCE	(12,274,122)	(13,655,713)	823,510	-	826,641				
FUND BALANCE, JULY 1	17,187,132	18,010,708	17,187,198	18,010,708	18,010,708				
FUND BALANCE	4,913,010	4,354,995	18,010,708	18,010,708	18,837,349				
NONSPENDABLE FUND BALANCE	(442,345)	(329,886)	(442,084)	(329,886)	(329,886)				
RESTRICTED FUND BALANCE	-	-	-	-	-				
COMMITTED FUND BALANCE	-	-	-	-	-				
ASSIGNED FUND BALANCE	(2,725,212)	(3,620,984)	(1,869,501)	-	(1,842,181)				
UNRESTRICTED FUND BALANCE	\$ 1,745,453	\$ 404,125	\$ 15,699,123	\$ 17,680,822	\$ 16,665,282				

APPENDIX D

City of Folsom, California

Expenditure Summary - General Fund Departments Quarter Ended March 31, 2019

	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	
	3/31/2018	3/31/2019			3/31/2019	\$	%	\$	%
EXPENDITURES:									
City Council	\$ 75,575	\$ 82,994	\$ 110,055	\$ 116,915	\$ 115,015	\$ (1,900)	98.37%	\$ (33,921)	71%
City Manager	910,440	904,993	1,248,442	1,406,950	1,221,250	(185,700)	86.80%	(501,957)	64%
City Clerk	405,755	459,584	531,913	610,965	603,720	(7,245)	98.81%	(151,381)	75%
Office of Mgmt & Budget	3,083,545	3,282,512	4,189,458	4,624,708	4,405,438	(219,270)	95.26%	(1,342,196)	71%
City Attorney	597,849	655,462	811,111	914,560	885,860	(28,700)	96.86%	(259,098)	72%
Human Resources	511,772	506,044	699,530	753,526	687,526	(66,000)	91.24%	(247,482)	67%
Police	15,988,469	16,684,828	21,473,126	22,975,106	22,676,774	(298,332)	98.70%	(6,290,278)	73%
Fire	13,482,956	15,859,134	18,083,721	20,164,533	21,483,448	1,318,915	106.54%	(4,305,399)	79%
Community Development	4,340,596	4,440,683	6,196,869	6,888,119	6,387,560	(500,559)	92.73%	(2,447,436)	64%
Parks & Recreation	10,153,965	11,595,503	14,195,327	17,002,321	16,928,160	(74,161)	99.56%	(5,406,818)	68%
Library	1,156,427	1,398,078	1,615,373	1,742,595	1,851,795	109,200	106.27%	(344,517)	80%
Public Works	5,523,877	5,039,082	7,491,897	7,459,810	6,941,304	(518,506)	93.05%	(2,420,728)	68%
Other	-	-	-	-	-	-	-	-	-
Trail Grants	-	-	-	-	-	-	-	-	-
Non Departmental	5,805,115	3,934,355	8,637,232	7,247,435	6,937,435	(310,000)	95.72%	(3,313,080)	54%
Operating Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES:	<u>\$ 62,036,341</u>	<u>\$ 64,843,252</u>	<u>\$ 85,284,054</u>	<u>\$ 91,907,543</u>	<u>\$ 91,125,285</u>	<u>\$ (782,258)</u>	99.15%	<u>\$ (27,064,291)</u>	71%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended March 31, 2019

