Finance Department

MEMORANDUM

DATE: April 24, 2014

TO: Steven A. Preston, City Manager

FROM: Thomas C. Marston, Finance Director

SUBJECT: Quarterly Budget Update – July through March 2014

Attached for your review is the quarterly budget update for third quarter of the fiscal year.

GENERAL FUND

The General Fund has 44.0% of revenues collected, actual vs. budget, which is generally consistent with the completion of the first nine months of the fiscal year. Property tax, Utility Users tax and Sales tax are the three highest revenue sources for the City's General Fund. Through the month of March these three revenue sources are 58%, 64% and 57% collected, respectively. Since the collection of Property tax is primarily collected in December and April, as expected collected Property tax should be lagging a straight-line trend at this time. Utilities Users Tax receipts are now expected to be $100,000 less than the Adopted budget estimate and are due to utility conservation. Sales taxes are below last year's receipts and are consequently lagging the budget. The reason that sales tax is below the Adopted Budget is due to a loss of several top sales producing businesses and the decrease in gasoline prices and quantities sold.

Sixty-eight percent of the operating budget in the General Fund has been spent through March. This is in line with budget estimates and is equal to the prior fiscal year.

Authorized Budget = $31,915,824

	Department	Amount
•	General Administration	$ 1,464,993
•	Mission Playhouse	635,586
•	Finance	1,038,435
•	Insurance	2,092,386
•	Police	7,479,503
•	Fire	4,685,395
•	Public Works	1,388,033
•	Community Development	1,750,644
•	Parks and Recreation	1,282,975
	Total Expended	$21,817,950

OTHER FUNDS

The percentage of revenues collected in the other funds is varied based on the timing of when the revenue is received in each fund. Revenues in these other funds is closely monitored through the fiscal year to assure the appropriate revenue is collected and accrued as appropriate at year-end.

Variances in special and capital expenditures from one year to the next are common due to the time line for completion of various projects. To date, it is anticipated expenditures will remain within budgeted appropriations. The Special Project and Capital expenditures through March were:

Special Projects:

Authorized Budget = $4,267,887

	Title	Amount
•	Playhouse Performance Fund	$ 1,649
•	New Police Facility	205,262
•	Electronic Patient Care Report	5,665
•	Urban Forest Program	5,889
•	Sewer Master Plan	8,312
•	Sidewalk and ADA Ramp Repair	8,298
•	Records Management Program in Community Development	16,148
•	Mission Road 20A Undergrounding Phase II	1,000
•	Zoning Ordinance/General Plan Update	16,120
•	Stormwater Management Program	34,433
•	Annual Pavement Marking Program	13,378
•	NPDES/SUSMP Program	228
•	Used Oil Recycling Program	5,515
•	Beverage Container Program	660
•	ACE Trench Project	52,998
•	RDA/Successor Agency Closure Activities	397,497
	Total Expended	$773,052

Capital Outlay:

Authorized Budget = $1,677,935

	Title	Amount
•	Lighting Dimming System in the Mission Playhouse	$ 4,433
•	Technology Upgrades in the Police Department	12,929
•	Homeland Security Grant purchases in the Police Dept.	29,923
•	Digital Telephone System in the Fire Department	12,401
•	New Fire Engine	586,955
•	Rescue Ambulance	3,465

•	Homeland Security Grant purchases in the Fire Dept.	15,070
•	FEMA Assistance to Firefighter Grant	76,162
•	Public Works Emergency Supplies	6,242
	Total Expended	$747,580

Capital Improvement:

Authorized Budget = $30,514,128

	Title	Amount
•	Mission Playhouse Fire Curtain Replacement	$ 14,744
•	Mission Playhouse Dressing/Green Room Improvements	201
•	Las Tunas Streetscape Enhancements	14,800
•	Public Works Yard	87,921
•	City Hall Refurbishment & Remodeling	5,384
•	Broadway/Walnut Grove Intersection Improvements	7,393
•	Fairview Rehab- Abbot to Circle	73,634
•	Annual Street Sign Replacement	1,352
•	Citywide Series Street Light Retrofit	4,225
•	Bus Shelter & Pads	14,240
•	San Gabriel/Mission Intersection Improvements	30,345
•	Roosevelt Elementary Safe Routes to Schools	60
•	Marshall Community Park	61,824
	Total Expended	$316,123

Expenditures in the Automotive Equipment Fund are approximately the same as last year. Expenditures in the Self-Insurance Fund are approximately $183,000 less than last year and should remain within budget unless there is a significant increase in liability which is booked with the CJPIA year ending accrual information.

