



MEMORANDUM

DATE: April 30, 2015
TO: Steven A. Preston, City Manager
FROM: Thomas C. Marston, Finance Director 
SUBJECT: Quarterly Budget Update – July through March 2015

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

GENERAL FUND

The General Fund has 61% of revenues collected, actual vs. budget which is generally consistent with the completion of 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 55%, 64% and 56% collected, respectively. Since the collection of Property Tax is primarily collected in December and April, as expected the collected Property Tax should lag a straight-line trend at this time. Utilities Users Tax receipts are equal to 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 the improved economy.

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 approximately equal to the prior fiscal year expenditures.

Authorized Total Budget = \$32,561,927

| <u>Department</u> | <u>Expended</u> |
|---------------------------------|----------------------|
| • <u>General Administration</u> | <u>\$ 1,211,066</u> |
| • <u>City Clerk</u> | <u>276,498</u> |
| • <u>Finance</u> | <u>1,138,116</u> |
| • <u>Insurance</u> | <u>2,143,500</u> |
| • <u>Police</u> | <u>7,800,211</u> |
| • <u>Fire</u> | <u>5,214,434</u> |
| • <u>Public Works</u> | <u>2,364,068</u> |
| • <u>Community Development</u> | <u>901,021</u> |
| • <u>Community Services</u> | <u>1,405,957</u> |
| <u>Total Expended</u> | <u>\$ 22,230,994</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 March were:

Special Projects:

Authorized Total Budget = \$4,815,851

| <u>Title</u> | <u>Expended</u> |
|--|-------------------|
| • <u>New Police Facility</u> | <u>66,709</u> |
| • <u>Urban Forestry Program</u> | <u>6,383</u> |
| • <u>Sewer Master Plan</u> | <u>3,172</u> |
| • <u>Records Management Program in Community Development</u> | <u>15,486</u> |
| • <u>Used Oil Recycling Program</u> | <u>1,508</u> |
| • <u>Storm Water Management Program</u> | <u>36,108</u> |
| • <u>Grease Trap Inspection</u> | <u>14,318</u> |
| • <u>Mission Road 20A Underground Phase I</u> | <u>50,046</u> |
| • <u>Citywide Bridge Repair</u> | <u>481</u> |
| • <u>ACE Trench Project</u> | <u>52,645</u> |
| • <u>Arts, Culture & Community Engagement</u> | <u>70,193</u> |
| • <u>RDA/Successor Agency Closure Activities</u> | <u>12,387</u> |
| <u>Total Expended</u> | <u>\$ 329,436</u> |

Capital Outlay:

Authorized Total Budget = \$1,260,982

| <u>Title</u> | <u>Expended</u> |
|--|-------------------|
| • <u>Police Department High Tech Equipment</u> | <u>11,558</u> |
| • <u>Police Vehicles</u> | <u>152,620</u> |
| • <u>Police Technology Upgrades</u> | <u>19,775</u> |
| • <u>Fire Department Staff Vehicles</u> | <u>104,105</u> |
| • <u>Homeland Security Grant Equipment</u> | <u>27,805</u> |
| • <u>Riding Aerator Machine</u> | <u>15,000</u> |
| • <u>Public Works Emergency Supplies</u> | <u>6,215</u> |
| • <u>Community Services Pick-up Trucks</u> | <u>54,374</u> |
| <u>Total Expended</u> | <u>\$ 391,452</u> |

Capital Improvement:

