

CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City of Folsom Quarterly Financial Report

Fiscal Year 2018-19 Fourth Quarter

September 10, 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.

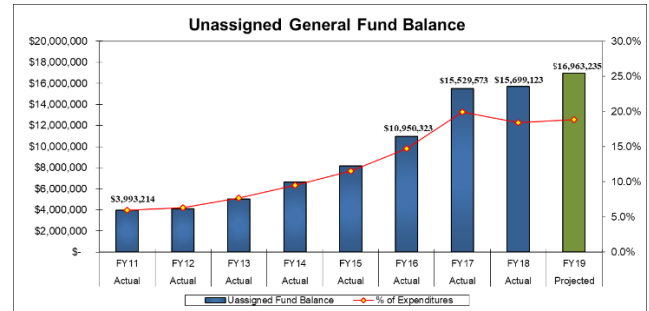
This Quarterly Financial Report is an analysis of the unaudited financial status of the City’s major funds through the fourth quarter of Fiscal Year (FY) 2018-19, covering the period from July 2018 through June 2019. The report provides an analysis of each fund’s revenues, expenditures and fund balance 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 June 30, 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 \$91.29 million and projected expenditures are \$90.06 million. This results in an increase to fund balance of \$1.23 million and a current projected year-end unassigned fund balance of \$16.96 million or 18.8% 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 June 2019 unemployment rate for the State and County at 4.4% and 4.1% respectively. Folsom’s unemployment rate was 3.1%. There were 36,400 people employed in Folsom in June 2019. The unemployment rate in June showed a slight decrease for the State and County and showed no change for Folsom compared to March 2019, 4.6%, 4.2% and 3.1% respectively. When compared to June 2018 all three areas showed a very slight decrease in the unemployment rate.

A comparison of home sales through the fourth quarter of FY 2019 to FY 2018 shows the number of home sales decreased by 13.82%, with the median sales price increasing by 5.51%.

According to *California Economic Forecast*, the average US GDP growth continues to be low at 2.3% since 2009. As signs are beginning to appear that would indicate a recession possibly next year, consumer spending continues to be strong and unemployment continues to be low.

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 \$91.29 million for FY 2019. This is an increase of \$5.18 million over the FY 2018 revenue amount and \$618,400 less than the FY 2019 budget amount. The increase in revenues as compared to the prior fiscal year is primarily due to increases in



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property tax, sales tax, permits and charges for services.

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	\$26,669,898	102.9%
Sales and Use Tax	24,862,534	24,921,159	100.2%
Trans Occup Tax	2,175,000	2,350,000	108.0%
Real Prop Transfer	550,000	507,368	92.2%
Franchise Fees	870,320	739,092	84.9%
Other Taxes	1,000,000	1,158,339	115.8%
Lic And Permits	2,104,300	2,928,513	139.2%
Intergovt Revenue	7,060,729	7,378,386	104.5%
Charges For Serv	14,830,179	16,162,088	109.0%
Fines & Forfeitures	237,500	158,797	66.9%
Interest Rev	220,000	304,750	138.5%
Miscellaneous	842,291	488,100	57.9%
Transfers In	11,229,566	7,522,613	67.0%
Total	\$ 91,907,543	\$ 91,289,103	99.3%

- Property tax revenues are currently projected for FY 2019 at \$26.67 million. This projection is \$2.13 million (8.69%) 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 \$24.92 million compared to \$22.29 million in the previous fiscal year. This is a \$2.63 million (11.78%) increase from the FY 2018 amount.
- Transient Occupancy Tax (TOT) collections are projected to end the fiscal year at \$2.35 million, which is \$175,000 (8.05%) higher than the budgeted amount, and an increase of \$152,000 (6.93%) when compared to the FY 2018 amount.
- Business Licenses and Building Permits through the fourth quarter were \$3.02 million. Compared to the prior year this is an increase of approximately \$410,000. Business Licenses through the fourth quarter increased by approximately \$141,000 while Building Permits increased by approximately \$264,000. The current year-end estimate is \$2.93 million which

is an increase of \$316,000 (12.10%) when compared to the FY 2018 amount.

- Intergovernmental revenues are projected at \$7.38 million. Intergovernmental revenues mainly consist of vehicle license in-lieu fees (VLF), of which \$6.9 million has been received for FY 19. The projected year-end estimate when compared to the prior year, is an increase of approximately \$112,000 or 1.54%. The increase is mainly due to increase of VLF revenue (\$418,000) and is offset by a decrease of \$301,000 of Federal and State grants when compared to the prior year.
- Charges for services received through the fourth quarter were \$15.78 million. Compared to the fourth quarter of FY 2018 this is an increase of approximately \$186,500. The total current year-end estimate for charges for services is \$16.16 million which is \$413,000 more than the prior year. In the Fire Department ambulance revenues are projected at \$4.05 million which is an increase compared to the budget of \$254,000 and an increase from the prior year of \$143,000. Reimbursements from the Office of Emergency Services (OES) are projected at \$884,000, which is an increase \$129,000 when compared to the prior year of \$755,000. Parks and Recreation charges are projected to be \$5.02 million an increase from the prior year of \$209,000. Development fees are currently projected to be \$3.93 million, a decrease compared to FY 18 of \$131,000. Compared to FY 2018, total projected charges for services of \$16.16 million is \$413,000 (2.62%) more than the prior year amount of \$15.75 million.
- Miscellaneous revenues are projected at \$488,000 compared to the prior year of \$637,000. The current year-end estimate is \$354,000 less than the budgeted amount of \$842,000.
- Transfers In were budgeted at \$11.23 million and are projected at year end to be \$7.52 million. The prior year transfers in were \$8.22 million.

GENERAL FUND EXPENDITURES

Expenditures are projected at \$90.06 million for FY 2019. Compared to the prior year and excluding non-departmental and transfers out, expenditures increased approximately \$6.41 million or 8.36%. The increase



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in expenditures is in almost all categories, employee costs, services and supplies and capital outlay. The increase in capital outlay is mainly due to the pool renovations at the aquatics center.

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 \$1.22 million (6.07%) over the budgeted amount, which is mainly seen in overtime costs (\$1.80 million) and partially offset by \$858,000 in reimbursements for OES costs. Overtime costs have also been impacted due to multiple 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 \$22,800 (1.24%) over the budgeted amount, which is due to an increase in services and supplies due mostly to the purchasing of library books for circulation. The overage is mostly offset by an increase in revenues received that were \$18,700 more than the budgeted amount.

The current year-end projection for General Fund expenditures is \$90.06 million, which is \$1.85 million 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	\$ 37,065,727	107.3%
Benefits	21,490,522	23,520,220	109.4%
O&M	25,151,725	24,921,568	99.1%
Capital Outlay	1,908,583	3,645,973	191.0%
Debt Service	2,189,784	908,203	41.5%
Transfers Out	-	-	0.0%
Total Expenditures	\$ 85,284,054	\$ 90,061,691	105.6%

The General Fund expenditures by department are as follows:

General Fund Expenditures by Department

	Budget	Forecast	%
City Council	\$ 116,915	\$ 118,222	101.1%
City Manager	1,311,695	1,259,020	96.0%
City Clerk	610,965	591,068	96.7%
Mgmt & Budget	4,624,708	4,355,063	94.2%
City Attorney	914,560	879,323	96.1%
Human Res	753,526	708,826	94.1%
Police	22,975,106	22,306,132	97.1%
Fire	20,164,533	21,387,565	106.1%
Comm Dvlpmt	6,888,119	6,667,372	96.8%
Parks & Rec	17,002,321	16,119,706	94.8%
Library	1,837,850	1,860,663	101.2%
Public Works	7,459,810	6,803,157	91.2%
Non-Dept	7,247,435	7,005,574	96.7%
Transfers Out	-	-	0.0%
Total Expenditures	\$ 91,907,543	\$ 90,061,691	97.99%

SPECIAL REVENUE FUNDS

Housing Fund

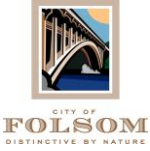
As of June 30, 2019, total revenues of \$2.42 million consisted mostly of \$2.02 million in impact fees. There were \$25,322 in expenditures through the fourth quarter. Fund balance is projected at \$24,775,542 and is comprised of \$12.86 million of loan receivables. The cash balance at the end of FY 2019 is projected to be \$12.00 million.

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:

- Installed top dressing and new plant material at Willow Creek South mini parks.
- Sent out RFP package and received responses with proposals.
- Continued work on New L&L Prospect Ridge on Levy Rd.



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- Completed all weed abatement and fuel management work in all districts.
- Continued work on Pique apartments in Broadstone 3 (sidewalk widening and new streetlights).

Below is a summary list of the main projects or activities that occurred in our L&L Districts during April-June 2019:

District	Project	Cost
Briggs Ranch	Hazard tree removal project along Briggs Ranch Trail	\$ 2,285
Steeplechase	LED Light Change Out	\$ 9,170
Multiple Districts	Trail Slurry Seal Project	\$165,445
ARCN	Waterfall pump repair and reinstallation	Warranty
Willow Creek East	LED Light Change Out	\$ 12,703
Willow Creek East	New Monument Sign	\$ 1,925

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 fourth quarter the fund had a positive cash balance of \$948,000. The fund is projected to end the fiscal year with a fund balance of \$927,700. This would be a decrease of \$480,000 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 fourth quarter, this fund had a negative cash balance of \$724,000, revenues of \$2.29 million and expenditures of \$2.59 million. The revenues consisted mostly of \$1.94 in grant reimbursements and \$107,200 in impact fees which compared to the prior year impact fees decreased by \$39,300. 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 FY 18 in the amount of \$2,000,000 from the Transportation Improvement Fund in order to complete the construction of the Econome Family Park. Through FY 19, the Park Improvement Fund has paid off \$1,330,000 leaving a loan balance of \$670,000. The Fund as of the end of the fiscal year has a cash balance of \$2.19 million.

ENTERPRISE FUNDS

Water Fund

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

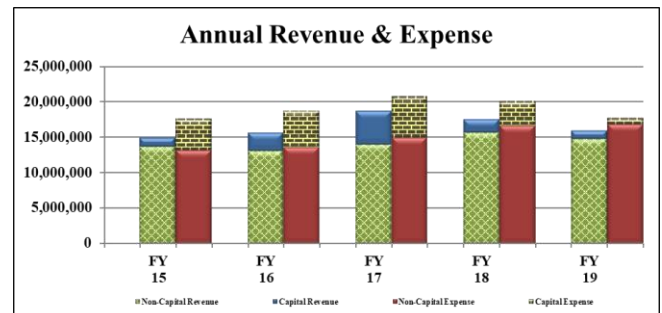
Total projected year-end revenues for FY 2019 are \$15.95 million (89% of budget) and total expenses are projected at \$17.67 million (95% of budget), resulting in expenses exceeding revenues by \$1.72 million.

Charges for services for FY 2019 are projected at \$13.58 million; a decrease of \$560,000 compared to the prior year (\$14.14 million) and reflects a decrease in water consumption due to wet weather. Impact fees are also projected to decrease by \$692,000 over the prior year amount of \$1.92 million. The FY 2019 projected expenses compared to the FY 2018 show an increase of approximately \$966,000 after adjusting for debt service. Excluding debt service, capital outlay costs and depreciation, projected current year expenses are \$10.69 million or \$181,000 more than prior year and due mainly to an increase in maintenance costs (\$203,000).

Projected debt service for FY19 is \$2.07 million or \$5,000 more than the prior year before the reclass of the principal payments. Projected capital outlay costs are \$906,000, or \$2.5 million 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 \$14.73 million (88% of budget) and \$12.77 million (88% of budget). This would result in non-capital revenues exceeding expenses by \$1.96 million.

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





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Wastewater Fund

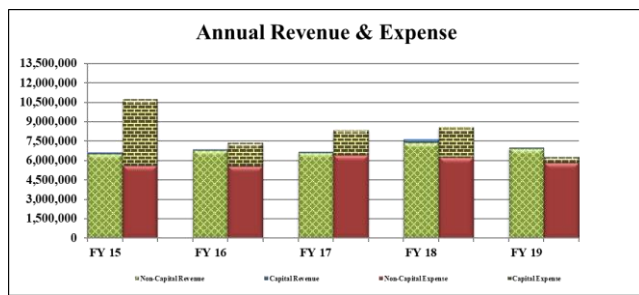
The Wastewater Fund is reported on a combined basis and includes the Wastewater Operating and Wastewater Capital Funds.

