



CITY OF  
**FOLSOM**  
DISTINCTIVE BY NATURE

# **City of Folsom Quarterly Financial Report**

## **Fiscal Year 2010-11 Fourth Quarter**

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**July 26, 2011**

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

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# Quarterly Financial Report

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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 financial status of the City’s major funds through the fourth quarter of Fiscal Year (FY) 2010-11, covering the period from July 2010 through June 2011. The report provides an analysis of each fund’s revenues, expenditures and fund balance as compared to the FY 2010-11 Budget. Please refer to the Appendices for detailed schedules of the City’s key funds for the period ending June 30, 2011. The schedule of the Risk Management Fund provides information on employee insurance benefit costs and liability insurance costs. The document also includes an analysis of the revenue and expenditure activity for the City’s:

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

## EXECUTIVE SUMMARY

Projected year-end General Fund revenues are \$65.15 million or 97% of the appropriated amount and projected expenditures are \$67.2 million or 99% of the appropriated amount. The projected year-end unassigned fund balance is \$4.5 million. The change in unassigned fund balance also includes a reduction in the restricted fund balance due to the transfer out to the Community Development Fund which as of last fiscal year contained a negative fund balance of \$1.0 million.

During the current quarter Finance staff has made a change to the reporting of compensated absences. In prior fiscal years these expenditures were reported in the General Fund. This change is reflected in this report and will be effective with the current fiscal year. These expenditures will now be classified in an internal service fund.

## GENERAL FUND REVENUE (Appendix C & E)

The General Fund is the main operating fund of the City. For financial reporting purposes the following funds are presented on a combined basis: General Fund, Cash Basis, and Folsom History Interpretive Center.

Property tax revenues are projected to decline in the current fiscal year. Charges for Services are projected at the budgeted amount. A brief discussion of significant General Fund revenue sources follows.

General Fund Revenues by Source

	Budget	Forecast	%
Property Tax	\$ 20,540,000	\$ 18,428,548	89.7%
Sales and Use Tax	15,414,387	15,230,820	98.8%
Trans Occup Tax	1,100,000	1,200,000	109.1%
Real Prop Transfer	260,000	250,000	96.2%
Franchise Fees	545,133	736,927	135.2%
Other Taxes	380,000	270,000	71.1%
Lic And Permits	1,505,496	1,403,171	93.2%
Intergovt Revenue	6,601,169	6,810,447	103.2%
Charges For Serv	8,353,648	9,471,619	113.4%
Fines & Forfeitures	356,600	406,321	113.9%
Interest Rev	200,000	61,437	30.7%
Miscellaneous	324,440	358,151	110.4%
Transfers In	11,727,258	10,519,800	89.7%
<b>Total</b>	<b>\$ 67,308,131</b>	<b>\$ 65,147,241</b>	<b>96.8%</b>

- Property tax revenues received through the fourth quarter were \$18.1 million. The year-end estimate is \$18.4 million, or 90% of budget, which is a decrease of \$1.4 million, or 7% compared to the prior year.

The reduction in property tax is directly related to the decrease in property values in the City. Property values have decreased \$286.7 million during the current fiscal year. Prices of home sales have also continued to decline, and compared to the prior fiscal year the median sales price has declined 7.97%

- Overall, Sales and Use Tax collections through the fourth quarter were \$13.1 million compared to \$12.3 million in the previous fiscal year. The current year-end estimate is \$15.2 million, or 99% of the budgeted amount, which is an



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increase of \$1.5 million, or 11% over prior year. This increase is mainly due to the increase to the In-Lieu portion; Point-of-sale taxes are projected to increase over the prior year by 2.3% or approximately \$250,000.

The current unemployment rate has improved since last quarter. The May 2011 unemployment rate for Sacramento County is 11.8% and for Folsom it is 5.4%. Both Sacramento County and Folsom's unemployment rates have decreased from April 2011 when the rates were 12.1% and 5.5% respectively. The number employed also increased in Folsom to 24,700. This recent increase however is still lower by 400 from the beginning of the fiscal year (July 2010).

On a larger scale the National economy has begun to stall due to national debt worries and higher prices. In California the economy continues to recover at a very slow pace. The housing market in California is expected to increase late in the current calendar year. Depending on the actions taken by the State and Sacramento county in regards to budget issues and the effect of consumer spending will determine how much recovery we realize in the current calendar year or if the economy continues to be sluggish.

- Transient Occupancy Tax (TOT) collections through the fourth quarter were \$1,159,687. The current year-end estimate is \$1.2 million or 109% of budget. Compared to the prior year this is an increase of \$90,631 or 8%.
- Business Licenses and Building Permits through the fourth quarter were \$1.5 million. After factoring in a year-end adjustment for business license receipts, the current year-end estimate is \$1.4 million or 93% of budget. Compared to the prior year this is an increase of \$46,313 or 3%.
- Intergovernmental revenues through the fourth quarter were \$6.1 million. The current year-end estimate is \$6.8 million, or 103% of budget. Compared to prior year, this is an increase of approximately \$300,000 or 4.9%. These revenues consist mainly of vehicle license fees (VLF) in the amount of \$5.5 million.
- Charges for services received through the fourth quarter were \$8.8 million compared to \$9.8

million in the prior fiscal year. The total current year-end estimate for charges for services is \$9.5 million, or 100% of budget.

- Miscellaneous revenues, which are budgeted at \$324,440, are forecasted at fiscal year end to be \$358,151. These revenues are mainly small amounts spread throughout all divisions.
- Transfers In are budgeted at \$10.4 million and are forecasted at year end to be \$10.5 million, or 101% of budget.

## GENERAL FUND EXPENDITURES

Expenditures through the fourth quarter of FY 2010-11 were \$66.5 million. Compared to the prior year and excluding non-departmental, transfers out and compensated absences in the prior year, projected expenditures decreased \$5.5 million or 8.5%. This decrease is mainly due to a reduced labor force, and concessions made by all bargaining units.

Most department expenditures are projected at year end to come in under budget. Economic Development is projected over budget due to staff held over four months into the current fiscal year. Community Development is over budget due to Code Enforcement staff being reinstated and an increase in contract costs. In addition, transfers out related to absorbing the Development Fund's negative fund balance of \$1.0 million into the General Fund increased the year end projections.

The current year-end projection for General Fund expenditures is \$67.2 million, 99% of budget. The General Fund expenditures by department are as follows:



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## General Fund Expenditures by Department

	Budget	Forecast	%
City Council	\$ 135,566	\$ 130,726	96.4%
City Manager	1,143,434	1,139,563	99.7%
City Clerk	404,656	385,162	95.2%
Finance	2,101,736	1,995,153	94.9%
City Attorney	799,114	774,058	96.9%
Human Res	779,802	727,558	93.3%
Admin Srvs	2,060,184	2,103,758	102.1%
Econ Dvlpmt	-	61,754	
Police	18,744,983	17,510,374	93.4%
Fire	14,273,403	13,665,758	95.7%
Comm Dvlpmt	2,689,631	2,954,444	109.8%
Parks & Rec	10,389,080	10,301,470	99.2%
Library	1,571,149	1,553,810	98.9%
Public Works	6,917,004	6,018,836	87.0%
Other	-	18,017	
Non-Dept	5,767,943	5,787,819	100.3%
<b>Total Expenditure</b>	<b>\$67,877,685</b>	<b>\$67,195,705</b>	<b>99%</b>

## SPECIAL REVENUE FUNDS

### Redevelopment Funds

#### *Low to Moderate Housing Fund*

As of the end of the fourth quarter of FY 2010-11 revenues totaled \$1,453,942 or 53% of budget. Total budgeted revenue of \$2,763,707 includes \$1,545,000 in property tax revenue and a budgeted use of fund balance of \$1,193,707.

Expenditures at the end of the quarter totaled \$1,222,082 or 44% of budget. Expenditures were mostly made up of \$917,124 in contracts and \$186,871 in salary and benefits.

Unassigned fund balance at June 30, 2011 was \$7.0 million, with a projected fiscal year end fund balance of \$8.5 million, however only \$1.45 million of fund balance is available. In May 2011, new debt was issued through the RDA with bond proceeds available for allocation in the amount of \$9.6 million.

In May 2011 the Low to Moderate Housing Fund made a loan to the Central Folsom Redevelopment Project Fund for the Agency's second Supplemental Educational Revenue Augmentation Fund (SERAF) payment. The Redevelopment Project Fund also made the first of five payments back to the Housing Fund to repay the loan made for the fiscal year 2010 SERAF payment.

#### *Central Folsom Redevelopment Project Fund*

The Redevelopment fourth quarter revenue was \$5,635,859 or 75% of budget. Total budgeted revenue of \$7,489,933 includes \$6,200,000 in property tax revenue and a budgeted use of fund balance of \$1,169,933.

Expenditures at the end of the quarter totaled \$7,678,831 or 86% of budget. Expenditures were mostly made up of a \$2.5 million debt service payment and \$3.0 million in contracts.

Unassigned fund balance at June 30, 2011 was \$2.5 million, with a projected fiscal year end fund balance of \$234,000 which is a \$5.2 million reduction from the prior year.

In May 2011 this fund made the second required payment in the amount of \$554,288 to the State for SERAF. The fund also made the first payment to repay the fiscal year 2010 loan received from the Housing Fund.

The Governor's 2011-2012 budget includes a proposal to dissolve redevelopment agencies (RDA) and distribute their funds, above the amounts necessary to pay outstanding debt, to other local agencies. The plan also included a provision to establish a successor agency that could take over all RDA administrative functions such as bond debt and owner participation agreements. In addition, the State may sell off all RDA assets and keep the proceeds.

In March 2011, new debt was issued through the RDA for with bond proceeds available for allocation in the amount of \$8.5 million.

### Other Special Revenue

Two city funds that continue to be on the Finance Department's watch list are the Development and the Humbug Willow Creek Funds.

As of June 30, 2011, the Development Fund's negative fund balance of \$1.0 million has been absorbed into the General Fund.

The Humbug Willow Creek Fund ended the fiscal year with a negative cash balance in the amount of \$904,691, with revenues of \$991,156 and expenditures of \$550,702.



### ENTERPRISE FUNDS

#### Water Fund

The Water Funds are reported on a combined basis and include the following funds: Water Impact, Water Operating, Water Capital, and Water Meters.

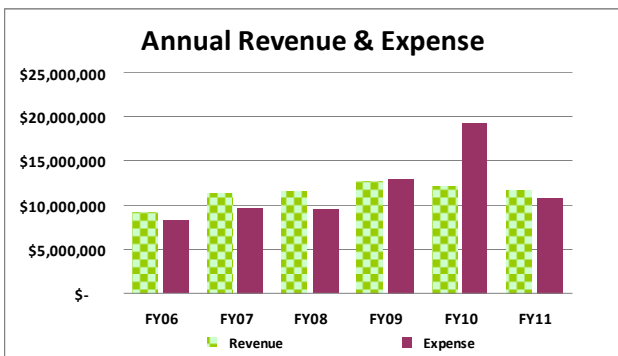
As of the end of the fourth quarter of FY 2010-11 revenues totaled \$12.0 million (78% of budget) and expenses totaled \$14.4 million (94% of budget), resulting in expenses exceeding revenues by \$2.4 million.

Overall, the Water Funds are forecast to end the fiscal year reducing net assets by \$3.1 million.

Revenues and expenses, excluding capital sources and uses, as of the fourth quarter of FY 2010-11 were \$11.6 million (77% of budget) and \$10.1 million (83% of budget). Expenses for debt service payments were \$1.5 million.

The current projection for the end of the fiscal year for non-capital revenues and expenses is \$11.6 million (77% of budget) and \$10.8 million (89% of budget). This would result in non-capital revenues exceeding expenses by \$800,000.

Below is a chart of the Non-Capital Revenues and Expenses for fiscal years 2006 through 2011.



#### Wastewater Fund

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

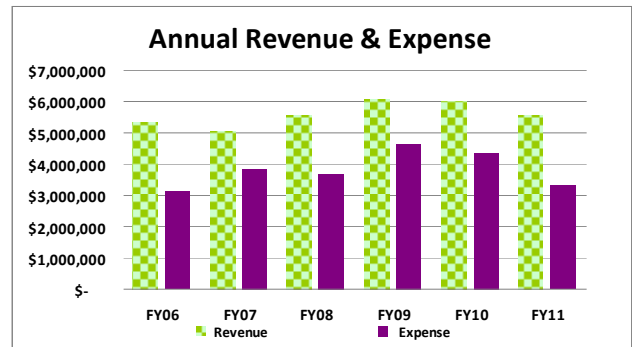
As of the end of the fourth quarter of FY 2010-11 revenues totaled \$5.64 million (88% of budget) and expenses totaled \$6.76 million (92% of budget), resulting in expenses exceeding revenues by \$1.12 million.

Overall, the fund is projected to end the FY reducing net assets by \$1.2 million.

Revenues and expenses, excluding capital, as of the fourth quarter were \$5.54 million (87% of budget) and \$3.25 million (73% of budget). Expenses for capital projects were \$2.2 million.

The current projection for the end of the fiscal year for non-capital revenues and expenses is \$5.53 million (88% of budget) and \$3.31 million (75% of budget). This would result in non-capital revenues exceeding expenses by \$2.2 million.

Following is a chart of the Non-Capital Revenues and Expenses for fiscal years 2006 through 2011.



#### Solid Waste Fund

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

As of the end of the fourth quarter of FY 2010-11 revenues totaled \$9.8 million (106% of budget) and expenses totaled \$9.5 million (103% of budget) resulting in revenues exceeding expenses by \$256,000.

Overall, the fund is projected to end the FY increasing net assets by \$93,000.



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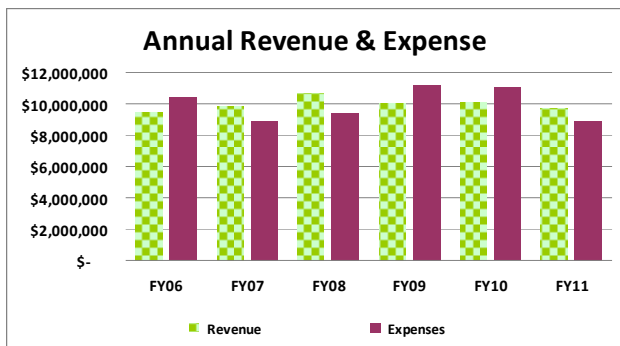
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Revenues and expenses, excluding capital, were \$9.7 million (105% of budget) and \$8.7 million (101% of budget).

