



CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City of Folsom Quarterly Financial Report

Fiscal Year 2011-12 Fourth Quarter

July 24, 2012

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

Table of Contents

Section	Page No.
Introduction.....	1
Executive Summary	1
Financial Results	1
a) General Fund	
b) Special Revenue Funds	
c) Other Funds	
d) Enterprise Funds	
Risk Management	6
Outstanding Debt	6
Capital Improvement Plan	7
Encumbrances	7
Appendix	
Revenue Summary by Fund.....	8
Expenditure Summary by Fund	10
Combined General Fund Revenue & Expenditure Statement	12
General Fund Departmental Expenditure Summary	13
General Fund Departmental Revenue Detail.....	14
RDA, Low to Moderate Housing Revenue & Expenditure Statement	16
RDA, Central Folsom Project Area Revenue & Expenditure Stmt.....	17
Water Fund Revenue & Expense Statement.....	18
Wastewater Fund Revenue & Expense Statement	19
Solid Waste Fund Revenue & Expense Statement	20
Utilities Administration Revenue & Expense Statement	21
Landfill Closure Revenue & Expense Statement	22
Transit Fund Revenue & Expense Statement	23
Risk Management Fund Revenue & Expense Statement	24
Compensated Leave Fund Revenue & Expense Statement.....	25
Schedule of Outstanding Debt	26
Schedule of Capital Improvement Plan Expenditures	27



CITY OF FOLSOM
DISTINCTIVE BY NATURE

Quarterly Financial Report

Fourth Quarter of FY 2011-2012

City of Folsom, California

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) 2011-12, covering the period from July 2011 through June 2012. The report provides an analysis of each fund's revenues, expenditures and fund balance as compared to the FY 2011-12 Budget. Please refer to the Appendices for detailed schedules of the City's key funds for the period ending June 30, 2012. 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 Fund – Redevelopment Agency
- Enterprise Funds – Water, Wastewater, Solid Waste, and Transit
- Risk Management, Compensated Leaves, Outstanding Debt, Capital Improvement Plan and Encumbrances

In addition, upon the State's decision to dissolve Redevelopment Agencies effective January 31, 2012, the City established a Successor Agency, which is responsible for winding down the Redevelopment activities. This report includes a schedule of the revenues and expenditures for the Redevelopment Agency through January 31, 2012, the date of dissolution. In the future this report will include a report of the Trust Fund for the former Redevelopment Agency.

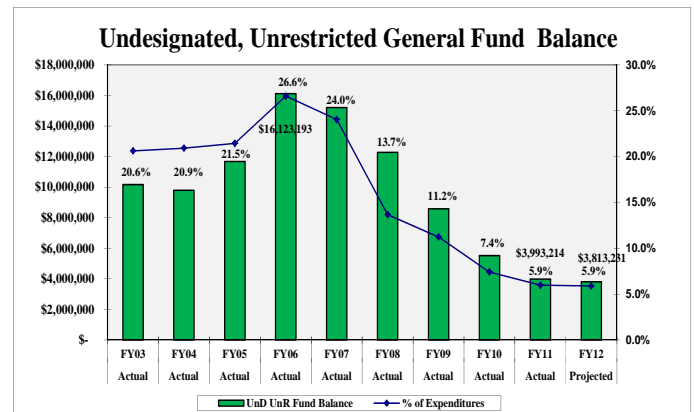
EXECUTIVE SUMMARY

Projected year-end General Fund revenues are \$64.47 million or 96% of the appropriated amount and projected expenditures are \$64.77 million or 97% of the appropriated amount. This results in a use of fund balance of \$297,602 and a current projected

year-end unassigned fund balance of 3.81 million or 5.89% of expenditures.

In February, the Second Quarter Financial Report was projecting a use of fund balance at year end of \$1.65 million. At that time, staff had proposed budgetary changes that included revenue increases and expenditure reductions totaling \$900,000 to improve the projected year-end unassigned fund balance. Currently, the projected use of fund balance is \$298,000 with a projected year-end unassigned fund balance of \$3.8 million. Although these projections are not the final numbers that will appear in the City's audited financial statement, staff feels that this projection is as close as can be determined at this time. This positive change in the projected year end fund balance is due to the early implementation that this Council approved as part of the FY 2012-13 budget and the efforts to monitor and restrict expenses.

Below is a chart of the fund balance over the last ten years showing the erosion of the fund balance.



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, and Folsom History Interpretive Center.

The following General Fund revenues are projected to be below the Fiscal Year 2012 Budgeted amount; Property Tax, Intergovernmental, Fines and Interest. A brief discussion of significant General Fund revenue sources follows.



Quarterly Financial Report

Fourth Quarter of FY 2011-2012

City of Folsom, California

General Fund Revenues by Source

	Budget	Forecast	%
Property Tax	\$ 20,150,600	\$ 17,832,962	88.5%
Sales and Use Tax	15,650,058	15,710,069	100.4%
Trans Occup Tax	1,200,000	1,229,626	102.5%
Real Prop Transfer	248,600	265,000	106.6%
Franchise Fees	545,133	741,146	136.0%
Other Taxes	240,000	320,235	133.4%
Lic And Permits	1,317,000	1,388,807	105.5%
Intergovt Revenue	7,741,709	6,477,660	83.7%
Charges For Serv	9,376,317	9,767,392	104.2%
Fines & Forfeitures	408,900	329,456	80.6%
Interest Rev	229,945	81,667	35.5%
Miscellaneous	622,014	809,579	130.2%
Transfers In	9,448,638	9,520,939	100.8%
Total	\$ 67,178,914	\$ 64,474,538	96.0%

- Property tax revenues are currently projected for FY 2012 at \$17.8 million. The projection has been reduced from the original budgeted amount due to the continued reduction in property values in the City and also due to the current home sale amounts. In comparison this projected amount is \$472,555 less than the property tax received in FY 2011.

A year over year comparison of home sales through the fourth quarter in Folsom shows that the number of sales increased by 25.5% and the median sales price decreased by 5.3%.

- Sales and Use Tax collections are currently projected for FY 2012 at \$15.7 million compared to \$15.1 million in the previous fiscal year. This is an increase of \$568,565 or 3.7% over the FY 2011 amount.

At the end of calendar year 2011 and into the beginning of calendar year 2012 there had been optimism in regards to consumer spending and confidence, especially with regards to auto sales. There is now a concern that income adjusted for inflation has not been keeping pace with spending, and retail sales may not be able to maintain their growth.

- Transient Occupancy Tax (TOT) collections through the fourth quarter were \$919,626. The year-end estimate is \$1.2 million or 102% of budget, which would be an increase of 6.7% over the FY 2011 amount.
- Business Licenses and Building Permits through the fourth quarter were \$1,418,114. The current

year-end estimate is \$1.4 million or 105% of budget. Compared to the prior year this is a decrease in Building Permits of approximately \$66,000 and an increase of Business License fees of approximately \$20,000.

- Intergovernmental revenues through the fourth quarter were \$6.16 million. These revenues consist mainly of vehicle license fees (VLF), which were budgeted at \$5.36 million. However, due to a change in the 2012 state budget VLF fees were modified and resulted in a reduction in the amount received by the City. As a result, the projected year-end estimate for all intergovernmental revenues is \$6.5 million, or 84% of budget. Compared to the prior year, this is a decrease of approximately \$497,000 or 7.7%.
- Charges for services received through the fourth quarter were \$9.29 million. Excluding Public Works engineering fees that somewhat skew these comparisons due to current year changes in how these fees are reported, current year charges for services were \$8.15 million, or 104% of budget, compared to \$8.08 million in the prior year. The total current year-end estimate for charges for services (including Public Works) is \$9.77 million, or 104% of budget.
- Miscellaneous revenues were \$404,765 compared to \$795,000 in the prior year. The current year-end estimate is 810,000 or 130% of budget and includes an anticipated reimbursement from Sacramento County due to an overpayment of administration fees. These revenues are generally small amounts spread throughout all divisions.
- Transfers In are budgeted at \$9.45 million and are forecasted at year end to be \$9.5 million, or 101% of budget.

GENERAL FUND EXPENDITURES

Expenditures through the fourth quarter of FY 2011-12 were \$63.9 million. Compared to the prior year and excluding non-departmental and transfers out, expenditures decreased approximately \$530,000 or .9%.



CITY OF
FOLSOM
DISTINCTIVE BY NATURE

Quarterly Financial Report

Fourth Quarter of FY 2011-2012

City of Folsom, California

Most of the departments are currently projected to end the fiscal year at or below the budgeted amount. A few departments are projected to exceed the budgeted amount.

➤ Fire – projected expenditures to exceed budget by \$562,000. This is due to increases in overtime costs that were over budget by \$930,000, caused in part by an unusually high incident of workers compensation and light duty costs. Fire Department staff prior to the second quarter fiscal report elected to not make a budgeted purchase for vehicles, saving \$291,000 and also to leave vacant any positions that were or would become vacant during the fiscal year which saved approximately \$160,000. The FY 12 budget also did not include the changes to the MOU which were reached during bargaining after the budget was adopted.

➤ Library – projected expenditures to exceed budget by \$94,000. This is due to purchases that are offset by donations from The Friends of the Library and other sources of approximately \$113,000. In total expenditures exceed revenues by \$1,056.

➤ Parks and Recreation – projected expenditures to exceed budget by \$177,000. This is due mainly to an unexpected mechanical repair at the Aquatics Center, increased utility costs in Park Maintenance, and increased Community Services and Zoo costs in all categories. These increased expenditures are offset by increased revenues across all divisions in the department by approximately \$458,000 and a SMUD rebate of \$110,000 associated with the installation of the photovoltaic system at the Sports Complex resulting in a positive affect to the General Fund of approximately \$391,000.

The current year-end projection for General Fund expenditures is \$64.8 million, 97% of budget. The General Fund expenditures by department are as follows:

General Fund Expenditures by Department

	Budget	Forecast	%
City Council	\$ 103,876	\$ 99,470	95.8%
City Manager	1,110,676	928,018	83.6%
City Clerk	372,417	372,393	100.0%
Finance	3,291,211	3,217,102	97.7%
City Attorney	785,069	704,815	89.8%
Human Res	707,978	620,607	87.7%
Police	17,705,222	17,382,297	98.2%
Fire	13,656,749	14,218,382	104.1%
Comm Dvlpmt	3,089,155	3,060,908	99.1%
Parks & Rec	10,988,623	11,165,490	101.6%
Library	1,322,254	1,416,463	107.1%
Public Works	6,892,724	6,132,329	89.0%
Other	-	853	0.0%
Trail Grants	753,461	33,345	4.4%
Non-Dept	6,119,577	5,330,973	87.1%
Transfers Out	-	88,695	0.0%
Total Expenditures	\$66,898,992	\$64,772,140	97%

SPECIAL REVENUE FUNDS

Redevelopment Funds

Effective January 31, 2012, under AB 1X 26, RDAs were dissolved and replaced with Successor Agencies responsible for winding down the affairs of the RDAs including disposing of their assets. As of February 1, 2012, the Successor Agencies became operative and received all RDA assets.

As a result, the January 31, 2012 balances will be reported in the June 30, 2012 annual financial report as the final balances of the Redevelopment Agency. All activity after January 31 will be reported in the annual financial report, and all future reports, as the Redevelopment Obligation Retirement Trust Fund, and treated as an agency fund of the City.

As of January 31, the combined funds, which include the Low to Moderate Housing Fund, the Central Folsom Redevelopment Project Fund, the Debt Service Fund, and the Capital Projects Fund, had revenues (excluding transfers in) of \$4.48 million and expenditures (excluding transfers out) of \$9.36 million. Total fund balance was \$33.6 million, consisting mostly of \$18 million in unspent bond proceeds, \$8 million in loans receivable and \$5 million in cash held with fiscal agent for debt service reserves.



CITY OF
FOLSOM
DISTINCTIVE BY NATURE

Quarterly Financial Report

Fourth Quarter of FY 2011-2012

City of Folsom, California

The primary concern with the Redevelopment funds is the potential that the State will not authorize all planned expenses, thereby, putting the City at risk of covering development costs that have been incurred.

Low to Moderate Housing Fund

As of January 31, 2012 revenues totaled \$767,517, which includes \$722,260 in property tax revenue. Expenditures totaled \$1,308,043 and were mostly made up of \$1,166,462 in transfers out for debt service with the remainder in operating costs. Unassigned fund balance as of January 31, 2012 was \$9,434,404.

Central Folsom Redevelopment Project Fund

As of January 31, 2012 revenues totaled \$3,366,785, which includes \$2,889,041 in property tax revenue. Expenditures totaled \$6,323,327 and were mostly made up of \$5,850,319 in transfers out for debt service and capital expenditures with the remainder in operating costs. Unassigned fund balance as of January 31, 2012 was \$502,143.

OTHER FUNDS

Three city funds are currently on the Finance Department's watch list.

