



CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City of Folsom Quarterly Financial Report

Fiscal Year 2015-16 Third Quarter

May 24, 2016

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

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INTRODUCTION

Section 5.05R of the Charter of the City of Folsom requires the City Manager submit to the City Council a financial and management report showing the relationship between budgeted and actual revenues, and expenditures and encumbrances on a quarterly basis.

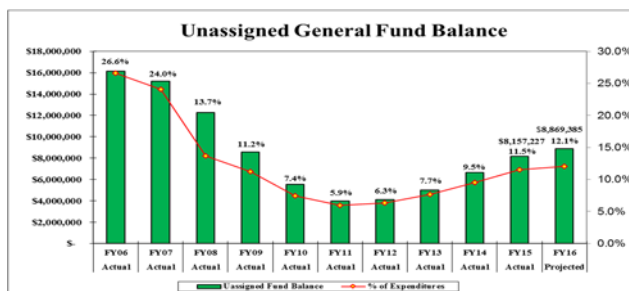
This Quarterly Financial Report is an analysis of the unaudited financial status of the City's major funds through the third quarter of Fiscal Year (FY) 2015-16, covering the period from July 2015 through March 2016. The report provides an analysis of each fund's revenues, expenditures and fund balance as compared to the FY 2015-16 Budget. Please refer to the Appendices for detailed schedules of the City's key funds for the period ending March 31, 2016. The document also includes an analysis of the revenue and expenditure activity for the City's:

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

EXECUTIVE SUMMARY

Projected year-end General Fund revenues are \$74.23 million and projected expenditures are \$73.54 million. This results in an increase to fund balance of \$682,000 and a current projected year-end unassigned fund balance of \$8.87 million or 12.1% of expenditures.

Following is a chart of the fund balance over the last ten years which illustrates the decline from FY 2006 through FY 2011 and the upward movement since FY 2012. Fiscal Year 2016 is projected to continue this upward movement.



ECONOMIC UPDATE

California's economy state wide continues to grow at a steady pace. The California Economic Development Department (EDD) has the March 2016 unemployment rate for the State and County at 5.6% and 5.5% respectively. Folsom's unemployment rate was 3.6%. There are 34,500 people employed in Folsom as of March 2016. The number employed is an increase from March 2015 which was 33,400.

Building permit data for the third quarter had the total number of permits issued at 3,518 which was an increase of 18.4% when compared to the prior year. The average value per permit decreased when compared to the prior year, with a value per permit of \$28,340 in FY 2016 from \$30,776 in FY 2015. The number of single family home permits fell from 173 in FY 2015 to 59 in FY 2016. The decrease in the number of single family home permits may be due to the large number of permits that were issued in June 2015.

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, CashBasis, Folsom History Interpretive Center, and Trail Grants.

Revenues are projected at \$74.23 million for FY 2016. This is an increase of \$1.59 million over the FY 2015 revenue amount and \$338,000 more than the FY 2016 budget amount. The increase is due to a projected increase in Developmental Fees and reimbursements for Fire and Police department employees deployed on strike teams to battle wildfires.

The following table shows a comparison of budgeted and forecasted revenues for FY 2016. A brief discussion of significant General Fund revenue sources follows.



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General Fund Revenues by Source

	Budget	Forecast	%
Property Tax	\$20,830,411	\$20,830,411	100.0%
Sales and Use Tax	20,685,904	20,476,867	99.0%
Trans Occup Tax	1,650,000	1,750,000	106.1%
Real Prop Transfer	385,000	435,000	113.0%
Franchise Fees	715,000	750,000	104.9%
Other Taxes	700,000	700,000	100.0%
Lic And Permits	1,922,800	1,997,975	103.9%
Intergovt Revenue	6,894,346	6,589,936	95.6%
Charges For Serv	11,216,998	12,584,519	112.2%
Fines & Forfeitures	256,070	249,870	97.6%
Interest Rev	150,000	105,000	70.0%
Miscellaneous	753,169	578,523	76.8%
Transfers In	7,727,688	7,177,688	92.9%
Total	\$ 73,887,386	\$ 74,225,789	100.5%

- Property tax revenues are currently projected for FY 2016 at \$20.83 million which is the budgeted amount. This projection is \$661,000 (3.3%) higher than the amount of property tax received in FY 2015 (\$20.17 million). This is mainly due to the adjustment of Proposition 8 properties.
- Sales and Use Tax collections are currently projected for FY 2016 at \$20.48 million compared to \$19.39 million in the previous fiscal year. This is \$209,000 below the budgeted amount for FY 2016 and an increase of \$1.09 million (5.6%) from the FY 2015 amount.
- Transient Occupancy Tax (TOT) collections through the third quarter were \$1.42 million. The year-end estimate is \$1.75 million, which is \$100,000 above the budgeted amount, and an increase of \$148,000 (9.3%) when compared to the FY 2015 amount.
- Business Licenses and Building Permits through the third quarter were \$1.48 million. Compared to the prior year this is an increase of approximately \$86,000. Business Licenses through the third quarter increased by approximately \$67,000, while Building Permits increased by approximately \$19,000. The current year-end estimate is \$1.89 million which is \$50,000 more than the FY 2016 budgeted amount, and a decrease of \$92,000 (4.6%) when compared to the FY 2015 amount.

- Intergovernmental revenues through the third quarter were \$3.19 million. These revenues consist mainly of vehicle license in-lieu fees (VLF), which were budgeted at \$5.86 million. The projected year-end estimate for all intergovernmental revenues is \$6.59 million or \$304,000 below the budgeted amount. Compared to the prior year, this is an increase of approximately \$23,000 or .3%. The net increase is mainly due to a projected increase of \$269,000 in VLF over the prior year and is mostly offset by current year decreases in grant reimbursements.
- Charges for services received through the third quarter were \$8.09 million. Compared to the third quarter of FY 2015 this is a decrease of approximately \$253,000. The total current year-end estimate for charges for services is \$12.58 million which is \$1.37 million more than the budgeted amount. This increase is mainly due to a projected increase of \$801,000 in Developmental Fees and \$704,000 in Fire Department reimbursements from the Office of Emergency Services (OES) over the budgeted amount. Compared to FY 2015, total projected charges for services of \$12.58 million is \$449,000 (-3.45%) less than the prior year amount of \$13.03 million. The decrease from the prior year is mainly due to current year projected decreases in Public Works Fees (\$639,000). The Public Works reduction was a budgeted shift of Public Works administrative costs to the General Fund.
- Miscellaneous revenues were \$467,184 compared to \$346,244 in the prior year. The current year-end estimate is \$579,000 or \$175,000 less than the budgeted amount.
- Transfers In were budgeted at \$7.73 million and are forecasted at year end to be \$7.18 million. The prior year transfers in were \$6.81 million.

GENERAL FUND EXPENDITURES

Expenditures through the third quarter of FY 2016 were \$54.35 million. Compared to the prior year and excluding non-departmental and transfers out, expenditures increased approximately \$3.24 million or 7.1%. The increase in expenditures is mainly in salaries, benefits, services and supplies, and vehicle purchases.



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Eight departments or divisions are currently projected to end the fiscal year over the budgeted amounts. Below is a discussion of the department's or divisions projected and approved budgeted amounts.

➤ City Manager – Projected to end the fiscal year \$68,000 (106%) over the budgeted amount, which is mainly seen in supplies for the redesign of the City's website and additional contract costs.

➤ City Clerk – Projected to end the fiscal year \$9,000 (102%) over the budgeted amount, which is mainly seen in services and supplies for advertising of public hearing notices and software upgrades.

➤ City Attorney – Projected to end the fiscal year \$20,000 (102%) over the budgeted amount, which is mainly seen in contracts for outside legal services.

➤ Animal Services (City Manager) – Projected to end the fiscal year \$63,000 (129%) over the budgeted amount, which is mainly seen in capital outlays for the purchase of a new animal services vehicle.

➤ Fire – Projected to end the fiscal year \$620,000 (104%) over the budgeted amount, which is mainly seen in overtime costs and offset by \$754,000 in projected reimbursements for OES costs.

➤ Recreation – Projected to end the fiscal year \$379,000 (107%) over the budgeted amount, which is mainly seen in salaries (\$148,000), capital outlays (\$24,000) and supplies (\$209,000). Supplies increased due in part to special events, such as the City's 70th Anniversary and the Amgen Tour, as well as increased supply purchases for the Aquatic Center.

➤ Fleet (Public Works) – Projected to end the fiscal year \$48,000 (104%) over the budgeted amount, which is mainly seen in overtime costs.

➤ Zoo (Parks & Rec) – Projected to end the fiscal year \$69,000 (105%) over the budgeted amount, which is mainly seen in salaries (\$27,000) and contracts (\$32,000).

The current year-end projection for General Fund expenditures is \$73.54 million, which is \$273,000 below the budgeted amount. The General Fund expenditures by category are as follows:

General Fund Expenditures by Category

	Prior Year	Forecast	%
Salaries	\$32,066,611	\$32,733,940	102.1%
Benefits	16,798,947	18,036,639	107.4%
O&M	18,940,330	18,736,396	98.9%
Capital Outlay	633,944	2,112,679	333.3%
Debt Service	2,232,881	1,924,560	86.2%
Transfers Out	-	-	0.0%
Total Expenditures	\$70,672,713	\$73,544,214	104.1%

The General Fund expenditures by department are as follows:

General Fund Expenditures by Department

	Budget	Forecast	%
City Council	\$ 113,599	\$ 113,599	100.0%
City Manager	1,280,921	1,411,854	110.2%
City Clerk	455,189	464,489	102.0%
Mgmt & Budget	3,663,478	3,606,477	98.4%
City Attorney	882,215	902,050	102.2%
Human Res	699,450	673,905	96.3%
Police	18,283,008	18,091,262	99.0%
Fire	16,420,628	17,041,104	103.8%
Comm Dvlpmt	3,930,781	3,901,210	99.2%
Parks & Rec	11,750,639	12,169,554	103.6%
Library	1,578,968	1,472,899	93.3%
Public Works	6,396,131	5,940,476	92.9%
Trail Grants	607,022	280,000	46.1%
Non-Dept	7,755,192	7,475,335	96.4%
Transfers Out	-	-	0.0%
Total Expenditures	\$73,817,221	\$73,544,214	99.63%

SPECIAL REVENUE FUNDS

Housing Fund

As of March 31, 2016 total revenues of \$164,694 consisted mostly of \$57,864 of program income and \$86,103 of interest income. There were \$15,495 in expenditures for the third quarter. Fund balance was \$9,718,766 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



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parks, walls, fences, monument signs, streetlights, bollards, landscape lighting, irrigation systems, artwork, a waterfall, walkways/trails, open space, trees, and electrical services.

Following is a summary list of the main projects that occurred in our L&L Districts through the third quarter of FY 2016:

District	Project	Cost
Willow Springs	Turf removal, new landscape and irrigation retrofit	\$110,097
Steeplechase	New landscape, mulch, and irrigation retrofits	\$17,805
ARCN	Turf removal, landscape and irrigation retrofit (still in progress)	\$107,576

OTHER FUNDS

The Compensated Leaves Fund accounts for the leave accruals paid out that are in excess of the current year accruals. As of the third quarter the fund had a positive cash balance of \$905,593, an improvement of \$407,233 over the \$498,360 in cash the fund had on March 31, 2015.

The Humbug Willow Creek Fund remains on the Office of Management and Budget's watch list. As of the end of the third quarter, the fund had a negative cash balance of \$774,538, revenues of \$20,483 and expenditures of \$280,179. The Humbug Willow Creek Fund is used to capture the expenditures and revenues for trail projects that are funded by grants. The revenues consisted mostly of \$14,636 in impact fees. The majority of the grant expenditures relate to the Johnny Cash Trail - Phase II, Lake Natoma Class I Trail - Phase II, and Lake Natoma Waterfront Trail projects.

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.

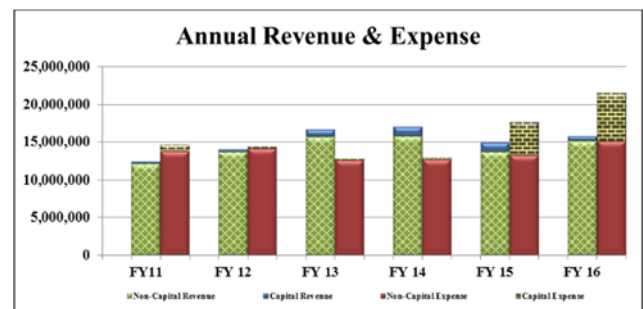
As of the end of the third quarter of FY 2016, total revenues were \$9.31 million (31% of budget) and total expenses through the third quarter were \$10.77 million (36% of budget), resulting in expenses exceeding revenues by \$1.45 million.

Charges for services through the third quarter were \$8.67 million; a decrease of \$980,000 compared to the prior year (\$7.44 million) and reflect a decrease in water consumption due to water conservation. The FY 2016 third quarter expenses, excluding depreciation, compared to the third quarter of FY 2015 show an increase of approximately \$3.38 million. This is due mainly to increased capital outlays for the Water Treatment Plant Mechanical Dewatering and Willow Hill Pipeline Rehabilitation Projects.

As of the end of the third quarter of FY 2016, revenues and expenses, excluding capital sources (impact fees) and uses (capital outlays and depreciation), were \$8.87 million (31% of budget) and \$6.53 million (47% of budget).

The current projection for the end of the fiscal year for non-capital revenues, excluding \$3.28 million in projected reimbursements for completion of the Willow Hill Pipeline and Water Treatment Plant Projects, is \$11.78 million (84% of budget). The current projection for the end of the fiscal year for non-capital expenses is \$11.60 million (84% of budget). This would result in non-capital revenues exceeding expenses by \$176,000.