Total projected year-end revenues for FY 2019 are \$7.04 million (61% of budget) and expenses are \$6.33 million (54% of budget), resulting in revenues exceeding expenses by \$713,000. Projected charges for services are \$6.55 million, or \$123,000 more than the prior year (\$6.43 million) and impact fees are projected at \$115,000, or \$161,000 less than the prior year (\$276,000). Expenses show a decrease when compared to the prior year by \$166,000. Excluding capital outlay costs and depreciation, projected current year expenses are \$4.13 million, a decrease of \$411,000 over the prior year, mostly due to decreases in salaries (\$151,000), maintenance (\$109,000) and contract services (155,000).

The current projection for revenues and expenses, excluding capital sources (impact fees) and uses (capital outlays and depreciation) are \$6.93 million (61% of budget) and \$4.13 million (75% of budget). This would result in non-capital revenues exceeding expenses by \$2.80 million.

Projected capital outlay costs are \$463,000, or \$1.88 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.

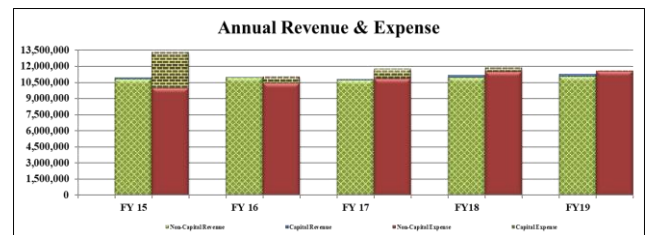
Total projected year-end revenues for FY 2019 are \$11.30 million (95% of budget) and expenses are \$11.60 million (98% of budget). Compared to the

prior year, revenues increased by \$83,000 and expenses increased by \$69,000.

Projected charges for services are \$10.65 million (101% of budget) and are expected to increase a modest \$43,000 over the prior year amount of \$10.61 million. This increase is largely due to year over year increases in Solid Waste Sales and General Governmental Charges of \$314,000 but was offset by a projected decline of \$271,000 in Sale of Recyclables when compared to the prior year (\$606,000).

The current projection for revenues and expenses, excluding capital, are \$11.06 million (95% of budget) and \$10.48 million (97% of budget). Compared to the prior year, non-capital revenues increased by \$73,000 and non-capital expenses increased by \$79,000.

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



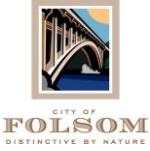
Transit Fund

On November 13, 2018, the City Council approved Resolution No. 10195. This resolution annexed the City's public transit services into the Sacramento Regional Transit System (SacRT) and became effective February 1, 2019. Since this annexation, all assets, liabilities, revenues, and expenses related to the transit operations within the City have been transferred to the SacRT. City staff will finalize the transfer of any remaining items in the Transit Fund to the SacRT following the City's 2019 annual financial audit.

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.



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As of June 30, 2019, the City has paid \$7.33 million for medical, vision, and dental premiums for active employees, \$4.63 million for retirees and \$2.21 million for workers' compensation premiums. Liability insurance payments were \$1.80 million. The total expenditures for FY 2019 are projected at \$17.01 million. Compared to last fiscal year this is an increase of \$605,700. This increase is mainly due to increased workers compensation and health care costs.

Active employees have contributed \$796,000 and retirees have contributed \$630,000 towards medical premiums through June 30, 2019. Departmental reimbursements to the Risk Management fund through the fourth quarter totaled \$15.73 million compared to the prior year of \$15.72 million. The Risk Management Fund is projected to increase fund balance by approximately \$280,000.

Unrestricted net assets are projected to end the fiscal year at approximately 49.83% of expenditures. The fund is currently at a level to stabilize the cost to the other funds.

Outstanding Debt

As of June 30, 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	165 thousand	1.5 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 4th Quarter of FY19 was \$4.76 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 fourth quarter of FY 2019, the City budgeted projects totaled \$46,991,348. Through the fourth quarter, the Fire Department spent \$81,480 (14% of budget) on a remodel of Fire Station 38 and the Police Department spent \$612,640 (83%) on outfitting vehicles and purchasing one motorcycle and ten vehicles.

The Parks and Recreation Department spent \$1,523,120 (78%) on the Lake Natoma Class 1 Trail – Phase II and \$1,534,282 (71%) on the Oak Parkway Trail Undercrossing, (Open Space and Greenbelts) and \$1,023,041 (60%) on the Econome Park Project (Culture and Recreation).

The Public Works Department spent \$2,144,312 (100%) on the Greenback-Madison Paving, \$2,311,723 (77%) for traffic signal improvements, \$725,800 (96%) on the Iron Point RR Crossing Modification Project.

The Wastewater Department spent \$148,278 (10%) on the ARC Sewer Access R&R and \$231,229 (59%) on the Greenback Sewer & Lift Station Improvements. The Water Department spent \$208,141 (13%) on the GSWC Inter-Tie Booster Pump Station Project.



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The following table provides a summary of CIP activity through June 30, 2019:

	CIP Activity		% of Budget
	Budget	Actual	
Culture and Recreation	\$ 4,201,084	\$ 1,082,170	25.8%
Drainage	908,684	394,025	43.4%
General Services	3,513,523	2,904,247	82.7%
Open Space & Greenbelts	5,393,022	3,368,764	62.5%
Wastewater	6,602,025	703,722	10.7%
Streets	19,229,123	7,399,818	38.5%
Transportation	350,000	73,157	20.9%
Water	6,793,887	1,244,996	18.3%
Total	\$ 46,991,348	\$ 17,170,899	36.5%

Encumbrances

This section presents a summary of open encumbrances/purchase orders. Encumbrances are the recognition of commitments that will subsequently become expenditures when goods and services are received. An encumbrance does not represent an expenditure for the period, only a commitment to expend resources. California Government Code Section 16304 states that: "An appropriation shall be deemed to be encumbered at the time and to the extent that a valid obligation against the appropriation is created. Folsom Municipal Code Section 3.02.030 provides further clarification: "All appropriations, except for capital projects involving capital replacements and capital additions, shall lapse at the end of the fiscal year to the extent that such appropriation has not been expended or encumbered, except: (1) All capital project appropriations shall continue in force until expended, revised or repealed by action of the City Council; and (2) all capital project appropriations shall be deemed to be abandoned if three years pass without disbursement from or encumbrance against the appropriation.

The following table provides a summary listing of outstanding encumbrances by operating and capital project funds at June 30, 2019:

Fund	Fund Name	Non-Capital		% of Non-Capital Budget
		Budget FY17-18	Encumbrance \$ Total	
10	General Fund	\$ 80,506,157	\$ 1,870,948	2.32%
23	Public Works	5,688,247	80,069	1.41%
203	Traffic Congestion Relief	19,170	19,170	100.00%
221	Housing Trust	80,000	5,380	6.73%
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	3,080	0.84%
246	Planning Services	300,000	270,065	90.02%
279	RDA	3,746,900	-	0.00%
519	Transit	3,945,385	-	0.00%
520	Water Operating	13,280,328	530,785	4.00%
522	Water Meters	150,200	76,991	51.26%
530	Wastewater Operating	4,764,607	572,564	12.02%
536	FAC Augmentation	8,426	8,426	100.00%
540	Solid Waste Operating	9,215,118	43,840	0.48%
543	Landfill Closure	100,000	144,502	144.50%
606	Risk Management	18,049,900	2,172	0.01%
751	Police Special Revenue	-	-	-
760	Wetland/Open Space Maint	10,000	-	0.00%
Total Non-Capital		\$ 140,890,768	\$ 3,627,992	2.58%
Fund	Fund Name	Capital		% of Capital Budget
		Budget	Encumbrance \$ Total	
10	General Fund	\$ 5,274,656	\$ 1,075,951	20.40%
23	Public Works	438,483	-	0.00%
223	Humbug Willow Creek	3,548,492	733,526	20.67%
240	Park Dedication (Quimby)	350,000	4,113	1.18%
243	Gas Tax 2106	650,000	64,534	9.93%
244	Gas Tax 2107.5	300,000	169,598	56.53%
245	Gas Tax 2107.5	286,196	150,000	52.41%
247	Gas Tax 2105	39,379	39,379	100.00%
276	Measure A	3,586,950	85,908	2.40%
412	Park Improvements	1,241,080	94,569	7.62%
414	Johnny Cash Trail	592,622	19,033	3.21%
431	Redevelopment Capital	-	-	-
441	Fire Capital	-	-	-
445	General Capital	17,803	17,803	100.00%
446	Transportation Impr	10,617,338	7,827,754	73.73%
448	Drainage Capital Imp.	190,047	176,676	92.96%
451	Light Rail Transportation	155,475	6,163	3.96%
456	Water Impact	95,317	95,317	100.00%
470	FSPA Infrastructure	1,803	1,803	100.00%
520	Water Operating	4,015,058	779,528	19.42%
521	Water Capital	83,519	83,519	100.00%
530	Wastewater Operating	6,065,855	489,214	8.07%
531	Wastewater Capital	225,000	-	0.00%
537	FAC Augmentation General	446,960	123,528	27.64%
540	Solid Waste Operating	1,093,082	1,102,545	100.87%
541	Solid Waste Capital	767	767	100.00%
Total Capital		\$ 39,315,115	\$ 13,141,228	33.43%
Grand Total		\$ 180,205,883	\$ 16,769,220	9.31%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
 Quarter Ended June 30, 2019