The Humbug Willow Creek Fund as of the end of the fourth quarter had a negative cash balance in the amount of \$1.0 million, with revenues of \$464,000 and expenditures of \$667,000. This fund is currently being used to capture the expenditures and revenues for trail projects that are funded by grants. While some monies will be received from grants as money is spent, it is unlikely that the majority of the negative cash balance will be offset by grant revenues and the negative cash balance will need to be absorbed into another fund such as the General Fund.

The Park Improvement Fund currently has a net positive cash balance; however, this fund is now on the watch list due to the fact that the cash balance is currently insufficient to make the remaining debt payment on the Folsom Sports Complex. Excluding the cash needed to pay the remaining debt, the fund currently has a negative cash balance of \$15,000. Although the City has recently made changes in the current fiscal year to reduce the fund's annual expenditures, Finance will need to continue to closely monitor this fund's activities in the next year to

ensure annual revenues are sufficient to cover expenditures.

The Compensated Leaves Fund accounts for the leave accruals paid out that are in excess of the current year accruals. Due to the multiple years of staffing reductions the funds negative balance has increased and as of the end of the fiscal year is projected to be \$2,984,572. Finance staff is currently working on refining the amount that is paid into the fund by each department for future years and will monitor while the fund has time to stabilize as an Internal Service Fund.

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 2011-12 revenues totaled \$14.0 million (105% of budget) and expenses totaled \$13.9 million (103% of budget), resulting in revenues exceeding expenses by \$84,000.

Overall, the Water Funds are projected to end the fiscal year reducing net assets by \$1.5 million.

Revenues and expenses, excluding capital sources and uses, as of the fourth quarter of FY 2011-12 were \$13.6 million (102% of budget) and \$10.3 million (79% of budget).

The current projection for the end of the fiscal year for non-capital revenues and expenses is \$13.2 million (99% of budget) and \$11.3 million (87% of budget). This would result in non-capital revenues exceeding expenses by \$1.9 million. The Water Fund is projected to spend \$344,000 on capital projects in the current fiscal year.

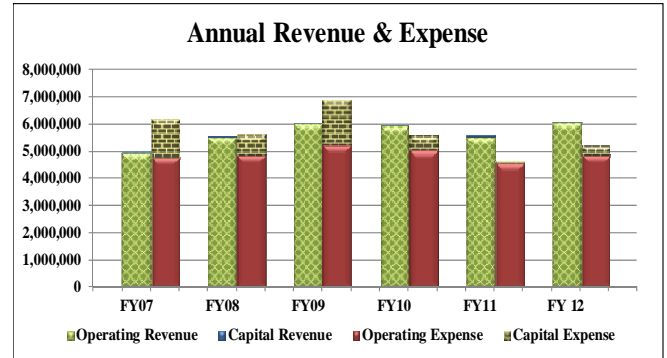
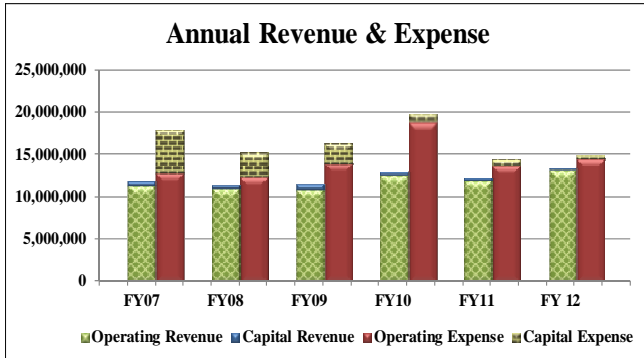
Below is a chart of the Operating and Capital Revenues and Expenses for fiscal years 2007 through 2012.



Quarterly Financial Report

Fourth Quarter of FY 2011-2012

City of Folsom, California



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 2011-12 revenues totaled \$6.6 million (118% of budget) and expenses totaled \$5.0 million (89% of budget), resulting in revenues exceeding expenses by \$1.6 million.

Overall, the fund is projected to end the FY increasing net assets by \$863,000.

Revenues and expenses, excluding capital, as of the fourth quarter were \$6.5 million (117% of budget) and \$3.3 (73% of budget). Expenses for capital projects were \$338,000.

The current projection for the end of the fiscal year for non-capital revenues and expenses is \$6.0 million (109% of budget) and \$3.5 million (78% of budget).

This would result in non-capital revenues exceeding expenses by \$2.5 million. The Wastewater Fund is projected to spend \$338,000 on capital projects in the current fiscal year.

Following is a chart of the Operating and Capital Revenues and Expenses for fiscal years 2007 through 2012.

Solid Waste Fund

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

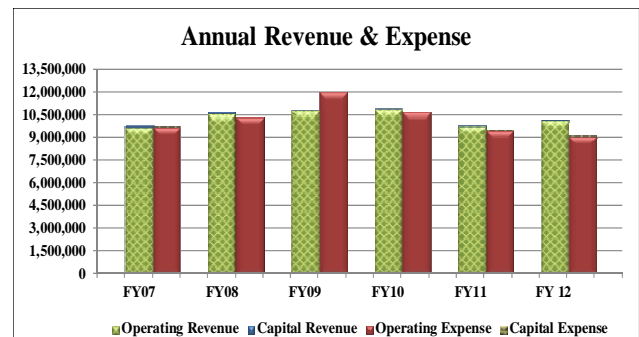
As of the end of the fourth quarter of FY 2011-12 revenues totaled \$11.0 million (135% of budget) and expenses totaled \$8.6 million (84% of budget) resulting in revenues exceeding expenses by \$2.4 million.

Overall, the fund is projected to end the FY increasing net assets by \$2.5 million.

Revenues and expenses, excluding capital, were \$10.9 million (135% of budget) and \$8.3 million (97% of budget).

The current projection for the end of the fiscal year for non-capital revenues and expenses is \$10.2 million (125% of budget) and \$8.9 million (103% of budget). This would result in non-capital revenues exceeding expenses by \$1.3 million. The Solid Waste fund was expected to purchase \$1.7 million in replacement vehicles in the current fiscal year but this purchase was delayed until the next fiscal year.

Below is a chart of the Operating and Capital Revenues and Expenses for fiscal years 2007 through 2012.





Quarterly Financial Report

Fourth Quarter of FY 2011-2012

City of Folsom, California

Transit Fund

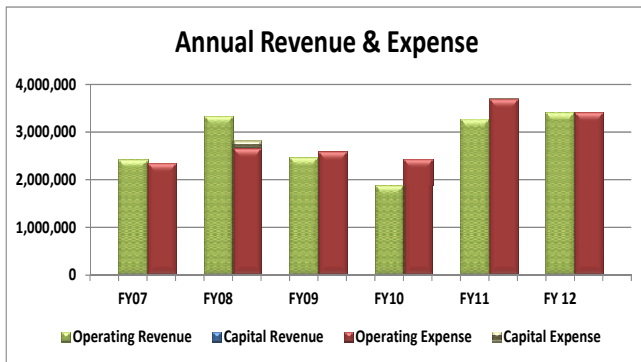
The fund's primary operations consist of fixed routes, dial-a-ride and charter services. As of FY 2010-11, the Transit Fund also includes Light Rail fare revenues and related expenditures as the Light Rail Fund was consolidated into the Transit Fund.

As of the end of the fourth quarter, FY 2011-12 revenues totaled \$3.5 million (103% of budget) and expenses totaled \$3.4 million (102% of budget), resulting in expenses exceeding revenues by \$19,068.

The current projection for the end of the fiscal year for total revenues and expenses is \$3.5 million and \$3.7 million respectively. Total projected revenues include Intergovernmental revenues of \$2.8 million.

Overall, the fund is projected to end the FY decreasing net assets by \$173,000.

Below is a chart of the Operating and Capital Revenues and Expenses for fiscal years 2007 through 2012.



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, 2012, the City has paid \$7.2 million for medical, vision, and dental premiums for active employees, \$2.7 million for retirees and \$1.7 million for workers' compensation premiums. Liability payments were \$899,000. The total expenditures for

FY 12 are \$12.9 million. Compared to last fiscal year this is an increase of \$400,000. This is due to increases in active and retiree medical benefit costs.

Active employees have contributed \$660,000 and retirees have contributed \$254,000 towards medical premiums through June 30, 2012. Departmental reimbursements to the Risk Management Fund for FY 12 totaled \$11.7 million compared to the prior year of \$12.3 million.

The unrestricted net assets at June 30, 2012 are \$2.4 million as compared to the prior year of \$1.7 million.

Outstanding Debt

As of the end of the fourth quarter of FY 2011-12 the City had approximately \$245.1 million of outstanding debt comprised as follows:

	FY 12 Payment	Outstanding Debt	Responsible Fund
General Obligation Bonds	\$2.8 million	\$12.1 million	General
Certificates of Participation	.02 million	1.2 million	General & D/S
Revenue Bonds	5.7 million	130.1 million	Agency
Revenue Bonds	.96 million	26.7 million	Water
Revenue Bonds	1.1 million	10.3 million	General
Tax Allocation Bonds	1.4 million	64.7 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 and school districts.

Revenue bond debt is supported by a pledge of specific revenues. Approximately \$26.7 million of the City's revenue bond debt is supported by the City's water utility.

In March, the Folsom Public Financing Authority refunded \$7.5 million of outstanding principal on its 2002 Lease Revenue Bonds (City Hall & Community Center) and \$2.7 million of outstanding principal on the City's 2001 Certificates of Participation (Central Business District Fire Station) by private placement with Bank of Nevada. The refunding debt in the amount of \$10.7 million is in the form of a facility lease for both the City Hall and CBD Fire Station which has been assigned to Bank of Nevada, with the lease of the Community Center being paid off.



CITY OF FOLSOM
DISTINCTIVE BY NATURE

Quarterly Financial Report

Fourth Quarter of FY 2011-2012

City of Folsom, California

Savings of over five percent to the General Fund are achieved through lower interest rates.

In April, the Folsom Public Financing Authority refunded \$4.4 million of outstanding principal on its 2003 Reassessment Revenue Bonds by private placement with Umpqua Bank by issuing the 2012 Refunding Reassessment Revenue Bonds in the amount of \$4.2 million. Savings of over five percent to the property owners in the Auto Plaza Assessment District are achieved through lower principal, lower interest rates, and lower reserve requirements.

Capital Improvement Plan (CIP)

This section presents a summary of all Capital Improvement Plan (CIP) projects adopted with the passage of the FY 2011-12 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 2011-12, the City budgeted projects totaled \$20,958,454. During the current quarter, some of the CIP projects currently in progress are: Historic Folsom Station and Emergency Ops Center (General Services),

Nisenan Community Park (Recreation), Folsom Lake Trail Phase I and Bike Lockers (Open Space), Traffic Safety and Signal Projects (Streets) and Transportation Fee Improvements (Transportation). The following table provides a summary of CIP activity through June 30, 2012.

CIP Activity

	Budget	Actual	% of Budget
Culture and Recreation	\$ 1,238,240	\$ 86,848	7.0%
Drainage	100,000	25,449	25.4%
General Services	9,215,868	6,454,929	70.0%
Open Space & Greenbelts	2,754,055	826,942	30.0%
Wastewater	850,000	27,916	3.3%
Streets	3,122,658	355,684	11.4%
Transportation	3,041,000	410,357	13.5%
Water	636,633	649,943	102.1%
Total	\$ 20,958,454	\$ 8,838,068	42.2%

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 projects funds at June 30, 2012.