Following is a chart of the Operating and Capital Revenues and Expenses for FY 2011 through 2016.



Wastewater Fund

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

As of the end of the third quarter of FY 2016, total revenues were \$4.82 million (41% of budget) and total expenses through the third quarter were \$3.84 million (33% of budget), resulting in revenues exceeding expenses by \$975,000. In comparison to the third quarter of FY 2015, the revenues increased by \$6,000.



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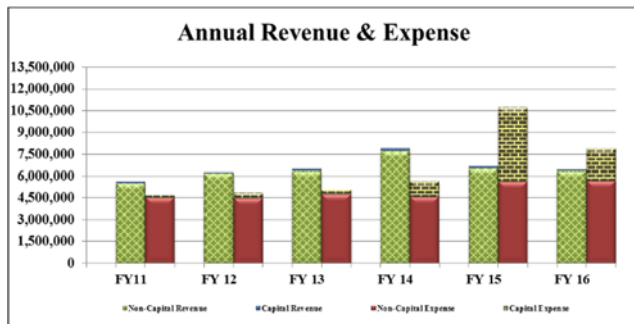
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Expenses, excluding depreciation, also decreased when compared to the third quarter of FY 2015 by \$2.45 million which is due to decreased capital project activity.

Revenues and expenses, excluding capital sources (impact fees) and uses (capital outlays and depreciation), were \$4.76 million (41% of budget) and \$3.0 million (58% of budget). The current projection for the end of the fiscal year for non-capital revenues and expenses is \$6.34 million (54% of budget) and \$4.11 million (80% of budget). This would result in non-capital revenues exceeding expenses by \$2.22 million.

Following is a chart of the Operating and Capital Revenues and Expenses for FY 2011 through 2016.



Solid Waste Fund

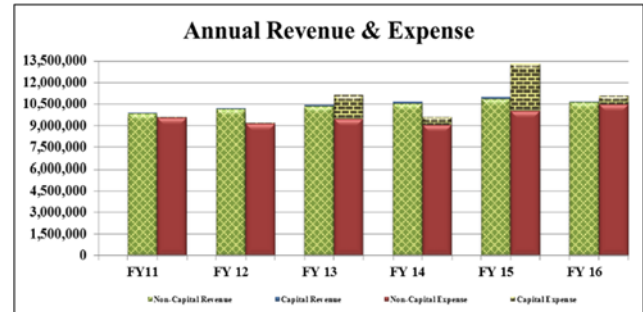
The Solid Waste Fund is reported on a combined basis and includes Solid Waste Operating and Solid Waste Capital.

As of the end of the third quarter of FY 2016 revenues totaled \$8.06 million (79% of budget) and are currently projected at \$10.69 million (105% of budget). Total expenses were \$7.05 million (69% of budget) and are projected at \$11.09 million (109% of budget). Compared to the third quarter of FY 2015, revenues increased by \$188,000 and expenses decreased by \$2.70 million. The expense decrease is due to the purchase of replacement vehicles in the prior fiscal year.

Revenues and expenses, excluding capital, were \$8.02 million (79% of budget) and \$6.97 million (73% of budget). Compared to the third quarter of FY 2015 non-capital revenues increased by \$214,000 and non-capital expenses increased by \$293,000. The current projection for the end of the fiscal year for non-capital revenues and expenses is \$10.63 million (105% of

budget) and \$9.52 million (99.8% of budget). This would result in non-capital revenues exceeding expenses by \$1.11 million.

Below is a chart of the Operating and Capital Revenues and Expenses for FY 2011 through 2016.

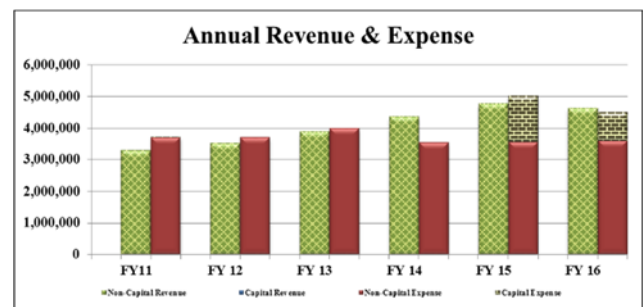


Transit Fund

As of the end of the third quarter, FY 2016 revenues totaled \$1.39 million (31% of budget) and are currently projected at \$4.62 million (104% of budget). Total expenses were \$3.26 million (73% of budget) and are projected at \$4.50 million (101% of budget). This would result in revenues exceeding expenses by \$119,000 at year end.

A comparison to the third quarter of FY 2015 shows revenues decreased by \$1.88 million and expenses decreased by \$613,000. The revenue decrease is timing related due to a temporary delay in intergovernmental payments and the expense decrease is due to the purchase of replacement buses in the prior fiscal year.

Following is a chart of the Operating and Capital Revenues and Expenses for FY 2011 through 2016.



Risk Management

The Risk Management Fund captures the activity associated with employee and retiree health, dental



and vision insurance, workers' compensation, and liability insurance expense.

Reimbursements are the payments from all other funds as payment for the associated costs as well as the employee or retiree contributions to health insurance premiums.

As of March 31, 2016, the City has paid \$4.82 million for medical, vision, and dental premiums for active employees, \$2.60 million for retirees and \$1.49 million for workers' compensation premiums. Liability insurance payments were \$1.28 million. The total expenditures for FY 2016 are projected at \$15.20 million. Compared to last fiscal year this is an increase of \$1.14 million. This is due to increases in active employee and retiree health costs.

Active employees have contributed \$561,000 and retirees have contributed \$331,000 towards medical premiums through March 31, 2016. Departmental reimbursements to the Risk Management Fund through the third quarter totaled \$11.0 million compared to the prior year of \$10.3 million. The Risk Management Fund is projected to add to fund balance by approximately \$614,000.

Unrestricted net assets are projected to end the fiscal year at approximately 24.88 % of expenditures. The fund is currently at a level to stabilize the cost to the other funds.

Outstanding Debt

As of March 31, 2016, the City had approximately \$192.2 million of outstanding debt comprised as follows:

	FY16 Payment	Outstanding Debt	Responsible Fund
General Obligation Bonds	\$1.4 million	\$2.3 million	General
Revenue Bonds (FPFA)	8.0 million	96.5 million	Agency
Other Debt	1.5 million	4.6 million	General
Revenue Bonds	1.2 million	23.2 million	Water
Tax Allocation Bonds	1.5 million	59.1 million	RPTTF
Revenue Bonds (FRFA)	N/A	6.5 million	Agency (CFD 17)

General obligation debt is backed by the full faith and credit of the City and by general taxes. This debt (\$2.30 million) is paid directly by taxpayers as an item on their property tax bill.

Revenue bond debt is supported by a pledge of specific revenues. Approximately \$23.2 million of the City's

revenue bond debt is supported by the City's water utility. \$96.5 million is supported by the payments of local obligations owned by the Folsom Public Financing Authority. Another \$6.5 million is supported by the payments of local obligations owned by the Folsom Ranch Financing Authority ("FRFA"), due to the September 3rd issuance of \$6.5 million of CFD No. 17 local obligations. The local obligations, which were purchased by the FRFA, were issued to partially finance the Willow Hill Pipeline Project.

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 2016 budget. CIPs are projects that contribute to providing essential municipal services that make Folsom a community of choice for living, working, and enjoying leisure activities.

At the end of third quarter of FY 2016, the City budgeted projects totaled \$51,050,765. Through the third quarter, the Fire Department spent \$658,000 (62% of budget) on a Type I Fire Engine and 304,000 (96%) on City-Wide Radios and the Police Department spent \$317,000 (80%) on replacement vehicles.

The Parks and Recreation Department spent \$115,000 (6% of budget) on the Econome Park Project and \$97,000 (93%) in improvements for the Ed Mitchell Park (Culture and Recreation) and \$250,340 (27%) on the Lake Natoma Water Front Trail (Open Space and Greenbelts).



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The Public Works Department spent \$1.68 million (66%) resurfacing city streets and \$730,000 (31%) for the East Bidwell Infill Project (Streets) and \$181,220 (94%) on the Bitter Creek/Willow Creek Detention Pond (Drainage) and \$262,000 (94%) in Light Rail Project improvements (Transportation).

The Wastewater Department spent \$480,000 (80%) to complete the sewer odor reduction project near Rowberry and Walden Drive and \$114,000 (79%) replacing sewer flow meters. The Water Department spent \$1.8 million (78%) on the Water Treatment Plant Mechanical Dewatering, \$2.6 million (36%) on the Willow Hill Pipeline Rehabilitation Projects, and \$821,000 (89%) replacing the water lines at Crestridge Lane.

The following table provides a summary of CIP activity through March 31, 2016.

CIP Activity			
	Budget	Actual	% of Budget
Culture and Recreation	\$ 2,856,229	\$ 367,759	12.9%
Drainage	979,689	330,293	33.7%
General Services	1,769,998	1,278,251	72.2%
Open Space & Greenbelts	4,273,203	328,785	7.7%
Wastewater	9,256,514	876,493	9.5%
Streets	6,957,848	2,968,658	42.7%
Transportation	1,977,790	273,453	13.8%
Water	22,979,494	5,839,225	25.4%
Total	\$ 51,050,765	\$ 12,262,917	24.0%

Encumbrances

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

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

The following table provides a summary listing of outstanding encumbrances by operating and capital project funds at March 31, 2016.

Fund	Fund Name	Non-Capital		% of Non-Capital Budget
		Budget FY15-16	Encumbrance \$ Total	
10	General Fund	\$ 66,027,542	\$ 566,340	0.86%
23	Public Works	5,289,721	140,509	2.66%
28	Trail Grants	607,022	28,416	4.68%
221	Housing Trust	106,616	30,000	28.14%
225	General Plan Amendment	405,840	91,943	22.66%
226	Tree Planting & Replacmnt	97,523	165	0.17%
245	Gas Tax 2107.5	624,104	4,418	0.71%
246	Planning Services	728,660	222,233	30.50%
273	Sphere Of Influence	-	7,197	-
519	Transit	3,469,145	5,049	0.15%
520	Water Operating	13,158,818	672,401	5.11%
530	Wastewater Operating	4,917,921	138,491	2.82%
537	FAC Augmentation General	2,180	-	0.00%
540	Solid Waste Operating	9,442,193	75,637	0.80%
543	Landfill Closure	100,000	27,694	27.69%
606	Risk Management	15,801,423	15,623	0.10%
760	Wetland/Open Space Maint	9,834	7,360	74.85%
Total Non-Capital		\$ 120,795,042	\$ 2,033,478	1.68%
Fund	Fund Name	Capital		% of Capital Budget
		Budget	Encumbrance \$ Total	
10	General Fund	\$ 1,949,101	\$ 146,214	7.50%
223	Humbug Willow Creek	3,468,535	701,639	20.23%
245	Gas Tax 2107.5	300,558	-	0.00%
276	Measure A	2,630,496	345,463	13.13%
279	RDA Obligation Retirement	-	13,513	-
412	Park Improvements	2,135,175	328,824	15.40%
425	Zoo Capital	340,690	251,796	73.91%
445	General Capital	456,912	128,054	28.03%
446	Transportation Impr	6,190,644	1,868,329	30.18%
448	Drainage Capital Imp.	1,277,013	137,465	10.76%
451	Light Rail Transportation	449,258	47,811	10.64%
456	Water Impact	1,361,891	57,394	4.21%
470	FSPA Infrastructure	9,080,701	37,081	0.41%
519	Transit	965,081	-	0.00%
520	Water Operating	12,997,061	1,240,375	9.54%
521	Water Capital	1,957,023	430,837	22.01%
530	Wastewater Operating	6,547,172	1,468,255	22.43%
531	Wastewater Capital	344,240	33,336	9.68%
536	FAC Augmentation Critical	520,000	190,502	36.63%
537	FAC Augmentation General	226,435	(6,304)	-2.78%
540	Solid Waste Operating	675,000	524,307	77.68%
Total Capital		\$ 53,872,986	\$ 7,944,889	14.75%
Grand Total		\$ 174,668,028	\$ 9,978,367	5.71%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
Quarter Ended March 31, 2016