Fund # and Description	Revenues through		FY 2018 vs. 2019	Percent Change	Budget FY 2018/2019	Percent of 2019 Budget
	FY 2018 6/30/2018	FY 2019 6/30/2019				
FUND 010 GENERAL FUND	78,100,481	79,880,311	\$ 1,779,830	2.3%	87,974,308	90.8%
FUND 012 COMMUNITY CENTER	50	883	833	1666.0%	-	-
FUND 015 COMPENSATED LEAVES	857,227	739,780	(117,447)	-13.7%	1,344,000	55.0%
FUND 023 PUBLIC WORKS	1,964,692	1,973,165	8,473	0.4%	3,933,235	50.2%
FUND 028 TRAIL GRANTS	168,794	-	(168,794)	-100.0%	-	-
FUND 031 SPIF FEE	1,113	10,451	9,338	839.0%	-	-
FUND 032 SPIF PARKLAND FEE	-	958	958	-	-	-
FUND 201 COMM DEV BLOCK GRANT	63,823	107,389	43,566	68.3%	176,603	60.8%
FUND 203 TRAFFIC CONGESTION RELIEF	89,961	91,061	1,100	1.2%	-	-
FUND 204 LOS CERROS L&L AD	42,813	43,417	604	1.4%	47,276	91.8%
FUND 205 BRIGGS RANCH L&L AD	80,802	80,563	(239)	-0.3%	80,640	99.9%
FUND 206 TRANSPORTATION SYSTEM MGT	31,397	29,641	(1,756)	-5.6%	79	37520.6%
FUND 207 NATOMA STATION L&L AD	173,833	170,246	(3,587)	-2.1%	175,054	97.3%
FUND 208 FOLSOM HGHTS L&L AD	22,208	22,409	201	0.9%	11,003	203.7%
FUND 209 BROADSTONE UNIT 3 L & L	21,512	32,472	10,960	50.9%	24,817	130.8%
FUND 210 BROADSTONE L&L AD	391,952	386,491	(5,461)	-1.4%	396,040	97.6%
FUND 212 HANNAFORD CROSS L & L AD	20,772	20,830	58	0.3%	27,311	76.3%
FUND 213 LAKE NATOMA SHORES L & L	22,464	22,844	380	1.7%	28,254	80.9%
FUND 214 COBBLE HILLS/REFLECT L&L	44,856	44,165	(691)	-1.5%	56,901	77.6%
FUND 219 FOLSOM COMMNTY CULT'L SER	1,279	1,723	444	34.8%	5,000	34.5%
FUND 221 HOUSING TRUST FUND	102,268	88,394	(13,874)	-13.6%	83,771	105.5%
FUND 223 HUMBUG WILLOW CREEK	2,777,246	2,287,735	(489,511)	-17.6%	3,906,003	58.6%
FUND 225 GENERAL PLAN AMENDMENT	83,701	80,597	(3,104)	-3.7%	166,656	48.4%
FUND 226 TREE PLANTING & REPLACEMT	227,065	102,012	(125,053)	-55.1%	123,908	82.3%
FUND 231 SIERRA ESTATES L & L	8,253	9,051	798	9.7%	10,832	83.6%
FUND 232 LAKERIDGE ESTATES L & L	63,622	70,879	7,257	11.4%	53,618	132.2%
FUND 234 COBBLE RIDGE L & L	15,016	15,486	470	3.1%	20,747	74.6%
FUND 235 ROAD MAINT & REHAB	294,844	1,195,042	900,198	305.3%	1,303,990	91.6%
FUND 236 PRAIRIE OAKS RANCH L&L AD	195,389	193,082	(2,307)	-1.2%	267,926	72.1%
FUND 237 SILVERBROOK L&L	17,245	2,751	(14,494)	-84.0%	29,541	9.3%
FUND 238 REDEVELOPMENT AGY 20% MNY	764,153	2,368,765	1,604,612	210.0%	106,647	2221.1%
FUND 240 PARK DEDICATION (QUIMBY)	1,609,130	217,626	(1,391,504)	-86.5%	753,582	28.9%
FUND 243 GAS TAX 2106	305,370	322,316	16,946	5.5%	1,455,512	22.1%
FUND 244 GAS TAX 2107	561,417	548,179	(13,238)	-2.4%	875,978	62.6%
FUND 245 GAS TAX 2107.5	323,422	270,392	(53,030)	-16.4%	743,443	36.4%
FUND 246 PLANNING SERVICES	387,293	282,706	(104,587)	-27.0%	748,705	37.8%
FUND 247 GAS TAX 2105	431,350	438,958	7,608	1.8%	845,967	51.9%
FUND 248 TRANSPORTATION TAX(SB325)	115,210	3,288	(111,922)	-97.1%	100,190	3.3%
FUND 249 WILLOW CREEK EAST L&L AD	59,623	58,820	(803)	-1.3%	53,688	109.6%
FUND 250 BLUE RAVINE OAKS L&L AD	37,756	37,801	45	0.1%	33,381	113.2%
FUND 251 STEEPLCHASE L&L AD	25,539	25,983	444	1.7%	39,264	66.2%
FUND 252 WILLOW CREEK SOUTH L&L AD	174,174	171,031	(3,143)	-1.8%	155,192	110.2%
FUND 253 AMERICAN RV CANYON NO L&L	108,501	107,684	(817)	-0.8%	98,543	109.3%
FUND 254 HISTORICAL DISTRICT	7,285	6,432	(853)	-11.7%	5,249	122.5%
FUND 260 WILLOW SPRINGS L & L	14,859	14,977	118	0.8%	31,948	46.9%
FUND 262 WILLOW SPGS CFD 11 M. DST	49,159	44,675	(4,484)	-9.1%	197,273	22.6%
FUND 266 CFD #12 MAINT. DIST.	610,730	630,436	19,706	3.2%	389,896	161.7%
FUND 267 CFD #13 ARC MAINT. DIST.	101,695	103,428	1,733	1.7%	100,421	103.0%
FUND 270 ARC NO. L & L DIST #2	14,831	15,659	828	5.6%	7,548	207.5%
FUND 271 THE RESIDENCES AT ARC, N	21,868	22,433	565	2.6%	25,802	86.9%
FUND 273 SPHERE OF INFLUENCE	4,793	22,034	17,241	359.7%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	382	530	148	38.7%	-	-
FUND 275 ARC L & L DIST #3	212,084	212,558	474	0.2%	104,072	204.2%
FUND 276 NEW MEASURE A	2,423,270	2,559,464	136,194	5.6%	3,932,801	65.1%
FUND 278 BLUE RAVINE OAKS NO.2 L&L	34,017	37,010	2,993	8.8%	28,419	130.2%
FUND 279 RDA OBLIGATION RETIREMENT	4,885,943	4,060,411	(825,532)	-16.9%	3,746,900	108.4%
FUND 280 RDA SA TRUST - HOUSING	166,898	3,088	(163,810)	-98.1%	-	-
FUND 281 FOLSOM HEIGHTS L&L 2	62,803	64,813	2,010	3.2%	47,304	137.0%
FUND 282 BROADSTONE #4	310,553	307,675	(2,878)	-0.9%	318,216	96.7%
FUND 283 CFD #16 ISLANDS	2,249	1,812	(437)	-19.4%	71,616	2.5%
FUND 284 WILLOW CREEK EST 2	96,612	96,656	44	0.0%	96,008	100.7%
FUND 285 PROSPECT RIDGE	9,867	9,626	(241)	-2.4%	31,666	30.4%
FUND 288 MAINT DISTRICT	-	877	877	-	-	-
FUND 302 CCF DEBT SERVICE	4,972	6,900	1,928	38.8%	-	-
FUND 305 1993 G O SCHOOL FAC D S	36,263	6,602	(29,661)	-81.8%	4,771	138.4%
FUND 320 FSAD REFUNDING	3,934	5,461	1,527	38.8%	565	966.5%
FUND 321 1982-1 NIMBUS AD D S	13,759	19,096	5,337	38.8%	-	-
FUND 325 TRAFFIC SIGNAL COP REFI	834	1,138	304	36.5%	-	-
FUND 337 RECREATION FACILITIES COP	880	1,221	341	38.8%	-	-
FUND 411 SUPPLEMENTAL PARK FEE	4,497	6,241	1,744	38.8%	265,525	2.4%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
 Quarter Ended June 30, 2019

Fund # and Description	Revenues through		FY 2018 vs. 2019	Percent Change	Budget FY 2018/2019	Percent of 2019 Budget
	FY 2018 6/30/2018	FY 2019 6/30/2019				
FUND 412 PARK IMPROVEMENTS	3,861,844	2,589,596	(1,272,248)	-32.9%	1,762,787	146.9%
FUND 414 JOHNNY CASH TRAIL	283,529	59,450	(224,079)	-79.0%	592,622	10.0%
FUND 416 CFD #10 RUSSELL RANCH	547,228	13,109	(534,119)	-97.6%	-	-
FUND 418 PRAIRIE OAK 92-2 1915 AD	5	7	2	49.4%	-	-
FUND 425 ZOO CAPITAL PROJECTS	101,717	12,442	(89,275)	-87.8%	16,589	75.0%
FUND 428 POLICE CAPITAL	543,843	321,587	(222,256)	-40.9%	83,000	387.5%
FUND 431 REDEVELOPMENT AGY CAP PRO	433,098	5,481	(427,617)	-98.7%	-	-
FUND 438 PARKWAY II CFD #14	1,817,866	43,650	(1,774,216)	-97.6%	5,152	847.2%
FUND 441 FIRE CAPITAL	889,146	512,423	(376,723)	-42.4%	626,437	81.8%
FUND 443 HWY 50 IMPRV CAPITAL	23,295	318,578	295,283	1267.6%	-	-
FUND 444 HWY 50 INTER CAPITAL	47,364	650,344	602,980	1273.1%	-	-
FUND 445 GENERAL CAPITAL	1,264,443	737,615	(526,828)	-41.7%	2,702	27298.8%
FUND 446 TRANSPORTATION IMPR	5,095,512	3,841,345	(1,254,167)	-24.6%	10,949,347	35.1%
FUND 448 DRAINAGE CAPITAL IMPRV	841,907	566,655	(275,252)	-32.7%	257,948	219.7%
FUND 449 TRANSIT CAPITAL	24,052	330,478	306,426	1274.0%	100,000	330.5%
FUND 451 LIGHT RAIL TRANSPORTATION	452,918	290,055	(162,863)	-36.0%	230,151	126.0%
FUND 452 GENERAL PARK EQUIP CAP	63,790	75,708	11,918	18.7%	119,622	63.3%
FUND 456 WATER IMPACT FEE(ORD912)	549,560	387,100	(162,460)	-29.6%	258,503	149.7%
FUND 458 LIBRARY DEVELOPMENT FUND	1,126	1,563	437	38.8%	-	-
FUND 459 CORP YARD CAPITAL	22,752	312,943	290,191	1275.5%	100,000	312.9%
FUND 470 FSPA INFRASTRUCTURE	223,848	86,010	(137,838)	-61.6%	4,289	2005.4%
FUND 472 FSPA CAPITAL	225,914	3,103,332	2,877,418	1273.7%	100,000	3103.3%
FUND 519 TRANSIT	3,894,325	649,578	(3,244,747)	-83.3%	4,323,289	15.0%
FUND 520 WATER OPERATING	13,863,790	12,831,289	(1,032,501)	-7.4%	17,510,657	73.3%
FUND 521 WATER CAPITAL	1,470,876	1,005,096	(465,780)	-31.7%	34,200	2938.9%
FUND 522 WATER METERS	190,856	232,086	41,230	21.6%	154,967	149.8%
FUND 530 SEWER OPERATING	7,231,992	7,469,430	237,438	3.3%	11,173,162	66.9%
FUND 531 SEWER CAPITAL	284,109	129,459	(154,650)	-54.4%	305,327	42.4%
FUND 536 FAC AUGMENTATION CRITICAL	2,832	974	(1,858)	-65.6%	590	165.1%
FUND 537 FAC AUGMENTATION GENERAL	6,619	5,873	(746)	-11.3%	448,099	1.3%
FUND 540 SOLID WASTE OPERATING	11,832,403	11,874,043	41,640	0.4%	11,667,934	101.8%
FUND 541 SOLID WASTE CAPITAL	222,144	128,764	(93,380)	-42.0%	87,727	146.8%
FUND 543 LANDFILL CLOSURE	252,484	70,354	(182,130)	-72.1%	100,000	70.4%
FUND 544 SOLID WASTE CAPITAL	8,564	117,754	109,190	1275.0%	100,000	117.8%
FUND 601 MAJOR CAPITAL & RENOVATION	1,214	1,685	471	38.8%	50,000	3.4%
FUND 602 EQUIPMENT FUND	177,745	2,359,897	2,182,152	1227.7%	1,458,374	161.8%
FUND 604 FOLSOM RANCH CFD #17	-	2,163,993	2,163,993	-	1,813,900	119.3%
FUND 605 FOLSOM PUBLIC FINANC AUTH	481,323	2,604,421	2,123,098	441.1%	13,268,037	19.6%
FUND 606 RISK MANAGEMENT	17,188,973	17,302,573	113,600	0.7%	18,593,800	93.1%
FUND 702 BLUE RAVINE EAST AGENCY	128	177	49	38.5%	-	-
FUND 706 LEGENDS 93-2 1915 AD AGCY	112	13	(99)	-88.4%	38,945	0.0%
FUND 707 NATOMA STA92-1 1915AD AGY	15,312	1,355	(13,957)	-91.1%	30,134	4.5%
FUND 708 FOLSOM AUTO PLAZA 1915 AD	1,077	1,423	346	32.1%	-	-
FUND 709 LK NATOMA SHOR93-1 AD AGY	133	88	(45)	-33.9%	-	-
FUND 710 PRAIRIE OAKS AD92-2 REFI	1,771,119	220,242	(1,550,877)	-87.6%	1,765,410	12.5%
FUND 711 COBBLE HILLS RDG AD AGNCY	166,959	687	(166,272)	-99.6%	120,372	0.6%
FUND 712 RIDGEVIEW95-1 1915 AD AGY	154,116	525	(153,591)	-99.7%	108,381	0.5%
FUND 713 CRESLEIGH 95-2 AD AGENCY	108,042	216	(107,826)	-99.8%	88,145	0.2%
FUND 715 HANNFORD CROSS 1915 REFI	195,817	2,116	(193,701)	-98.9%	179,117	1.2%
FUND 720 CFD 2013-01 WTR FAC & SUP	964,190	2,144,167	1,179,977	122.4%	245,529	873.3%
FUND 721 CFD #1 WILLOW CR SO REFI	22	32	10	44.3%	-	-
FUND 722 CFD #2 NATOMA STATION	1,008,727	948,073	(60,654)	-6.0%	1,354,600	70.0%
FUND 723 CFD #3 FOLSOM HGTS REFI	56	30	(26)	-45.6%	-	-
FUND 724 CFD #4 BROADSTONE REFI	(27)	2,087	2,114	-7829.6%	220,125	0.9%
FUND 727 CFD #7 BROADSTONE #2	2,604,009	2,633,535	29,526	1.1%	2,495,145	105.5%
FUND 728 CFD #8 PARKWAY	354,820	355,770	950	0.3%	347,425	102.4%
FUND 729 CFD #9 WILLOW CREEK SO	530	782	252	47.5%	-	-
FUND 730 CFD #10 RUSSELL RANCH	5,450,332	5,573,181	122,849	2.3%	4,711,931	118.3%
FUND 731 CFD #11 WILLOW SPRINGS	447,425	422,513	(24,912)	-5.6%	749,399	56.4%
FUND 733 CFD #16 ISLANDS IA2	279,932	415,002	135,070	48.3%	5,000	8300.0%
FUND 734 CFD #14 PARKWAY II	1,263,434	1,248,943	(14,491)	-1.1%	1,191,267	104.8%
FUND 735 FOL HIS DIST BUS IMP DIST	140,799	73,933	(66,866)	-47.5%	-	-
FUND 736 CFD #16 ISLANDS IA1	31,187	136,135	104,948	336.5%	285,748	47.6%
FUND 737 CFD #17 WILLOW HILL PIPELN	1,023,007	452,553	(570,454)	-55.8%	420,870	107.5%
FUND 738 CFD #18 AREA WID	-	134,280	134,280	-	1,400	9591.4%
FUND 739 CFD #19 MANGINI	-	1,861,307	1,861,307	-	31,175	5970.5%
FUND 740 CFD #20 RUSSELL RANCH	-	55,403	55,403	-	5,814	952.9%
FUND 751 POLICE SPECIAL REVENUE	109,906	58,484	(51,422)	-46.8%	142,411	41.1%
FUND 753 ZOO SPECIAL REVENUE	33,631	38,584	4,953	14.7%	93,064	41.5%
FUND 760 WETLAND/OPEN SPACE MAINT	7,267	10,041	2,774	38.2%	11,271	89.1%
FUND 766 POLICE IMPOUND	1,667	2,376	709	42.5%	-	-