Fund	Fund Name	Non-Capital Budget FY11-12	Encumbrance \$ Total	% of Non-Capital Budget
10	General Fund	\$ 60,130,218	\$ 379,424	0.63%
23	Public Works	5,798,884	101,616	1.75%
28	Trail Grants	753,461	74,447	9.88%
221	Housing Trust	733,267	335	0.05%
225	General Plan Amendment	405,736	27,340	6.74%
226	Tree Planting & Replacmnt	487,554	20,523	4.21%
238	Redevel Agy 20% Mny	2,052,404	8,660	0.42%
239	Redevel Agy 80% Mny	7,818,773	423,894	5.42%
273	Sphere Of Influence	-	83,845	-
519	Transit	3,418,134	3,448	0.10%
520	Water Operating	12,417,850	480,445	3.87%
525	Utilities Administration	99,141	1,505	1.52%
530	Wastewater Operating	4,514,176	106,378	2.36%
540	Solid Waste Operating	8,501,229	52,572	0.62%
543	Landfill Closure	100,000	36,181	36.18%
760	Wetland/Open Space Maint	6,294	3,368	53.51%
Total Non-Capital		\$ 107,237,121	\$ 1,803,979	1.68%
Fund	Fund Name	Capital Budget FY11-12	Encumbrance \$ Total	% of Capital Budget
10	General Fund	\$ 697,720	\$ -	0.00%
206	Transportation Sys Mgmt	112,968	41,227	36.49%
223	Humbug Willow Creek	1,431,628	601,190	41.99%
238	Redevel Agy 20% Mny	70,000	-	0.00%
239	Redevel Agy 80% Mny	25,000	-	0.00%
248	Transportation Tax (SB325)	7,000	190	2.72%
276	Measure A	1,319,197	166,511	12.62%
412	Park Improvements	313,240	29,373	9.38%
425	Zoo Capital Projects	42,000	-	0.00%
431	Redevel Agy Cap Pro	10,230,194	375,558	3.67%
446	Transportation Impr	7,375,134	299,361	4.06%
451	Light Rail Transportation	150,174	92,719	61.74%
456	Water Impact	554,886	87,213	15.72%
520	Water Operating	490,000	47,553	9.70%
521	Water Capital	18,921	31,032	164.01%
530	Wastewater Operating	1,050,000	56,391	5.37%
531	Wastewater Capital	2,070	-	0.00%
540	Solid Waste Operating	1,677,903	1,691,175	100.79%
541	Solid Waste Capital	103,867	-	0.00%
Total Capital		\$ 25,671,902	\$ 3,519,494	13.71%
Grand Total		\$ 132,909,023	\$ 5,323,473	4.01%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
 Quarter Ended June 30, 2012

Fund # and Description	Revenues through		FY 2011 vs. 2012	Percent Change	Budget FY 2011/2012	Percent of 2012 Budget
	FY 2011 6/30/2011	FY 2012 6/30/2012				
FUND 010 GENERAL FUND	\$ 56,885,354	\$ 54,528,257	\$ (2,357,097)	-4.1%	\$ 60,984,935	89.4%
FUND 015 COMPENSATED LEAVES	1,199,997	981,436	(218,561)	-18.2%	204,298	480.4%
FUND 023 PUBLIC WORKS	2,035,306	3,706,132	1,670,826	82.1%	4,718,048	78.6%
FUND 201 COMM DEV BLOCK GRANT	242,620	429,488	186,868	77.0%	400,000	107.4%
FUND 203 TRAFFIC CONGESTION RELIEF	310	1,666	1,356	437.4%	-	-
FUND 204 LOS CERROS L&L AD	41,241	40,872	(369)	-0.9%	35,207	116.1%
FUND 205 BRIGGS RANCH L&L AD	81,140	79,412	(1,728)	-2.1%	55,241	143.8%
FUND 206 TRANSPORTATION SYSTEM MGT	12,922	76,131	63,209	489.2%	138,238	55.1%
FUND 207 NATOMA STATION L&L AD	174,338	179,670	5,332	3.1%	179,590	100.0%
FUND 208 FOLSOM HGHTS L&L AD	20,294	19,455	(839)	-4.1%	20,142	96.6%
FUND 209 BROADSTONE UNIT 3 L & L	20,059	19,915	(144)	-0.7%	8,100	245.9%
FUND 210 BROADSTONE L&L AD	387,295	396,403	9,108	2.4%	240,383	164.9%
FUND 212 HANNAFORD CROSS L & L A	20,010	20,804	794	4.0%	24,841	83.7%
FUND 213 LAKE NATOMA SHORES L &	20,627	20,748	121	0.6%	20,640	100.5%
FUND 214 COBBLE HILLS/REFLECT L&	44,403	49,971	5,568	12.5%	42,829	116.7%
FUND 219 FOLSOM ARTS & CULT'L CO	1,914	1,335	(579)	-30.3%	10,000	13.4%
FUND 220 DEVELOPMENT FUND	1,000,000	-	(1,000,000)	-100.0%	-	-
FUND 221 HOUSING TRUST FUND	58,286	12,759	(45,527)	-78.1%	733,267	1.7%
FUND 223 HUMBUG WILLOW CREEK	991,156	463,942	(527,214)	-53.2%	1,517,548	30.6%
FUND 225 GENERAL PLAN AMENDMENT	56,268	40,363	(15,905)	-28.3%	405,736	9.9%
FUND 226 TREE PLANTING & REPLACEMENT	95,102	98,785	3,683	3.9%	487,554	20.3%
FUND 231 SIERRA ESTATES L & L	7,095	7,426	331	4.7%	5,843	127.1%
FUND 232 LAKERIDGE ESTATES L & L	1,482	1,557	75	5.1%	47,250	3.3%
FUND 233 LA COLLINA DEL LAGO L &	269	127	(142)	-52.8%	19,713	0.6%
FUND 234 COBBLE RIDGE L & L	13,898	13,908	10	0.1%	11,809	117.8%
FUND 236 PRAIRIE OAKS RANCH L&L	194,499	196,617	2,118	1.1%	261,390	75.2%
FUND 237 SILVERBROOK L&L	629	758	129	20.5%	14,609	5.2%
FUND 238 REDEVELOPMENT AGY 20% M	1,453,943	873,174	(580,769)	-39.9%	2,122,404	41.1%
FUND 239 REDEVELOPMENT AGY 80% M	5,635,859	3,385,270	(2,250,589)	-39.9%	7,843,773	43.2%
FUND 240 PARK DEDICATION (QUIMBY)	165	1,851	1,686	1021.8%	-	-
FUND 243 GAS TAX 2106	255,994	247,011	(8,983)	-3.5%	309,343	79.9%
FUND 244 GAS TAX 2107	488,774	487,910	(864)	-0.2%	378,566	128.9%
FUND 245 GAS TAX 2107.5	587,542	960,332	372,790	63.4%	401,715	239.1%
FUND 246 PLANNING SERVICES	19,120	8,248	(10,872)	-56.9%	-	-
FUND 247 GAS TAX 2105	367,062	327,620	(39,442)	-10.7%	442,244	74.1%
FUND 248 TRANSPORTATION TAX(SB32	32,752	503,820	471,068	1438.3%	43,235	1165.3%
FUND 249 WILLOW CREEK EAST L&L A	59,654	59,253	(401)	-0.7%	78,281	75.7%
FUND 250 BLUE RAVINE OAKS L&L AD	36,298	37,121	823	2.3%	25,436	145.9%
FUND 251 STEEPLECHASE L&L AD	23,857	24,831	974	4.1%	22,642	109.7%
FUND 252 WILLOW CREEK SOUTH L&L	162,365	166,271	3,906	2.4%	119,620	139.0%
FUND 253 AMERICAN RV CANYON NO L	101,419	101,562	143	0.1%	-	-
FUND 254 HISTORICAL DISTRICT	3,297	3,649	352	10.7%	1,000	364.9%
FUND 257 CULTURAL EVENTS	75	65	(10)	-13.3%	9,000	0.7%
FUND 260 WILLOW SPRINGS L & L	14,050	14,154	104	0.7%	3,250	435.5%
FUND 262 WILLOW SPGS CFD 11 M. D	35,972	43,510	7,538	21.0%	139,783	31.1%
FUND 266 CFD #12 MAINT. DIST.	447,336	476,215	28,879	6.5%	288,426	165.1%
FUND 267 CFD #13 ARC MAINT. DIST	81,708	81,097	(611)	-0.7%	54,382	149.1%
FUND 270 ARC NO. L & L DIST #2	12,988	12,703	(285)	-2.2%	11,100	114.4%
FUND 271 THE RESIDENCES AT ARC,	20,708	19,096	(1,612)	-7.8%	16,337	116.9%
FUND 272 FIELDSTONE MEADOWS L&L	69	98	29	42.0%	-	-
FUND 273 SPHERE OF INFLUENCE	819,211	409,664	(409,547)	-50.0%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	23,249	30,700	7,451	32.0%	-	-
FUND 275 ARC L&L DIST #3	179,156	196,761	17,605	9.8%	164,128	119.9%
FUND 276 NEW MEASURE A	1,522,832	1,816,009	293,177	19.3%	1,334,402	136.1%
FUND 277 ENRGY EFF & CONSV BLK GRT	405,345	237,981	(167,364)	-41.3%	48	495793.8%
FUND 278 BLUE RAVINE OAKS L & L	-	27,782	27,782	-	-	-
FUND 279 RDA OBLIGATION RETIREMENT	-	2,068,139	2,068,139	-	-	-
FUND 302 CCF DEBT SERVICE	2,081	2,982	901	43.3%	-	-
FUND 305 1993 G O SCHOOL FAC D S	2,989,630	3,280,847	291,217	9.7%	3,319,418	98.8%
FUND 313 REDEVELOPMENT AGY DEBT	23,939,139	5,125,041	(18,814,098)	-78.6%	5,118,213	100.1%
FUND 320 FSAD REFUNDING	1,819	2,393	574	31.6%	806	296.9%
FUND 321 1982-1 NIMBUS AD D S	6,361	8,368	2,007	31.6%	2,818	296.9%
FUND 325 TRAFFIC SIGNAL COP REFI	55,994	66,056	10,062	18.0%	65,813	100.4%
FUND 337 RECREATION FACILITIES C	58,203	71,657	13,454	23.1%	67,651	105.9%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
Quarter Ended June 30, 2012

Fund # and Description	Revenues through		FY 2011 vs. 2012	Percent Change	Budget FY 2011/2012	Percent of 2012 Budget
	FY 2011 6/30/2011	FY 2012 6/30/2012				
FUND 338 CENTRAL FIRE STA COP'S	266,592	267,843	1,251	0.5%	269,060	99.5%
FUND 411 SUPPLEMENTAL PARK FEE	9,231	-	(9,231)	-100.0%	15,867	0.0%
FUND 412 PARK IMPROVEMENTS	482,514	266,029	(216,485)	-44.9%	1,182,328	22.5%
FUND 416 CFD #10 RUSSELL RANCH	612	591	(21)	-3.4%	99	597.0%
FUND 425 ZOO CAPITAL PROJECTS	31,592	9,228	(22,364)	-70.8%	42,000	22.0%
FUND 428 POLICE CAPITAL	127,820	60,061	(67,759)	-53.0%	247,542	24.3%
FUND 431 REDEVELOPMENT AGY CAP P	18,225,946	3,795,964	(14,429,982)	-79.2%	11,009,914	34.5%
FUND 438 PARKWAY II CFD #14	197	757	560	284.3%	-	-
FUND 441 FIRE CAPITAL	169,949	114,995	(54,954)	-32.3%	105,093	109.4%
FUND 445 GENERAL CAPITAL	654,137	128,480	(525,657)	-80.4%	205,095	62.6%
FUND 446 TRANSPORTATION IMPR	1,762,542	3,192,890	1,430,348	81.2%	7,286,797	43.8%
FUND 448 DRAINAGE CAPITAL IMPRV	152,807	72,703	(80,104)	-52.4%	174,217	41.7%
FUND 451 LIGHT RAIL TRANSPORTATION	81,528	59,055	(22,473)	-27.6%	112,076	52.7%
FUND 452 GENERAL PARK EQUIP CAP	11,943	7,206	(4,737)	-39.7%	10,266	70.2%
FUND 453 LIGHT RAIL	49,277	-	(49,277)	-100.0%	-	-
FUND 456 WATER IMPACT FEE(ORD912	121,651	268,276	146,625	120.5%	554,886	48.3%
FUND 458 LIBRARY DEVELOPMENT FUND	531	676	145	27.3%	274	246.7%
FUND 519 TRANSIT	3,275,570	3,507,728	232,158	7.1%	3,417,254	102.6%
FUND 520 WATER OPERATING	12,211,051	13,377,832	1,166,781	9.6%	12,545,488	106.6%
FUND 521 WATER CAPITAL	307,694	312,465	4,771	1.6%	18,921	1651.4%
FUND 522 WATER METERS	30,013	58,006	27,993	93.3%	27,034	214.6%
FUND 525 UTILITIES ADMINISTRATION	68,088	74,374	6,286	9.2%	99,141	75.0%
FUND 530 SEWER OPERATING	6,028,958	6,530,489	501,531	8.3%	5,564,176	117.4%
FUND 531 SEWER CAPITAL	99,226	44,068	(55,158)	-55.6%	2,070	2128.9%
FUND 536 FAC AUGMENTATION CRITIC	3,753	73,132	69,379	1848.6%	1,540	4748.8%
FUND 537 FAC AUGMENTATION GENERAL	4,770	6,249	1,479	31.0%	2,303	271.3%
FUND 540 SOLID WASTE OPERATING	10,441,776	10,946,631	504,855	4.8%	9,101,229	120.3%
FUND 541 SOLID WASTE CAPITAL	72,887	25,894	(46,993)	-64.5%	103,867	24.9%
FUND 543 LANDFILL CLOSURE	16,170	41,796	25,626	158.5%	100,000	41.8%
FUND 601 MAJOR CAPITAL & RENOVATION	569	736	167	29.3%	257	286.4%
FUND 602 EQUIPMENT FUND	9,043	11,764	2,721	30.1%	5,748	204.7%
FUND 605 FOLSOM PUBLIC FINANC AUTH	6,785,978	15,289,769	8,503,791	125.3%	13,404,784	114.1%
FUND 606 RISK MANAGEMENT	12,981,206	12,440,793	(540,413)	-4.2%	12,938,336	96.2%
FUND 751 POLICE SPECIAL REVENUE	52,548	142,775	90,227	171.7%	104,174	137.1%
FUND 753 ZOO SPECIAL REVENUE	42,696	22,664	(20,032)	-46.9%	42,341	53.5%
FUND 760 WETLAND/OPEN SPACE MAIN	2,548	3,328	780	30.6%	6,294	52.9%
FUND 766 POLICE IMPOUND	493	(182)	(675)	-136.9%	-	-

