



CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City of Folsom Quarterly Financial Report

Fiscal Year 2014-15 Fourth Quarter

August 25, 2015

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

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CITY OF FOLSOM
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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.

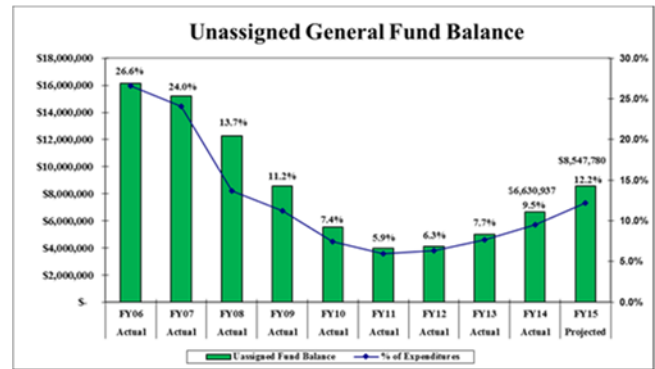
This Quarterly Financial Report is an analysis of the unaudited financial status of the City's major funds through the fourth quarter of Fiscal Year (FY) 2014-15, covering the period from July 2014 through June 2015. The report provides an analysis of each fund's revenues, expenditures and fund balance as compared to the FY 2014-15 Budget. Please refer to the Appendices for detailed schedules of the City's key funds for the period ending June 30, 2015. The document also includes an analysis of the revenue and expenditure activity for the City's:

- General Fund
- Special Revenue Fund – Housing Fund, L&L Districts
- Enterprise Funds – Water, Wastewater, Solid Waste, and Transit
- Risk Management, Compensated Leaves, Outstanding Debt, Capital Improvement Plan and Encumbrances

EXECUTIVE SUMMARY

Projected year-end General Fund revenues are \$72.60 million and projected expenditures are \$70.25 million. This results in an increase to fund balance of \$2.34 million and a current projected year-end unassigned fund balance of \$8.55 million or 12.2% of expenditures.

Below is a chart of the fund balance over the last ten years which illustrates the decline from FY 2007 through FY 2011 and the upward movement since FY 2012. Fiscal Year 2016 is projected to continue this upward movement.



ECONOMIC UPDATE

Employment levels in California have continued to increase through the fourth quarter. California Economic Development Department has the June 2015 unemployment rate for the State and County at 6.2% and 5.8% respectively. Folsom's unemployment rate was 3.8%. A comparison to one year ago had the State and County at 7.3% and 7.1% respectively and Folsom at 3.1%. The increase in the unemployment rate for Folsom is due to a change in reporting by California Economic Development Department. Number of people employed in Folsom changed from 26,800 in June 2014 to 34,100 in June 2015.

A comparison of home sales through the fourth quarter of FY 2015 to FY 2014 shows the number of sales were flat while the median sales price increased by 6.72%. The median sales price increase is slowing as has been predicted.

Building permit data for the fiscal year ended with total number of permits issued at 4,209 which was an increase of 13.15% compared to the prior year. The average value per permit, decreased when compared to the prior year with a value per permit of \$40,156 in FY 2015 and \$44,284 in FY 2014. The number of single family home permits fell from 332 in FY 2014 to 325 in FY 2015. Without the rush of permits that occurred in June this number would have been lower by approximately 50 permits. The flat residential numbers were helped by the issuance of a building permit for a 134 unit multi-family project.

GENERAL FUND REVENUE (Appendices C & E)

The General Fund is the main operating fund of the City. For financial reporting, the following funds are presented on a combined basis: General Fund, Cash



Basis, Folsom History Interpretive Center, and Trail Grants.

Revenues are projected at \$72.60 million for FY 2015. This is an increase \$1.51 million over the FY 2014 revenue amount and \$3.59 million more than the FY 2015 budget amount.

The table below shows a comparison of budgeted and forecasted revenues for FY 2015. A brief discussion of significant General Fund revenue sources follows.

General Fund Revenues by Source

	Budget	Forecast	%
Property Tax	\$18,413,810	\$20,146,168	109.4%
Sales and Use Tax	19,798,036	19,558,673	98.8%
Trans Occup Tax	1,310,214	1,550,000	118.3%
Real Prop Transfer	385,000	461,770	119.9%
Franchise Fees	710,000	744,032	104.8%
Other Taxes	655,107	700,000	106.9%
Lic And Permits	1,919,954	2,144,302	111.7%
Intergovt Revenue	5,956,731	6,553,001	110.0%
Charges For Serv	11,244,529	13,133,328	116.8%
Fines & Forfeitures	314,000	250,503	79.8%
Interest Rev	110,000	142,646	129.7%
Miscellaneous	535,361	610,663	114.1%
Transfers In	7,655,259	6,601,337	86.2%
Total	\$ 69,008,001	\$ 72,596,423	105.2%

- Property tax revenues are currently projected for FY 2015 at \$20.15 million which is \$1.73 million higher than the budgeted amount. This projection is \$1.10 million (5.8%) higher than the amount of property tax received in FY 2014 (\$19.04 million). This is mainly due to the adjustment of Prop 8 properties.
- Sales and Use Tax collections are currently projected for FY 2015 at \$19.56 million compared to \$19.44 million in the previous fiscal year. This is \$240,000 less than the budgeted amount for FY 2015 and an increase of \$117,000 (0.6%) from the FY 2014 amount.
- Transient Occupancy Tax (TOT) revenue year-end estimate is \$1.55 million, which is \$240,000 higher than the budgeted amount, and an increase of \$75,000 when compared to the FY 2014 amount.
- Business Licenses and Building Permits current year-end estimate is \$2.00 million which is

\$154,000 more than the FY 2015 budgeted amount. This is mainly due to an increase in Building Permit fees.

- Intergovernmental revenues consist mainly of vehicle license in-lieu fees (VLF), which are \$5.60 million, or \$366,000 more than the budgeted amount. The projected year-end estimate for all intergovernmental revenues is \$6.55 million or \$596,000 higher than the budgeted amount. Compared to the prior year, this is a decrease of approximately \$168,000 or 2.5%. The decrease from the prior year results mainly from the conclusion of the COPS Hiring Recovery Program, which funded three police officer positions.
- Charges for services current year-end is \$13.13 million which is \$1.89 million higher than the budgeted amount, and compared to FY 2014 the projected amount is \$1.06 million or 8.8% more than the prior year amount of \$12.07 million. The current quarter increase is seen in an increase in OES reimbursements in the Fire Department (\$487,000) and Development fees (\$567,000).
- Miscellaneous revenues are projected at \$610,663 compared to \$590,361 in the prior year. The current year-end estimate is \$75,000 more than the budgeted amount.
- Transfers In are budgeted at \$7.66 million and are forecasted at year end to be \$6.60 million. The prior year transfers in were \$7.39 million.

GENERAL FUND EXPENDITURES

Expenditures are currently projected at \$70.25 million for FY 2015. Compared to the prior year and excluding non-departmental and transfers out, expenditures increased approximately \$1.27 million or 2.1%. The increase in expenditures is mainly in benefits, insurance costs and capital outlay.

Four departments are currently projected to end the fiscal year over the budgeted amounts. Below is a breakdown of the departments projected to exceed their approved budgeted amounts.

- City Clerk – Projected to end the fiscal year \$7,900 (102%) over the budgeted amount, which is



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mainly seen in salary and benefit costs and software upgrades to the City’s Agenda Management Operating System.

➤ Fire – Projected to end the fiscal year \$393,000 (103%) over the budgeted amount, which is mainly seen in overtime costs, which are partially offset by \$776,000 in reimbursements for OES costs, and increased investments in capital outlays.

➤ Parks & Recreation – Projected to end the fiscal year \$144,000 (101%) over the budgeted amount, which is seen in increased supplies and equipment costs for the Aquatic Center.

➤ Fleet – Projected to end the fiscal year \$47,900 (105%) over the budgeted amount, which is seen in salary and benefits.

The City also made considerable investments in capital outlays across departments as follows:

- Police: 7 vehicles, 5 motorcycles
- Fire: 1 ladder truck, 1 command vehicle, 1 rescue boat
- Parks & Rec: 1 landscape dump truck, 1 boom lift
- Fleet: 2 electric pool vehicles

Non-departmental expenses are projected to end the fiscal year at \$8.55 million which is \$1.81 million over the budgeted amount. Compared to FY 2014 the projected amount is \$71,000 less than the prior year. The FY 2015 projection includes investments towards capital items, computer hardware, city-wide emergency radio replacement, as well as contributions needed to maintain prudent reserves in the Risk Fund.

The current year-end projection for General Fund expenditures is \$70.25 million, which is \$1.24 million above the budgeted amount. The General Fund expenditures by category are as follows:

General Fund Expenditures by Category

	Prior Year	Forecast	%
Salaries	\$ 32,016,229	\$ 32,066,611	100.2%
Benefits	16,154,766	16,798,879	104.0%
O&M	17,379,455	18,520,069	106.6%
Capital Outlay	450,717	633,944	140.7%
Debt Service	3,055,596	2,232,881	73.1%
Transfers Out	430,000	-	0.0%
Total Expenditures	\$ 69,486,763	\$ 70,252,384	101.1%

The General Fund expenditures by department are as follows:

General Fund Expenditures by Department

	Budget	Forecast	%
City Council	\$ 108,725	\$ 104,909	96.5%
City Manager	1,268,485	1,179,864	93.0%
City Clerk	466,388	474,285	101.7%
Mgmt & Budget	3,541,282	3,504,411	99.0%
City Attorney	829,022	820,849	99.0%
Human Res	688,708	672,521	97.6%
Police	17,922,306	17,560,592	98.0%
Fire	14,957,847	15,350,851	102.6%
Comm Dvlpmt	3,734,548	3,548,042	95.0%
Parks & Rec	11,208,166	11,352,147	101.3%
Library	1,458,609	1,426,980	97.8%
Public Works	6,070,354	5,697,377	93.9%
Trail Grants	12,000	7,631	63.6%
Non-Dept	6,741,561	8,551,925	126.9%
Transfers Out	-	-	0.0%
Total Expenditures	\$ 69,008,001	\$ 70,252,384	101.8%

SPECIAL REVENUE FUNDS

Housing Fund

As of June 30, 2015 total revenues of \$170,247 consisted of \$40,403 of program income. Total expenditures of \$22,375 were related to loan servicing. Fund balance was \$9,837,688 and is comprised of \$7.7 million of loan receivables and \$2.2 million of inter-fund receivables.

Lighting & Landscaping Funds

There are 25 Landscaping and Lighting (L&L) Districts in the City of Folsom. Each District has its own budget and maintenance requirements to maintain various types of assets ranging from shrub beds, mini parks, walls, fences, monument signs, streetlights, bollards, landscape lighting, irrigation systems, artwork, a waterfall, walkways/trails, open space, trees, and electrical services.

For FY 2015 many districts accomplished several projects, over and above normal maintenance operations. Included in the list below are the median turf removal projects prompted by the Governors Executive order that prohibited irrigating turf in medians. Following is a summary list of the main projects that occurred in our L&L Districts:



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L&L District	Project	Cost
ARC North	Waterfall Pump and Pond repair/clean out	\$3,500
	Baldwin Dam Fence replacements (550 LF/8 homesite shared fence)	\$32,900
Blue Ravine Oaks	Mulch Replacement in new tree wells	\$3,900
Briggs Ranch	Fence Replacement (approx. 2,500 LF along E. Natoma path)	\$26,700
Broadstone	Various locations of mulch installation for preservation of plant material (65 sq yd)	\$4,000
Broadstone No. 3	Various locations of mulch installation for preservation of plant material (150 sq yd)	\$9,800
Cobble Hills Ridge Reflections	Reflections Mini Park Renovation-removed old shrubs, some turf, replaced with new low water use shrubs, mulch and drip irrigation.	\$12,700
	Cobble Hills Mini Park-removed old shrubs at all 4 entries to the park and replaced with low water use plantings	\$3,500
	Glenn at Oxborough-plant replacement to low water use tolerant	
Folsom Heights	Sibley Street-Planter Renovation-removed old shrubs and some trees; replaced with new low water use shrubs, trees, mulch and drip irrigation	\$10,500
Hannaford Cross	Median Plant enhancements on Lakeside Way	\$1,800
Los Cerros	Entry renovations at E. Bidwell, Cruickshank, and Teciera. New low water use plants and mulch.	\$5,200
Natoma Station	Mulch installation to protect plants, maintain moisture, weed control (200 sq yd)	\$10,800
	Water Conservation Projects (Per Executive Order)	\$99,349 Total
	Median Turf Removal-Natoma St Dr	\$20,000 (L&L)
	12 entry medians-Iron Pt. Rd.	\$79,439 (EWR)
Prairie Oaks	Art Renovation Project	\$37,935
	21 art piece renovation by original artists and conservator	
	Prairie City Road Slope renovation-weed removal, installed mulch	\$11,800
Steeplechase	Grover Fence Repairs/Replacement (2,300 LF)	\$18,500
	Water Conservation Projects (Per Executive Order)	\$31,781
	Median Turf Removal-Iron Pt. Median	
Willow Creek South	Mini-Park Renovation-Some turf removal, retrofitted irrigation, new low water use shrubs & picnic table; trash receptacle	\$26,000
	Native Tree Planting- Thorndike Park	\$1,500-\$2,000
	Water Conservation Projects (Per Executive Order)	\$16,200
Willow Springs	Median Turf Removal-18 entry medians	
Willow Springs	Willow Springs Trail-mulch installment for weed control (1/2 mile long -240 sq yd)	\$14,400

OTHER FUNDS

The Compensated Leaves Fund accounts for the leave accruals paid out that are in excess of the current year accruals. As of the fourth quarter the fund had a positive cash balance of \$836,517, an improvement of \$825,416 over the \$11,101 in cash the fund had on June 30, 2014. This will allow us to meet the anticipated expenditures related to the final retirement incentives.