Fund # and Description	Revenues through		FY 2015 vs. 2016	Percent Change	Budget FY 2015/2016	Percent of 2016 Budget
	FY 2015 3/31/2015	FY 2016 3/31/2016				
FUND 010 GENERAL FUND	39,333,205	\$ 40,454,472	\$ 1,121,267	2.9%	\$ 70,631,230	57.3%
FUND 012 COMMUNITY CENTER	15,505	324	(15,181)	-97.9%	-	-
FUND 015 COMPENSATED LEAVES	1,156,812	706,531	(450,281)	-38.9%	937,843	75.3%
FUND 023 PUBLIC WORKS	1,894,013	1,350,053	(543,960)	-28.7%	3,664,559	36.8%
FUND 028 TRAIL GRANTS	-	618	618		607,022	0.1%
FUND 201 COMM DEV BLOCK GRANT	97,093	203,212	106,119	109.3%	164,770	123.3%
FUND 204 LOS CERROS L&L AD	22,842	25,111	2,269	9.9%	69,282	36.2%
FUND 205 BRIGGS RANCH L&L AD	43,739	44,232	493	1.1%	104,075	42.5%
FUND 206 TRANSPORTATION SYSTEM MGT	15,220	30,143	14,923	98.0%	20,051	150.3%
FUND 207 NATOMA STATION L&L AD	92,703	94,295	1,592	1.7%	163,530	57.7%
FUND 208 FOLSOM HGHTS L&L AD	10,030	19,208	9,178	91.5%	17,035	112.8%
FUND 209 BROADSTONE UNIT 3 L & L	10,675	11,976	1,301	12.2%	11,726	102.1%
FUND 210 BROADSTONE L&L AD	212,506	209,602	(2,904)	-1.4%	331,614	63.2%
FUND 212 HANNAFORD CROSS L & L AD	10,959	10,608	(351)	-3.2%	52,637	20.2%
FUND 213 LAKE NATOMA SHORES L & L	12,704	12,558	(146)	-1.1%	32,028	39.2%
FUND 214 COBBLE HILLS/REFLECT L&L	22,562	24,741	2,179	9.7%	75,740	32.7%
FUND 219 FOLSOM COMMNTY CULT'L SER	1,065	1,272	207	19.4%	20,000	6.4%
FUND 221 HOUSING TRUST FUND	63,775	281,319	217,544	341.1%	100,616	279.6%
FUND 223 HUMBUG WILLOW CREEK	2,038,756	20,483	(2,018,273)	-99.0%	3,468,535	0.6%
FUND 225 GENERAL PLAN AMENDMENT	59,168	48,829	(10,339)	-17.5%	405,840	12.0%
FUND 226 TREE PLANTING & REPLACENT	79,704	79,959	255	0.3%	97,523	82.0%
FUND 231 SIERRA ESTATES L & L	3,907	3,790	(117)	-3.0%	8,502	44.6%
FUND 232 LAKERIDGE ESTATES L & L	31,232	31,916	684	2.2%	37,860	84.3%
FUND 234 COBBLE RIDGE L & L	8,086	8,525	439	5.4%	44,254	19.3%
FUND 236 PRAIRIE OAKS RANCH L&L AD	96,893	105,056	8,163	8.4%	246,589	42.6%
FUND 237 SILVERBROOK L&L	16,518	12,194	(4,324)	-26.2%	17,905	68.1%
FUND 238 REDEVELOPMENT AGY 20% MNY	92,201	164,694	72,493	78.6%	92,140	178.7%
FUND 240 PARK DEDICATION (QUIMBY)	182,987	9,265	(173,722)	-94.9%	752,139	1.2%
FUND 243 GAS TAX 2106	211,340	190,857	(20,483)	-9.7%	479,123	39.8%
FUND 244 GAS TAX 2107	364,191	137,566	(226,625)	-62.2%	484,885	28.4%
FUND 245 GAS TAX 2107.5	537,072	493,472	(43,600)	-8.1%	1,502,789	32.8%
FUND 246 PLANNING SERVICES	6,585	2,945	(3,640)	-55.3%	738,545	0.4%
FUND 247 GAS TAX 2105	296,185	278,194	(17,991)	-6.1%	270,836	102.7%
FUND 248 TRANSPORTATION TAX(SB325)	6,355	1,357	(4,998)	-78.6%	283,236	0.5%
FUND 249 WILLOW CREEK EAST L&L AD	32,623	32,494	(129)	-0.4%	65,224	49.8%
FUND 250 BLUE RAVINE OAKS L&L AD	16,244	19,282	3,038	18.7%	78,088	24.7%
FUND 251 STEEPLECHASE L&L AD	10,322	14,263	3,941	38.2%	46,858	30.4%
FUND 252 WILLOW CREEK SOUTH L&L AD	77,720	91,347	13,627	17.5%	149,031	61.3%
FUND 253 AMERICAN RV CANYON NO L&L	56,775	59,094	2,319	4.1%	69,720	84.8%
FUND 254 HISTORICAL DISTRICT	4,276	5,869	1,593	37.3%	6,500	90.3%
FUND 260 WILLOW SPRINGS L & L	7,739	8,025	286	3.7%	7,824	102.6%
FUND 262 WILLOW SPGS CFD 11 M. DST	22,899	26,989	4,090	17.9%	252,780	10.7%
FUND 266 CFD #12 MAINT. DIST.	302,043	308,203	6,160	2.0%	439,766	70.1%
FUND 267 CFD #13 ARC MAINT. DIST.	48,196	50,909	2,713	5.6%	81,533	62.4%
FUND 270 ARC NO. L & L DIST #2	7,277	7,548	271	3.7%	9,376	80.5%
FUND 271 THE RESIDENCES AT ARC, N	11,365	12,064	699	6.2%	24,976	48.3%
FUND 273 SPHERE OF INFLUENCE	60,231	1,738	(58,493)	-97.1%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	172	183	11	6.4%	-	-
FUND 275 ARC L & L DIST #3	111,299	115,872	4,573	4.1%	230,885	50.2%
FUND 276 NEW MEASURE A	1,551,696	1,646,482	94,786	6.1%	3,030,566	54.3%
FUND 278 BLUE RAVINE OAKS NO.2 L&L	16,065	16,373	308	1.9%	26,234	62.4%
FUND 279 RDA OBLIGATION RETIREMENT	4,371,973	4,098,291	(273,682)	-6.3%	5,876,738	69.7%
FUND 280 RDA SA TRUST - HOUSING	-	-	-		-	-
FUND 281 FOLSOM HEIGHTS L&L 2	29,615	35,478	5,863	19.8%	55,792	63.6%
FUND 282 BROADSTONE #4	-	166,314	166,314		-	-
FUND 302 CCF DEBT SERVICE	2,247	2,387	140	6.2%	-	-
FUND 305 1993 G O SCHOOL FAC D S	859,541	796,821	(62,720)	-7.3%	1,579,221	50.5%
FUND 320 FSAD REFUNDING	1,786	1,892	106	5.9%	506	373.9%
FUND 321 1982-1 NIMBUS AD D S	6,245	6,618	373	6.0%	1,771	373.7%
FUND 325 TRAFFIC SIGNAL COP REFI	68,042	432	(67,610)	-99.4%	1,155	37.4%
FUND 337 RECREATION FACILITIES COP	56,628	1,026	(55,602)	-98.2%	3,125	32.8%
FUND 411 SUPPLEMENTAL PARK FEE	27,664	8,945	(18,719)	-67.7%	10,000	89.5%
FUND 412 PARK IMPROVEMENTS	540,818	412,386	(128,432)	-23.7%	2,135,175	19.3%
FUND 416 CFD #10 RUSSELL RANCH	107	114	7	6.5%	35	325.7%
FUND 418 PRAIRIE OAK 92-2 1915 AD	2	3	1	50.0%	-	-

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
 Quarter Ended March 31, 2016

Fund # and Description	Revenues through		FY 2015 vs. 2016	Percent Change	Budget FY 2015/2016	Percent of 2016 Budget
	FY 2015 3/31/2015	FY 2016 3/31/2016				
FUND 425 ZOO CAPITAL PROJECTS	1,458	96	(1,362)	-93.4%	340,690	0.0%
FUND 428 POLICE CAPITAL	128,023	161,444	33,421	26.1%	225,833	71.5%
FUND 438 PARKWAY II CFD #14	-	-	-	-	87,978	0.0%
FUND 441 FIRE CAPITAL	212,174	243,294	31,120	14.7%	173,813	140.0%
FUND 445 GENERAL CAPITAL	275,276	175,642	(99,634)	-36.2%	456,912	38.4%
FUND 446 TRANSPORTATION IMPR	1,614,487	2,064,413	449,926	27.9%	6,190,644	33.3%
FUND 448 DRAINAGE CAPITAL IMPRV	180,595	209,096	28,501	15.8%	1,277,013	16.4%
FUND 451 LIGHT RAIL TRANSPORTATION	125,999	81,921	(44,078)	-35.0%	449,258	18.2%
FUND 452 GENERAL PARK EQUIP CAP	15,808	8,120	(7,688)	-48.6%	35,126	23.1%
FUND 456 WATER IMPACT FEE(ORD912)	149,148	95,823	(53,325)	-35.8%	1,361,891	7.0%
FUND 458 LIBRARY DEVELOPMENT FUND	511	542	31	6.1%	145	373.8%
FUND 470 FSPA INFRASTRUCTURE	399,521	80,845	(318,676)	-79.8%	9,080,701	0.9%
FUND 519 TRANSIT	3,271,016	1,387,567	(1,883,449)	-57.6%	4,434,226	31.3%
FUND 520 WATER OPERATING	8,954,001	8,776,880	(177,121)	-2.0%	26,155,879	33.6%
FUND 521 WATER CAPITAL	535,855	388,131	(147,724)	-27.6%	1,957,023	19.8%
FUND 522 WATER METERS	78,265	54,026	(24,239)	-31.0%	102,623	52.6%
FUND 525 UTILITIES ADMINISTRATION	21	-	(21)	-100.0%	-	-
FUND 530 SEWER OPERATING	5,210,210	4,754,719	(455,491)	-8.7%	11,465,093	41.5%
FUND 531 SEWER CAPITAL	110,933	62,220	(48,713)	-43.9%	344,240	18.1%
FUND 536 FAC AUGMENTATION CRITICAL	4,229	2,727	(1,502)	-35.5%	521,199	0.5%
FUND 537 FAC AUGMENTATION GENERAL	4,481	4,089	(392)	-8.7%	228,615	1.8%
FUND 540 SOLID WASTE OPERATING	8,594,402	8,020,066	(574,336)	-6.7%	10,117,193	79.3%
FUND 541 SOLID WASTE CAPITAL	70,693	43,306	(27,387)	-38.7%	102,431	42.3%
FUND 543 LANDFILL CLOSURE	34,061	-	(34,061)	-100.0%	100,000	0.0%
FUND 601 MAJOR CAPITAL & RENOVATION	551	584	33	6.0%	25,156	2.3%
FUND 602 EQUIPMENT FUND	15,292	185,379	170,087	1112.3%	661,963	28.0%
FUND 605 FOLSOM PUBLIC FINANC AUTH	350,691	168,935	(181,756)	-51.8%	14,614,758	1.2%
FUND 606 RISK MANAGEMENT	11,198,206	11,908,893	710,687	6.3%	15,801,423	75.4%
FUND 702 BLUE RAVINE EAST AGENCY	33,510	95	(33,415)	-99.7%	74,990	0.1%
FUND 706 LEGENDS 93-2 1915 AD AGCY	30,774	31,357	583	1.9%	39,630	79.1%
FUND 707 NATOMA STA92-1 1915AD AGY	22,791	18,101	(4,690)	-20.6%	30,531	59.3%
FUND 708 FOLSOM AUTO PLAZA 1915 AD	291,176	173,696	(117,480)	-40.3%	575,861	30.2%
FUND 709 LK NATOMA SHOR93-1 AD AGY	60	64	4	6.7%	-	-
FUND 710 PRAIRIE OAKS AD92-2 REFI	719,407	822,695	103,288	14.4%	1,646,008	50.0%
FUND 711 COBBLE HILLS RDG AD AGNCY	83,053	86,474	3,421	4.1%	123,055	70.3%
FUND 712 RIDGEVIEW95-1 1915 AD AGY	87,112	86,436	(676)	-0.8%	112,340	76.9%
FUND 713 CRESLEIGH 95-2 AD AGENCY	55,493	56,920	1,427	2.6%	87,892	64.8%
FUND 715 HANNFORD CROSS 1915 REFI	121,683	112,518	(9,165)	-7.5%	179,786	62.6%
FUND 717 CFD 17 WILLOW HILL PIPELN	-	-	-	-	-	-
FUND 720 CFD 2013-01 WTR FAC & SUP	-	585,383	585,383	-	15,038	3892.7%
FUND 721 CFD #1 WILLOW CR SO REFI	10	10	-	0.0%	-	-
FUND 722 CFD #2 NATOMA STATION	729,453	750,724	21,271	2.9%	1,368,525	54.9%
FUND 723 CFD #3 FOLSOM HGTS REFI	(31,227)	-	31,227	-100.0%	121,886	0.0%
FUND 724 CFD #4 BROADSTONE REFI	208,703	189,983	(18,720)	-9.0%	358,296	53.0%
FUND 727 CFD #7 BROADSTONE #2	1,345,454	1,359,996	14,542	1.1%	2,510,662	54.2%
FUND 728 CFD #8 PARKWAY	199,378	187,130	(12,248)	-6.1%	349,883	53.5%
FUND 729 CFD #9 WILLOW CREEK SO	112,089	113,398	1,309	1.2%	219,264	51.7%
FUND 730 CFD #10 RUSSELL RANCH	2,747,267	2,807,468	60,201	2.2%	5,278,257	53.2%
FUND 731 CFD #11 WILLOW SPRINGS	465,748	447,553	(18,195)	-3.9%	871,481	51.4%
FUND 733 CFD #16 ISLANDS IA2	-	19,890	19,890	-	-	-
FUND 734 CFD #14 PARKWAY II	675,463	740,460	64,997	9.6%	1,355,962	54.6%
FUND 735 FOL HIS DIST BUS IMP DIST	103,114	102,309	(805)	-0.8%	-	-
FUND 736 CFD #16 ISLANDS IA1	-	25,379	25,379	-	-	-
FUND 737 CFD #17 WILLOW HILL PIPELN	-	6,071,365	6,071,365	-	-	-
FUND 751 POLICE SPECIAL REVENUE	64,510	97,937	33,427	51.8%	50,985	192.1%
FUND 753 ZOO SPECIAL REVENUE	23,083	22,799	(284)	-1.2%	39,308	58.0%
FUND 760 WETLAND/OPEN SPACE MAINT	2,396	3,368	972	40.6%	9,834	34.2%
FUND 766 POLICE IMPOUND	79	364	285	360.8%	-	-

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
Quarter Ended March 31, 2016