Authorized Total Budget = \$38,442,510

| <u>Title</u> | <u>Expended</u> |
|--|---------------------|
| <u>Street Improvements:</u> | |
| • <u>Broadway/Walnut Grove Intersection Improvement</u> | <u>\$ 24,816</u> |
| • <u>San Gabriel & Mission Intersection Improvements</u> | <u>14,661</u> |
| • <u>Great Streets Program</u> | <u>157,491</u> |
| • <u>Street Repair Program</u> | <u>111,340</u> |
| • <u>CDBG Street Repair Program</u> | <u>299,956</u> |
| • <u>CDBG Slum Blight Area Street Improvement</u> | <u>63,879</u> |
| • <u>Fairview Rehab- Abbot to Circle</u> | <u>168,135</u> |
| • <u>Las Tunas Rehabilitation: San Gabriel to Muscatel</u> | <u>388,831</u> |
| Sub-Total | \$ 1,229,109 |
| <u>Sewer Improvements:</u> | |
| • <u>Las Tunas Sewer Rehabilitation</u> | <u>17,376</u> |
| <u>Park System Improvements:</u> | |
| • <u>Roosevelt & Smith Park Playground Improvements</u> | <u>4,736</u> |
| • <u>Vincent Lugo Park Renovation Phase II</u> | <u>2,440</u> |
| • <u>Marshall Community Park</u> | <u>130,261</u> |
| Sub-Total | \$ 137,437 |
| <u>Public Facility Improvements:</u> | |
| • <u>Mission Playhouse Dressing and Green Room</u> | <u>1,420</u> |
| • <u>Fire Station 52 Upgrade</u> | <u>14,335</u> |
| • <u>Public Works Yard</u> | <u>1,489,091</u> |
| • <u>City Hall Refurbishment & Remodeling</u> | <u>46,215</u> |
| Sub-Total | \$ 1,551,061 |
| <u>Other Improvements:</u> | |
| • <u>School and Ped. Safety Facilities</u> | <u>11,881</u> |
| • <u>Bus Shelter & Pads</u> | <u>522,872</u> |
| Sub-Total | \$ 534,753 |
| <u>Total Expended</u> | <u>\$ 3,469,736</u> |

Expenditures in the Automotive Equipment Fund are approximately \$45,000 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 \$877,000 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: RETIREMENT, STATE GAS TAX & MISSION PLAYHOUSE

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 General Fund to reimburse that fund for active employee costs and to the Self-Insurance Fund to reimburse that fund to cover retired employee costs. 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 each of the City Council approved amendments except for the approved MOUs and Resolution 14-39. Budget adjustments for the approved MOUs and Resolution 14-39 will be included in the next Quarterly Budget Update. Please let me know if you have any questions.