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
 Quarter Ended June 30, 2019

Fund # and Description	Expenditures through		FY 2018 vs. 2019	Percent Change	Budget FY 2018/2019	Percent of 2019 Budget
	FY 2018 6/30/2018	FY 2019 6/30/2019				
FUND 010 GENERAL FUND	\$78,625,443	82,357,736	\$ 3,732,293	4.7%	85,780,813	96.0%
FUND 015 COMPENSATED LEAVES	546,202	1,221,675	675,473	123.7%	1,344,000	90.9%
FUND 023 PUBLIC WORKS	6,072,130	5,611,612	(460,518)	-7.6%	6,126,730	91.6%
FUND 027 GENERAL FIXED ASSETS	13,770,390	19,051,034	5,280,644	38.3%	-	-
FUND 201 COMM DEV BLOCK GRANT	97,686	148,783	51,097	52.3%	176,603	84.2%
FUND 203 TRAFFIC CONGESTION RELIEF	-	78,173	78,173	-	-	-
FUND 204 LOS CERROS L&L AD	33,419	29,653	(3,766)	-11.3%	47,276	62.7%
FUND 205 BRIGGS RANCH L&L AD	59,683	94,041	34,358	57.6%	80,640	116.6%
FUND 206 TRANSPORTATION SYSTEM MGT	20,000	15,079	(4,921)	-24.6%	79	19087.3%
FUND 207 NATOMA STATION L&L AD	171,289	175,523	4,234	2.5%	175,054	100.3%
FUND 208 FOLSOM HGHTS L&L AD	17,517	21,420	3,903	22.3%	11,003	194.7%
FUND 209 BROADSTONE UNIT 3 L & L	8,281	39,826	31,545	380.9%	24,817	160.5%
FUND 210 BROADSTONE L&L AD	392,171	491,443	99,272	25.3%	396,040	124.1%
FUND 212 HANNAFORD CROSS L & L AD	24,523	30,050	5,527	22.5%	27,311	110.0%
FUND 213 LAKE NATOMA SHORES L & L	24,789	14,858	(9,931)	-40.1%	28,254	52.6%
FUND 214 COBBLE HILLS/REFLECT L&L	71,558	62,332	(9,226)	-12.9%	56,901	109.5%
FUND 219 FOLSOM COMMNTY CULT'L SER	4,390	1,938	(2,452)	-55.9%	5,000	38.8%
FUND 221 HOUSING TRUST FUND	94,730	15,176	(79,554)	-84.0%	83,771	18.1%
FUND 223 HUMBUG WILLOW CREEK	2,452,182	2,588,303	136,121	5.6%	3,654,505	70.8%
FUND 225 GENERAL PLAN AMENDMENT	236,960	108,915	(128,045)	-54.0%	166,656	65.4%
FUND 226 TREE PLANTING & REPLACMT	54,135	21,077	(33,058)	-61.1%	123,908	17.0%
FUND 231 SIERRA ESTATES L & L	7,689	4,961	(2,728)	-35.5%	10,832	45.8%
FUND 232 LAKERIDGE ESTATES L & L	39,936	26,349	(13,587)	-34.0%	53,618	49.1%
FUND 234 COBBLE RIDGE L & L	6,998	13,438	6,440	92.0%	20,747	64.8%
FUND 235 ROAD MAINT & REHAB	445,388	-	(445,388)	-100.0%	1,303,990	0.0%
FUND 236 PRAIRIE OAKS RANCH L&L AD	252,480	285,467	32,987	13.1%	267,926	106.5%
FUND 237 SILVERBROOK L&L	3,710	5,572	1,862	50.2%	29,541	18.9%
FUND 238 REDEVELOPMENT AGY 20% MNY	22,712	25,322	2,610	11.5%	106,647	23.7%
FUND 240 PARK DEDICATION (QUIMBY)	108,630	3,582	(105,048)	-96.7%	753,582	0.5%
FUND 243 GAS TAX 2106	-	-	-	-	1,455,512	0.0%
FUND 244 GAS TAX 2107	299,478	289,002	(10,476)	-3.5%	875,978	33.0%
FUND 245 GAS TAX 2107.5	316,726	652,549	335,823	106.0%	743,443	87.8%
FUND 246 PLANNING SERVICES	340,010	305,788	(34,222)	-10.1%	748,705	40.8%
FUND 247 GAS TAX 2105	367,985	-	(367,985)	-100.0%	845,967	0.0%
FUND 248 TRANSPORTATION TAX(SB325)	50,000	75,000	25,000	50.0%	100,190	74.9%
FUND 249 WILLOW CREEK EAST L&L AD	98,659	82,358	(16,301)	-16.5%	53,688	153.4%
FUND 250 BLUE RAVINE OAKS L&L AD	34,903	35,031	128	0.4%	33,381	104.9%
FUND 251 STEEPLECHASE L&L AD	18,549	23,786	5,237	28.2%	39,264	60.6%
FUND 252 WILLOW CREEK SOUTH L&L AD	149,655	164,015	14,360	9.6%	155,192	105.7%
FUND 253 AMERICAN RV CANYON NO L&L	67,792	174,843	107,051	157.9%	98,543	177.4%
FUND 254 HISTORICAL DISTRICT	5,880	1,503	(4,377)	-74.4%	5,249	28.6%
FUND 260 WILLOW SPRINGS L & L	9,702	18,045	8,343	86.0%	31,948	56.5%
FUND 262 WILLOW SPGS CFD 11 M. DST	182,882	88,104	(94,778)	-51.8%	197,273	44.7%
FUND 266 CFD #12 MAINT. DIST.	505,392	458,375	(47,017)	-9.3%	389,896	117.6%
FUND 267 CFD #13 ARC MAINT. DIST.	86,600	135,994	49,394	57.0%	100,421	135.4%
FUND 270 ARC NO. L & L DIST #2	2,212	2,822	610	27.6%	7,548	37.4%
FUND 271 THE RESIDENCES AT ARC, N	14,624	15,073	449	3.1%	25,802	58.4%
FUND 273 SPHERE OF INFLUENCE	385,642	18,498	(367,144)	-95.2%	-	-
FUND 275 ARC L & L DIST #3	195,943	133,474	(62,470)	-31.9%	104,072	128.3%
FUND 276 NEW MEASURE A	3,249,583	3,863,395	613,812	18.9%	3,932,801	98.2%
FUND 278 BLUE RAVINE OAKS NO.2 L&L	9,501	8,438	(1,063)	-11.2%	28,419	29.7%
FUND 279 RDA OBLIGATION RETIREMENT	697,889	4,014,513	3,316,624	475.2%	3,746,900	107.1%
FUND 281 FOLSOM HEIGHTS L&L 2	16,423	24,094	7,671	46.7%	47,304	50.9%
FUND 282 BROADSTONE #4	601,919	94,112	(507,807)	-84.4%	318,216	29.6%
FUND 283 CFD #16 ISLANDS	39,696	69,040	29,344	73.9%	71,616	96.4%
FUND 284 WILLOW CREEK EST 2	-	109,135	109,135	-	96,008	113.7%
FUND 285 PROSPECT RIDGE	-	5,953	5,953	-	31,666	18.8%
FUND 288 CFD #18 MAINT	263	21,645	21,382	8130.0%	-	-
FUND 289 CFD #19 MAINT	-	1,793	1,793	-	-	-
FUND 305 1993 G O SCHOOL FAC D S	10,664	5,773	(4,891)	-45.9%	4,771	121.0%
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	5,176,007	1,043,135	(4,132,872)	-79.8%	1,762,787	59.2%
FUND 414 JOHNNY CASH TRAIL	173,814	36,075	(137,739)	-79.0%	592,622	6.1%
FUND 416 CFD #10 RUSSELL RANCH	2,711,597	13,143	(2,698,454)	-99.5%	-	-
FUND 425 ZOO CAPITAL PROJECTS	121,813	1,162	(120,651)	-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 June 30, 2019