	FY 2018	FY 2019	FY 2018	FY 2019	FY19 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2018	FY 2019	As of	Forecast vs Budget		Actual vs. Budget	
	3/31/2018	3/31/2019	ACTUAL	BUDGET	3/31/2019	\$	%	\$	%
SUMMARY									
TOTAL: TAX RELATED REVENUES	\$ 28,854,243	\$ 30,063,975	\$ 51,473,380	\$ 55,382,978	\$ 55,755,524	\$ 372,546	101%	\$ (25,319,003)	54%
TOTAL: NON-TAX RELATED REVENUES	20,907,976	21,123,564	34,634,184	36,524,565	36,196,402	(328,163)	99%	(15,401,001)	58%
TOTAL: GENERAL FUND REVENUES	\$ 49,762,219	\$ 51,187,539	\$ 86,107,564	\$ 91,907,543	\$ 91,951,926	\$ 44,383	100%	\$ (40,720,004)	56%
TAX RELATED REVENUES									
Property Tax	\$ 13,099,098	\$ 13,437,481	\$ 24,537,819	\$ 25,925,124	\$ 25,949,552	\$ 24,428	100%	\$ (12,487,643)	52%
Sales & Use									
Point-of-Sale	13,137,762	14,162,226	21,746,321	24,307,834	24,355,879	48,045	100%	(10,145,608)	58%
In-Lieu	-	-	-	-	-	-	-	-	-
Prop 172	395,919	476,051	548,506	554,700	614,327	59,627	111%	(78,649)	86%
	13,533,681	14,638,277	22,294,827	24,862,534	24,970,206	107,672	100%	(10,224,257)	59%
Transient Occupancy Tax	1,082,268	1,161,026	2,197,780	2,175,000	2,307,669	132,669	106%	(1,013,974)	53%
Real Property Transfer	592,365	248,397	526,629	550,000	576,097	26,097	105%	(301,603)	45%
Franchise Fees	1,636	-	820,310	870,320	832,000	(38,320)	96%	(870,320)	0%
Other Taxes	545,195	578,794	1,096,015	1,000,000	1,120,000	120,000	112%	(421,206)	58%
TOTAL: TAX RELATED REVENUES	\$ 28,854,243	\$ 30,063,975	\$ 51,473,380	\$ 55,382,978	\$ 55,755,524	\$ 372,546	101%	\$ (25,319,003)	54%
NON-TAX RELATED REVENUES									
Licenses & Permits									
Building Permits	\$ 1,194,474	\$ 1,549,719	\$ 1,759,663	\$ 1,302,500	\$ 2,066,292	\$ 763,792	159%	\$ 247,219	119%
Encroachment Permit	46,895	58,652	62,057	65,000	75,000	10,000	115%	(6,348)	90%
Planning Permits	18,645	13,175	23,573	20,000	16,000	(4,000)	80%	(6,825)	66%
Business Licenses	672,703	737,134	738,073	684,800	765,617	80,817	112%	52,334	108%
Other Permits	-	58	-	2,000	58	(1,942)	3%	(1,942)	3%
Wide Load Permits	22,524	17,118	29,046	30,000	22,000	(8,000)	73%	(12,882)	57%
Subtotal: Licenses & Permits	\$ 1,955,241	\$ 2,375,856	\$ 2,612,412	\$ 2,104,300	\$ 2,944,967	\$ 840,667	140%	\$ 271,556	113%
Intergovernmental									
Vehicle License Fees	\$ 3,262,878	\$ 3,470,069	\$ 6,484,423	\$ 6,612,729	\$ 6,864,829	\$ 252,100	104%	\$ (3,142,660)	52%
State Grants	341,120	155,436	376,059	15,000	218,000	203,000	1453%	140,436	1036%
Federal Grants	52,595	4,100	54,481	75,000	4,100	(70,900)	5%	(70,900)	5%
Homeowners Property Tax Relief	135,041	132,887	270,081	283,000	273,000	(10,000)	96%	(150,113)	47%
Vehicle Abatement	37,811	36,687	75,188	75,000	73,000	(2,000)	97%	(38,313)	49%
Library Reimbursement	5,943	6,156	5,943	-	6,156	6,156	-	6,156	-
Subtotal: Intergovernmental	\$ 3,835,388	\$ 3,805,335	\$ 7,266,175	\$ 7,060,729	\$ 7,439,085	\$ 378,356	105%	\$ (3,255,394)	54%
Charges for Services									
Administrative Fees	\$ 34,083	\$ 117	\$ 34,132	\$ 500	\$ 150	\$ (350)	30%	\$ (383)	23%
Insurance Refund	384	25,316	20,464	-	25,316	25,316	-	25,316	-
Recovery of Damages	-	150	-	-	150	150	-	150	-
Recovery of Labor and Benefits	213,258	16,427	409,602	250,000	261,000	11,000	104%	(233,573)	7%
Other Charges	344,518	141,838	421,470	175,900	189,900	14,000	108%	(34,062)	81%
	592,243	183,848	885,668	426,400	476,516	50,116	112%	(242,552)	43%
Police	265,777	374,386	419,701	199,900	435,900	236,000	218%	174,486	187%
Fire	65,041	71,218	97,645	63,750	95,750	32,000	150%	7,468	112%
Ambulance	2,451,614	2,533,153	3,910,889	3,800,000	4,040,962	240,962	106%	(1,266,847)	67%
OES Reimbursement	441,052	310,049	754,946	110,000	858,073	748,073	780%	200,049	282%
	2,957,707	2,914,420	4,763,480	3,973,750	4,994,785	1,021,035	126%	(1,059,330)	73%
Development-Building Fees	633,816	688,459	852,939	1,207,000	926,000	(281,000)	77%	(518,541)	57%
Development-Engineering Fees	1,295,480	1,392,706	2,698,981	2,728,994	1,996,194	(732,800)	73%	(1,336,288)	51%
Development-Planning Fees	407,685	377,299	501,490	491,805	463,805	(28,000)	94%	(114,506)	77%
Development-Misc Fees	374	592	3,608	200	592	392	296%	392	296%
	2,337,355	2,459,056	4,057,018	4,427,999	3,386,591	(1,041,408)	76%	(1,968,943)	56%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended March 31, 2019

	FY 2018	FY 2019	FY 2018	FY 2019	FY19 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2018	FY 2019	As of	Forecast vs Budget		Actual vs. Budget	
	3/31/2018	3/31/2019	ACTUAL	BUDGET	3/31/2019	\$	%	\$	%
Community Center	236,190	266,121	331,798	345,000	361,000	16,000	105%	(78,879)	77%
Recreation	664,796	677,945	1,055,328	1,073,000	1,058,548	(14,452)	99%	(395,055)	63%
Aquatics	521,452	484,596	995,245	1,086,000	946,600	(139,400)	87%	(601,404)	45%
Sports	1,048,921	1,063,693	1,486,910	1,616,000	1,494,832	(121,168)	93%	(552,307)	66%
Parks Lighting Fee	4,561	8,376	4,561	15,000	11,000	(4,000)	73%	(6,624)	56%
Youth Field User Fees	13,740	14,844	19,464	25,000	20,000	(5,000)	80%	(10,156)	59%
Zoo Admission Fees	617,964	647,761	915,427	863,000	949,836	86,836	110%	(215,239)	75%
	3,107,624	3,163,336	4,808,733	5,023,000	4,841,816	(181,184)	96%	(1,859,664)	63%
Public Works Fees	525,534	544,798	814,138	779,130	779,130	-	100%	(234,332)	70%
Subtotal: Charges for Services	\$ 9,786,240	\$ 9,639,844 (146,396)	\$ 15,748,738	\$ 14,830,179	\$ 14,914,738	\$ 84,559	101%	\$ (5,190,335)	65%
Fines & Forfeitures									
Parking	\$ 8,855	\$ 21,074	\$ 14,115	\$ 25,000	\$ 25,000	\$ -	100%	\$ (3,926)	84%
Code Enforcement	100	1,250	600	1,000	1,250	250	125%	250	125%
Traffic	18,644	13,140	44,291	70,000	43,000	(27,000)	61%	(56,860)	19%
Court	23,231	17,488	53,752	95,000	50,000	(45,000)	53%	(77,512)	18%
Library	26,687	27,270	39,109	46,000	40,000	(6,000)	87%	(18,730)	59%
Other Fines	490	490	1,665	500	600	100	120%	(10)	98%
Subtotal: Fines & Forfeitures	\$ 78,007	\$ 80,712	\$ 153,532	\$ 237,500	\$ 159,850	\$ (77,650)	67%	\$ (156,788)	34%
Interest Earnings	106,931	169,940	(1,135)	220,000	224,000	4,000	102%	(50,060)	77%
Miscellaneous									
Rental Income	\$ 57,197	\$ 59,054	\$ 79,212	\$ 32,000	\$ 62,000	\$ 30,000	194%	\$ 27,054	185%
Cell Tower Rentals	253,396	136,461	330,866	383,000	381,000	(2,000)	99%	(246,539)	36%
Fixed Asset Disposition	25,792	31,778	29,893	30,000	35,000	5,000	117%	1,778	106%
Library	46,109	60,228	47,044	47,334	66,784	19,450	141%	12,894	127%
Sundry	51,633	29,430	149,908	349,957	37,957	(312,000)	11%	(320,527)	8%
Subtotal: Miscellaneous	\$ 434,127	\$ 316,951	\$ 636,923	\$ 842,291	\$ 582,741	\$ (259,550)	69%	\$ (525,340)	38%
Operating Transfers In	4,712,042	4,734,926	8,217,539	11,229,566	9,931,021	(1,298,545)	88%	(6,494,640)	42%
TOTAL: NON-TAX RELATED REVENUES	\$ 20,907,976	\$ 21,123,564	\$ 34,634,184	\$ 36,524,565	\$ 36,196,402	\$ (328,163)	99%	\$ (15,401,001)	58%

