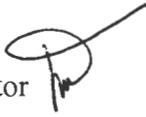




MEMORANDUM

DATE: November 13, 2014
TO: Steven A. Preston, City Manager
FROM: Thomas C. Marston, Finance Director 
SUBJECT: Quarterly Budget Update – July through September 2014

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

GENERAL FUND

The General Fund has 8% of revenues collected, actual vs. budget which is generally consistent with the completion 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 September these three revenue sources are 3%, 16% and 7% 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 higher than last year at this time and are in line with budget estimates. Sales Taxes are above last year's receipts and this is due to increased gasoline and casual dining restaurant sales.

Twenty-one percent of the operating budget in the General Fund has been spent through September. This is in line with budget estimates and is equal to the prior fiscal year expenditures.

Authorized Budget = \$32,561,927

<u>Department</u>	<u>Amount</u>
• <u>General Administration</u>	<u>\$ 333,369</u>
• <u>City Clerk</u>	<u>60,126</u>
• <u>Finance</u>	<u>332,788</u>
• <u>Insurance</u>	<u>714,500</u>
• <u>Police</u>	<u>2,399,545</u>
• <u>Fire</u>	<u>1,550,591</u>
• <u>Public Works</u>	<u>701,187</u>
• <u>Community Development</u>	<u>396,825</u>
• <u>Community Services</u>	<u>248,353</u>
<u>Total Expended</u>	<u>\$ 6,737,284</u>

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, expenditures have remained within budgeted appropriations. The Special Project and Capital expenditures through September were:

Special Projects:

Authorized Budget = \$4,815,851

<u>Title</u>	<u>Amount</u>
• <u>New Police Facility</u>	<u>40,214</u>
• <u>Sewer Master Plan</u>	<u>3,171</u>
• <u>Records Management Program in Community Development</u>	<u>3,352</u>
• <u>Used Oil Recycling Program</u>	<u>1,375</u>
• <u>Stormwater Management Program</u>	<u>6,142</u>
• <u>ACE Trench Project</u>	<u>21,296</u>
• <u>Arts, Culture & Community Engagement</u>	<u>699</u>
• <u>RDA/Successor Agency Closure Activities</u>	<u>4,134</u>
<u>Total Expended</u>	<u>\$ 80,383</u>

Capital Outlay:

Authorized Budget = \$1,177,714

<u>Title</u>	<u>Amount</u>
• <u>None</u>	<u>\$ 0</u>
<u>Total Expended</u>	<u>\$ 0</u>

Capital Improvement:

Authorized Budget = \$44,368,575

<u>Title</u>	<u>Amount</u>
• <u>Public Works Yard</u>	<u>256,639</u>
• <u>City Hall Refurbishment & Remodeling</u>	<u>2,101</u>
• <u>Broadway/Walnut Grove Intersection Improvements</u>	<u>12,000</u>
• <u>Fairview Rehab- Abbot to Circle</u>	<u>5,986</u>
• <u>School and Ped. Safety Facilities</u>	<u>2,000</u>
• <u>Bus Shelter & Pads</u>	<u>71,048</u>

- Las Tunas Rehabilitation: San Gabriel to Muscatel 1,188
- Marshall Community Park 13,207

<u>Total Expended</u>	<u>\$ 364,169</u>
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Expenditures in the Automotive Equipment Fund are approximately \$30,000 more than the prior year due to increased auto repair costs resulting from the need to outsource tasks previously performed by city labor. Expenditures in the Self-Insurance Fund are approximately \$130,000 more than last year, but the total insurance costs are anticipated to 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 and from the General Fund to the Mission Playhouse Facility Fund to provide for an anticipated operating subsidy of \$666,956. These transfers will be made after all accruals have been booked.

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
September 2014 - Financial Summary