Fund # and Description	Expenditures through		FY 2018 vs. 2019	Percent Change	Budget FY 2018/2019	Percent of 2019 Budget
	FY 2018 6/30/2018	FY 2019 6/30/2019				
FUND 431 REDEVELOPMENT AGY CAP PRO	131,729	158,307	26,578	20.2%	-	-
FUND 438 PARKWAY II CFD #14	-	-	-	-	5,152	0.0%
FUND 441 FIRE CAPITAL	1,473,106	1,867,505	394,399	26.8%	626,437	298.1%
FUND 445 GENERAL CAPITAL	722,451	1,901,683	1,179,232	163.2%	2,702	70380.6%
FUND 446 TRANSPORTATION IMPR	1,566,709	5,436,620	3,869,911	247.0%	10,949,347	49.7%
FUND 448 DRAINAGE CAPITAL IMPRV	265,120	170,142	(94,978)	-35.8%	257,948	66.0%
FUND 449 TRANSIT CAPITAL	-	-	-	-	100,000	0.0%
FUND 451 LIGHT RAIL TRANSPORTATION	79,991	140,744	60,753	76.0%	230,151	61.2%
FUND 452 GENERAL PARK EQUIP CAP	6,378	80,935	74,557	1169.0%	119,622	67.7%
FUND 456 WATER IMPACT FEE(ORD912)	40,391	170,919	130,528	323.2%	258,503	66.1%
FUND 459 CORP YARD CAPITAL	580,000	1,995	(578,005)	-99.7%	100,000	2.0%
FUND 470 FSPA INFRASTRUCTURE	309,794	88,357	(221,437)	-71.5%	4,289	2060.1%
FUND 472 FSPA CAPITAL	-	-	-	-	100,000	0.0%
FUND 519 TRANSIT	4,120,612	4,357,694	237,082	5.8%	4,323,289	100.8%
FUND 520 WATER OPERATING	15,926,380	15,816,421	(109,959)	-0.7%	18,221,477	86.8%
FUND 521 WATER CAPITAL	274,377	62,632	(211,745)	-77.2%	34,200	183.1%
FUND 522 WATER METERS	124,142	187,257	63,115	50.8%	154,967	120.8%
FUND 530 SEWER OPERATING	7,930,807	6,262,341	(1,668,466)	-21.0%	11,517,082	54.4%
FUND 531 SEWER CAPITAL	6,822	327	(6,495)	-95.2%	305,327	0.1%
FUND 536 FAC AUGMENTATION CRITICAL	199,921	3,219	(196,702)	-98.4%	590	545.6%
FUND 537 FAC AUGMENTATION GENERAL	44,012	324,571	280,559	637.5%	448,099	72.4%
FUND 540 SOLID WASTE OPERATING	11,225,596	11,501,919	276,323	2.5%	11,667,934	98.6%
FUND 541 SOLID WASTE CAPITAL	2,278	20,977	18,699	820.8%	87,727	23.9%
FUND 543 LANDFILL CLOSURE	259,806	87,164	(172,642)	-66.5%	100,000	87.2%
FUND 544 SOLID WASTE CAPITAL	-	-	-	-	100,000	0.0%
FUND 601 MAJOR CAPITAL & RENOVATION	-	-	-	-	50,000	0.0%
FUND 602 EQUIPMENT FUND	33,773	28,491	(5,282)	-15.6%	1,458,374	2.0%
FUND 604 FOLSOM RANCH CFD #17	-	2,293,993	2,293,993	-	1,813,900	126.5%
FUND 605 FOLSOM PUBLIC FINANC AUTH	3,714,713	12,586,601	8,871,888	238.8%	13,268,037	94.9%
FUND 606 RISK MANAGEMENT	16,049,761	17,007,220	957,459	6.0%	18,593,800	91.5%
FUND 706 LEGENDS 93-2 1915 AD AGCY	41,980	37,748	(4,232)	-10.1%	38,945	96.9%
FUND 707 NATOMA STA92-1 1915AD AGY	36,014	32,556	(3,458)	-9.6%	30,134	108.0%
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	1,727,896	1,753,094	25,198	1.5%	1,765,410	99.3%
FUND 711 COBBLE HILLS RDG AD AGENCY	116,284	225,296	109,012	93.7%	120,372	187.2%
FUND 712 RIDGEVIEW95-1 1915 AD AGY	109,288	296,569	187,281	171.4%	108,381	273.6%
FUND 713 CRESLEIGH 95-2 AD AGENCY	92,284	248,086	155,802	168.8%	88,145	281.5%
FUND 715 HANNFORD CROSS 1915 REFI	185,537	467,605	282,068	152.0%	179,117	261.1%
FUND 720 CFD 2013-01 WTR FAC & SUP	23,555	36,427	12,872	54.6%	245,529	14.8%
FUND 722 CFD #2 NATOMA STATION	45,793	1,345,991	1,300,198	2839.3%	1,354,600	99.4%
FUND 724 CFD #4 BROADSTONE REFI	14,848	215,570	200,722	1351.8%	220,125	97.9%
FUND 727 CFD #7 BROADSTONE #2	2,504,736	4,378,490	1,873,754	74.8%	2,495,145	175.5%
FUND 728 CFD #8 PARKWAY	347,708	350,056	2,348	0.7%	347,425	100.8%
FUND 729 CFD #9 WILLOW CREEK SO	2,074	625	(1,449)	-69.9%	-	-
FUND 730 CFD #10 RUSSELL RANCH	2,802,723	2,873,973	71,250	2.5%	4,711,931	61.0%
FUND 731 CFD #11 WILLOW SPRINGS	50,928	334,614	283,686	557.0%	749,399	44.7%
FUND 733 CFD #16 ISLANDS	4,629	3,516,179	3,511,550	75859.8%	5,000	70323.6%
FUND 734 CFD #14 PARKWAY II	295,652	1,191,928	896,276	303.2%	1,191,267	100.1%
FUND 735 FOL HIS DIST BUS IMP DIST	140,202	144,895	4,693	3.3%	-	-
FUND 736 CFD #16 Islands IA1	8,787	13,906	5,119	58.3%	285,748	4.9%
FUND 737 CFD #17 WILLOW HILL PIPELN	1,228,775	1,130,358	(98,417)	-8.0%	420,870	268.6%
FUND 738 CFD #18 AREA WID	-	7,005	7,005	-	1,400	500.4%
FUND 739 CFD #19 MANGINI	2,800	3,350,044	3,347,244	119544.4%	31,175	10745.9%
FUND 740 CFD #20 RUSSELL RANCH	-	7,885,721	7,885,721	-	5,814	135633.3%
FUND 751 POLICE SPECIAL REVENUE	1,803	95,225	93,422	5181.5%	142,411	66.9%
FUND 753 ZOO SPECIAL REVENUE	-	12,442	12,442	-	93,064	13.4%
FUND 760 WETLAND/OPEN SPACE MAINT	1,516	1,271	(245)	-16.2%	11,271	11.3%

APPENDIX C

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

**Revenue and Expense Statement
Quarter Ended June 30, 2019**

	FY 2018	FY 2019	FY 2018	FY 2019	FY19 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2018	As of 6/30/2019	ACTUAL	BUDGET	As of 6/30/2019	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
REVENUES:									
Taxes:									
Property	\$ 24,537,818	\$ 25,274,518	\$ 24,537,819	\$ 25,925,124	\$ 26,669,898	\$ 744,774	103%	\$ (650,606)	97%
Sales And Use	22,294,827	20,624,275	22,294,827	24,862,534	24,921,159	58,625	100%	(4,238,259)	83%
Transient Occupancy	2,197,780	1,722,316	2,197,780	2,175,000	2,350,000	175,000	108%	(452,684)	79%
Real Property Transfer	526,629	350,890	526,629	550,000	507,368	(42,632)	92%	(199,110)	64%
Franchise Fees	820,310	214,591	820,310	870,320	739,092	(131,228)	85%	(655,729)	25%
Other	776,402	858,339	1,096,015	1,000,000	1,158,339	158,339	116%	(141,661)	86%
Licenses And Permits	2,612,412	3,021,901	2,612,412	2,104,300	2,928,513	824,213	139%	917,601	144%
Intergovernmental	7,218,511	7,419,557	7,266,175	7,060,729	7,378,386	317,657	104%	358,828	105%
Charges For Current Services	15,563,637	15,780,000	15,748,738	14,830,179	16,162,088	1,331,909	109%	949,821	106%
Fines And Forfeitures	152,827	135,248	153,532	237,500	158,797	(78,703)	67%	(102,252)	57%
Interest	178,262	282,378	(1,135)	220,000	304,750	84,750	139%	62,378	128%
Miscellaneous	580,845	488,100	636,923	842,291	488,100	(354,191)	58%	(354,191)	58%
Operating Transfers In	6,418,854	5,693,659	8,217,539	11,229,566	7,522,613	(3,706,953)	67%	(5,535,907)	51%
TOTAL REVENUES	83,879,114	81,865,772	86,107,564	91,907,543	91,289,103	(618,440)	99.3%	(10,041,771)	89%
EXPENDITURES:									
Current Operating:									
General Government	\$ 10,038,192	\$ 10,748,595	\$ 10,123,138	\$ 11,356,069	\$ 10,786,117	\$ (569,952)	95%	\$ 607,474	95%
Public Safety	39,288,618	43,415,251	39,346,180	42,921,672	43,486,572	564,900	101%	(493,579)	101%
Public Ways and Facilities	7,487,768	6,752,243	7,491,897	7,459,810	6,803,157	(656,653)	91%	707,567	91%
Community Services	6,191,795	6,305,122	6,196,869	6,888,119	6,667,372	(220,747)	97%	582,997	92%
Culture and Recreation	13,456,176	15,192,119	13,488,738	16,034,438	15,312,899	(721,539)	96%	842,319	95%
Non-Departmental	8,235,052	6,276,014	8,637,232	7,247,435	7,005,574	(241,861)	97%	971,421	87%
Operating Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	84,697,601	88,689,344	85,284,054	91,907,543	90,061,691	(1,845,852)	98.0%	3,218,199	96%
APPROPRIATION OF FUND BALANCE	(818,487)	(6,823,572)	823,510	-	1,227,412				
FUND BALANCE, JULY 1	17,187,132	18,010,708	17,187,198	18,010,708	18,010,708				
FUND BALANCE	16,368,645	11,187,136	18,010,708	18,010,708	19,238,120				
NONSPENDABLE FUND BALANCE	(442,083)	(385,567)	(442,084)	(385,567)	(385,567)				
RESTRICTED FUND BALANCE	-	-	-	-	-				
COMMITTED FUND BALANCE	-	-	-	-	-				
ASSIGNED FUND BALANCE	(1,769,953)	(3,189,318)	(1,869,501)	-	(1,889,318)				
UNRESTRICTED FUND BALANCE	\$ 14,156,609	\$ 7,612,251	\$ 15,699,123	\$ 17,625,141	\$ 16,963,235				