City of San Gabriel
March 2015 - Financial Summary

| | 2014-2015 Revenues | | | 2014-2015 Expenditures | | | |
|---------------------------------|---------------------|---------------------|--------------|------------------------|---------------------|--------------|------------|
| | Budget | Year-to-Date | % Collected | Budget | Year-to-Date | % Expended | Transfers |
| General | 39,167,511 | 23,778,718 | 60.7% | 32,561,927 | 22,230,994 | 68.3% | 1,842,214 |
| Special & Capital Projects | 0 | 0 | - | 44,632,613 | 4,190,624 | 9.4% | -4,190,624 |
| Retirement | 5,820,000 | 3,715,521 | 63.8% | 0 | 0 | - | 0 |
| Automotive Equipment | 1,271,400 | 1,094,725 | 86.1% | 793,954 | 506,004 | 63.7% | 261,089 |
| Self Insurance | 4,598,000 | 3,377,847 | 73.5% | 6,686,757 | 4,408,376 | 65.9% | 0 |
| State Gas Tax | 1,092,000 | 706,930 | 64.7% | 0 | 0 | - | 359,062 |
| Sewer | 2,000,000 | 1,142,931 | 57.1% | 799,452 | 356,329 | 44.6% | 17,376 |
| Street Light | 0 | -24,950 | - | 0 | 0 | - | 0 |
| Office of Traffic Safety | 261,000 | 43,666 | 16.7% | 111,000 | 56,462 | 50.9% | 0 |
| Waste Management | 470,000 | 310,829 | 66.1% | 0 | 0 | - | 191,474 |
| Air Quality Improvement | 50,100 | 37,131 | 74.1% | 0 | 0 | - | 50,010 |
| Mission Playhouse Facility | 723,826 | 341,972 | 47.2% | 1,064,082 | 732,119 | 68.8% | 1,420 |
| State Supplemental Law Enf. | 101,000 | 106,488 | 105.4% | 136,419 | 130,264 | 95.5% | 0 |
| Asset Forf. - Dept. of Justice | 7,000 | 19,605 | 280.1% | 0 | 0 | - | 19,775 |
| Asset Forf. - Dept. of Treasury | 1,000 | 19,097 | 1909.7% | 0 | 0 | - | 0 |
| Asset Forf. - State | 500 | 46 | 9.2% | 0 | 0 | - | 0 |
| Parking | 0 | 0 | - | 0 | 0 | - | 0 |
| Development Impact Fees | 2,005,000 | 238,149 | 11.9% | 0 | 0 | - | 42,343 |
| Parks & Rec. Activity | 200,600 | 79,770 | 39.8% | 235,852 | 107,742 | 45.7% | 0 |
| Proposition "A" | 708,500 | 545,993 | 77.1% | 1,338,151 | 253,831 | 19.0% | 104,574 |
| Proposition "C" | 610,000 | 457,742 | 75.0% | 658,804 | 158,916 | 24.1% | 113,395 |
| Measure "R" | 4,270,000 | 342,916 | 8.0% | 0 | 0 | - | 181,153 |
| C.D.B.G. | 823,956 | 249,182 | 30.2% | 155,836 | 120,293 | 77.2% | 363,835 |
| Other Grants | 12,844,171 | 156,754 | 1.2% | 0 | 0 | - | 630,517 |
| Redevelopment | 0 | 0 | - | 0 | 0 | - | 0 |
| Low/Mod Housing | 0 | 0 | - | 0 | 0 | - | 0 |
| RDA Obligation Retirement | 400,000 | 1,136 | - | 122,500 | 28,487 | 23.3% | 12,387 |
| TOTAL | \$77,425,564 | \$36,742,198 | 47.5% | \$89,297,347 | \$33,280,441 | 37.3% | \$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 Audited</u> | <u>2014-15 Adopted</u> | <u>2014-15 Revised</u> | <u>2014-15 Increase (Decrease)</u> | <u>2014-15 Actual Thru 3/31/15</u> |
|---------------------------------|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--|--|
| GENERAL FUND | | | | | | | |
| Property Tax | 3,871,027 | 4,962,222 | 4,585,698 | 4,800,000 | 4,800,000 | 0.0% | 2,620,964 |
| Sales & Use Tax | 3,860,989 | 4,221,735 | 4,177,364 | 4,350,000 | 4,350,000 | 0.0% | 2,444,795 |
| Other Taxes | | | | | | | |
| Utility Users | 4,514,886 | 4,655,606 | 4,596,568 | 4,800,000 | 4,800,000 | 0.0% | 3,059,022 |
| Franchise | 582,469 | 585,104 | 587,201 | 590,000 | 590,000 | 0.0% | 123,185 |
| Transient Occupancy Tax | 948,222 | 1,167,616 | 1,425,873 | 1,161,000 | 1,161,000 | 0.0% | 709,122 |
| Property Transfer | 87,613 | 118,016 | 176,835 | 625,000 | 625,000 | 0.0% | 88,295 |
| 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>3,979,624</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% | 2,014,373 |
| State Reimbursements | 47,380 | 22,180 | 69,125 | 150,000 | 150,000 | 0.0% | 124,559 |
| 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% | 35,486 |
| 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 | <u>120,000</u> | <u>4,338</u> | <u>1,100</u> | <u>90,000</u> | <u>90,000</u> | 0.0% | <u>96,545</u> |
| Total State and Other Agencies | 4,389,902 | 4,077,317 | 3,946,876 | 4,330,000 | 4,330,000 | 0.0% | 2,270,963 |
| Licenses and Permits | | | | | | | |
| Business Licenses | 600,533 | 613,735 | 659,884 | 685,000 | 685,000 | 0.0% | 602,178 |
| Dog License | 10,431 | 14,677 | 39,580 | 45,000 | 45,000 | 0.0% | 38,588 |
| Tobacco Retailer Licenses | 9,300 | 16,800 | 14,100 | 15,000 | 15,000 | 0.0% | 4,200 |
| Building Permits | 512,382 | 478,666 | 513,437 | 2,015,000 | 2,015,000 | 0.0% | 466,846 |
| Occupancy Permits | 148,648 | 148,548 | 128,665 | 176,000 | 176,000 | 0.0% | 126,946 |
| Plumbing Permits | 43,739 | 69,297 | 58,862 | 127,000 | 127,000 | 0.0% | 51,031 |
| Electrical Permits | 39,250 | 80,644 | 62,399 | 197,000 | 197,000 | 0.0% | 48,593 |
| Sign Permits | 14,418 | 13,120 | 11,280 | 17,325 | 17,325 | 0.0% | 10,465 |
| Overnight Parking Permits | 343,181 | 367,481 | 410,468 | 445,000 | 445,000 | 0.0% | 319,732 |
| CASP Program - State | <u>0</u> | <u>2,258</u> | <u>2,781</u> | <u>88,000</u> | <u>88,000</u> | 0.0% | <u>2,588</u> |
| Total Licenses and Permits | 1,721,882 | 1,805,226 | 1,901,456 | 3,810,325 | 3,810,325 | 0.0% | 1,671,167 |