	2014-2015 Revenues			2014-2015 Expenditures			
	Budget	Year-to-Date	% Collected	Budget	Year-to-Date	% Expended	Transfers
General	31,325,199	2,465,564	7.9%	32,561,927	6,737,284	20.7%	312,966
Special & Capital Projects	0	0	-	44,368,575	444,552	1.0%	-444,552
Retirement	5,820,000	82,837	1.4%	0	0	-	0
Automotive Equipment	1,271,400	308,389	24.3%	793,954	120,430	15.2%	0
Self Insurance	4,598,000	1,124,553	24.5%	6,686,757	1,465,219	21.9%	0
State Gas Tax	1,092,000	185,645	17.0%	0	0	-	7,098
Sewer	2,000,000	0	-	449,452	26,021	-	0
Street Light	0	0	-	0	0	-	0
Office of Traffic Safety	261,000	12,630	4.8%	111,000	24,357	-	0
Waste Management	470,000	84,730	18.0%	0	0	-	1,247
Air Quality Improvement	50,100	13,010	26.0%	0	0	-	0
Mission Playhouse Facility	723,826	51,194	7.1%	1,064,082	208,522	-	0
State Supplemental Law Enf.	101,000	52	0.1%	136,419	38,057	27.9%	0
Asset Forf. - Dept. of Justice	7,000	499	-	0	0	-	0
Asset Forf. - Dept. of Treasury	1,000	59	5.9%	0	0	-	0
Asset Forf. - State	500	12	2.4%	0	0	-	0
Parking	0	0	-	0	0	-	0
Development Impact Fees	2,005,000	64,217	3.2%	0	0	-	12,182
Parks & Rec. Activity	200,600	29,529	14.7%	235,852	36,015	15.3%	0
Proposition "A"	708,500	179,405	25.3%	138,151	46,464	33.6%	14,210
Proposition "C"	610,000	149,139	24.4%	1,810,404	57,797	-	0
Measure "R"	4,270,000	71,242	1.7%	0	0	-	0
C.D.B.G.	823,956	0	-	155,836	37,879	24.3%	0
Other Grants	12,760,903	44,842	0.4%	0	0	-	92,714
Redevelopment	0	0	-	0	0	-	0
Low/Mod Housing	0	0	-	0	0	-	0
RDA Obligation Retirement	400,000	0	-	122,500	12,744	-	4,135
TOTAL	\$69,499,984	\$4,867,548	7.0%	\$88,634,909	\$9,255,341	10.4%	\$0

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2011-12 THROUGH 2014-15**

	<u>2011-12 Audit</u>	<u>2012-13 Audited</u>	<u>2013-14 Pre-Audited</u>	<u>2014-15 Adopted</u>	<u>2014-15 Revised</u>	<u>2014-15 Increase (Decrease)</u>	<u>2014-15 Actual Thru 9/30/13</u>
GENERAL FUND							
Property Tax	3,871,027	4,962,222	4,585,698	4,800,000	4,800,000	0.0%	128,134
Sales & Use Tax	3,860,989	4,221,735	4,177,364	4,350,000	4,350,000	0.0%	319,406
Other Taxes							
Utility Users	4,514,886	4,655,606	4,596,568	4,800,000	4,800,000	0.0%	780,634
Franchise	582,469	585,104	587,201	590,000	590,000	0.0%	0
Transient Occupancy Tax	948,222	1,167,616	1,425,873	1,161,000	1,161,000	0.0%	0
Property Transfer	87,613	118,016	176,835	625,000	625,000	0.0%	35,922
Total Taxes	<u>6,133,190</u>	<u>6,526,342</u>	<u>6,786,477</u>	<u>7,176,000</u>	<u>7,176,000</u>	0.0%	<u>816,556</u>
State and Other Agencies							
ARRA (Stimulus) Funding	555,811	269,650	0	0	0	N/A	0
Motor Vehicle In Lieu	3,611,799	3,706,552	3,836,014	3,900,000	3,900,000	0.0%	0
State Reimbursements	47,380	22,180	69,125	150,000	150,000	0.0%	1,688
State Grants	0	0	0	0	0	N/A	0
State Mandated Reimbursements	24,095	38,230	24,279	160,000	160,000	0.0%	0
TDA Article 3 Funds	21,371	36,367	16,358	30,000	30,000	0.0%	0
Grants- Other Agencies	9,446	0	0	0	0	N/A	0
County Grants	120,000	4,338	1,100	90,000	90,000	0.0%	0
Total State and Other Agencies	<u>4,389,902</u>	<u>4,077,317</u>	<u>3,946,876</u>	<u>4,330,000</u>	<u>4,330,000</u>	0.0%	<u>1,688</u>
Licenses and Permits							
Business Licenses	600,533	613,735	659,884	685,000	685,000	0.0%	50,603
Dog License	10,431	14,677	39,580	45,000	45,000	0.0%	33,188
Tobacco Retailer Licenses	9,300	16,800	14,100	15,000	15,000	0.0%	3,300
Building Permits	512,382	478,666	513,437	2,015,000	2,015,000	0.0%	130,766
Occupancy Permits	148,648	148,548	128,665	176,000	176,000	0.0%	35,956
Plumbing Permits	43,739	69,297	58,862	127,000	127,000	0.0%	17,683
Electrical Permits	39,250	80,644	62,399	197,000	197,000	0.0%	17,395
Sign Permits	14,418	13,120	11,280	17,325	17,325	0.0%	3,035
Overnight Parking Permits	343,181	367,481	410,468	445,000	445,000	0.0%	110,079
CASP Program - State	0	2,258	2,781	88,000	88,000	0.0%	208
Total Licenses and Permits	<u>1,721,882</u>	<u>1,805,226</u>	<u>1,901,456</u>	<u>3,810,325</u>	<u>3,810,325</u>	0.0%	<u>402,213</u>