APPENDIX D

City of Folsom, California

Expenditure Summary - General Fund Departments Quarter Ended June 30, 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	
	6/30/2018	6/30/2019	ACTUAL	BUDGET	6/30/2019	\$	%	\$	%
EXPENDITURES:									
City Council	\$ 109,814	\$ 118,222	\$ 110,055	\$ 116,915	\$ 118,222	\$ 1,307	101.12%	\$ 1,307	101%
City Manager	1,246,602	1,254,020	1,248,442	1,311,695	1,259,020	(52,675)	95.98%	(57,675)	96%
City Clerk	531,738	591,068	531,913	610,965	591,068	(19,897)	96.74%	(19,897)	97%
Office of Mgmt & Budget	4,132,503	4,351,401	4,189,458	4,624,708	4,355,063	(269,645)	94.17%	(273,307)	94%
City Attorney	810,375	879,323	811,111	914,560	879,323	(35,237)	96.15%	(35,237)	96%
Human Resources	698,257	702,966	699,530	753,526	708,826	(44,700)	94.07%	(50,560)	93%
Police	21,440,284	22,278,430	21,473,126	22,975,106	22,306,132	(668,974)	97.09%	(696,676)	97%
Fire	18,058,373	21,343,946	18,083,721	20,164,533	21,387,565	1,223,032	106.07%	1,179,413	106%
Community Development	6,191,795	6,305,122	6,196,869	6,888,119	6,667,372	(220,747)	96.80%	(582,997)	92%
Parks & Recreation	14,141,677	15,976,818	14,195,327	17,002,321	16,119,706	(882,615)	94.81%	(1,025,503)	94%
Library	1,613,363	1,859,771	1,615,373	1,837,850	1,860,663	22,813	101.24%	21,921	101%
Public Works	7,487,768	6,752,243	7,491,897	7,459,810	6,803,157	(656,653)	91.20%	(707,567)	91%
Other	-	-	-	-	-	-	-	-	-
Trail Grants	-	-	-	-	-	-	-	-	-
Non Departmental	8,235,052	6,276,014	8,637,232	7,247,435	7,005,574	(241,861)	96.66%	(971,421)	87%
Operating Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES:	\$ 84,697,601	\$ 88,689,344	\$ 85,284,054	\$ 91,907,543	\$ 90,061,691	\$ (1,845,852)	97.99%	\$ (3,218,199)	96%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended June 30, 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	
	6/30/2018	6/30/2019	ACTUAL	BUDGET	6/30/2019	\$	%	\$	%
SUMMARY									
TOTAL: TAX RELATED REVENUES	\$ 51,153,766	\$ 49,044,929	\$ 51,473,380	\$ 55,382,978	\$ 56,345,856	\$ 962,878	102%	\$ (6,338,049)	89%
TOTAL: NON-TAX RELATED REVENUES	32,725,348	32,820,843	34,634,184	36,524,565	34,943,247	(1,581,318)	96%	(3,703,722)	90%
TOTAL: GENERAL FUND REVENUES	\$ 83,879,114	\$ 81,865,772	\$ 86,107,564	\$ 91,907,543	\$ 91,289,103	\$ (618,440)	99%	\$ (10,041,771)	89%
TAX RELATED REVENUES									
Property Tax	\$ 24,537,818	\$ 25,274,518	\$ 24,537,819	\$ 25,925,124	\$ 26,669,898	\$ 744,774	103%	\$ (650,606)	97%
Sales & Use									
Point-of-Sale	21,746,321	20,054,252	21,746,321	24,307,834	24,304,152	(3,682)	100%	(4,253,582)	83%
In-Lieu	-	-	-	-	-	-	-	-	-
Prop 172	548,506	570,023	548,506	554,700	617,007	62,307	111%	15,323	103%
	22,294,827	20,624,275	22,294,827	24,862,534	24,921,159	58,625	100%	(4,238,259)	83%
Transient Occupancy Tax	2,197,780	1,722,316	2,197,780	2,175,000	2,350,000	175,000	108%	(452,684)	79%
Real Property Transfer	526,629	350,890	526,629	550,000	507,368	(42,632)	92%	(199,110)	64%
Franchise Fees	820,310	214,591	820,310	870,320	739,092	(131,228)	85%	(655,729)	25%
Other Taxes	776,402	858,339	1,096,015	1,000,000	1,158,339	158,339	116%	(141,661)	86%
TOTAL: TAX RELATED REVENUES	\$ 51,153,766	\$ 49,044,929	\$ 51,473,380	\$ 55,382,978	\$ 56,345,856	\$ 962,878	102%	\$ (6,338,049)	89%
NON-TAX RELATED REVENUES									
Licenses & Permits									
Building Permits	\$ 1,759,663	\$ 2,023,999	\$ 1,759,663	\$ 1,302,500	\$ 2,023,999	\$ 721,499	155%	\$ 721,499	155%
Encroachment Permit	62,057	71,823	62,057	65,000	71,823	6,823	110%	6,823	110%
Planning Permits	23,573	17,659	23,573	20,000	17,659	(2,341)	88%	(2,341)	88%
Business Licenses	738,073	879,466	738,073	684,800	786,078	101,278	115%	194,666	128%
Other Permits	-	58	-	2,000	58	(1,942)	3%	(1,942)	3%
Wide Load Permits	29,046	28,896	29,046	30,000	28,896	(1,104)	96%	(1,104)	96%
Subtotal: Licenses & Permits	\$ 2,612,412	\$ 3,021,901	\$ 2,612,412	\$ 2,104,300	\$ 2,928,513	\$ 824,213	139%	\$ 917,601	144%
Intergovernmental									
Vehicle License Fees	\$ 6,484,422	\$ 6,902,484	\$ 6,484,423	\$ 6,612,729	\$ 6,902,484	\$ 289,755	104%	\$ 289,755	104%
State Grants	350,713	242,608	376,059	15,000	123,382	108,382	823%	227,608	1617%
Federal Grants	54,481	5,714	54,481	75,000	5,714	(69,286)	8%	(69,286)	8%
Homeowners Property Tax Relief	270,081	225,908	270,081	283,000	265,774	(17,226)	94%	(57,092)	80%
Vehicle Abatement	52,871	36,687	75,188	75,000	74,876	(124)	100%	(38,313)	49%
Library Reimbursement	5,943	6,156	5,943	-	6,156	6,156	-	6,156	-
Subtotal: Intergovernmental	\$ 7,218,511	\$ 7,419,557	\$ 7,266,175	\$ 7,060,729	\$ 7,378,386	\$ 317,657	104%	\$ 358,828	105%
Charges for Services									
Administrative Fees	\$ 34,139	\$ 163	\$ 34,132	\$ 500	\$ 163	\$ (337)	33%	\$ (337)	33%
Insurance Refund	20,464	25,316	20,464	-	25,316	25,316	-	25,316	-
Recovery of Damages	-	150	-	-	150	150	-	150	-
Recovery of Labor and Benefits	307,300	251,427	409,602	250,000	251,427	1,427	101%	1,427	101%
Other Charges	421,476	224,430	421,470	175,900	224,430	48,530	128%	48,530	128%
	783,379	501,486	885,668	426,400	501,486	75,086	118%	75,086	118%
Police	374,486	486,370	419,701	199,900	486,370	286,470	243%	286,470	243%
Fire	97,645	96,741	97,645	63,750	96,741	32,991	152%	32,991	152%
Ambulance	3,910,889	3,705,290	3,910,889	3,800,000	4,053,967	253,967	107%	(94,710)	98%
OES Reimbursement	723,858	850,830	754,946	110,000	884,241	774,241	804%	740,830	773%
	4,732,392	4,652,861	4,763,480	3,973,750	5,034,949	1,061,199	127%	679,111	117%
Development-Building Fees	852,939	925,995	852,939	1,207,000	925,995	(281,005)	77%	(281,005)	77%
Development-Engineering Fees	2,698,981	2,578,023	2,698,981	2,728,994	2,578,023	(150,971)	94%	(150,971)	94%
Development-Planning Fees	501,490	421,571	501,490	491,805	421,571	(70,234)	86%	(70,234)	86%
Development-Misc Fees	3,608	892	3,608	200	892	692	446%	692	446%
	4,057,018	3,926,481	4,057,018	4,427,999	3,926,481	(501,518)	89%	(501,518)	89%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended June 30, 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	
	6/30/2018	6/30/2019	ACTUAL	BUDGET	6/30/2019	\$	%	\$	%
Community Center	331,798	376,366	331,798	345,000	376,366	31,366	109%	31,366	109%
Recreation	1,055,300	1,087,667	1,055,328	1,073,000	1,087,667	14,667	101%	14,667	101%
Aquatics	995,245	999,112	995,245	1,086,000	999,112	(86,888)	92%	(86,888)	92%
Sports	1,486,910	1,562,603	1,486,910	1,616,000	1,562,603	(53,397)	97%	(53,397)	97%
Parks Lighting Fee	4,561	28,225	4,561	15,000	28,225	13,225	188%	13,225	188%
Youth Field User Fees	19,464	18,684	19,464	25,000	18,684	(6,316)	75%	(6,316)	75%
Zoo Admission Fees	915,427	945,597	915,427	863,000	945,597	82,597	110%	82,597	110%
	4,808,705	5,018,254	4,808,733	5,023,000	5,018,254	(4,746)	100%	(4,746)	100%
Public Works Fees	807,657	1,194,548	814,138	779,130	1,194,548	415,418	153%	415,418	153%
Subtotal: Charges for Services	\$ 15,563,637	\$ 15,780,000	\$ 15,748,738	\$ 14,830,179	\$ 16,162,088	\$ 1,331,909	109%	\$ 949,821	106%
Fines & Forfeitures									
Parking	\$ 13,410	\$ 32,896	\$ 14,115	\$ 25,000	\$ 32,896	\$ 7,896	132%	\$ 7,896	132%
Code Enforcement	600	6,821	600	1,000	6,821	5,821	682%	5,821	682%
Traffic	44,291	23,908	44,291	70,000	35,182	(34,818)	50%	(46,092)	34%
Court	53,752	33,311	53,752	95,000	45,586	(49,414)	48%	(61,689)	35%
Library	39,109	37,687	39,109	46,000	37,687	(8,313)	82%	(8,313)	82%
Other Fines	1,665	625	1,665	500	625	125	125%	125	125%
Subtotal: Fines & Forfeitures	\$ 152,827	\$ 135,248	\$ 153,532	\$ 237,500	\$ 158,797	\$ (78,703)	67%	\$ (102,252)	57%
Interest Earnings	178,262	282,378	(1,135)	220,000	304,750	84,750	139%	62,378	128%
Miscellaneous									
Rental Income	\$ 79,212	\$ 86,281	\$ 79,212	\$ 32,000	\$ 86,281	\$ 54,281	270%	\$ 54,281	270%
Cell Tower Rentals	330,866	215,774	330,866	383,000	215,774	(167,226)	56%	(167,226)	56%
Fixed Asset Disposition	29,893	50,645	29,893	30,000	50,645	20,645	169%	20,645	169%
Library	47,716	63,566	47,044	47,334	63,566	16,232	134%	16,232	134%
Sundry	93,158	71,834	149,908	349,957	71,834	(278,123)	21%	(278,123)	21%
Subtotal: Miscellaneous	\$ 580,845	\$ 488,100	\$ 636,923	\$ 842,291	\$ 488,100	\$ (354,191)	58%	\$ (354,191)	58%
Operating Transfers In	6,418,854	5,693,659	8,217,539	11,229,566	7,522,613	(3,706,953)	67%	(5,535,907)	51%
TOTAL: NON-TAX RELATED REVENUES	\$ 32,725,348	\$ 32,820,843	\$ 34,634,184	\$ 36,524,565	\$ 34,943,247	\$ (1,581,318)	96%	\$ (3,703,722)	90%

APPENDIX F

**City of Folsom, California
Housing Fund**

Revenue and Expense Statement
Quarter Ended June 30, 2019

	FY 2019	FY 2018 ACTUAL	FY 2019 BUDGET	FY19 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2019			As of 6/30/2019	Forecast vs Budget		Actual vs Budget	
					\$	%	\$	%
REVENUES:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Intergovernmental	-	-	-	-	-		-	
Charges for Current Services	32,001	19,123	20,000	32,001	12,001	160%	12,001	160%
Impact Fee Revenue	2,024,070	615,225	130,000	2,024,070	1,894,070	1557%	1,894,070	1557%
Interest Revenue	359,596	28,659	50,000	292,695	242,695	585%	309,596	719%
Other Revenue	-	9,812,877	(93,353)	-	93,353	0%	93,353	0%
Operating Transfers In	-	-	-	-	-		-	
TOTAL REVENUES	2,415,667	10,475,884	106,647	2,348,766	2,242,119	2202%	2,309,020	2265%
EXPENDITURES:								
Salary & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Services & Supplies	-	-	-	-	-		-	
Contracts	18,675	18,667	100,000	18,675	(81,325)	19%	81,325	19%
Insurance	-	-	-	-	-		-	
Other Operating Expenses	-	-	-	-	-		-	
Capital Outlay	-	-	-	-	-		-	
Extraordinary Loss on Dissolution of RDAs	-	-	-	-	-		-	
Operating Transfers Out	6,647	4,045	6,647	6,647	-	100%	-	100%
TOTAL EXPENDITURES	25,322	22,712	106,647	25,322	81,325	24%	81,325	24%
APPROPRIATION OF FUND BALANCE	2,390,345	10,453,172	-	2,323,444				
FUND BALANCE, JULY 1	22,432,098	11,978,926	22,432,098	22,432,098				
FUND BALANCE	\$ 24,822,443	\$ 22,432,098	\$ 22,432,098	\$ 24,755,542				
NONSPENDABLE FUND BALANCE	(2,261,875)	(2,261,875)	(22,432,098)	(24,755,542)				
RESTRICTED FUND BALANCE	-	-	-	-				
COMMITTED FUND BALANCE	-	-	-	-				
ASSIGNED FUND BALANCE	-	-	-	-				
UNRESTRICTED FUND BALANCE (DEFICIT)	\$ 22,560,568	\$ 20,170,223	\$ -	\$ -				

APPENDIX G

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

Revenue and Expenditure Statement
Quarter Ended June 30, 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	40,065	79,329	170,246	21,827	20,172	386,491	19,955	20,533	43,289	8,675	67,130	13,367
Interest	3,352	1,234	-	581	2,082	-	875	2,311	877	377	3,749	2,119
Other Revenue	-	-	-	-	10,219	-	-	-	-	-	-	-
Total Revenue	\$ 43,417	\$ 80,563	\$ 170,246	\$ 22,409	\$ 32,472	\$ 386,491	\$ 20,830	\$ 22,844	\$ 44,165	\$ 9,051	\$ 70,879	\$ 15,486
Expenditures:												
Communications	278	185	556	-	-	1,020	185	93	371	93	93	-
Utilities	11,886	16,905	55,514	8,159	1,448	146,904	4,174	3,285	9,838	1,037	2,748	1,165
Contracts	3,552	39,528	24,424	9,543	26,092	143,813	11,456	1,487	17,882	966	1,233	6,720
Maintenance	7,148	17,373	56,207	2,990	10,963	117,815	9,726	6,378	22,529	1,466	13,847	3,529
Supplies	338	3,899	802	225	624	15,847	-	-	865	-	268	390
Transfers Out	6,451	16,151	38,019	503	699	66,046	4,509	3,615	10,847	1,399	8,161	1,635
Total Expenditures	\$ 29,653	\$ 94,041	\$ 175,522	\$ 21,420	\$ 39,826	\$ 491,444	\$ 30,050	\$ 14,858	\$ 62,332	\$ 4,961	\$ 26,350	\$ 13,438

APPENDIX G

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

Revenue and Expenditure Statement
Quarter Ended June 30, 2019

	Fund 236	Fund 237	Fund 249	Fund 250	Fund 251	Fund 252	Fund 253	Fund 260	Fund 262	Fund 266	Fund 267
	Prairie 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	193,082	14	58,820	35,473	23,975	156,623	102,705	13,999	31,095	603,095	100,792
Interest	-	2,737	-	2,328	2,008	14,409	4,979	978	13,580	27,176	2,636
Other Revenue	-	-	-	-	-	-	-	-	-	166	-
Total Revenue	\$ 193,082	\$ 2,751	\$ 58,820	\$ 37,801	\$ 25,983	\$ 171,031	\$ 107,684	\$ 14,977	\$ 44,675	\$ 630,436	\$ 103,428
Expenditures:											
Communications	-	-	-	185	93	927	-	-	278	617	228
Utilities	55,273	609	18,211	10,677	5,252	61,322	50,843	6,124	16,757	87,097	18,590
Contracts	74,865	1,809	16,231	6,830	4,804	60,949	113,073	8,621	10,021	182,304	41,210
Maintenance	84,690	1,635	34,745	15,229	8,420	24,810	8,137	2,309	40,828	102,808	44,982
Supplies	4,734	-	115	659	360	4,808	447	475	1,616	13,848	8,842
Transfers Out	65,905	1,520	13,056	1,451	4,858	11,199	2,343	516	18,603	71,702	22,142
Total Expenditures	\$ 285,467	\$ 5,572	\$ 82,358	\$ 35,031	\$ 23,786	\$ 164,015	\$ 174,843	\$ 18,045	\$ 88,103	\$ 458,376	\$ 135,995