**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 Audited</u> | <u>2014-15 Adopted</u> | <u>2014-15 Revised</u> | <u>2014-15 Increase (Decrease)</u> | <u>2014-15 Actual Thru 3/31/15</u> |
|--|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--|--|
| Fines and Forfeitures | | | | | | | |
| Vehicle Code Fines-Court | 121,737 | 91,780 | 162,599 | 130,000 | 130,000 | 0.0% | 88,738 |
| Other Fines-Court | 102,291 | 106,878 | 14,586 | 90,000 | 90,000 | 0.0% | 5,487 |
| Parking Fines-City | 869,957 | 698,665 | 649,381 | 981,000 | 981,000 | 0.0% | 514,672 |
| Administrative Citations | 5,231 | 9,888 | 30,854 | 60,000 | 60,000 | 0.0% | 15,388 |
| Total Fines and Forfeitures | 1,099,216 | 907,211 | 857,420 | 1,261,000 | 1,261,000 | 0.0% | 624,285 |
| Use of Money & Property | | | | | | | |
| Interest | -6,941 | 30,536 | 41,910 | 80,000 | 80,000 | 0.0% | 5,760 |
| 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% | 83,988 |
| 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 | -2,707 |
| 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% | 87,041 |
| Community Development | | | | | | | |
| Plan Checking | 232,142 | 215,774 | 196,783 | 980,000 | 980,000 | 0.0% | 206,175 |
| Public Works Fees | 230,052 | 243,184 | 244,559 | 316,000 | 316,000 | 0.0% | 235,605 |
| Special Plan Check Services | 0 | 46,526 | 201,854 | 0 | 0 | N/A | 225,723 |
| Street Sweeping | 140,374 | 161,517 | 159,314 | 150,000 | 150,000 | 0.0% | 100,314 |
| Graffiti Removal | 32,021 | 32,303 | 31,863 | 34,000 | 34,000 | 0.0% | 20,063 |
| Sewer Maintenance | 18,550 | 50,460 | 9,010 | 181,000 | 181,000 | 0.0% | 9,540 |
| General Plan "Set-Aside" Fee | 15,372 | 14,072 | 13,528 | 16,500 | 16,500 | 0.0% | 11,893 |
| Planning Fees | 68,602 | 99,606 | 130,246 | 154,000 | 154,000 | 0.0% | 164,455 |
| Advertising and Posting Fees | 5,250 | 5,650 | 7,150 | 8,085 | 8,085 | 0.0% | 10,600 |
| Total Community Development | 742,363 | 869,092 | 994,307 | 1,839,585 | 1,839,585 | 0.0% | 984,368 |
| Public Safety | | | | | | | |
| Fire Services | 385,528 | 401,824 | 444,715 | 1,033,000 | 1,033,000 | 0.0% | 611,019 |
| Police Services | 85,234 | 86,395 | 75,759 | 88,000 | 88,000 | 0.0% | 49,124 |
| 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% | 424,500 |
| 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% | 659 |
| Total Public Safety | 1,198,309 | 1,243,905 | 1,346,484 | 1,979,000 | 1,979,000 | 0.0% | 1,085,302 |