The Humbug Willow Creek Fund remains on the Office of Management and Budget's watch list. As of the end of the fourth quarter, the fund had a negative cash balance of \$433,686, revenues of \$2,522,161 and

expenditures of \$2,196,684. The Humbug Willow Creek fund is used to capture the expenditures and revenues for trail projects that are funded by grants. The revenues included \$2,237,847 of grant reimbursements, \$80,958 of impact fees, \$679 in donations, and \$202,667 in transfers in. The majority of the grant reimbursements and expenditures relate to the Johnny Cash Trail and Overcrossing project.

ENTERPRISE FUNDS

Water Fund

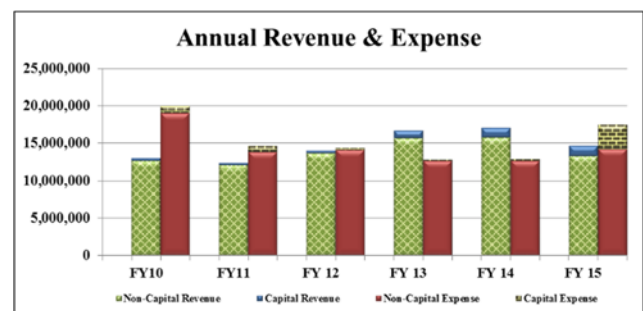
The Water Fund is reported on a combined basis and includes the following funds: Water Impact, Water Operating, Water Capital, and Water Meters.

Total projected year-end revenues for FY 2015 are \$14.60 million (54% of budget) and expenditures are \$17.42 million (64% of budget), resulting in expenses exceeding revenues by \$2.82 million.

Charges for services year end estimate is \$13.06 million; a decrease of \$1.15 million compared to the prior year (\$14.2 million) and reflects a decrease in water consumption due to water conservation. The FY 2015 projected expenses compared to FY 2014, excluding the year-end accounting reclassification of debt service principal, show an increase of approximately \$3.42 million. This is due mainly to increased capital outlay costs.

The FY 2015 projected revenues and expenses, excluding capital sources (impact fees) and uses (capital outlays and depreciation), are \$13.31 million (51% of budget) and \$10.70 million (82% of budget). This would result in non-capital revenues exceeding expenses by \$2.60 million.

Following is a chart of the Operating and Capital Revenues and Expenses for FY 2010 through 2015.





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Wastewater Fund

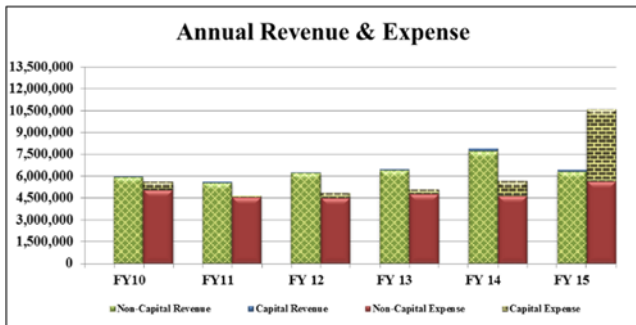
The Wastewater Fund is reported on a combined basis and includes the Wastewater Operating and Wastewater Capital Funds.

Total projected year-end revenues for FY 2015 are \$6.44 million (41% of budget) and expenditures are \$10.56 million (67% of budget), resulting in expenses exceeding revenues by \$4.12 million.

Charges for services year end estimate is \$6.16 million; an increase of \$61,000 compared to the prior year (\$6.10 million). The FY 2015 projected expenses compared to FY 2014, excluding the year-end accounting reclassification of debt service principal and capital outlays, show an increase of approximately \$4.33 million due to increased capital project activity.

The FY 2015 projected revenues and expenses, excluding capital sources (impact fees) and uses (capital outlays and depreciation), are \$6.28 million (40% of budget) and \$4.08 million (82% of budget). This would result in non-capital revenues exceeding expenses by \$2.20 million.

Following is a chart of the Operating and Capital Revenues and Expenses for FY 2010 through 2015.



Solid Waste Fund

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

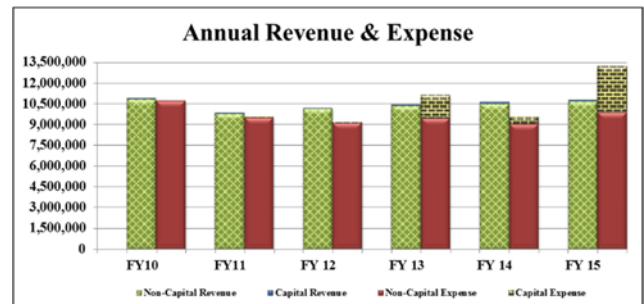
Total projected year-end revenues for FY 2015 are \$10.82 million (83% of budget) and expenditures are \$13.23 million (102% of budget), resulting in expenses exceeding revenues by \$2.41 million.

Charges for services year end estimate is \$10.35 million; an increase of \$108,000 compared to the prior year (\$10.24 million). The FY 2015 projected

expenses compared to FY 2014, excluding the year-end accounting reclassification of capital outlays, show an increase of approximately \$3.05 million. This is due mainly to increased capital project activity as the department purchased twelve replacement vehicles in the current fiscal year.

The FY 2015 projected revenues and expenses, excluding capital sources (impact fees) and uses (capital outlays and depreciation), are \$10.69 million (83% of budget) and \$8.96 million (95% of budget). This would result in non-capital revenues exceeding expenses by \$1.73 million.

Below is a chart of the Operating and Capital Revenues and Expenses for FY 2010 through 2015.

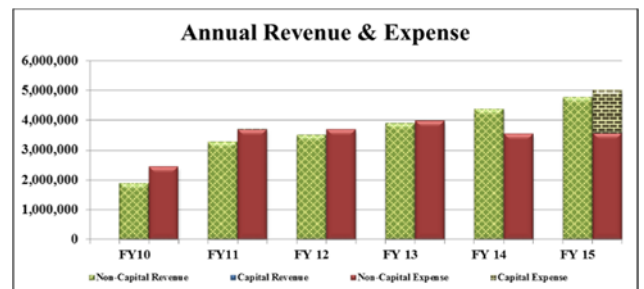


Transit Fund

Total projected year-end revenues for FY 2015 are \$4.76 million (94% of budget) and expenditures are \$5.02 million (99% of budget), resulting in expenses exceeding revenues by \$2.41 million.

A comparison to FY 2014 shows projected revenues increased by \$398,000 and expenses increased by \$1.48 million. The revenue increase is due to an increase in intergovernmental payments and the expense increase is due to the purchase of 2 low floor and 6 cutaway replacement buses in the amount of \$1.46 million in the current fiscal year.

Following is a chart of the Operating and Capital Revenues and Expenses for FY 2010 through 2015.





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, 2015, the City has paid \$6.70 million for medical, vision, and dental premiums for active employees, \$3.54 million for retirees and \$1.99 million for workers' compensation premiums. Liability insurance payments were \$1.24 million. The total expenditures for FY 2015 are projected at \$14.06 million. Compared to last fiscal year this is an increase of \$911,000. This is due to increases in workers compensation as well as increases in active employee and retiree health costs.

Active employees have contributed \$738,000 and retirees have contributed \$482,000 towards medical premiums through June 30, 2015. Departmental reimbursements to the Risk Management fund through the fourth quarter totaled \$13.30 million compared to the prior year of \$12.30 million. The Risk Management Fund is projected to add to fund balance by approximately \$479,000.

Unrestricted net assets will end the fiscal year at approximately 22.6 % of expenditures. The fund is currently at a level to stabilize the cost to the other funds.

Outstanding Debt

As of June 30, 2015, the City had approximately \$199.4 million of outstanding debt comprised as follows:

	FY15 Payment	Outstanding Debt	Responsible Fund
General Obligation Bonds	\$2.4 million	\$3.8 million	General
Certificates of Participation	.82 million	-	General & D/S
Revenue Bonds	7.8 million	104.5 million	Agency
Other Debt	1.4 million	6.1 million	General
Revenue Bonds	1.1 million	24.4 million	Water
Tax Allocation Bonds	1.4 million	60.6 million	RPTTF

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

(\$3.80 million) is paid directly by taxpayers as an item on their property tax bill.

Certificates of Participation (COP) 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. There were two outstanding Certificates of Participation, both of which were paid off during FY 2015. One COP had \$440,000 in principal outstanding, was issued in 1997 and the last payment was due in 2020. The other was issued in 1999, and had \$380,000 in principal outstanding that was due to mature in 2028.

Revenue bond debt is supported by a pledge of specific revenues. Approximately \$24.4 million of the City's revenue bond debt is supported by the City's water utility. Another \$104.5 million is supported by the payments of local obligations owned by the Folsom Public Financing Authority.

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

Tax allocation bonds are issued in conjunction with redevelopment projects. The taxes pledged to their repayment came from the increase of assessed value over and above a pre-established base within a project area. With the dissolution of Redevelopment Agencies in 2011, the payment for these bonds comes from the Redevelopment Property Tax Trust Fund (RPTTF), administered by the State.

Capital Improvement Plan (CIP)

This section presents a summary of all Capital Improvement Plan (CIP) projects adopted with the passage of the FY 2015 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 FY 2015, the City budgeted projects totaled \$54,300,991. Through the fourth quarter, the Parks and Recreation Department spent \$1.77 million (100.2% of budget) on the Johnny Cash Trail and



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\$258,000 (99%) on improvements to the Dos Coyotes Trail (Open Space and Greenbelts).

The Public Works Department spent \$1.58 million (50%) resurfacing city streets and \$329,000 (66%) for project design to widen Green Valley Road (Streets). The Wastewater Department made \$2.19 million (88%) in upgrades to the Oak Avenue Pump Station, spent \$857,000 (158%) replacing damaged Basin 6 sewer laterals, \$894,000 (86%) replacing sewer flow meters, and \$412,000 (42%) to reduce sewer odors near Rowberry and Walden Drive. The Water Department spent \$1.97 million (46%) towards the Water Treatment Plant Mechanical Dewatering and \$869,000 (101%) on the Water Treatment Plant Reservoir #1 Rehabilitation Projects.

The following table provides a summary of CIP activity through June 30, 2015.

CIP Activity

	Budget	Actual	% of Budget
Culture and Recreation	\$ 2,711,813	\$ 389,850	14.4%
Drainage	622,086	100,976	16.2%
General Services	731,992	707,591	96.7%
Open Space & Greenbelts	5,162,563	2,266,839	43.9%
Wastewater	12,588,152	5,313,579	42.2%
Streets	5,900,747	2,705,372	45.8%
Transportation	5,206,619	428,163	8.2%
Water	21,377,019	3,515,656	16.4%
Total	\$ 54,300,991	\$ 15,428,025	28.4%

Encumbrances

This section presents a summary of open encumbrances/purchase orders. Encumbrances are the recognition of commitments that will subsequently become expenditures when goods and services are received. An encumbrance does not represent an expenditure for the period, only a commitment to expend resources. California Government Code Section 16304 states that: "An appropriation shall be deemed to be encumbered at the time and to the extent that a valid obligation against the appropriation is created. Folsom Municipal Code Section 3.02.030 provides further clarification: "All appropriations, except for capital projects involving capital replacements and capital additions, shall lapse at the end of the fiscal year to the extent that such appropriation has not been expended or encumbered, except: (1) All capital project appropriations shall continue in force until expended, revised or repealed

by action of the City Council; and (2) all capital project appropriations shall be deemed to be abandoned if three years pass without disbursement from or encumbrance against the appropriation."

The following table provides a summary listing of outstanding encumbrances by operating and capital project funds at June 30, 2015.

Fund	Fund Name	Non-Capital		% of Non-Capital
		Budget FY14-15	Encumbrance \$ Total	
10	General Fund	\$ 62,970,796	\$ 405,860	0.64%
23	Public Works	5,053,922	98,459	1.95%
28	Trail Grants	12,000	4,777	39.81%
221	Housing Trust	402,949	-	0.00%
225	General Plan Amendment	680,722	4,058	0.60%
226	Tree Planting & Replacmnt	91,077	6,634	7.28%
246	Planning Services	1,171,420	166,308	14.20%
273	Sphere Of Influence	-	31,517	-
519	Transit	3,485,132	3,640	0.10%
520	Water Operating	12,569,892	342,627	2.73%
530	Wastewater Operating	4,742,629	95,953	2.02%
537	FAC Augmentation General	1,637	45	2.74%
540	Solid Waste Operating	9,349,933	67,363	0.72%
543	Landfill Closure	100,000	32,035	32.03%
606	Risk Management	14,717,934	16,486	0.11%
760	Wetland/Open Space Maint	8,969	2,449	27.31%
Total Non-Capital		\$ 115,359,012	\$ 1,278,211	1.11%
Fund	Fund Name	Capital		% of Capital
		Budget	Encumbrance \$ Total	
10	General Fund	\$ 964,318	\$ 321,775	33.37%
23	Public Works	6,965	-	0.00%
28	Trail Grants	-	-	-
223	Humbug Willow Creek	4,368,814	89,781	2.06%
240	Park Dedication (Quimby)	598,892	21,702	3.62%
245	Gas Tax 2107.5	1,200,511	200,511	16.70%
248	Transportation Tax (SB325)	109	-	0.00%
276	Measure A	3,329,823	1,396,924	41.95%
279	RDA Obligation Retirement	-	13,980	-
412	Park Improvements	2,086,907	39,352	1.89%
425	Zoo Capital	31,575	20,870	66.10%
438	Parkway II CFD #14	92,878	-	0.00%
445	General Capital	514,115	135,130	26.28%
446	Transportation Impr	7,951,899	432,612	5.44%
448	Drainage Capital Imp.	910,915	33,543	3.68%
451	Light Rail Transportation	506,303	64,829	12.80%
456	Water Impact	202,632	27,596	13.62%
470	FSPA Infrastructure	10,661,193	64,529	0.61%
519	Transit	1,588,777	11,444	0.72%
520	Water Operating	13,721,096	2,342,794	17.07%
521	Water Capital	476,946	277,354	58.15%
530	Wastewater Operating	10,309,329	1,485,000	14.40%
531	Wastewater Capital	716,941	38,897	5.43%
540	Solid Waste Operating	3,540,960	6,097	0.17%
Total Capital		\$ 63,781,898	\$ 7,024,719	11.01%
Grand Total		\$ 179,140,910	\$ 8,302,930	4.63%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
Quarter Ended June 30, 2015