APPENDIX G

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

Revenue and Expenditure Statement
Quarter Ended June 30, 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	12,083	20,768	194,586	33,263	60,711	304,847	-	95,084	9,370	-	-	2,941,460
Interest	3,576	1,665	17,972	3,747	4,102	2,829	1,812	1,573	256	-	-	125,921
Other Revenue	-	-	-	-	-	-	-	-	-	877	-	11,261
Total Revenue	\$ 15,659	\$ 22,433	\$ 212,558	\$ 37,010	\$ 64,813	\$ 307,675	\$ 1,812	\$ 96,656	\$ 9,626	\$ 877	\$ -	\$ 3,078,643
Expenditures:												
Communications	-	185	556	-	-	-	-	-	-	-	-	5,943
Utilities	261	3,408	284	-	-	-	8,330	-	56	6,065	1,103	613,324
Contracts	2,110	1,419	75,577	679	9,773	70,838	18,632	93,099	679	3,163	630	1,084,009
Maintenance	-	5,100	37,160	3,244	6,639	7,800	24,663	12,757	-	7,937	-	743,863
Supplies	-	20	38	-	-	174	1,089	87	-	4,479	59	65,110
Transfers Out	451	4,940	19,858	4,516	7,682	15,300	16,326	3,193	5,219	-	-	448,815
Total Expenditures	\$ 2,822	\$ 15,073	\$ 133,473	\$ 8,438	\$ 24,094	\$ 94,112	\$ 69,040	\$ 109,135	\$ 5,953	\$ 21,645	\$ 1,793	\$ 2,961,064

APPENDIX H

City of Folsom, California Combined Water Funds* Revenue and Expense Statement Quarter Ended June 30, 2019

	FY 2018	FY 2019	FY 2018	FY 2019	FY19 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2018	As of 6/30/2019	ACTUAL	BUDGET	As of 6/30/2019	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	14,067,902	13,576,842	14,136,776	13,995,200	13,576,842	(418,358)	97%	(418,358)	97%
TOTAL OPERATING REVENUES	14,067,902	13,576,842	14,136,776	13,995,200	13,576,842	(418,358)	97%	(418,358)	97%
OPERATING EXPENSES:									
Employee Services	4,219,022	4,591,138	4,533,833	4,813,908	4,591,138	(222,770)	95%	(222,770)	95%
Utilities	782,071	756,856	741,339	776,200	756,856	(19,344)	98%	(19,344)	98%
Supplies	868,723	871,334	868,723	1,042,581	871,334	(171,247)	84%	(171,247)	84%
Maintenance and Operation	374,966	578,282	374,966	715,271	578,282	(136,989)	81%	(136,989)	81%
Contractual Services	1,769,771	1,706,861	1,776,221	2,971,093	1,744,277	(1,226,816)	59%	(1,264,232)	57%
Depreciation	3,982,147	3,995,652	3,984,380	-	3,995,652	3,995,652		3,995,652	
Other Operating Expenses	910,886	1,107,513	917,427	1,171,063	1,107,513	(63,550)	95%	(63,550)	95%
TOTAL OPERATING EXPENSES	12,907,586	13,607,636	13,196,889	11,490,116	13,645,052	2,154,936	119%	2,117,520	118%
OPERATING INCOME	1,160,316	(30,794)	939,887	2,505,084	(68,210)		-3%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	1,915,984	1,223,791	1,915,984	1,200,915	1,223,791	22,876	102%	22,876	102%
Other	15,829	41,325	407,899	2,459,212	400,950	(2,058,262)	16%	(2,417,887)	2%
Investment Income	301,780	413,375	89,989	203,000	396,707	193,707	195%	210,375	204%
Intergovernmental	47,500	253,626	47,500	-	253,626	253,626		253,626	
Proceeds of Financing	-	-	-	-	-	-		-	
Debt Service Expense	(5,512)	(2,074,296)	(820,419)	(2,014,856)	(2,074,296)	(59,440)	103%	(59,440)	103%
Other Reimbursements	-	-	-	-	-	-		-	
Capital Outlay - Projects	(3,260,179)	(906,431)	(132,878)	(4,120,614)	(906,431)	3,214,183	22%	3,214,183	22%
TOTAL NONOPERATING REVENUE (EXPENSE)	(984,598)	(1,048,610)	1,508,075	(2,272,343)	(705,653)	1,566,690	31%	1,223,733	46%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	175,718	(1,079,404)	2,447,962	232,741	(773,863)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	800,000	-	918,000	100,000	100,000	-	100%	(100,000)	0%
Transfers Out	(1,181,264)	(935,533)	(1,299,264)	(1,043,561)	(1,043,561)	1,566,690	100%	108,028	90%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(381,264)	(935,533)	(381,264)	(943,561)	(943,561)				
CHANGE IN NET ASSETS	(205,546)	(2,014,937)	2,066,698	(710,820)	(1,717,424)				
NET ASSETS, JULY 1	85,003,365	82,691,640	80,624,942	82,691,640	82,691,640				
NET ASSETS	84,797,819	80,676,703	82,691,640	81,980,820	80,974,216				
RESTRICTED NET ASSETS	(1,475,043)	(1,202,858)	(1,475,043)	(1,202,858)	(1,202,858)				
UNRESTRICTED NET ASSETS	\$ 83,322,776	\$ 79,473,845	\$ 81,216,597	\$ 80,777,962	\$ 79,771,358				

* 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 June 30, 2019

	FY 2018	FY 2019	FY 2018	FY 2019	FY19 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2018	As of 6/30/2019	ACTUAL	BUDGET	As of 6/30/2019	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	6,429,347	6,552,593	6,429,347	6,480,000	6,552,593	72,593	101%	72,593	101%
Prison Services	67,200	67,200	67,200	67,200	67,200	-	100%	-	100%
TOTAL OPERATING REVENUES	6,496,547	6,619,793	6,496,547	6,547,200	6,619,793	72,593	101%	72,593	101%
OPERATING EXPENSES:									
Employee Services	2,310,620	2,400,351	2,551,775	2,582,191	2,400,351	(181,840)	93%	(181,840)	93%
Utilities	74,770	88,321	69,583	52,500	88,321	35,821	168%	35,821	168%
Supplies	249,725	289,410	249,725	557,714	289,410	(268,304)	52%	(268,304)	52%
Maintenance and Operation	210,747	109,917	219,247	315,500	109,917	(205,583)	35%	(205,583)	35%
Contractual Services	396,536	198,251	396,536	1,041,344	241,253	(800,091)	23%	(843,093)	19%
Depreciation	1,712,272	1,730,161	1,714,921	-	1,730,161	1,730,161		1,730,161	
Other Operating Expenses	358,356	317,274	341,421	295,358	317,274	21,916	107%	21,916	107%
TOTAL OPERATING EXPENSES	5,313,026	5,133,685	5,543,208	4,844,607	5,176,687	332,080	107%	289,078	106%
OPERATING INCOME (LOSS)	1,183,521	1,486,108	953,339	1,702,593	1,443,106		85%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	275,694	114,800	275,694	127,625	114,800	(12,825)	90%	(12,825)	90.0%
Investment Income	168,099	259,881	40,698	134,000	249,951	115,951	187%	125,881	194%
Other	7,763	55,642	797,277	4,669,664	55,642	(4,614,022)	1%	(4,614,022)	1%
Debt Service	-	-	-	-	-	-		-	
Capital Outlay - Projects	(2,336,953)	(463,407)	(233,900)	(6,290,855)	(463,407)	5,827,448	7%	5,827,448	7%
TOTAL NONOPERATING REVENUE (EXPENSE)	(1,885,397)	(33,084)	879,769	(1,359,566)	(43,014)	1,316,552	3%	1,326,482	2%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(701,876)	1,453,024	1,833,108	343,027	1,400,092				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	30,000	-	30,000	-	-	-		-	
Transfers Out	(715,717)	(665,580)	(715,717)	(686,947)	(686,947)	-	0%	(21,367)	3115%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(685,717)	(665,580)	(685,717)	(686,947)	(686,947)				
CHANGE IN NET ASSETS	(1,387,593)	787,444	1,147,391	(343,920)	713,145				
NET ASSETS, JULY 1	46,095,681	46,536,525	45,389,134	46,536,525	46,536,525				
NET ASSETS	44,708,088	47,323,969	46,536,525	46,192,605	47,249,670				
RESTRICTED NET ASSETS	(715,359)	(646,389)	(715,359)	(646,389)	(646,389)				
UNRESTRICTED NET ASSETS	\$ 43,992,729	\$ 46,677,580	\$ 45,821,166	\$ 45,546,216	\$ 46,603,281				

* 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 June 30, 2019

	FY 2018	FY 2019	FY 2018	FY 2019	FY19 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2018	As of 6/30/2019	ACTUAL	BUDGET	As of 6/30/2019	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	10,587,411	10,654,978	10,612,191	10,559,000	10,654,978	95,978	101%	95,978	101%
TOTAL OPERATING REVENUES	10,587,411	10,654,978	10,612,191	10,559,000	10,654,978	95,978	101%	95,978	101%
OPERATING EXPENSES:									
Employee Services	4,605,923	4,968,492	5,027,897	5,272,603	4,968,492	(304,111)	94%	(304,111)	94%
Utilities	12,768	14,631	12,690	20,500	14,631	(5,869)	71%	(5,869)	71%
Supplies	910,930	968,514	910,928	1,117,651	986,644	(131,007)	88%	(149,137)	87%
Maintenance and Operation	651,498	725,348	651,498	538,133	750,057	211,924	139%	187,215	135%
Contractual Services	1,831,473	1,863,374	1,831,472	1,884,267	1,863,374	(20,893)	99%	(20,893)	99%
Depreciation	1,113,983	1,113,697	1,123,940	-	1,113,697	1,113,697		1,113,697	
Other Operating Expenses	566,294	536,986	562,739	566,964	536,986	(29,978)	95%	(29,978)	95%
TOTAL OPERATING EXPENSES	9,692,869	10,191,042	10,121,164	9,400,118	10,233,881	833,763	109%	790,924	108%
OPERATING INCOME (LOSS)	894,542	463,936	491,027	1,158,882	421,097				
NONOPERATING REVENUE (EXPENSE):									
Impact Fees	219,702	238,092	228,252	225,300	238,092	12,792	105.7%	12,792	106%
Investment Income	96,621	142,178	32,008	41,000	137,938	96,938	336%	101,178	347%
Intergovernmental Revenues	120,235	49,231	120,235	161,000	49,231	(111,769)	31%	(111,769)	31%
Other	219,511	179,453	219,511	876,581	179,453	(697,128)	20%	(697,128)	20%
Debt Service-Expense	-	-	-	-	-	-		-	
Capital Outlay	(400,586)	(245)	-	(1,093,082)	(245)	1,092,837	0%	1,092,837	0%
TOTAL NONOPERATING REVENUE (EXPENSE)	255,483	608,709	600,006	210,799	604,469	393,670	287%	397,910	289%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,150,025	1,072,645	1,091,033	1,369,681	1,025,566				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	19,840	-	35,280	35,280	-	0%	(15,440)	-128%
Transfers Out	(1,405,960)	(1,331,614)	(1,405,960)	(1,362,461)	(1,362,461)	-	0%	30,847	-4317%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,405,960)	(1,311,774)	(1,405,960)	(1,327,181)	(1,327,181)				
CHANGE IN NET ASSETS	(255,935)	(239,129)	(314,927)	42,500	(301,615)				
NET ASSETS, JULY 1	(329,340)	(4,201,956)	(3,887,029)	(4,210,515)	(4,210,515)				
NET ASSETS	(585,275)	(4,441,085)	(4,201,956)	(4,168,015)	(4,512,130)				
RESTRICTED NET ASSETS	(37,584)	(1,156,765)	(37,584)	(1,156,765)	(1,156,765)				
UNRESTRICTED NET ASSETS	\$ (622,859)	\$ (5,597,850)	\$ (4,239,540)	\$ (5,324,780)	\$ (5,668,895)				