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2011-12 THROUGH 2014-15**

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Fines and Forfeitures							
Vehicle Code Fines-Court	121,737	91,780	162,599	130,000	130,000	0.0%	17,528
Other Fines-Court	102,291	106,878	14,586	90,000	90,000	0.0%	1,220
Parking Fines-City	869,957	698,665	649,381	981,000	981,000	0.0%	164,276
Administrative Citations	5,231	9,888	30,854	60,000	60,000	0.0%	3,500
Total Fines and Forfeitures	1,099,216	907,211	857,420	1,261,000	1,261,000	0.0%	186,524
Use of Money & Property							
Interest	-6,941	30,536	41,910	80,000	80,000	0.0%	-11,197
Interest - RDA/Successor Agency	552,091	0	0	14,000	14,000	0.0%	0
Other Rental Income	168,455	166,433	167,624	188,296	188,296	0.0%	25,529
Building Rentals	149,433	184,013	149,608	0	0	N/A	0
Equipment Rental	45,103	56,073	45,671	0	0	N/A	0
Parking	22,188	30,631	38,298	0	0	N/A	0
Labor Charges	197,701	251,094	224,353	0	0	N/A	0
Total Use of Money & Property	1,128,030	718,780	667,464	282,296	282,296	0.0%	14,332
Community Development							
Plan Checking	232,142	215,774	196,783	980,000	980,000	0.0%	122,250
Public Works Fees	230,052	243,184	244,559	316,000	316,000	0.0%	15,120
Special Plan Check Services	0	46,526	201,854	0	0	N/A	146,750
Street Sweeping	140,374	161,517	159,314	150,000	150,000	0.0%	26,475
Graffiti Removal	32,021	32,303	31,863	34,000	34,000	0.0%	5,295
Sewer Maintenance	18,550	50,460	9,010	181,000	181,000	0.0%	2,120
General Plan "Set-Aside" Fee	15,372	14,072	13,528	16,500	16,500	0.0%	3,570
Planning Fees	68,602	99,606	130,246	154,000	154,000	0.0%	65,389
Advertising and Posting Fees	5,250	5,650	7,150	8,085	8,085	0.0%	3,300
Total Community Development	742,363	869,092	994,307	1,839,585	1,839,585	0.0%	390,269
Public Safety							
Fire Services	385,528	401,824	444,715	1,033,000	1,033,000	0.0%	17,590
Police Services	85,234	86,395	75,759	88,000	88,000	0.0%	13,743
Facility Rental-EOC	0	0	0	0	0	N/A	0
Ambulance Fees	713,712	762,813	822,335	845,000	845,000	0.0%	113,752
False Alarms	13,595	1,200	0	11,000	11,000	0.0%	0
Witness Fees	240	-8,327	3,675	2,000	2,000	0.0%	550
Total Public Safety	1,198,309	1,243,905	1,346,484	1,979,000	1,979,000	0.0%	145,635

**CITY OF SAN GABRIEL
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Parks & Recreation							
Recreation Fees	64,382	59,214	56,553	55,000	55,000	0.0%	9,188
Lighted Fields	505	0	0	1,100	1,100	0.0%	0
Concession	847	0	0	0	0	N/A	0
Swimming Pool	95,953	84,113	86,917	110,000	110,000	0.0%	17,156
Adult Center	40,669	43,899	49,724	44,000	44,000	0.0%	12,395
Vending Machine Proceeds	0	0	0	0	0	N/A	0
Total Parks & Recreation	202,356	187,226	193,194	210,100	210,100	0.0%	38,739
Other Revenue							
Sale of Records	1,115	1,257	1,553	1,000	1,000	0.0%	382
POST Reimbursement	7,974	24,913	3,202	3,000	3,000	0.0%	2,709
CDBG Administration	25,124	0	0	28,970	28,970	0.0%	0
PROP A Administration	0	0	0	25,000	25,000	0.0%	0
Damage Recovery	12,417	35,760	53,000	45,000	45,000	0.0%	8,133
Election Cost Reimbursement	89,531	0	108,821	210,000	210,000	0.0%	0
Sale of Property	15,515	13,562	11,719	10,000	10,000	0.0%	0
PROP C Administration	0	0	0	25,000	25,000	0.0%	0
Proceeds from Prop A Exchange	0	803,000	0	780,000	780,000	0.0%	0
Donations	18,665	13,215	29,624	10,000	18,923	89.2%	4,301
Proceeds from Loan	0	0	0	0	0	N/A	0
Miscellaneous	25,573	31,340	43,326	140,000	140,000	0.0%	6,543
Total Other Revenue	195,914	923,047	251,245	1,277,970	1,286,893	0.7%	22,068
TOTAL GENERAL FUND	24,543,178	26,442,103	25,707,985	31,316,276	31,325,199	0.0%	2,465,564
RETIREMENT FUND							
Property Tax	5,366,748	5,405,369	5,675,809	5,800,000	5,800,000	0.0%	80,137
Interest	56,071	62,389	25,364	20,000	20,000	0.0%	2,700
TOTAL RETIREMENT FUND	5,422,819	5,467,758	5,701,173	5,820,000	5,820,000	0.0%	82,837
AUTOMOTIVE EQUIPMENT FUND							
Interest	14,036	21,444	8,397	18,000	18,000	0.0%	1,639
Vehicle Charges	1,155,043	1,184,000	1,252,880	1,253,400	1,253,400	0.0%	306,750
TOTAL AUTOMOTIVE EQUIP. FUND	1,169,079	1,205,444	1,261,277	1,271,400	1,271,400	0.0%	308,389