Fund # and Description	Expenditures through		FY 2015 vs. 2016	Percent Change	Budget FY 2015/2016	Percent of 2016 Budget
	FY 2015 3/31/2015	FY 2016 3/31/2016				
FUND 010 GENERAL FUND	\$45,763,513	\$ 50,780,513	\$ 5,017,000	11.0%	\$ 67,920,478	74.8%
FUND 015 COMPENSATED LEAVES	658,452	598,821	(59,631)	-9.1%	937,843	63.9%
FUND 023 PUBLIC WORKS	3,269,635	3,530,696	261,061	8.0%	5,289,721	66.7%
FUND 028 TRAIL GRANTS	5,922	39,742	33,820	571.1%	607,022	6.5%
FUND 201 COMM DEV BLOCK GRANT	115,551	154,669	39,118	33.9%	164,770	93.9%
FUND 204 LOS CERROS L&L AD	19,498	54,481	34,983	179.4%	69,282	78.6%
FUND 205 BRIGGS RANCH L&L AD	75,830	95,053	19,223	25.4%	104,075	91.3%
FUND 206 TRANSPORTATION SYSTEM MGT	2,014	38	(1,976)	-98.1%	20,051	0.2%
FUND 207 NATOMA STATION L&L AD	131,095	172,566	41,471	31.6%	163,530	105.5%
FUND 208 FOLSOM HGHTS L&L AD	19,236	7,218	(12,018)	-62.5%	17,035	42.4%
FUND 209 BROADSTONE UNIT 3 L & L	10,512	3,676	(6,836)	-65.0%	11,726	31.3%
FUND 210 BROADSTONE L&L AD	249,053	285,609	36,556	14.7%	331,614	86.1%
FUND 212 HANNAFORD CROSS L & L AD	16,382	14,671	(1,711)	-10.4%	52,637	27.9%
FUND 213 LAKE NATOMA SHORES L & L	10,624	10,352	(272)	-2.6%	32,028	32.3%
FUND 214 COBBLE HILLS/REFLECT L&L	48,653	43,949	(4,704)	-9.7%	75,740	58.0%
FUND 219 FOLSOM COMMNTY CULT'L SER	24,164	-	(24,164)	-100.0%	20,000	0.0%
FUND 221 HOUSING TRUST FUND	156,235	6,734	(149,501)	-95.7%	100,616	6.7%
FUND 223 HUMBUG WILLOW CREEK	1,980,300	280,179	(1,700,121)	-85.9%	3,468,535	8.1%
FUND 225 GENERAL PLAN AMENDMENT	181,536	128,261	(53,275)	-29.3%	405,840	31.6%
FUND 226 TREE PLANTING & REPLACEMENT	45,243	12,240	(33,003)	-72.9%	97,523	12.6%
FUND 231 SIERRA ESTATES L & L	3,862	8,055	4,193	108.6%	8,502	94.7%
FUND 232 LAKERIDGE ESTATES L & L	37,129	12,955	(24,174)	-65.1%	37,860	34.2%
FUND 234 COBBLE RIDGE L & L	10,976	10,320	(656)	-6.0%	44,254	23.3%
FUND 236 PRAIRIE OAKS RANCH L&L AD	181,772	160,133	(21,639)	-11.9%	246,589	64.9%
FUND 237 SILVERBROOK L&L	3,638	3,656	18	0.5%	17,905	20.4%
FUND 238 REDEVELOPMENT AGY 20% MNY	16,337	17,100	763	4.7%	92,140	18.6%
FUND 240 PARK DEDICATION (QUIMBY)	97,568	187,809	90,241	92.5%	828,551	22.7%
FUND 243 GAS TAX 2106	253,155	737	(252,418)	-99.7%	479,123	0.2%
FUND 244 GAS TAX 2107	257,560	258,776	1,216	0.5%	1,063,012	24.3%
FUND 245 GAS TAX 2107.5	1,079,806	198,145	(881,661)	-81.6%	924,662	21.4%
FUND 246 PLANNING SERVICES	476,322	296,071	(180,251)	-37.8%	728,660	40.6%
FUND 247 GAS TAX 2105	135,357	1,100	(134,257)	-99.2%	270,836	0.4%
FUND 248 TRANSPORTATION TAX(SB325)	363,734	340	(363,394)	-99.9%	283,236	0.1%
FUND 249 WILLOW CREEK EAST L&L AD	46,645	46,406	(239)	-0.5%	65,224	71.1%
FUND 250 BLUE RAVINE OAKS L&L AC	36,855	43,372	6,517	17.7%	78,088	55.5%
FUND 251 STEEPLECHASE L&L AD	8,634	31,464	22,830	264.4%	46,858	67.1%
FUND 252 WILLOW CREEK SOUTH L&L AD	93,644	66,859	(26,785)	-28.6%	149,031	44.9%
FUND 253 AMERICAN RV CANYON NO L&L	42,330	40,184	(2,146)	-5.1%	69,720	57.6%
FUND 254 HISTORICAL DISTRICT	976	1,090	114	11.7%	6,500	16.8%
FUND 260 WILLOW SPRINGS L & I	6,487	6,972	485	7.5%	7,824	89.1%
FUND 262 WILLOW SPGS CFD 11 M. DST	76,405	155,589	79,184	103.6%	252,780	61.6%
FUND 266 CFD #12 MAINT. DIST.	224,345	229,768	5,423	2.4%	439,766	52.2%
FUND 267 CFD #13 ARC MAINT. DIST.	29,140	55,397	26,257	90.1%	81,533	67.9%
FUND 270 ARC NO. L & L DIST #2	2,104	2,474	370	17.6%	9,376	26.4%
FUND 271 THE RESIDENCES AT ARC, N	8,606	10,699	2,093	24.3%	24,976	42.8%
FUND 273 SPHERE OF INFLUENCE	120,649	79,253	(41,396)	-34.3%	-	-
FUND 275 ARC L & L DIST #3	102,436	54,566	(47,870)	-46.7%	230,885	23.6%
FUND 276 NEW MEASURE A	980,502	530,682	(449,820)	-45.9%	3,030,566	17.5%
FUND 278 BLUE RAVINE OAKS NO.2 L&L	1,108	6,780	5,672	511.9%	26,234	25.8%
FUND 279 RDA OBLIGATION RETIREMENT	3,639,475	26,926	(3,612,549)	-99.3%	5,876,738	0.5%
FUND 281 FOLSOM HEIGHTS L&L 2	12,339	11,907	(432)	-3.5%	55,792	21.3%
FUND 282 BROADSTONE #4	-	2,650	2,650	-	-	-
FUND 283 CFD #16 ISLANDS	-	124	124	-	-	-
FUND 305 1993 G O SCHOOL FAC D S	2,566,733	15,159	(2,551,574)	-99.4%	1,579,221	1.0%
FUND 320 FSAD REFUNDING	470	380	(90)	-19.1%	506	75.1%
FUND 321 1982-1 NIMBUS AD D S	1,643	1,328	(315)	-19.2%	1,771	75.0%
FUND 325 TRAFFIC SIGNAL COP REFI	456,202	2,647	(453,555)	-99.4%	1,155	229.2%
FUND 337 RECREATION FACILITIES COP	1,910	2,344	434	22.7%	3,125	75.0%
FUND 411 SUPPLEMENTAL PARK FEE	-	-	-	-	10,000	0.0%
FUND 412 PARK IMPROVEMENTS	173,242	266,497	93,255	53.8%	2,135,175	12.5%
FUND 416 CFD #10 RUSSELL RANCH	32	26	(6)	-18.8%	35	74.3%
FUND 425 ZOO CAPITAL PROJECTS	1,367	89,423	88,056	6441.6%	340,690	26.2%
FUND 428 POLICE CAPITAL	225,416	225,625	209	0.1%	225,833	99.9%
FUND 438 PARKWAY II CFD #14	-	345	345	-	87,978	0.4%
FUND 441 FIRE CAPITAL	252,673	122,356	(130,317)	-51.6%	173,813	70.4%
FUND 445 GENERAL CAPITAL	336,258	348,337	12,079	3.6%	456,912	76.2%

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
 Quarter Ended March 31, 2016

Fund # and Description	Expenditures through		FY 2015 vs. 2016	Percent Change	Budget FY 2015/2016	Percent of 2016 Budget
	FY 2015 3/31/2015	FY 2016 3/31/2016				
FUND 446 TRANSPORTATION IMPR	1,002,238	1,177,730	175,492	17.5%	6,190,644	19.0%
FUND 448 DRAINAGE CAPITAL IMPRV	249,314	296,066	46,752	18.8%	1,277,013	23.2%
FUND 451 LIGHT RAIL TRANSPORTATION	62,472	278,095	215,623	345.2%	449,258	61.9%
FUND 452 GENERAL PARK EQUIP CAP	66,116	95	(66,021)	-99.9%	35,126	0.3%
FUND 456 WATER IMPACT FEE(ORD912)	7,661	5,816	(1,845)	-24.1%	1,361,891	0.4%
FUND 458 LIBRARY DEVELOPMENT FUND	134	109	(25)	-18.7%	145	75.2%
FUND 470 FSPA INFRASTRUCTURE	321,753	284,637	(37,116)	-11.5%	9,080,701	3.1%
FUND 519 TRANSIT	3,842,524	3,258,861	(583,663)	-15.2%	4,434,226	73.5%
FUND 520 WATER OPERATING	9,769,042	9,588,434	(180,608)	-1.8%	26,155,879	36.7%
FUND 521 WATER CAPITAL	10,060	1,130,210	1,120,150	11134.7%	1,957,023	57.8%
FUND 522 WATER METERS	76,624	42,501	(34,123)	-44.5%	102,623	41.4%
FUND 530 SEWER OPERATING	6,862,407	3,840,282	(3,022,125)	-44.0%	11,465,093	33.5%
FUND 531 SEWER CAPITAL	510,663	1,300	(509,363)	-99.7%	344,240	0.4%
FUND 536 FAC AUGMENTATION CRITICAL	1,112	300,397	299,285	26914.1%	521,199	57.6%
FUND 537 FAC AUGMENTATION GENERAL	1,228	109,374	108,146	8806.7%	228,615	47.8%
FUND 540 SOLID WASTE OPERATING	9,565,159	7,003,584	(2,561,575)	-26.8%	10,117,193	69.2%
FUND 541 SOLID WASTE CAPITAL	52,531	51,393	(1,138)	-2.2%	102,431	50.2%
FUND 543 LANDFILL CLOSURE	38,046	34,931	(3,115)	-8.2%	100,000	34.9%
FUND 601 MAJOR CAPITAL & RENOVATION	145	117	(28)	-19.3%	25,156	0.5%
FUND 602 EQUIPMENT FUND	492,836	812,612	319,776	64.9%	696,963	116.6%
FUND 605 FOLSOM PUBLIC FINANC AUTH	1,452,749	1,480,709	27,960	1.9%	14,614,758	10.1%
FUND 606 RISK MANAGEMENT	10,185,679	10,709,532	523,853	5.1%	15,801,423	67.8%
FUND 702 BLUE RAVINE EAST AGENCY	77,233	2,568	(74,665)	-96.7%	74,990	3.4%
FUND 706 LEGENDS 93-2 1915 AD AGCY	55,995	38,587	(17,408)	-31.1%	39,630	97.4%
FUND 707 NATOMA STA92-1 1915AD AGY	31,777	29,907	(1,870)	-5.9%	30,531	98.0%
FUND 708 FOLSOM AUTO PLAZA 1915 AD	550,951	607,117	56,166	10.2%	575,861	105.4%
FUND 710 PRAIRIE OAKS AD92-2 REFI	1,597,421	1,633,299	35,878	2.2%	1,646,008	99.2%
FUND 711 COBBLE HILLS RDG AD AGNCY	145,884	119,861	(26,023)	-17.8%	123,055	97.4%
FUND 712 RIDGEVIEW95-1 1915 AD AGY	130,822	110,521	(20,301)	-15.5%	112,340	98.4%
FUND 713 CRESLEIGH 95-2 AD AGENCY	100,142	86,433	(13,709)	-13.7%	87,892	98.3%
FUND 715 HANNFORD CROSS 1915 REFI	206,945	178,110	(28,835)	-13.9%	179,786	99.1%
FUND 720 CFD 2013-01 WTR FAC & SUP	-	16,020	16,020		15,038	106.5%
FUND 722 CFD #2 NATOMA STATION	37,297	41,047	3,750	10.1%	1,368,525	3.0%
FUND 723 CFD #3 FOLSOM HGTS REFI	26,333	25,285	(1,048)	-4.0%	121,886	20.7%
FUND 724 CFD #4 BROADSTONE REFI	334,823	13,760	(321,063)	-95.9%	358,296	3.8%
FUND 727 CFD #7 BROADSTONE #2	2,561,354	2,491,076	(70,278)	-2.7%	2,510,662	99.2%
FUND 728 CFD #8 PARKWAY	389,322	345,436	(43,886)	-11.3%	349,883	98.7%
FUND 729 CFD #9 WILLOW CREEK SO	224,479	216,888	(7,591)	-3.4%	219,264	98.9%
FUND 730 CFD #10 RUSSELL RANCH	5,268,321	5,253,335	(14,986)	-0.3%	5,278,257	99.5%
FUND 731 CFD #11 WILLOW SPRINGS	907,951	864,041	(43,910)	-4.8%	871,481	99.1%
FUND 733 CFD #16 ISLANDS	-	1,052	1,052		-	-
FUND 734 CFD #14 PARKWAY II	1,334,638	1,340,615	5,977	0.4%	1,355,962	98.9%
FUND 735 FOL HIS DIST BUS IMP DIST	70,253	73,460	3,207	4.6%	-	-
FUND 736 CFD #16 Islands IA1	-	2,210	2,210		-	-
FUND 737 CFD #17 WILLOW HILL PIPELN	-	142,269	142,269		-	-
FUND 751 POLICE SPECIAL REVENUE	1,249	2,801	1,552	124.3%	50,985	5.5%
FUND 753 ZOO SPECIAL REVENUE	1,550	231	(1,319)	-85.1%	39,308	0.6%
FUND 760 WETLAND/OPEN SPACE MAINT	2,989	1,602	(1,387)	-46.4%	9,834	16.3%