The current projection for the end of the fiscal year for non-capital revenues and expenses is \$9.7 million (105% of budget) and \$8.9 million (103% of budget). This would result in non-capital revenues exceeding expenses by \$800,000.

Below is a chart of the Non-Capital Revenues and Expenses for fiscal years 2006 through 2011.



## Transit Fund

The fund's primary operations consist of fixed routes, dial-a-ride, and charter services. As of June 30, 2011, the Transit Fund will also include Light Rail fair revenues and related expenditures as the Light Rail Fund will be consolidated into the Transit Fund.

As of the end of the fourth quarter, FY 2010-11 revenues totaled \$3.3 million (95% of budget) and expenses totaled \$3.5 million (105% of budget), resulting in expenses exceeding revenues by \$219,425.

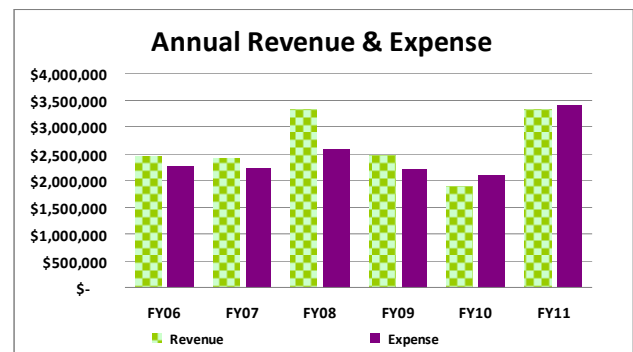
The current projection for the end of the fiscal year for total revenues and expenses is \$3.32 million (96% of budget) and \$3.73 million (112% of budget). Total projected revenues include Intergovernmental revenues of \$2.5 million.

Overall, the fund is projected to end the FY reducing net assets by \$410,000.

The current projection for the end of the fiscal year for revenues and expenses, excluding depreciation, were \$3.32 million (96% of budget) and \$3.39

million (102% of budget), resulting in expenses exceeding revenues by \$61,000.

Below is a chart of the Non-Capital Revenues and Expenses for fiscal years 2006 through 2011.



## 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 June 30, 2011, the City has paid \$7.1 million for medical, vision, and dental premiums for active employees, \$2.4 million for retirees and \$1.65 million for workers' compensation premiums. Liability payments covering the entire fiscal year were \$1.01 million. The total projected expenditures for FY 11 are \$12.4 million, compared to last fiscal year this is an increase of \$1.2 million.

Active employees have contributed \$475,000 and retirees have contributed \$213,000 towards medical premiums through June 30. Reimbursements to the Risk Management Fund for FY 11 total \$13.0 million compared to the prior year of \$12.0 million.

The unrestricted net assets is projected to be \$1.7 million as compared to the prior year of \$1.0 million.



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## Outstanding Debt

As of the end of the fourth quarter of FY 2010-11 the City had approximately \$246.5 million of outstanding debt comprised as follows:

	FY 11 Payment	Outstanding Debt	Responsible Fund
General Obligation Bonds	\$2.7 million	\$14.9 million	General
Certificates of Participation	.37 million	4.2 million	General & D/S
Revenue Bonds	5.7 million	125.1 million	Agency
Revenue Bonds	.97 million	27.6 million	Water
Revenue Bonds	1.1 million	8.6 million	General
Tax Allocation Bonds	.52 million	66.1 million	Redevelopment

General obligation debt is backed by the full faith and credit of the City and by general taxes.

Certificates of participation are used to finance capital improvements while complying with or avoiding constitutional debt limitations applicable to the State of California, its cities, counties, school districts, and to public entities in various other states.

Revenue bond debt is supported by a pledge of specific revenues. Approximately \$27.6 million of the City's revenue bond debt is supported by the City's water utility. In Fiscal Year 2011, the Folsom Public Financing Authority issued \$23.3 million in Special Tax Revenue Bonds, Series A and Subordinated Series B. These Series 2010 bonds refund the 1999 CFD #10 Special Tax Bonds, of which \$21.5 million were outstanding, and will save taxpayers over the life of the bonds through lower interest rates.

Tax allocation bonds are issued by the Folsom Redevelopment Agency for specific projects and are secured by anticipated increases in property tax increment revenue generated from redeveloped property. In Fiscal Year 2011 the Folsom RDA issued \$10.1 million in Subordinate Tax Allocation Bonds, Taxable Series 2011A and \$11.3 million Housing Set Aside Tax Allocation Bonds, Taxable Series 2011B. These bonds were issued in anticipation of the State's attempt to dissolve redevelopment agencies and establish successor agencies beyond the City's control. The issuance of these bonds serves to insure that current redevelopment projects may be completed, and future redevelopment and low income housing projects may be undertaken, under the direction of the City and the redevelopment agency.

## Capital Improvement Plan (CIP)

This section presents a summary of all CIP projects adopted with the passage of the FY 2010-11 budget. CIPs are projects that contribute to providing essential municipal services that make Folsom a community of choice for living, working, and enjoying leisure activities.

At the end of the fourth quarter of FY 2010-11, the City budgeted projects totaling \$41,236,263. During the current quarter, some of the CIP projects currently being worked on are: Sutter Street Streetscape, Railroad Block Public Plaza, (General Services), Nisenan Community Park (Recreation), Street Overlay/Pavement Management (Streets), Wastewater Improvements (Wastewater), and Tank System Improvements (Water).

The following table provides a summary of CIP activity through June 30, 2011.

CIP Activity			
	Budget	Actual	% of Budget
Culture and Recreation	\$ 1,662,896	\$ 1,463,005	88.0%
Drainage	150,000	40,385	26.9%
General Services	24,979,975	13,282,007	53.2%
Open Space & Greenbelts	3,054,714	2,155,533	70.6%
Wastewater	2,841,982	2,158,821	76.0%
Streets	3,609,746	1,199,553	33.2%
Transportation	3,939,806	817,633	20.8%
Water	997,144	766,987	76.9%
<b>Total</b>	<b>\$ 41,236,263</b>	<b>\$21,883,924</b>	<b>53.1%</b>

## 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





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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 projects funds at June 30, 2011:

Fund	Fund Name	Non-Capital		% of Non-Capital Budget
		Budget FY10-11	Encumbrance \$ Total	
10	General Fund	\$ 67,877,685	\$ 237,649	0.35%
23	Public Works	5,950,036	112,759	1.90%
201	Comm Dev Block Grant	728,183	211,077	28.99%
221	Housing Trust	241,632	11,137	4.61%
226	Tree Planting & Replacmnt	453,593	8,961	1.98%
238	Redevel Agy 20% Mny	2,790,517	16,800	0.60%
239	Redevel Agy 80% Mny	7,656,643	650,915	8.50%
273	Sphere Of Influence	19,765	153,740	777.84%
519	Transit	2,034,499	-	0.00%
520	Water Operating	12,977,580	542,652	4.18%
530	Wastewater Operating	4,433,810	-	0.00%
540	Solid Waste Operating	8,523,906	92,909	1.09%
543	Landfill Closure	104,937	86,747	82.67%
760	Wetland/Open Space Maint	8,317	1,875	22.54%
<b>Total Non-Capital</b>		\$ 113,801,103	\$ 2,127,221	1.87%
Fund	Fund Name	Capital		% of Capital Budget
		Budget FY10-11	Encumbrance \$ Total	
10	General Fund	\$ 302,215	\$ 7,069	2.34%
23	Public Works	31,110	31,110	100.00%
206	Transportation Sys Mgmt	304,000	-	0.00%
223	Humbug Willow Creek	2,090,360	19,388	0.93%
239	Redevel Agy 80% Mny	1,246,900	172,841	13.86%
276	Measure A	1,813,982	504,514	27.81%
277	Energy Eff & Conservation	655,100	202,069	30.85%
412	Park Improvements	2,380,695	67,808	2.85%
425	Zoo Capital Projects	55,700	1,700	3.05%
431	Redevel Agy Cap Pro	20,829,890	6,495,340	31.18%
446	Transportation Impr	10,585,060	1,924,014	18.18%
452	General Park Equipment	33,276	2,094	6.29%
456	Water Impact	1,121,878	384,363	34.26%
458	Library Devel	4,344	-	0.00%
520	Water Operating	105,185	-	0.00%
521	Water Capital	1,037,281	103,733	10.00%
530	Wastewater Operating	2,416,715	118,612	4.91%
531	Wastewater Capital	501,303	147,655	29.45%
540	Solid Waste Operating	650,000	14,261	2.19%
541	Solid Waste Capital	107,009	-	0.00%
<b>Total Capital</b>		\$ 46,272,003	\$ 10,196,571	22.04%
<b>Grand Total</b>		\$ 160,073,106	\$ 12,323,792	7.70%

**APPENDIX A**

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Revenue Summary by Fund  
 Quarter Ended June 30, 2011

Fund # and Description	Revenues through		FY 2010 vs. 2011	Percent Change	Budget FY 2010/2011	Percent of 2011 Budget
	FY 2010 6/30/2010	FY 2011 6/30/2011				
FUND 010 GENERAL FUND	\$ 58,637,188	\$ 56,885,354	\$ (1,751,834)	-3.0%	\$ 62,095,247	91.6%
FUND 015 COMPENSATED LEAVES	1,104,273	1,199,997	95,724	0.0%	250,000	480.0%
FUND 023 PUBLIC WORKS	2,629,406	2,035,306	(594,100)	-22.6%	4,864,980	41.8%
FUND 201 COMM DEV BLOCK GRANT	177,454	242,620	65,166	36.7%	377,148	64.3%
FUND 203 TRAFFIC CONGESTION RELIEF	648,754	310	(648,444)	-100.0%	-	-
FUND 204 LOS CERROS L&L AD	41,703	41,241	(462)	-1.1%	47,710	86.4%
FUND 205 BRIGGS RANCH L&L AD	80,052	81,140	1,088	1.4%	84,591	95.9%
FUND 206 TRANSPORTATION SYSTEM MGT	24,861	12,922	(11,939)	-48.0%	330,000	3.9%
FUND 207 NATOMA STATION L&L AD	175,659	174,338	(1,321)	-0.8%	172,029	101.3%
FUND 208 FOLSOM HGHTS L&L AD	19,452	20,294	842	4.3%	25,509	79.6%
FUND 209 BROADSTONE UNIT 3 L & L	16,140	20,059	3,919	24.3%	10,682	187.8%
FUND 210 BROADSTONE L&L AD	375,487	387,295	11,808	0.0%	296,078	130.8%
FUND 212 HANNAFORD CROSS L & L A	20,379	20,010	(369)	-1.8%	24,828	80.6%
FUND 213 LAKE NATOMA SHORES L &	21,087	20,627	(460)	-2.2%	22,486	91.7%
FUND 214 COBBLE HILLS/REFLECT L&	44,278	44,403	125	0.3%	51,069	86.9%
FUND 219 FOLSOM ARTS & CULT'L CO	2,163	1,914	(249)	-11.5%	10,000	19.1%
FUND 220 DEVELOPMENT FUND	-	1,000,000	1,000,000	-	-	-
FUND 221 HOUSING TRUST FUND	115,023	58,286	(56,737)	-49.3%	240,000	24.3%
FUND 223 HUMBUG WILLOW CREEK	1,172,711	991,156	(181,555)	-15.5%	1,640,414	60.4%
FUND 225 GENERAL PLAN AMENDMENT	41,617	56,268	14,651	35.2%	403,926	13.9%
FUND 226 TREE PLANTING & REPLACEMENT	88,594	95,102	6,508	7.3%	396,920	24.0%
FUND 231 SIERRA ESTATES L & L	6,975	7,095	120	1.7%	7,451	95.2%
FUND 232 LAKERIDGE ESTATES L & L	1,598	1,482	(116)	-7.3%	62,314	2.4%
FUND 233 LA COLLINA DEL LAGO L &	2,353	269	(2,084)	-88.6%	38,233	0.7%
FUND 234 COBBLE RIDGE L & L	13,846	13,898	52	0.4%	14,288	97.3%
FUND 236 PRAIRIE OAKS RANCH L&L	198,974	194,499	(4,475)	-2.2%	200,313	97.1%
FUND 237 SILVERBROOK L&L	714	629	(85)	-11.9%	18,338	3.4%
FUND 238 REDEVELOPMENT AGY 20% M	3,035,427	1,453,943	(1,581,484)	-52.1%	2,763,707	52.6%
FUND 239 REDEVELOPMENT AGY 80% M	5,944,529	5,635,859	(308,670)	-5.2%	6,832,833	82.5%
FUND 240 PARK DEDICATION (QUIMBY)	1,380	165	(1,215)	-88.0%	420	39.3%
FUND 243 GAS TAX 2106	276,043	255,994	(20,049)	-7.3%	294,781	86.8%
FUND 244 GAS TAX 2107	513,475	488,774	(24,701)	-4.8%	500,486	97.7%
FUND 245 GAS TAX 2107.5	5,861	587,542	581,681	9924.6%	7,504	7829.7%
FUND 246 PLANNING SERVICES	59,956	19,120	(40,836)	-68.1%	4,180	457.4%
FUND 247 GAS TAX 2105	385,904	367,062	(18,842)	-4.9%	388,736	94.4%
FUND 248 TRANSPORTATION TAX(SB32	40,807	32,752	(8,055)	-19.7%	30,797	106.3%
FUND 249 WILLOW CREEK EAST L&L A	77,988	59,654	(18,334)	-23.5%	67,574	88.3%
FUND 250 BLUE RAVINE OAKS L&L AD	36,719	36,298	(421)	-1.1%	36,190	100.3%
FUND 251 STEEPLECHASE L&L AD	24,487	23,857	(630)	-2.6%	27,003	88.3%
FUND 252 WILLOW CREEK SOUTH L&L	254,748	162,365	(92,383)	-36.3%	158,116	102.7%
FUND 253 AMERICAN RV CANYON NO L	101,182	101,419	237	0.0%	102,644	98.8%
FUND 254 HISTORICAL DISTRICT	2,772	3,297	525	18.9%	1,000	329.7%
FUND 257 CULTURAL EVENTS	76	75	(1)	-1.3%	9,000	0.8%
FUND 260 WILLOW SPRINGS L & L	14,205	14,050	(155)	-1.1%	5,276	266.3%
FUND 262 WILLOW SPGS CFD 11 M. D	19,535	35,972	16,437	84.1%	142,229	25.3%
FUND 266 CFD #12 MAINT. DIST.	461,785	447,336	(14,449)	-3.1%	411,183	108.8%
FUND 267 CFD #13 ARC MAINT. DIST	80,725	81,708	983	1.2%	82,252	99.3%
FUND 270 ARC NO. L & L DIST #2	12,780	12,988	208	1.6%	25,190	51.6%
FUND 271 THE RESIDENCES AT ARC,	15,213	20,708	5,495	36.1%	23,185	89.3%
FUND 272 FIELDSTONE MEADOWS L&L	97	69	(28)	-28.9%	17,221	0.4%
FUND 273 SPHERE OF INFLUENCE	1,126,848	819,211	(307,637)	0.0%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	23,342	23,249	(93)	-0.4%	-	-
FUND 275 ARC L&L DIST #3	178,355	179,156	801	0.4%	163,850	109.3%
FUND 276 NEW MEASURE A	1,627,973	1,522,832	(105,141)	0.0%	1,832,656	83.1%
FUND 277 ENRGY EFF & CONSV BLK GRT	9,588	405,345	395,757	0.0%	655,100	61.9%
FUND 302 CCF DEBT SERVICE	1,044,498	2,081	(1,042,417)	-99.8%	252,321	0.8%
FUND 305 1993 G O SCHOOL FAC D S	14,151,576	2,989,630	(11,161,946)	-78.9%	3,317,717	90.1%
FUND 313 REDEVELOPMENT AGY DEBT	20,016,300	23,939,139	3,922,839	0.0%	2,557,762	935.9%
FUND 320 FSAD REFUNDING	1,833	1,819	(14)	-0.8%	557	326.6%
FUND 321 1982-1 NIMBUS AD D S	6,410	6,361	(49)	-0.8%	1,948	326.5%
FUND 325 TRAFFIC SIGNAL COP REFI	56,356	55,994	(362)	-0.6%	55,584	100.7%
FUND 337 RECREATION FACILITIES C	68,787	58,203	(10,584)	-15.4%	62,646	92.9%
FUND 338 CENTRAL FIRE STA COP'S	269,774	266,592	(3,182)	0.0%	268,244	99.4%
FUND 411 SUPPLEMENTAL PARK FEE	46,437	9,231	(37,206)	-80.1%	92,217	10.0%
FUND 412 PARK IMPROVEMENTS	1,036,969	482,514	(554,455)	-53.5%	1,148,600	42.0%
FUND 416 CFD #10 RUSSELL RANCH	142	612	470	331.0%	162	377.8%