Fund # and Description	Revenues through		FY 2014 vs. 2015	Percent Change	Budget FY 2014/2015	Percent of 2015 Budget
	FY 2014 6/30/2014	FY 2015 6/30/2015				
FUND 010 GENERAL FUND	\$ 61,530,991	66,042,434	\$ 4,511,443	7.3%	\$ 64,343,245	102.6%
FUND 012 COMMUNITY CENTER	116,339	15,746	(100,593)	-86.5%	-	-
FUND 015 COMPENSATED LEAVES	2,174,324	1,542,416	(631,908)	-29.1%	1,542,416	100.0%
FUND 023 PUBLIC WORKS	2,730,298	2,165,855	(564,443)	-20.7%	3,990,692	54.3%
FUND 201 COMM DEV BLOCK GRANT	171,711	147,195	(24,516)	-14.3%	170,800	86.2%
FUND 204 LOS CERROS L&L AD	41,706	41,597	(109)	-0.3%	63,317	65.7%
FUND 205 BRIGGS RANCH L&L AD	80,973	79,762	(1,211)	-1.5%	113,207	70.5%
FUND 206 TRANSPORTATION SYSTEM MGT	79,089	41,466	(37,623)	-47.6%	17,685	234.5%
FUND 207 NATOMA STATION L&L AD	175,300	170,914	(4,386)	-2.5%	185,341	92.2%
FUND 208 FOLSOM HGHTS L&L AD	21,020	19,033	(1,987)	-9.5%	19,069	99.8%
FUND 209 BROADSTONE UNIT 3 L & L	19,633	20,033	400	2.0%	16,224	123.5%
FUND 210 BROADSTONE L&L AD	385,880	390,217	4,337	1.1%	327,061	119.3%
FUND 212 HANNAFORD CROSS L & L AD	20,211	19,923	(288)	-1.4%	47,325	42.1%
FUND 213 LAKE NATOMA SHORES L & L	21,300	21,493	193	0.9%	30,493	70.5%
FUND 214 COBBLE HILLS/REFLECT L&L	44,688	43,203	(1,485)	-3.3%	74,630	57.9%
FUND 219 FOLSOM COMMNTY CULT'L SER	3,103	1,758	(1,345)	-43.4%	60,000	2.9%
FUND 221 HOUSING TRUST FUND	279,384	311,243	31,859	11.4%	402,949	77.2%
FUND 223 HUMBUG WILLOW CREEK	260,668	2,522,161	2,261,493	867.6%	4,347,814	58.0%
FUND 225 GENERAL PLAN AMENDMENT	187,905	184,142	(3,763)	-2.0%	567,741	32.4%
FUND 226 TREE PLANTING & REPLACEMT	40,691	91,751	51,060	125.5%	91,077	100.7%
FUND 231 SIERRA ESTATES L & L	7,548	7,750	202	2.7%	10,551	73.5%
FUND 232 LAKERIDGE ESTATES L & L	58,428	60,486	2,058	3.5%	59,936	100.9%
FUND 233 LA COLLINA DEL LAGO L & L	1,627	-	(1,627)	-100.0%	-	-
FUND 234 COBBLE RIDGE L & L	13,805	14,239	434	3.1%	42,140	33.8%
FUND 236 PRAIRIE OAKS RANCH L&L AD	196,168	185,638	(10,530)	-5.4%	244,654	75.9%
FUND 237 SILVERBROOK L&L	19,718	21,007	1,289	6.5%	17,190	122.2%
FUND 238 REDEVELOPMENT AGY 20% MNY	301,113	170,246	(130,867)	-43.5%	52,051	327.1%
FUND 240 PARK DEDICATION (QUIMBY)	878,251	185,922	(692,329)	-78.8%	599,891	31.0%
FUND 243 GAS TAX 2106	257,085	304,396	47,311	18.4%	439,051	69.3%
FUND 244 GAS TAX 2107	507,364	560,490	53,126	10.5%	513,988	109.0%
FUND 245 GAS TAX 2107.5	967,648	785,875	(181,773)	-18.8%	1,403,700	56.0%
FUND 246 PLANNING SERVICES	6,416	7,663	1,247	19.4%	349,649	2.2%
FUND 247 GAS TAX 2105	476,104	438,309	(37,795)	-7.9%	270,265	162.2%
FUND 248 TRANSPORTATION TAX(SB325)	302,838	282,916	(19,922)	-6.6%	373,168	75.8%
FUND 249 WILLOW CREEK EAST L&L AD	58,668	59,066	398	0.7%	69,914	84.5%
FUND 250 BLUE RAVINE OAKS L&L AD	36,980	33,516	(3,464)	-9.4%	98,083	34.2%
FUND 251 STEEPLECHASE L&L AD	24,881	21,121	(3,760)	-15.1%	78,645	26.9%
FUND 252 WILLOW CREEK SOUTH L&L AD	167,146	150,014	(17,132)	-10.2%	167,906	89.3%
FUND 253 AMERICAN RV CANYON NO L&L	101,254	102,839	1,585	1.6%	66,899	153.7%
FUND 254 HISTORICAL DISTRICT	9,154	14,781	5,627	61.5%	6,500	227.4%
FUND 260 WILLOW SPRINGS L & L	14,133	14,328	195	1.4%	7,802	183.6%
FUND 262 WILLOW SPGS CFD 11 M. DST	42,124	222,200	180,076	427.5%	198,896	111.7%
FUND 266 CFD #12 MAINT. DIST.	548,822	573,978	25,156	4.6%	454,820	126.2%
FUND 267 CFD #13 ARC MAINT. DIST.	86,908	88,911	2,003	2.3%	78,355	113.5%
FUND 270 ARC NO. L & L DIST #2	12,963	13,128	165	1.3%	4,429	296.4%
FUND 271 THE RESIDENCES AT ARC, N	27,135	21,094	(6,041)	-22.3%	27,860	75.7%
FUND 273 SPHERE OF INFLUENCE	243,193	60,979	(182,214)	-74.9%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	229	227	(2)	-1.1%	-	-
FUND 275 ARC L & L DIST #3	195,693	198,168	2,475	1.3%	187,145	105.9%
FUND 276 NEW MEASURE A	1,991,109	2,046,417	55,308	2.8%	3,445,821	59.4%
FUND 278 BLUE RAVINE OAKS NO.2 L&L	27,849	30,344	2,495	9.0%	10,797	281.0%
FUND 279 RDA OBLIGATION RETIREMENT	5,544,600	5,855,344	310,744	5.6%	5,871,688	99.7%
FUND 280 RDA SA TRUST - HOUSING	10,528	23,451	12,923	122.8%	-	-
FUND 281 FOLSOM HEIGHTS L&L 2	57,321	55,334	(1,987)	-3.5%	28,500	194.2%
FUND 302 CCF DEBT SERVICE	2,592	2,952	360	13.9%	-	-
FUND 305 1993 G O SCHOOL FAC D S	2,667,660	1,515,582	(1,152,078)	-43.2%	2,640,562	57.4%
FUND 320 FSAD REFUNDING	2,065	2,346	281	13.6%	626	374.8%
FUND 321 1982-1 NIMBUS AD D S	7,223	8,203	980	13.6%	2,190	374.6%
FUND 325 TRAFFIC SIGNAL COP REFI	366,391	68,172	(298,219)	-81.4%	67,792	100.6%
FUND 337 RECREATION FACILITIES COP	696,486	75,309	(621,177)	-89.2%	74,796	100.7%
FUND 411 SUPPLEMENTAL PARK FEE	96,272	152,079	55,807	58.0%	50,008	304.1%
FUND 412 PARK IMPROVEMENTS	1,212,510	1,038,680	(173,830)	-14.3%	2,068,907	50.2%
FUND 416 CFD #10 RUSSELL RANCH	124	141	17	13.5%	42	335.7%
FUND 418 PRAIRIE OAK 92-2 1915 AD	3	3	0	5.6%	-	-
FUND 425 ZOO CAPITAL PROJECTS	40,396	1,893	(38,503)	-95.3%	20,122	9.4%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
Quarter Ended June 30, 2015

Fund # and Description	Revenues through		FY 2014 vs. 2015	Percent Change	Budget FY 2014/2015	Percent of 2015 Budget
	FY 2014 6/30/2014	FY 2015 6/30/2015				
FUND 428 POLICE CAPITAL	397,691	355,085	(42,606)	-10.7%	225,554	157.4%
FUND 441 FIRE CAPITAL	525,107	455,655	(69,452)	-13.2%	254,471	179.1%
FUND 445 GENERAL CAPITAL	675,128	562,971	(112,157)	-16.6%	514,115	109.5%
FUND 446 TRANSPORTATION IMPR	6,230,448	3,333,349	(2,897,099)	-46.5%	7,730,039	43.1%
FUND 448 DRAINAGE CAPITAL IMPRV	410,437	443,239	32,802	8.0%	910,915	48.7%
FUND 451 LIGHT RAIL TRANSPORTATION	286,372	254,955	(31,417)	-11.0%	341,040	74.8%
FUND 452 GENERAL PARK EQUIP CAP	37,576	30,755	(6,821)	-18.2%	66,154	46.5%
FUND 456 WATER IMPACT FEE(ORD912)	335,532	287,741	(47,791)	-14.2%	202,632	142.0%
FUND 458 LIBRARY DEVELOPMENT FUND	591	671	80	13.5%	179	374.9%
FUND 470 FSPA INFRASTRUCTURE	-	598,011	598,011		10,661,193	5.6%
FUND 519 TRANSIT	3,248,395	4,665,116	1,416,721	43.6%	5,073,909	91.9%
FUND 520 WATER OPERATING	14,827,615	12,245,363	(2,582,252)	-17.4%	21,261,067	57.6%
FUND 521 WATER CAPITAL	1,511,750	1,020,029	(491,721)	-32.5%	76,946	1325.6%
FUND 522 WATER METERS	136,232	144,903	8,671	6.4%	77,011	188.2%
FUND 525 UTILITIES ADMINISTRATION	5,905	21	(5,884)	-99.6%	-	-
FUND 530 SEWER OPERATING	6,707,935	6,788,571	80,636	1.2%	12,788,923	53.1%
FUND 531 SEWER CAPITAL	170,225	156,745	(13,480)	-7.9%	716,941	21.9%
FUND 536 FAC AUGMENTATION CRITICAL	4,891	5,555	664	13.6%	1,483	374.6%
FUND 537 FAC AUGMENTATION GENERAL	5,399	5,887	488	9.0%	1,637	359.6%
FUND 540 SOLID WASTE OPERATING	11,231,032	11,449,117	218,085	1.9%	12,890,893	88.8%
FUND 541 SOLID WASTE CAPITAL	137,852	131,066	(6,786)	-4.9%	101,511	129.1%
FUND 543 LANDFILL CLOSURE	-	34,061	34,061		100,000	34.1%
FUND 601 MAJOR CAPITAL & RENOVATION	637	724	87	13.6%	25,193	2.9%
FUND 602 EQUIPMENT FUND	432,103	1,698,678	1,266,575	293.1%	536,843	316.4%
FUND 605 FOLSOM PUBLIC FINANC AUTH	3,863,647	3,757,653	(105,994)	-2.7%	14,486,684	25.9%
FUND 606 RISK MANAGEMENT	13,350,001	14,540,616	1,190,615	8.9%	14,717,934	98.8%
FUND 702 BLUE RAVINE EAST AGENCY	84,522	65,923	(18,599)	-22.0%	80,170	82.2%
FUND 706 LEGENDS 93-2 1915 AD AGCY	57,718	56,974	(744)	-1.3%	56,655	100.6%
FUND 707 NATOMA STA92-1 1915AD AGY	39,828	39,582	(246)	-0.6%	32,006	123.7%
FUND 708 FOLSOM AUTO PLAZA 1915 AD	1,548,043	613,992	(934,051)	-60.3%	550,721	111.5%
FUND 709 LK NATOMA SHOR93-1 AD AGY	70	79	9	12.5%	-	-
FUND 710 PRAIRIE OAKS AD92-2 REFI	1,476,220	1,400,352	(75,868)	-5.1%	1,606,163	87.2%
FUND 711 COBBLE HILLS RDG AD AGNCY	163,974	161,969	(2,005)	-1.2%	148,016	109.4%
FUND 712 RIDGEVIEW95-1 1915 AD AGY	153,154	152,620	(534)	-0.3%	132,065	115.6%
FUND 713 CRESLEIGH 95-2 AD AGENCY	107,142	106,870	(272)	-0.3%	101,013	105.8%
FUND 715 HANNFORD CROSS 1915 REFI	238,122	222,076	(16,046)	-6.7%	207,579	107.0%
FUND 720 CFD 2013-01 WTR FAC & SUP	-	760,007	760,007		-	-
FUND 721 CFD #1 WILLOW CR SO REFI	11	13	2	16.2%	-	-
FUND 722 CFD #2 NATOMA STATION	1,367,655	1,340,996	(26,659)	-1.9%	1,365,975	98.2%
FUND 723 CFD #3 FOLSOM HGTS REFI	106,852	(31,188)	(138,040)	-129.2%	311,829	-10.0%
FUND 724 CFD #4 BROADSTONE REFI	374,946	390,727	15,781	4.2%	376,102	103.9%
FUND 727 CFD #7 BROADSTONE #2	2,696,908	2,672,631	(24,277)	-0.9%	2,574,902	103.8%
FUND 728 CFD #8 PARKWAY	403,375	367,973	(35,402)	-8.8%	396,941	92.7%
FUND 729 CFD #9 WILLOW CREEK SO	233,448	191,609	(41,839)	-17.9%	226,275	84.7%
FUND 730 CFD #10 RUSSELL RANCH	5,319,418	5,291,092	(28,326)	-0.5%	5,288,909	100.0%
FUND 731 CFD #11 WILLOW SPRINGS	862,792	688,784	(174,008)	-20.2%	927,829	74.2%
FUND 734 CFD #14 PARKWAY II	1,354,769	1,311,032	(43,737)	-3.2%	1,349,564	97.1%
FUND 735 FOL HIS DIST BUS IMP DIST	126,081	127,453	1,372	1.1%	-	-
FUND 751 POLICE SPECIAL REVENUE	131,434	71,572	(59,862)	-45.5%	27,500	260.3%
FUND 753 ZOO SPECIAL REVENUE	29,728	32,536	2,808	9.4%	20,189	161.2%
FUND 760 WETLAND/OPEN SPACE MAINT	2,800	3,145	345	12.3%	8,969	35.1%
FUND 766 POLICE IMPOUND	78	79	1	0.9%	-	-