APPENDIX C

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

**Revenue and Expense Statement
Quarter Ended March 31, 2016**

	FY 2015	FY 2016	FY 2015	FY 2016	FY16 Forecast	VARIANCE		VARIANCE	
	As of	As of			As of	Forecast vs Budget		Actual vs Budget	
	3/31/2015	3/31/2016	ACTUAL	BUDGET	3/31/2016	\$	%	\$	%
REVENUES:									
Taxes:									
Property	\$ 9,906,133	\$ 10,973,579	\$ 20,169,497	\$ 20,830,411	\$ 20,830,411	\$ -	100%	\$ (9,856,832)	53%
Sales And Use	10,770,466	9,930,656	19,386,661	20,685,904	20,476,867	(209,037)	99%	(10,755,248)	48%
Transient Occupancy	1,194,593	1,419,453	1,601,768	1,650,000	1,750,000	100,000	106%	(230,547)	86%
Real Property Transfer	235,395	228,405	461,770	385,000	435,000	50,000	113%	(156,595)	59%
Franchise Fees	-	-	744,032	715,000	750,000	35,000	105%	(715,000)	0%
Other	381,270	407,020	796,726	700,000	700,000	-	100%	(292,980)	58%
Licenses And Permits	1,488,897	1,566,066	2,123,853	1,922,800	1,997,975	75,175	104%	(356,734)	81%
Intergovernmental	3,393,611	3,193,895	6,567,297	6,894,346	6,589,936	(304,410)	96%	(3,700,451)	46%
Charges For Current Services	8,343,390	8,090,701	13,033,952	11,216,998	12,584,519	1,367,521	112%	(3,126,297)	72%
Fines And Forfeitures	123,174	131,706	250,761	256,070	249,870	(6,200)	98%	(124,364)	51%
Interest	98,718	89,683	90,833	150,000	105,000	(45,000)	70%	(60,317)	60%
Miscellaneous	346,244	467,184	599,104	753,169	578,523	(174,646)	77%	(285,985)	62%
Operating Transfers In	5,388,785	5,307,119	6,812,960	7,727,688	7,177,688	(550,000)	93%	(2,420,569)	69%
TOTAL REVENUES	41,670,676	41,805,467	72,639,214	73,887,386	74,225,789	338,403	100.5%	(32,081,919)	57%
EXPENDITURES:									
Current Operating:									
General Government	\$ 6,219,953	\$ 6,859,969	\$ 8,624,619	\$ 9,227,491	\$ 9,289,117	\$ 61,626	101%	\$ 2,367,522	74%
Public Safety	24,711,496	26,376,524	32,960,802	34,703,636	35,132,366	428,730	101%	8,327,112	76%
Public Ways and Facilities	4,197,870	4,407,477	5,786,037	6,396,131	5,940,476	(455,655)	93%	1,988,654	69%
Community Services	2,618,066	2,834,119	3,582,488	3,930,781	3,901,210	(29,571)	99%	1,096,662	72%
Culture and Recreation	7,833,415	8,341,030	11,036,115	11,803,990	11,805,710	1,720	100%	3,462,960	71%
Non-Departmental	5,127,998	5,531,832	8,682,652	7,755,192	7,475,335	(279,857)	96%	2,223,360	71%
Operating Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	50,708,798	54,350,951	70,672,713	73,817,221	73,544,214	(273,007)	99.6%	19,466,270	74%
APPROPRIATION OF FUND BALANCE	(9,038,122)	(12,545,484)	1,966,501	70,165	681,575				
FUND BALANCE, JULY 1	7,270,613	9,237,114	7,270,613	9,237,114	9,237,114				
FUND BALANCE	(1,767,509)	(3,308,370)	9,237,114	9,307,279	9,918,689				
NONSPENDABLE FUND BALANCE	(225,345)	(287,734)	(339,494)	(287,734)	(287,734)				
RESTRICTED FUND BALANCE	-	-	-	-	-				
COMMITTED FUND BALANCE	-	-	-	-	-				
ASSIGNED FUND BALANCE	(1,069,618)	(929,570)	(740,393)	-	(761,570)				
UNRESTRICTED FUND BALANCE	\$ (3,062,472)	\$ (4,525,674)	\$ 8,157,227	\$ 9,019,545	\$ 8,869,385				

APPENDIX D

City of Folsom, California

Expenditure Summary - General Fund Departments Quarter Ended March 31, 2016

	FY 2015	FY 2016	FY 2015 ACTUAL	FY 2016 BUDGET	FY16 Forecast	VARIANCE		VARIANCE	
	As of	As of			As of	Forecast vs Budget		Actual vs. Budget	
	3/31/2015	3/31/2016			3/31/2016	\$	%	\$	%
EXPENDITURES:									
City Council	\$ 76,724	\$ 88,410	\$ 104,909	\$ 113,599	\$ 113,599	\$ -	100%	\$ (25,189)	78%
City Manager	871,014	1,044,147	1,180,695	1,280,921	1,411,854	130,933	110%	(236,774)	82%
City Clerk	347,058	352,957	474,285	455,189	464,489	9,300	102%	(102,232)	78%
Office of Mgmt & Budget	2,522,436	2,659,069	3,504,422	3,663,478	3,606,477	(57,001)	98%	(1,004,409)	73%
City Attorney	619,509	682,666	820,849	882,215	902,050	19,835	102%	(199,549)	77%
Human Resources	506,655	480,652	672,522	699,450	673,905	(25,545)	96%	(218,798)	69%
Police	12,991,655	13,613,467	17,606,831	18,283,008	18,091,262	(191,746)	99%	(4,669,541)	74%
Fire	11,719,841	12,763,057	15,353,971	16,420,628	17,041,104	620,476	104%	(3,657,571)	78%
Community Development	2,618,066	2,834,119	3,582,488	3,930,781	3,901,210	(29,571)	99%	(1,096,662)	72%
Parks & Recreation	8,045,967	8,745,141	11,466,431	11,750,639	12,169,554	418,915	104%	(3,005,498)	74%
Library	1,058,083	1,108,215	1,426,981	1,578,968	1,472,899	(106,069)	93%	(470,753)	70%
Public Works	4,197,870	4,407,477	5,786,037	6,396,131	5,940,476	(455,655)	93%	(1,988,654)	69%
Other	-	-	2,009	-	-	-	-	-	-
Trail Grants	5,922	39,742	7,631	607,022	280,000	(327,022)	46%	(567,280)	7%
Non Departmental	5,127,998	5,531,832	8,682,652	7,755,192	7,475,335	(279,857)	96%	(2,223,360)	71%
Operating Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES:	\$ 50,708,798	\$ 54,350,951	\$ 70,672,713	\$ 73,817,221	\$ 73,544,214	\$ (273,007)	100%	\$ (19,466,270)	74%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended March 31, 2016

	FY 2015	FY 2016	FY 2015	FY 2016	FY16 Forecast	VARIANCE		VARIANCE	
	As of 3/31/2015	As of 3/31/2016	ACTUAL	BUDGET	As of 3/31/2016	Forecast vs Budget		Actual vs. Budget	
						\$	%	\$	%
SUMMARY									
TOTAL: TAX RELATED REVENUES	\$ 22,487,857	\$ 22,959,113	\$ 43,160,454	\$ 44,966,315	\$ 44,942,278	\$ (24,037)	100%	\$ (22,007,202)	51%
TOTAL: NON-TAX RELATED REVENUES	19,182,819	18,846,354	29,478,760	28,921,071	29,283,511	362,440	101%	(10,074,717)	65%
TOTAL: GENERAL FUND REVENUES	\$ 41,670,676	\$ 41,805,467	\$ 72,639,214	\$ 73,887,386	\$ 74,225,789	\$ 338,403	100%	\$ (32,081,919)	57%
TAX RELATED REVENUES									
Property Tax	\$ 9,906,133	\$ 10,973,579	\$ 20,169,497	\$ 20,830,411	\$ 20,830,411	\$ -	100%	\$ (9,856,832)	53%
Sales & Use									
Point-of-Sale	8,103,615	8,971,212	14,270,010	15,725,073	15,516,036	(209,037)	99%	(6,753,861)	57%
In-Lieu	2,347,430	696,308	4,619,891	4,469,283	4,469,283	-	100%	(3,772,975)	16%
Prop 172	319,421	263,136	496,760	491,548	491,548	-	100%	(228,412)	54%
	10,770,466	9,930,656	19,386,661	20,685,904	20,476,867	(209,037)	99%	(10,755,248)	48%
Transient Occupancy Tax	1,194,593	1,419,453	1,601,768	1,650,000	1,750,000	100,000	106%	(230,547)	86%
Real Property Transfer	235,395	228,405	461,770	385,000	435,000	50,000	113%	(156,595)	59%
Franchise Fees	-	-	744,032	715,000	750,000	35,000	105%	(715,000)	0%
Other Taxes	381,270	407,020	796,726	700,000	700,000	-	100%	(292,980)	58%
TOTAL: TAX RELATED REVENUES	\$ 22,487,857	\$ 22,959,113	\$ 43,160,454	\$ 44,966,315	\$ 44,942,278	\$ (24,037)	100%	\$ (22,007,202)	51%
NON-TAX RELATED REVENUES									
Licenses & Permits									
Building Permits	\$ 862,816	\$ 881,989	\$ 1,437,693	\$ 1,229,000	\$ 1,279,000	\$ 50,000	104%	\$ (347,011)	72%
Encroachment Permit	61,458	52,393	88,761	50,000	65,000	15,000	130%	2,393	105%
Planning Permits	12,487	18,002	15,900	13,000	23,000	10,000	177%	5,002	138%
Business Licenses	528,618	595,603	544,770	611,800	611,800	-	100%	(16,197)	97%
Other Permits	7,990	175	16,779	-	175	175	-	175	-
Wide Load Permits	15,528	17,904	19,950	19,000	19,000	-	100%	(1,096)	94%
Subtotal: Licenses & Permits	\$ 1,488,897	\$ 1,566,066	\$ 2,123,853	\$ 1,922,800	\$ 1,997,975	\$ 75,175	104%	\$ (356,734)	81%
Intergovernmental									
Vehicle License Fees	\$ 2,813,344	\$ 2,963,067	\$ 5,596,355	\$ 5,859,324	\$ 5,865,684	\$ 6,360	100%	\$ (2,896,257)	51%
State Grants	-	16,252	123,048	607,022	296,252	(310,770)	49%	(590,770)	3%
Federal Grants	426,400	60,762	548,555	98,000	98,000	-	100%	(37,238)	62%
Homeowners Property Tax Relief	137,750	136,685	274,037	290,000	290,000	-	100%	(153,315)	47%
Vehicle Abatement	16,117	17,129	25,302	40,000	40,000	-	100%	(22,871)	43%
Subtotal: Intergovernmental	\$ 3,393,611	\$ 3,193,895	\$ 6,567,297	\$ 6,894,346	\$ 6,589,936	\$ (304,410)	96%	\$ (3,700,451)	46%
Charges for Services									
Administrative Fees	\$ 270	\$ 33,240	\$ 416	\$ 650	\$ 33,240	\$ 32,590	5114%	\$ 32,590	5114%
Insurance Refund	340	-	340	-	-	-	-	-	-
Recovery of Damages	17,741	4,191	22,776	25,000	10,000	(15,000)	40%	(20,809)	17%
Recovery of Labor and Benefits	379,836	58,691	487,436	400,000	325,000	(75,000)	81%	(341,309)	15%
Other Charges	147,888	140,257	245,085	218,100	218,100	-	100%	(77,843)	64%
	546,075	236,379	756,053	643,750	586,340	(57,410)	91%	(407,371)	37%
Police	73,492	123,052	100,551	92,100	137,015	44,915	149%	30,952	134%
Fire	43,432	63,247	64,502	66,200	72,200	6,000	109%	(2,953)	96%
Ambulance	1,920,603	1,829,522	2,923,964	2,975,000	2,900,000	(75,000)	97%	(1,145,478)	61%
OES Reimbursement	588,341	632,348	775,982	50,000	754,000	704,000	1508%	582,348	1265%
	2,552,376	2,525,117	3,764,448	3,091,200	3,726,200	635,000	121%	(566,083)	82%
Development-Building Fees	516,195	756,038	743,709	837,700	937,700	100,000	112%	(81,662)	90%
Development-Engineering Fees	411,413	840,981	724,262	374,552	974,552	600,000	260%	466,429	225%
Development-Planning Fees	425,285	406,490	565,460	369,926	494,926	125,000	134%	36,564	110%
Development-Misc Fees	12,331	5,961	12,916	30,300	5,961	(24,339)	20%	(24,339)	20%
	1,365,224	2,009,470	2,046,347	1,612,478	2,413,139	800,661	150%	396,992	125%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
 Quarter Ended March 31, 2016