APPENDIX F

**City of Folsom, California
Housing Fund**

Revenue and Expense Statement
Quarter Ended March 31, 2019

	FY 2019	FY 2018 ACTUAL	FY 2019 BUDGET	FY 19 Forecast	VARIANCE		VARIANCE	
	As of 3/31/2019			As of 3/31/2019	Forecast vs Budget		Actual vs Budget	
					\$	%	\$	%
REVENUES:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Intergovernmental	-	-	-	-	-		-	
Charges for Current Services	13,273	19,123	20,000	20,000	-	100%	(6,727)	66%
Impact Fee Revenue	1,739,031	615,225	130,000	2,100,000	1,970,000	1615%	1,609,031	1338%
Interest Revenue	172,073	28,659	50,000	215,000	165,000	430%	122,073	344%
Other Revenue	-	9,812,877	(93,353)	(93,353)	-	100%	93,353	0%
Operating Transfers In	-	-	-	-	-		-	
TOTAL REVENUES	1,924,377	10,475,884	106,647	2,241,647	2,135,000	2102%	1,817,730	1804%
EXPENDITURES:								
Salary & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Services & Supplies	-	-	-	-	-		-	
Contracts	15,000	18,667	100,000	50,000	(50,000)	50%	85,000	15%
Insurance	-	-	-	-	-		-	
Other Operating Expenses	-	-	-	-	-		-	
Capital Outlay	-	-	-	-	-		-	
Extraordinary Loss on Dissolution of RDAs	-	-	-	-	-		-	
Operating Transfers Out	4,985	4,045	6,647	6,647	-	100%	1,662	75%
TOTAL EXPENDITURES	19,985	22,712	106,647	56,647	50,000	53%	86,662	19%
APPROPRIATION OF FUND BALANCE	1,904,392	10,453,172	-	2,185,000				
FUND BALANCE, JULY 1	22,432,098	11,978,926	22,432,098	22,432,098				
FUND BALANCE	\$ 24,336,490	\$ 22,432,098	\$ 22,432,098	\$ 24,617,098				
NONSPENDABLE FUND BALANCE	(2,261,875)	(2,261,875)	(22,432,098)	(24,617,098)				
RESTRICTED FUND BALANCE	-	-	-	-				
COMMITTED FUND BALANCE	-	-	-	-				
ASSIGNED FUND BALANCE	-	-	-	-				
UNRESTRICTED FUND BALANCE (DEFICIT)	\$ 22,074,615	\$ 20,170,223	\$ -	\$ -				

APPENDIX G

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

Revenue and Expenditure Statement
Quarter Ended March 31, 2019

	Fund 204	Fund 205	Fund 207	Fund 208	Fund 209	Fund 210	Fund 212	Fund 213	Fund 214	Fund 231	Fund 232	Fund 234
	Los Cerros	Briggs Ranch	Natoma Station	Folsom Heights	Broadstone Unit 3	Broadstone	Hannaford Cross	Lake Natoma Shores	Cobble Hills Reflect	Sierra Estates	Natoma Valley	Cobble Ridge
Revenues:												
Special Assessment	22,396	44,372	92,988	11,420	10,767	211,141	10,908	12,515	24,445	4,519	34,635	7,626
Interest	2,409	835	-	392	1,516	-	641	1,673	630	260	2,600	1,553
Other Revenue	-	-	-	-	6,150	-	-	-	-	-	-	-
Total Revenue	\$ 24,805	\$ 45,207	\$ 92,988	\$ 11,812	\$ 18,433	\$ 211,141	\$ 11,549	\$ 14,188	\$ 25,075	\$ 4,779	\$ 37,235	\$ 9,179
Expenditures:												
Communications	278	185	556	-	-	1,020	185	93	371	93	93	-
Utilities	8,216	11,603	39,931	6,019	872	108,482	2,904	2,358	7,316	734	1,845	966
Contracts	2,843	12,111	19,225	5,049	7,007	51,072	1,273	1,322	8,754	953	1,207	6,497
Maintenance	4,084	8,320	27,044	1,820	-	60,107	7,009	4,158	15,935	642	9,227	2,745
Supplies	338	3,760	790	-	624	4,538	-	-	314	-	268	-
Transfers Out	4,838	12,113	28,514	377	524	49,535	3,382	2,711	8,135	1,049	6,121	1,226
Total Expenditures	\$ 20,597	\$ 48,092	\$ 116,060	\$ 13,265	\$ 9,027	\$ 274,754	\$ 14,753	\$ 10,642	\$ 40,825	\$ 3,471	\$ 18,761	\$ 11,434