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
 Quarter Ended June 30, 2015

Fund # and Description	Expenditures through		FY 2014 vs. 2015	Percent Change	Budget FY 2014/2015	Percent of 2015 Budget
	FY 2014 6/30/2014	FY 2015 6/30/2015				
FUND 010 GENERAL FUND	\$ 62,540,809	\$ 65,192,728	\$ 2,651,919	4.2%	\$ 63,193,050	103.2%
FUND 015 COMPENSATED LEAVES	1,313,844	741,384	(572,460)	-43.6%	1,542,416	48.1%
FUND 023 PUBLIC WORKS	4,421,413	4,608,767	187,355	4.2%	5,140,887	89.6%
FUND 025 FSLM HISTORY INTERPRETIVE	6,933	-	(6,933)	-100.0%	-	-
FUND 028 TRAIL GRANTS	8,096	7,631	(465)	-5.7%	12,000	63.6%
FUND 201 COMM DEV BLOCK GRANT	160,422	193,079	32,657	20.4%	170,800	113.0%
FUND 204 LOS CERROS L&L AD	28,323	31,617	3,294	11.6%	63,317	49.9%
FUND 205 BRIGGS RANCH L&L AD	69,049	96,797	27,748	40.2%	113,207	85.5%
FUND 206 TRANSPORTATION SYSTEM MGT	65,156	47,685	(17,471)	-26.8%	17,685	269.6%
FUND 207 NATOMA STATION L&L AD	178,377	223,323	44,946	25.2%	185,341	120.5%
FUND 208 FOLSOM HGHTS L&L AD	20,714	25,231	4,517	21.8%	19,069	132.3%
FUND 209 BROADSTONE UNIT 3 L & L	7,394	13,169	5,775	78.1%	16,224	81.2%
FUND 210 BROADSTONE L&L AD	353,612	393,311	39,699	11.2%	327,061	120.3%
FUND 212 HANNAFORD CROSS L & L AD	26,873	16,347	(10,526)	-39.2%	47,325	34.5%
FUND 213 LAKE NATOMA SHORES L & L	10,350	14,833	4,483	43.3%	30,493	48.6%
FUND 214 COBBLE HILLS/REFLECT L&L	35,966	66,455	30,489	84.8%	74,630	89.0%
FUND 219 FOLSOM COMMNTY CULT'L SER	8,694	58,866	50,172	577.1%	60,000	98.1%
FUND 221 HOUSING TRUST FUND	176,434	166,568	(9,866)	-5.6%	402,949	41.3%
FUND 223 HUMBUG WILLOW CREEK	497,966	2,196,684	1,698,718	341.1%	4,374,814	50.2%
FUND 225 GENERAL PLAN AMENDMENT	227,483	213,124	(14,359)	-6.3%	567,741	37.5%
FUND 226 TREE PLANTING & REPLACEMENT	312,868	75,814	(237,054)	-75.8%	91,077	83.2%
FUND 231 SIERRA ESTATES L & L	3,756	5,158	1,402	37.3%	10,551	48.9%
FUND 232 LAKERIDGE ESTATES L & L	28,733	47,734	19,001	66.1%	59,936	79.6%
FUND 233 LA COLLINA DEL LAGO L & L	573	-	(573)	-100.0%	-	-
FUND 234 COBBLE RIDGE L & L	4,575	12,538	7,963	174.1%	42,140	29.8%
FUND 236 PRAIRIE OAKS RANCH L&L AD	206,181	256,662	50,481	24.5%	244,654	104.9%
FUND 237 SILVERBROOK L&L	9,542	6,067	(3,475)	-36.4%	17,190	35.3%
FUND 238 REDEVELOPMENT AGY 20% MNY	29,096	22,375	(6,721)	-23.1%	52,051	43.0%
FUND 240 PARK DEDICATION (QUIMBY)	121,301	121,406	105	0.1%	599,891	20.2%
FUND 243 GAS TAX 2106	150,582	253,383	102,801	68.3%	439,051	57.7%
FUND 244 GAS TAX 2107	720,575	258,127	(462,448)	-64.2%	513,988	50.2%
FUND 245 GAS TAX 2107.5	378,692	1,162,182	783,490	206.9%	1,403,700	82.8%
FUND 246 PLANNING SERVICES	330,633	788,557	457,924	138.5%	349,649	225.5%
FUND 247 GAS TAX 2105	150,582	135,581	(15,001)	-10.0%	270,265	50.2%
FUND 248 TRANSPORTATION TAX(SB325)	28,404	588,739	560,336	1972.8%	373,168	157.8%
FUND 249 WILLOW CREEK EAST L&L AD	69,625	73,442	3,817	5.5%	69,914	105.0%
FUND 250 BLUE RAVINE OAKS L&L AC	36,802	49,422	12,620	34.3%	98,083	50.4%
FUND 251 STEEPLECHASE L&L AD	9,986	53,691	43,705	437.7%	78,645	68.3%
FUND 252 WILLOW CREEK SOUTH L&L AD	112,402	152,689	40,287	35.8%	167,906	90.9%
FUND 253 AMERICAN RV CANYON NO L&L	58,249	60,177	1,928	3.3%	66,899	90.0%
FUND 254 HISTORICAL DISTRICT	7,311	1,273	(6,038)	-82.6%	6,500	19.6%
FUND 260 WILLOW SPRINGS L & L	7,536	9,549	2,013	26.7%	7,802	122.4%
FUND 262 WILLOW SPGS CFD 11 M. DST	78,212	115,655	37,443	47.9%	198,896	58.1%
FUND 266 CFD #12 MAINT. DIST.	365,476	347,981	(17,495)	-4.8%	454,820	76.5%
FUND 267 CFD #13 ARC MAINT. DIST.	48,388	45,551	(2,837)	-5.9%	78,355	58.1%
FUND 270 ARC NO. L & L DIST #2	1,430	2,809	1,379	96.5%	4,429	63.4%
FUND 271 THE RESIDENCES AT ARC, N	18,088	13,069	(5,019)	-27.7%	27,860	46.9%
FUND 273 SPHERE OF INFLUENCE	113,665	163,413	49,748	43.8%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	-	-	-	-	-	-
FUND 275 ARC L & L DIST #3	113,936	139,337	25,401	22.3%	187,145	74.5%
FUND 276 NEW MEASURE A	1,298,475	1,634,901	336,426	25.9%	3,445,821	47.4%
FUND 278 BLUE RAVINE OAKS NO.2 L&L	64	2,611	2,547	3995.7%	10,797	24.2%
FUND 279 RDA OBLIGATION RETIREMENT	5,539,179	5,460,924	(78,255)	-1.4%	5,871,688	93.0%
FUND 280 RDA SA TRUST - HOUSING	37	-	(37)	-100.0%	-	-
FUND 281 FOLSOM HEIGHTS L&L 2	9,861	15,059	5,198	52.7%	28,500	52.8%
FUND 305 1993 G O SCHOOL FAC D S	3,214,343	2,639,211	(575,132)	-17.9%	2,640,562	99.9%
FUND 320 FSAD REFUNDING	515	626	111	21.5%	626	100.0%
FUND 321 1982-1 NIMBUS AD D S	1,801	2,190	389	21.6%	2,190	100.0%
FUND 325 TRAFFIC SIGNAL COP REFI	16,023	456,338	440,315	2747.9%	67,792	673.1%
FUND 337 RECREATION FACILITIES COP	331,547	2,546	(329,001)	-99.2%	74,796	3.4%
FUND 412 PARK IMPROVEMENTS	215,869	264,230	48,361	22.4%	2,068,907	12.8%
FUND 416 CFD #10 RUSSELL RANCH	35	42	8	21.7%	42	100.0%
FUND 425 ZOO CAPITAL PROJECTS	7,048	1,772	(5,276)	-74.9%	20,122	8.8%
FUND 428 POLICE CAPITAL	225,703	225,554	(149)	-0.1%	225,554	100.0%
FUND 438 PARKWAY II CFD #14	-	4,900	4,900	-	92,878	5.3%
FUND 441 FIRE CAPITAL	500,873	254,471	(246,402)	-49.2%	254,471	100.0%

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
 Quarter Ended June 30, 2015

Fund # and Description	Expenditures through		FY 2014 vs. 2015	Percent Change	Budget FY 2014/2015	Percent of 2015 Budget
	FY 2014 6/30/2014	FY 2015 6/30/2015				
FUND 445 GENERAL CAPITAL	602,675	364,061	(238,614)	-39.6%	514,115	70.8%
FUND 446 TRANSPORTATION IMPR	4,942,221	1,507,532	(3,434,689)	-69.5%	7,730,039	19.5%
FUND 448 DRAINAGE CAPITAL IMPRV	138,349	292,540	154,191	111.5%	910,915	32.1%
FUND 451 LIGHT RAIL TRANSPORTATION	76,977	254,631	177,654	230.8%	341,040	74.7%
FUND 452 GENERAL PARK EQUIP CAP	36,259	66,154	29,895	82.4%	66,154	100.0%
FUND 456 WATER IMPACT FEE(ORD912)	19,201	126,547	107,346	559.1%	202,632	62.5%
FUND 458 LIBRARY DEVELOPMENT FUND	148	179	31	21.2%	179	100.0%
FUND 470 FSPA INFRASTRUCTURE	-	492,694	492,694		10,661,193	4.6%
FUND 519 TRANSIT	3,443,666	3,395,858	(47,808)	-1.4%	5,073,909	66.9%
FUND 520 WATER OPERATING	12,868,879	16,802,576	3,933,697	30.6%	21,261,067	79.0%
FUND 521 WATER CAPITAL	1,730	42,150	40,421	2337.1%	76,946	54.8%
FUND 522 WATER METERS	38,160	154,450	116,290	304.7%	77,011	200.6%
FUND 525 UTILITIES ADMINISTRATION	20	23,293	23,273	116365.0%	-	-
FUND 530 SEWER OPERATING	5,960,344	10,020,353	4,060,009	68.1%	12,788,923	78.4%
FUND 531 SEWER CAPITAL	2,363	525,802	523,440	22156.2%	716,941	73.3%
FUND 536 FAC AUGMENTATION CRITICAL	1,219	1,483	264	21.7%	1,483	100.0%
FUND 537 FAC AUGMENTATION GENERAL	1,346	1,637	291	21.6%	1,637	100.0%
FUND 540 SOLID WASTE OPERATING	9,572,192	9,673,869	101,677	1.1%	12,890,893	75.0%
FUND 541 SOLID WASTE CAPITAL	58,679	83,689	25,010	42.6%	101,511	82.4%
FUND 543 LANDFILL CLOSURE	24,435	40,038	15,603	63.9%	100,000	40.0%
FUND 601 MAJOR CAPITAL &RENOVATION	159	193	34	21.4%	25,193	0.8%
FUND 602 EQUIPMENT FUND	61,049	508,494	447,445	732.9%	536,843	94.7%
FUND 605 FOLSOM PUBLIC FINANC AUTH	13,245,724	11,760,400	(1,485,324)	-11.2%	14,486,684	81.2%
FUND 606 RISK MANAGEMENT	13,150,327	14,061,783	911,456	6.9%	14,717,934	95.5%
FUND 702 BLUE RAVINE EAST AGENCY	83,447	79,823	(3,624)	-4.3%	80,170	99.6%
FUND 706 LEGENDS 93-2 1915 AD AGCY	107,096	57,250	(49,846)	-46.5%	56,655	101.1%
FUND 707 NATOMA STA92-1 1915AD AGY	37,291	32,234	(5,057)	-13.6%	32,006	100.7%
FUND 708 FOLSOM AUTO PLAZA 1915 AD	1,700,662	547,321	(1,153,341)	-67.8%	550,721	99.4%
FUND 709 LK NATOMA SHOR93-1 AD AGY	392	-	(392)	-100.0%	-	-
FUND 710 PRAIRIE OAKS AD92-2 REFI	1,568,633	1,603,440	34,807	2.2%	1,606,163	99.8%
FUND 711 COBBLE HILLS RDG AD AGNCY	262,730	148,074	(114,656)	-43.6%	148,016	100.0%
FUND 712 RIDGEVIEW95-1 1915 AD AGY	268,853	132,505	(136,348)	-50.7%	132,065	100.3%
FUND 713 CRESLEIGH 95-2 AD AGENCY	177,546	101,281	(76,265)	-43.0%	101,013	100.3%
FUND 715 HANNFORD CROSS 1915 REFI	362,180	205,672	(156,508)	-43.2%	207,579	99.1%
FUND 720 CFD 2013-01 WTR FAC & SUP	-	185,420	185,420		207,579	89.3%
FUND 722 CFD #2 NATOMA STATION	1,193,175	1,359,907	166,732	14.0%	1,365,975	99.6%
FUND 723 CFD #3 FOLSOM HGTS REFI	300,244	312,229	11,985	4.0%	311,829	100.1%
FUND 724 CFD #4 BROADSTONE REFI	331,875	491,765	159,890	48.2%	376,102	130.8%
FUND 727 CFD #7 BROADSTONE #2	3,125,856	2,570,623	(555,233)	-17.8%	2,574,902	99.8%
FUND 728 CFD #8 PARKWAY	621,101	394,961	(226,140)	-36.4%	396,941	99.5%
FUND 729 CFD #9 WILLOW CREEK SO	243,409	226,276	(17,133)	-7.0%	226,275	100.0%
FUND 730 CFD #10 RUSSELL RANCH	5,717,826	5,286,504	(431,322)	-7.5%	5,288,909	100.0%
FUND 731 CFD #11 WILLOW SPRINGS	908,601	926,734	18,133	2.0%	927,829	99.9%
FUND 734 CFD #14 PARKWAY II	1,479,297	1,344,622	(134,675)	-9.1%	1,349,564	99.6%
FUND 735 FOL HIS DIST BUS IMP DIST	126,436	126,994	558	0.4%	-	-
FUND 751 POLICE SPECIAL REVENUE	209,965	1,584	(208,381)	-99.2%	27,500	5.8%
FUND 753 ZOO SPECIAL REVENUE	41,271	7,319	(33,952)	-82.3%	20,189	36.3%
FUND 760 WETLAND/OPEN SPACE MAINT	4,797	4,366	(431)	-9.0%	8,969	48.7%