BUDGETED TRANSFER FOR SPECIAL AND CAPITAL PROJECTS

As indicated in the adopted Budget document, all one time and/or multi-year expenditures are budgeted in the Special and Capital Projects Fund. These projects are funded from a variety of sources including State Gas Tax, Waste Management, Parks and Recreation Fees, Prop A, Prop C, and Grants. As a result, monthly transfers are made from the respective funding sources to cover the previous period's expenditures in the Special and Capital Projects Fund. These transfers take the place of expenditure reporting in these funds as budgetary control remains in the Special and Capital Projects Fund. To report and illustrate this transaction, the Transfers column is included, indicating the amount and source of funds that were transferred year to date.

BUDGETED TRANSFERS FOR RETIREMENT FUND AND STATE GAS TAX

Most active employee retirement costs are accounted for in the General Fund, while some active employee costs are in Special Revenue or Internal Service Funds. All retired employee costs are accounted for in the Self-Insurance Fund. An annual transfer is made at the end of each fiscal year from the Retirement Fund to the appropriate fund to cover those expenses. As a result, there are no actual expenditures in the Retirement Fund. There is also an annual transfer of $600,000 from State Gas Tax Fund to General Fund to support street maintenance related expenditures

OTHER BUDGETARY ISSUES

The Quarterly Budget Update includes the budgetary adjustments as a result of Special and Capital Project Carryover amounts and any City Council approved amendments as of this date. Please let me know if you have any questions.

City of San Gabriel
March 2014 - Financial Summary

	2013-2014 Revenues			2013-2014 Expenditures			
	Budget	Year-to-Date	% Collected	Budget	Year-to-Date	% Expended	Transfers
General	35,118,302	15,436,605	44.0%	31,915,824	21,817,950	68.4%	407,664
Special & Capital Projects	0	0	-	36,459,950	1,836,755	5.0%	-1,836,755
Retirement	5,830,000	3,243,627	55.6%	0	0	-	0
Automotive Equipment	1,247,000	941,979	75.5%	796,554	460,272	57.8%	590,419
Self Insurance	4,626,548	3,342,317	72.2%	5,855,848	3,530,996	60.3%	0
State Gas Tax	1,279,000	733,809	57.4%	0	0	-	96,362
Street Light	0	30,735	-	0	0	-	0
Traffic Congestion Relief	0	0	-	0	0	-	0
Office of Traffic Safety	37,449	58,026	-	37,449	59,808	-	0
Waste Management	500,000	316,767	63.4%	0	0	-	21,367
Air Quality Improvement	50,000	24,060	48.1%	0	0	-	0
Mission Playhouse Facility	45,000	27,736	61.6%	0	0	-	18,443
State Supplemental Law Enf.	104,000	100,553	-	131,139	109,521	83.5%	0
Asset Forf. - Dept. of Justice	7,000	1,963	-	0	0	-	12,930
Asset Forf. - Dept. of Treasury	1,000	227	-	0	0	-	0
Asset Forf. - State	500	10,136	2027.2%	0	0	-	0
Parking	235,000	0	-	0	0	-	0
Development Impact Fees	145,000	150,307	103.7%	0	0	-	4,208
Parks & Rec. Activity	197,600	126,463	64.0%	244,673	136,995	56.0%	0
Proposition "A"	687,000	522,103	76.0%	84,676	17,393	20.5%	2,848
Proposition "C"	630,000	438,280	69.6%	694,670	446,315	-	0
Measure "R"	465,000	325,519	70.0%	0	0	-	30,345
C.D.B.G.	1,139,768	0	0.0%	141,158	109,315	77.4%	0
Other Grants	11,311,571	118,780	1.1%	0	0	-	253,604
Redevelopment	0	0	-	0	0	-	0
Low/Mod Housing	0	0	-	0	0	-	0
RDA Obligation Retirement	900,000	341,552	-	258,443	299,951	-	398,565
TOTAL	**$64,556,738**	**$26,291,544**	**40.7%**	**$76,620,384**	**$28,825,271**	**37.6%**	**$0**

CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2010-11 THROUGH 2013-14

	2010-11 Audited	2011-12 Audit	2012-13 Audited	2013-14 Adopted	2013-14 Revised	2013-14 Increase (Decrease)	2013-14 Actual Thru 3/31/14
GENERAL FUND							
Property Tax	3,796,489	3,871,027	4,962,222	4,400,000	4,419,000	0.4%	2,548,870
Sales & Use Tax	3,527,569	3,860,989	4,221,735	4,200,000	4,200,000	0.0%	2,375,266
Other Taxes							
Utility Users	4,690,820	4,514,886	4,655,606	4,800,000	4,800,000	0.0%	3,074,057
Franchise	582,088	582,469	585,104	590,000	590,000	0.0%	146,244
Transient Occupancy Tax	880,057	948,222	1,167,616	1,161,000	1,161,000	0.0%	704,865
Property Transfer	86,649	87,613	118,016	100,000	100,000	0.0%	129,836
Total Taxes	6,239,614	6,133,190	6,526,342	6,651,000	6,651,000	0.0%	4,055,002
State and Other Agencies							
ARRA (Stimulus) Funding	419,349	555,811	269,650	0	54,868	N/A	0
Motor Vehicle In Lieu	3,716,904	3,611,799	3,706,552	3,700,000	3,700,000	0.0%	1,927,125
State Reimbursements	61,882	47,380	22,180	190,000	190,000	0.0%	30,987
State Grants	0	0	0	0	0	N/A	0
State Mandated Reimbursements	66,963	24,095	38,230	20,000	20,000	0.0%	6,054
TDA Article 3 Funds	31,763	21,371	36,367	30,000	30,000	0.0%	-11,741
Grants- Other Agencies	83,705	9,446	0	45,000	0	-100.0%	0
County Grants	0	120,000	4,338	0	165,519	N/A	0
Total State and Other Agencies	4,380,566	4,389,902	4,077,317	3,985,000	4,160,387	4.4%	1,952,425
Licenses and Permits							
Business Licenses	599,125	600,533	613,735	685,000	685,000	0.0%	596,645
Dog License	14,167	10,431	14,677	45,000	45,000	0.0%	38,630
Tobacco Retailer Licenses	9,900	9,300	16,800	15,000	15,000	0.0%	4,800
Building Permits	459,083	512,382	478,666	511,070	511,070	0.0%	368,967
Occupancy Permits	162,505	148,648	148,548	157,500	157,500	0.0%	97,743
Plumbing Permits	51,774	43,739	69,297	63,000	63,000	0.0%	42,194
Electrical Permits	51,172	39,250	80,644	63,000	63,000	0.0%	44,088
Sign Permits	14,370	14,418	13,120	15,750	15,750	0.0%	8,400
Overnight Parking Permits	320,833	343,181	367,481	419,540	419,540	0.0%	300,607
CASP Program - State	0	0	2,258	85,000	85,000	0.0%	2,573
Total Licenses and Permits	1,682,929	1,721,882	1,805,226	2,059,860	2,059,860	0.0%	1,504,647

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Fines and Forfeitures							
Vehicle Code Fines-Court	170,128	121,737	91,780	100,000	100,000	0.0%	99,867
Other Fines-Court	126,780	102,291	106,878	90,000	90,000	0.0%	12,140
Parking Fines-City	820,026	869,957	698,665	981,000	981,000	0.0%	429,318
Administrative Citations	4,900	5,231	9,888	6,000	6,000	0.0%	22,202
Total Fines and Forfeitures	1,121,834	1,099,216	907,211	1,177,000	1,177,000	0.0%	563,527
Use of Money & Property							
Interest	47,308	-6,941	30,536	200,000	200,000	0.0%	2,323
Interest - RDA/Successor Agency	500,686	552,091	0	6,500	6,500	0.0%	0
Other Rental Income	165,473	168,455	166,433	193,750	193,750	0.0%	124,372
Building Rentals	132,182	149,433	184,013	131,470	131,470	0.0%	81,108
Equipment Rental	39,800	45,103	56,073	49,500	49,500	0.0%	21,892
Parking	20,899	22,188	30,631	51,631	51,631	0.0%	20,129
Labor Charges	176,128	197,701	251,094	264,240	264,240	0.0%	126,496
Total Use of Money & Property	1,082,476	1,128,030	718,780	897,091	897,091	0.0%	376,320
Community Development							
Plan Checking	388,533	232,142	215,774	269,940	269,940	0.0%	168,866
Public Works Fees	228,799	230,052	243,184	230,000	230,000	0.0%	229,731
Special Plan Check Services	0	0	46,526	1,239,000	1,239,000	0.0%	172,096
Street Sweeping	163,030	140,374	161,517	165,000	165,000	0.0%	106,240
Graffiti Removal	32,606	32,021	32,303	34,000	34,000	0.0%	21,248
Sewer Maintenance	9,540	18,550	50,460	1,000	1,000	0.0%	5,830
General Plan "Set-Aside" Fee	12,955	15,372	14,072	15,750	15,750	0.0%	9,491
Planning Fees	90,733	68,602	99,606	91,430	91,430	0.0%	93,925
Advertising and Posting Fees	4,150	5,250	5,650	7,350	7,350	0.0%	5,100
Total Community Development	930,346	742,363	869,092	2,053,470	2,053,470	0.0%	812,527
Public Safety							
Fire Services	400,148	385,528	401,824	400,000	400,000	0.0%	413,504
Police Services	105,751	85,234	86,395	80,000	80,000	0.0%	53,870
Facility Rental-EOC	2,681	0	0	0	0	N/A	0
Ambulance Fees	715,105	713,712	762,813	810,685	810,685	0.0%	501,466
False Alarms	13,230	13,595	1,200	13,000	13,000	0.0%	0
Witness Fees	2,233	240	-8,327	1,000	1,000	0.0%	1,300
Total Public Safety	1,239,148	1,198,309	1,243,905	1,304,685	1,304,685	0.0%	970,140