**APPENDIX A**

**City of Folsom, California**

Revenue Summary by Fund  
 Quarter Ended June 30, 2011

Fund # and Description	Revenues through		FY 2010 vs. 2011	Percent Change	Budget FY 2010/2011	Percent of 2011 Budget
	FY 2010 6/30/2010	FY 2011 6/30/2011				
FUND 425 ZOO CAPITAL PROJECTS	44,118	31,592	(12,526)	0.0%	54,000	58.5%
FUND 428 POLICE CAPITAL	136,933	127,820	(9,113)	-6.7%	247,141	51.7%
FUND 431 REDEVELOPMENT AGY CAP P	16,105,952	18,225,946	2,119,994	0.0%	19,813,615	92.0%
FUND 438 PARKWAY II CFD #14	-	197	197	0.0%	592	33.3%
FUND 441 FIRE CAPITAL	157,940	169,949	12,009	7.6%	176,808	96.1%
FUND 445 GENERAL CAPITAL	206,212	654,137	447,925	217.2%	101,123	646.9%
FUND 446 TRANSPORTATION IMPR	2,964,137	1,762,542	(1,201,595)	-40.5%	8,658,378	20.4%
FUND 448 DRAINAGE CAPITAL IMPRV	280,333	152,807	(127,526)	-45.5%	179,295	85.2%
FUND 451 LIGHT RAIL TRANSPORTATION	81,754	81,528	(226)	-0.3%	82,512	98.8%
FUND 452 GENERAL PARK EQUIP CAP	15,639	11,943	(3,696)	-23.6%	33,276	35.9%
FUND 453 LIGHT RAIL	998,277	49,277	(949,000)	-95.1%	1,394,260	3.5%
FUND 456 WATER IMPACT FEE(ORD912	131,964	121,651	(10,313)	-7.8%	1,121,878	10.8%
FUND 458 LIBRARY DEVELOPMENT FUND	1,109	531	(578)	-52.1%	3,271	16.2%
FUND 519 TRANSIT	1,856,658	3,275,570	1,418,912	76.4%	2,032,819	161.1%
FUND 520 WATER OPERATING	15,494,656	12,211,051	(3,283,605)	-21.2%	12,864,998	94.9%
FUND 521 WATER CAPITAL	365,526	307,694	(57,832)	-15.8%	1,037,280	29.7%
FUND 522 WATER METERS	35,928	30,013	(5,915)	-16.5%	27,810	107.9%
FUND 525 UTILITIES ADMINISTRATION	819,887	68,088	(751,799)	-91.7%	214,989	31.7%
FUND 530 SEWER OPERATING	5,935,348	6,028,958	93,610	1.6%	5,873,521	102.6%
FUND 531 SEWER CAPITAL	54,028	99,226	45,198	83.7%	501,303	19.8%
FUND 536 FAC AUGMENTATION CRITIC	3,769	3,753	(16)	-0.4%	1,943	193.2%
FUND 537 FAC AUGMENTATION GENERAL	4,948	4,770	(178)	-3.6%	8,109	58.8%
FUND 540 SOLID WASTE OPERATING	10,040,070	10,441,776	401,706	4.0%	9,158,705	114.0%
FUND 541 SOLID WASTE CAPITAL	59,985	72,887	12,902	21.5%	107,009	68.1%
FUND 543 LANDFILL CLOSURE	1,941,465	16,170	(1,925,295)	0.0%	100,000	16.2%
FUND 601 MAJOR CAPITAL & RENOVATION	628	569	(59)	-9.4%	2,557	22.3%
FUND 602 EQUIPMENT FUND	11,389	9,043	(2,346)	-20.6%	32,930	27.5%
FUND 605 FOLSOM PUBLIC FINANC AUTH	5,173,848	6,785,978	1,612,130	31.2%	11,152,059	60.8%
FUND 606 RISK MANAGEMENT	8,287,064	12,981,206	4,694,142	0.0%	12,813,997	101.3%
FUND 751 POLICE SPECIAL REVENUE	164,404	52,548	(111,856)	-68.0%	315,072	16.7%
FUND 753 ZOO SPECIAL REVENUE	67,958	42,696	(25,262)	-37.2%	15,388	277.5%
FUND 760 WETLAND/OPEN SPACE MAIN	2,625	2,548	(77)	-2.9%	829	307.4%
FUND 766 POLICE IMPOUND	455	493	38	8.4%	-	-

**APPENDIX B**

**City of Folsom, California**

Expenditure Summary by Fund  
 Quarter Ended June 30, 2011

Fund # and Description	Expenditures through		FY 2010 vs. 2011	Percent Change	Budget FY 2010/2011	Percent of 2011 Budget
	FY 2010 6/30/2010	FY 2011 6/30/2011				
FUND 010 GENERAL FUND	\$ 62,748,516	\$ 61,487,906	\$ (1,260,610)	-2.0%	\$ 61,869,206	99.4%
FUND 015 COMPENSATED LEAVES	1,070,712	2,318,405	1,247,693	116.5%	-	-
FUND 023 PUBLIC WORKS	5,116,351	4,763,549	(352,802)	-6.9%	6,005,763	79.3%
FUND 025 FSLM HISTORY INTERPR	6,118	18,017	11,899	194.5%	-	-
FUND 201 COMM DEV BLOCK GRANT	80,998	312,600	231,602	285.9%	528,183	59.2%
FUND 203 TRAFFIC CONGESTION R	154,781	-	(154,781)	-100.0%	-	-
FUND 204 LOS CERROS L&L AD	100,193	40,541	(59,652)	-59.5%	47,710	85.0%
FUND 205 BRIGGS RANCH L&L AD	102,902	85,239	(17,663)	-17.2%	84,591	100.8%
FUND 206 TRANSPORTATION SYSTE	70,462	27,303	(43,159)	-61.3%	330,000	8.3%
FUND 207 NATOMA STATION L&L A	247,280	189,395	(57,885)	-23.4%	172,029	110.1%
FUND 208 FOLSOM HGHTS L&L AD	36,289	23,459	(12,830)	-35.4%	25,509	92.0%
FUND 209 BROADSTONE UNIT 3 L	12,435	9,441	(2,994)	-24.1%	10,682	88.4%
FUND 210 BROADSTONE L&L AD	375,611	368,969	(6,642)	-1.8%	296,078	124.6%
FUND 212 HANNAFORD CROSS L &	22,245	20,471	(1,774)	-8.0%	24,828	82.5%
FUND 213 LAKE NATOMA SHORES L	27,325	12,681	(14,644)	-53.6%	22,486	56.4%
FUND 214 COBBLE HILLS/REFLECT	98,447	42,282	(56,165)	-57.1%	51,069	82.8%
FUND 219 FOLSOM ARTS & CULT'L	11,722	1,318	(10,404)	0.0%	10,000	13.2%
FUND 221 HOUSING TRUST FUND	1,837,781	233,439	(1,604,342)	-87.3%	254,854	91.6%
FUND 223 HUMBUG WILLOW CREEK	835,969	550,702	(285,267)	-34.1%	2,189,095	25.2%
FUND 225 GENERAL PLAN AMENDME	80,103	140,259	60,156	75.1%	403,926	34.7%
FUND 226 TREE PLANTING & REPL	437,033	344,245	(92,788)	-21.2%	403,720	85.3%
FUND 231 SIERRA ESTATES L & L	7,546	6,051	(1,495)	-19.8%	7,451	81.2%
FUND 232 LAKERIDGE ESTATES L	9,071	12,798	3,727	41.1%	62,314	20.5%
FUND 233 LA COLLINA DEL LAGO	25,269	20,835	(4,434)	-17.5%	38,233	54.5%
FUND 234 COBBLE RIDGE L & L	12,365	11,082	(1,283)	-10.4%	14,288	77.6%
FUND 236 PRAIRIE OAKS RANCH L	245,896	190,871	(55,025)	-22.4%	200,313	95.3%
FUND 237 SILVERBROOK L&L	9,312	5,966	(3,346)	-35.9%	18,338	32.5%
FUND 238 REDEVELOPMENT AGY 20	1,367,834	1,222,081	(145,753)	-10.7%	2,836,582	43.1%
FUND 239 REDEVELOPMENT AGY 80	7,846,384	7,678,829	(167,555)	-2.1%	8,287,923	92.7%
FUND 240 PARK DEDICATION (QUI	1,511	165,420	163,909	10847.7%	420	39385.7%
FUND 243 GAS TAX 2106	204,251	200,781	(3,470)	-1.7%	294,781	68.1%
FUND 244 GAS TAX 2107	348,811	250,486	(98,325)	-28.2%	500,486	50.0%
FUND 245 GAS TAX 2107.5	125	7,504	7,379	5903.2%	7,504	100.0%
FUND 246 PLANNING SERVICES	59,675	23,296	(36,379)	-61.0%	21,001	110.9%
FUND 247 GAS TAX 2105	412,803	300,706	(112,097)	-27.2%	388,736	77.4%
FUND 248 TRANSPORTATION TAX(S	10,397	30,797	20,400	196.2%	30,797	100.0%
FUND 249 WILLOW CREEK EAST L&	56,816	61,745	4,929	8.7%	67,574	91.4%
FUND 250 BLUE RAVINE OAKS L&L	33,298	19,934	(13,364)	-40.1%	36,190	55.1%
FUND 251 STEEPLECHASE L&L AD	25,955	21,185	(4,770)	-18.4%	27,003	78.5%
FUND 252 WILLOW CREEK SOUTH L	162,678	141,251	(21,427)	-13.2%	158,116	89.3%
FUND 253 AMERICAN RV CANYON N	104,155	119,414	15,259	14.7%	102,644	116.3%
FUND 254 HISTORICAL DISTRICT	609	592	(17)	-2.8%	1,000	59.2%
FUND 257 CULTURAL EVENTS	-	1,008	1,008	0.0%	9,000	11.2%
FUND 260 WILLOW SPRINGS L & L	17,379	8,246	(9,133)	-52.6%	5,276	156.3%
FUND 262 WILLOW SPGS CFD 11 M	101,642	65,338	(36,304)	-35.7%	142,229	45.9%
FUND 266 CFD #12 MAINT. DIST.	553,080	427,207	(125,873)	-22.8%	411,183	103.9%
FUND 267 CFD #13 ARC MAINT. D	79,029	65,217	(13,812)	-17.5%	82,252	79.3%
FUND 270 ARC NO. L & L DIST #	7,557	6,170	(1,387)	-18.4%	25,190	24.5%
FUND 271 THE RESIDENCES AT AR	11,771	12,743	972	8.3%	23,185	55.0%
FUND 272 FIELDSTONE MEADOWS L	2,454	166	(2,288)	0.0%	17,221	1.0%
FUND 273 SPHERE OF INFLUENCE	976,397	938,542	(37,855)	-3.9%	32,442	2893.0%
FUND 275 ARC L & L DIST #3	100,083	96,111	(3,972)	-4.0%	163,850	58.7%
FUND 276 NEW MEASURE A	1,715,198	1,049,107	(666,091)	0.0%	1,485,869	70.6%
FUND 277 ENRGY EFF & CONSV BLK GRT	7,966	405,345	397,379	0.0%	655,100	61.9%
FUND 302 CCF DEBT SERVICE	1,210,864	670,778	(540,086)	-44.6%	252,321	265.8%
FUND 305 1993 G O SCHOOL FAC	13,886,277	151,620	(13,734,657)	-98.9%	3,317,717	4.6%
FUND 313 REDEVELOPMENT AGY DEBT SERV	19,958,134	21,583,056	1,624,922	8.1%	2,557,762	843.8%
FUND 320 FSAD REFUNDING	804	557	(247)	-30.7%	557	100.0%
FUND 321 1982-1 NIMBUS AD D S	2,799	1,949	(850)	-30.4%	1,948	100.1%
FUND 325 TRAFFIC SIGNAL COP R	19,003	19,060	57	0.3%	55,584	34.3%
FUND 337 RECREATION FACILITIE	2,579	62,646	60,067	2329.1%	62,646	100.0%
FUND 338 CENTRAL FIRE STA COP	7,230	197,803	190,573	2635.9%	268,244	73.7%
FUND 411 SUPPLEMENTAL PARK FE	862,473	60,123	(802,350)	-93.0%	99,398	60.5%
FUND 412 PARK IMPROVEMENTS	2,446,724	2,071,275	(375,449)	-15.3%	2,383,857	86.9%
FUND 416 CFD #10 RUSSELL RANC	5,711	239,743	234,032	4097.9%	162	147989.5%
FUND 425 ZOO CAPITAL PROJECTS	52,329	62,092	9,763	18.7%	54,000	115.0%
FUND 428 POLICE CAPITAL	246,827	247,141	314	0.1%	247,141	100.0%