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
 Quarter Ended June 30, 2012

Fund # and Description	Expenditures through		FY 2011 vs. 2012	Percent Change	Budget FY 2011/2012	Percent of 2012 Budget
	FY 2011 6/30/2011	FY 2012 6/30/2012				
FUND 010 GENERAL FUND	\$ 61,487,906	\$ 58,771,255	\$ (2,716,651)	-4.4%	\$ 60,109,197	97.8%
FUND 015 COMPENSATED LEAVES	2,318,405	1,784,693	(533,712)	-23.0%	-	-
FUND 023 PUBLIC WORKS	4,763,549	5,108,941	345,392	7.3%	5,798,084	88.1%
FUND 025 FSLM HISTORY INTERPR	18,017	853	(17,164)	-95.3%	-	-
FUND 201 COMM DEV BLOCK GRANT	312,600	389,637	77,037	24.6%	400,000	97.4%
FUND 203 TRAFFIC CONGESTION R	-	183,422	183,422	-	-	-
FUND 204 LOS CERROS L&L AD	40,541	37,703	(2,838)	-7.0%	35,207	107.1%
FUND 205 BRIGGS RANCH L&L AD	85,239	63,346	(21,893)	-25.7%	55,241	114.7%
FUND 206 TRANSPORTATION SYSTE	27,303	38,419	11,116	40.7%	138,238	27.8%
FUND 207 NATOMA STATION L&L A	189,395	221,990	32,595	17.2%	179,590	123.6%
FUND 208 FOLSOM HGHTS L&L AD	23,459	15,036	(8,423)	-35.9%	20,142	74.6%
FUND 209 BROADSTONE UNIT 3 L	9,441	24,384	14,943	158.3%	8,100	301.0%
FUND 210 BROADSTONE L&L AD	368,969	384,039	15,070	4.1%	240,383	159.8%
FUND 212 HANNAFORD CROSS L &	20,471	23,181	2,710	13.2%	24,841	93.3%
FUND 213 LAKE NATOMA SHORES L	12,681	17,247	4,566	36.0%	20,640	83.6%
FUND 214 COBBLE HILLS/REFLECT	42,282	50,846	8,564	20.3%	42,829	118.7%
FUND 219 FOLSOM ARTS & CULT'L	1,318	2,149	831	63.1%	10,000	21.5%
FUND 221 HOUSING TRUST FUND	233,439	196,504	(36,935)	-15.8%	733,267	26.8%
FUND 223 HUMBUBG WILLOW CREEK	550,702	569,194	18,492	3.4%	1,517,548	37.5%
FUND 225 GENERAL PLAN AMENDME	140,259	80,258	(60,001)	-42.8%	405,736	19.8%
FUND 226 TREE PLANTING & REPL	344,245	279,768	(64,477)	-18.7%	487,554	57.4%
FUND 231 SIERRA ESTATES L & L	6,051	3,725	(2,326)	-38.4%	5,843	63.8%
FUND 232 LAKERIDGE ESTATES L	12,798	785	(12,013)	-93.9%	47,250	1.7%
FUND 233 LA COLLINA DEL LAGO	20,835	12,381	(8,454)	-40.6%	19,713	62.8%
FUND 234 COBBLE RIDGE L & L	11,082	6,406	(4,676)	-42.2%	11,809	54.2%
FUND 236 PRAIRIE OAKS RANCH L	190,871	241,447	50,576	26.5%	261,390	92.4%
FUND 237 SILVERBROOK L&L	5,966	4,855	(1,111)	-18.6%	14,609	33.2%
FUND 238 REDEVELOPMENT AGY 20	1,222,081	2,236,632	1,014,551	83.0%	2,122,404	105.4%
FUND 239 REDEVELOPMENT AGY 80	7,678,829	6,734,023	(944,806)	-12.3%	7,843,773	85.9%
FUND 240 PARK DEDICATION (QUI	165,420	-	(165,420)	-100.0%	-	-
FUND 243 GAS TAX 2106	200,781	154,757	(46,024)	-22.9%	309,343	50.0%
FUND 244 GAS TAX 2107	250,486	189,345	(61,141)	-24.4%	378,566	50.0%
FUND 245 GAS TAX 2107.5	7,504	200,866	193,362	2576.8%	401,715	50.0%
FUND 246 PLANNING SERVICES	23,296	130,379	107,083	459.7%	7,920	1646.2%
FUND 247 GAS TAX 2105	300,706	221,183	(79,523)	-26.4%	442,244	50.0%
FUND 248 TRANSPORTATION TAX(S	300,797	443,779	412,982	1341.0%	43,235	1026.4%
FUND 249 WILLOW CREEK EAST L&	61,745	95,532	33,787	54.7%	78,281	122.0%
FUND 250 BLUE RAVINE OAKS L&L	19,934	24,477	4,543	22.8%	25,436	96.2%
FUND 251 STEEPLECHASE L&L AD	21,185	9,965	(11,220)	-53.0%	22,642	44.0%
FUND 252 WILLOW CREEK SOUTH L	141,251	148,822	7,571	5.4%	119,620	124.4%
FUND 253 AMERICAN RV CANYON N	119,414	55,284	(64,130)	-53.7%	-	-
FUND 254 HISTORICAL DISTRICT	592	1,277	685	115.7%	1,000	127.7%
FUND 257 CULTURAL EVENTS	1,008	7,017	6,009	596.1%	9,000	78.0%
FUND 260 WILLOW SPRINGS L & L	8,246	8,436	190	2.3%	3,250	259.6%
FUND 262 WILLOW SPGS CFD 11 M	65,338	74,790	9,452	14.5%	139,783	53.5%
FUND 266 CFD #12 MAINT. DIST.	427,207	379,674	(47,533)	-11.1%	288,426	131.6%
FUND 267 CFD #13 ARC MAINT. D	65,217	66,751	1,534	2.4%	54,382	122.7%
FUND 270 ARC NO. L & L DIST #	6,170	5,635	(535)	-8.7%	11,100	50.8%
FUND 271 THE RESIDENCES AT AR	12,743	14,495	1,752	13.7%	16,337	88.7%
FUND 272 FIELDSTONE MEADOWS L	166	9,057	8,891	5356.0%	-	-
FUND 273 SPHERE OF INFLUENCE	938,542	228,335	(710,207)	-75.7%	-	-
FUND 275 ARC L & L DIST #3	96,111	103,478	7,367	7.7%	164,128	63.0%
FUND 276 NEW MEASURE A	1,049,107	793,126	(255,981)	-24.4%	1,334,402	59.4%
FUND 277 ENRGY EFF & CONSV BLK GRT	405,345	201,563	(203,782)	-50.3%	48	419922.9%
FUND 302 CCF DEBT SERVICE	670,778	-	(670,778)	-100.0%	-	-
FUND 305 1993 G O SCHOOL FAC	151,620	3,313,186	3,161,566	2085.2%	3,319,418	99.8%
FUND 313 REDEVELOPMENT AGY DEBT SERV	21,583,056	5,819,714	(15,763,342)	-73.0%	5,118,213	113.7%
FUND 320 FSAD REFUNDING	557	605	48	8.6%	806	75.1%
FUND 321 1982-1 NIMBUS AD D S	1,949	2,114	165	8.5%	2,818	75.0%
FUND 325 TRAFFIC SIGNAL COP R	19,060	135,141	116,081	609.0%	65,812	205.3%
FUND 337 RECREATION FACILITIE	62,646	67,091	4,445	7.1%	67,651	99.2%
FUND 338 CENTRAL FIRE STA COP	197,803	534,641	336,838	170.3%	269,060	198.7%
FUND 411 SUPPLEMENTAL PARK FE	60,123	11,900	(48,223)	-80.2%	15,867	75.0%
FUND 412 PARK IMPROVEMENTS	2,071,275	900,713	(1,170,562)	-56.5%	1,182,328	76.2%
FUND 416 CFD #10 RUSSELL RANC	239,743	159	(239,584)	-99.9%	99	160.6%

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
 Quarter Ended June 30, 2012

Fund # and Description	Expenditures through		FY 2011 vs. 2012	Percent Change	Budget FY 2011/2012	Percent of 2012 Budget
	FY 2011 6/30/2011	FY 2012 6/30/2012				
FUND 425 ZOO CAPITAL PROJECTS	62,092	40,745	(21,347)	-34.4%	42,000	97.0%
FUND 428 POLICE CAPITAL	247,141	246,984	(157)	-0.1%	247,542	99.8%
FUND 431 REDEVELOPMENT AGY CA	10,517,757	5,982,052	(4,535,705)	-43.1%	11,009,914	54.3%
FUND 438 PARKWAY II CFD #14	283,340	493,427	210,087	74.1%	-	-
FUND 441 FIRE CAPITAL	76,808	103,275	26,467	34.5%	105,093	98.3%
FUND 445 GENERAL CAPITAL	434,276	203,821	(230,455)	-53.1%	205,095	99.4%
FUND 446 TRANSPORTATION IMPR	1,616,561	3,522,499	1,905,938	117.9%	7,286,797	48.3%
FUND 448 DRAINAGE CAPITAL IMP	111,671	173,148	61,477	55.1%	174,217	99.4%
FUND 451 LIGHT RAIL TRANSPORT	36,046	44,722	8,676	24.1%	112,076	39.9%
FUND 452 GENERAL PARK EQUIP	30,161	125	(30,036)	-99.6%	10,266	1.2%
FUND 453 LIGHT RAIL	110,784	-	(110,784)	-100.0%	-	-
FUND 456 WATER IMPACT FEE(ORD	233,381	281,045	47,664	20.4%	554,886	50.6%
FUND 458 LIBRARY DEVELOPMENT	7,221	206	(7,015)	-97.1%	274	75.2%
FUND 519 TRANSIT	3,494,994	3,488,659	(6,335)	-0.2%	3,417,254	102.1%
FUND 520 WATER OPERATING	13,347,336	13,624,147	276,811	2.1%	12,545,488	108.6%
FUND 521 WATER CAPITAL	772,619	15,856	(756,763)	-97.9%	18,921	83.8%
FUND 522 WATER METERS	7,164	11,417	4,253	59.4%	27,034	42.2%
FUND 525 UTILITIES ADMINISTRATION	91,499	65,755	(25,744)	-28.1%	99,141	66.3%
FUND 530 SEWER OPERATING	6,404,576	4,827,685	(1,576,891)	-24.6%	5,564,176	86.8%
FUND 531 SEWER CAPITAL	355,048	149,207	(205,841)	-58.0%	2,070	7208.1%
FUND 536 FAC AUGMENTATION CRI	1,943	1,155	(788)	-40.6%	1,540	75.0%
FUND 537 FAC AUGMENTATION GEN	8,109	1,728	(6,381)	-78.7%	2,303	75.0%
FUND 540 SOLID WASTE OPERATIN	9,435,540	8,499,547	(935,993)	-9.9%	9,101,229	93.4%
FUND 541 SOLID WASTE CAPITAL	95,234	101,317	6,083	6.4%	103,867	97.5%
FUND 543 LANDFILL CLOSURE	18,390	47,358	28,968	157.5%	100,000	47.4%
FUND 601 MAJOR CAPITAL & RENOV	2,557	193	(2,364)	-92.5%	257	75.1%
FUND 602 EQUIPMENT FUND	104,243	68,381	(35,862)	-34.4%	5,748	1189.6%
FUND 605 FOLSOM PUBLIC FINANC	11,612,986	21,815,925	10,202,939	87.9%	13,404,784	162.7%
FUND 606 RISK MANAGEMENT	12,426,381	12,662,557	236,176	1.9%	12,938,336	97.9%
FUND 751 POLICE SPECIAL REVENUE	331,459	182,533	(148,926)	-44.9%	104,174	175.2%
FUND 753 ZOO SPECIAL REVENUE	49,718	12,399	(37,319)	-75.1%	42,341	29.3%
FUND 760 WETLAND/OPEN SPACE MAINT	829	2,603	1,774	214.0%	6,294	41.4%