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Parks & Recreation							
Recreation Fees	64,575	64,382	59,214	75,752	75,752	0.0%	26,798
Lighted Fields	507	505	0	3,840	3,840	0.0%	0
Concession	0	847	0	0	0	N/A	0
Swimming Pool	68,437	95,953	84,113	108,706	108,706	0.0%	46,932
Adult Center	46,903	40,669	43,899	45,750	45,750	0.0%	29,161
Vending Machine Proceeds	0	0	0	0	0	N/A	0
Total Parks & Recreation	180,422	202,356	187,226	234,048	234,048	0.0%	102,891
Other Revenue							
Sale of Records	1,260	1,115	1,257	1,000	1,000	0.0%	981
POST Reimbursement	2,619	7,974	24,913	5,000	5,000	0.0%	4,726
CDBG Administration	0	25,124	0	28,970	28,970	0.0%	0
PROP A Administration	0	0	0	23,434	23,434	0.0%	0
Damage Recovery	32,658	12,417	35,760	30,000	30,000	0.0%	36,824
Election Cost Reimbursement	24	89,531	0	0	0	N/A	108,809
Sale of Property	4,547	15,515	13,562	10,000	10,000	0.0%	5,974
PROP C Administration	0	0	0	23,434	23,434	0.0%	0
Proceeds from Prop A Exchange	1,039,500	0	803,000	0	0	N/A	0
Donations	33,079	18,665	13,215	15,000	23,923	59.5%	5,322
Proceeds from Loan	0	0	0	7,800,000	7,800,000	0.0%	0
Miscellaneous	17,117	25,573	31,340	16,000	16,000	0.0%	12,354
Total Other Revenue	1,130,804	195,914	923,047	7,952,838	7,961,761	0.1%	174,990
TOTAL GENERAL FUND	**25,312,197**	**24,543,178**	**26,442,103**	**34,914,992**	**35,118,302**	**0.6%**	**15,436,605**
RETIREMENT FUND							
Property Tax	5,193,569	5,366,748	5,405,369	5,800,000	5,800,000	0.0%	3,230,100
Interest	100,565	56,071	62,389	30,000	30,000	0.0%	13,527
TOTAL RETIREMENT FUND	**5,294,134**	**5,422,819**	**5,467,758**	**5,830,000**	**5,830,000**	**0.0%**	**3,243,627**
AUTOMOTIVE EQUIPMENT FUND							
Interest	15,879	14,036	21,444	28,000	28,000	0.0%	5,600
Vehicle Charges	790,497	1,155,043	1,184,000	1,219,000	1,219,000	0.0%	936,379
TOTAL AUTOMOTIVE EQUIP. FUND	**806,376**	**1,169,079**	**1,205,444**	**1,247,000**	**1,247,000**	**0.0%**	**941,979**

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SELF INSURANCE FUND							
Interest	32,815	28,463	28,390	35,000	35,000	0.0%	9,087
Insurance Charges	4,212,381	3,861,923	3,984,965	4,591,548	4,591,548	0.0%	3,333,230
TOTAL SELF INSURANCE FUND	**4,245,196**	**3,890,386**	**4,013,355**	**4,626,548**	**4,626,548**	**0.0%**	**3,342,317**
GAS TAX FUND							
2106 Gas Tax	133,855	143,513	133,935	138,000	138,000	0.0%	79,482
2107 Gas Tax	295,120	307,668	304,754	300,000	300,000	0.0%	180,336
2107.5 Gas Tax	6,000	12,000	6,000	6,000	6,000	0.0%	0
2105 Gas Tax	221,094	215,441	185,980	200,000	200,000	0.0%	110,473
2103 Gas Tax	343,705	641,275	337,694	600,000	600,000	0.0%	351,589
Interest Income	39,342	30,319	38,927	35,000	35,000	0.0%	11,929
TOTAL GAS TAX FUND	**1,039,116**	**1,350,216**	**1,007,290**	**1,279,000**	**1,279,000**	**0.0%**	**733,809**
STREET LIGHT ASSESSMENT DISTRICT							
Street Lighting	19,011	6,337	0	0	0	N/A	30,735
TOTAL STREET LIGHT ASSESS. FUND	**19,011**	**6,337**	**0**	**0**	**0**	**N/A**	**30,735**
TRAFFIC CONGESTION RELIEF FUND							
Prop 1B Funding	0	0	0	0	0	N/A	0
Traffic Congestion Relief	0	0	0	0	0	N/A	0
Interest Income	21,319	7,118	0	0	0	N/A	0
TOTAL TRAFFIC CONG. RELIEF FUND	**21,319**	**7,118**	**0**	**0**	**0**	**N/A**	**0**
OFFICE OF TRAFFIC SAFETY GRANT FUND							
O.T.S. Grant	134,858	109,313	147,096	0	37,449	N/A	58,026
TOTAL OFFICE OF TRAFFIC SAFETY FUND	**134,858**	**109,313**	**147,096**	**0**	**37,449**	**N/A**	**58,026**
WASTE MANAGEMENT FUND							
Recycling Fees	62,207	51,352	29,408	50,000	50,000	0.0%	19,296
Surcharge	456,484	468,032	452,249	450,000	450,000	0.0%	297,471
TOTAL WASTE MANAGEMENT FUND	**518,691**	**519,384**	**481,657**	**500,000**	**500,000**	**0.0%**	**316,767**