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2011-12 THROUGH 2014-15**

	<u>2011-12</u> <u>Audit</u>	<u>2012-13</u> <u>Audited</u>	<u>2013-14</u> <u>Pre-Audited</u>	<u>2014-15</u> <u>Adopted</u>	<u>2014-15</u> <u>Revised</u>	<u>2014-15</u> <u>Increase</u> <u>(Decrease)</u>	<u>2014-15</u> <u>Actual</u> <u>Thru 9/30/13</u>
SELF INSURANCE FUND							
Interest	28,463	28,390	17,554	35,000	35,000	0.0%	1,248
Insurance Charges	<u>3,861,923</u>	<u>3,984,965</u>	<u>4,445,065</u>	<u>4,563,000</u>	<u>4,563,000</u>	<u>0.0%</u>	<u>1,123,305</u>
TOTAL SELF INSURANCE FUND	3,890,386	4,013,355	4,462,619	4,598,000	4,598,000	0.0%	1,124,553
GAS TAX FUND							
2106 Gas Tax	143,513	133,935	137,213	165,000	165,000	0.0%	22,060
2107 Gas Tax	307,668	304,754	309,901	255,000	255,000	0.0%	49,352
2107.5 Gas Tax	12,000	6,000	6,000	6,000	6,000	0.0%	0
2105 Gas Tax	215,441	185,980	289,699	200,000	200,000	0.0%	36,037
2103 Gas Tax	641,275	337,694	593,431	450,000	450,000	0.0%	74,657
Interest Income	<u>30,319</u>	<u>38,927</u>	<u>19,854</u>	<u>16,000</u>	<u>16,000</u>	<u>0.0%</u>	<u>3,539</u>
TOTAL GAS TAX FUND	1,350,216	1,007,290	1,356,098	1,092,000	1,092,000	0.0%	185,645
SEWER FUND							
Sewer User Fee	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>0.0%</u>	<u>0</u>
TOTAL SEWER FUND	0	0	0	2,000,000	2,000,000	0.0%	0
STREET LIGHT ASSESSMENT DISTRICT							
Street Lighting	<u>6,337</u>	<u>0</u>	<u>30,735</u>	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>0</u>
TOTAL STREET LIGHT ASSESS. FUND	6,337	0	30,735	0	0	N/A	0
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	<u>7,118</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>0</u>
TOTAL TRAFFIC CONG. RELIEF FUND	7,118	0	0	0	0	N/A	0
OFFICE OF TRAFFIC SAFETY GRANT FUND							
O.T.S. Grant	<u>109,313</u>	<u>147,096</u>	<u>65,438</u>	<u>150,000</u>	<u>261,000</u>	<u>74.0%</u>	<u>12,630</u>
TOTAL OFFICE OF TRAFFIC SAFETY FUND	109,313	147,096	65,438	150,000	261,000	74.0%	12,630

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WASTE MANAGEMENT FUND							
Recycling Fees	51,352	29,408	29,126	20,000	20,000	0.0%	10,599
Surcharge	<u>468,032</u>	<u>452,249</u>	<u>446,079</u>	<u>450,000</u>	<u>450,000</u>	<u>0.0%</u>	<u>74,131</u>
TOTAL WASTE MANAGEMENT FUND	519,384	481,657	475,205	470,000	470,000	0.0%	84,730
AIR QUALITY IMPROVEMENT FUND							
AQMD	49,976	48,164	36,759	50,000	50,000	0.0%	12,936
Interest	<u>115</u>	<u>144</u>	<u>204</u>	<u>100</u>	<u>100</u>	<u>0.0%</u>	<u>74</u>
TOTAL AIR QUALITY IMPROVEMENT FUND	50,091	48,308	36,963	50,100	50,100	0.0%	13,010
MISSION PLAYHOUSE FACILITY FUND							
Other Rental Income	0	0	0	148,562	148,562	0.0%	2,475
Building Rentals	0	0	0	157,220	157,220	0.0%	13,550
Equipment Rental	0	0	0	49,500	49,500	0.0%	5,136
Parking	0	0	0	45,000	45,000	0.0%	1,440
Labor Charges	0	0	0	250,000	250,000	0.0%	27,018
Concessions	0	0	0	28,544	28,544	0.0%	0
Capital Improvement Surcharge	49,620	56,457	49,649	45,000	45,000	0.0%	0
Donations	<u>0</u>	<u>0</u>	<u>300</u>	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>1,575</u>
TOTAL MISSION PLAYHOUSE FACILITY FUND	49,620	56,457	49,949	723,826	723,826	0.0%	51,194
STATE SUPP. LAW ENF. FUND							
AB 3229 Revenue	100,000	100,000	100,000	100,000	100,000	0.0%	0
Interest	<u>2,380</u>	<u>2,552</u>	<u>843</u>	<u>1,000</u>	<u>1,000</u>	<u>0.0%</u>	<u>52</u>
TOTAL STATE SUPP. LAW ENF. FUND	102,380	102,552	100,843	101,000	101,000	0.0%	52
NARCOTIC FORFEITURE FUND							
Department of Justice	31,132	35,787	21,047	0	0	N/A	0
Department of Treasury	7,838	0	0	0	0	N/A	0
State of California	5,450	10,357	10,125	0	0	N/A	0
Interest	<u>7,250</u>	<u>8,494</u>	<u>3,525</u>	<u>8,500</u>	<u>8,500</u>	<u>0.0%</u>	<u>570</u>
TOTAL NARCOTIC FORFEITURE FUND	51,670	54,638	34,697	8,500	8,500	0.0%	570