APPENDIX C

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

**Revenue and Expense Statement
Quarter Ended June 30, 2012**

	FY 2011	FY 2012	FY 2011	FY 2012	FY12 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2011	FY 2012	As of	Forecast vs Budget		Actual vs Budget	
	6/30/2011	6/30/2012	ACTUAL	BUDGET	6/30/2012	\$	%	\$	%
REVENUES:									
Taxes:									
Property	\$ 18,305,517	\$ 17,566,184	\$ 18,305,517	\$ 20,150,600	\$ 17,832,962	\$ (2,317,638)	88%	\$ (2,584,416)	87%
Sales And Use	15,141,504	13,632,468	15,141,504	15,650,058	15,710,069	60,011	100%	(2,017,590)	87%
Transient Occupancy	1,152,717	919,626	1,152,717	1,200,000	1,229,626	29,626	102%	(280,374)	77%
Real Property Transfer	286,971	210,825	286,971	248,600	265,000	16,400	107%	(37,775)	85%
Franchise Fees	736,927	741,146	736,927	545,133	741,146	196,013	136%	196,013	136%
Other	349,975	237,235	349,975	240,000	320,235	80,235	133%	(2,765)	99%
Licenses And Permits	1,395,010	1,418,114	1,395,010	1,317,000	1,388,807	71,807	105%	101,114	108%
Intergovernmental	6,974,257	6,156,917	6,974,257	7,741,709	6,477,660	(1,264,049)	84%	(1,584,792)	80%
Charges For Current Services	9,537,769	9,286,613	9,537,769	9,376,317	9,767,392	391,075	104%	(89,704)	99%
Fines And Forfeitures	378,927	258,819	378,927	408,900	329,456	(79,444)	81%	(150,081)	63%
Interest	82,643	101,667	82,643	229,945	81,667	(148,278)	36%	(128,278)	44%
Miscellaneous	190,097	404,765	190,097	622,014	809,579	187,565	130%	(217,249)	65%
Operating Transfers In	10,440,856	7,300,013	10,440,856	9,448,638	9,520,939	72,301	101%	(2,148,625)	77%
TOTAL REVENUES	64,973,170	58,234,392	64,973,170	67,178,914	64,474,538	(2,704,376)	96%	(8,944,522)	87%
EXPENDITURES:									
Current Operating:									
General Government	\$ 8,121,443	\$ 7,683,367	\$ 8,121,443	\$ 8,285,778	\$ 7,839,411	\$ (446,367)	95%	\$ 602,411	93%
Public Safety	30,858,254	31,229,948	30,858,254	31,361,971	31,600,679	238,708	101%	132,023	100%
Public Ways and Facilities	6,381,932	6,065,264	6,381,932	6,892,724	6,132,329	(760,395)	89%	827,460	88%
Community Services	2,925,077	3,037,384	2,925,077	3,089,155	3,060,908	(28,247)	99%	51,771	98%
Culture and Recreation	10,790,438	10,528,641	10,790,438	11,149,787	10,719,145	(430,642)	96%	621,146	94%
Non-Departmental	6,629,282	5,247,773	6,629,282	6,119,577	5,330,973	(788,604)	87%	871,804	86%
Operating Transfers Out	1,627,386	88,695	1,627,386	-	88,695	88,695		(88,695)	
TOTAL EXPENDITURES	67,333,812	63,881,072	67,333,812	66,898,992	64,772,140	(2,126,852)	97%	3,017,920	95%
APPROPRIATION OF FUND BALANCE	(2,360,642)	(5,646,680)	(2,360,642)	279,922	(297,602)				
FUND BALANCE, JULY 1	7,267,484	4,906,841	7,267,484	4,906,841	4,906,841				
FUND BALANCE	4,906,842	(739,839)	4,906,842	5,186,763	4,609,239				
NONSPENDABLE FUND BALANCE	(375,393)	(361,521)	(375,393)	(361,521)	(361,521)				
RESTRICTED FUND BALANCE									
COMMITTED FUND BALANCE									
ASSIGNED FUND BALANCE	(538,234)	(555,487)	(538,234)	(555,487)	(434,487)				
UNRESTRICTED FUND BALANCE	\$ 3,993,215	\$ (1,656,847)	\$ 3,993,215	\$ 4,269,755	\$ 3,813,231				

APPENDIX D

City of Folsom, California

Expenditure Summary - General Fund Departments Quarter Ended June 30, 2012

	FY 2011	FY 2012	FY 2011	FY 2012	FY12 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2011	FY 2012	As of	Forecast vs Budget		Actual vs. Budget	
	6/30/2011	6/30/2012	ACTUAL	BUDGET	6/30/2012	\$	%	\$	%
EXPENDITURES:									
City Council	\$ 130,827	\$ 97,256	\$ 130,827	\$ 103,876	\$ 99,470	\$ (4,406)	96%	\$ (6,620)	94%
City Manager	1,173,380	920,828	1,173,380	1,110,676	928,018	(182,658)	84%	(189,848)	83%
City Clerk	384,905	368,353	384,905	372,417	372,393	(24)	100%	(4,064)	99%
Finance	3,193,114	3,177,523	3,193,114	3,291,211	3,217,102	(74,109)	98%	(113,688)	97%
City Attorney	773,071	701,152	773,071	785,069	704,815	(80,254)	90%	(83,917)	89%
Human Resources	727,105	617,584	727,105	707,978	620,607	(87,371)	88%	(90,394)	87%
Police	17,269,746	17,107,533	17,269,746	17,705,222	17,382,297	(322,925)	98%	(597,689)	97%
Fire	13,588,506	14,122,415	13,588,506	13,656,749	14,218,382	561,633	104%	465,666	103%
Community Development	2,925,077	3,037,384	2,925,077	3,089,155	3,060,908	(28,247)	99%	(51,771)	98%
Parks & Recreation	11,257,399	10,891,662	11,257,399	10,988,623	11,165,490	176,867	102%	(96,961)	99%
Library	1,542,150	1,403,452	1,542,150	1,322,254	1,416,463	94,209	107%	81,198	106%
Public Works	6,391,870	6,065,264	6,391,870	6,892,724	6,132,329	(760,395)	89%	(827,460)	88%
Other	19,344	853	19,344	-	853	853		853	
Trail Grants	-	33,345	-	753,461	33,345	(720,116)	4%	(720,116)	4%
Non Departmental	6,339,872	5,247,773	6,339,872	6,119,577	5,330,973	(788,604)	87%	(871,804)	86%
Operating Transfers Out	1,617,446	88,695	1,617,446	-	88,695	88,695		88,695	
TOTAL EXPENDITURES:	<u>\$ 67,333,812</u>	<u>\$ 63,881,072</u>	<u>\$ 67,333,812</u>	<u>\$ 66,898,992</u>	<u>\$ 64,772,140</u>	<u>\$ (2,126,852)</u>	97%	<u>\$ (3,017,920)</u>	95%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended June 30, 2012

	FY 2011	FY 2012	FY 2011	FY 2012	FY12 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2011	FY 2012	As of	Forecast vs Budget		Actual vs. Budget	
	6/30/2011	6/30/2012	ACTUAL	BUDGET	6/30/2012	\$	%	\$	%
SUMMARY									
TOTAL: TAX RELATED REVENUES	\$ 35,973,611	\$ 33,307,484	\$ 35,973,611	\$ 38,034,391	\$ 36,099,038	\$ (1,935,353)	95%	\$ (4,726,907)	88%
TOTAL: NON-TAX RELATED REVENUES	28,999,558	24,926,908	28,999,558	29,144,523	28,375,500	(769,023)	97%	(4,217,615)	86%
TOTAL: GENERAL FUND REVENUES	\$ 64,973,169	\$ 58,234,392	\$ 64,973,169	\$ 67,178,914	\$ 64,474,538	\$ (2,704,376)	96%	\$ (8,944,522)	87%
TAX RELATED REVENUES									
Property Tax	\$ 18,305,517	\$ 17,566,184	\$ 18,305,517	\$ 20,150,600	\$ 17,832,962	\$ (2,317,638)	88%	\$ (2,584,416)	87%
Sales & Use									
Point-of-Sale	11,109,658	9,323,374	11,109,658	11,623,922	11,359,138	(264,784)	98%	(2,300,548)	80%
In-Lieu	3,630,820	3,935,931	3,630,820	3,630,820	3,935,931	305,111	108%	305,111	108%
Prop 172	401,026	373,163	401,026	395,316	415,000	19,684	105%	(22,153)	94%
	15,141,504	13,632,468	15,141,504	15,650,058	15,710,069	60,011	100%	(2,017,590)	87%
Transient Occupancy Tax	1,152,717	919,626	1,152,717	1,200,000	1,229,626	29,626	102%	(280,374)	77%
Real Property Transfer	286,971	210,825	286,971	248,600	265,000	16,400	107%	(37,775)	85%
Franchise Fees	736,927	741,146	736,927	545,133	741,146	196,013	136%	196,013	136%
Other Taxes	349,975	237,235	349,975	240,000	320,235	80,235	133%	(2,765)	99%
TOTAL: TAX RELATED REVENUES	\$ 35,973,611	\$ 33,307,484	\$ 35,973,611	\$ 38,034,391	\$ 36,099,038	\$ (1,935,353)	95%	\$ (4,726,907)	88%
NON-TAX RELATED REVENUES									
Licenses & Permits									
Building Permits	\$ 809,643	\$ 743,450	\$ 809,643	\$ 720,000	\$ 743,450	\$ 23,450	103%	\$ 23,450	103%
Encroachment Permit	37,632	82,865	37,632	33,000	82,865	49,865	251%	49,865	251%
Planning Permits	18,606	13,283	18,606	14,000	13,283	(717)	95%	(717)	95%
Business Licenses	510,152	559,101	510,152	530,000	529,794	(206)	100%	29,101	105%
Other Permits	200	125	200	-	125	125		125	
Wide Load Permits	18,777	19,290	18,777	20,000	19,290	(710)	96%	(710)	96%
Subtotal: Licenses & Permits	\$ 1,395,010	\$ 1,418,114	\$ 1,395,010	\$ 1,317,000	\$ 1,388,807	\$ 71,807	105%	\$ 101,114	108%
Intergovernmental									
Vehicle License Fees	\$ 5,534,031	\$ 5,048,931	\$ 5,534,031	\$ 5,520,408	\$ 5,057,435	\$ (462,973)	92%	\$ (471,477)	91%
State Grants	348,985	251,933	348,985	1,092,500	428,017	(664,483)	39%	(840,567)	23%
Federal Grants	668,232	519,936	668,232	793,801	647,891	(145,910)	82%	(273,865)	65%
Homeowners Property Tax Relief	286,538	239,191	286,538	275,000	239,191	(35,809)	87%	(35,809)	87%
Vehicle Abatement	53,600	87,235	53,600	60,000	95,435	35,435		27,235	
Library Reimbursement	82,871	9,691	82,871	-	9,691	9,691		9,691	
Subtotal: Intergovernmental	\$ 6,974,257	\$ 6,156,917	\$ 6,974,257	\$ 7,741,709	\$ 6,477,660	\$ (1,264,049)	84%	\$ (1,584,792)	80%
Charges for Services									
Administrative Fees	\$ 760	\$ 626	\$ 760	\$ 500	\$ 626	\$ 126	125%	\$ 126	125%
Insurance Refund	-	-	-	-	-	-		-	
Recovery of Damages	3,769	1,340	3,769	5,000	1,340	(3,660)	27%	(3,660)	27%
Recovery of Labor and Benefits	271,533	305,281	271,533	225,000	305,281	80,281	136%	80,281	136%
Other Charges	329,157	130,084	329,157	95,000	130,084	35,084	137%	35,084	137%
	605,219	437,331	605,219	325,500	437,331	111,831	134%	111,831	134%
Police	171,825	162,299	171,825	159,800	162,299	2,499	102%	2,499	102%
Fire	64,324	72,009	64,324	64,000	72,009	8,009	113%	8,009	113%
Ambulance	1,958,964	1,960,198	1,958,964	1,900,000	2,060,198	160,198	108%	60,198	103%
OES Reimbursement	16,433	18,059	16,433	175,000	18,059	(156,941)	10%	(156,941)	10%
	2,039,721	2,050,266	2,039,721	2,139,000	2,150,266	11,266	101%	(88,734)	96%
Development-Building Fees	527,453	416,326	527,453	638,400	416,326	(222,074)	65%	(222,074)	65%
Development-Engineering Fees	307,453	180,898	307,453	232,100	180,898	(51,202)	78%	(51,202)	78%
Development-Planning Fees	273,104	224,981	273,104	201,790	224,981	23,191	111%	23,191	111%
Development-Misc Fees	100,152	78,968	100,152	95,400	101,228	5,828	106%	(16,432)	83%
	1,208,162	901,173	1,208,162	1,167,690	923,433	(244,257)	79%	(266,517)	77%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended June 30, 2012