**APPENDIX B**

**City of Folsom, California**

Expenditure Summary by Fund  
 Quarter Ended June 30, 2011

Fund # and Description	Expenditures through		FY 2010 vs. 2011	Percent Change	Budget FY 2010/2011	Percent of 2011 Budget
	FY 2010 6/30/2010	FY 2011 6/30/2011				
FUND 431 REDEVELOPMENT AGY CA	3,203,149	10,517,757	7,314,608	228.4%	18,687,485	56.3%
FUND 438 PARKWAY II CFD #14	9,021	283,340	274,319	3040.9%	592	47861.5%
FUND 441 FIRE CAPITAL	28,258	76,808	48,550	171.8%	176,808	43.4%
FUND 445 GENERAL CAPITAL	1,088	434,276	433,188	39815.1%	101,123	429.5%
FUND 446 TRANSPORTATION IMPR	5,422,120	1,616,561	(3,805,559)	-70.2%	10,872,558	14.9%
FUND 448 DRAINAGE CAPITAL IMP	364,012	111,671	(252,341)	-69.3%	179,295	62.3%
FUND 451 LIGHT RAIL TRANSPORT	36,534	36,046	(488)	-1.3%	82,512	43.7%
FUND 452 GENERAL PARK EQUIP	114	30,161	30,047	26357.0%	33,276	90.6%
FUND 453 LIGHT RAIL	1,620,677	110,784	(1,509,893)	-93.2%	1,394,260	7.9%
FUND 456 WATER IMPACT FEE(ORD	3,466,524	233,381	(3,233,143)	-93.3%	1,121,878	20.8%
FUND 458 LIBRARY DEVELOPMENT	97,737	7,221	(90,516)	-92.6%	4,756	151.8%
FUND 519 TRANSIT	2,342,355	3,494,994	1,152,639	49.2%	2,034,499	171.8%
FUND 520 WATER OPERATING	34,023,334	13,347,336	(20,675,998)	-60.8%	13,514,660	98.8%
FUND 521 WATER CAPITAL	1,119,279	772,619	(346,660)	-31.0%	1,067,716	72.4%
FUND 522 WATER METERS	26,189	7,164	(19,025)	-72.6%	27,810	25.8%
FUND 525 UTILITIES ADMINISTRATION	959,217	91,499	(867,718)	-90.5%	216,067	42.3%
FUND 530 SEWER OPERATING	6,171,259	6,404,576	233,317	3.8%	6,876,796	93.1%
FUND 531 SEWER CAPITAL	1,624	355,048	353,424	21762.6%	505,491	70.2%
FUND 536 FAC AUGMENTATION CRI	(1,489)	1,943	3,432	-230.5%	1,943	100.0%
FUND 537 FAC AUGMENTATION GEN	18,173	8,109	(10,064)	-55.4%	8,109	100.0%
FUND 540 SOLID WASTE OPERATIN	10,262,780	9,435,540	(827,240)	-8.1%	9,226,852	102.3%
FUND 541 SOLID WASTE CAPITAL	98,465	95,234	(3,231)	-3.3%	107,009	89.0%
FUND 543 LANDFILL CLOSURE	1,843,548	18,390	(1,825,158)	0.0%	104,937	17.5%
FUND 601 MAJOR CAPITAL &RENOV	8,111	2,557	(5,554)	-68.5%	2,557	100.0%
FUND 602 EQUIPMENT FUND	539,693	104,243	(435,450)	-80.7%	32,930	316.6%
FUND 605 FOLSOM PUBLIC FINANC	9,365,307	11,612,986	2,247,679	24.0%	11,152,059	104.1%
FUND 606 RISK MANAGEMENT	9,969,689	12,426,381	2,456,692	0.0%	12,813,997	97.0%
FUND 751 POLICE SPECIAL REVENUE	59,645	331,459	271,814	455.7%	315,072	105.2%
FUND 753 ZOO SPECIAL REVENUE	103,713	49,718	(53,995)	-52.1%	59,388	83.7%
FUND 760 WETLAND/OPEN SPACE MAINT	10,448	829	(9,619)	-92.1%	8,317	10.0%

APPENDIX C

City of Folsom, California  
Combined General Fund

Revenue and Expense Statement  
Quarter Ended June 30, 2011

	FY 2010	FY 2011	FY 2010	FY 2011	FY11 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2010	As of 6/30/2011	ACTUAL	BUDGET	As of 6/30/2011	Forecast vs Budget \$ %	Actual vs Budget \$ %		
<b>REVENUES:</b>									
<b>Taxes:</b>									
Property	\$ 19,507,235	\$ 18,078,548	\$ 19,864,031	\$ 20,540,000	\$ 18,428,548	\$ (2,111,452) 90%	\$ (2,461,452) 88%		
Sales And Use	12,337,270	13,110,270	13,716,215	15,414,387	15,230,820	(183,567) 99%	(2,304,117) 85%		
Transient Occupancy	1,046,719	1,159,687	1,109,369	1,100,000	1,200,000	100,000 109%	59,687 105%		
Real Property Transfer	183,457	225,857	227,464	260,000	250,000	(10,000) 96%	(34,143) 87%		
Franchise Fees	711,458	736,927	711,458	545,133	736,927	191,794 135%	191,794 135%		
Other	190,607	266,663	512,176	380,000	270,000	(110,000) 71%	(113,337) 70%		
Licenses And Permits	1,374,444	1,488,009	1,356,858	1,505,496	1,403,171	(102,325) 93%	(17,487) 99%		
Intergovernmental	6,343,538	6,056,944	6,492,143	6,601,169	6,810,447	209,278 103%	(544,225) 92%		
Charges For Current Services	9,766,262	8,772,547	9,741,531	9,464,135	9,471,619	7,484 100%	(691,588) 93%		
Fines And Forfeitures	326,670	280,321	424,346	356,600	406,321	49,721 114%	(76,279) 79%		
Interest	171,576	51,437	228,302	200,000	61,437	(138,563) 31%	(148,563) 26%		
Miscellaneous	492,683	208,151	492,683	324,440	358,151	33,711 110%	(116,289) 64%		
Operating Transfers In	9,918,948	8,485,306	11,619,749	10,366,771	10,519,800	153,029 101%	(1,881,465) 82%		
<b>TOTAL REVENUES</b>	<b>62,370,867</b>	<b>58,920,667</b>	<b>66,496,325</b>	<b>67,058,131</b>	<b>65,147,241</b>	<b>(1,910,890) 97%</b>	<b>(8,137,464) 88%</b>		
<b>EXPENDITURES:</b>									
<b>Current Operating:</b>									
General Government	\$ 10,134,256	\$ 8,297,423	\$ 10,281,402	\$ 8,360,350	\$ 8,347,274	\$ (13,076) 100%	\$ 62,927 99%		
Public Safety	33,589,714	30,809,198	33,839,038	33,018,386	31,176,132	(1,842,254) 94%	2,209,188 93%		
Public Ways and Facilities	5,116,353	4,805,799	5,205,728	5,981,146	4,945,557	(1,035,589) 83%	1,175,347 80%		
Community Services	3,578,783	2,987,589	3,743,426	2,689,631	3,016,198	326,567 112%	(297,958) 111%		
Culture and Recreation	12,556,648	11,730,817	12,861,912	11,960,229	11,855,280	(104,949) 99%	229,412 98%		
Non-Departmental	3,314,863	6,237,819	4,119,659	5,767,943	6,237,819	469,876 108%	(469,876) 108%		
Operating Transfers Out	651,082	1,617,445	4,312,323	100,000	1,617,445	1,517,445 1617%	(1,517,445) 1617%		
<b>TOTAL EXPENDITURES</b>	<b>68,941,699</b>	<b>66,486,090</b>	<b>74,363,488</b>	<b>67,877,685</b>	<b>67,195,705</b>	<b>(681,980) 99%</b>	<b>1,391,595 98%</b>		
<b>APPROPRIATION OF FUND BALANCE</b>	<b>(6,570,832)</b>	<b>(7,565,423)</b>	<b>(7,867,164)</b>	<b>(819,554)</b>	<b>(2,048,464)</b>				
<b>FUND BALANCE, JULY 1</b>	<b>15,134,651</b>	<b>8,518,105</b>	<b>15,134,651</b>	<b>7,267,487</b>	<b>7,267,487</b>				
<b>FUND BALANCE</b>	<b>8,563,819</b>	<b>952,682</b>	<b>7,267,487</b>	<b>6,447,933</b>	<b>5,219,024</b>				
<b>NONSPENDABLE FUND BALANCE</b>	<b>(336,222)</b>	<b>(304,327)</b>	<b>(336,222)</b>	<b>(304,327)</b>	<b>(304,327)</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>-</b>	<b>(388,587)</b>	<b>(1,415,621)</b>	<b>(388,587)</b>	<b>(388,587)</b>				
<b>COMMITTED FUND BALANCE</b>									
<b>ASSIGNED FUND BALANCE</b>									
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$ 8,227,597</b>	<b>\$ 259,768</b>	<b>\$ 5,515,644</b>	<b>\$ 5,755,019</b>	<b>\$ 4,526,110</b>				

# APPENDIX D

## City of Folsom, California

### Expenditure Summary - General Fund Departments Quarter Ended June 30, 2011

	FY 2010	FY 2011	FY 2010	FY 2011	FY 2011 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2010	As of 6/30/2011	ACTUAL	BUDGET	As of 6/30/2011	Forecast vs Budget	Actual vs. Budget	\$	%
<b>EXPENDITURES:</b>									
City Council	\$ 118,216	\$ 130,726	\$ 124,501	\$ 135,566	\$ 130,726	\$ (4,840)	\$ (4,840)	96%	96%
City Manager	792,722	1,139,563	824,701	1,143,434	1,139,563	(3,871)	(3,871)	100%	100%
City Clerk	388,104	385,162	406,091	404,656	385,162	(19,494)	(19,494)	95%	95%
Finance	2,218,482	1,968,812	2,265,892	2,101,736	1,995,153	(106,583)	(132,924)	95%	94%
City Attorney	927,959	761,407	933,262	799,114	774,058	(25,056)	(37,707)	97%	95%
Human Resources	982,599	727,558	997,240	779,802	727,558	(52,244)	(52,244)	93%	93%
Admin Services	2,485,284	2,100,129	2,505,432	2,060,184	2,103,758	43,574	39,945	102%	102%
Econ Dev	327,986	61,754	328,721	-	61,754	61,754	61,754		
Police	18,749,959	17,226,179	18,894,497	18,744,983	17,510,374	(1,234,609)	(1,518,804)	93%	92%
Fire	14,839,755	13,583,019	14,944,541	14,273,403	13,665,758	(607,645)	(690,384)	96%	95%
Community Development	3,250,797	2,925,835	3,414,705	2,689,631	2,954,444	264,813	236,204	110%	109%
Parks & Recreation	10,828,299	10,210,224	11,075,172	10,389,080	10,301,470	(87,610)	(178,856)	99%	98%
Library	1,728,349	1,520,593	1,786,740	1,571,149	1,553,810	(17,339)	(50,556)	99%	97%
Public Works	6,260,414	5,871,848	6,353,182	6,917,004	6,018,836	(898,168)	(1,045,156)	87%	85%
Other	1,076,829	18,017	1,076,829	-	18,017	18,017	18,017		
Non Departmental	3,314,863	6,237,819	4,119,659	5,767,943	6,237,819	469,876	469,876	108%	108%
Operating Transfers Out	651,082	1,617,445	4,312,323	100,000	1,617,445	1,517,445	1,517,445	1617%	1617%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 68,941,699</b>	<b>\$ 66,486,090</b>	<b>\$ 74,363,488</b>	<b>\$ 67,877,685</b>	<b>\$ 67,195,705</b>	<b>\$ (681,980)</b>	<b>\$ (1,391,595)</b>	<b>99%</b>	<b>98%</b>