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2011-12 THROUGH 2014-15**

	<u>2011-12</u> <u>Audit</u>	<u>2012-13</u> <u>Audited</u>	<u>2013-14</u> <u>Pre-Audited</u>	<u>2014-15</u> <u>Adopted</u>	<u>2014-15</u> <u>Revised</u>	<u>2014-15</u> <u>Increase</u> <u>(Decrease)</u>	<u>2014-15</u> <u>Actual</u> <u>Thru 9/30/13</u>
PARKING FUND							
Miscellaneous	0	0	0	0	0	N/A	0
TOTAL PARKING FUND	0	0	0	0	0	N/A	0
DEVELOPMENT IMPACT FUND							
Parks & Rec Capital	87,162	54,103	94,540	30,000	30,000	0.0%	26,270
Sanitary Sewer System	109,355	45,014	50,545	945,000	945,000	0.0%	13,023
Police Facility	33,268	20,944	32,751	60,000	60,000	0.0%	9,099
Fire Facility	24,466	16,443	9,901	250,000	250,000	0.0%	2,749
Traffic Impact	135,302	117,465	23,885	695,000	695,000	0.0%	10,809
Interest	19,202	33,053	13,885	25,000	25,000	0.0%	2,267
TOTAL DEVELOPMENT IMPACT FUND	408,755	287,022	225,507	2,005,000	2,005,000	0.0%	64,217
PARKS & RECREATION ACTIVITY FUND							
Off Area Trips	58,693	25,880	30,107	40,000	40,000	0.0%	8,690
Recreation Classes	90,414	89,150	74,332	80,000	80,000	0.0%	8,000
Dance & Baton	8,220	1,101	15,685	1,000	1,000	0.0%	134
Day Camp	0	19,500	22,025	39,600	39,600	0.0%	8,045
Tennis	0	0	13,553	3,000	3,000	0.0%	2,624
Special Activity	29,678	21,958	20,128	30,000	30,000	0.0%	807
Senior Social Dance	2,535	1,470	3,971	2,500	2,500	0.0%	270
Recreation Class Insurance	4,314	4,603	4,670	4,500	4,500	0.0%	652
Donations	0	0	0	0	0	N/A	307
TOTAL PARKS & REC ACTIVITY FUND	193,854	163,662	184,471	200,600	200,600	0.0%	29,529
PROP A FUND							
Prop A	628,123	664,208	681,468	700,000	700,000	0.0%	176,736
Interest	4,398	14,301	4,549	2,500	2,500	0.0%	1,169
Other Rental Income	6,000	6,000	6,000	6,000	6,000	0.0%	1,500
TOTAL PROP A FUND	638,521	684,509	692,017	708,500	708,500	0.0%	179,405