	FY 2011	FY 2012	FY 2011	FY 2012	FY12 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2011	FY 2012	As of	Forecast vs Budget		Actual vs. Budget	
	6/30/2011	6/30/2012	ACTUAL	BUDGET	6/30/2012	\$	%	\$	%
Community Center	223,832	255,479	223,832	239,975	255,479	15,504	106%	15,504	106%
Recreation	950,046	1,020,505	950,046	871,570	1,020,505	148,935	117%	148,935	117%
Aquatics	777,912	853,759	777,912	805,077	853,759	48,682	106%	48,682	106%
Sports	1,494,133	1,650,931	1,494,133	1,406,100	1,650,931	244,831	117%	244,831	117%
Parks Lighting Fee	16,005	6,317	16,005	8,000	6,317	(1,683)	79%	(1,683)	79%
Youth Field User Fees	26,760	19,972	26,760	27,000	19,972	(7,028)	74%	(7,028)	74%
Zoo Admission Fees	566,303	792,309	566,303	682,000	792,309	110,309	116%	110,309	116%
	4,054,991	4,599,272	4,054,991	4,039,722	4,599,272	559,550	114%	559,550	114%
Public Works Fees	1,457,851	1,136,272	1,457,851	1,544,605	1,494,791	(49,814)	97%	(408,333)	74%
Compensated Absences	-	-	-	-	-	-	-	-	-
Subtotal: Charges for Services	\$ 9,537,769	\$ 9,286,613	\$ 9,537,769	\$ 9,376,317	\$ 9,767,392	\$ 391,075	104%	\$ (89,704)	99%
Fines & Forfeitures									
Parking	\$ 52,571	\$ 40,589	\$ 52,571	\$ 72,000	\$ 48,334	\$ (23,666)	67%	\$ (31,411)	56%
Code Enforcement	1,176	365	1,176	-	365	365		365	
Traffic	127,014	61,594	127,014	135,000	90,000	(45,000)	67%	(73,406)	46%
Court	161,512	115,514	161,512	140,000	150,000	10,000	107%	(24,486)	83%
Library	35,165	36,694	35,165	60,900	36,694	(24,206)	60%	(24,206)	60%
Other Fines	1,490	4,063	1,490	1,000	4,063	3,063	406%	3,063	406%
Subtotal: Fines & Forfeitures	\$ 378,928	\$ 258,819	\$ 378,928	\$ 408,900	\$ 329,456	\$ (79,444)	81%	\$ (150,081)	63%
Interest Earnings	82,641	101,667	82,641	229,945	81,667	(148,278)	36%	(128,278)	44%
Miscellaneous									
Rental Income	-	\$ 3,714	-	\$ 8,400	\$ 3,714	\$ (4,686)	44%	\$ (4,686)	44%
Cell Tower Rentals	138,362	339,613	138,362	330,000	339,613	9,613	103%	9,613	103%
Fixed Asset Disposition	31,119	42,676	31,119	25,000	42,676	17,676	171%	17,676	171%
Library	(3,041)	12,826	(3,041)	500	126,140	125,640	25228%	12,326	2565%
Sundry	23,657	5,936	23,657	258,114	297,436	39,322	115%	(252,178)	2%
Subtotal: Miscellaneous	\$ 190,097	\$ 404,765	\$ 190,097	\$ 622,014	\$ 809,579	\$ 187,565	130%	\$ (217,249)	65%
Operating Transfers In	10,440,856	7,300,013	10,440,856	9,448,638	\$ 9,520,939	-	101%	(2,148,625)	77%
TOTAL: NON-TAX RELATED REVENUES	\$ 28,999,558	\$ 24,926,908	\$ 28,999,558	\$ 29,144,523	\$ 28,375,500	\$ (841,324)	97%	\$ (4,217,615)	86%

APPENDIX F

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

Revenue and Expense Statement
Period Ended January 31, 2012

	FY 2011	FY 2012	FY 2011 ACTUAL	FY 2012 BUDGET	FY12 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2011	As of 1/31/2012			As of 1/31/2012	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
ASSETS									
Cash	\$ 1,454,261	\$ 1,600,987	\$ 1,454,261						
Restricted Cash	-	-	-						
Investments	774,149	774,149	774,149						
Intergovernmental/State	23,489	-	23,489						
Accounts receivable/accrued interest	4,501	3,228	4,501						
Interfund Receivable/Advances/Loans	9,187,482	8,510,459	9,187,482						
Inventory	-	-	-						
TOTAL ASSETS	11,443,882	10,888,823	11,443,882						
LIABILITIES									
Accounts Payable	66,829	2,967	66,829						
Wages Payable	5,118	-	5,118						
Accrued Compensated Absences	-	-	-						
Due to Other Funds	-	-	-						
Deferred Rev/Refundable Deposits	1,397,005	1,397,005	1,397,005						
TOTAL LIABILITIES	1,468,952	1,399,972	1,468,952						
FUND BALANCE									
Reserved for Advances/Budgeted Projects	-	-	-						
Reserved for Loans Receivable	9,187,482	2,261,875	9,187,482						
Reserved for encumbrances	8,660	8,660	8,660						
Unreserved (deficit)	778,788	7,218,316	778,788						
TOTAL LIABILITIES & FUND BALANCE	11,443,882	10,888,823	11,443,882						
REVENUES:									
Taxes	\$ 1,375,518	\$ 722,260	\$ 1,375,518	\$ 1,545,000	\$ 722,260	\$ (822,740)	47%	\$ (822,740)	47%
Intergovernmental	-	-	-	-	-	-		-	
Charges for Current Services	5,691	2,677	5,691	-	2,677	2,677		2,677	
Impact Fee Revenue	-	-	-	-	-	-		-	
Interest Revenue	76,593	42,580	76,593	25,000	42,580	17,580	170%	17,580	170%
Other Revenue	1,000	-	1,000	(179,881)	-	179,881	0%	179,881	0%
Operating Transfers In	-	-	-	732,285	-	(732,285)	0%	(732,285)	0%
TOTAL REVENUES	1,458,802	767,517	1,458,802	2,122,404	767,517	(1,354,887)	36%	(1,354,887)	36%
EXPENDITURES:									
Salary & Benefits	\$ 186,683	\$ 105,644	\$ 186,683	\$ 240,029	\$ 105,644	\$ (134,385)	44%	\$ 134,385	44%
Services & Supplies	9,702	5,459	9,702	6,500	5,459	(1,041)	84%	1,041	84%
Contracts	160,479	27,372	160,479	605,000	27,372	(577,628)	5%	577,628	5%
Insurance	1,943	3,106	1,943	3,512	3,106	(406)	88%	406	88%
Other Operating Expenses	-	-	-	4,100	-	(4,100)	0%	4,100	0%
Capital Outlay	-	-	-	70,000	-	(70,000)	0%	70,000	0%
Operating Transfers Out	122,823	1,166,462	122,823	1,193,263	1,166,462	(26,801)	98%	26,801	98%
TOTAL EXPENDITURES	481,630	1,308,043	481,630	2,122,404	1,308,043	814,361	62%	814,361	62%
APPROPRIATION OF FUND BALANCE	977,172	(540,526)	977,172	-	(540,526)				
FUND BALANCE, JULY 1	8,997,758	9,974,930	8,997,758	9,974,928	9,974,928				
FUND BALANCE	\$ 9,974,930	\$ 9,434,404	\$ 9,974,930	\$ 9,974,928	\$ 9,434,402				
NONSPENDABLE FUND BALANCE	(9,187,482)	-	(9,187,482)	(9,187,482)	-				
RESTRICTED FUND BALANCE	(8,660)	-	(8,660)	(8,660)	-				
COMMITTED FUND BALANCE									
ASSIGNED FUND BALANCE									
UNRESTRICTED FUND BALANCE (DEFICIT)	\$ 778,788	\$ 9,434,404	\$ 778,788	\$ 778,786	\$ 9,434,402				

APPENDIX G

City of Folsom, California

Redevelopment Agency Fund Central Folsom Redevelopment Project

Revenue and Expense Statement
 Period Ended January 31, 2012

	FY 2011	FY 2012	FY 2011	FY 2012	FY12 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2011	As of 1/31/2012	ACTUAL	BUDGET	As of 1/31/2012	Forecast vs Budget	%	Actual vs Budget	%
						\$	%	\$	%
REVENUES:									
Taxes	\$ 5,502,072	\$ 2,889,041	\$ 5,502,072	\$ 6,200,000	\$ 2,889,041	\$ (3,310,959)	47%	\$ (3,310,959)	47%
Intergovernmental	-	-	-	12,428	-	(12,428)	0%	(12,428)	0%
Charges for Current Services	25,330	27,997	25,330	50,000	27,997	(22,003)	56%	(22,003)	56%
Impact Fee Revenue	-	-	-	-	-	-	-	-	-
Interest Revenue	82,225	9,748	82,225	70,000	9,748	(60,252)	14%	(60,252)	14%
Other Revenue	49,175	-	49,175	1,511,345	-	(1,511,345)	0%	(1,511,345)	0%
Operating Transfers In	91,636	440,000	91,636	-	440,000	440,000	-	440,000	-
TOTAL REVENUES	5,750,438	3,366,786	5,750,438	7,843,773	3,366,786	(4,476,987)	43%	(4,476,987)	43%
EXPENDITURES:									
Salary & Benefits	\$ 497,042	\$ 154,683	\$ 497,042	\$ 369,308	\$ 154,683	\$ (214,625)	42%	\$ 214,625	42%
Services & Supplies	102,847	32,293	102,847	45,800	32,293	(13,507)	71%	13,507	71%
Contracts	3,281,827	140,407	3,281,827	2,287,355	140,407	(2,146,948)	6%	2,146,948	6%
Insurance	23,814	22,172	23,814	27,916	22,172	(5,744)	79%	5,744	79%
Other Operating Expenses	25,358	20,797	25,358	21,000	20,797	(203)	99%	203	99%
Capital Outlay	800,657	102,656	800,657	25,000	102,656	77,656	411%	(77,656)	411%
Operating Transfers Out	4,151,929	5,850,319	4,151,929	5,067,394	5,850,319	782,925	115%	(782,925)	115%
TOTAL EXPENDITURES	8,883,474	6,323,327	8,883,474	7,843,773	6,323,327	1,520,446	81%	1,520,446	81%
APPROPRIATION OF FUND BALANCE	(3,133,036)	(2,956,541)	(3,133,036)	-	(2,956,541)				
FUND BALANCE, JULY 1	6,591,720	3,458,684	6,591,720	3,458,686	3,458,686				
FUND BALANCE	\$ 3,458,684	\$ 502,143	\$ 3,458,684	\$ 3,458,686	\$ 502,145				
NONSPENDABLE FUND BALANCE	(2,197,250)	-	(2,197,250)	(2,052,074)	-				
RESTRICTED FUND BALANCE									
COMMITTED FUND BALANCE									
ASSIGNED FUND BALANCE	(754,195)	-	(754,195)	(507,267)	(507,267)				
UNRESTRICTED FUND BALANCE	\$ 507,239	\$ 502,143	\$ 507,239	\$ 899,345	\$ (5,122)				

APPENDIX H

City of Folsom, California Combined Water Funds* Revenue and Expense Statement Quarter Ended June 30, 2012

	FY 2011	FY 2012	FY 2011	FY 2012	FY 12 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2011	As of 6/30/2012	ACTUAL	BUDGET	As of 6/30/2012	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	11,702,629	13,307,921	11,702,629	12,403,000	12,618,750	215,750	102%	904,921	107%
TOTAL OPERATING REVENUES	11,702,629	13,307,921	11,702,629	12,403,000	12,618,750	215,750	102%	904,921	107%
OPERATING EXPENSES:									
Employee Services	3,884,136	3,613,122	3,884,136	4,048,693	3,705,603	343,090	92%	435,571	89%
Utilities	747,213	610,800	747,213	700,200	610,800	89,400	87%	89,400	87%
Supplies	722,365	710,417	722,365	702,000	710,417	(8,417)	101%	(8,417)	101%
Maintenance and Operation	345,642	339,374	345,642	905,312	339,374	565,938	37%	565,938	37%
Contractual Services	2,623,895	2,174,518	2,623,895	2,531,072	2,264,633	266,439	89%	356,554	86%
Depreciation	3,515,626	3,426,126	3,515,626	-	3,426,126	(3,426,126)		(3,426,126)	
Other Operating Expenses	379,273	493,471	379,273	432,710	493,471	(60,761)	114%	(60,761)	114%
TOTAL OPERATING EXPENSES	12,218,150	11,367,828	12,218,150	9,319,987	11,550,424	(2,230,437)	124%	(2,047,841)	122%
OPERATING INCOME	(515,521)	1,940,093	(515,521)	3,083,013	1,068,326	(2,662,927)	35%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	412,295	375,702	412,295	-	375,702	375,702		375,702	
Other	589,997	55,488	589,997	444,732	55,488	(389,244)	12%	(389,244)	12%
Investment Income	38,901	41,792	38,901	24,326	41,792	17,466	172%	17,466	172%
Intergovernmental	-	225,674	-	-	447,029	447,029		225,674	
Proceeds of Financing	17,953	-	17,953	-	-	-		-	
Debt Service Expense	(1,180,466)	(1,525,247)	(1,180,466)	(2,050,354)	(2,063,861)	(13,507)	101%	(525,107)	74%
Other Reimbursements	-	-	-	-	-	-		-	
Capital Outlay - Projects	(74,583)	(226,425)	(74,583)	(490,000)	(343,962)	146,038	70%	(263,575)	46%
TOTAL NONOPERATING REVENUE (EXPENSE)	(195,903)	(1,053,016)	(195,903)	(2,071,296)	(1,487,812)	583,484	72%	(559,084)	51%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(711,424)	887,077	(711,424)	1,011,717	(419,486)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	10,000	-	500,000	10,000	(490,000)	2%	(490,000)	2%
Transfers Out	(1,063,930)	(812,939)	(1,063,930)	(1,648,350)	(1,085,237)	93,484	66%	(835,411)	49%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,063,930)	(802,939)	(1,063,930)	(1,148,350)	(1,075,237)				
CHANGE IN NET ASSETS	(1,775,354)	84,138	(1,775,354)	(136,633)	(1,494,723)				
NET ASSETS, JULY 1	74,860,576	73,085,222	74,860,576	73,085,354	73,085,354				
NET ASSETS	73,085,222	73,169,360	73,085,222	72,948,721	71,590,631				
RESTRICTED NET ASSETS	(31,217)	(646,243)	(31,217)	(646,243)	(646,243)				
UNRESTRICTED NET ASSETS	\$ 73,054,005	\$ 72,523,117	\$ 73,054,005	\$ 72,302,478	\$ 70,944,388				