**APPENDIX E**

**City of Folsom, California**

**General Fund - Revenue Detail  
Quarter Ended June 30, 2011**

	FY 2010	FY 2011	FY 2010	FY 2011	FY11 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2010	FY 2011	As of	Forecast vs Budget		Actual vs. Budget	
	6/30/2010	6/30/2011	ACTUAL	BUDGET	6/30/2011	\$	%	\$	%
<b>SUMMARY</b>									
<b>TOTAL: TAX RELATED REVENUES</b>	\$ 33,976,746	\$ 33,577,952	\$ 36,140,713	\$ 38,239,520	\$ 36,116,295	\$ (2,123,225)	94%	\$ (4,661,568)	88%
<b>TOTAL: NON-TAX RELATED REVENUES</b>	28,394,121	25,342,715	30,355,612	28,818,611	29,030,946	212,335	101%	(3,475,896)	88%
<b>TOTAL: GENERAL FUND REVENUES</b>	<u>\$ 62,370,867</u>	<u>\$ 58,920,667</u>	<u>\$ 66,496,325</u>	<u>\$ 67,058,131</u>	<u>\$ 65,147,241</u>	<u>\$ (1,910,890)</u>	<u>97%</u>	<u>\$ (8,137,464)</u>	<u>88%</u>
<b>TAX RELATED REVENUES</b>									
Property Tax	\$ 19,507,235	\$ 18,078,548	\$ 19,864,031	\$ 20,540,000	\$ 18,428,548	\$ (2,111,452)	90%	\$ (2,461,452)	88%
<b>Sales &amp; Use</b>									
Point-of-Sale	9,591,284	9,130,493	10,951,360	11,720,957	11,200,000	(520,957)	96%	(2,590,464)	78%
In-Lieu	2,381,573	3,630,820	2,381,573	3,345,865	3,630,820	284,955	109%	284,955	109%
Prop 172	364,413	348,957	383,282	347,565	400,000	52,435	115%	1,392	100%
	12,337,270	13,110,270	13,716,215	15,414,387	15,230,820	(183,567)	98%	(2,304,117)	85%
Transient Occupancy Tax	1,046,719	1,159,687	1,109,369	1,100,000	1,200,000	100,000	109%	59,687	105%
Real Property Transfer	183,457	225,857	227,464	260,000	250,000	(10,000)	96%	(34,143)	87%
Franchise Fees	711,458	736,927	711,458	545,133	736,927	191,794	135%	191,794	135%
Other Taxes	190,607	266,663	512,176	380,000	270,000	(110,000)	71%	(113,337)	70%
<b>TOTAL: TAX RELATED REVENUES</b>	<u>\$ 33,976,746</u>	<u>\$ 33,577,952</u>	<u>\$ 36,140,713</u>	<u>\$ 38,239,520</u>	<u>\$ 36,116,295</u>	<u>\$ (2,123,225)</u>	<u>94%</u>	<u>\$ (4,661,568)</u>	<u>88%</u>
<b>NON-TAX RELATED REVENUES</b>									
<b>Licenses &amp; Permits</b>									
Building Permits	\$ 756,447	\$ 809,643	\$ 756,447	\$ 901,426	\$ 809,643	\$ (91,783)	90%	\$ (91,783)	90%
Encroachment Permit	65,631	45,793	48,046	30,000	45,793	15,793	153%	15,793	153%
Planning Permits	12,777	18,576	12,777	14,200	18,576	4,376	131%	4,376	131%
Business Licenses	517,369	595,020	517,368	541,670	510,182	(31,488)	94%	53,350	110%
Other Permits	200	200	200	200	200	-	100%	-	100%
Wide Load Permits	22,020	18,777	22,020	18,000	18,777	777	104%	777	104%
<b>Subtotal: Licenses &amp; Permits</b>	<u>\$ 1,374,444</u>	<u>\$ 1,488,009</u>	<u>\$ 1,356,858</u>	<u>\$ 1,505,496</u>	<u>\$ 1,403,171</u>	<u>\$ (102,325)</u>	<u>93%</u>	<u>\$ (17,487)</u>	<u>99%</u>
<b>Intergovernmental</b>									
Vehicle License Fees	\$ 5,434,694	\$ 5,347,567	\$ 5,434,694	\$ 5,500,000	\$ 5,499,616	\$ (384)	100%	\$ (152,433)	97%
State Grants	282,771	272,416	207,634	71,114	421,442	350,328	593%	201,302	383%
Federal Grants	292,376	136,107	304,622	671,055	536,055	(135,000)	80%	(534,948)	20%
Homeowners Property Tax Relief	240,843	238,281	283,345	275,000	268,281	(6,719)	98%	(36,719)	87%
Vehicle Abatement	67,700	37,520	79,540	60,000	60,000	-	-	(22,480)	-
Library Reimbursement	25,154	25,053	182,308	24,000	25,053	1,053	104%	1,053	104%
<b>Subtotal: Intergovernmental</b>	<u>\$ 6,343,538</u>	<u>\$ 6,056,944</u>	<u>\$ 6,492,143</u>	<u>\$ 6,601,169</u>	<u>\$ 6,810,447</u>	<u>\$ 209,278</u>	<u>103%</u>	<u>\$ (544,225)</u>	<u>92%</u>
<b>Charges for Services</b>									
Administrative Fees	\$ 1,124	\$ 760	\$ 1,124	\$ 500	\$ 760	\$ 260	152%	\$ 260	152%
Insurance Refund	95,397	713	-	-	713	713	-	713	-
Recovery of Damages	9,266	3,769	9,266	1,000	3,769	2,769	377%	2,769	377%
Recovery of Labor and Benefits	294,678	271,696	294,678	225,000	285,942	60,942	127%	46,696	121%
Other Charges	269,789	321,947	250,690	279,418	383,278	103,860	137%	42,529	115%
	670,254	598,885	555,758	505,918	674,462	168,544	133%	92,967	118%
Police	133,664	80,211	133,663	155,800	80,211	(75,589)	51%	(75,589)	51%
Fire	79,911	64,324	79,910	80,600	64,324	(16,276)	80%	(16,276)	80%
Ambulance	1,789,418	1,801,758	1,875,004	1,900,000	1,961,758	61,758	103%	(98,242)	95%
OES Reimbursement	416,877	16,433	403,477	175,000	16,433	(158,567)	9%	(158,567)	9%
	2,286,206	1,882,515	2,358,391	2,155,600	2,042,515	(113,085)	95%	(273,085)	87%
Development-Building Fees	487,483	527,102	487,482	847,689	527,102	(320,587)	62%	(320,587)	62%
Development-Engineering Fees	198,739	307,453	198,739	166,588	307,453	140,865	185%	140,865	185%
Development-Planning Fees	196,680	273,104	196,680	169,748	273,104	103,356	161%	103,356	161%
Development-Misc Fees	10,167	77,892	10,167	92,890	77,892	(14,998)	84%	(14,998)	84%
	893,069	1,185,551	893,068	1,276,915	1,185,551	(91,364)	93%	(91,364)	93%



**APPENDIX E**

**City of Folsom, California**

General Fund - Revenue Detail  
Quarter Ended June 30, 2011

	FY 2010	FY 2011	FY 2010	FY 2011	FY11 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2010	FY 2011	As of	Forecast vs Budget		Actual vs. Budget	
	6/30/2010	6/30/2011	ACTUAL	BUDGET	6/30/2011	\$	%	\$	%
Community Center	280,409	223,832	280,410	162,198	223,832	61,634	138%	61,634	138%
Recreation	969,113	950,046	969,111	923,200	950,046	26,846	103%	26,846	103%
Aquatics	808,106	776,989	808,106	767,600	776,989	9,389	101%	9,389	101%
Sports	1,437,656	1,495,361	1,437,654	1,405,000	1,495,361	90,361	106%	90,361	106%
Parks Lighting Fee	7,670	16,005	7,670	8,000	16,005	8,005	200%	8,005	200%
Youth Field User Fees	25,092	26,760	25,092	25,000	26,760	1,760	107%	1,760	107%
Zoo Admission Fees	451,430	564,400	451,430	643,417	564,400	(79,017)	88%	(79,017)	88%
	3,979,476	4,053,393	3,979,473	3,934,415	4,053,393	118,978	103%	118,978	103%
Public Works Fees	699,320	971,992	716,905	1,435,487	1,435,487	-	100%	(463,495)	68%
Compensated Absences	1,104,273	-	1,104,273	-	-	-	-	-	-
<b>Subtotal: Charges for Services</b>	<b>\$ 9,766,262</b>	<b>\$ 8,772,547</b>	<b>\$ 9,741,531</b>	<b>\$ 9,464,135</b>	<b>\$ 9,471,619</b>	<b>\$ 7,484</b>	<b>100%</b>	<b>\$ (691,588)</b>	<b>93%</b>
<b>Fines &amp; Forfeitures</b>									
Parking	\$ 79,236	\$ 45,881	\$ 79,236	\$ 80,000	\$ 60,881	\$ (19,119)	76%	\$ (34,119)	57%
Code Enforcement	770	1,176	770	15,000	1,176	(13,824)	8%	(13,824)	8%
Traffic	90,745	88,290	137,066	100,000	143,290	43,290	143%	(11,710)	88%
Court	103,623	107,712	154,970	100,000	163,712	63,712	164%	7,712	108%
Library	50,656	35,807	50,656	60,600	35,807	(24,793)	59%	(24,793)	59%
Other Fines	1,640	1,455	1,648	1,000	1,455	455	146%	455	146%
<b>Subtotal: Fines &amp; Forfeitures</b>	<b>\$ 326,670</b>	<b>\$ 280,321</b>	<b>\$ 424,346</b>	<b>\$ 356,600</b>	<b>\$ 406,321</b>	<b>\$ 49,721</b>	<b>114%</b>	<b>\$ (76,279)</b>	<b>79%</b>
Interest Earnings	171,576	51,437	228,302	200,000	61,437	(138,563)	31%	(148,563)	26%
<b>Miscellaneous</b>									
Rental Income	\$ 4,942	\$ 22	\$ -	\$ 2,000	\$ 22	\$ (1,978)	1%	\$ (1,978)	1%
Cell Tower Rentals	345,063	138,362	350,005	78,000	138,362	60,362	177%	60,362	177%
Fixed Asset Disposition	63,216	31,119	63,216	25,000	31,119	6,119	124%	6,119	124%
Library	46,464	4,379	46,464	52,575	4,379	(48,196)	8%	(48,196)	8%
Sundry	32,998	34,269	32,998	166,865	184,269	17,404	110%	(132,596)	21%
<b>Subtotal: Miscellaneous</b>	<b>\$ 492,683</b>	<b>\$ 208,151</b>	<b>\$ 492,683</b>	<b>\$ 324,440</b>	<b>\$ 358,151</b>	<b>\$ 33,711</b>	<b>110%</b>	<b>\$ (116,289)</b>	<b>64%</b>
Operating Transfers In	9,918,948	8,485,306	11,619,749	10,366,771	10,519,800	-	101%	(1,881,465)	82%
<b>TOTAL: NON-TAX RELATED REVENUES</b>	<b>\$ 28,394,121</b>	<b>\$ 25,342,715</b>	<b>\$ 30,355,612</b>	<b>\$ 28,818,611</b>	<b>\$ 29,030,946</b>	<b>\$ 59,306</b>	<b>101%</b>	<b>\$ (3,475,896)</b>	<b>88%</b>

**APPENDIX F**

**City of Folsom, California  
Redevelopment Agency Fund, Low To Moderate Housing**

**Revenue and Expense Statement  
Quarter Ended June 30, 2011**

	FY 2010	FY 2011	FY 2010	FY 2011	FY11 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2010	As of 6/30/2011	ACTUAL	BUDGET	As of 6/30/2011	Forecast vs Budget	%	Actual vs Budget	%
						\$	%	\$	%
<b>REVENUES:</b>									
Taxes	\$ 1,456,724	\$ 1,352,029	\$ 1,481,077	\$ 1,545,000	\$ 1,374,632	\$ (170,368)	89%	\$ (192,971)	88%
Intergovernmental	-	-	-	-	-	-		-	
Charges for Current Services	-	22,988	1,831	-	22,988	22,988		22,988	
Impact Fee Revenue	-	-	-	-	-	-		-	
Interest Revenue	28,702	77,925	30,655	25,000	77,925	52,925	312%	52,925	312%
Other Revenue	-	1,000	8,590	1,193,707	1,000	(1,192,707)	0%	(1,192,707)	0%
Operating Transfers In	1,550,000	-	1,550,000	-	1,550,000	1,550,000		-	
<b>TOTAL REVENUES</b>	<b>3,035,426</b>	<b>1,453,942</b>	<b>3,072,153</b>	<b>2,763,707</b>	<b>3,026,545</b>	<b>262,838</b>	<b>110%</b>	<b>(1,309,765)</b>	<b>53%</b>
<b>EXPENDITURES:</b>									
Salary & Benefits	\$ 252,528	\$ 186,871	\$ 255,144	\$ 207,239	\$ 186,871	\$ (20,368)	90%	\$ 20,368	90%
Services & Supplies	12,242	6,632	12,399	10,300	6,632	(3,668)	64%	3,668	64%
Contracts	1,002,155	917,124	184,683	2,435,043	934,850	(1,500,193)	38%	1,517,919	38%
Insurance	9,901	1,943	12,767	9,512	1,943	(7,569)	20%	7,569	20%
Other Operating Expenses	5,534	2,770	5,992	5,600	2,770	(2,830)	49%	2,830	49%
Capital Outlay	-	-	-	-	-	-		-	
Operating Transfers Out	85,472	106,742	85,472	122,823	122,823	-	100%	16,081	87%
<b>TOTAL EXPENDITURES</b>	<b>1,367,832</b>	<b>1,222,082</b>	<b>556,457</b>	<b>2,790,517</b>	<b>1,255,889</b>	<b>1,534,628</b>	<b>45%</b>	<b>1,568,435</b>	<b>44%</b>
<b>APPROPRIATION OF FUND BALANCE</b>	<b>1,667,594</b>	<b>231,860</b>	<b>2,515,696</b>	<b>(26,810)</b>	<b>1,770,656</b>				
<b>FUND BALANCE, JULY 1</b>	<b>6,482,062</b>	<b>8,997,758</b>	<b>6,482,062</b>	<b>8,997,758</b>	<b>8,997,758</b>				
<b>FUND BALANCE</b>	<b>\$ 8,149,656</b>	<b>\$ 9,229,618</b>	<b>\$ 8,997,758</b>	<b>\$ 8,970,948</b>	<b>\$ 10,768,414</b>				
<b>NONSPENDABLE FUND BALANCE</b>	<b>(2,261,875)</b>	<b>(2,261,875)</b>	<b>(2,261,875)</b>	<b>(2,261,875)</b>	<b>\$ (2,261,875)</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>-</b>	<b>(16,800)</b>	<b>-</b>	<b>(16,800)</b>	<b>(16,800)</b>				
<b>COMMITTED FUND BALANCE</b>									
<b>ASSIGNED FUND BALANCE</b>									
<b>UNRESTRICTED FUND BALANCE (DEFICIT)</b>	<b>\$ 5,887,781</b>	<b>\$ 6,950,943</b>	<b>\$ 6,735,883</b>	<b>\$ 6,692,273</b>	<b>\$ 8,489,739</b>				