APPENDIX G

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

Revenue and Expenditure Statement
Quarter Ended March 31, 2019

	Fund 236	Fund 237	Fund 249	Fund 250	Fund 251	Fund 252	Fund 253	Fund 260	Fund 262	Fund 266	Fund 267
	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	ARC No.2 CFD #13
Revenues:											
Special Assessment	106,914	14	32,908	19,048	14,037	86,792	57,194	7,879	23,848	324,789	56,596
Interest	-	2,035	-	1,685	1,462	10,381	3,722	719	10,113	19,048	1,916
Other Revenue	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 106,914	\$ 2,049	\$ 32,908	\$ 20,733	\$ 15,499	\$ 97,173	\$ 60,916	\$ 8,598	\$ 33,961	\$ 343,837	\$ 58,512
Expenditures:											
Communications	-	-	-	185	93	927	-	-	278	473	166
Utilities	41,129	421	12,811	7,949	3,711	43,338	34,067	4,069	12,984	72,849	13,216
Contracts	26,868	1,703	7,863	6,333	2,492	13,351	29,843	3,870	5,781	28,927	41,060
Maintenance	44,311	967	22,268	11,613	5,813	13,115	2,104	-	22,437	56,416	32,156
Supplies	911	-	116	-	-	2,154	311	475	29	6,417	4,706
Transfers Out	49,429	1,140	9,792	1,088	3,644	8,399	1,757	387	13,952	53,777	16,607
Total Expenditures	\$ 162,648	\$ 4,231	\$ 52,850	\$ 27,168	\$ 15,753	\$ 81,284	\$ 68,082	\$ 8,801	\$ 55,461	\$ 218,859	\$ 107,911

APPENDIX G

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

Revenue and Expenditure Statement
Quarter Ended March 31, 2019

	Fund 270	Fund 271	Fund 275	Fund 278	Fund 281	Fund 282	Fund 283	Fund 284	Fund 285	Fund 288	Fund 289	
	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 CFD#18	Maint Dist CFD#19	TOTAL
Revenues:												
Special Assessment	6,721	10,920	108,278	17,859	32,119	168,170	-	53,226	9,388	-	-	1,624,432
Interest	2,608	1,193	13,016	2,678	2,870	1,331	1,483	1,136	170	-	-	90,075
Other Revenue	-	-	-	-	-	-	-	-	-	595	595	6,745
Total Revenue	\$ 9,329	\$ 12,113	\$ 121,294	\$ 20,537	\$ 34,989	\$ 169,501	\$ 1,483	\$ 54,362	\$ 9,558	\$ 595	\$ 595	\$ 1,721,252
Expenditures:												
Communications	-	185	556	-	-	-	-	-	-	-	-	5,737
Utilities	174	2,355	203	-	-	-	5,974	-	-	2,928	415	449,839
Contracts	1,706	1,389	64,077	679	9,773	70,839	11,960	91,174	679	3,163	630	541,473
Maintenance	-	2,238	23,607	3,244	3,441	4,002	10,885	10,159	-	-	-	409,867
Supplies	-	20	38	-	-	-	921	-	-	943	-	27,673
Transfers Out	338	3,705	14,894	3,387	5,762	11,475	12,802	2,395	3,914	-	-	337,169
Total Expenditures	\$ 2,218	\$ 9,892	\$ 103,375	\$ 7,310	\$ 18,976	\$ 86,316	\$ 42,542	\$ 103,728	\$ 4,593	\$ 7,034	\$ 1,045	\$ 1,771,758

APPENDIX H

City of Folsom, California Combined Water Funds* Revenue and Expense Statement Quarter Ended March 31, 2019

	FY 2018	FY 2019	FY 2018	FY 2019	FY19 Forecast	VARIANCE		VARIANCE	
	As of 3/31/2018	As of 3/31/2019	ACTUAL	BUDGET	As of 3/31/2019	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	10,377,482	9,965,416	14,136,776	13,995,200	13,815,200	(180,000)	99%	(4,029,784)	71%
TOTAL OPERATING REVENUES	10,377,482	9,965,416	14,136,776	13,995,200	13,815,200	(180,000)	99%	(4,029,784)	71%
OPERATING EXPENSES:									
Employee Services	3,153,488	3,407,850	4,533,833	4,813,908	4,788,908	(25,000)	99%	(1,406,058)	71%
Utilities	490,792	476,963	741,339	776,200	726,200	(50,000)	94%	(299,237)	61%
Supplies	547,714	652,311	868,723	1,072,581	962,581	(110,000)	90%	(420,270)	61%
Maintenance and Operation	292,731	420,340	374,966	764,271	624,271	(140,000)	82%	(343,931)	55%
Contractual Services	1,119,834	1,344,815	1,776,221	2,997,649	2,281,149	(716,500)	76%	(1,652,834)	45%
Depreciation	2,992,897	2,977,803	3,984,380	-	3,992,256	3,992,256		2,977,803	
Other Operating Expenses	634,888	585,901	917,427	1,171,063	868,063	(303,000)	74%	(585,162)	50%
TOTAL OPERATING EXPENSES	9,232,344	9,865,983	13,196,889	11,595,672	14,243,428	2,647,756	123%	(1,729,689)	85%
OPERATING INCOME	1,145,138	99,433	939,887	2,399,528	(428,228)		-18%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	1,350,886	820,904	1,915,984	1,200,915	1,093,915	(107,000)	91%	(380,011)	68%
Other	3,512	20,664	407,899	2,459,212	27,657	(2,431,555)	1%	(2,438,548)	1%
Investment Income	188,539	306,541	89,989	203,000	344,240	141,240	170%	103,541	151%
Intergovernmental	47,500	199,626	47,500	-	199,626	199,626		199,626	
Proceeds of Financing	-	-	-	-	-	-		-	
Debt Service Expense	(5,512)	(6,905)	(820,419)	(2,014,856)	(2,014,856)	-	100%	2,007,951	0%
Other Reimbursements	-	-	-	-	-	-		-	
Capital Outlay - Projects	(1,757,209)	(596,766)	(132,878)	(4,015,058)	(2,868,084)	1,146,974	71%	3,418,292	15%
TOTAL NONOPERATING REVENUE (EXPENSE)	(172,284)	744,064	1,508,075	(2,166,787)	(3,217,502)	(1,050,715)	148%	2,910,851	-34%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	972,854	843,497	2,447,962	232,741	(3,645,730)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	800,000	-	918,000	100,000	100,000	-	100%	(100,000)	0%
Transfers Out	(949,601)	(699,244)	(1,299,264)	(1,043,561)	(1,030,070)	(1,050,715)	99%	344,317	67%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(149,601)	(699,244)	(381,264)	(943,561)	(930,070)				
CHANGE IN NET ASSETS	823,253	144,253	2,066,698	(710,820)	(4,575,800)				
NET ASSETS, JULY 1	85,003,365	82,691,640	80,624,942	82,691,640	82,691,640				
NET ASSETS	85,826,618	82,835,893	82,691,640	81,980,820	78,115,840				
RESTRICTED NET ASSETS	(2,885,310)	(3,736,761)	(1,475,043)	(3,736,761)	(3,736,761)				
UNRESTRICTED NET ASSETS	\$ 82,941,308	\$ 79,099,132	\$ 81,216,597	\$ 78,244,059	\$ 74,379,079				