APPENDIX C

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

**Revenue and Expense Statement
Quarter Ended June 30, 2015**

	FY 2014	FY 2015	FY 2014	FY 2015	FY15 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2014	As of 6/30/2015	ACTUAL	BUDGET	As of 6/30/2015	Forecast vs Budget	%	Acutal vs Budget	%
						\$	%	\$	%
REVENUES:									
Taxes:									
Property	\$ 18,357,780	\$ 19,424,013	\$ 19,042,480	\$ 18,413,810	\$ 20,146,168	\$ 1,732,358	109%	\$ 1,010,203	105%
Sales And Use	16,667,980	17,852,835	19,442,008	19,798,036	19,558,673	(239,363)	99%	(1,945,201)	90%
Transient Occupancy	1,046,730	1,137,004	1,474,676	1,310,214	1,550,000	239,786	118%	(173,210)	87%
Real Property Transfer	311,609	353,658	384,598	385,000	461,770	76,770	120%	(31,342)	92%
Franchise Fees	702,449	744,032	702,448	710,000	744,032	34,032	105%	34,032	105%
Other	520,944	565,611	734,017	655,107	700,000	44,893	107%	(89,496)	86%
Licenses And Permits	2,267,646	2,207,674	2,100,673	1,919,954	2,144,302	224,348	112%	287,720	115%
Intergovernmental	6,035,084	6,390,961	6,720,941	5,956,731	6,553,001	596,270	110%	434,230	107%
Charges For Current Services	11,314,536	12,019,081	12,069,211	11,244,529	13,133,328	1,888,799	117%	774,552	107%
Fines And Forfeitures	217,832	203,688	270,170	314,000	250,503	(63,497)	80%	(110,312)	65%
Interest	152,505	142,646	183,472	110,000	142,646	32,646	130%	32,646	130%
Miscellaneous	590,361	610,663	577,131	535,361	610,663	75,302	114%	75,302	114%
Operating Transfers In	6,192,177	6,572,177	7,387,209	7,655,259	6,601,337	(1,053,922)	86%	(1,083,082)	86%
TOTAL REVENUES	64,377,633	68,224,043	71,089,034	69,008,001	72,596,423	3,588,422	105%	(783,958)	99%
EXPENDITURES:									
Current Operating:									
General Government	\$ 8,214,405	\$ 8,550,693	\$ 8,319,753	\$ 8,768,857	\$ 8,591,468	\$ (177,389)	98%	\$ 218,164	98%
Public Safety	32,128,610	32,875,793	32,384,777	32,880,153	32,911,443	31,290	100%	4,360	100%
Public Ways and Facilities	5,403,474	5,665,866	5,586,614	6,070,354	5,697,377	(372,977)	94%	404,488	93%
Community Services	3,352,737	3,520,725	3,394,648	3,734,548	3,548,042	(186,506)	95%	213,823	94%
Culture and Recreation	10,405,664	10,929,072	10,747,908	10,812,528	10,952,129	139,601	101%	(116,544)	101%
Non-Departmental	7,142,374	8,266,990	8,623,063	6,741,561	8,551,925	1,810,364	127%	(1,525,429)	123%
Operating Transfers Out	330,000	-	430,000	-	-	-	-	-	-
TOTAL EXPENDITURES	66,977,264	69,809,139	69,486,763	69,008,001	70,252,384	1,244,383	102%	(801,138)	101%
APPROPRIATION OF FUND BALANCE	(2,599,631)	(1,585,096)	1,602,271	-	2,344,039				
FUND BALANCE, JULY 1	5,668,342	7,270,613	5,668,342	7,270,613	7,270,613				
FUND BALANCE	3,068,711	5,685,517	7,270,613	7,270,613	9,614,652				
NONSPENDABLE FUND BALANCE	(245,531)	(339,237)	(265,707)	(339,237)	(339,237)				
RESTRICTED FUND BALANCE	-	-	-	-	-				
COMMITTED FUND BALANCE	-	-	-	-	-				
ASSIGNED FUND BALANCE	(373,969)	(830,871)	(373,969)	-	(727,635)				
UNRESTRICTED FUND BALANCE	\$ 2,449,211	\$ 4,515,409	\$ 6,630,937	\$ 6,931,376	\$ 8,547,780				

APPENDIX D

City of Folsom, California

Expenditure Summary - General Fund Departments Quarter Ended June 30, 2015

	FY 2014	FY 2015	FY 2014 ACTUAL	FY 2015 BUDGET	FY15 Forecast	VARIANCE		VARIANCE	
	As of	As of			As of	Forecast vs Budget		Actual vs. Budget	
	6/30/2014	6/30/2015			6/30/2015	\$	%	\$	%
EXPENDITURES:									
City Council	\$ 103,079	\$ 104,909	\$ 103,255	\$ 108,725	\$ 104,909	\$ (3,816)	96%	\$ (3,816)	96%
City Manager	1,100,812	1,179,629	1,111,631	1,268,485	1,179,864	(88,621)	93%	(88,856)	93%
City Clerk	412,180	474,285	414,834	466,388	474,285	7,897	102%	7,897	102%
Office of Mgmt & Budget	3,315,052	3,470,434	3,359,247	3,541,282	3,504,411	(36,871)	99%	(70,848)	98%
City Attorney	798,601	820,211	801,337	829,022	820,849	(8,173)	99%	(8,811)	99%
Human Resources	663,023	669,617	666,655	688,708	672,521	(16,187)	98%	(19,091)	97%
Police	17,409,750	17,554,061	17,565,624	17,922,306	17,560,592	(361,714)	98%	(368,245)	98%
Fire	14,718,860	15,321,732	14,819,153	14,957,847	15,350,851	393,004	103%	363,885	102%
Community Development	3,352,737	3,520,725	3,394,648	3,734,548	3,548,042	(186,506)	95%	(213,823)	94%
Parks & Recreation	10,811,246	11,326,228	11,167,824	11,208,166	11,352,147	143,981	101%	118,062	101%
Library	1,401,047	1,426,821	1,424,293	1,458,609	1,426,980	(31,629)	98%	(31,788)	98%
Public Works	5,403,474	5,665,866	5,586,614	6,070,354	5,697,377	(372,977)	94%	(404,488)	93%
Other	6,933	-	6,933	-	-	-	-	-	-
Trail Grants	8,096	7,631	11,652	12,000	7,631	(4,369)	64%	(4,369)	64%
Non Departmental	7,142,374	8,266,990	8,623,063	6,741,561	8,551,925	1,810,364	127%	1,525,429	123%
Operating Transfers Out	330,000	-	430,000	-	-	-	-	-	-
TOTAL EXPENDITURES:	\$ 66,977,264	\$ 69,809,139	\$ 69,486,763	\$ 69,008,001	\$ 70,252,384	\$ 1,244,383	102%	\$ 801,138	101%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended June 30, 2015

	FY 2014	FY 2015	FY 2014 ACTUAL	FY 2015 BUDGET	FY15 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2014	As of 6/30/2015			As of 6/30/2015	Forecast vs Budget		Actual vs. Budget	
						\$	%	\$	%
SUMMARY									
TOTAL: TAX RELATED REVENUES	\$ 37,607,492	\$ 40,077,153	\$ 41,780,227	\$ 41,272,167	\$ 43,160,643	\$ 1,888,476	105%	\$ (1,195,014)	97%
TOTAL: NON-TAX RELATED REVENUES	26,770,141	28,146,890	29,308,807	27,735,834	29,435,780	1,699,946	106%	411,056	101%
TOTAL: GENERAL FUND REVENUES	\$ 64,377,633	\$ 68,224,043	\$ 71,089,034	\$ 69,008,001	\$ 72,596,423	\$ 3,588,422	105%	\$ (783,958)	99%
TAX RELATED REVENUES									
Property Tax	\$ 18,357,780	\$ 19,424,013	\$ 19,042,480	\$ 18,413,810	\$ 20,146,168	\$ 1,732,358	109%	\$ 1,010,203	105%
Sales & Use									
Point-of-Sale	11,293,653	12,683,782	14,007,759	15,675,668	14,443,782	(1,231,886)	92%	(2,991,886)	81%
In-Lieu	4,964,182	4,694,860	4,964,182	3,630,820	4,619,891	989,071	127%	1,064,040	129%
Prop 172	410,145	474,193	470,067	491,548	495,000	3,452	101%	(17,355)	96%
	16,667,980	17,852,835	19,442,008	19,798,036	19,558,673	(239,363)	99%	(1,945,201)	90%
Transient Occupancy Tax	1,046,730	1,137,004	1,474,676	1,310,214	1,550,000	239,786	118%	(173,210)	87%
Real Property Transfer	311,609	353,658	384,598	385,000	461,770	76,770	120%	(31,342)	92%
Franchise Fees	702,449	744,032	702,448	710,000	744,032	34,032	105%	34,032	105%
Other Taxes	520,944	565,611	734,017	655,107	700,000	44,893	107%	(89,496)	86%
TOTAL: TAX RELATED REVENUES	\$ 37,607,492	\$ 40,077,153	\$ 41,780,227	\$ 41,272,167	\$ 43,160,643	\$ 1,888,476	105%	\$ (1,195,014)	97%
NON-TAX RELATED REVENUES									
Licenses & Permits									
Building Permits	\$ 1,392,414	\$ 1,437,693	\$ 1,392,414	\$ 1,294,154	\$ 1,437,693	\$ 143,539	111%	\$ 143,539	111%
Encroachment Permit	54,609	88,761	54,609	40,000	88,761	48,761	222%	48,761	222%
Planning Permits	12,415	15,900	12,415	13,000	15,900	2,900	122%	2,900	122%
Business Licenses	774,173	628,591	607,200	554,800	565,219	10,419	102%	73,791	113%
Other Permits	5,077	16,779	5,077	-	16,779	16,779		16,779	
Wide Load Permits	28,958	19,950	28,958	18,000	19,950	1,950	111%	1,950	111%
Subtotal: Licenses & Permits	\$ 2,267,646	\$ 2,207,674	\$ 2,100,673	\$ 1,919,954	\$ 2,144,302	\$ 224,348	112%	\$ 287,720	115%
Intergovernmental									
Vehicle License Fees	\$ 5,198,998	\$ 5,596,355	\$ 5,198,998	\$ 5,230,000	\$ 5,596,355	\$ 366,355	107%	\$ 366,355	107%
State Grants	220,772	37,000	286,868	141,731	116,395	(25,336)	82%	(104,731)	26%
Federal Grants	353,974	499,152	922,304	225,000	547,111	322,111	243%	274,152	222%
Homeowners Property Tax Relief	232,098	233,152	272,950	300,000	267,838	(32,162)	89%	(66,848)	78%
Vehicle Abatement	29,242	25,302	39,821	60,000	25,302	(34,698)	42%	(34,698)	42%
Subtotal: Intergovernmental	\$ 6,035,084	\$ 6,390,961	\$ 6,720,941	\$ 5,956,731	\$ 6,553,001	\$ 596,270	110%	\$ 434,230	107%
Charges for Services									
Administrative Fees	\$ 617	\$ 416	\$ 617	\$ 1,000	\$ 416	\$ (584)	42%	\$ (584)	42%
Insurance Refund	-	340	-	-	340	340		340	
Recovery of Damages	49,708	22,776	49,708	2,000	22,776	20,776	1139%	20,776	1139%
Recovery of Labor and Benefits	518,260	487,436	517,520	150,000	487,436	337,436	325%	337,436	325%
Other Charges	366,613	232,076	370,921	209,100	254,576	45,476	122%	22,976	111%
	935,198	743,044	938,766	362,100	765,544	403,444	211%	380,944	205%
Police	86,021	100,551	86,021	88,600	100,551	11,951	113%	11,951	113%
Fire	69,060	64,502	69,060	70,200	64,502	(5,698)	92%	(5,698)	92%
Ambulance	2,620,938	2,675,325	2,895,231	2,495,000	2,943,162	448,162	118%	180,325	107%
OES Reimbursement	288,632	775,982	288,632	84,334	775,982	691,648	920%	691,648	920%
	2,978,630	3,515,809	3,252,923	2,649,534	3,783,646	1,134,112	143%	866,275	133%
Development-Building Fees	882,570	743,709	883,308	1,135,700	743,709	(391,991)	65%	(391,991)	65%
Development-Engineering Fees	206,071	724,262	206,071	308,450	724,262	415,812	235%	415,812	235%
Development-Planning Fees	388,818	563,746	388,818	450,746	563,746	113,000	125%	113,000	125%
Development-Misc Fees	157	12,916	61,124	60,400	12,916	(47,484)	21%	(47,484)	21%
	1,477,616	2,044,633	1,539,321	1,955,296	2,044,633	89,337	105%	89,337	105%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
 Quarter Ended June 30, 2015