**APPENDIX G**

**City of Folsom, California  
Redevelopment Agency Fund Central Folsom Redevelopment Project**

**Revenue and Expense Statement  
Quarter Ended June 30, 2011**

	FY 2010	FY 2011	FY 2010	FY 2011	FY11 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2010	As of 6/30/2011	ACTUAL	BUDGET	As of 6/30/2011	Forecast vs Budget \$ %	Actual vs Budget \$ %		
<b>REVENUES:</b>									
Taxes	\$ 5,826,897	\$ 5,408,118	\$ 5,924,306	\$ 6,200,000	\$ 5,498,526	\$ (701,474) 89%	\$ (791,882) 87%		
Intergovernmental	-	-	-	-	-	-	-		
Charges for Current Services	50,299	40,698	6,984	50,000	40,698	(9,302) 81%	(9,302) 81%		
Impact Fee Revenue	-	-	-	-	-	-	-		
Interest Revenue	67,333	55,127	74,979	70,000	55,127	(14,873) 79%	(14,873) 79%		
Other Revenue	-	49,175	(14,417)	1,169,933	49,175	(1,120,758) 4%	(1,120,758) 4%		
Operating Transfers In	-	82,741	-	-	82,741	82,741	82,741		
<b>TOTAL REVENUES</b>	<b>5,944,529</b>	<b>5,635,859</b>	<b>5,991,852</b>	<b>7,489,933</b>	<b>5,726,267</b>	<b>(1,763,666) 76%</b>	<b>(1,854,074) 75%</b>		
<b>EXPENDITURES:</b>									
Salary & Benefits	\$ 582,705	\$ 497,512	\$ 587,190	\$ 586,108	\$ 497,512	\$ (88,596) 85%	\$ 88,596 85%		
Services & Supplies	71,361	89,853	71,361	97,888	89,853	(8,035) 92%	8,035 92%		
Contracts	3,635,122	3,042,722	4,209,766	3,631,546	3,178,445	(453,101) 88%	588,824 84%		
Insurance	22,239	23,814	41,836	37,916	23,814	(14,102) 63%	14,102 63%		
Other Operating Expenses	24,930	31,410	25,358	26,880	31,410	4,530 117%	(4,530) 117%		
Capital Outlay	-	742,297	-	1,246,900	742,297	(504,603) 60%	504,603 60%		
Operating Transfers Out	3,510,027	3,251,223	3,510,027	3,276,305	5,521,519	2,245,214 169%	25,082 99%		
<b>TOTAL EXPENDITURES</b>	<b>7,846,384</b>	<b>7,678,831</b>	<b>8,445,538</b>	<b>8,903,543</b>	<b>10,084,850</b>	<b>(1,181,307) 113%</b>	<b>1,224,712 86%</b>		
<b>APPROPRIATION OF FUND BALANCE</b>	<b>(1,901,855)</b>	<b>(2,042,972)</b>	<b>(2,453,686)</b>	<b>(1,413,610)</b>	<b>(4,358,583)</b>				
<b>FUND BALANCE, JULY 1</b>	<b>9,045,403</b>	<b>6,591,717</b>	<b>9,045,403</b>	<b>6,591,717</b>	<b>6,591,717</b>				
<b>FUND BALANCE</b>	<b>\$ 7,143,548</b>	<b>\$ 4,548,745</b>	<b>\$ 6,591,717</b>	<b>\$ 5,178,107</b>	<b>\$ 2,233,134</b>				
<b>NONSPENDABLE FUND BALANCE</b>	<b>(1,175,625)</b>	<b>(1,175,625)</b>	<b>(1,175,625)</b>	<b>(1,175,625)</b>	<b>(1,175,625)</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>-</b>	<b>(823,756)</b>	<b>-</b>	<b>(823,756)</b>	<b>(823,756)</b>				
<b>COMMITTED FUND BALANCE</b>									
<b>ASSIGNED FUND BALANCE</b>									
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$ 5,967,923</b>	<b>\$ 2,549,364</b>	<b>\$ 5,416,092</b>	<b>\$ 3,178,726</b>	<b>\$ 233,753</b>				

## APPENDIX H

### Combined Water Funds\* Revenue and Expense Statement Quarter Ended June 30, 2011

	FY 2010	FY 2011	FY 2010	FY 2011	FY11 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2010	As of 6/30/2011	ACTUAL	BUDGET	As of 6/30/2011	Forecast vs Budget	%	Actual vs Budget	%
						\$	%	\$	%
<b>OPERATING REVENUES:</b>									
Charges For Services	11,805,807	11,499,015	11,805,957	12,531,429	11,499,015	(1,032,414)	92%	(1,032,414)	92%
<b>TOTAL OPERATING REVENUES</b>	<b>11,805,807</b>	<b>11,499,015</b>	<b>11,805,957</b>	<b>12,531,429</b>	<b>11,499,015</b>	<b>(1,032,414)</b>	<b>92%</b>	<b>(1,032,414)</b>	<b>92%</b>
<b>OPERATING EXPENSES:</b>									
Employee Services	3,715,541	3,782,864	3,834,397	4,066,208	3,782,864	283,344	93%	283,344	93%
Utilities	574,697	691,747	574,697	697,000	691,747	5,253	99%	5,253	99%
Supplies	740,764	674,087	758,257	841,660	714,758	126,902	85%	167,573	80%
Maintenance and Operation	234,330	321,466	235,023	724,165	321,466	402,699	44%	402,699	44%
Contractual Services	6,135,763	1,670,332	6,443,381	3,768,838	1,781,252	1,987,586	47%	2,098,506	44%
Depreciation	3,678,669	3,515,626	3,678,669	-	3,515,626	(3,515,626)	-	(3,515,626)	-
Other Operating Expenses	328,304	358,456	362,142	428,217	358,456	69,761	84%	69,761	84%
<b>TOTAL OPERATING EXPENSES</b>	<b>15,408,068</b>	<b>11,014,578</b>	<b>15,886,566</b>	<b>10,526,088</b>	<b>11,166,169</b>	<b>(640,081)</b>	<b>106%</b>	<b>(488,490)</b>	<b>105%</b>
<b>OPERATING INCOME</b>	<b>(3,602,261)</b>	<b>484,437</b>	<b>(4,080,609)</b>	<b>2,005,341</b>	<b>332,846</b>	<b>(928,678)</b>	<b>17%</b>		
<b>NONOPERATING REVENUE (EXPENSES):</b>									
Impact Fees	453,845	412,295	453,845	265,000	412,295	147,295	156%	147,295	156%
Other	20,594	48,957	156,436	2,030,894	48,957	(1,981,937)	2%	(1,981,937)	2%
Investment Income	46,753	25,397	45,828	(2,190)	25,397	27,587	-1160%	27,587	-1160%
Intergovernmental	-	-	-	-	19,935	19,935	-	-	-
Proceeds of Financing	78,366	-	17,953	-	-	-	-	-	-
Debt Service Expense	(17,210,150)	(1,544,236)	(1,272,487)	(2,084,229)	(2,084,229)	-	100%	(539,993)	74%
Other Reimbursements	-	-	-	-	-	-	-	-	-
Capital Outlay - Projects	(931,119)	(789,629)	(597,530)	(1,002,330)	(790,975)	211,355	79%	(212,701)	79%
<b>TOTAL NONOPERATING REVENUE (EXPENSE)</b>	<b>(17,541,711)</b>	<b>(1,847,216)</b>	<b>(1,195,955)</b>	<b>(792,855)</b>	<b>(2,368,620)</b>	<b>(1,575,765)</b>	<b>299%</b>	<b>(2,559,749)</b>	<b>233%</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>(21,143,972)</b>	<b>(1,362,779)</b>	<b>(5,276,564)</b>	<b>1,212,486</b>	<b>(2,035,774)</b>				
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS:</b>									
Transfers In	3,622,710	-	3,622,710	500,000	-	(500,000)	0%	(500,000)	0%
Transfers Out	(5,085,986)	(1,012,062)	(5,085,986)	(1,657,087)	(1,058,280)	(2,075,765)	64%	(645,025)	61%
<b>TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>(1,463,276)</b>	<b>(1,012,062)</b>	<b>(1,463,276)</b>	<b>(1,157,087)</b>	<b>(1,058,280)</b>				
<b>CHANGE IN NET ASSETS</b>	<b>(22,607,248)</b>	<b>(2,374,841)</b>	<b>(6,739,840)</b>	<b>55,399</b>	<b>(3,094,054)</b>				
<b>NET ASSETS, JULY 1</b>	<b>81,600,290</b>	<b>74,860,450</b>	<b>81,600,290</b>	<b>74,860,582</b>	<b>74,860,582</b>				
<b>NET ASSETS</b>	<b>58,993,042</b>	<b>72,485,609</b>	<b>74,860,450</b>	<b>74,915,981</b>	<b>71,766,528</b>				
<b>RESTRICTED NET ASSETS</b>	<b>-</b>	<b>(1,030,748)</b>	<b>-</b>	<b>(1,030,748)</b>	<b>(1,030,748)</b>				
<b>UNRESTRICTED NET ASSETS</b>	<b>\$ 58,993,042</b>	<b>\$ 71,454,861</b>	<b>\$ 74,860,450</b>	<b>\$ 73,885,233</b>	<b>\$ 70,735,780</b>				

\* Includes the following funds: Water Impact Fee, Water Operating, Water Capital and Water Meters

## APPENDIX I

### Combined Wastewater Funds\* Revenue and Expense Statement Quarter Ended June 30, 2011

	FY 2010	FY 2011	FY 2010	FY 2011	FY11 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2010	FY 2011	As of	Forecast vs Budget		Actual vs Budget	
	6/30/2010	6/30/2011	ACTUAL	BUDGET	6/30/2011	\$	%	\$	%
<b>OPERATING REVENUES:</b>									
Charges For Services	5,783,907	5,452,731	5,851,107	5,887,000	5,452,731	(434,269)	93%	(434,269)	93%
Prison Services	56,000	56,000	56,000	67,200	67,200	-	100%	(11,200)	83%
<b>TOTAL OPERATING REVENUES</b>	<b>5,839,907</b>	<b>5,508,731</b>	<b>5,907,107</b>	<b>5,954,200</b>	<b>5,519,931</b>	<b>(434,269)</b>	<b>93%</b>	<b>(445,469)</b>	<b>93%</b>
<b>OPERATING EXPENSES:</b>									
Employee Services	1,924,066	1,932,473	1,961,691	2,093,608	1,932,473	(161,135)	92%	161,135	92%
Utilities	46,760	54,372	46,760	50,000	54,372	4,372	109%	(4,372)	109%
Supplies	319,514	248,517	327,744	258,803	254,268	(4,535)	98%	10,286	96%
Maintenance and Operation	130,426	139,972	133,006	186,390	139,972	(46,418)	75%	46,418	75%
Contractual Services	108,555	61,632	108,555	958,090	79,993	(878,097)	8%	896,458	6%
Depreciation	1,202,092	1,278,267	1,208,562	-	1,278,267	1,278,267		(1,278,267)	
Other Operating Expenses	203,340	200,130	113,403	142,165	200,130	57,965	141%	(57,965)	141%
<b>TOTAL OPERATING EXPENSES</b>	<b>3,934,753</b>	<b>3,915,363</b>	<b>3,899,721</b>	<b>3,689,056</b>	<b>3,939,475</b>	<b>250,419</b>	<b>107%</b>	<b>(226,307)</b>	<b>106%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>1,905,154</b>	<b>1,593,368</b>	<b>2,007,386</b>	<b>2,265,144</b>	<b>1,580,456</b>	<b>(684,688)</b>	<b>70%</b>		
<b>NONOPERATING REVENUE (EXPENSES):</b>									
Impact Fees	49,518	96,479	49,518	30,000	96,479	66,479	322%	66,479	322%
Investment Income	31,199	33,880	34,919	31,042	33,880	2,838	109%	2,838	109%
Other	1,553	-	43,565	359,582	-	(359,582)	0%	(359,582)	0%
Debt Service	-	-	-	-	-	-		-	
Capital Outlay - Projects	(551,826)	(2,229,501)	(18,247)	(2,916,715)	(2,211,598)	705,117	76%	(687,214)	76%
<b>TOTAL NONOPERATING REVENUE (EXPENSE)</b>	<b>(469,556)</b>	<b>(2,099,142)</b>	<b>109,755</b>	<b>(2,496,091)</b>	<b>(2,081,239)</b>	<b>414,852</b>	<b>83%</b>	<b>(977,479)</b>	<b>84%</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>1,435,598</b>	<b>(505,774)</b>	<b>2,117,141</b>	<b>(230,947)</b>	<b>(500,783)</b>				
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS:</b>									
Transfers In	-	-	-	-	-	-		-	
Transfers Out	(1,686,304)	(614,763)	(1,686,304)	(746,057)	(657,886)	88,171	-13%	(131,294)	468%
<b>TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>(1,686,304)</b>	<b>(614,763)</b>	<b>(1,686,304)</b>	<b>(746,057)</b>	<b>(657,886)</b>				
<b>CHANGE IN NET ASSETS</b>	<b>(250,706)</b>	<b>(1,120,537)</b>	<b>430,837</b>	<b>(977,004)</b>	<b>(1,158,669)</b>				
<b>NET ASSETS, JULY 1</b>	<b>39,098,598</b>	<b>39,529,435</b>	<b>39,098,598</b>	<b>39,529,435</b>	<b>39,529,435</b>				
<b>NET ASSETS</b>	<b>38,847,892</b>	<b>38,408,898</b>	<b>39,529,435</b>	<b>38,552,431</b>	<b>38,370,766</b>				
<b>RESTRICTED NET ASSETS</b>	<b>-</b>	<b>(266,267)</b>	<b>-</b>	<b>(266,267)</b>	<b>(266,267)</b>				
<b>UNRESTRICTED NET ASSETS</b>	<b>\$ 38,847,892</b>	<b>\$ 38,142,631</b>	<b>\$ 39,529,435</b>	<b>\$ 38,286,164</b>	<b>\$ 38,104,499</b>				