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

APPENDIX I

**City of Folsom, California
Combined Wastewater Funds*
Revenue and Expense Statement
Quarter Ended June 30, 2012**

	FY 2011	FY 2012	FY 2011	FY 2012	FY12 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2011	FY 2012	As of	Forecast vs Budget		Actual vs Budget	
	6/30/2011	6/30/2012	ACTUAL	BUDGET	6/30/2012	\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	5,452,731	6,394,573	5,452,731	5,893,000	5,904,357	11,357	100%	501,573	109%
Prison Services	56,000	67,200	56,000	67,200	67,200	-	100%	-	100%
TOTAL OPERATING REVENUES	5,508,731	6,461,773	5,508,731	5,960,200	5,971,557	11,357	100%	501,573	108%
OPERATING EXPENSES:									
Employee Services	1,957,411	2,019,217	1,957,411	2,121,186	2,035,429	(85,757)	96%	101,969	95%
Utilities	57,591	52,404	57,591	50,000	52,404	2,404	105%	(2,404)	105%
Supplies	254,817	270,973	254,817	302,000	270,973	(31,027)	90%	31,027	90%
Maintenance and Operation	140,359	99,640	140,359	172,000	99,640	(72,360)	58%	72,360	58%
Contractual Services	93,108	131,179	93,108	932,563	171,889	(760,674)	18%	801,384	14%
Depreciation	1,278,267	1,354,731	1,278,267	-	1,354,731	1,354,731		(1,354,731)	
Other Operating Expenses	137,259	159,560	137,259	166,425	159,560	(6,865)	96%	6,865	96%
TOTAL OPERATING EXPENSES	3,918,812	4,087,704	3,918,812	3,744,174	4,144,626	400,452	111%	(343,530)	109%
OPERATING INCOME (LOSS)	1,589,919	2,374,069	1,589,919	2,216,026	1,826,931	(389,095)	82%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	96,479	41,831	96,479	-	41,831	41,831		41,831	
Investment Income	20,274	69,861	20,274	30,000	69,861	39,861	233%	39,861	233%
Other	573,568	1,091	573,568	(423,954)	1,091	425,045	0%	425,045	0%
Debt Service	(8,176)	(82,595)	(8,176)	(82,595)	(82,595)	-	100%	-	100%
Capital Outlay - Projects	(72,400)	(337,999)	(72,400)	(1,050,000)	(337,999)	712,001	32%	(712,001)	32%
TOTAL NONOPERATING REVENUE (EXPENSE)	609,745	(307,811)	609,745	(1,526,549)	(307,811)	1,218,738	20%	(205,264)	20%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	2,199,664	2,066,258	2,199,664	689,477	1,519,120				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-		-	
Transfers Out	(658,403)	(468,596)	(658,403)	(689,477)	(656,025)	33,452	-5%	(220,881)	212%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(658,403)	(468,596)	(658,403)	(689,477)	(656,025)				
CHANGE IN NET ASSETS	1,541,261	1,597,662	1,541,261	-	863,095				
NET ASSETS, JULY 1	39,529,436	41,070,697	39,529,436	41,070,697	41,070,697				
NET ASSETS	41,070,697	42,668,359	41,070,697	41,070,697	41,933,792				
RESTRICTED NET ASSETS	-	(162,769)	-	(162,769)	(162,769)				
UNRESTRICTED NET ASSETS	\$ 41,070,697	\$ 42,505,590	\$ 41,070,697	\$ 40,907,928	\$ 41,771,023				

* Includes the following funds: Sewer Operating and Sewer Capital

APPENDIX J

**City of Folsom, California
Combined Solid Waste Funds*
Revenue and Expense Statement
Quarter Ended June 30, 2012**

	FY 2011	FY 2012	FY 2011	FY 2012	FY12 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2011	As of 6/30/2012	ACTUAL	BUDGET	As of 6/30/2012	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	9,667,134	10,800,379	9,667,134	9,978,000	10,026,442	48,442	100%	822,379	108%
TOTAL OPERATING REVENUES	9,667,134	10,800,379	9,667,134	9,978,000	10,026,442	48,442	100%	822,379	108%
OPERATING EXPENSES:									
Employee Services	4,008,892	4,045,111	4,008,892	4,102,307	4,144,548	42,241	101%	57,196	99%
Utilities	12,886	16,031	12,886	13,736	16,031	2,295	117%	(2,295)	117%
Supplies	767,204	939,720	767,204	735,214	939,720	204,506	128%	(204,506)	128%
Maintenance and Operation	596,805	491,902	596,805	477,165	491,902	14,737	103%	(14,737)	103%
Contractual Services	1,606,252	1,321,537	1,606,252	1,383,403	1,341,657	(41,746)	97%	61,866	96%
Depreciation	737,041	286,141	737,041	-	286,141	286,141		(286,141)	
Other Operating Expenses	277,537	327,856	277,537	279,358	327,856	48,498	117%	(48,498)	117%
TOTAL OPERATING EXPENSES	8,006,617	7,428,298	8,006,617	6,991,183	7,547,855	556,672	108%	(437,115)	106%
OPERATING INCOME (LOSS)	1,660,517	3,372,081	1,660,517	2,986,817	2,478,587				
NONOPERATING REVENUE (EXPENSE):									
Impact Fees	71,949	25,428	71,949	-	25,428	25,428		25,428	
Investment Income	17,523	39,610	17,523	16,000	39,610	23,610	248%	23,610	248%
Intergovernmental Revenues	75,356	42,697	75,356	61,500	42,697	(18,803)	69%	(18,803)	69%
Other	24,794	64,410	24,794	(1,928,307)	64,410	1,992,717	-3%	(1,992,717)	-3%
Debt Service-Expense	(27,396)	(157,434)	(27,396)	(157,435)	(157,434)	1	100%	(1)	100%
Capital Outlay	(70,739)	(997)	(70,739)	(1,677,903)	(997)	1,676,906	0%	(1,676,906)	0%
TOTAL NONOPERATING REVENUE (EXPENSE)	91,487	13,714	91,487	(3,686,145)	13,714	3,699,859	0%	(3,639,389)	0%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,752,004	3,385,795	1,752,004	(699,328)	2,492,301				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	3,033	-	3,033	-	-	-		-	
Transfers Out	(1,495,253)	(1,014,134)	(1,495,253)	(1,456,478)	(1,437,063)	19,415	-1%	(442,344)	229%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,492,220)	(1,014,134)	(1,492,220)	(1,456,478)	(1,437,063)				
CHANGE IN NET ASSETS	259,784	2,371,661	259,784	(2,155,806)	1,055,238				
NET ASSETS, JULY 1	1,678,469	1,938,253	1,678,469	1,938,253	1,938,253				
NET ASSETS	1,938,253	4,309,914	1,938,253	(217,553)	2,993,491				
RESTRICTED NET ASSETS	-	(1,743,746)	-	(1,743,746)	(1,743,746)				
UNRESTRICTED NET ASSETS	\$ 1,938,253	\$ 2,566,168	\$ 1,938,253	\$ (1,961,299)	\$ 1,249,745				

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

APPENDIX K

City of Folsom, California Utilities Administration Revenue and Expense Statement Quarter Ended June 30, 2012

	FY 2011	FY 2012	FY 2011 ACTUAL	FY 2012 BUDGET	FY12 Forecast	VARIANCE		VARIANCE	
	As of	As of			As of	Forecast vs Budget		Actual vs Budget	
	6/30/2011	6/30/2012			6/30/2012	\$	%	\$	%
REVENUES:									
Impact Fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interest	-	18	-	-	18	18		18	
Other	39	-	39	-	-	-		-	
Transfers In	147,914	74,356	147,914	99,141	77,222	(21,919)	78%	(24,785)	75%
TOTAL REVENUES	147,953	74,374	147,953	99,141	77,240	(21,901)	78%	(24,767)	75%
EXPENDITURES:									
Employee Services	53,176	31,013	53,176	-	31,013	31,013		(31,013)	
Supplies	28,939	10,709	28,939	25,500	10,709	(14,791)	42%	14,791	42%
Maintenance and Operation	1,578	484	1,578	2,200	484	(1,716)	22%	1,716	22%
Contracts	7,664	-	7,664	50,000	-	(50,000)	0%	50,000	0%
Other Operating Expenses	13,738	23,549	13,738	21,441	23,549	2,108	110%	(2,108)	110%
Transfers Out	-	-	-	-	-	-		-	
TOTAL EXPENDITURES	105,095	65,755	105,095	99,141	65,755	(33,386)	66%	33,386	66%
CHANGE IN NET ASSETS	42,858	8,619	42,858	-	11,485				
NET ASSETS, JULY 1	(52,839)	(9,981)	(52,839)	(9,981)	(9,981)				
NET ASSETS	(9,981)	(1,362)	(9,981)	(9,981)	1,504				
RESTRICTED FUND BALANCE	-	(1,504)	-	(1,504)	(1,504)				
UNRESTRICTED FUND BALANCE (DEFICIT)	\$ (9,981)	\$ (2,866)	\$ (9,981)	\$ (11,485)	\$ -				

APPENDIX L

**City of Folsom, California
Landfill Closure**

Revenue and Expense Statement
Quarter Ended June 30, 2012

	FY 2011	FY 2012	FY 2011	FY 2012	FY12 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2011	FY 2012	As of	Forecast vs Budget		Actual vs Budget	
	6/30/2011	6/30/2012	ACTUAL	BUDGET	6/30/2012	\$	%	\$	%
REVENUES:									
Charges for Services	-	-	-	-	-	-		-	
Impact Fees	-	-	-	-	-	-		-	
Other	-	-	-	-	-	-		-	
Transfers In	28,082	41,796	28,082	100,000	86,747	(13,253)		(58,204)	42%
Interest	(373)	-	(373)	-	-	-		-	
TOTAL REVENUES	27,709	41,796	27,709	100,000	86,747	(13,253)	87%	(58,204)	42%
EXPENDITURES:									
Contracts	21,598	47,358	21,598	100,000	47,358	(52,642)	47%	52,642	47%
TOTAL EXPENDITURES	21,598	47,358	21,598	100,000	47,358	(52,642)	47%	52,642	47%
CHANGE IN NET ASSETS	6,111	(5,562)	6,111	-	39,389				
NET ASSETS, JULY 1	(9,319)	(3,208)	(9,319)	(3,208)	(3,208)				
NET ASSETS	(3,208)	(8,770)	(3,208)	(3,208)	36,181				
RESTRICTED FUND BALANCE	-	(36,181)	-	(36,181)	(36,181)				
UNRESTRICTED FUND BALANCE (DEFICIT)	\$ (3,208)	\$ (44,951)	\$ (3,208)	\$ (39,389)	\$ -				

APPENDIX M

City of Folsom, California Transit Fund Revenue and Expense Statement Quarter Ended June 30, 2012

	FY 2011	FY 2012	FY 2011 ACTUAL	FY 2012 BUDGET	FY12 Forecast As of 6/30/2012	VARIANCE		VARIANCE	
	As of 6/30/2011	As of 6/30/2012				Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	696,887	641,668	696,887	618,381	641,668	23,287	104%	23,287	104%
Other	83,732	61,250	83,732	22,367	61,250	38,883	274%	38,883	274%
TOTAL OPERATING REVENUES	780,619	702,918	780,619	640,748	702,918	62,170	110%	62,170	110%
OPERATING EXPENSES:									
Employee Services	1,113,542	917,888	1,113,542	1,066,901	985,683	(81,218)	92%	149,013	86%
Utilities	10,357	7,822	10,357	2,650	7,822	5,172	295%	(5,172)	295%
Supplies	162,306	151,622	162,306	161,880	155,006	(6,874)	96%	10,258	94%
Maintenance and Operation	75,858	56,177	75,858	69,000	56,177	(12,823)	81%	12,823	81%
Contracts	1,513,698	1,674,914	1,513,698	1,662,833	1,721,404	58,571	104%	(12,081)	101%
Depreciation	321,698	319,644	321,698	-	319,644	319,644	-	(319,644)	-
Other Operating Expenses	127,908	135,976	127,908	140,497	135,976	(4,521)	97%	4,521	97%
TOTAL OPERATING EXPENSES	3,325,367	3,264,043	3,325,367	3,103,761	3,381,712	277,951	109%	(160,282)	105%
OPERATING INCOME (LOSS)	(2,544,748)	(2,561,125)	(2,544,748)	(2,463,013)	(2,678,794)				
NONOPERATING REVENUE (EXPENSES):									
Interest	10,154	6,398	10,154	-	6,398	6,398	-	6,398	-
Intergovernmental	2,454,246	2,798,413	2,454,246	2,776,506	2,798,413	21,907	101%	21,907	101%
Misc Rev	-	-	-	-	-	-	-	-	-
Capital Outlay	(22,594)	-	(22,594)	-	-	-	-	-	-
TOTAL NONOPERATING REVENUE	2,441,806	2,804,811	2,441,806	2,776,506	2,804,811		101%		101%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(102,942)	243,686	(102,942)	313,493	126,017				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	34,523	-	34,523	-	-	-	-	-	-
Transfers Out	(369,312)	(224,618)	(369,312)	(314,373)	(299,491)	(14,882)	95%	(89,755)	71%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(334,789)	(224,618)	(334,789)	(314,373)	(299,491)				
CHANGE IN NET ASSETS	(437,731)	19,068	(437,731)	(880)	(173,474)				
NET ASSETS, JULY 1	1,653,332	1,215,601	1,653,332	1,215,601	1,215,601				
NET ASSETS	1,215,601	1,234,669	1,215,601	1,214,721	1,042,127				
RESTRICTED NET ASSETS	35,787	32,339	35,787	32,339	32,339				
UNRESTRICTED NET ASSETS	\$ 1,251,388	\$ 1,267,008	\$ 1,251,388	\$ 1,247,060	\$ 1,074,466				