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2011-12 THROUGH 2014-15**

	<u>2011-12 Audit</u>	<u>2012-13 Audited</u>	<u>2013-14 Pre-Audited</u>	<u>2014-15 Adopted</u>	<u>2014-15 Revised</u>	<u>2014-15 Increase (Decrease)</u>	<u>2014-15 Actual Thru 9/30/13</u>
PROP C FUND							
Prop C	521,469	551,492	566,626	580,000	580,000	0.0%	146,629
Interest	<u>34,126</u>	<u>36,600</u>	<u>15,221</u>	<u>30,000</u>	<u>30,000</u>	<u>0.0%</u>	<u>2,510</u>
TOTAL PROP C FUND	555,595	588,092	581,847	610,000	610,000	0.0%	149,139
MEASURE R FUND							
Measure R	388,231	412,712	421,849	450,000	450,000	0.0%	69,055
Interest	13,157	21,749	11,283	20,000	20,000	0.0%	2,187
Proceeds From Loan	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,800,000</u>	<u>3,800,000</u>	<u>0.0%</u>	<u>0</u>
TOTAL MEASURE R FUND	401,388	434,461	433,132	4,270,000	4,270,000	0.0%	71,242
C.D.B.G FUND							
CDBG Allocation	566,684	278,750	135,781	312,982	823,956	163.3%	0
CDBG Recovery Act	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>0</u>
TOTAL C.D.B.G. FUND	566,684	278,750	135,781	312,982	823,956	163.3%	0
OTHER GRANTS FUND							
FEMA Funds	0	31,742	82,409			N/A	0
Federal Grants	75,575	442,188	133,143	0	1,640,821	N/A	34,060
State Grants	292,304	967,111	22,945	24,000	4,556,727	18886.4%	10,782
County Grants	0	0	0	0	61,520	N/A	0
STP-L Reimbursements	358,317	0	0	0	668,383	N/A	0
Grants- Other Agencies	503,329	176,304	74,140	2,093,000	5,833,452	178.7%	0
Interest	<u>0</u>	<u>0</u>	<u>892</u>	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>0</u>
TOTAL GRANT FUND	1,229,525	1,617,345	313,529	2,117,000	12,760,903	502.8%	44,842
REDEVELOPMENT CAPITAL PROJECT							
Tax Increment	380,253	0	0	0	0	N/A	0
Interest	<u>81,969</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>0</u>
TOTAL R.D.A. CAPITAL PROJECT FUND	462,222	0	0	0	0	N/A	0

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2011-12 THROUGH 2014-15**

	<u>2011-12</u> <u>Audit</u>	<u>2012-13</u> <u>Audited</u>	<u>2013-14</u> <u>Pre-Audited</u>	<u>2014-15</u> <u>Adopted</u>	<u>2014-15</u> <u>Revised</u>	<u>2014-15</u> <u>Increase</u> <u>(Decrease)</u>	<u>2014-15</u> <u>Actual</u> <u>Thru 9/30/13</u>
LOW/MOD INCOME HOUSING FUND							
20% Set-a-Side	95,063	0	0	0	0	N/A	0
CDBG Reimbursements	0	0	0	0	0	N/A	0
Miscellaneous	0	0	0	0	0	N/A	0
Interest Income	35,564	0	0	0	0	N/A	0
TOTAL LOW/MOD HOUSING FUND	130,627	0	0	0	0	N/A	0
RDA RETIREMENT OBLIGATION FUND							
State Reimbursement	277,212	810,375	170,490	400,000	400,000	0.0%	0
Miscellaneous	0	0	192,923	0	0	N/A	0
Interest Income	1,253,428	0	0	0	0	N/A	0
TOTAL RDA RETIREMENT OBLIGATION FUND	1,530,640	810,375	363,413	400,000	400,000	0.0%	0
TOTAL REVENUE - ALL FUNDS	<u>43,389,402</u>	<u>43,890,874</u>	<u>42,212,679</u>	<u>58,225,184</u>	<u>69,499,984</u>	<u>19.4%</u>	<u>4,867,548</u>

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
FOR FISCAL YEARS 2011-12 THROUGH 2014-15**

	<u>2011-12 Audited</u>	<u>2012-13 Audited</u>	<u>2013-14 Pre-Audited</u>	<u>2014-15 Adopted</u>	<u>2014-15 Revised</u>	<u>2014-15 Increase (Decrease)</u>	<u>2014-15 Actual Thru 9/30/14</u>
GENERAL FUND							
General Administration							
City Council	268,087	231,089	240,518	262,055	262,055	0.0%	56,802
City Manager	476,484	465,565	434,466	505,770	505,770	0.0%	107,237
City Attorney	189,249	191,284	198,958	175,890	175,890	0.0%	34,696
Human Resources	642,861	900,738	679,935	602,868	622,209	3.2%	122,657
Public Information	55,261	55,493	60,088	111,799	111,799	0.0%	11,977
Total General Administration	1,631,942	1,844,169	1,613,965	1,658,382	1,677,723	1.2%	333,369
City Clerk							
City Clerk	239,588	169,955	274,477	256,035	256,035	0.0%	49,544
Election	8,284	360,397	78,547	260,286	261,171	0.3%	10,582
Total City Clerk	247,872	530,352	353,024	516,321	517,206	0.2%	60,126
Insurance	2,207,000	2,452,000	2,789,848	2,863,000	2,863,000	0.0%	714,500
Finance							
City Treasurer	105,972	103,912	102,337	155,255	155,255	0.0%	31,147
Finance	953,119	1,081,114	912,647	986,112	986,112	0.0%	193,232
Information Technology	100,509	161,038	184,528	330,951	330,951	0.0%	44,884
Purchasing	151,130	144,590	145,548	201,840	201,840	0.0%	41,261
General Services	78,936	84,650		99,451	99,451	0.0%	22,264
Total Finance	1,389,666	1,575,304	1,470,366	1,773,609	1,773,609	0.0%	332,788
Police	10,802,595	10,387,952	10,385,340	11,096,955	11,096,955	0.0%	2,399,545
Fire							
Fire	6,450,525	6,248,570	6,385,172	7,043,884	7,142,042	1.4%	1,540,986
Fire-EOC	8,985	5,904	13,810	26,976	31,870	18.1%	9,605
Disaster Preparedness	115	3,678	924	11,000	11,000	0.0%	0
Total Fire	6,459,625	6,258,152	6,399,906	7,081,860	7,184,912	1.5%	1,550,591
Community Services							
Aquatics	199,920	211,538	203,268	134,650	134,650	0.0%	69,407
Facilities	142,776	172,882	182,221	129,500	129,500	0.0%	37,749
Recreation	619,393	604,548	596,131	207,650	225,042	8.4%	45,942
Administration	0	0	0	530,867	530,867	0.0%	95,255
Park Maintenance	835,485	827,302	820,765	0	0	N/A	0
Total Community Services	1,797,574	1,816,270	1,802,385	1,002,667	1,020,059	1.7%	248,353