\* Includes the following funds: Sewer Operating and Sewer Capital

## APPENDIX J

### Combined Solid Waste Funds\* Revenue and Expense Statement Quarter Ended June 30, 2011

	FY 2010	FY 2011	FY 2010	FY 2011	FY 11 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2010	As of 6/30/2011	ACTUAL	BUDGET	As of 6/30/2011	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
<b>OPERATING REVENUES:</b>									
Charges For Services	9,904,169	9,599,163	9,938,754	9,844,000	9,599,163	(244,837)	98%	(244,837)	98%
<b>TOTAL OPERATING REVENUES</b>	<b>9,904,169</b>	<b>9,599,163</b>	<b>9,938,754</b>	<b>9,844,000</b>	<b>9,599,163</b>	<b>(244,837)</b>	<b>98%</b>	<b>(244,837)</b>	<b>98%</b>
<b>OPERATING EXPENSES:</b>									
Employee Services	3,907,909	3,900,472	3,991,661	3,836,613	3,900,472	63,859	102%	(63,859)	102%
Utilities	12,401	12,886	12,401	12,236	12,886	650	105%	(650)	105%
Supplies	662,297	744,642	663,432	653,704	765,605	111,901	117%	(90,938)	114%
Maintenance and Operation	593,008	595,565	594,248	539,480	595,565	56,085	110%	(56,085)	110%
Contractual Services	706,437	1,413,229	729,505	1,348,633	1,473,570	124,937	109%	(64,596)	105%
Depreciation	891,090	737,041	891,090	-	737,041	737,041		(737,041)	
Other Operating Expenses	275,383	247,865	320,277	287,608	247,865	(39,743)	86%	39,743	86%
<b>TOTAL OPERATING EXPENSES</b>	<b>7,048,525</b>	<b>7,651,700</b>	<b>7,202,614</b>	<b>6,678,274</b>	<b>7,733,004</b>	<b>1,054,730</b>	<b>116%</b>	<b>(973,426)</b>	<b>115%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>2,855,644</b>	<b>1,947,463</b>	<b>2,736,140</b>	<b>3,165,726</b>	<b>1,866,159</b>				
<b>NONOPERATING REVENUE (EXPENSE):</b>									
Impact Fees	58,477	71,949	58,477	50,000	71,949	21,949	144%	21,949	144%
Investment Income	6,620	13,860	6,966	1,000	13,860	12,860	1386%	12,860	1386%
Intergovernmental Revenues	93,967	56,420	93,967	42,500	56,420	13,920	133%	13,920	133%
Other	36,824	43,080	36,824	(671,786)	43,080	714,866	-6%	(714,866)	-6%
Debt Service-Expense	(481,524)	(396,613)	(45,729)	(400,000)	(396,613)	3,387	99%	(3,387)	99%
Capital Outlay	-	(70,739)	-	(650,000)	(70,739)	579,261	11%	(579,261)	11%
<b>TOTAL NONOPERATING REVENUE (EXPENSE)</b>	<b>(285,636)</b>	<b>(282,043)</b>	<b>150,505</b>	<b>(1,628,286)</b>	<b>(282,043)</b>	<b>1,346,243</b>	<b>17%</b>	<b>(1,248,785)</b>	<b>17%</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>2,570,008</b>	<b>1,665,420</b>	<b>2,886,645</b>	<b>1,537,440</b>	<b>1,584,116</b>				
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS:</b>									
Transfers In	-	1,901	-	-	1,901	1,901	100%	1,901	100%
Transfers Out	(2,831,200)	(1,411,723)	(2,831,200)	(1,552,641)	(1,492,699)	59,942	-4%	(140,918)	1002%
<b>TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>(2,831,200)</b>	<b>(1,409,822)</b>	<b>(2,831,200)</b>	<b>(1,552,641)</b>	<b>(1,490,798)</b>				
<b>CHANGE IN NET ASSETS</b>	<b>(261,192)</b>	<b>255,598</b>	<b>55,445</b>	<b>(15,201)</b>	<b>93,318</b>				
<b>NET ASSETS, JULY 1</b>	<b>1,623,020</b>	<b>1,678,465</b>	<b>1,623,020</b>	<b>1,678,465</b>	<b>1,678,465</b>				
<b>NET ASSETS</b>	<b>1,361,828</b>	<b>1,934,063</b>	<b>1,678,465</b>	<b>1,663,264</b>	<b>1,771,783</b>				
<b>RESTRICTED NET ASSETS</b>	<b>-</b>	<b>(107,170)</b>	<b>-</b>	<b>(107,170)</b>	<b>(107,170)</b>				
<b>UNRESTRICTED NET ASSETS</b>	<b>\$ 1,361,828</b>	<b>\$ 1,826,893</b>	<b>\$ 1,678,465</b>	<b>\$ 1,556,094</b>	<b>\$ 1,664,613</b>				

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

# APPENDIX K

## Utilities Administration Revenue and Expense Statement Quarter Ended June 30, 2011

	FY 2010	FY 2011	FY 2010	FY 2011	FY11 Forecast	VARIANCE		VARIANCE	
	As of	As of			As of	Forecast vs Budget		Actual vs Budget	
	6/30/2010	6/30/2011	ACTUAL	BUDGET	6/30/2011	\$	%	\$	%
<b>REVENUES:</b>									
Impact Fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interest	54	(156)	559	-	(156)	(156)		(156)	
Other	-	195	-	-	195	195		195	
Transfers In	819,834	68,049	906,344	214,989	140,250	(74,739)	65%	(146,940)	32%
<b>TOTAL REVENUES</b>	<b>819,888</b>	<b>68,088</b>	<b>906,903</b>	<b>214,989</b>	<b>140,289</b>	<b>(74,700)</b>	<b>65%</b>	<b>(146,901)</b>	<b>32%</b>
<b>EXPENDITURES:</b>									
Employee Services	338,694	53,175	338,694	74,048	53,175	(20,873)	72%	20,873	72%
Supplies	11,984	10,453	12,066	17,000	10,453	(6,547)	61%	6,547	61%
Maintenance and Operation	1,106	1,738	1,106	2,500	1,738	(762)	70%	762	70%
Contracts	323	-	323	100,000	7,664	(92,336)	8%	100,000	0%
Other Operating Expenses	62,524	26,134	62,836	22,519	26,134	3,615	116%	(3,615)	116%
Transfers Out	544,586	-	544,586	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>959,217</b>	<b>91,500</b>	<b>959,611</b>	<b>216,067</b>	<b>99,164</b>	<b>(116,903)</b>	<b>46%</b>	<b>124,567</b>	<b>42%</b>
<b>CHANGE IN NET ASSETS</b>	<b>(139,329)</b>	<b>(23,412)</b>	<b>(52,708)</b>	<b>(1,078)</b>	<b>41,125</b>				
<b>NET ASSETS, JULY 1</b>	<b>(131)</b>	<b>(52,839)</b>	<b>(131)</b>	<b>(52,839)</b>	<b>(52,839)</b>				
<b>NET ASSETS</b>	<b>(139,460)</b>	<b>(76,251)</b>	<b>(52,839)</b>	<b>(53,917)</b>	<b>(11,714)</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>UNRESTRICTED FUND BALANCE (DEFICIT)</b>	<b>\$ (139,460)</b>	<b>\$ (76,251)</b>	<b>\$ (52,839)</b>	<b>\$ (53,917)</b>	<b>\$ (11,714)</b>				

## APPENDIX L

### Landfill Closure Revenue and Expense Statement Quarter Ended June 30, 2011

	FY 2010	FY 2011	FY 2010	FY 2011	FY11 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2010	As of 6/30/2011	ACTUAL	BUDGET	As of 6/30/2011	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
<b>REVENUES:</b>									
Charges for Services	-	-	-	-	-	-		-	
Impact Fees	-	-	-	-	-	-		-	
Other	-	-	-	-	-	-		-	
Transfers In	1,941,037	16,543	1,941,037	100,000	28,082	(71,918)		(83,457)	17%
Interest	428	(373)	932	-	(373)	(373)		(373)	
<b>TOTAL REVENUES</b>	<b>1,941,465</b>	<b>16,170</b>	<b>1,941,969</b>	<b>100,000</b>	<b>27,709</b>	<b>(72,291)</b>	<b>28%</b>	<b>(83,830)</b>	<b>16%</b>
<b>EXPENDITURES:</b>									
Contracts	1,843,548	18,390	1,849,847	104,937	29,929	(75,008)	29%	86,547	18%
<b>TOTAL EXPENDITURES</b>	<b>1,843,548</b>	<b>18,390</b>	<b>1,849,847</b>	<b>104,937</b>	<b>29,929</b>	<b>(75,008)</b>	<b>29%</b>	<b>86,547</b>	<b>18%</b>
<b>CHANGE IN NET ASSETS</b>	<b>97,917</b>	<b>(2,220)</b>	<b>92,122</b>	<b>(4,937)</b>	<b>(2,220)</b>				
<b>NET ASSETS, JULY 1</b>	<b>(101,442)</b>	<b>(9,320)</b>	<b>(101,442)</b>	<b>(9,320)</b>	<b>(9,320)</b>				
<b>NET ASSETS</b>	<b>(3,525)</b>	<b>(11,540)</b>	<b>(9,320)</b>	<b>(14,257)</b>	<b>(11,540)</b>				
<b>RESTRICTED FUND BALANCE</b>	<b>-</b>	<b>(86,747)</b>	<b>-</b>	<b>(86,747)</b>	<b>(86,747)</b>				
<b>UNRESTRICTED FUND BALANCE (DEFICIT)</b>	<b>\$ (3,525)</b>	<b>\$ (98,287)</b>	<b>\$ (9,320)</b>	<b>\$ (101,004)</b>	<b>\$ (98,287)</b>				



# APPENDIX M

## Transit Fund Revenue and Expense Statement Quarter Ended June 30, 2011

	FY 2010	FY 2011	FY 2010	FY 2011	FY11 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2010	FY 2011	As of	Forecast vs Budget		Actual vs Budget	
	6/30/2010	6/30/2011	ACTUAL	BUDGET	6/30/2011	\$	%	\$	%
<b>OPERATING REVENUES:</b>									
Charges For Services	117,867	718,761	117,867	708,838	718,761	9,923	101%	9,923	101%
Other	65,138	61,502	65,138	130,355	61,502	(68,853)	47%	(68,853)	47%
<b>TOTAL OPERATING REVENUES</b>	<b>183,005</b>	<b>780,263</b>	<b>183,005</b>	<b>839,193</b>	<b>780,263</b>	<b>(58,930)</b>	<b>93%</b>	<b>(58,930)</b>	<b>93%</b>
<b>OPERATING EXPENSES:</b>									
Employee Services	1,100,523	1,053,379	1,150,014	1,204,729	1,053,379	(151,350)	87%	151,350	87%
Utilities	87	10,317	87	150	10,358	10,208	6905%	(10,167)	6878%
Supplies	149,235	159,784	149,235	148,417	160,044	11,627	108%	(11,367)	108%
Maintenance and Operation	64,727	75,598	64,727	70,000	75,598	5,598	108%	(5,598)	108%
Contracts	9,183	1,352,024	18,082	1,402,155	1,491,436	89,281	106%	50,131	96%
Depreciation	348,015	321,698	348,015	-	321,698	321,698		(321,698)	
Other Operating Expenses	104,654	125,708	138,930	146,147	125,708	(20,439)	86%	20,439	86%
<b>TOTAL OPERATING EXPENSES</b>	<b>1,776,424</b>	<b>3,098,508</b>	<b>1,869,090</b>	<b>2,971,598</b>	<b>3,238,221</b>	<b>266,623</b>	<b>109%</b>	<b>(126,910)</b>	<b>104%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(1,593,419)</b>	<b>(2,318,245)</b>	<b>(1,686,085)</b>	<b>(2,132,405)</b>	<b>(2,457,958)</b>				
<b>NONOPERATING REVENUE (EXPENSES):</b>									
Interest	2,884	8,545	4,244	2,500	8,545	6,045	342%	6,045	342%
Intergovernmental	1,670,769	2,454,246	1,670,769	2,454,245	2,454,246	1	100%	1	100%
Misc Rev	-	-	-	65,342	-	(65,342)	0%	(65,342)	0%
Capital Outlay	-	(27,176)	-	(9,564)	(27,176)	(17,612)	284%	17,612	284%
<b>TOTAL NONOPERATING REVENUE</b>	<b>1,673,653</b>	<b>2,435,615</b>	<b>1,675,013</b>	<b>2,512,523</b>	<b>2,435,615</b>		<b>97%</b>		<b>97%</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>80,234</b>	<b>117,370</b>	<b>(11,072)</b>	<b>380,118</b>	<b>(22,343)</b>				
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS:</b>									
Transfers In	-	32,517	24,594	100,000	81,794	(18,206)	82%	(67,483)	33%
Transfers Out	(565,932)	(369,312)	(565,932)	(357,702)	(469,312)	111,610	131%	11,610	103%
<b>TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>(565,932)</b>	<b>(336,795)</b>	<b>(541,338)</b>	<b>(257,702)</b>	<b>(387,518)</b>				
<b>CHANGE IN NET ASSETS</b>	<b>(485,698)</b>	<b>(219,425)</b>	<b>(552,410)</b>	<b>122,416</b>	<b>(409,861)</b>				
<b>NET ASSETS, JULY 1</b>	<b>2,205,741</b>	<b>1,653,331</b>	<b>2,205,741</b>	<b>1,653,331</b>	<b>1,653,331</b>				
<b>NET ASSETS</b>	<b>1,720,043</b>	<b>1,433,906</b>	<b>1,653,331</b>	<b>1,775,747</b>	<b>1,243,470</b>				
<b>RESTRICTED NET ASSETS</b>	<b>35,787</b>	<b>35,790</b>	<b>35,787</b>	<b>35,790</b>	<b>35,790</b>				
<b>UNRESTRICTED NET ASSETS</b>	<b>\$ 1,755,830</b>	<b>\$ 1,469,696</b>	<b>\$ 1,689,118</b>	<b>\$ 1,811,537</b>	<b>\$ 1,279,260</b>				