* 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 March 31, 2019

	FY 2018	FY 2019	FY 2018	FY 2019	FY 19 Forecast	VARIANCE		VARIANCE	
	As of 3/31/2018	As of 3/31/2019	ACTUAL	BUDGET	As of 3/31/2019	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	4,835,889	4,901,019	6,429,347	6,480,000	6,494,000	14,000	100%	(1,578,981)	76%
Prison Services	50,400	50,400	67,200	67,200	67,200	-	100%	(16,800)	75%
TOTAL OPERATING REVENUES	4,886,289	4,951,419	6,496,547	6,547,200	6,561,200	14,000	100%	(1,595,781)	76%
OPERATING EXPENSES:									
Employee Services	1,723,725	1,814,765	2,551,775	2,582,191	2,456,191	(126,000)	95%	(767,426)	70%
Utilities	47,349	51,722	69,583	52,500	74,500	22,000	142%	(778)	99%
Supplies	174,399	169,842	249,725	557,714	247,714	(310,000)	44%	(387,872)	30%
Maintenance and Operation	146,775	53,071	219,247	315,500	135,500	(180,000)	43%	(262,429)	17%
Contractual Services	315,036	120,724	396,536	1,041,344	261,344	(780,000)	25%	(920,620)	12%
Depreciation	1,284,205	1,296,117	1,714,921	-	1,730,040	1,730,040		1,296,117	
Other Operating Expenses	195,593	239,461	341,421	295,358	385,358	90,000	130%	(55,897)	81%
TOTAL OPERATING EXPENSES	3,887,082	3,745,702	5,543,208	4,844,607	5,290,647	446,040	109%	(1,098,905)	77%
OPERATING INCOME (LOSS)	999,207	1,205,717	953,339	1,702,593	1,270,553		75%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	117,820	78,856	275,694	127,625	104,625	(23,000)	82%	(48,769)	61.8%
Investment Income	106,312	186,967	40,698	134,000	204,000	70,000	152%	52,967	140%
Other	4,843	62,379	797,277	4,669,664	62,379	(4,607,285)	1%	(4,607,285)	1%
Debt Service	-	-	-	-	-	-		-	
Capital Outlay - Projects	(1,502,215)	(275,130)	(233,900)	(6,290,855)	(1,065,855)	5,225,000	17%	6,015,725	4%
TOTAL NONOPERATING REVENUE (EXPENSE)	(1,273,240)	53,072	879,769	(1,359,566)	(694,851)	664,715	51%	1,412,638	-4%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(274,033)	1,258,789	1,833,108	343,027	575,702				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	30,000	-	30,000	-	-	-		-	
Transfers Out	(495,544)	(505,029)	(715,717)	(686,947)	(661,759)	25,188	-4%	(181,918)	278%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(465,544)	(505,029)	(685,717)	(686,947)	(661,759)				
CHANGE IN NET ASSETS	(739,577)	753,760	1,147,391	(343,920)	(86,057)				
NET ASSETS, JULY 1	46,095,681	46,536,525	45,389,134	46,536,525	46,536,525				
NET ASSETS	45,356,104	47,290,285	46,536,525	46,192,605	46,450,468				
RESTRICTED NET ASSETS	(1,085,979)	(1,371,017)	(715,359)	(1,371,017)	(1,371,017)				
UNRESTRICTED NET ASSETS	\$ 44,270,125	\$ 45,919,268	\$ 45,821,166	\$ 44,821,588	\$ 45,079,451				

* 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 March 31, 2019

	FY 2018	FY 2019	FY 2018	FY 2019	FY19 Forecast	VARIANCE		VARIANCE	
	As of 3/31/2018	As of 3/31/2019	ACTUAL	BUDGET	As of 3/31/2019	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	7,934,614	8,020,648	10,612,191	10,559,000	10,604,000	45,000	100%	(2,538,352)	76%
TOTAL OPERATING REVENUES	7,934,614	8,020,648	10,612,191	10,559,000	10,604,000	45,000	100%	(2,538,352)	76%
OPERATING EXPENSES:									
Employee Services	3,484,254	3,716,321	5,027,897	5,272,603	5,050,603	(222,000)	96%	(1,556,282)	70%
Utilities	10,006	10,297	12,690	20,500	13,000	(7,500)	63%	(10,203)	50%
Supplies	604,078	670,249	910,928	1,117,651	989,651	(128,000)	89%	(447,402)	60%
Maintenance and Operation	450,463	530,362	651,498	538,133	688,133	150,000	128%	(7,771)	99%
Contractual Services	1,090,798	1,231,582	1,831,472	1,884,267	1,794,267	(90,000)	95%	(652,685)	65%
Depreciation	842,447	859,419	1,123,940	-	1,145,892	1,145,892		859,419	
Other Operating Expenses	357,624	399,218	562,739	566,964	534,964	(32,000)	94%	(167,746)	70%
TOTAL OPERATING EXPENSES	6,839,670	7,417,448	10,121,164	9,400,118	10,216,510	816,392	109%	(1,982,670)	79%
OPERATING INCOME (LOSS)	1,094,944	603,200	491,027	1,158,882	387,490				
NONOPERATING REVENUE (EXPENSE):									
Impact Fees	160,942	165,681	228,252	225,300	225,300	-	100.0%	(59,619)	74%
Investment Income	58,950	103,051	32,008	41,000	117,247	76,247	286%	62,051	251%
Intergovernmental Revenues	100,329	469	120,235	161,000	469	(160,531)	0%	(160,531)	0%
Other	160,466	137,167	219,511	876,581	182,654	(693,927)	21%	(739,414)	16%
Debt Service-Expense	-	-	-	-	-	-		-	
Capital Outlay	(101,886)	-	-	(1,093,082)	(1,103,341)	(10,259)	101%	1,093,082	0%
TOTAL NONOPERATING REVENUE (EXPENSE)	378,801	406,368	600,006	210,799	(577,671)	(788,470)	-274%	195,569	193%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,473,745	1,009,568	1,091,033	1,369,681	(190,181)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	19,840	-	35,280	35,280	-	0%	(15,440)	-128%
Transfers Out	(995,200)	(1,007,121)	(1,405,960)	(1,362,461)	(1,327,624)	34,837	-3%	355,340	-283%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(995,200)	(987,281)	(1,405,960)	(1,327,181)	(1,292,344)				
CHANGE IN NET ASSETS	478,545	22,287	(314,927)	42,500	(1,482,525)				
NET ASSETS, JULY 1	(329,340)	(4,201,956)	(3,887,029)	(4,210,515)	(4,210,515)				
NET ASSETS	149,205	(4,179,669)	(4,201,956)	(4,168,015)	(5,693,040)				
RESTRICTED NET ASSETS	(398,639)	(2,231,248)	(37,584)	(2,231,248)	(2,231,248)				
UNRESTRICTED NET ASSETS	\$ (249,434)	\$ (6,410,917)	\$ (4,239,540)	\$ (6,399,263)	\$ (7,924,288)				