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
FOR FISCAL YEARS 2011-12 THROUGH 2014-15**

	<u>2011-12 Audited</u>	<u>2012-13 Audited</u>	<u>2013-14 Pre-Audited</u>	<u>2014-15 Adopted</u>	<u>2014-15 Revised</u>	<u>2014-15 Increase (Decrease)</u>	<u>2014-15 Actual Thru 9/30/14</u>
Mission Playhouse	926,446	977,233	901,581	0	0	N/A	0
Public Works							
Street Services	1,508,599	1,323,468	1,338,017	1,315,404	1,315,404	0.0%	277,391
Maintenance Services	518,393	521,007	605,697	0	0	N/A	0
Park Maintenance	0	0	0	900,964	900,964	0.0%	178,188
Aquatics	0	0	0	82,089	82,089	0.0%	16,448
Facilities	0	0	0	177,008	177,008	0.0%	32,008
Administration	0	0	0	777,763	777,763	0.0%	140,088
Engineering	0	0	0	488,775	488,775	0.0%	57,064
Total Public Works	<u>2,026,992</u>	<u>1,844,475</u>	<u>1,943,714</u>	<u>3,742,003</u>	<u>3,742,003</u>	0.0%	<u>701,187</u>
Community Development							
Administration	360,211	452,897	439,210	422,875	422,875	0.0%	97,246
Engineering	489,791	492,151	506,414	0	0	N/A	0
Planning	607,185	602,369	509,781	620,655	628,357	1.2%	126,029
Building and Safety	496,258	523,830	610,703	1,137,071	1,143,459	0.6%	82,087
Neighborhood Improvement Services	207,800	200,093	185,590	182,221	182,221	0.0%	36,458
Economic Development	1,678,820	235,143	235,265	273,396	309,548	13.2%	55,005
Total Community Development	<u>3,840,065</u>	<u>2,506,483</u>	<u>2,486,963</u>	<u>2,636,218</u>	<u>2,686,460</u>	1.9%	<u>396,825</u>
TOTAL GENERAL FUND	31,329,777	30,192,390	30,147,092	32,371,015	32,561,927	0.6%	6,737,284
CAPITAL & SPECIAL PROJECTS FUND							
Special Projects							
General	795,182	874,320	408,611	630,366	2,526,013	300.7%	52,150
Mission Playhouse	0	0	0	15,000	15,000	0.0%	0
Development Impact Fee	0	0	24,433	0	37,442	N/A	1,429
Asset Forfeiture	0	0	0	0	44,000	N/A	0
AQMD	0	0	0	0	0	N/A	0
Gas Tax	33,892	0	13,378	5,000	284,715	5594.3%	0
Measure R	0	0	0	375,000	375,000	0.0%	0
Prop C	0	0	0	0	5,000	N/A	0
Street Light	0	0	0	51,000	51,000	0.0%	0
RDA Successor Agency	138,771	89,622	44,109	0	419,243	N/A	4,134
Low-Mod Housing	0	0	0	0	0	N/A	0
CDBG	25,123	0	0	0	0	N/A	0
Solid Waste	47,817	25,155	228	0	577,020	N/A	0
Other Grants	122,094	67,236	146,894	116,000	481,418	315.0%	22,670
Total Special Projects	<u>1,162,879</u>	<u>1,056,333</u>	<u>637,653</u>	<u>1,192,366</u>	<u>4,815,851</u>	303.9%	<u>80,383</u>

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
FOR FISCAL YEARS 2011-12 THROUGH 2014-15**