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AIR QUALITY IMPROVEMENT FUND							
AQMD	47,040	49,976	48,164	50,000	50,000	0.0%	23,975
Interest	1,401	115	144	0	0	N/A	85
TOTAL AIR QUALITY IMPROVEMENT FUND	**48,441**	**50,091**	**48,308**	**50,000**	**50,000**	0.0%	**24,060**
MISSION PLAYHOUSE FACILITY FUND							
Capital Improvement Surcharge	40,530	49,620	56,457	45,000	45,000	0.0%	27,736
TOTAL MISSION PLAYHOUSE FACILITY FUND	**40,530**	**49,620**	**56,457**	**45,000**	**45,000**	0.0%	**27,736**
STATE SUPP. LAW ENF. FUND							
AB 3229 Revenue	100,000	100,000	100,000	100,000	100,000	0.0%	100,000
Interest	2,450	2,380	2,552	4,000	4,000	0.0%	553
TOTAL STATE SUPP. LAW ENF. FUND	**102,450**	**102,380**	**102,552**	**104,000**	**104,000**	0.0%	**100,553**
NARCOTIC FORFEITURE FUND							
Department of Justice	67,050	31,132	35,787	0	0	N/A	0
Department of Treasury	1,595	7,838	0	0	0	N/A	0
State of California	3,925	5,450	10,357	0	0	N/A	10,125
Interest	10,355	7,250	8,494	8,500	8,500	0.0%	2,201
TOTAL NARCOTIC FORFEITURE FUND	**82,925**	**51,670**	**54,638**	**8,500**	**8,500**	0.0%	**12,326**
PARKING FUND							
Miscellaneous	0	0	0	235,000	235,000	0.0%	0
TOTAL L.L.E.B.G. FUND	**0**	**0**	**0**	**235,000**	**235,000**	0.0%	**0**
DEVELOPMENT IMPACT FUND							
Parks & Rec Capital	60,751	87,162	54,103	30,000	30,000	0.0%	61,005
Sanitary Sewer System	65,203	109,355	45,014	25,000	25,000	0.0%	34,887
Police Facility	22,673	33,268	20,944	10,000	10,000	0.0%	21,134
Fire Facility	14,633	24,466	16,443	10,000	10,000	0.0%	6,388
Traffic Impact	30,024	135,302	117,465	25,000	25,000	0.0%	18,173
Interest	46,517	19,202	33,053	45,000	45,000	0.0%	8,720
TOTAL DEVELOPMENT IMPACT FUND	**239,801**	**408,755**	**287,022**	**145,000**	**145,000**	0.0%	**150,307**

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STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2010-11 THROUGH 2013-14