* 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 March 31, 2019**

	FY 2018	FY 2019	FY 2018	FY 2019	FY19 Forecast	VARIANCE		VARIANCE	
	As of 3/31/2018	As of 3/31/2019	ACTUAL	BUDGET	As of 3/31/2019	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	369,826	250,891	545,373	525,200	250,891	(274,309)	48%	(274,309)	48%
Other	43,965	46,588	176,028	62,500	46,588	(15,912)	75%	(15,912)	75%
TOTAL OPERATING REVENUES	413,791	297,479	721,401	587,700	297,479	(290,221)	51%	(290,221)	51%
OPERATING EXPENSES:									
Employee Services	924,151	740,326	1,318,096	1,477,987	740,326	(737,661)	50%	(737,661)	50%
Utilities	8,627	6,477	10,449	15,150	6,878	(8,272)	45%	(8,673)	43%
Supplies	109,625	84,956	145,370	155,829	84,956	(70,873)	55%	(70,873)	55%
Maintenance and Operation	58,638	42,771	98,744	70,000	42,771	(27,229)	61%	(27,229)	61%
Contracts	1,206,030	886,115	1,673,534	1,920,845	886,115	(1,034,730)	46%	(1,034,730)	46%
Depreciation	432,014	336,011	576,018	-	336,011	336,011		336,011	
Other Operating Expenses	204,639	192,127	271,732	315,359	232,677	(82,682)	74%	(123,232)	61%
TOTAL OPERATING EXPENSES	2,943,724	2,288,783	4,093,943	3,955,170	2,329,734	(1,625,436)	59%	(1,666,387)	58%
OPERATING INCOME (LOSS)	(2,529,933)	(1,991,304)	(3,372,542)	(3,367,470)	(2,032,255)				
NONOPERATING REVENUE (EXPENSES):									
Interest	12,854	24,945	16,659	13,000	28,000	15,000	215%	11,945	192%
Intergovernmental	-	-	3,315,561	3,841,837	3,841,837	-	100%	(3,841,837)	0%
Misc Rev	4,000	4,042	4,000	(119,248)	4,042	123,290	-3%	123,290	-3%
Capital Outlay	-	-	-	(78,930)	-	78,930	0%	78,930	0%
TOTAL NONOPERATING REVENUE	16,854	28,987	3,336,220	3,656,659	3,873,879		106%		1%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,513,079)	(1,962,317)	(36,322)	289,189	1,841,624				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-		-	
Transfers Out	(199,802)	(159,500)	(266,402)	(289,189)	(159,500)	(129,689)	55%	129,689	55%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(199,802)	(159,500)	(266,402)	(289,189)	(159,500)				
CHANGE IN NET ASSETS	(2,712,881)	(2,121,817)	(302,724)	-	1,682,124				
NET ASSETS, JULY 1	2,217,494	(1,261,833)	(959,109)	(1,261,833)	(1,261,833)				
NET ASSETS	(495,387)	(3,383,650)	(1,261,833)	(1,261,833)	420,291				
RESTRICTED NET ASSETS	(18,753)	(1,434)	(14,855)	(1,434)	(1,434)				
UNRESTRICTED NET ASSETS	\$ (514,140)	\$ (3,385,084)	\$ (1,276,688)	\$ (1,263,267)	\$ 418,857				

* Prior year includes prior period adjustment for GASB 68

APPENDIX L

City of Folsom, California

Risk Management

Revenue and Expense Statement

Quarter Ended March 31, 2019

	FY 2018 As of 3/31/2018	FY 2019 As of 3/31/2019	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 Forecast As of 3/31/2019
OPERATING REVENUES:					
Charges for services	11,792,835	11,764,387	15,723,751	16,160,807	15,728,106
Penalty Fines	-	-	-	-	-
Interest revenue	28,319	101,085	(39,342)	20,000	115,000
Reimbursement	978,596	1,023,357	1,316,466	1,616,001	1,420,104
Other revenue	47,259	2,633	508,845	1,000	3,000
Total operating revenues	12,847,009	12,891,462	17,509,720	17,797,808	17,266,210
OPERATING EXPENSES:					
Employee Services					
Active Employees:					
Wages	96,944	73,634	137,370	202,171	112,089
FICA	7,574	6,924	10,747	13,068	9,993
PERS	33,368	24,253	45,716	54,713	38,088
Deferred Compensation	2,408	1,837	3,414	4,077	2,813
Workers Compensation	1,516,917	1,617,513	2,028,983	2,187,706	2,111,727
Liability	1,704,086	1,798,574	1,704,086	1,374,309	1,794,521
Health Insurance	4,396,813	4,562,128	6,400,256	7,381,911	6,300,651
Vision	55,030	60,631	80,105	98,106	81,800
Dental	406,812	412,309	592,180	667,151	612,290
Employee Assistance Program	8,157	8,584	7,387	11,257	12,119
Health Retirement Account	86,175	101,125	124,350	154,200	145,765
Health Savings Account	30,125	26,657	43,707	35,908	37,633
Contracts	588,211	655,800	623,701	1,051,864	765,000
Retirees:					
PERS	6,816	11,091	6,816	-	11,091
Health Insurance	2,891,051	3,021,852	4,153,355	4,134,763	4,006,011
Vision	40,374	44,521	55,317	55,780	69,780
Dental	283,012	274,042	384,061	370,824	367,273
Total operating expenses	12,153,871	12,701,475	16,401,551	17,797,808	16,478,644
CHANGE IN NET ASSETS	693,138	189,987	1,108,170	-	787,566
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	7,055,756	8,185,926	7,995,939	7,995,939	8,783,505
NET ASSETS	10,615,383	11,220,402	11,030,415	11,030,415	11,817,981