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|-------------------------------------|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--|--|
| Parks & Recreation | | | | | | | |
| Recreation Fees | 64,382 | 59,214 | 56,553 | 55,000 | 55,000 | 0.0% | 27,268 |
| 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% | 46,063 |
| Adult Center | 40,669 | 43,899 | 49,724 | 44,000 | 44,000 | 0.0% | 30,619 |
| 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% | 103,950 |
| Other Revenue | | | | | | | |
| Sale of Records | 1,115 | 1,257 | 1,553 | 1,000 | 1,000 | 0.0% | 1,101 |
| POST Reimbursement | 7,974 | 24,913 | 3,202 | 3,000 | 3,000 | 0.0% | 17,143 |
| 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% | 11,572 |
| Election Cost Reimbursement | 89,531 | 0 | 108,821 | 210,000 | 210,000 | 0.0% | 162 |
| Sale of Property | 15,515 | 13,562 | 11,719 | 10,000 | 10,000 | 0.0% | 12,053 |
| 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 | 61,235 | 512.4% | 42,792 |
| Proceeds from Loan | 0 | 0 | 0 | 0 | 7,800,000 | N/A | 7,800,000 |
| Miscellaneous | 25,573 | 31,340 | 43,326 | 140,000 | 140,000 | 0.0% | 21,436 |
| Total Other Revenue | 195,914 | 923,047 | 251,245 | 1,277,970 | 9,129,205 | 614.4% | 7,906,259 |
| TOTAL GENERAL FUND | 24,543,178 | 26,442,103 | 25,707,985 | 31,316,276 | 39,167,511 | 25.1% | 23,778,718 |
| RETIREMENT FUND | | | | | | | |
| Property Tax | 5,366,748 | 5,405,369 | 5,675,809 | 5,800,000 | 5,800,000 | 0.0% | 3,699,549 |
| Interest | 56,071 | 62,389 | 25,364 | 20,000 | 20,000 | 0.0% | 15,972 |
| TOTAL RETIREMENT FUND | 5,422,819 | 5,467,758 | 5,701,173 | 5,820,000 | 5,820,000 | 0.0% | 3,715,521 |
| AUTOMOTIVE EQUIPMENT FUND | | | | | | | |
| Interest | 14,036 | 21,444 | 8,397 | 18,000 | 18,000 | 0.0% | 6,092 |
| Vehicle Charges | 1,155,043 | 1,184,000 | 1,252,880 | 1,253,400 | 1,253,400 | 0.0% | 1,088,633 |
| TOTAL AUTOMOTIVE EQUIP. FUND | 1,169,079 | 1,205,444 | 1,261,277 | 1,271,400 | 1,271,400 | 0.0% | 1,094,725 |

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STATEMENT OF ACTUAL AND ESTIMATED REVENUES
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|--|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--|--|
| SELF INSURANCE FUND | | | | | | | |
| Interest | 28,463 | 28,390 | 17,554 | 35,000 | 35,000 | 0.0% | 5,204 |
| 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> | 0.0% | <u>3,372,643</u> |
| TOTAL SELF INSURANCE FUND | 3,890,386 | 4,013,355 | 4,462,619 | 4,598,000 | 4,598,000 | 0.0% | 3,377,847 |
| GAS TAX FUND | | | | | | | |
| 2106 Gas Tax | 143,513 | 133,935 | 137,213 | 165,000 | 165,000 | 0.0% | 95,940 |
| 2107 Gas Tax | 307,668 | 304,754 | 309,901 | 255,000 | 255,000 | 0.0% | 185,119 |
| 2107.5 Gas Tax | 12,000 | 6,000 | 6,000 | 6,000 | 6,000 | 0.0% | 6,000 |
| 2105 Gas Tax | 215,441 | 185,980 | 289,699 | 200,000 | 200,000 | 0.0% | 151,579 |
| 2103 Gas Tax | 641,275 | 337,694 | 593,431 | 450,000 | 450,000 | 0.0% | 255,003 |
| Interest Income | <u>30,319</u> | <u>38,927</u> | <u>19,854</u> | <u>16,000</u> | <u>16,000</u> | 0.0% | <u>13,289</u> |
| TOTAL GAS TAX FUND | 1,350,216 | 1,007,290 | 1,356,098 | 1,092,000 | 1,092,000 | 0.0% | 706,930 |
| SEWER FUND | | | | | | | |
| Sewer User Fee | <u>0</u> | <u>0</u> | <u>0</u> | <u>2,000,000</u> | <u>2,000,000</u> | 0.0% | <u>1,142,931</u> |
| TOTAL SEWER FUND | 0 | 0 | 0 | 2,000,000 | 2,000,000 | 0.0% | 1,142,931 |
| STREET LIGHT ASSESSMENT DISTRICT | | | | | | | |
| Street Lighting | <u>6,337</u> | <u>0</u> | <u>30,735</u> | <u>0</u> | <u>0</u> | N/A | <u>-24,950</u> |
| TOTAL STREET LIGHT ASSESS. FUND | 6,337 | 0 | 30,735 | 0 | 0 | N/A | -24,950 |
| 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> | N/A | <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> | 74.0% | <u>43,666</u> |
| TOTAL OFFICE OF TRAFFIC SAFETY FUND | 109,313 | 147,096 | 65,438 | 150,000 | 261,000 | 74.0% | 43,666 |