* 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

Risk Management

Revenue and Expense Statement

Quarter Ended June 30, 2019

	FY 2018 As of 6/30/2018	FY 2019 As of 6/30/2019	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 Forecast As of 6/30/2019
OPERATING REVENUES:					
Charges for services	15,723,751	15,728,106	15,723,751	16,160,807	15,728,106
Penalty Fines	-	-	-	-	-
Interest revenue	54,772	145,424	(39,342)	20,000	130,424
Reimbursement	1,349,284	1,426,125	1,316,466	1,616,001	1,426,125
Other revenue	47,259	2,918	508,845	1,000	2,918
Total operating revenues	17,175,066	17,302,573	17,509,720	17,797,808	17,287,573
OPERATING EXPENSES:					
Employee Services					
Active Employees:					
Wages	137,370	111,823	137,370	202,171	111,823
FICA	10,747	9,947	10,747	13,068	9,947
PERS	45,641	36,760	45,716	54,713	36,760
Deferred Compensation	3,414	2,791	3,414	4,077	2,791
Workers Compensation Liability	2,144,792	2,205,453	2,028,983	2,187,706	2,205,453
Health Insurance	1,704,086	1,798,575	1,704,086	1,374,309	1,798,575
Vision	6,241,078	6,643,771	6,400,256	7,381,911	6,643,771
Dental	78,112	88,296	80,105	98,106	88,296
Employee Assistance Program	577,452	600,441	592,180	667,151	600,441
Health Retirement Account	11,610	9,846	7,387	11,257	9,846
Health Savings Account	124,350	144,200	124,350	154,200	144,200
Contracts	41,943	43,253	43,707	35,908	43,253
Retirees:					
PERS	623,701	673,625	623,701	1,051,864	673,625
Health Insurance	6,816	11,091	6,816	-	11,091
Vision	3,871,977	4,159,024	4,153,355	4,134,763	4,159,024
Dental	53,776	70,142	55,317	55,780	70,142
	372,893	398,182	384,061	370,824	398,182
Total operating expenses	16,049,760	17,007,220	16,401,551	17,797,808	17,007,220
CHANGE IN NET ASSETS	1,125,306	295,353	1,108,170	-	280,353
NET ASSETS, BEGINNING OF YEAR	9,922,245	11,030,415	9,922,245	11,030,415	11,030,415
RESTRICTED FOR INSURANCE DEPOSIT	2,574,768	2,835,793	3,034,476	2,835,793	2,835,793
UNRESTRICTED NET ASSETS	8,472,783	8,489,975	7,995,939	8,194,622	8,474,975
NET ASSETS	11,047,551	11,325,768	11,030,415	11,030,415	11,310,768

APPENDIX L

City of Folsom, California

Risk Management

Revenue and Expense Statement

Quarter Ended June 30, 2019

	Active Employees							Total
	General Fund	Redevelopment Agency	Water	Waste Water	Solid Waste	Transit	Retirees	
OPERATING REVENUES:								
Charges for services	\$ 8,945,193	\$ -	\$ 878,808	\$ 487,980	\$ 1,212,348	\$ 298,681	\$ 3,905,096	\$ 15,728,106
Fines	-	-	-	-	-	-	-	-
Interest revenue	91,315	1,313	8,786	4,755	9,548	3,583	26,125	145,424
Reimbursements	618,565	-	56,382	29,496	82,804	8,773	630,105	1,426,125
Other Revenue	2,918	-	-	-	-	-	-	2,918
Total operating revenues	\$ 9,657,991	\$ 1,313	\$ 943,976	\$ 522,231	\$ 1,304,700	\$ 311,037	\$ 4,561,326	\$ 17,302,573
OPERATING EXPENSES:								
Active Employees:								
Wages	\$ 84,604	\$ -	\$ 8,312	\$ 4,615	\$ 11,466	\$ 2,825		\$ 111,823
FICA	7,526	-	739	411	1,020	251		9,947
PERS	36,760	-	-	-	-	-		36,760
Deferred Compensation	2,112	-	207	115	286	71		2,791
Workers' Compensation	1,718,396	-	154,893	76,820	222,387	32,957	-	2,205,453
Liability	1,385,927	-	116,458	54,347	183,032	58,811	-	1,798,575
Health Insurance	5,303,196	-	436,870	205,658	618,587	79,460	-	6,643,771
Vision	70,480	-	5,806	2,733	8,221	1,056	-	88,296
Dental	479,284	-	39,483	18,587	55,906	7,181	-	600,441
Employee Assistance Program	7,767	-	656	304	958	161	-	9,846
Health Retirement Account	114,110	-	8,100	3,175	15,250	3,565	-	144,200
Health Savings Account	37,789	-	3,267	346	1,554	297	-	43,253
Contracts	673,625	-	-	-	-	-	-	673,625
Retirees:								
PERS	-	-	2,341	-	1,802	-	6,948	11,091
Insurance/Retiree	-	-	-	-	-	-	4,159,024	4,159,024
Retiree Vision	-	-	-	-	-	-	70,142	70,142
Retiree Dental	-	-	-	-	-	-	398,182	398,182
Total operating expenses	\$ 9,921,576	\$ -	\$ 777,133	\$ 367,111	\$ 1,120,470	\$ 186,635	\$ 4,634,296	\$ 17,007,220
CHANGE IN NET ASSETS	(263,585)	1,313	166,844	155,120	184,230	124,402	(72,970)	295,353
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	2,159,851	13,310	198,246	102,461	270,560	91,365	-	2,835,793
UNRESTRICTED	5,324,663	75,239	542,439	313,040	605,133	305,205	1,324,256	8,489,975
NET ASSETS, END OF YEAR	\$ 7,484,514	\$ 88,549	\$ 740,686	\$ 415,501	\$ 875,693	\$ 396,570	\$ 1,324,256	\$ 11,325,768

APPENDIX M

City of Folsom, California Compensated Leave Revenue and Expense Statement Quarter Ended June 30, 2019

	FY 2018	FY 2019	FY 2018	FY 2019	FY 19 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2018	As of 6/30/2019	ACTUAL	BUDGET	As of 6/30/2019	Forecast vs Budget		Actual vs BUDGET	
						\$	%	\$	%
REVENUES:									
Reimbursements	837,799	713,175	837,799	724,588	713,175	(11,413)	98%	(11,413)	98%
Interest	19,428	25,335	16,911	15,000	25,335	10,335	169%	10,335	169%
Other revenue	-	-	-	604,412	-	(604,412)	0%	(604,412)	0%
Operating Transfers In	-	-	-	-	-	-		-	
TOTAL REVENUES	857,227	738,510	854,710	1,344,000	738,510	(605,490)	55%	(605,490)	55%
EXPENDITURES:									
Annual Leave Wages	546,202	602,675	546,202	725,000	602,675	(122,325)	83%	(122,325)	83%
Annual Leave Benefits	-	-	-	-	-	-		-	
Operating Transfers Out	-	619,000	-	619,000	619,000	-	100%	-	100%
Services & Supplies	-	-	-	-	-	-		-	
TOTAL EXPENDITURES	546,202	1,221,675	546,202	1,344,000	1,221,675	122,325	91%	122,325	91%
APPROPRIATION OF FUND BALANCE	311,025	(483,165)	308,508	-	(483,165)				
FUND BALANCE, JULY 1	1,102,392	1,410,900	1,102,392	1,410,900	1,410,900				
FUND BALANCE	1,413,417	927,735	1,410,900	1,410,900	927,735				
RESTRICTED FUND BALANCE	-	-	-	-	-				
UNRESTRICTED FUND BALANCE	\$ 1,413,417	\$ 927,735	\$ 1,410,900	\$ 1,410,900	\$ 927,735				

APPENDIX N

City of Folsom

Outstanding Debt

Quarter Ended June 30, 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	1,526,817	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>\$ 165,523,357</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 O

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis

Quarter Ended June 30, 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	1,023,041	60.34%
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	59,129	9.98%
		4,201,084	1,082,170	25.76%
Drainage	Localized Drainage Improvements	125,256	63,429	50.64%
Drainage	Sibley Street Drainage	100,000	-	0.00%
Drainage	Storm Drain Pond	603,569	330,596	54.77%
Drainage	Weather Station	79,859	-	0.00%
		908,684	394,025	43.36%
General Services	Fire Station 38 (Remodel)	600,000	81,480	13.58%
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	740,982	612,640	82.68%
		3,513,523	2,904,247	82.66%
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	34,131	3.24%
Open Space and Greenbelts	Lake Natoma Class 1 Trail – Phase II	1,375,112	1,523,120	110.76%
Open Space and Greenbelts	Lake Natoma Water Front Trail	-	51,638	
Open Space and Greenbelts	Oak Parkway Trail Undercrossing	2,163,481	1,534,282	70.92%
		4,823,022	3,368,764	69.85%
Wastewater	ARC Sewer Access R&R	1,492,578	148,278	9.93%
Wastewater	FPA EVP Sewer LS & FM	472,230	27,313	5.78%
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	392,186	231,229	58.96%
Wastewater	Sewer Evaluation & Capacity Plan	1,300,000	65,940	5.07%
Wastewater	WTP Grading & Pump Station No. 1 Basin Reuse	243,027	71,655	29.48%
		6,602,025	703,722	10.66%
Streets	Auto Mall Rehab	400,000	-	0.00%
Streets	City Wide ADA Compliance	150,000	-	0.00%
Streets	East Bidwell Frontage Improvements	705,095	206,581	29.30%
Streets	East Bidwell Widening & Sidewalk	341,518	56,658	16.59%
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	2,144,312	99.99%
Streets	Green Valley Rd Widening	5,818,402	216,814	3.73%
Streets	Iron Point @ Railroad Crossing Modifications	758,010	725,800	95.75%
Streets	Intelligent Transp System Plan	150,000	114,928	76.62%
Streets	Neighborhood Street & SW Rehab	379,966	210,368	55.36%
Streets	Parkway Drive Soil Stabilization	51,931	51,931	100.00%
Streets	Empire Ranch Rd Interchange	1,220,611	348,433	28.55%
Streets	Cimmaron Overlay & Pavement	171,711	172,099	100.23%
Streets	Signal/Delineation Modification	395,000	290,820	73.63%
Streets	Street Overlay / Pavement Mgmt	2,507,262	160,479	6.40%

APPENDIX O

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis

Quarter Ended June 30, 2019

<u>Category</u>	<u>Project Description</u>	<u>Budget FY 18-19</u>	<u>Total Expended FY 18-19</u>	<u>% of Budget Expended</u>
Streets	Streetlight / Traffic Pole Imp	50,000	24,439	48.88%
Streets	Traffic Safety Projects	170,000	54,476	32.04%
Streets	Traffic Signal Improvements	3,000,000	2,311,723	77.06%
Streets	Traffic Signal System Upgrades	200,000	251,001	125.50%
		19,229,123	7,399,818	38.48%
Transportation	Capital SE Connector Project Seg D3	50,000	751	1.50%
Transportation	Highway 50 Facilities	50,000	41,476	82.95%
Transportation	Light Rail Project	150,000	30,930	20.62%
		350,000	73,157	20.90%
Water	East Tank No. 1	2,433,856	96,103	3.95%
Water	FPA Hwy 50 Water Crossing Pipeline	38,856	39,879	102.63%
Water	FPA PRV Stations	-	380	
Water	FPA Zone 4 & Zone 5 BPS	28,755	29,538	102.72%
Water	FPA Zone 5 Tank & Zone 6 BPS	559,312	18,140	3.24%
Water	GSWC Inter-tie Booster Pump Station	1,550,512	208,141	13.42%
Water	Cimmaron Tank Rehab	322,864	-	0.00%
Water	Water System Rehab Project #1	179,074	62,170	34.72%
Water	WTP Actiflo-Polymer Capacity	1,988,299	94,852	4.77%
Water	WTP Lime System Upgrades	284,482	25,820	9.08%
Water	WTP Resv 2 Tank Rehab	666,733	626,123	93.91%
Water	WTP Pre-Treatment System Improvement	1,175,000	43,850	3.73%
		9,227,743	1,244,996	13.49%
		\$ 48,855,204	\$ 17,170,899	35.15%