APPENDIX M

City of Folsom, California

Risk Management

Revenue and Expense Statement

Quarter Ended March 31, 2019

	Active Employees						Retirees	Total
	General Fund	Redevelopment Agency	Water	Waste Water	Solid Waste	Transit		
OPERATING REVENUES:								
Charges for services	\$ 6,708,895	\$ -	\$ 659,106	\$ 365,985	\$ 909,261	\$ 192,318	\$ 2,928,822	\$ 11,764,387
Fines	-	-	-	-	-	-	-	-
Interest revenue	63,473	913	6,107	3,305	6,637	2,490	18,159	101,085
Reimbursements	425,725	-	38,045	20,495	56,610	8,773	473,709	1,023,357
Other Revenue	2,633	-	-	-	-	-	-	2,633
Total operating revenues	\$ 7,200,726	\$ 913	\$ 703,258	\$ 389,785	\$ 972,508	\$ 203,581	\$ 3,420,690	\$ 12,891,462
OPERATING EXPENSES:								
Active Employees:								
Wages	\$ 55,911	\$ -	\$ 5,493	\$ 3,050	\$ 7,578	\$ 1,603		\$ 73,634
FICA	5,257	-	517	287	713	151		6,924
PERS	24,253	-	-	-	-	-		24,253
Deferred Compensation	1,395	-	137	76	189	40		1,837
Workers' Compensation	1,252,914	-	110,885	56,038	163,435	34,241	-	1,617,513
Liability	1,385,927	-	116,457	54,347	183,032	58,811	-	1,798,574
Health Insurance	3,630,680	-	295,701	141,696	423,686	70,365	-	4,562,127
Vision	48,252	-	3,930	1,883	5,631	935	-	60,631
Dental	328,128	-	26,724	12,806	38,291	6,359	-	412,309
Employee Assistance Program	6,726	-	564	272	833	189	-	8,584
Health Retirement Account	79,103	-	5,575	2,300	10,782	3,365	-	101,125
Health Savings Account	23,183	-	2,062	132	1,035	245	-	26,657
Contracts	655,800	-	-	-	-	-	-	655,800
Retirees:								
PERS	-	-	2,341	-	1,802	-	6,948	11,091
Insurance/Retiree	-	-	-	-	-	-	3,021,852	3,021,852
Retiree Vision	-	-	-	-	-	-	44,521	44,521
Retiree Dental	-	-	-	-	-	-	274,042	274,042
Total operating expenses	\$ 7,497,529	\$ -	\$ 570,385	\$ 272,887	\$ 837,006	\$ 176,304	\$ 3,347,363	\$ 12,701,474
CHANGE IN NET ASSETS	(296,803)	913	132,873	116,898	135,502	27,277	73,327	189,987
NET ASSETS, BEGINNING OF YEAR	7,748,099	87,236	573,842	260,381	691,463	272,168	1,397,226	11,030,415
RESTRICTED FOR INSURANCE DEPOSIT	2,311,176	14,243	212,136	109,639	289,516	97,766	-	3,034,476
UNRESTRICTED	5,140,121	73,906	494,579	267,640	537,448	201,679	1,470,553	8,185,926
NET ASSETS, END OF YEAR	\$ 7,451,296	\$ 88,149	\$ 706,715	\$ 377,279	\$ 826,965	\$ 299,445	\$ 1,470,553	\$ 11,220,402

APPENDIX N

City of Folsom, California Compensated Leave Revenue and Expense Statement Quarter Ended March 31, 2019

	FY 2018	FY 2019	FY 2018	FY 2019	FY 19 Forecast	VARIANCE		VARIANCE	
	As of 3/31/2018	As of 3/31/2019	ACTUAL	BUDGET	As of 3/31/2019	Forecast vs Budget		Actual vs BUDGET	
						\$	%	\$	%
REVENUES:									
Reimbursements	628,350	534,881	837,799	724,588	724,588	-	100%	(189,707)	74%
Interest	11,097	21,446	16,911	15,000	25,000	10,000	167%	6,446	143%
Other revenue	-	-	-	604,412	-	(604,412)	0%	(604,412)	0%
Operating Transfers In	-	-	-	-	-	-		-	
TOTAL REVENUES	639,447	556,327	854,710	1,344,000	749,588	(594,412)	56%	(787,673)	41%
EXPENDITURES:									
Annual Leave Wages	403,758	466,261	546,202	725,000	550,000	(175,000)	76%	(258,739)	64%
Annual Leave Benefits	-	-	-	-	-	-		-	
Operating Transfers Out	-	619,000	-	619,000	619,000	-	100%	-	100%
Services & Supplies	-	-	-	-	-	-		-	
TOTAL EXPENDITURES	403,758	1,085,261	546,202	1,344,000	1,169,000	175,000	87%	258,739	81%
APPROPRIATION OF FUND BALANCE	235,689	(528,934)	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	1,338,081	881,966	1,410,900	1,410,900	991,488				
RESTRICTED FUND BALANCE	-	-	-	-	-				
UNRESTRICTED FUND BALANCE	\$ 1,338,081	\$ 881,966	\$ 1,410,900	\$ 1,410,900	\$ 991,488				

APPENDIX O

City of Folsom

Outstanding Debt

Quarter Ended March 31, 2019

<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>\$ 165,606,759</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>\$ 19,438,757</u>	