	FY 2014	FY 2015	FY 2014	FY 2015	FY 15 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2014	FY 2015	As of	Forecast vs Budget		Actual vs. Budget	
	6/30/2014	6/30/2015	ACTUAL	BUDGET	6/30/2015	\$	%	\$	%
Community Center	292,416	357,449	292,416	291,500	357,449	65,949	123%	65,949	123%
Recreation	1,107,130	1,009,785	1,109,003	1,054,425	1,009,785	(44,640)	96%	(44,640)	96%
Aquatics	969,718	1,066,971	969,718	944,780	1,066,971	122,191	113%	122,191	113%
Sports	1,675,290	1,718,633	1,675,290	1,731,661	1,718,633	(13,028)	99%	(13,028)	99%
Parks Lighting Fee	26,109	12,135	26,109	15,000	12,135	(2,865)	81%	(2,865)	81%
Youth Field User Fees	6,468	22,024	6,468	25,000	22,024	(2,976)	88%	(2,976)	88%
Zoo Admission Fees	789,453	758,742	789,453	788,500	758,742	(29,758)	96%	(29,758)	96%
	4,866,584	4,945,739	4,868,457	4,850,866	4,945,739	94,873	102%	94,873	102%
Public Works Fees	970,487	669,305	1,383,723	1,338,133	1,493,215	155,082	112%	(668,828)	50%
Subtotal: Charges for Services	\$ 11,314,536	\$ 12,019,081	\$ 12,069,211	\$ 11,244,529	\$ 13,133,328	\$ 1,888,799	117%	\$ 774,552	107%
Fines & Forfeitures									
Parking	\$ 33,185	\$ 25,906	\$ 36,445	\$ 37,000	\$ 25,906	\$ (11,094)	70%	\$ (11,094)	70%
Code Enforcement	2,634	1,300	2,634	1,000	1,300	300	130%	300	130%
Traffic	48,182	49,463	66,149	80,000	68,000	(12,000)	85%	(30,537)	62%
Court	91,723	84,722	122,849	150,000	113,000	(37,000)	75%	(65,278)	56%
Library	40,443	40,857	40,428	42,500	40,857	(1,643)	96%	(1,643)	96%
Other Fines	1,665	1,440	1,665	3,500	1,440	(2,060)	41%	(2,060)	41%
Subtotal: Fines & Forfeitures	\$ 217,832	\$ 203,688	\$ 270,170	\$ 314,000	\$ 250,503	\$ (63,497)	80%	\$ (110,312)	65%
Interest Earnings	152,505	142,646	183,472	110,000	142,646	32,646	130%	32,646	130%
Miscellaneous									
Rental Income	\$ 10,512	\$ 10,524	\$ 10,512	\$ 10,500	\$ 10,524	\$ 24	100%	\$ 24	100%
Cell Tower Rentals	274,701	369,512	274,701	273,782	369,512	95,730	135%	95,730	135%
Fixed Asset Disposition	62,020	23,758	47,630	30,000	23,758	(6,242)	79%	(6,242)	79%
Library	37,683	46,012	37,683	31,000	46,012	15,012	148%	15,012	148%
Sundry	205,445	160,857	206,605	190,079	160,857	(29,222)	85%	(29,222)	85%
Subtotal: Miscellaneous	\$ 590,361	\$ 610,663	\$ 577,131	\$ 535,361	\$ 610,663	\$ 75,302	114%	\$ 75,302	114%
Operating Transfers In	6,192,177	6,572,177	7,387,209	7,655,259	6,601,337	-	86%	(1,083,082)	86%
TOTAL: NON-TAX RELATED REVENUES	\$ 26,770,141	\$ 28,146,890	\$ 29,308,807	\$ 27,735,834	\$ 29,435,780	\$ 2,753,868	106%	\$ 411,056	101%

APPENDIX F

**City of Folsom, California
Housing Fund**

Revenue and Expense Statement
Quarter Ended June 30, 2015

	FY 2015	FY 2014	FY 2015	FY15 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2015	ACTUAL	BUDGET	As of 6/30/2015	Forecast vs Budget \$ %	Actual vs Budget \$ %		
REVENUES:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Intergovernmental	-	-	-	-	-		-	
Charges for Current Services	40,403	37,773	-	40,403	40,403		40,403	
Impact Fee Revenue	208,931	181,165	190,000	208,931	18,931	110%	18,931	110%
Interest Revenue	(79,087)	82,945	70,000	(79,087)	(149,087)	-113%	(149,087)	-113%
Other Revenue	-	-	(207,949)	-	207,949	0%	207,949	0%
Operating Transfers In	-	-	-	-	-		-	
TOTAL REVENUES	170,247	301,883	52,051	170,247	118,196	327%	118,196	327%
EXPENDITURES:								
Salary & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Services & Supplies	-	-	-	-	-		-	
Contracts	20,324	15,325	50,000	20,324	(29,676)	41%	29,676	41%
Insurance	-	-	-	-	-		-	
Other Operating Expenses	-	-	-	-	-		-	
Capital Outlay	-	-	-	-	-		-	
Extraordinary Loss on Dissolution of RDAs	-	-	-	-	-		-	
Operating Transfers Out	2,051	20,194	2,051	2,051	-	100%	-	100%
TOTAL EXPENDITURES	22,375	35,519	52,051	22,375	29,676	43%	29,676	43%
APPROPRIATION OF FUND BALANCE	147,872	266,364	-	147,872				
FUND BALANCE, JULY 1	9,689,816	9,423,452	9,689,816	9,689,816				
FUND BALANCE	\$ 9,837,688	\$ 9,689,816	\$ 9,689,816	\$ 9,837,688				
NONSPENDABLE FUND BALANCE	(2,261,875)	(2,261,875)	(9,689,816)	(9,837,688)				
RESTRICTED FUND BALANCE	-	-	-	-				
COMMITTED FUND BALANCE								
ASSIGNED FUND BALANCE								
UNRESTRICTED FUND BALANCE (DEFICIT)	\$ 7,575,813	\$ 7,427,941	\$ -	\$ -				

APPENDIX G

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

Revenue and Expenditure Statement
Quarter Ended June 30, 2015

	Fund 204	Fund 205	Fund 207	Fund 208	Fund 209	Fund 210	Fund 212	Fund 213	Fund 214	Fund 231	Fund 232
	Los Cerros	Briggs Ranch	Natoma Station	Folsom Heights	Broadstone Unit 3	Broadstone	Hannaford Cross	Lake Natoma Shores	Cobble Hills Reflect	Sierra Estates	Natoma Valley
Revenues:											
Special Assessment	40,071	79,295	170,863	19,033	19,544	385,870	19,469	20,630	43,369	7,610	60,210
Interest	1,526	467	51	-	488	-	455	863	994	141	284
Other Revenue	-	-	-	-	-	4,347	4,827	-	-	-	-
Total Revenue	\$ 41,597	\$ 79,762	\$ 170,914	\$ 19,033	\$ 20,032	\$ 390,217	\$ 24,751	\$ 21,493	\$ 44,363	\$ 7,751	\$ 60,494
Expenditures:											
Communications	-	-	-	-	-	-	-	-	-	-	-
Utilities	12,374	18,129	55,221	6,858	1,022	136,305	3,994	3,427	8,116	732	179
Contracts	5,878	32,702	56,740	5,827	7,322	34,227	5,399	2,940	24,961	1,094	1,094
Maintenance	9,722	24,109	60,509	8,051	-	141,897	9,285	4,678	19,428	2,232	16,375
Supplies	-	-	8,979	585	100	2,273	121	-	5	-	-
Contingency	176	-	1,883	442	-	3,897	-	545	4,024	-	8
Transfers Out	3,467	21,857	39,991	3,469	4,724	74,711	2,375	3,243	11,080	1,101	30,086
Total Expenditures	\$ 31,617	\$ 96,797	\$ 223,323	\$ 25,232	\$ 13,168	\$ 393,310	\$ 21,174	\$ 14,833	\$ 67,614	\$ 5,159	\$ 47,742

APPENDIX G

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

Revenue and Expenditure Statement
Quarter Ended June 30, 2015

	Fund 234	Fund 236	Fund 237	Fund 249	Fund 250	Fund 251	Fund 252	Fund 253	Fund 260	Fund 262	Fund 266
	Cobble Ridge	Praire Oaks Ranch	Silverbrook	Willow Creek East	Blue Ravine Oaks	Steeplechase	Willow Creek So.	Am River Canyon No.	Willow Springs	Willow Sprgs CFD#11	Broadstone 3 CFD #12
Revenues:											
Special Assessment	13,438	194,358	15,727	59,037	35,821	24,149	157,668	102,185	14,057	214,637	568,564
Interest	801	69	794	-	1,218	1,159	4,890	654	270	7,563	3,096
Other Revenue	-	-	4,487	29	-	-	-	-	-	-	2,318
Total Revenue	\$ 14,239	\$ 194,427	\$ 21,008	\$ 59,066	\$ 37,039	\$ 25,308	\$ 162,558	\$ 102,839	\$ 14,327	\$ 222,200	\$ 573,978
Expenditures:											
Communications	-	-	-	-	-	-	-	-	-	-	527
Utilities	2,164	60,515	534	19,532	10,945	4,675	59,206	42,278	5,810	19,277	71,640
Contracts	7,169	42,583	1,514	8,123	8,182	38,939	35,449	-	3,437	25,407	22,098
Maintenance	1,815	83,731	1,679	26,188	21,253	6,829	33,092	-	-	44,303	147,962
Supplies	-	1,594	-	-	1,116	1,027	1,986	-	-	1,901	4,239
Contingency	-	9,223	-	35	3,814	4,312	13,144	-	-	221	6,796
Transfers Out	1,390	67,804	2,340	19,564	7,633	2,095	22,356	17,899	302	24,546	94,720
Total Expenditures	\$ 12,538	\$ 265,450	\$ 6,067	\$ 73,442	\$ 52,943	\$ 57,877	\$ 165,233	\$ 60,177	\$ 9,549	\$ 115,655	\$ 347,982

APPENDIX G

City of Folsom, California Lighting and Landscaping Districts

Revenue and Expenditure Statement
Quarter Ended June 30, 2015

	Fund 267	Fund 270	Fund 271	Fund 275	Fund 278	Fund 281	
	ARC No.2 CFD #13	ARC No. 2	Residences At ARC	ARC North #3	Blue Ravine Oaks No. 2	Folsom Hts #2	TOTAL
Revenues:							
Special Assessment	88,393	11,984	20,479	192,534	29,737	54,736	2,663,468
Interest	518	1,144	616	5,633	607	598	34,899
Other Revenue	-	-	-	-	-	-	16,008
Total Revenue	\$ 88,911	\$ 13,128	\$ 21,095	\$ 198,167	\$ 30,344	\$ 55,334	\$ 2,714,375
Expenditures:							
Communications	262	-	-	-	-	-	789
Utilities	12,745	196	2,742	-	-	-	558,616
Contracts	5,537	2,284	2,459	56,435	1,814	720	440,334
Maintenance	24,555	-	5,387	44,938	-	14,339	752,357
Supplies	97	-	-	3,168	-	-	27,191
Contingency	-	-	-	-	-	-	48,520
Transfers Out	2,355	329	2,480	34,795	797	-	497,509
Total Expenditures	\$ 45,551	\$ 2,809	\$ 13,068	\$ 139,336	\$ 2,611	\$ 15,059	\$ 2,325,316

APPENDIX H

City of Folsom, California Combined Water Funds* Revenue and Expense Statement Quarter Ended June 30, 2015

	FY 2014	FY 2015	FY 2014	FY 2015	FY15 Forecast	VARIANCE		VARIANCE	
	As of	As of	2014	2015	As of	Forecast vs Budget		Actual vs Budget	
	6/30/2014	6/30/2015	ACTUAL	BUDGET	6/30/2015	\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	13,239,962	12,152,103	14,201,854	14,038,653	13,055,317	(983,336)	93%	(1,886,550)	87%
TOTAL OPERATING REVENUES	13,239,962	12,152,103	14,201,854	14,038,653	13,055,317	(983,336)	93%	(1,886,550)	87%
OPERATING EXPENSES:									
Employee Services	3,546,671	3,596,474	3,530,411	4,033,221	3,596,474	(436,747)	89%	(436,747)	89%
Utilities	670,049	552,736	715,644	762,100	593,723	(168,377)	78%	(209,364)	73%
Supplies	651,310	774,015	695,295	1,047,467	778,875	(268,592)	74%	(273,452)	74%
Maintenance and Operation	647,163	783,744	676,601	973,150	875,840	(97,310)	90%	(189,406)	81%
Contractual Services	975,196	1,365,820	1,161,621	2,558,521	1,375,080	(1,183,441)	54%	(1,192,701)	53%
Depreciation	3,422,368	3,458,119	3,423,488	-	3,458,119	3,458,119		3,458,119	
Other Operating Expenses	508,031	642,098	656,786	724,866	642,098	(82,768)	89%	(82,768)	89%
TOTAL OPERATING EXPENSES	10,420,788	11,173,006	10,859,846	10,099,325	11,320,209	1,220,884	112%	1,073,681	111%
OPERATING INCOME	2,819,174	979,097	3,342,008	3,939,328	1,735,108		44%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	1,303,571	1,294,987	1,303,570	825,000	1,294,987	469,987	157%	469,987	157%
Other	(19,543)	(1,816)	1,323,262	11,775,424	(1,816)	(11,777,240)	0%	(11,777,240)	0%
Investment Income	85,215	135,941	147,437	74,500	135,941	61,441	182%	61,441	182%
Intergovernmental	1,924	9,057	1,924	-	9,057	9,057		9,057	
Proceeds of Financing	-	-	17,953	-	-	-		-	
Debt Service Expense	(2,075,201)	(2,018,068)	(1,000,838)	(2,016,871)	(2,018,068)	(1,197)	100%	(1,197)	100%
Other Reimbursements	-	-	-	-	-	-		-	
Capital Outlay - Projects	(260,788)	(3,256,001)	(266,289)	(14,050,017)	(3,256,001)	10,794,016	23%	10,794,016	23%
TOTAL NONOPERATING REVENUE (EXPENSE)	(964,822)	(3,835,900)	1,527,019	(3,391,964)	(3,835,900)	(443,936)	113%	(443,936)	113%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,854,352	(2,856,803)	4,869,027	547,364	(2,100,792)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	107,764	-	334,000	107,764	(226,236)	32%	(226,236)	32%
Transfers Out	(610,615)	(822,549)	(796,917)	(881,364)	(822,549)	(670,172)	93%	58,815	93%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(610,615)	(714,785)	(796,917)	(547,364)	(714,785)				
CHANGE IN NET ASSETS	1,243,737	(3,571,588)	4,072,110	-	(2,815,577)				
NET ASSETS, JULY 1	76,214,679	80,286,789	76,214,679	80,286,789	80,286,789				
NET ASSETS	77,458,416	76,715,201	80,286,789	80,286,789	77,471,212				
RESTRICTED NET ASSETS	(886,732)	(3,125,622)	-	(3,125,622)	(3,125,622)				
UNRESTRICTED NET ASSETS	\$ 76,571,684	\$ 73,589,579	\$ 80,286,789	\$ 77,161,167	\$ 74,345,590				