	FY 2015	FY 2016	FY 2015	FY 2016	FY16 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2015	FY 2016	As of	Forecast vs Budget		Actual vs. Budget	
	3/31/2015	3/31/2016	ACTUAL	BUDGET	3/31/2016	\$	%	\$	%
Community Center	277,310	261,403	357,449	299,500	324,500	25,000	108%	(38,097)	87%
Recreation	623,878	622,892	1,010,145	1,089,000	1,063,413	(25,587)	98%	(466,108)	57%
Aquatics	554,412	562,690	1,067,320	1,102,470	1,072,470	(30,000)	97%	(539,780)	51%
Sports	1,155,721	1,177,214	1,682,902	1,656,000	1,637,564	(18,436)	99%	(478,786)	71%
Parks Lighting Fee	-	6,214	12,135	15,000	15,000	-	100%	(8,786)	41%
Youth Field User Fees	-	18,072	10,920	25,000	25,000	-	100%	(6,928)	72%
Zoo Admission Fees	536,617	513,633	756,662	760,500	753,878	(6,622)	99%	(246,867)	68%
	3,147,938	3,162,118	4,897,533	4,947,470	4,891,825	(55,645)	99%	(1,785,352)	64%
Public Works Fees	658,285	34,565	1,469,020	830,000	830,000	-	100%	(795,435)	4%
Subtotal: Charges for Services	\$ 8,343,390	\$ 8,090,701	\$ 13,033,952	\$ 11,216,998	\$ 12,584,519	\$ 1,367,521	112%	\$ (3,126,297)	72%
Fines & Forfeitures									
Parking	\$ 16,026	\$ 24,239	\$ 26,191	\$ 30,000	\$ 30,000	\$ -	100%	\$ (5,761)	81%
Code Enforcement	1,300	3,868	1,300	1,200	4,000	2,800	333%	2,668	322%
Traffic	27,558	29,213	68,071	75,000	75,000	-	100%	(45,787)	39%
Court	45,934	44,813	112,902	100,000	100,000	-	100%	(55,187)	45%
Library	31,761	29,328	40,857	47,870	39,870	(8,000)	83%	(18,542)	61%
Other Fines	595	245	1,440	2,000	1,000	(1,000)	50%	(1,755)	12%
Subtotal: Fines & Forfeitures	\$ 123,174	\$ 131,706	\$ 250,761	\$ 256,070	\$ 249,870	\$ (6,200)	98%	\$ (124,364)	51%
Interest Earnings	98,718	89,683	90,833	150,000	105,000	(45,000)	70%	(60,317)	60%
Miscellaneous									
Rental Income	\$ 9,024	\$ 58,014	\$ 10,524	\$ 91,464	\$ 81,464	\$ (10,000)	89%	\$ (33,450)	63%
Cell Tower Rentals	248,202	309,182	369,512	381,130	381,130	-	100%	(71,948)	81%
Fixed Asset Disposition	1,470	14,681	23,758	30,000	30,000	-	100%	(15,319)	49%
Library	39,558	41,378	46,012	42,000	42,000	-	100%	(622)	99%
Sundry	47,990	43,929	149,298	208,575	43,929	(164,646)	21%	(164,646)	21%
Subtotal: Miscellaneous	\$ 346,244	\$ 467,184	\$ 599,104	\$ 753,169	\$ 578,523	\$ (174,646)	77%	\$ (285,985)	62%
Operating Transfers In	5,388,785	5,307,119	6,812,960	7,727,688	7,177,688	-	93%	(2,420,569)	69%
TOTAL: NON-TAX RELATED REVENUES	\$ 19,182,819	\$ 18,846,354	\$ 29,478,760	\$ 28,921,071	\$ 29,283,511	\$ 912,440	101%	\$ (10,074,717)	65%

APPENDIX F

**City of Folsom, California
Housing Fund**

Revenue and Expense Statement
Quarter Ended March 31, 2016

	FY 2016	FY 2015 ACTUAL	FY 2016 BUDGET	FY16 Forecast	VARIANCE		VARIANCE	
	As of 3/31/2016			As of 3/31/2016	Forecast vs Budget	Actual vs Budget	\$	%
REVENUES:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Intergovernmental	-	-	-	-	-		-	
Charges for Current Services	57,864	38,404	25,000	57,864	32,864	231%	32,864	231%
Impact Fee Revenue	20,727	208,931	150,000	150,000	-	100%	(129,273)	14%
Interest Revenue	86,103	(78,845)	33,804	33,804	-	100%	52,299	255%
Other Revenue	-	-	(116,664)	-	116,664	0%	116,664	0%
Operating Transfers In	-	-	-	-	-		-	
TOTAL REVENUES	164,694	168,490	92,140	241,668	149,528	262%	72,554	179%
EXPENDITURES:								
Salary & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Services & Supplies	-	-	-	-	-		-	
Contracts	15,495	20,324	90,000	90,000	-	100%	74,505	17%
Insurance	-	-	-	-	-		-	
Other Operating Expenses	-	-	-	-	-		-	
Capital Outlay	-	-	-	-	-		-	
Extraordinary Loss on Dissolution of RDAs	-	-	-	-	-		-	
Operating Transfers Out	-	2,051	2,140	2,140	-	100%	2,140	0%
TOTAL EXPENDITURES	15,495	22,375	92,140	92,140	-	100%	76,645	17%
APPROPRIATION OF FUND BALANCE	149,199	146,115	-	149,528				
FUND BALANCE, JULY 1	9,569,567	9,423,452	9,569,567	9,569,567				
FUND BALANCE	\$ 9,718,766	\$ 9,569,567	\$ 9,569,567	\$ 9,719,095				
NONSPENDABLE FUND BALANCE	(2,261,875)	(2,261,875)	(9,569,567)	(9,719,095)				
RESTRICTED FUND BALANCE	-	-	-	-				
COMMITTED FUND BALANCE								
ASSIGNED FUND BALANCE								
UNRESTRICTED FUND BALANCE (DEFICIT)	\$ 7,456,891	\$ 7,307,692	\$ -	\$ -				

APPENDIX G

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

Revenue and Expenditure Statement
Quarter Ended March 31, 2016

	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	22,342	44,073	94,295	12,687	10,304	209,602	10,243	11,804	24,070	3,665	31,513
Interest	1,243	159	-	4	464	-	365	754	671	125	403
Other Revenue	1,526	-	-	6,517	1,208	-	-	-	-	-	-
Total Revenue	\$ 25,111	\$ 44,233	\$ 94,295	\$ 19,208	\$ 11,976	\$ 209,602	\$ 10,608	\$ 12,558	\$ 24,740	\$ 3,790	\$ 31,915
Expenditures:											
Purchased Services	-	-	-	-	-	112	-	-	-	-	-
Communications	-	-	557	-	-	280	-	93	186	-	-
Utilities	8,235	12,050	35,449	4,822	917	94,312	2,664	2,180	6,866	578	1,063
Contracts	32,126	42,080	36,842	750	2,589	27,154	528	455	4,719	4,581	334
Maintenance	9,461	29,804	69,587	1,170	-	116,433	7,484	4,621	24,760	1,207	5,850
Supplies	-	375	5,396	-	-	4,820	-	19	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	4,659	10,744	24,735	476	170	42,498	3,995	2,984	7,418	1,689	5,708
Total Expenditures	\$ 54,481	\$ 95,053	\$ 172,566	\$ 7,218	\$ 3,676	\$ 285,609	\$ 14,671	\$ 10,352	\$ 43,949	\$ 8,055	\$ 12,955

APPENDIX G

City of Folsom, California Lighting and Landscaping Districts

Revenue and Expenditure Statement
Quarter Ended March 31, 2016

	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	7,855	105,056	11,477	32,494	18,425	13,516	87,266	58,222	7,771	18,907	304,029
Interest	670	-	717	-	857	747	4,081	872	254	6,937	4,174
Other Revenue	-	-	-	-	-	-	-	-	-	1,145	-
Total Revenue	\$ 8,525	\$ 105,056	\$ 12,194	\$ 32,494	\$ 19,282	\$ 14,263	\$ 91,347	\$ 59,094	\$ 8,025	\$ 26,989	\$ 308,203
Expenditures:											
Purchased Services	-	-	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	93	93	649	-	-	278	334
Utilities	1,562	35,814	422	12,592	6,880	3,400	40,286	24,327	4,005	9,707	50,208
Contracts	5,843	5,458	418	3,242	25,922	18,995	5,741	317	2,724	80,245	20,453
Maintenance	1,172	76,984	900	18,814	5,773	5,121	12,598	-	-	33,265	94,505
Supplies	-	373	-	2	25	-	-	-	-	8,863	3,533
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	1,585
Contingency	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	1,743	41,504	1,916	11,756	4,679	3,855	7,585	15,540	243	23,231	59,150
Total Expenditures	\$ 10,320	\$ 160,133	\$ 3,656	\$ 46,406	\$ 43,372	\$ 31,464	\$ 66,859	\$ 40,184	\$ 6,972	\$ 155,589	\$ 229,768

APPENDIX G

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

Revenue and Expenditure Statement
Quarter Ended March 31, 2016

	Fund 267	Fund 270	Fund 271	Fund 275	Fund 278	Fund 281	Fund 282	Fund 283	
	ARC No.2 CFD #13	ARC No. 2	Residences At ARC	ARC North #3	Blue Ravine Oaks No. 2	Folsom Hts #2	Broadstone #4	Islands CFD #16	TOTAL
Revenues:									
Special Assessment	50,305	6,559	11,511	110,663	15,713	34,659	165,827	-	1,534,853
Interest	604	989	553	5,209	660	819	487	-	32,818
Other Revenue	-	-	-	-	-	-	-	-	10,396
Total Revenue	\$ 50,909	\$ 7,548	\$ 12,064	\$ 115,872	\$ 16,373	\$ 35,478	\$ 166,314	\$ -	\$ 1,578,067
Expenditures:									
Purchased Services	-	-	-	-	-	-	-	-	112
Communications	134	-	93	464	-	-	-	-	3,254
Utilities	8,830	162	1,780	-	-	-	-	124	369,235
Contracts	2,528	2,105	761	15,384	6,244	-	-	-	348,538
Maintenance	38,296	-	4,243	23,346	360	7,188	2,650	-	595,592
Supplies	1,510	-	-	721	-	-	-	-	25,637
Replacement Charges	1,299	-	-	-	-	-	-	-	2,884
Contingency	-	-	-	-	-	-	-	-	-
Transfers Out	2,800	207	3,822	14,651	176	4,719	-	-	302,651
Total Expenditures	\$ 55,397	\$ 2,474	\$ 10,699	\$ 54,566	\$ 6,780	\$ 11,907	\$ 2,650	\$ 124	\$ 1,647,903

APPENDIX H

**City of Folsom, California
Combined Water Funds*
Revenue and Expense Statement
Quarter Ended March 31, 2016**

	FY 2015	FY 2016	FY 2015	FY 2016	FY16 Forecast	VARIANCE		VARIANCE	
	As of	As of	ACTUAL	BUDGET	As of	Forecast vs Budget		Actual vs Budget	
	3/31/2015	3/31/2016			3/31/2016	\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	9,651,786	8,672,120	13,105,942	13,817,105	11,565,947	(2,251,158)	84%	(5,144,985)	63%
TOTAL OPERATING REVENUES	9,651,786	8,672,120	13,105,942	13,817,105	11,565,947	(2,251,158)	84%	(5,144,985)	63%
OPERATING EXPENSES:									
Employee Services	2,752,548	2,899,295	3,525,955	4,079,500	3,865,727	(213,773)	95%	(1,180,205)	71%
Utilities	415,937	425,227	593,519	780,700	606,775	(173,925)	78%	(355,473)	54%
Supplies	452,996	465,134	787,434	1,042,333	761,357	(280,976)	73%	(577,199)	45%
Maintenance and Operation	653,325	555,756	875,839	1,089,220	741,008	(348,212)	68%	(533,464)	51%
Contractual Services	715,012	969,534	1,557,802	3,120,533	2,021,103	(1,099,430)	65%	(2,150,999)	31%
Depreciation	2,591,274	-	3,458,119	-	3,458,119	3,458,119	-	-	-
Other Operating Expenses	496,470	648,220	642,862	779,535	779,535	-	100%	(131,315)	83%
TOTAL OPERATING EXPENSES	8,077,562	5,963,166	11,441,530	10,891,821	12,233,624	1,341,803	112%	(4,928,655)	55%
OPERATING INCOME	1,574,224	2,708,954	1,664,412	2,925,284	(667,677)				-23%
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	681,911	449,567	1,294,987	930,000	638,449	(291,551)	69%	(480,433)	48%
Other	(4,052)	1,496	248,780	12,692,311	180,000	(12,512,311)	1%	(12,690,815)	0%
Investment Income	104,314	95,323	113,004	98,000	126,807	28,807	129%	(2,677)	97%
Intergovernmental	1,803	12,354	30,488	1,940,000	1,700,000	(240,000)	88%	(1,927,646)	1%
Proceeds of Financing	-	-	17,953	-	1,400,000	1,400,000	-	-	-
Debt Service Expense	(10,647)	(7,266)	(938,495)	(2,013,679)	(2,013,679)	-	100%	2,006,413	0%
Other Reimbursements	-	-	-	-	-	-	-	-	-
Capital Outlay - Projects	(1,344,898)	(4,238,917)	(286,524)	(15,760,433)	(6,415,157)	9,345,276	41%	11,521,516	27%
TOTAL NONOPERATING REVENUE (EXPENSE)	(571,569)	(3,687,443)	480,193	(2,113,801)	(4,383,580)	(2,269,779)	207%	(1,573,642)	174%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,002,655	(978,489)	2,144,605	811,483	(5,051,257)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	84,000	107,764	100,000	84,000	(16,000)	84%	(16,000)	84%
Transfers Out	(546,759)	(557,612)	(833,380)	(911,483)	(811,483)	(2,285,779)	89%	353,871	61%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(546,759)	(473,612)	(725,616)	(811,483)	(727,483)				
CHANGE IN NET ASSETS	455,896	(1,452,101)	1,418,989	-	(5,778,740)				
NET ASSETS, JULY 1	74,263,150	75,682,139	74,263,150	75,682,139	75,682,139				
NET ASSETS	74,719,046	74,230,038	75,682,139	75,682,139	69,903,399				
RESTRICTED NET ASSETS	(5,009,886)	(2,402,204)	-	(2,402,204)	(625,495)				
UNRESTRICTED NET ASSETS	\$ 69,709,160	\$ 71,827,834	\$ 75,682,139	\$ 73,279,935	\$ 69,277,904				

* Includes the following funds: Water Impact Fee, Water Operating, Water Capital and Water Meter.
Prior year includes prior period adjustment for GASB 68