	2010-11 Audited	2011-12 Audit	2012-13 Audited	2013-14 Adopted	2013-14 Revised	2013-14 Increase (Decrease)	2013-14 Actual Thru 3/31/14
PARKS & RECREATION ACTIVITY FUND							
Off Area Trips	41,749	58,693	25,880	40,000	40,000	0.0%	23,143
Recreation Classes	75,574	90,414	89,150	80,000	80,000	0.0%	51,899
Dance & Baton	1,037	8,220	1,101	1,000	1,000	0.0%	6,789
Day Camp	0	0	19,500	39,600	39,600	0.0%	11,379
Tennis	2,141	0	0	0	0	N/A	8,006
Special Activity	25,688	29,678	21,958	30,000	30,000	0.0%	18,693
Senior Social Dance	2,668	2,535	1,470	2,500	2,500	0.0%	3,491
Recreation Class Insurance	3,756	4,314	4,603	4,500	4,500	0.0%	3,064
TOTAL PARKS & REC ACTIVITY FUND	**152,613**	**193,854**	**163,662**	**197,600**	**197,600**	0.0%	**126,464**
PROP A FUND							
Prop A	579,251	628,123	664,208	675,000	675,000	0.0%	515,287
Interest	26,478	4,398	14,301	6,000	6,000	0.0%	2,316
Other Rental Income	6,000	6,000	6,000	6,000	6,000	0.0%	4,500
TOTAL PROP A FUND	**611,729**	**638,521**	**684,509**	**687,000**	**687,000**	**0.0%**	**522,103**
PROP C FUND							
Prop C	480,851	521,469	551,492	580,000	580,000	0.0%	428,780
Interest	59,030	34,126	36,600	50,000	50,000	0.0%	9,500
TOTAL PROP C FUND	**539,881**	**555,595**	**588,092**	**630,000**	**630,000**	**0.0%**	**438,280**
MEASURE R FUND							
Measure R	359,140	388,231	412,712	450,000	450,000	0.0%	319,102
Interest	13,453	13,157	21,749	15,000	15,000	0.0%	6,416
TOTAL MEASURE R FUND	**372,593**	**401,388**	**434,461**	**465,000**	**465,000**	**0.0%**	**325,518**
C.D.B.G FUND							
CDBG Allocation	804,862	566,684	278,750	339,802	1,139,768	235.4%	0
CDBG Recovery Act	0	0	0	0	0	N/A	0
TOTAL C.D.B.G. FUND	**804,862**	**566,684**	**278,750**	**339,802**	**1,139,768**	**235.4%**	**0**

CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2010-11 THROUGH 2013-14

	2010-11 Audited	2011-12 Audit	2012-13 Audited	2013-14 Adopted	2013-14 Revised	2013-14 Increase (Decrease)	2013-14 Actual Thru 3/31/14
OTHER GRANTS FUND							
FEMA Funds	0	0	31,742	0	76,162	N/A	82,409
Federal Grants	121,906	75,575	442,188	377,000	2,356,480	525.1%	0
State Grants	26,900	292,304	967,111	641,000	4,846,434	656.1%	59
County Grants	0	0	0	61,520	61,520	0.0%	0
STP-L Reimbursements	231,554	358,317	0	125,000	668,383	434.7%	0
Grants- Other Agencies	492,868	503,329	176,304	22,480	3,302,592	14591.2%	35,420
Interest	0	0	0	0	0	N/A	892
TOTAL GRANT FUND	**873,228**	**1,229,525**	**1,617,345**	**1,227,000**	**11,311,571**	**821.9%**	**118,780**
REDEVELOPMENT CAPITAL PROJECT							
Tax Increment	971,742	380,253	0	0	0	N/A	0
Interest	130,875	81,969	0	0	0	N/A	0
TOTAL R.D.A. CAPITAL PROJECT FUND	**1,102,617**	**462,222**	**0**	**0**	**0**	**N/A**	**0**
LOW/MOD INCOME HOUSING FUND							
20% Set-a-Side	242,936	95,063	0	0	0	N/A	0
CDBG Reimbursements	0	0	0	0	0	N/A	0
Miscellaneous	700,000	0			0	N/A	0
Interest Income	49,622	35,564			0	N/A	0
TOTAL LOW/MOD HOUSING FUND	**992,558**	**130,627**	**0**	**0**	**0**	**N/A**	**0**
RDA RETIREMENT OBLIGATION FUND							
State Reimbursement	0	277,212	810,375	900,000	900,000	0.0%	148,629
Miscellaneous	0	0	0	0	0	N/A	192,923
Interest Income	0	1,253,428	0	0	0	N/A	0
TOTAL RDA RETIREMENT OBLIGATION FUND	**0**	**1,530,640**	**810,375**	**900,000**	**900,000**	**0.0%**	**341,552**
TOTAL REVENUE - ALL FUNDS	**43,355,126**	**43,389,402**	**43,890,874**	**53,431,442**	**64,556,738**	**20.8%**	**26,291,544**

CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
FOR FISCAL YEARS 2010-11 THROUGH 2013-14