**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 Audited</u> | <u>2014-15 Adopted</u> | <u>2014-15 Revised</u> | <u>2014-15 Increase (Decrease)</u> | <u>2014-15 Actual Thru 3/31/15</u> |
|--|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--|--|
| WASTE MANAGEMENT FUND | | | | | | | |
| Recycling Fees | 51,352 | 29,408 | 29,126 | 20,000 | 20,000 | 0.0% | 29,949 |
| Surcharge | <u>468,032</u> | <u>452,249</u> | <u>446,079</u> | <u>450,000</u> | <u>450,000</u> | 0.0% | <u>280,880</u> |
| TOTAL WASTE MANAGEMENT FUND | 519,384 | 481,657 | 475,205 | 470,000 | 470,000 | 0.0% | 310,829 |
| AIR QUALITY IMPROVEMENT FUND | | | | | | | |
| AQMD | 49,976 | 48,164 | 36,759 | 50,000 | 50,000 | 0.0% | 36,882 |
| Interest | <u>115</u> | <u>144</u> | <u>204</u> | <u>100</u> | <u>100</u> | 0.0% | <u>249</u> |
| TOTAL AIR QUALITY IMPROVEMENT FUND | 50,091 | 48,308 | 36,963 | 50,100 | 50,100 | 0.0% | 37,131 |
| MISSION PLAYHOUSE FACILITY FUND | | | | | | | |
| Other Rental Income | 0 | 0 | 0 | 148,562 | 148,562 | 0.0% | 7,425 |
| Building Rentals | 0 | 0 | 0 | 157,220 | 157,220 | 0.0% | 83,314 |
| Equipment Rental | 0 | 0 | 0 | 49,500 | 49,500 | 0.0% | 27,068 |
| Parking | 0 | 0 | 0 | 45,000 | 45,000 | 0.0% | 26,417 |
| Labor Charges | 0 | 0 | 0 | 250,000 | 250,000 | 0.0% | 154,999 |
| 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% | 34,280 |
| Donations | <u>0</u> | <u>0</u> | <u>300</u> | <u>0</u> | <u>0</u> | N/A | <u>8,469</u> |
| TOTAL MISSION PLAYHOUSE FACILITY FUND | 49,620 | 56,457 | 49,949 | 723,826 | 723,826 | 0.0% | 341,972 |
| STATE SUPP. LAW ENF. FUND | | | | | | | |
| AB 3229 Revenue | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 0.0% | 106,230 |
| Interest | <u>2,380</u> | <u>2,552</u> | <u>843</u> | <u>1,000</u> | <u>1,000</u> | 0.0% | <u>258</u> |
| TOTAL STATE SUPP. LAW ENF. FUND | 102,380 | 102,552 | 100,843 | 101,000 | 101,000 | 0.0% | 106,488 |
| NARCOTIC FORFEITURE FUND | | | | | | | |
| Department of Justice | 31,132 | 35,787 | 21,047 | 0 | 0 | N/A | 17,756 |
| Department of Treasury | 7,838 | 0 | 0 | 0 | 0 | N/A | 18,850 |
| 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> | 0.0% | <u>2,142</u> |
| TOTAL NARCOTIC FORFEITURE FUND | 51,670 | 54,638 | 34,697 | 8,500 | 8,500 | 0.0% | 38,748 |

**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 Audited</u> | <u>2014-15 Adopted</u> | <u>2014-15 Revised</u> | <u>2014-15 Increase (Decrease)</u> | <u>2014-15 Actual Thru 3/31/15</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% | 69,355 |
| Sanitary Sewer System | 109,355 | 45,014 | 50,545 | 945,000 | 945,000 | 0.0% | 63,103 |
| Police Facility | 33,268 | 20,944 | 32,751 | 60,000 | 60,000 | 0.0% | 25,929 |
| Fire Facility | 24,466 | 16,443 | 9,901 | 250,000 | 250,000 | 0.0% | 16,271 |
| Traffic Impact | 135,302 | 117,465 | 23,885 | 695,000 | 695,000 | 0.0% | 54,974 |
| Interest | 19,202 | 33,053 | 13,885 | 25,000 | 25,000 | 0.0% | 8,517 |
| TOTAL DEVELOPMENT IMPACT FUND | 408,755 | 287,022 | 225,507 | 2,005,000 | 2,005,000 | 0.0% | 238,149 |
| PARKS & RECREATION ACTIVITY FUND | | | | | | | |
| Trips - Older Adults | 58,693 | 25,880 | 30,107 | 40,000 | 40,000 | 0.0% | 20,184 |
| Recreation Classes | 90,414 | 89,150 | 74,332 | 80,000 | 80,000 | 0.0% | 31,105 |
| Dance & Baton | 8,220 | 1,101 | 15,685 | 1,000 | 1,000 | 0.0% | 360 |
| 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% | 7,108 |
| Special Event | 29,678 | 21,958 | 20,128 | 30,000 | 30,000 | 0.0% | 9,346 |
| Older Adults | 2,535 | 1,470 | 3,971 | 2,500 | 2,500 | 0.0% | 1,005 |
| Recreation Class Insurance | 4,314 | 4,603 | 4,670 | 4,500 | 4,500 | 0.0% | 2,270 |
| Donations | 0 | 0 | 0 | 0 | 0 | N/A | 347 |
| TOTAL PARKS & REC ACTIVITY FUND | 193,854 | 163,662 | 184,471 | 200,600 | 200,600 | 0.0% | 79,770 |
| PROP A FUND | | | | | | | |
| Prop A | 628,123 | 664,208 | 681,468 | 700,000 | 700,000 | 0.0% | 538,795 |
| Interest | 4,398 | 14,301 | 4,549 | 2,500 | 2,500 | 0.0% | 4,198 |
| Other Rental Income | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 0.0% | 3,000 |
| TOTAL PROP A FUND | 638,521 | 684,509 | 692,017 | 708,500 | 708,500 | 0.0% | 545,993 |