# APPENDIX N

## City of Folsom, California Risk Management Quarter Ended June 30, 2011

	FY 2011 As of 6/30/2011	FY 2010 ACTUAL	FY 2011 BUDGET	FY 2011 Forecast As of 6/30/2011
<b>OPERATING REVENUES:</b>				
Charges for services	12,981,205	12,052,356	12,813,997	12,981,205
Total operating revenues	12,981,205	12,052,356	12,813,997	12,981,205
<b>OPERATING EXPENSES:</b>				
Employee Services	12,426,382	11,237,237	12,813,997	12,426,382
Total operating expenses	12,426,382	11,237,237	12,813,997	12,426,382
OPERATING INCOME (LOSS)	554,823	815,119	-	554,823
<b>TRANSFERS:</b>				
Transfers in	-	3,502,697	-	-
Transfers out	-	-	-	-
CHANGE IN NET ASSETS	554,823	4,317,816	-	554,823
NET ASSETS, JULY 1	4,317,816	-	4,317,816	4,317,816
NET ASSETS	4,872,639	4,317,816	4,317,816	4,872,639
RESTRICTED FOR INSURANCE DEPOSIT	(3,220,696)	(3,223,628)	(3,220,696)	(3,220,696)
UNRESTRICTED NET ASSETS	1,651,944	1,094,188	1,097,121	1,651,943

# APPENDIX N

## City of Folsom, California Risk Management Quarter Ended June 30, 2011

	Active Employees							Total
	General Fund	Redevelopment Agency	Water	Waste Water	Solid Waste	Transit	Retirees	
<b>OPERATING REVENUES:</b>								
Charges for services	\$ 7,543,238	\$ 107,352	\$ 739,076	\$ 400,712	\$ 809,002	\$ 292,522	\$ 2,388,598	\$ 12,280,501
Fines	-	-	-	-	-	-	121	121
Interest revenue	7,717	111	742	402	807	303	2,208	12,289
Reimbursements	363,959	5,233	35,020	18,951	38,055	14,280	212,795	688,294
<b>Total operating revenues</b>	<b>\$ 7,914,914</b>	<b>\$ 112,696</b>	<b>\$ 774,839</b>	<b>\$ 420,065</b>	<b>\$ 847,865</b>	<b>\$ 307,105</b>	<b>\$ 2,603,722</b>	<b>\$ 12,981,205</b>
<b>OPERATING EXPENSES:</b>								
Active Employees:								
Wages	\$ 95,395	\$ 1,372	\$ 9,179	\$ 4,967	\$ 9,974	\$ 3,743	\$ 27,292	\$ 151,922
FICA	7,185	103	691	374	751	282	2,056	11,443
PERS	22,089	318	2,125	1,150	2,310	867	6,320	35,178
Workers' Compensation	1,305,256	6,777	96,735	51,066	154,179	39,757	-	1,653,770
Liability	838,304	12,699	42,627	25,074	59,294	28,379	2,500	1,008,877
Health Insurance	5,004,938	72,201	407,936	227,303	518,325	90,041	-	6,320,743
Vision	76,444	1,103	6,231	3,472	7,917	1,375	-	96,541
Dental	552,567	7,971	45,038	25,095	57,225	9,941	-	697,837
Employee Assistance Program	6,202	93	469	275	672	191	-	7,902
Health Retirement Account	29,850	-	3,000	600	1,200	1,650	-	36,300
Contracts	19,802	285	1,905	1,031	2,071	777	5,665	31,536
Retirees:								
Retiree Health	-	-	-	-	-	-	2,039,700	2,039,700
Retiree Vision	-	-	-	-	-	-	32,681	32,681
Retiree Dental	-	-	-	-	-	-	200,554	200,554
CCF Retiree Health	-	-	-	-	-	-	77,975	77,975
CCF Retiree Vision	-	-	-	-	-	-	2,268	2,268
CCF Retiree Dental	-	-	-	-	-	-	21,155	21,155
<b>Total operating expenses</b>	<b>\$ 7,958,032</b>	<b>\$ 102,921</b>	<b>\$ 615,936</b>	<b>\$ 340,407</b>	<b>\$ 813,918</b>	<b>\$ 177,003</b>	<b>\$ 2,418,165</b>	<b>\$ 12,426,382</b>
<b>CHANGE IN NET ASSETS</b>	<b>(43,117)</b>	<b>9,774</b>	<b>158,903</b>	<b>79,658</b>	<b>33,947</b>	<b>130,102</b>	<b>185,556</b>	<b>554,823</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>3,050,562</b>	<b>43,518</b>	<b>168,314</b>	<b>93,796</b>	<b>285,452</b>	<b>23,826</b>	<b>652,348</b>	<b>4,317,816</b>
<b>RESTRICTED FOR INSURANCE DEPOSIT UNRESTRICTED</b>	<b>2,022,345</b>	<b>29,078</b>	<b>194,589</b>	<b>105,301</b>	<b>211,455</b>	<b>79,349</b>	<b>578,579</b>	<b>3,220,696</b>
	<b>985,100</b>	<b>24,215</b>	<b>132,628</b>	<b>68,153</b>	<b>107,943</b>	<b>74,579</b>	<b>259,325</b>	<b>1,651,943</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 3,007,445</b>	<b>\$ 53,292</b>	<b>\$ 327,217</b>	<b>\$ 173,454</b>	<b>\$ 319,399</b>	<b>\$ 153,928</b>	<b>\$ 837,904</b>	<b>\$ 4,872,639</b>

# APPENDIX O

## City of Folsom

Outstanding Debt  
Quarter Ended June 30, 2011

<u>Entity</u>	<u>Type</u>	<u>Issue Date</u>	<u>Purpose</u>	<u>Original Issue Amount</u>	<u>Amount Outstanding</u>	<u>Final Maturity Date (mo/year)</u>
Governmental	General Obligation	Feb-03	Series A & B Refunded	12,895,000	5,915,000	Aug-14
Governmental	General Obligation	Sep-09	Series C & D Refunded	10,195,000	8,985,000	Aug-17
Governmental	Certificate of Participation	Jul-97	City Parks & Traffic Signals	795,000	540,000	Oct-20
Governmental	Certificate of Participation	Jul-99	CCF	10,910,000	-	Oct-10
Governmental	Certificate of Participation	Oct-01	Central Fire Station	3,750,000	2,865,000	Oct-26
Governmental	Certificate of Participation	Sep-99	Recreation Facility	825,000	765,000	Jun-29
Governmental	Revenue Bond	Jul-08	Prairie Oaks Ranch A/D	11,955,000	10,405,000	Sep-19
Governmental	Revenue Bond	Mar-98	Hannaford Cross A/D	2,860,000	1,585,000	Sep-20
Governmental	Revenue Bond	Apr-99	Legends, Cobble Hills, Ridgeview & Cresleigh A/D	4,830,000	3,450,000	Sep-20
Governmental	Revenue Bond	Jun-02	Refund 1992 FPFA Debt	16,950,000	8,560,000	Oct-17
Governmental	Revenue Bond	Dec-03	Refund 1998 FPFA Debt	6,565,000	4,790,000	Oct-18
Governmental	Revenue Bond	Jun-04	Finance CFD Debt	22,485,000	16,275,000	Sep-21
Governmental	Revenue Bond	Jul-07	Finance CFD Debt	70,425,000	66,860,000	Sep-24
Governmental	Revenue Bond	Jul-10	Finance CFD Debt	23,180,000	21,765,000	Sep-24
Governmental	Tax Allocation Bond	Aug-05	RDA Projects (Library)	10,190,000	10,190,000	Aug-33
Governmental	Tax Allocation Bond	Dec-06	RDA Projects (Parking Struct.)	16,945,000	16,945,000	Aug-36
Governmental	Tax Allocation Bond	Oct-09	RDA Projects (Streetscape)	18,095,000	17,580,000	Aug-36
Governmental	Tax Allocation Bond	Mar-11	RDA Projects	10,115,000	10,115,000	Sep-35
Governmental	Tax Allocation Bond (Housing)	Mar-11	RDA Projects	11,265,000	<u>11,265,000</u>	Aug-35
<b>Total Outstanding Governmental Debt</b>					<u><u>\$ 218,855,000</u></u>	
Water	Revenue Bond	Feb-05	Water treatment plant	14,285,000	12,475,000	Dec-34
Water	Revenue Bond	Dec-09	Refund 1998 Water Bonds	15,825,000	<u>15,155,000</u>	Dec-28
<b>Total Outstanding Business Type Activity Debt</b>					<u><u>\$ 27,630,000</u></u>	

**APPENDIX P**

**City of Folsom**

**Schedule of Capital Improvement Plan Expenditures - Cash Basis**  
**Fiscal year 2010-2011, Quarter ended June 30, 2011**

<b>Category</b>	<b>Project Description</b>	<b>Budget FY 10-11</b>	<b>Project Budget Per HTE</b>	<b>Total Expended FY 10-11</b>	<b>% of Budget Expended</b>
Culture and Recreation	Livermore Community Park Ph 5	3,162	-	-	0.00%
Culture and Recreation	Rodeo Arena Improvements	30,000	225,000	178,053	593.51%
Culture and Recreation	Willow Hill Reservoir	5,186	5,186	-	0.00%
Culture and Recreation	Zoo ADA Improvements	177,148	196,218	238,187	134.46%
Culture and Recreation	Nisenan Community Park	153,510	1,527,596	1,439,167	937.51%
Culture and Recreation	Sports & Teen Center	120,000	106,198	23,455	19.55%
Culture and Recreation	Senior & Arts Center	49,102	29,102	383	0.78%
		<u>322,612</u>	<u>1,662,896</u>	<u>1,463,005</u>	453.49%
Drainage	Localized Drainage Improvements	150,000	150,000	40,385	26.92%
		<u>150,000</u>	<u>150,000</u>	<u>40,385</u>	26.92%
General Services	Energy Efficiency & Conservation Block Grant	655,100	495,100	439,171	67.04%
General Services	Fire Station #39	100,000	100,000	6,664	6.66%
General Services	Natoma Training Center	64,000	-	-	0.00%
General Services	Emergency Operations Center	500,000	500,000	82,631	16.53%
General Services	Police Marked Vehicles	168,000	-	-	0.00%
General Services	Central Business District Visioning	100,000	-	-	0.00%
General Services	Corp Yard Redevelopment Visioning	100,000	-	-	0.00%
General Services	Historic District Fire Suppression Imp	200,000	200,000	1,575	0.79%
General Services	Railroad Block Public Plaza	9,353,718	9,708,675	1,587,566	16.97%
General Services	Riley Street Circulation Imp.	200,000	232,000	-	0.00%
General Services	Sutter Street Facade	500,000	721,900	586,830	117.37%
General Services	Sutter Street Streetscape Project	9,505,089	13,022,300	10,577,570	111.28%
		<u>21,445,907</u>	<u>24,979,975</u>	<u>13,282,007</u>	61.93%
Open Space and Greenbelts	East Bidwell Street Bike / Overcross	88,876	1,036,945	1,017,102	1144.41%
Open Space and Greenbelts	Folsom Lake Trail - Phase I	989,148	1,036,945	1,018,655	102.98%
Open Space and Greenbelts	Folsom Lake Trail - Phase II	100,000	100,000	-	0.00%
Open Space and Greenbelts	Bike Lockers Light Rail Station	154,000	154,000	40,547	26.33%
Open Space and Greenbelts	HBWC Dos Coyotes	526,470	526,470	24,148	4.59%
Open Space and Greenbelts	Lake Natoma Trail - Phase II	50,000	68,354	22,029	44.06%
Open Space and Greenbelts	Lake Natoma Water Front Trail	70,000	132,000	33,052	47.22%
		<u>1,978,494</u>	<u>3,054,714</u>	<u>2,155,533</u>	108.95%
Solid Waste	Liedesdorf Right of Way Road	650,000	-	-	0.00%
		<u>650,000</u>	<u>-</u>	<u>-</u>	
Wastewater	Sewer Master Plan Improvements	1,200,000	1,624,202	1,328,893	110.74%
Wastewater	Pump Station Upgrades	300,000	1,217,780	829,928	276.64%
		<u>1,500,000</u>	<u>2,841,982</u>	<u>2,158,821</u>	143.92%
Streets	Blue Ravine / Folsom Boulevard Improvements	1,344,681	1,344,682	3,370	0.25%
Streets	City Wide ADA Compliance	45,000	318,238	18,238	40.53%
Streets	City Hall / Corp Yard Fiber Maint	25,000	25,000	-	0.00%
Streets	Folsom-Auburn/Oak Avenue Parkway Intersection	20,000	20,000	-	0.00%
Streets	Intelligent Transportation System (ITS) Plan	152,000	152,000	-	0.00%
Streets	Street Overlay / Pavement Management	931,789	918,730	883,333	94.80%
Streets	Street Striping	100,000	198,360	9,277	9.28%
Streets	Streetlight/Traffic Pole Improvements	40,000	40,000	-	0.00%
Streets	Traffic Safety Projects	78,348	92,736	44,305	56.55%
Streets	Traffic Signal & Intersection Imp	300,000	300,000	233,284	77.76%
Streets	Traffic Signal Systems Upgrades	200,000	200,000	7,746	3.87%
		<u>3,236,818</u>	<u>3,609,746</u>	<u>1,199,553</u>	37.06%
Transportation	Folsom Lake Crossing Bridge	1,220,969	820,969	7,679	0.63%
Transportation	Light Rail Project / Reimbursement	50,000	50,000	-	0.00%
Transportation	Median Island Improvements	700,000	660,337	-	0.00%
Transportation	Oak Ave Pkwy Extension/US 50 Interchange	50,000	50,000	-	0.00%
Transportation	Orangevale Bridge	1,800,000	1,800,000	-	0.00%
Transportation	Parkway Transportation Improvements	200,000	558,500	809,954	404.98%
		<u>4,020,969</u>	<u>3,939,806</u>	<u>817,633</u>	20.33%
Water	Tank System Improvements	800,000	997,144	766,987	95.87%
		<u>800,000</u>	<u>997,144</u>	<u>766,987</u>	95.87%
		<u>\$ 33,454,800</u>	<u>41,236,263</u>	<u>21,883,924</u>	65.41%