APPENDIX I

**City of Folsom, California
Combined Wastewater Funds*
Revenue and Expense Statement
Quarter Ended March 31, 2016**

	FY 2015	FY 2016	FY 2015	FY 2016	FY16 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2015	FY 2016	As of	Forecast vs Budget		Actual vs Budget	
	3/31/2015	3/31/2016	ACTUAL	BUDGET	3/31/2016	\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	4,570,124	4,633,279	6,096,770	6,175,000	6,175,000	-	100%	(1,541,721)	75%
Prison Services	50,400	50,400	67,200	67,200	67,200	-	100%	(16,800)	75%
TOTAL OPERATING REVENUES	4,620,524	4,683,679	6,163,970	6,242,200	6,242,200	-	100%	(1,558,521)	75%
OPERATING EXPENSES:									
Employee Services	1,728,154	1,857,921	2,286,573	2,416,719	2,477,228	60,509	103%	(558,798)	77%
Utilities	40,845	36,269	57,714	52,500	52,500	-	100%	(16,231)	69%
Supplies	284,234	295,617	445,418	494,900	463,256	(31,644)	94%	(199,283)	60%
Maintenance and Operation	66,788	94,572	89,635	293,474	126,096	(167,378)	43%	(198,902)	32%
Contractual Services	324,958	114,846	451,628	993,463	153,128	(840,335)	15%	(878,617)	12%
Depreciation	1,158,068	-	1,537,813	-	1,537,813	1,537,813	-	-	-
Other Operating Expenses	169,590	202,411	242,695	304,499	269,881	(34,618)	89%	(102,088)	66%
TOTAL OPERATING EXPENSES	3,772,637	2,601,636	5,111,476	4,555,555	5,079,902	524,347	112%	(1,953,919)	57%
OPERATING INCOME (LOSS)	847,887	2,082,043	1,052,494	1,686,645	1,162,298		69%		
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	108,275	61,345	153,428	150,000	81,793	(68,207)	55%	(88,655)	41%
Investment Income	82,559	71,915	71,532	94,000	95,887	1,887	102%	(22,085)	77%
Other	-	-	272,890	5,323,133	-	(5,323,133)	0%	(5,323,133)	0%
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay - Projects	(3,288,570)	(840,871)	(59,180)	(6,664,679)	(2,210,860)	4,453,819	33%	5,823,808	13%
TOTAL NONOPERATING REVENUE (EXPENSE)	(3,097,736)	(707,611)	438,670	(1,097,546)	(2,033,180)	(935,634)	185%	389,935	64%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,249,849)	1,374,432	1,491,164	589,099	(870,882)				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	7,764	-	-	-	-	-	-
Transfers Out	(392,567)	(399,075)	(523,260)	(589,099)	(572,099)	17,000	-3%	(190,024)	210%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(392,567)	(399,075)	(515,496)	(589,099)	(572,099)				
CHANGE IN NET ASSETS	(2,642,416)	975,357	975,668	-	(1,442,981)				
NET ASSETS, JULY 1	42,003,535	42,979,203	42,003,535	42,979,203	42,979,203				
NET ASSETS	39,361,119	43,954,560	42,979,203	42,979,203	41,536,222				
RESTRICTED NET ASSETS	(2,171,243)	(1,691,278)	-	(1,691,278)	(322,467)				
UNRESTRICTED NET ASSETS	\$ 37,189,876	\$ 42,263,282	\$ 42,979,203	\$ 41,287,925	\$ 41,213,755				

* Includes the following funds: Sewer Operating and Sewer Capital
Prior year includes prior period adjustment for GASB 68

APPENDIX J

**City of Folsom, California
Combined Solid Waste Funds*
Revenue and Expense Statement
Quarter Ended March 31, 2016**

	FY 2015	FY 2016	FY 2015	FY 2016	FY16 Forecast	VARIANCE		VARIANCE	
	As of 3/31/2015	As of 3/31/2016	ACTUAL	BUDGET	As of 3/31/2016	Forecast vs Budget \$	%	Actual vs Budget \$	%
OPERATING REVENUES:									
Charges For Services	7,624,974	7,790,470	10,362,825	10,193,000	10,378,222	185,222	102%	(2,402,530)	76%
TOTAL OPERATING REVENUES	7,624,974	7,790,470	10,362,825	10,193,000	10,378,222	185,222	102%	(2,402,530)	76%
OPERATING EXPENSES:									
Employee Services	3,409,775	3,599,879	4,313,076	4,635,154	4,799,839	164,685	104%	(1,035,275)	78%
Utilities	11,198	12,164	14,437	20,500	16,500	(4,000)	80%	(8,336)	59%
Supplies	635,815	529,466	808,563	1,110,155	705,954	(404,201)	64%	(580,689)	48%
Maintenance and Operation	394,008	437,735	575,632	534,300	583,647	49,347	109%	(96,565)	82%
Contractual Services	1,016,194	1,116,257	1,553,301	1,539,445	1,659,445	120,000	108%	(423,188)	73%
Depreciation	334,996	-	963,918	-	963,918	963,918	-	-	-
Other Operating Expenses	334,712	402,606	433,392	484,336	536,808	52,472	111%	(81,730)	83%
TOTAL OPERATING EXPENSES	6,136,698	6,098,107	8,662,319	8,323,890	9,266,111	942,221	111%	(2,225,783)	73%
OPERATING INCOME (LOSS)	1,488,276	1,692,363	1,700,506	1,869,110	1,112,111				
NONOPERATING REVENUE (EXPENSE):									
Impact Fees	69,267	42,747	129,130	95,000	56,996	(38,004)	60%	(52,253)	45%
Investment Income	22,882	29,992	11,487	31,800	39,989	8,189	126%	(1,808)	94%
Intergovernmental Revenues	53,801	79,902	124,414	61,000	79,902	18,902	131%	18,902	131%
Other	104,873	120,261	146,922	(161,176)	130,165	291,341	-81%	281,437	-75%
Debt Service-Expense	-	-	-	-	-	-	-	-	-
Capital Outlay	(2,744,303)	(86,320)	-	(675,000)	(604,530)	70,470	90%	588,680	13%
TOTAL NONOPERATING REVENUE (EXPENSE)	(2,493,480)	186,582	411,953	(648,376)	(297,478)	350,898	46%	834,958	-29%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,005,204)	1,878,945	2,112,459	1,220,734	814,633				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	207,764	-	-	-	-	-	-
Transfers Out	(874,038)	(870,550)	(1,367,939)	(1,220,734)	(1,220,734)	-	0%	350,184	-249%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(874,038)	(870,550)	(1,160,175)	(1,220,734)	(1,220,734)				
CHANGE IN NET ASSETS	(1,879,242)	1,008,395	952,284	-	(406,101)				
NET ASSETS, JULY 1	(2,321,799)	(1,369,515)	(2,321,799)	(1,369,515)	(1,369,515)				
NET ASSETS	(4,201,041)	(361,120)	(1,369,515)	(1,369,515)	(1,775,616)				
RESTRICTED NET ASSETS	(697,113)	(599,945)	-	(599,945)	(599,945)				
UNRESTRICTED NET ASSETS	\$ (4,898,154)	\$ (961,065)	\$ (1,369,515)	\$ (1,969,460)	\$ (2,375,561)				

* Includes the following funds: Solid Waste Operating, Solid Waste Capital
Prior year includes prior period adjustment for GASB 68

APPENDIX K

City of Folsom, California Transit Fund * Revenue and Expense Statement Quarter Ended March 31, 2016

	FY 2015	FY 2016	FY 2015	FY 2016	FY16 Forecast	VARIANCE		VARIANCE	
	As of	As of	FY 2015	FY 2016	As of	Forecast vs Budget		Actual vs Budget	
	3/31/2015	3/31/2016	ACTUAL	BUDGET	3/31/2016	\$	%	\$	%
OPERATING REVENUES:									
Charges For Services	419,647	407,359	566,184	600,489	543,145	(57,344)	90%	(193,130)	68%
Other	52,748	48,822	111,111	65,000	65,000	-	100%	(16,178)	75%
TOTAL OPERATING REVENUES	472,395	456,181	677,295	665,489	608,145	(57,344)	91%	(209,308)	69%
OPERATING EXPENSES:									
Employee Services	765,649	814,311	1,020,142	1,137,886	1,085,748	(52,138)	95%	(323,575)	72%
Utilities	6,646	6,165	8,837	15,150	8,220	(6,930)	54%	(8,985)	41%
Supplies	144,838	101,845	170,326	152,559	142,559	(10,000)	93%	(50,714)	67%
Maintenance and Operation	28,637	75,290	33,073	69,600	89,600	20,000	129%	5,690	108%
Contracts	1,068,528	1,011,072	1,623,616	1,584,531	1,584,531	-	100%	(573,459)	64%
Depreciation	7,153	-	216,061	-	216,061	216,061	-	-	-
Other Operating Expenses	233,420	172,501	272,562	236,745	236,745	-	100%	(64,244)	73%
TOTAL OPERATING EXPENSES	2,254,871	2,181,184	3,344,617	3,196,471	3,363,464	166,993	105%	(1,015,287)	68%
OPERATING INCOME (LOSS)	(1,782,476)	(1,725,003)	(2,667,322)	(2,530,982)	(2,755,319)				
NONOPERATING REVENUE (EXPENSES):									
Interest	3,950	6,305	12,563	3,000	8,407	5,407	280%	3,305	210%
Intergovernmental	2,794,672	925,081	4,078,377	3,998,735	3,998,735	-	100%	(3,073,654)	23%
Misc Rev	-	-	-	(232,998)	-	232,998	0%	232,998	0%
Capital Outlay	(1,459,350)	(912,576)	-	(965,081)	(912,576)	52,505	95%	52,505	95%
TOTAL NONOPERATING REVENUE	1,339,272	18,810	4,090,940	2,803,656	3,094,566		110%		1%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(443,204)	(1,706,193)	1,423,618	272,674	339,247				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(157,461)	(165,101)	(209,948)	(272,674)	(220,135)	(52,539)	81%	107,573	61%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(157,461)	(165,101)	(209,948)	(272,674)	(220,135)				
CHANGE IN NET ASSETS	(600,665)	(1,871,294)	1,213,670	-	119,112				
NET ASSETS, JULY 1	183,292	1,396,962	183,292	1,396,962	1,396,962				
NET ASSETS	(417,373)	(474,332)	1,396,962	1,396,962	1,516,074				
RESTRICTED NET ASSETS	(12,014)	(5,049)	-	(5,049)	(5,049)				
UNRESTRICTED NET ASSETS	\$ (429,387)	\$ (479,381)	\$ 1,396,962	\$ 1,391,913	\$ 1,511,025				

* Prior year includes prior period adjustment for GASB 68

APPENDIX L

City of Folsom, California Risk Management

Revenue and Expense Statement
Quarter Ended March 31, 2016

	FY 2015 As of 3/31/2015	FY 2016 As of 3/31/2016	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Forecast As of 3/31/2016
OPERATING REVENUES:					
Charges for services	10,299,536	10,996,747	13,301,758	14,216,256	14,216,256
Penalty Fines	-	-	-	-	-
Interest revenue	11,685	19,648	8,593	15,000	26,197
Reimbursement	886,985	892,499	1,219,812	1,569,750	1,569,750
Other revenue	-	-	857,208	417	-
Total operating revenues	11,198,206	11,908,894	15,387,371	15,801,423	15,812,203
OPERATING EXPENSES:					
Employee Services					
Active Employees:					
Wages	120,702	122,261	170,221	168,579	168,579
FICA	9,330	9,248	13,129	13,672	13,672
PERS	30,339	41,110	41,934	43,522	43,522
Deferred Compensation	2,972	2,985	4,202	4,214	4,214
Workers Compensation	1,348,381	1,488,598	1,987,753	1,967,940	1,869,372
Liability	1,243,348	1,278,962	1,243,348	1,281,176	1,278,962
Health Insurance	4,179,830	4,296,555	5,974,184	7,108,546	6,608,546
Vision	60,183	61,864	86,019	102,352	102,352
Dental	450,032	462,599	643,225	765,359	765,359
Employee Assistance Program	7,713	7,835	9,849	10,919	10,919
Health Retirement Account	44,875	54,475	65,575	90,000	90,000
Health Savings Account	47,756	49,620	70,586	68,999	68,999
Contracts	178,351	230,703	203,017	418,038	418,038
Retirees:					
PERS	7,706	-	7,229	-	-
Health Insurance	2,197,965	2,350,479	3,181,429	3,381,886	3,381,886
Vision	30,865	31,840	43,845	46,898	46,898
Dental	225,331	220,395	316,237	327,220	327,220
Total operating expenses	10,185,679	10,709,529	14,061,783	15,799,320	15,198,538
CHANGE IN NET ASSETS	1,012,527	1,199,365	1,325,588	2,103	613,665
NET ASSETS, BEGINNING OF YEAR	4,566,684	5,892,272	4,566,684	5,892,272	5,892,272
RESTRICTED FOR INSURANCE DEPOSIT	2,092,805	2,724,885	2,724,885	2,724,885	2,724,885
UNRESTRICTED NET ASSETS	3,486,406	4,366,752	3,167,387	3,169,490	3,781,052
NET ASSETS	5,579,211	7,091,637	5,892,272	5,894,375	6,505,937

APPENDIX M

City of Folsom, California
Risk Management
 Revenue and Expense Statement
 Quarter Ended March 31, 2016