**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 Audited</u> | <u>2014-15 Adopted</u> | <u>2014-15 Revised</u> | <u>2014-15 Increase (Decrease)</u> | <u>2014-15 Actual Thru 3/31/15</u> |
|--|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--|--|
| PROP C FUND | | | | | | | |
| Prop C | 521,469 | 551,492 | 566,626 | 580,000 | 580,000 | 0.0% | 448,315 |
| Interest | 34,126 | 36,600 | 15,221 | 30,000 | 30,000 | 0.0% | 9,427 |
| TOTAL PROP C FUND | 555,595 | 588,092 | 581,847 | 610,000 | 610,000 | 0.0% | 457,742 |
| MEASURE R FUND | | | | | | | |
| Measure R | 388,231 | 412,712 | 421,849 | 450,000 | 450,000 | 0.0% | 334,743 |
| Interest | 13,157 | 21,749 | 11,283 | 20,000 | 20,000 | 0.0% | 8,173 |
| Proceeds From Loan | 0 | 0 | 0 | 3,800,000 | 3,800,000 | 0.0% | 0 |
| TOTAL MEASURE R FUND | 401,388 | 434,461 | 433,132 | 4,270,000 | 4,270,000 | 0.0% | 342,916 |
| C.D.B.G FUND | | | | | | | |
| CDBG Allocation | 566,684 | 278,750 | 135,781 | 312,982 | 823,956 | 163.3% | 249,182 |
| CDBG Recovery Act | 0 | 0 | 0 | 0 | 0 | N/A | 0 |
| TOTAL C.D.B.G. FUND | 566,684 | 278,750 | 135,781 | 312,982 | 823,956 | 163.3% | 249,182 |
| OTHER GRANTS FUND | | | | | | | |
| FEMA Funds | 0 | 31,742 | 82,409 | | | N/A | 0 |
| Federal Grants | 75,575 | 442,188 | 133,143 | 0 | 1,724,089 | N/A | 105,338 |
| 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% | 40,634 |
| Interest | 0 | 0 | 892 | 0 | 0 | N/A | 0 |
| TOTAL GRANT FUND | 1,229,525 | 1,617,345 | 313,529 | 2,117,000 | 12,844,171 | 506.7% | 156,754 |
| REDEVELOPMENT CAPITAL PROJECT | | | | | | | |
| Tax Increment | 380,253 | 0 | 0 | 0 | 0 | N/A | 0 |
| Interest | 81,969 | 0 | 0 | 0 | 0 | N/A | 0 |
| 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 Audit</u> | <u>2012-13 Audited</u> | <u>2013-14 Audited</u> | <u>2014-15 Adopted</u> | <u>2014-15 Revised</u> | <u>2014-15 Increase (Decrease)</u> | <u>2014-15 Actual Thru 3/31/15</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 | <u>35,564</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>N/A</u> | <u>0</u> |
| 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% | 1,136 |
| Miscellaneous | 0 | 0 | 192,923 | 0 | 0 | N/A | 0 |
| Interest Income | <u>1,253,428</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>N/A</u> | <u>0</u> |
| TOTAL RDA RETIREMENT OBLIGATION FUND | 1,530,640 | 810,375 | 363,413 | 400,000 | 400,000 | 0.0% | 1,136 |
| 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>77,425,564</u> | <u>33.0%</u> | <u>36,742,198</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 Audited</u> | <u>2014-15 Adopted</u> | <u>2014-15 Revised</u> | <u>2014-15 Increase (Decrease)</u> | <u>2014-15 Actual Thru 3/31/15</u> |