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

APPENDIX I

City of Folsom, California Combined Wastewater Funds* Revenue and Expense Statement Quarter Ended June 30, 2015

	FY 2014	FY 2015	FY 2014	FY 2015	FY15 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2014	FY 2015	As of	Forecast vs Budget		Actual vs Budget	
	6/30/2014	6/30/2015	ACTUAL	BUDGET	6/30/2015	\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	6,035,678	6,096,770	6,035,678	6,053,000	6,096,770	43,770	101%	43,770	101%
Prison Services	67,200	67,200	67,200	67,200	67,200	-	100%	-	100%
TOTAL OPERATING REVENUES	6,102,878	6,163,970	6,102,878	6,120,200	6,163,970	43,770	101%	43,770	101%
OPERATING EXPENSES:									
Employee Services	2,189,267	2,342,657	2,164,967	2,384,442	2,342,657	(41,785)	98%	(41,785)	98%
Utilities	53,269	54,770	56,367	52,500	57,759	5,259	110%	2,270	104%
Supplies	428,696	426,576	434,425	466,885	426,576	(40,309)	91%	(40,309)	91%
Maintenance and Operation	106,530	89,635	108,408	213,354	89,635	(123,719)	42%	(123,719)	42%
Contractual Services	113,792	436,741	137,517	974,463	446,200	(528,263)	46%	(537,722)	45%
Depreciation	1,447,783	1,537,813	1,453,101	-	1,537,813	1,537,813		1,537,813	
Other Operating Expenses	167,405	206,587	283,864	304,049	206,587	(97,462)	68%	(97,462)	68%
TOTAL OPERATING EXPENSES	4,506,742	5,094,779	4,638,649	4,395,693	5,107,227	711,534	116%	699,086	116%
OPERATING INCOME (LOSS)	1,596,136	1,069,191	1,464,229	1,724,507	1,056,743		61%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	165,855	153,428	165,855	150,000	153,428	3,428	102%	3,428	102%
Investment Income	93,259	105,468	158,126	73,000	105,468	32,468	144%	32,468	144%
Other	1,648	4,425	1,275,469	9,275,699	4,425	(9,271,274)	0%	(9,271,274)	0%
Debt Service	(82,595)	-	(2,832)	-	-	-		-	
Capital Outlay - Projects	(987,732)	(4,935,447)	(513,331)	(10,812,067)	(4,935,447)	5,876,620	46%	5,876,620	46%
TOTAL NONOPERATING REVENUE (EXPENSE)	(809,565)	(4,672,126)	1,083,287	(1,313,368)	(4,672,126)	(3,358,758)	356%	(3,358,758)	356%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	786,571	(3,602,935)	2,547,516	411,139	(3,615,383)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	7,764	144,742	150,000	7,764	(142,236)	-1832%	(142,236)	-5%
Transfers Out	(385,639)	(515,928)	(518,248)	(561,139)	(515,928)	45,211	-9%	(45,211)	1141%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(385,639)	(508,164)	(373,506)	(411,139)	(508,164)				
CHANGE IN NET ASSETS	400,932	(4,111,099)	2,174,010	-	(4,123,547)				
NET ASSETS, JULY 1	43,808,597	45,982,607	43,808,597	45,982,607	45,982,607				
NET ASSETS	44,209,529	41,871,508	45,982,607	45,982,607	41,859,060				
RESTRICTED NET ASSETS	(1,496,394)	(1,624,122)	-	(1,624,122)	(1,624,122)				
UNRESTRICTED NET ASSETS	\$ 42,713,135	\$ 40,247,386	\$ 45,982,607	\$ 44,358,485	\$ 40,234,938				

* 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, 2015**

	FY 2014	FY 2015	FY 2014	FY 2015	FY15 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2014	As of 6/30/2015	ACTUAL	BUDGET	As of 6/30/2015	Forecast vs Budget		Actual vs Budget	
						\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	10,203,450	10,348,264	10,240,575	10,167,000	10,348,264	181,264	102%	181,264	102%
TOTAL OPERATING REVENUES	10,203,450	10,348,264	10,240,575	10,167,000	10,348,264	181,264	102%	181,264	102%
OPERATING EXPENSES:									
Employee Services	4,449,542	4,405,064	4,369,002	4,677,188	4,405,064	(272,124)	94%	(272,124)	94%
Utilities	14,970	14,437	14,970	20,500	14,437	(6,063)	70%	(6,063)	70%
Supplies	944,607	808,183	977,077	1,074,205	873,311	(200,894)	81%	(266,022)	75%
Maintenance and Operation	693,516	575,632	763,195	513,900	575,632	61,732	112%	61,732	112%
Contractual Services	1,356,026	1,430,467	1,490,769	1,518,645	1,531,450	12,805	101%	(88,178)	94%
Depreciation	387,634	963,918	387,634	-	963,918			963,918	
Other Operating Expenses	336,480	404,902	488,663	446,658	404,902	(41,756)	91%	(41,756)	91%
TOTAL OPERATING EXPENSES	8,182,775	8,602,603	8,491,310	8,251,096	8,768,714	517,618	106%	351,507	104%
OPERATING INCOME (LOSS)	2,020,675	1,745,661	1,749,265	1,915,904	1,579,550				
NONOPERATING REVENUE (EXPENSE):									
Impact Fees	136,704	129,130	136,704	100,000	129,130	29,130	129%	29,130	129%
Investment Income	38,157	30,320	62,855	30,900	30,320	(580)	98%	(580)	98%
Intergovernmental Revenues	78,186	124,414	97,321	51,000	154,902	103,902	304%	73,414	244%
Other	131,320	146,922	131,812	2,643,504	146,922	(2,496,582)	6%	(2,496,582)	6%
Debt Service-Expense	(52,938)	-	(1,241)	-	-	-		-	
Capital Outlay	(549,040)	(3,302,994)	2,000	(3,540,960)	(3,302,994)	237,966	93%	237,966	93%
TOTAL NONOPERATING REVENUE (EXPENSE)	(217,611)	(2,872,208)	429,451	(715,556)	(2,841,720)	(2,126,164)	397%	(2,156,652)	401%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,803,064	(1,126,547)	2,178,716	1,200,348	(1,262,170)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	7,764	-	-	7,764	7,764	100%	7,764	100%
Transfers Out	(846,117)	(1,154,958)	(1,139,797)	(1,200,348)	(1,154,958)	45,390	-4%	45,390	-2545%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(846,117)	(1,147,194)	(1,139,797)	(1,200,348)	(1,147,194)				
CHANGE IN NET ASSETS	956,947	(2,273,741)	1,038,919	-	(2,409,364)				
NET ASSETS, JULY 1	3,976,575	5,015,494	3,976,575	5,015,494	5,015,494				
NET ASSETS	4,933,522	2,741,753	5,015,494	5,015,494	2,606,130				
RESTRICTED NET ASSETS	(2,275,945)	(74,052)	-	(74,052)	(74,052)				
UNRESTRICTED NET ASSETS	\$ 2,657,577	\$ 2,667,701	\$ 5,015,494	\$ 4,941,442	\$ 2,532,078				

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

APPENDIX K

**City of Folsom, California
Transit Fund
Revenue and Expense Statement
Quarter Ended June 30, 2015**

	FY 2014	FY 2015	FY 2014	FY 2015	FY15 Forecast	VARIANCE		VARIANCE	
	As of	As of	ACTUAL	BUDGET	As of	Forecast vs Budget		Actual vs Budget	
	6/30/2014	6/30/2015			6/30/2015	\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	615,107	566,184	615,107	552,070	566,184	14,114	103%	14,114	103%
Other	58,263	111,111	58,263	65,000	111,111	46,111	171%	46,111	171%
TOTAL OPERATING REVENUES	673,370	677,295	673,370	617,070	677,295	60,225	110%	60,225	110%
OPERATING EXPENSES:									
Employee Services	1,074,234	1,029,794	1,068,539	1,146,996	1,029,794	(117,202)	90%	(117,202)	90%
Utilities	10,659	8,837	10,659	15,150	8,837	(6,313)	58%	(6,313)	58%
Supplies	149,055	170,326	149,055	159,625	170,326	10,701	107%	10,701	107%
Maintenance and Operation	51,088	33,073	51,448	70,000	33,073	(36,927)	47%	(36,927)	47%
Contracts	1,727,357	1,589,623	1,741,205	1,596,969	1,623,413	26,444	102%	(7,346)	100%
Depreciation	13,028	216,061	13,028	-	216,061	216,061		216,061	
Other Operating Expenses	249,629	267,516	282,771	256,114	267,516	11,402	104%	11,402	104%
TOTAL OPERATING EXPENSES	3,275,050	3,315,230	3,316,705	3,244,854	3,349,020	104,166	103%	70,376	102%
OPERATING INCOME (LOSS)	(2,601,680)	(2,637,935)	(2,643,335)	(2,627,784)	(2,671,725)				
NONOPERATING REVENUE (EXPENSES):									
Interest	6,196	7,254	6,075	3,000	7,254	4,254	242%	4,254	242%
Intergovernmental	2,568,828	3,980,566	3,085,032	4,597,899	4,078,377	(519,522)	89%	(617,333)	87%
Misc Rev	-	-	600,000	(144,060)	-	144,060	0%	144,060	0%
Capital Outlay	-	(1,459,350)	-	(1,588,777)	(1,459,350)	129,427	92%	129,427	92%
TOTAL NONOPERATING REVENUE	2,575,024	2,528,470	3,691,107	2,868,062	2,626,281		92%		88%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(26,656)	(109,465)	1,047,772	240,278	(45,444)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-		-	
Transfers Out	(168,617)	(209,948)	(224,823)	(240,278)	(209,948)	(30,330)	87%	30,330	87%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(168,617)	(209,948)	(224,823)	(240,278)	(209,948)				
CHANGE IN NET ASSETS	(195,273)	(319,413)	822,949	-	(255,392)				
NET ASSETS, JULY 1	932,748	1,755,697	932,748	1,755,697	1,755,697				
NET ASSETS	737,475	1,436,284	1,755,697	1,755,697	1,500,305				
RESTRICTED NET ASSETS	(330,783)	(15,084)	-	(15,084)	(15,084)				
UNRESTRICTED NET ASSETS	\$ 406,692	\$ 1,421,200	\$ 1,755,697	\$ 1,740,613	\$ 1,485,221				

APPENDIX L

City of Folsom, California Risk Management

Revenue and Expense Statement
Quarter Ended June 30, 2015

	FY 2014 As of 6/30/2014	FY 2015 As of 6/30/2015	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Forecast As of 6/30/2015
OPERATING REVENUES:					
Charges for services	12,300,617	13,301,758	12,941,523	14,159,125	13,301,758
Penalty Fines	9	-	9	-	-
Interest revenue	18,835	19,048	34,075	15,000	19,048
Reimbursement	1,030,541	1,219,811	383,123	494,343	1,219,811
Other revenue	-	-	-	49,466	-
Total operating revenues	13,350,002	14,540,617	13,358,730	14,717,934	14,540,617
OPERATING EXPENSES:					
Employee Services					
Active Employees:					
Wages	166,610	170,221	166,610	168,580	170,221
FICA	12,831	13,129	12,831	13,821	13,129
PERS	53,066	41,934	38,892	38,837	41,934
Deferred Compensation	4,165	4,202	4,165	4,214	4,202
Workers Compensation	1,808,467	1,987,753	1,808,467	1,857,322	1,987,753
Liability	1,221,009	1,243,348	1,221,009	1,278,663	1,243,348
Health Insurance	5,752,395	5,974,184	5,838,189	6,828,517	5,974,184
Vision	82,826	86,019	84,061	98,076	86,019
Dental	619,346	643,225	628,583	735,567	643,225
Employee Assistance Program	9,999	9,849	10,110	10,102	9,849
Health Retirement Account	44,425	65,575	44,425	66,600	65,575
Health Savings Account	34,501	70,586	34,501	60,769	70,586
Contracts	207,199	203,017	217,482	207,925	203,017
Retirees:					
PERS	-	7,229	14,174	35,046	7,229
Health Insurance	2,787,663	3,181,429	2,821,567	2,971,243	3,181,429
Vision	42,622	43,845	43,117	39,562	43,845
Dental	303,203	316,237	306,680	303,090	316,237
Total operating expenses	13,150,327	14,061,783	13,294,863	14,717,934	14,061,783
CHANGE IN NET ASSETS	199,675	478,834	63,867	-	478,834
NET ASSETS, BEGINNING OF YEAR	4,496,304	4,566,684	4,502,817	4,566,684	4,566,684
RESTRICTED FOR INSURANCE DEPOSIT	2,092,805	1,867,677	2,092,805	1,867,677	1,867,677
UNRESTRICTED NET ASSETS	2,603,174	3,177,841	2,473,879	2,699,007	3,177,841
NET ASSETS	4,695,979	5,045,518	4,566,684	4,566,684	5,045,518