	Active Employees							Total
	General Fund	Redevelopment Agency	Water	Waste Water	Solid Waste	Transit	Retirees	
OPERATING REVENUES:								
Charges for services	\$ 6,401,402	\$ -	\$ 668,918	\$ 367,273	\$ 885,653	\$ 288,129	\$ 2,385,372	\$ 10,996,747
Fines	-	-	-	-	-	-	-	-
Interest revenue	12,337	177	1,187	642	1,290	484	3,530	19,648
Reimbursements	431,474	-	46,980	22,501	47,406	12,665	331,473	892,499
Total operating revenues	\$ 6,845,213	\$ 177	\$ 717,085	\$ 390,416	\$ 934,349	\$ 301,278	\$ 2,720,375	\$ 11,908,894
OPERATING EXPENSES:								
Active Employees:								
Wages	\$ 76,770	\$ 1,104	\$ 7,387	\$ 3,997	\$ 8,027	\$ 3,012	\$ 21,963	\$ 122,261
FICA	5,807	83	559	302	607	228	1,661	9,248
PERS	37,517	794	546	-	1,699	554	-	41,110
Deferred Compensation	1,874	27	180	98	196	74	536	2,985
Workers' Compensation Liability	1,116,882	-	96,033	59,913	165,679	50,091	-	1,488,598
Health Insurance	955,142	-	116,092	43,341	125,999	38,388	-	1,278,962
Vision	3,247,764	-	355,433	166,983	450,254	76,121	-	4,296,555
Dental	46,763	-	5,118	2,404	6,483	1,096	-	61,864
Employee Assistance Program	349,679	-	38,269	17,979	48,478	8,196	-	462,599
Health Retirement Account	5,814	-	639	302	850	230	-	7,835
Health Savings Account	40,130	-	3,145	1,050	7,550	2,600	-	54,475
Contracts	37,189	-	5,104	3,098	3,739	490	-	49,620
Retirees:	230,703	-	-	-	-	-	-	230,703
Insurance/Retiree	-	-	-	-	-	-	2,350,479	2,350,479
Retiree Vision	-	-	-	-	-	-	31,840	31,840
Retiree Dental	-	-	-	-	-	-	220,395	220,395
Total operating expenses	\$ 6,152,034	\$ 2,008	\$ 628,504	\$ 299,467	\$ 819,561	\$ 181,080	\$ 2,626,875	\$ 10,709,529
CHANGE IN NET ASSETS	693,180	(1,831)	88,581	90,949	114,788	120,199	93,500	1,199,365
NET ASSETS, BEGINNING OF YEAR	4,124,177	54,046	365,743	150,276	431,890	75,177	690,961	5,892,270
RESTRICTED FOR INSURANCE DEPOSIT	2,075,379	12,790	190,493	98,453	259,979	87,791	-	2,724,885
UNRESTRICTED	2,741,978	39,425	263,831	142,771	286,699	107,584	784,461	4,366,750
NET ASSETS, END OF YEAR	\$ 4,817,357	\$ 52,215	\$ 454,324	\$ 241,225	\$ 546,678	\$ 195,376	\$ 784,461	\$ 7,091,635

APPENDIX N

City of Folsom, California Compensated Leave Revenue and Expense Statement Quarter Ended March 31, 2016

	FY 2015 As of 3/31/2015	FY 2016 As of 3/31/2016	FY 2015 ACTUAL	FY 2016 BUDGET	FY 16 Forecast As of 3/31/2016	VARIANCE Forecast vs Budget		VARIANCE Acutal vs BUDGET	
						\$	%	\$	%
ASSETS									
REVENUES:									
Reimbursements	1,156,812	703,382	1,542,416	937,843	937,843	-	100%	(234,461)	75%
Interest	-	3,149	-	-	4,200	4,200		3,149	
Other revenue	-	-	-	-	-	-		-	
Operating Transfers In	-	-	-	-	-	-		-	
TOTAL REVENUES	1,156,812	706,531	1,542,416	937,843	942,043	4,200	100%	(231,312)	75%
EXPENDITURES:									
Annual Leave Wages	617,947	563,031	694,573	880,000	880,000	-	100%	(316,969)	64%
Annual Leave Benefits	40,505	35,790	46,811	57,843	57,843	-	100%	(22,053)	62%
Operating Transfers Out	-	-	-	-	-	-		-	
Services & Supplies	-	-	-	-	-	-		-	
TOTAL EXPENDITURES	658,452	598,821	741,384	937,843	937,843	-	100%	339,022	64%
APPROPRIATION OF FUND BALANCE	498,360	107,710	801,032	-	4,200				
FUND BALANCE, JULY 1	-	801,032	-	801,032	801,032				
FUND BALANCE	498,360	908,742	801,032	801,032	805,232				
RESTRICTED FUND BALANCE	-	-	-	-	-				
UNRESTRICTED FUND BALANCE	\$ 498,360	\$ 908,742	\$ 801,032	\$ 801,032	\$ 805,232				

APPENDIX O

City of Folsom Outstanding Debt

Quarter Ended March 31, 2016

<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	Sep-09	Series C & D Refunded	10,195,000	2,315,000	Aug-17
Governmental	Revenue Bond	Jul-08	Prairie Oaks Ranch A/D	11,955,000	5,490,000	Sep-19
Governmental	Revenue Bond	Mar-98	Hannaford Cross A/D	2,860,000	785,000	Sep-20
Governmental	Revenue Bond	Apr-99	Legends, Cobble Hills, Ridgeview & Cresleigh A/D	4,830,000	1,735,000	Sep-20
Governmental	Revenue Bond	Apr-12	Refund 1998 FPFA Debt	4,164,002	1,362,370	Oct-18
Governmental	Revenue Bond	Jul-07	Finance CFD Debt	70,425,000	55,225,000	Sep-24
Governmental	Revenue Bond	Jul-10	Finance CFD Debt	23,180,000	15,340,000	Sep-24
Governmental	Revenue Bond	Jul-11	Finance CFD Debt	10,855,000	8,035,000	Sep-24
Governmental	Revenue Bond	Jul-12	Finance CFD Debt	15,034,361	8,560,563	Sep-21
Governmental	Revenue Bond	Sep-15	Finance CFD Debt	6,531,830	6,531,830	Sep-45
Governmental	Other (Assignment Agreement)	Mar-12	Ref 02 FPFA Debt & 01 COPs	10,538,467	4,640,514	Oct-17
Governmental	Tax Allocation Bond	Aug-05	RDA Projects (Library)	10,190,000	9,505,000	Aug-33
Governmental	Tax Allocation Bond	Dec-06	RDA Projects (Parking Struct.)	16,945,000	15,830,000	Aug-36
Governmental	Tax Allocation Bond	Oct-09	RDA Projects (Streetscape)	18,095,000	14,440,000	Aug-36
Governmental	Tax Allocation Bond	Mar-11	RDA Projects	10,115,000	9,015,000	Sep-35
Governmental	Tax Allocation Bond (Housing)	Mar-11	RDA Projects	11,265,000	<u>10,265,000</u>	Aug-35
Total Outstanding Governmental Debt					<u>\$ 169,075,277</u>	
Water	Revenue Bond	Dec-09	Refund 1998 Water Bonds	15,825,000	11,765,000	Dec-28
Water	Revenue Bond	Jul-13	Refund 2005A Water Bonds	12,779,582	<u>11,416,993</u>	Dec-33
Total Outstanding Business Type Activity Debt					<u>\$ 23,181,993</u>	

APPENDIX P

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis

Quarter ended March 31, 2016

Category	Project Description	Budget FY 15-16	Total Expended FY 15-16	% of Budget Expended
Culture and Recreation	Davies Park	150,000	-	0.00%
Culture and Recreation	Econome Park (formerly Parkway Site #44)	1,774,915	115,138	6.49%
Culture and Recreation	Ed Mitchell Park	104,428	96,894	92.79%
Culture and Recreation	Folsom Sports Complex – Ph. II	389,355	-	0.00%
Culture and Recreation	Johnny Cash Trail Art Experience	109,241	84,526	77.38%
Culture and Recreation	Lew Howard Park	26,600	-	0.00%
Culture and Recreation	Zoo Barn	301,690	71,201	23.60%
		2,856,229	367,759	12.88%
Drainage	Bitter Creek/Willow Creek Detention Pond	192,890	181,220	93.95%
Drainage	Ed Mitchell Drainage	89,143	83,241	93.38%
Drainage	Localized Drainage Improvements	47,000	39,458	83.95%
Drainage	Sibley Street Drainage	35,000	-	0.00%
Drainage	Storm Drain Pond	365,656	26,374	7.21%
Drainage	Willow Creek Sibley Mitigation	250,000	-	0.00%
		979,689	330,293	33.71%
General Services	City-Wide Radios	314,998	303,862	96.46%
General Services	Fire Apparatus	1,060,000	657,553	62.03%
General Services	Police Vehicle Replacements	395,000	316,836	80.21%
		1,769,998	1,278,251	72.22%
Open Space and Greenbelts	Folsom Lake/Johnny Cash Trail – Ph. II	772,796	35,986	4.66%
Open Space and Greenbelts	HBWC – Levy Park Trail	156,426	2,211	1.41%
Open Space and Greenbelts	HBWC – Parkway/Empire Ranch Bridge	87,978	6,209	7.06%
Open Space and Greenbelts	Lake Natoma Class 1 Trail – Phase II	1,242,981	11,689	0.94%
Open Space and Greenbelts	Lake Natoma Water Front Trail	932,022	250,340	26.86%
Open Space and Greenbelts	Oak Parkway Trail Undercrossing	1,081,000	22,350	2.07%
		4,273,203	328,785	7.69%
Wastewater	ARC Sewer Access R&R	1,805,167	14,266	0.79%
Wastewater	Basin 6 Sewer Diversion	271,792	-	0.00%
Wastewater	FPA EVP Sewer LS & FM	2,916,725	102,747	3.52%
Wastewater	Folsom Zoo Sewer Line	50,000	-	0.00%
Wastewater	Natoma Alley R&R	1,244,999	14,820	1.19%
Wastewater	Oak Ave Pump Station Upgrades	312,431	54,511	17.45%
Wastewater	Old Town Pipeline R&R	861,362	-	0.00%
Wastewater	Pump Station Well Coating	50,000	-	0.00%
Wastewater	Rowberry/Walden Odor Control	603,879	480,055	79.50%
Wastewater	Sewer Flow Meter Replacement	144,682	114,452	79.11%
Wastewater	Sewer Lateral R&R	995,477	95,642	9.61%
		9,256,514	876,493	9.47%
Streets	City Wide ADA Compliance	108,913	-	0.00%
Streets	East Bidwell Infill	2,346,877	730,209	31.11%
Streets	East Bidwel/Iron Point Signal Delineation Modification	150,000	-	0.00%
Streets	East Bidwel Widening & Sidewalk	300,000	-	0.00%
Streets	Energy Efficient Traffic Sig & Lights	65,000	64,595	99.38%
Streets	Folsom Lake Crossing Safety Improvements	250,000	-	0.00%
Streets	Glenn Drive Bike Trail Connection	50,000	-	0.00%
Streets	Green Valley Rd Widening	171,365	158,567	92.53%
Streets	Intelligent Transp System Plan	150,000	5,076	3.38%
Streets	Sibley Street & Sidewalk	60,000	-	0.00%
Streets	Street Overlay / Pavement Mgmt	2,536,606	1,678,797	66.18%
Streets	Streetlight / Traffic Pole Imp	40,000	-	0.00%
Streets	Traffic Safety Projects	170,000	51,660	30.39%
Streets	Traffic Signal Improvements	359,087	266,829	74.31%
Streets	Traffic Signal System Upgrades	200,000	12,925	6.46%
		6,957,848	2,968,658	42.67%

APPENDIX P

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis

Quarter ended March 31, 2016

<u>Category</u>	<u>Project Description</u>	<u>Budget FY 15-16</u>	<u>Total Expended FY 15-16</u>	<u>% of Budget Expended</u>
Transportation	Capital SE Connector Project Seg D3	50,000	-	0.00%
Transportation	Highway 50 Facilities	50,000	-	0.00%
Transportation	Light Rail Project	278,790	261,720	93.88%
Transportation	New Corp Yard	200,000	-	0.00%
Transportation	Orangevale Bridge	207,886	-	0.00%
Transportation	Rainbow Bridge Rehab	1,191,114	11,733	0.99%
		1,977,790	273,453	13.83%
Water	Cimmaron Tank Rehab	910,000	40,927	4.50%
Water	Crestridge Lane Water Line Replacement	922,035	821,043	89.05%
Water	Easton/Glenborough Zone 1 Pump Station	1,509,694	-	0.00%
Water	Easton/Glenborough Phase 2 Water Improvements	300,000	-	0.00%
Water	FPA Hwy 50 Water Crossing Pipeline	936,987	36,031	3.85%
Water	FPA PRV Stations	10,000	2,427	24.27%
Water	FPA Willow Hill Pipeline Rehab Ph 2	7,129,798	2,573,278	36.09%
Water	FPA WTP Plant Ph 1 Improvements	2,062,483	-	0.00%
Water	FPA Zone 4 & Zone 5 BPS	1,981,598	42,104	2.12%
Water	FPA Zone 5 Tank & Zone 6 BPS	2,109,895	101,327	4.80%
Water	Groundwater Investigation & Supply	225,732	117,317	51.97%
Water	GSWC Inter-tie Booster Pump Station	758,791	5,415	0.71%
Water	La Collina Dal Lago Tank Rehab	233,421	74,995	32.13%
Water	Old Town Water R&R Project No. 1	641,362	-	0.00%
Water	Pressure Reducing Valve Stations Improvements	123,844	56,535	45.65%
Water	Water Service Line Replacement Project No. 2	320,000	-	0.00%
Water	WTP Filter Troughs	230,510	126,973	55.08%
Water	WTP Fiber Line	150,000	-	0.00%
Water	WTP Mechanical Dewatering	2,301,674	1,796,138	78.04%
Water	WTP Reservoir #1 Rehab	121,670	44,715	36.75%
		22,979,494	5,839,225	25.41%
		\$ 51,050,765	\$ 12,262,917	24.02%