APPENDIX P

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis

Quarter Ended March 31, 2019

Category	Project Description	Budget FY 18-19	Total Expended FY 18-19	% of Budget Expended
Culture and Recreation	Davies Park	1,084,513	-	0.00%
Culture and Recreation	Econome Park (formerly Parkway Site #44)	1,695,491	1,004,651	59.25%
Culture and Recreation	Benevento Park (formerly Empire Ranch Park Site #51)	400,000	-	0.00%
Culture and Recreation	Johnny Cash Legacy Park	90,000	-	0.00%
Culture and Recreation	Johnny Cash Trail Art Experience	592,622	53,503	9.03%
Culture and Recreation	Lew Howard Park	338,458	-	0.00%
Culture and Recreation	Zoo Barn	-	1,162	
		4,201,084	1,059,316	25.22%
Drainage	Double Tree Ct Storm Drain Rehab	-	-	
Drainage	Localized Drainage Improvements	125,256	63,429	50.64%
Drainage	Sibley Street Drainage	100,000	-	0.00%
Drainage	Storm Drain Pond	603,569	310,352	51.42%
Drainage	Weather Station	79,859	-	0.00%
		908,684	373,781	41.13%
General Services	Fire Apparatus	-	-	
General Services	Fire Station 38 (Remodel)	600,000	47,280	7.88%
General Services	Historic Folsom STN Restroom	136,500	48,713	35.69%
General Services	Fire Station 39 (Empire Ranch)	2,036,041	2,161,414	106.16%
General Services	Police Vehicle Replacements	670,982	563,253	83.94%
		3,443,523	2,820,660	81.91%
Open Space and Greenbelts	Folsom Lake/Johnny Cash Trail – Ph. II	229,999	225,593	98.08%
Open Space and Greenbelts	Folsom Placerville Rail Trail	1,054,430	32,120	3.05%
Open Space and Greenbelts	HBWC – Levy Park Trail	-	-	
Open Space and Greenbelts	HBWC – Parkway/Empire Ranch Bridge	-	-	
Open Space and Greenbelts	Lake Natoma Class 1 Trail – Phase II	1,945,112	1,483,052	76.25%
Open Space and Greenbelts	Lake Natoma Water Front Trail	-	48,500	
Open Space and Greenbelts	Oak Parkway Trail Undercrossing	2,163,481	766,453	35.43%
		5,393,022	2,555,718	47.39%
Wastewater	ARC Sewer Access R&R	1,492,578	135,726	9.09%
Wastewater	FPA EVP Sewer LS & FM	472,230	27,313	5.78%
Wastewater	Folsom Zoo Sewer Line	-	-	
Wastewater	Natoma Alley R&R	2,143,544	23,592	1.10%
Wastewater	Pump Station No. 2 Odor Control	267,860	135,715	50.67%
Wastewater	Sewer Lateral R&R	290,600	-	0.00%
Wastewater	Greenback Sewer & Lift Station Improvements	200,000	95,605	47.80%
Wastewater	WTP Grading & Pump Station No. 1 Basin Reuse	243,027	71,655	29.48%
		5,109,839	489,606	9.58%
Streets	Auto Mall Rehab	400,000	-	0.00%
Streets	City Wide ADA Compliance	150,000	-	0.00%
Streets	East Bidwel Widening & Sidewalk	341,518	4,386	1.28%
Streets	Energy Efficient Traffic Sig & Lights	65,000	58,956	90.70%
Streets	Folsom Lake Crossing Bridge Deck Rehab	150,000	-	0.00%
Streets	Folsom Lake Crossing Safety Improvements	400,000	-	0.00%
Streets	Greenback-Madison/FA Paving	2,144,617	1,996,906	93.11%
Streets	Green Valley Rd Widening	5,818,402	139,522	2.40%
Streets	Iron Point @ Railroad Crossing Modifications	550,000	-	0.00%
Streets	Intelligent Transp System Plan	150,000	102,087	68.06%
Streets	Neighborhood Street & SW Rehab	300,000	-	0.00%

APPENDIX P

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis

Quarter Ended March 31, 2019

Category	Project Description	Budget FY 18-19	Total Expended FY 18-19	% of Budget Expended
Streets	Parkway Drive Soil Stabilization	51,931	-	0.00%
Streets	Empire Ranch Rd Interchange	1,220,611	133,051	10.90%
Streets	Cimmaron Overlay & Pavement	171,711	172,099	100.23%
Streets	Sidewalk Improvement	-	-	
Streets	Signal/Delineation Modification	395,000	290,820	73.63%
Streets	Street Overlay / Pavement Mgmt	1,551,978	102,290	6.59%
Streets	Streetlight / Traffic Pole Imp	50,000	-	0.00%
Streets	Traffic Safety Projects	170,000	33,344	19.61%
Streets	Traffic Signal Improvements	3,000,000	613,292	20.44%
Streets	Traffic Signal System Upgrades	200,000	131,168	65.58%
		17,280,768	3,777,921	21.86%
Transportation	Capital SE Connector Project Seg D3	50,000	719	1.44%
Transportation	Highway 50 Facilities	50,000	31,573	63.15%
Transportation	Lake Natoma Crossing-Right Turn Approach	100,000	-	0.00%
Transportation	Light Rail Project	150,000	30,930	20.62%
Transportation	Orangevale Bridge	-	-	
Transportation	Rainbow Bridge Rehab	-	1,504	
		350,000	64,726	18.49%
Water	FPA Hwy 50 Water Crossing Pipeline	-	-	
Water	FPA PRV Stations	-	380	
Water	FPA Willow Hill Pipeline Rehab Ph 2	693,397	3,618	0.52%
Water	FPA Zone 4 & Zone 5 BPS	-	29,538	
Water	FPA Zone 5 Tank & Zone 6 BPS	559,312	18,140	3.24%
Water	GSWC Inter-tie Booster Pump Station	1,550,512	45,826	2.96%
Water	Cimmaron Tank Rehab	322,864	-	0.00%
Water	Water System Rehab Project #1	179,074	52,481	29.31%
Water	WTP Actiflo-Polymer Capacity	1,988,299	83,533	4.20%
Water	WTP Fiber Line	-	-	
Water	WTP Lime System Upgrades	284,482	25,820	9.08%
Water	WTP Resv 2 Tank Rehab	666,733	626,123	93.91%
		6,244,673	885,459	14.18%
		\$ 42,931,593	\$ 12,027,187	28.01%