	2010-11 Audited	2011-12 Audited	2012-13 Audited	2013-14 Adopted	2013-14 Revised	2013-14 Increase (Decrease)	2013-14 Actual Thru 3/31/14
GENERAL FUND							
General Administration							
City Council	226,983	268,087	231,089	245,231	270,231	10.2%	174,058
City Clerk	161,349	239,588	169,955	272,858	279,964	2.6%	191,923
City Manager	591,137	476,484	465,565	488,493	494,115	1.2%	328,620
City Attorney	191,766	189,249	191,284	176,840	176,840	0.0%	127,372
Election	202,893	8,284	360,397	18,993	50,306	164.9%	66,467
Human Resources	497,232	642,861	900,738	588,736	628,236	6.7%	532,288
Public Information	98,928	55,261	55,493	74,936	74,936	0.0%	44,265
Total General Administration	1,970,288	1,879,814	2,374,521	1,866,087	1,974,628	5.8%	1,464,993
Insurance	2,657,000	2,207,000	2,452,000	2,794,848	2,794,848	0.0%	2,092,386
Finance							
City Treasurer	115,062	105,972	103,912	148,222	148,222	0.0%	70,244
Finance	931,978	953,119	1,081,114	950,642	955,823	0.5%	667,776
Information Technology	107,664	100,509	161,038	129,951	129,951	0.0%	125,173
Purchasing	204,237	151,130	144,590	198,250	198,250	0.0%	99,503
General Services	119,536	78,936	84,650	100,571	100,571	0.0%	75,739
Total Finance	1,478,477	1,389,666	1,575,304	1,527,636	1,532,817	0.3%	1,038,435
Police	10,579,871	10,802,595	10,387,953	10,756,970	10,756,970	0.0%	7,479,503
Fire							
Fire	6,125,575	6,450,525	6,248,570	6,644,624	6,679,664	0.5%	4,678,695
Fire-EOC	6,963	8,985	5,904	25,016	25,016	0.0%	6,700
Disaster Preparedness	24,020	115	3,678	6,000	6,000	0.0%	0
Total Fire	6,156,558	6,459,625	6,258,152	6,675,640	6,710,680	0.5%	4,685,395
Parks & Recreation							
Recreation	618,212	619,393	604,548	628,611	645,461	2.7%	400,202
Swimming Pool	202,871	199,920	211,538	220,423	220,423	0.0%	175,564
Facilities Maintenance	145,420	142,776	172,882	148,875	148,875	0.0%	129,275
Concessions	0	0	0	0	0	N/A	0
Park Maintenance	767,871	835,485	827,302	823,198	823,198	0.0%	577,934
Total Parks & Recreation	1,734,374	1,797,574	1,816,270	1,821,107	1,837,957	0.9%	1,282,975
Mission Playhouse	887,376	926,446	977,233	900,757	900,757	0.0%	635,586

CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
FOR FISCAL YEARS 2010-11 THROUGH 2013-14

	2010-11 Audited	2011-12 Audited	2012-13 Audited	2013-14 Adopted	2013-14 Revised	2013-14 Increase (Decrease)	2013-14 Actual Thru 3/31/14
Public Works							
Street Services	1,360,852	1,508,599	1,323,468	1,582,526	1,582,526	0.0%	960,013
Maintenance Services	486,875	518,393	521,007	633,674	633,674	0.0%	428,020
Total Public Works	1,847,727	2,026,992	1,844,475	2,216,200	2,216,200	0.0%	1,388,033
Community Development							
Development Services	0	0	0	0	0	N/A	0
Administration	255,515	360,211	452,897	437,030	437,030	0.0%	301,481
Engineering	435,691	489,791	492,151	477,369	496,824	4.1%	367,805
Planning	537,079	607,185	602,369	553,291	556,291	0.5%	363,577
Building and Safety	442,194	496,258	523,830	1,180,314	1,180,314	0.0%	408,510
Neighborhood Improvement Services	190,897	207,800	200,093	183,376	183,376	0.0%	136,052
Economic Development	89,887	1,678,820	235,143	263,437	337,132	28.0%	173,219
Total Community Development	1,951,263	3,840,065	2,506,483	3,094,817	3,190,967	3.1%	1,750,644
TOTAL GENERAL FUND	**29,262,934**	**31,329,777**	**30,192,391**	**31,654,062**	**31,915,824**	**0.8%**	**21,817,950**
CAPITAL & SPECIAL PROJECTS FUND							
Special Projects							
General	293,889	795,182	874,320	313,200	2,228,419	611.5%	301,012
Mission Playhouse	0	0	0	0	0	N/A	0
Development Impact Fee	20,814	0	0	0	61,875	N/A	1,765
Asset Forfeiture	0	0	0	0	44,000	N/A	0
AQMD	0	0	0	0	0	N/A	0
Gas Tax	11,275	33,892	0	39,000	302,773	676.3%	13,378
Prop A	0	0	0	0	0	N/A	0
Prop C	0	0	0	0	5,000	N/A	0
Parking Fund	0	0	0	235,000	235,000	0.0%	0
RDA Successor Agency	1,024,523	138,771	89,622	459,243	459,243	0.0%	397,497
Low-Mod Housing	1,668,900	0	0	0	0	N/A	0
CDBG	216,939	25,123	0	0	0	N/A	0
Solid Waste	61,672	47,817	25,155	1,200	683,448	56854.0%	228
Other Grants	33,073	122,094	67,236	146,000	248,129	70.0%	59,173
Total Special Projects	3,331,085	1,162,879	1,056,333	1,193,643	4,267,887	257.6%	773,053

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STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
FOR FISCAL YEARS 2010-11 THROUGH 2013-14