	<u>2011-12 Audited</u>	<u>2012-13 Audited</u>	<u>2013-14 Pre-Audited</u>	<u>2014-15 Adopted</u>	<u>2014-15 Revised</u>	<u>2014-15 Increase (Decrease)</u>	<u>2014-15 Actual Thru 9/30/14</u>
Capital Outlay							
General	106,261	64,571	32,546	40,000	90,819	127.0%	0
Mission Playhouse	1,476	6,299	4,433	0	14,700	N/A	0
Development Impact Fee	17,626	0	0	0	0	N/A	0
Gas Tax	0	0	0	0	0	N/A	0
Asset Forfeiture	928	76,715	43,539	157,000	178,325	13.6%	0
Automotive Equipment	0	-8	590,419	663,000	757,656	14.3%	0
AQMD	49,991	36,293	0	30,000	80,010	166.7%	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	0	0	0	0	0	N/A	0
Solid Waste	0	0	6,242	0	3,758	N/A	0
Other Grants	207,856	508,855	246,594	0	52,446	N/A	0
Total Capital Outlay	384,138	692,725	923,773	890,000	1,177,714	32.3%	0
Capital Improvement							
General	520,223	447,287	227,877	904,340	11,093,732	1126.7%	260,816
Mission Playhouse	85,907	8,771	14,009	0	114,482	N/A	0
Development Impact Fee	230,059	6,557	11,265	957,000	1,438,243	50.3%	10,753
Gas Tax	450,986	176,120	118,996	546,000	2,273,225	316.3%	7,098
Street Light	40	0	0	0	0	N/A	0
Prop A	3,387	6,117	9,212	0	166,639	N/A	14,210
Prop C	5,700	0	0	0	1,821,736	N/A	0
Measure R	1,760	111,185	93,109	3,850,158	5,492,174	42.6%	0
CDBG	373,505	1,966	0	510,974	510,974	0.0%	0
Sewer	0	0	0	890,000	890,000	0.0%	0
STP-L	0	0	0	0	668,383	N/A	0
RDA Successor Agency	778,218	0	1,069	0	264,612	N/A	0
Solid Waste	658,236	73,440	23,557	963,122	2,881,379	199.2%	1,247
Traffic Congestion Relief	650,530	0	0	0	0	N/A	0
Other Grants	1,378,335	106,080	147,578	1,359,000	10,759,431	691.7%	70,045
Total Capital Improvement	5,136,886	937,523	646,672	9,980,594	38,375,010	284.5%	364,169
TOTAL CAPITAL & SPECIAL PROJECTS FUND	6,683,903	2,686,581	2,208,098	12,062,960	44,368,575	267.8%	444,552

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
FOR FISCAL YEARS 2011-12 THROUGH 2014-15**

	<u>2011-12</u> <u>Audited</u>	<u>2012-13</u> <u>Audited</u>	<u>2013-14</u> <u>Pre-Audited</u>	<u>2014-15</u> <u>Adopted</u>	<u>2014-15</u> <u>Revised</u>	<u>2014-15</u> <u>Increase</u> <u>(Decrease)</u>	<u>2014-15</u> <u>Actual</u> <u>Thru 9/30/14</u>
OTHER FUNDS							
Automotive Equipment	746,209	656,968	704,787	793,954	793,954	0.0%	120,430
Self Insurance	5,183,160	6,597,746	5,893,145	6,686,757	6,686,757	0.0%	1,465,219
Sewer	0	0	0	449,452	449,452	0.0%	26,021
OTS Grant	127,316	100,597	68,029	0	111,000	N/A	24,357
Mission Playhouse	0	0	0	1,064,082	1,064,082	0.0%	208,522
State Supplemental Law Enforcement	81,994	99,751	154,105	136,419	136,419	0.0%	38,057
Parks & Recreation Activities	203,088	212,579	193,515	235,852	235,852	0.0%	36,015
Prop A	27,647	1,125,632	41,615	138,151	138,151	0.0%	46,464
Prop C	567,761	564,342	635,146	1,810,404	1,810,404	0.0%	57,797
C.D.B.G. Grant Fund	316,288	129,941	135,781	155,836	155,836	0.0%	37,879
Other Grants Fund	0	0	0	0	0	N/A	0
RDA Successor Agency	326,429	2,146,082	328,325	122,500	122,500	0.0%	12,744
Low/Mod Housing	50,331	0	0	0	0	N/A	0
TOTAL OTHER FUNDS	7,630,223	11,633,638	8,154,448	11,593,407	11,704,407	1.0%	2,073,505
REDEVELOPMENT FUNDS							
Capital Projects	577,804	0	0	0	0	N/A	0
TOTAL REDEVELOPMENT FUNDS	577,804	0	0	0	0	N/A	0
TOTAL EXPENDITURES - ALL FUNDS	<u>46,221,707</u>	<u>44,512,609</u>	<u>40,509,638</u>	<u>56,027,382</u>	<u>88,634,909</u>	<u>58.2%</u>	<u>9,255,341</u>