APPENDIX M

City of Folsom, California
Risk Management
 Revenue and Expense Statement
 Quarter Ended June 30, 2015

	Active Employees						Retirees	Total
	General Fund	Redevelopment Agency	Water	Waste Water	Solid Waste	Transit		
OPERATING REVENUES:								
Charges for services	\$ 7,567,944	\$ -	\$ 820,872	\$ 451,863	\$ 1,067,491	\$ 355,384	\$ 3,038,204	\$ 13,301,758
Fines	-	-	-	-	-	-	-	-
Interest revenue	11,961	172	1,151	623	1,251	469	3,422	19,048
Reimbursements	567,796	-	61,823	29,610	62,384	16,667	481,532	1,219,811
Total operating revenues	\$ 8,147,700	\$ 172	\$ 883,845	\$ 482,095	\$ 1,131,126	\$ 372,520	\$ 3,523,158	\$ 14,540,617
OPERATING EXPENSES:								
Active Employees:								
Wages	\$ 106,885	\$ 1,537	\$ 10,284	\$ 5,565	\$ 11,176	\$ 4,194	\$ 30,579	\$ 170,221
FICA	8,244	119	793	429	862	323	2,359	13,129
PERS	38,410	780	535	-	1,666	543	-	41,934
Deferred Compensation	2,639	38	254	137	276	104	755	4,202
Workers' Compensation	1,496,260	-	127,629	76,944	215,151	71,769	-	1,987,753
Liability	918,516	-	112,172	42,159	116,538	53,963	-	1,243,348
Health Insurance	4,578,422	-	478,615	227,527	594,895	94,726	-	5,974,184
Vision	65,922	-	6,891	3,276	8,566	1,364	-	86,019
Dental	492,947	-	51,531	24,497	64,051	10,199	-	643,225
Employee Assistance Program	7,408	-	796	358	1,026	261	-	9,849
Health Retirement Account	49,735	-	4,153	687	8,150	2,850	-	65,575
Health Savings Account	54,657	-	6,323	5,034	3,687	885	-	70,586
Contracts	203,017	-	-	-	-	-	-	203,017
Retirees:								
PERS	-	-	-	-	-	-	7,229	7,229
Insurance/Retiree	-	-	-	-	-	-	3,181,429	3,181,429
Retiree Vision	-	-	-	-	-	-	42,989	42,989
Retiree Dental	-	-	-	-	-	-	306,667	306,667
CCF Retiree Vision	-	-	-	-	-	-	856	856
CCF Retiree Dental	-	-	-	-	-	-	9,570	9,570
Total operating expenses	\$ 8,023,062	\$ 2,473	\$ 799,978	\$ 386,614	\$ 1,026,043	\$ 241,181	\$ 3,582,433	\$ 14,061,783
CHANGE IN NET ASSETS	124,638	(2,301)	83,868	95,481	105,083	131,339	(59,275)	478,834
NET ASSETS, BEGINNING OF YEAR	3,490,751	39,759	260,198	86,197	303,447	12,924	373,408	4,566,684
RESTRICTED FOR INSURANCE DEPOSIT	1,422,496	8,766	130,567	67,481	178,193	60,174	-	1,867,677
UNRESTRICTED	2,192,894	28,691	213,499	114,197	230,337	84,090	314,133	3,177,841
NET ASSETS, END OF YEAR	\$ 3,615,389	\$ 37,458	\$ 344,066	\$ 181,678	\$ 408,530	\$ 144,263	\$ 314,133	\$ 5,045,518

APPENDIX N

City of Folsom, California Compensated Leave Revenue and Expense Statement Quarter Ended June 30, 2015

	FY 2014	FY 2015	FY 2014	FY 2015	FY 15 Forecast	VARIANCE		VARIANCE	
	As of 6/30/2014	As of 6/30/2015	ACTUAL	BUDGET	As of 6/30/2015	Forecast vs Budget		Acutal vs BUDGET	
						\$	%	\$	%
REVENUES:									
Reimbursements	3,170,729	1,542,416	3,170,729	1,542,416	1,542,416	-	100%	-	100%
Interest	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	3,170,729	1,542,416	3,170,729	1,542,416	1,542,416	-	100%	-	100%
EXPENDITURES:									
Annual Leave Wages	1,228,557	694,573	1,228,557	1,450,000	694,573	(755,427)	48%	(755,427)	48%
Annual Leave Benefits	85,287	46,811	85,287	92,416	46,811	(45,605)	51%	(45,605)	51%
Operating Transfers Out	-	-	-	-	-	-	-	-	-
Services & Supplies	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,313,844	741,384	1,313,844	1,542,416	741,384	801,032	48%	801,032	48%
APPROPRIATION OF FUND BALANCE	1,856,885	801,032	1,856,885	-	801,032				
FUND BALANCE, JULY 1	(1,856,885)	-	(1,856,885)	-	-				
FUND BALANCE	-	801,032	-	-	801,032				
RESTRICTED FUND BALANCE	-	-	-	-	-				
UNRESTRICTED FUND BALANCE	\$ -	\$ 801,032	\$ -	\$ -	\$ 801,032				

APPENDIX O

City of Folsom Outstanding Debt

Quarter Ended June 30, 2015

<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	-	Aug-14
Governmental	General Obligation	Sep-09	Series C & D Refunded	10,195,000	3,760,000	Aug-17
Governmental	Certificate of Participation	Jul-97	City Parks & Traffic Signals	795,000	-	Oct-14
Governmental	Certificate of Participation	Sep-99	Recreation Facility	825,000	-	Dec-14
Governmental	Revenue Bond	Jul-08	Prairie Oaks Ranch A/D	11,955,000	6,620,000	Sep-19
Governmental	Revenue Bond	Mar-98	Hannaford Cross A/D	2,860,000	915,000	Sep-20
Governmental	Revenue Bond	Apr-99	Legends, Cobble Hills, Ridgeview & Cresleigh A/D	4,830,000	1,975,000	Sep-20
Governmental	Revenue Bond	Apr-12	Refund 1998 FPFA Debt	4,164,002	1,817,340	Oct-18
Governmental	Revenue Bond	Jul-07	Finance CFD Debt	70,425,000	57,770,000	Sep-24
Governmental	Revenue Bond	Jul-10	Finance CFD Debt	23,180,000	16,705,000	Sep-24
Governmental	Revenue Bond	Jul-11	Finance CFD Debt	10,855,000	8,780,000	Sep-24
Governmental	Revenue Bond	Jul-12	Finance CFD Debt	15,034,361	9,908,890	Sep-21
Governmental	Other (Assignment Agreement)	Mar-12	Ref 02 FPFA Debt & 01 COPs	10,538,467	6,113,936	Oct-17
Governmental	Tax Allocation Bond	Aug-05	RDA Projects (Library)	10,190,000	9,855,000	Aug-33
Governmental	Tax Allocation Bond	Dec-06	RDA Projects (Parking Struct.)	16,945,000	16,225,000	Aug-36
Governmental	Tax Allocation Bond	Oct-09	RDA Projects (Streetscape)	18,095,000	14,840,000	Aug-36
Governmental	Tax Allocation Bond	Mar-11	RDA Projects	10,115,000	9,175,000	Sep-35
Governmental	Tax Allocation Bond (Housing)	Mar-11	RDA Projects	11,265,000	<u>10,465,000</u>	Aug-35
Total Outstanding Governmental Debt					<u>\$ 174,925,166</u>	
Water	Revenue Bond	Dec-09	Refund 1998 Water Bonds	15,825,000	12,470,000	Dec-28
Water	Revenue Bond	Jul-13	Refund 2005A Water Bonds	12,779,582	<u>11,882,781</u>	Dec-33
Total Outstanding Business Type Activity Debt					<u>\$ 24,352,781</u>	

APPENDIX P

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis

Quarter ended June 30, 2015

Category	Project Description	Budget FY 14-15	Total Expended FY 14-15	% of Budget Expended
Culture and Recreation	Johnny Cash Trail Art Experience	80,000	81,971	102.46%
Culture and Recreation	Ed Mitchell Park	100,000	23,588	23.59%
Culture and Recreation	Folsom Sports Complex – Ph. II	389,355	-	0.00%
Culture and Recreation	Willow Hill Reservoir Community Park	108,230	95,512	88.25%
Culture and Recreation	Empire Ranch Park Site #53	61,100	10,331	16.91%
Culture and Recreation	Parkway Site #44	1,793,075	31,160	1.74%
Culture and Recreation	Zoo Barn	11,453	2,288	19.98%
Culture and Recreation	Sports Lighting Controls	23,600	-	0.00%
Culture and Recreation	Synthetic Turf Replacement	145,000	145,000	100.00%
		2,711,813	389,850	14.38%
Drainage	Localized Drainage Improvements	50,000	19,546	39.09%
Drainage	Storm Drain Pond	322,086	81,430	25.28%
Drainage	Willow Creek Sibley Mitigation	250,000	-	0.00%
		622,086	100,976	16.23%
General Services	City-Wide Radios	50,434	50,993	101.11%
General Services	Fire Apparatus	351,558	325,276	92.52%
General Services	Police Vehicle Replacements	330,000	331,322	100.40%
		-	-	
		731,992	707,591	96.67%
Open Space and Greenbelts	Lake Natoma Water Front Trail	618,611	11,187	1.81%
Open Space and Greenbelts	Folsom Lake/Johnny Cash Trail – Ph. I	1,768,530	1,772,690	100.24%
Open Space and Greenbelts	Folsom Lake/Johnny Cash Trail – Ph. II	866,378	93,581	10.80%
Open Space and Greenbelts	HBWC – Dos Coyotes Segment	260,533	258,254	99.13%
Open Space and Greenbelts	HBWC – Levy Park Trail	189,426	3,001	1.58%
Open Space and Greenbelts	Lake Natoma Class 1 Trail – Phase II	1,366,207	123,226	9.02%
Open Space and Greenbelts	HBWC – Parkway/Empire Ranch Bridge	92,878	4,900	5.28%
		5,162,563	2,266,839	43.91%
Wastewater	FPA EVD Sewer LS & FM	2,800,000	223,275	7.97%
Wastewater	ARC Sewer Access R&R	1,270,000	164,833	12.98%
Wastewater	Hinkle Creek Pipeline Rehabilitation	1,461,760	552,243	37.78%
Wastewater	Old Town Pipeline R&R	843,495	2,133	0.25%
Wastewater	Natoma Alley R&R	1,167,230	22,231	1.90%
Wastewater	Rowberry/Walden Odor Control	985,387	411,508	41.76%
Wastewater	Sewer Flow Meter Replacement	1,039,063	894,381	86.08%
Wastewater	Basin 6 Sewer Diversion	541,288	857,377	158.40%
Wastewater	Oak Ave Pump Station Upgrades	2,479,929	2,185,598	88.13%
		12,588,152	5,313,579	42.21%
Streets	Street Overlay / Pavement Mgmt	3,130,511	1,578,533	50.42%
Streets	City Wide ADA Compliance	120,000	120,104	100.09%
Streets	Energy Efficient Traffic Sig & Lights	65,000	61,558	94.70%
Streets	Pavement Mgmt Plan Update	75,000	24,134	32.18%
Streets	Streetlight / Traffic Pole Imp	40,000	25,078	62.70%
Streets	Traffic Safety Projects	170,000	96,422	56.72%
Streets	Traffic Signal System Upgrades	200,000	156,016	78.01%
Streets	East Bidwell Infill	1,148,236	96,407	8.40%
Streets	Green Valley Rd Widening	500,000	328,635	65.73%

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis

Quarter ended June 30, 2015

Category	Project Description	Budget FY 14-15	Total Expended FY 14-15	% of Budget Expended
Streets	Intelligent Transp System Plan	152,000	28,706	18.89%
Streets	Traffic Signal Improvements	300,000	189,780	63.26%
		5,900,747	2,705,372	45.85%
Transportation	Historic District Traffic & Pkg	10,000	-	0.00%
Transportation	Median Island Improvements	950,000	131,315	13.82%
Transportation	Orangevale Bridge	2,634,759	94,421	3.58%
Transportation	Rainbow Bridge Rehab	1,331,860	140,746	10.57%
Transportation	Light Rail Project	230,000	61,681	26.82%
Transportation	Hwy 50 Facilities	50,000	-	0.00%
		5,206,619	428,163	8.22%
Water	FPA Hwy 50 Water Crossing Pipeline	900,000	52,659	5.85%
Water	FPA PRV Stations	810,000	-	0.00%
Water	FPA WTP Plant Ph 1 Improvements	2,088,142	25,659	1.23%
Water	FPA Zone 4 & Zone 5 BPS	1,900,000	108,320	5.70%
Water	FPA Zone 5 Tank & Zone 6 BPS	2,089,918	90,105	4.31%
Water	Crestridge Lane Water Line Replacement	450,000	39,525	8.78%
Water	Easton/Glenborough Zone 1 Pump Station	1,697,800	-	0.00%
Water	Leak Detection	99,600	99,600	100.00%
Water	Old Town Water R&R Project No. 1	643,495	2,133	0.33%
Water	PRV Stations Improvement	280,000	97,991	35.00%
Water	Water Service Line Rplcmnt Project #2	350,000	575	0.16%
Water	Water System Rehab Project #1	40,000	-	0.00%
Water	WTP Filter Troughs	250,000	19,490	7.80%
Water	WTP Mechanical Dewatering	4,273,848	1,972,175	46.15%
Water	WTP Reservoir #1 Rehab	856,548	868,972	101.45%
Water	FPA Willow Hill Pipeline Rehab Ph 2	4,537,668	117,870	2.60%
Water	La Collina Dal Lago Tank Replacement	110,000	20,579	18.71%
		21,377,019	3,515,656	16.45%
		\$ 54,300,991	\$ 15,428,025	28.41%