	2010-11 Audited	2011-12 Audited	2012-13 Audited	2013-14 Adopted	2013-14 Revised	2013-14 Increase (Decrease)	2013-14 Actual Thru 3/31/14
Capital Outlay							
General	134,727	106,261	64,571	34,500	89,527	159.5%	12,401
Mission Playhouse	23,042	1,476	6,299	0	19,133	N/A	4,433
Development Impact Fee	5,427	17,626	0	0	0	N/A	0
Gas Tax	0	0	0	0	0	N/A	0
Asset Forfeiture	3,256	928	76,715	44,000	66,049	50.1%	12,929
Automotive Equipment	0	0	-8	798,000	1,164,109	45.9%	590,419
AQMD	123,788	49,991	36,293	50,000	50,000	0.0%	0
OTS Grant	0	0	0	0	0	N/A	0
Prop C	0	0	0	0	0	N/A	0
Local Law Enforcement Block Grant	40,081	0	0	0	0	N/A	0
Solid Waste	0	0	0	0	10,000	N/A	6,242
Other Grants	134,755	207,856	508,855	0	279,117	N/A	121,155
Total Capital Outlay	465,076	384,138	692,725	926,500	1,677,935	81.1%	747,579
Capital Improvement							
General	1,228,312	520,223	447,287	8,623,985	10,239,430	18.7%	94,253
Mission Playhouse	89,967	85,907	8,771	0	128,492	N/A	14,009
Development Impact Fee	416,541	230,059	6,557	75,000	492,508	556.7%	2,443
Gas Tax	24,779	450,986	176,120	695,382	1,839,155	164.5%	82,984
Street Light	43,888	40	0	0	0	N/A	0
Prop A	2,960	3,387	6,117	0	175,851	N/A	2,848
Prop C	0	5,700		380,055	1,756,825	362.3%	0
Measure R	0	1,760	111,185	429,831	1,735,126	303.7%	30,345
CDBG	406,812	373,505	1,966	193,595	993,561	413.2%	0
STP-L	0		0	125,000	668,383	434.7%	0
RDA Successor Agency	437,690	778,218	0	-71,709	128,291	-278.9%	1,068
Solid Waste	16,548	658,236	73,440	778,738	1,912,557	145.6%	14,897
Traffic Congestion Relief	160,985	650,530	0	-31,985	-31,985	0.0%	0
Other Grants	850,021	1,378,335	106,080	956,000	10,475,934	995.8%	73,276
Total Capital Improvement	3,678,503	5,136,886	937,523	12,153,892	30,514,128	151.1%	316,123
TOTAL CAPITAL & SPECIAL PROJECTS FUND	**7,474,664**	**6,683,903**	**2,686,581**	**14,274,035**	**36,459,950**	**155.4%**	**1,836,755**

CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
FOR FISCAL YEARS 2010-11 THROUGH 2013-14

	2010-11 Audited	2011-12 Audited	2012-13 Audited	2013-14 Adopted	2013-14 Revised	2013-14 Increase (Decrease)	2013-14 Actual Thru 3/31/14
OTHER FUNDS							
Automotive Equipment	705,306	746,209	656,968	796,554	796,554	0.0%	460,272
Self Insurance	4,419,408	5,183,160	6,597,748	5,855,848	5,855,848	0.0%	3,530,996
State Supplemental Law Enforcement	83,974	81,994	99,751	131,139	131,139	0.0%	109,521
OTS Grant	126,475	127,316	100,597	0	37,449	N/A	59,808
Parks & Recreation Activities	181,088	203,088	212,579	244,673	244,673	0.0%	136,995
Prop A	1,396,288	27,647	1,125,632	84,676	84,676	0.0%	17,393
Prop C	601,763	567,761	564,342	694,670	694,670	0.0%	446,315
C.D.B.G. Grant Fund	181,109	316,288	129,941	141,158	141,158	0.0%	109,315
Other Grants Fund	27,445	0	0	0	0	N/A	0
RDA Successor Agency	0	326,429	2,146,082	258,443	258,443	0.0%	299,951
Low/Mod Housing	101,130	50,331	0	0	0	N/A	0
TOTAL OTHER FUNDS	**7,823,986**	**7,630,223**	**11,633,640**	**8,207,161**	**8,244,610**	**0.5%**	**5,170,566**
REDEVELOPMENT FUNDS							
Capital Projects	1,101,325	577,804	0	0	0	N/A	0
TOTAL REDEVELOPMENT FUNDS	**1,101,325**	**577,804**	**0**	**0**	**0**	**N/A**	**0**
TOTAL EXPENDITURES - ALL FUNDS	**45,662,909**	**46,221,707**	**44,512,612**	**54,135,258**	**76,620,384**	**41.5%**	**28,825,271**