APPENDIX N

City of Folsom, California Risk Management Quarter Ended June 30, 2012

	Active Employees							Total
	General Fund	Redevelopment Agency	Water	Waste Water	Solid Waste	Transit	Retirees	
OPERATING REVENUES:								
Charges for services	\$ 6,943,626	\$ 77,889	\$ 673,727	\$ 372,871	\$ 814,370	\$ 250,786	\$ 2,550,872	\$ 11,684,141
Fines	-	-	-	-	-	-	112	112
Interest revenue	18,824	271	1,811	980	1,968	739	5,385	29,977
Reimbursements	505,475	7,268	48,636	26,319	52,852	19,833	253,889	914,273
Total operating revenues	\$ 7,467,925	\$ 85,428	\$ 724,175	\$ 400,170	\$ 869,190	\$ 271,358	\$ 2,810,258	\$ 12,628,503
OPERATING EXPENSES:								
Active Employees:								
Wages	\$ 98,252	\$ 1,413	\$ 9,454	\$ 5,116	\$ 10,273	\$ 3,855	\$ 28,109	\$ 156,472
FICA	7,403	106	712	385	774	290	2,118	11,789
PERS	20,632	297	1,985	1,074	2,157	810	5,903	32,857
Workers' Compensation Liability	1,307,174	6,500	104,428	57,895	174,376	42,970	-	1,693,343
Health Insurance	749,281	11,227	39,713	22,166	52,420	24,061	-	898,868
Vision	5,099,873	37,866	404,171	244,925	537,027	98,152	-	6,422,014
Dental	78,168	580	6,195	3,754	8,231	1,504	-	98,433
Employee Assistance Program	564,598	4,192	44,745	27,115	59,453	10,866	-	710,970
Health Retirement Account	8,819	83	668	398	962	301	-	11,231
Contracts	41,113	138	3,125	600	2,200	2,275	-	49,451
	102,466	1,473	9,859	5,335	10,714	4,020	29,315	163,182
Retirees:								
Retiree Health	-	-	-	-	-	-	2,368,921	2,368,921
Retiree Vision	-	-	-	-	-	-	36,093	36,093
Retiree Dental	-	-	-	-	-	-	244,495	244,495
Total operating expenses	\$ 8,077,778	\$ 63,875	\$ 625,055	\$ 368,764	\$ 858,587	\$ 189,105	\$ 2,714,953	\$ 12,898,118
CHANGE IN NET ASSETS	(609,853)	21,552	99,119	31,406	10,603	82,253	95,305	(269,615)
NET ASSETS, BEGINNING OF YEAR	3,452,200	17,642	173,115	115,492	283,879	28,966	675,781	4,747,075
RESTRICTED FOR INSURANCE DEPOSIT UNRESTRICTED	1,334,922	19,194	128,445	69,508	139,579	52,377	381,912	2,125,937
	1,507,425	20,001	143,789	77,390	154,903	58,841	389,174	2,351,523
NET ASSETS, END OF YEAR	\$ 2,842,347	\$ 39,194	\$ 272,234	\$ 146,898	\$ 294,482	\$ 111,219	\$ 771,086	\$ 4,477,460

APPENDIX O

City of Folsom, California Compensated Leave Quarter Ended June 30, 2012

	FY 2011	FY 2012	FY 2011 ACTUAL	FY 2012 BUDGET	FY 12 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2011	As of 6/30/2012			As of 6/30/2012	Forecast vs Budget	Acutal vs BUDGET	\$	%
REVENUES:									
Reimbursements	1,199,997	981,436	1,199,997	204,298	1,169,148	964,850	572%	777,138	480%
Interest	-	-	-	-	-	-		-	
Operating Transfers In	-	-	-	-	-	-		-	
TOTAL REVENUES	1,199,997	981,436	1,199,997	204,298	1,169,148	964,850	572%	777,138	480%
EXPENDITURES:									
Annual Leave Wages	2,205,289	1,681,826	2,205,289	-	1,681,826	(1,681,826)		(1,681,826)	
Annual Leave Benefits	113,116	102,867	113,116	-	102,867	(102,867)		(102,867)	
Operating Transfers Out	-	-	-	-	-	-		-	
Services & Supplies	-	-	-	-	-	-		-	
TOTAL EXPENDITURES	2,318,405	1,784,693	2,318,405	-	1,784,693	(1,784,693)		(1,784,693)	
APPROPRIATION OF FUND BALANCE	(1,118,408)	(803,257)	(1,118,408)	204,298	(615,545)				
FUND BALANCE, JULY 1	(1,250,619)	(2,369,027)	(1,250,619)	(2,369,027)	(2,369,027)				
FUND BALANCE	(2,369,027)	(3,172,284)	(2,369,027)	(2,164,729)	(2,984,572)				
RESTRICTED FUND BALANCE	-	-	-	-	-				
UNRESTRICTED FUND BALANCE	\$ (2,369,027)	\$ (3,172,284)	\$ (2,369,027)	\$ (2,164,729)	\$ (2,984,572)				

APPENDIX P

City of Folsom Outstanding Debt Quarter Ended June 30, 2012

Entity	Type	Issue Date	Purpose	Original Issue Amount	Amount Outstanding	Final Maturity Date (mo/year)
Governmental	General Obligation	Feb-03	Series A & B Refunded	12,895,000	4,360,000	Aug-14
Governmental	General Obligation	Sep-09	Series C & D Refunded	10,195,000	7,760,000	Aug-17
Governmental	Certificate of Participation	Jul-97	City Parks & Traffic Signals	795,000	440,000	Oct-20
Governmental	Certificate of Participation	Sep-99	Recreation Facility	825,000	750,000	Jun-29
Governmental	Revenue Bond	Jul-08	Prairie Oaks Ranch A/D	11,955,000	9,540,000	Sep-19
Governmental	Revenue Bond	Mar-98	Hannaford Cross A/D	2,860,000	1,470,000	Sep-20
Governmental	Revenue Bond	Apr-99	Legends, Cobble Hills, Ridgeview & Cresleigh A/D	4,830,000	3,195,000	Sep-20
Governmental	Revenue Bond	Mar-12	Ref 02 FPFA Debt & 01 COPs	10,538,467	10,314,467	Oct-17
Governmental	Revenue Bond	Apr-12	Refund 1998 FPFA Debt	4,164,002	4,164,002	Oct-18
Governmental	Revenue Bond	Jun-04	Finance CFD Debt	22,485,000	15,095,000	Sep-21
Governmental	Revenue Bond	Jul-07	Finance CFD Debt	70,425,000	65,185,000	Sep-24
Governmental	Revenue Bond	Jul-10	Finance CFD Debt	23,180,000	20,580,000	Sep-24
Governmental	Revenue Bond	Jul-11	Finance CFD Debt	10,855,000	10,855,000	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	16,700,000	Aug-36
Governmental	Tax Allocation Bond	Mar-11	RDA Projects	10,115,000	9,865,000	Sep-35
Governmental	Tax Allocation Bond (Housing)	Mar-11	RDA Projects	11,265,000	<u>11,010,000</u>	Aug-35
Total Outstanding Governmental Debt					<u>\$ 218,418,469</u>	
Water	Revenue Bond	Feb-05	Water treatment plant	14,285,000	12,165,000	Dec-34
Water	Revenue Bond	Dec-09	Refund 1998 Water Bonds	15,825,000	<u>14,505,000</u>	Dec-28
Total Outstanding Business Type Activity Debt					<u>\$ 26,670,000</u>	

APPENDIX Q

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis Fiscal year 2011-2012, Quarter ended June 30, 2012

Category	Project Description	Budget	Project Budget	Total	% of
		FY 11-12	Per HTE	Expended	Budget Expended
Culture and Recreation	Nisenan Park	84,171	84,171	43,202	51.33%
Culture and Recreation	Empire Ranch Site #52	56,000	56,000	-	0.00%
Culture and Recreation	Park Renovation	50,000	50,000	-	0.00%
Culture and Recreation	Parkway Site #44	45,000	45,000	2,425	5.39%
Culture and Recreation	Dan Russel Rodeo Arena	200,000	225,000	14,618	7.31%
Culture and Recreation	Sports & Teen Center	529,350	529,350	10,721	2.03%
Culture and Recreation	Senior & Arts Center	48,719	48,719	11,943	24.51%
Culture and Recreation	Zoo ADA Improvements	200,000	200,000	3,939	1.97%
		1,213,240	1,238,240	86,848	7.16%
Drainage	Localized Drainage Improvements	100,000	100,000	25,449	25.45%
		100,000	100,000	25,449	25.45%
General Services	Fire Apparatus	360,000	360,000	-	0.00%
General Services	Emergency Operations Center	414,419	414,419	20,605	4.97%
General Services	Police Vehicle Replacements	325,000	325,000	-	0.00%
General Services	Police Motorcycle Replacements	25,000	25,000	-	0.00%
General Services	Historic Folsom Station L&L	500,000	500,000	-	0.00%
General Services	Railroad Block Public Plaza (Historic Folsom Station)	500,000	7,301,449	6,329,952	1265.99%
General Services	Sutter Street Facade	120,000	120,000	104,372	86.98%
General Services	Corp Yard Redevelopment Visioning	100,000	100,000	-	0.00%
General Services	Wye Property	70,000	70,000	-	0.00%
		2,414,419	9,215,868	6,454,929	267.35%
Open Space and Greenbelts	Bike Lockers Light Rail Station	112,968	112,968	59,608	52.77%
Open Space and Greenbelts	Folsom Lake Trail Phase I	915,234	915,234	512,414	55.99%
Open Space and Greenbelts	Johnny Cash Trail	345,000	345,000	625	0.18%
Open Space and Greenbelts	HBWC Dos Coyotes	502,321	502,321	84,585	16.84%
Open Space and Greenbelts	Levy Park Trail	34,699	34,699	3,447	9.93%
Open Space and Greenbelts	Lake Natoma Trail - Phase II	100,000	-	52,344	52.34%
Open Space and Greenbelts	Lake Natoma Water Front Trail	1,025,800	843,833	113,919	11.11%
		3,036,022	2,754,055	826,942	27.24%
Wastewater	Annual Sewer Improvements	580,000	580,000	26,967	4.65%
Wastewater	Manhole Modifications	150,000	150,000	-	0.00%
Wastewater	Misc Infiltration/Inflow Improvements	120,000	120,000	-	0.00%
Wastewater	Sewer System Shed Improvements	200,000	-	949	0.47%
		1,050,000	850,000	27,916	2.66%
Streets	Blue Ravine / Folsom Boulevard Improvements	1,344,681	1,344,681	-	0.00%
Streets	City Wide ADA Compliance	113,195	113,195	-	0.00%
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	566,007	566,007	2,319	0.41%
Streets	Street Striping	100,000	190,000	194	0.19%
Streets	Streetlight/Traffic Pole Improvements	40,000	40,000	16,778	41.95%
Streets	Traffic Safety Projects	100,000	100,000	85,028	85.03%
Streets	Traffic Signal & Intersection Imp	300,000	300,000	150,969	50.32%
Streets	Traffic Signal Systems Upgrades	200,000	271,775	100,396	50.20%
		2,960,883	3,122,658	355,684	12.01%
Transportation	Light Rail Project / Reimbursement	50,000	50,000	-	0.00%
Transportation	Median Island Improvements	700,000	700,000	-	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	17	0.00%
Transportation	Rainbow Bridge	30,000	30,000	-	0.00%
Transportation	Transportation Fee Improvements	400,000	411,000	410,340	102.59%
		3,030,000	3,041,000	410,357	13.54%
Water	Pipeline Master Plan	50,000	50,000	21,800	43.60%
Water	Water Service Replacement	200,000	320,000	226,425	113.21%
Water	Water Supply Management	200,000	216,633	401,718	200.86%
Water	Water System Flow	50,000	50,000	-	0.00%
		500,000	636,633	649,943	129.99%
		\$ 14,304,564	20,958,454	8,838,068	61.78%