|-------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--|--|
| GENERAL FUND | | | | | | | |
| General Administration | | | | | | | |
| City Council | 268,087 | 231,089 | 240,518 | 262,055 | 262,055 | 0.0% | 161,446 |
| City Manager | 476,484 | 465,565 | 434,466 | 505,770 | 505,770 | 0.0% | 361,603 |
| City Attorney | 189,249 | 191,284 | 198,958 | 175,890 | 175,890 | 0.0% | 129,745 |
| Human Resources | 642,861 | 900,738 | 679,935 | 602,868 | 622,209 | 3.2% | 503,552 |
| Public Information | <u>55,261</u> | <u>55,493</u> | <u>60,088</u> | <u>111,799</u> | <u>111,799</u> | <u>0.0%</u> | <u>54,720</u> |
| Total General Administration | 1,631,942 | 1,844,169 | 1,613,965 | 1,658,382 | 1,677,723 | 1.2% | 1,211,066 |
| City Clerk | | | | | | | |
| City Clerk | 239,588 | 169,955 | 274,477 | 256,035 | 256,035 | 0.0% | 165,022 |
| Election | <u>8,284</u> | <u>360,397</u> | <u>78,547</u> | <u>260,286</u> | <u>261,171</u> | <u>0.3%</u> | <u>111,476</u> |
| Total City Clerk | 247,872 | 530,352 | 353,024 | 516,321 | 517,206 | 0.2% | 276,498 |
| Insurance | 2,207,000 | 2,452,000 | 2,789,848 | 2,863,000 | 2,863,000 | 0.0% | 2,143,500 |
| Finance | | | | | | | |
| City Treasurer | 105,972 | 103,912 | 102,337 | 155,255 | 155,255 | 0.0% | 103,040 |
| Finance | 953,119 | 1,081,114 | 912,647 | 986,112 | 986,112 | 0.0% | 697,510 |
| Information Technology | 100,509 | 161,038 | 184,528 | 330,951 | 330,951 | 0.0% | 116,008 |
| Purchasing | 151,130 | 144,590 | 145,548 | 201,840 | 201,840 | 0.0% | 137,558 |
| General Services | <u>78,936</u> | <u>84,650</u> | <u>99,451</u> | <u>99,451</u> | <u>99,451</u> | <u>0.0%</u> | <u>84,000</u> |
| Total Finance | 1,389,666 | 1,575,304 | 1,470,366 | 1,773,609 | 1,773,609 | 0.0% | 1,138,116 |
| Police | 10,802,595 | 10,387,952 | 10,385,340 | 11,096,955 | 11,096,955 | 0.0% | 7,800,211 |
| Fire | | | | | | | |
| Fire | 6,450,525 | 6,248,570 | 6,385,172 | 7,043,884 | 7,142,042 | 1.4% | 5,186,714 |
| Fire-EOC | 8,985 | 5,904 | 13,810 | 26,976 | 31,870 | 18.1% | 18,720 |
| Disaster Preparedness | <u>115</u> | <u>3,678</u> | <u>924</u> | <u>11,000</u> | <u>11,000</u> | <u>0.0%</u> | <u>9,000</u> |
| Total Fire | 6,459,625 | 6,258,152 | 6,399,906 | 7,081,860 | 7,184,912 | 1.5% | 5,214,434 |
| Community Services | | | | | | | |
| Aquatics | 199,920 | 211,538 | 203,268 | 134,650 | 134,650 | 0.0% | 101,329 |
| Facilities | 142,776 | 172,882 | 182,221 | 129,500 | 129,500 | 0.0% | 108,046 |
| Recreation | 619,393 | 604,548 | 596,131 | 207,650 | 225,042 | 8.4% | 134,853 |
| Administration | 0 | 0 | 0 | 530,867 | 530,867 | 0.0% | 332,916 |
| Park Maintenance | <u>835,485</u> | <u>827,302</u> | <u>820,765</u> | <u>0</u> | <u>0</u> | <u>N/A</u> | <u>0</u> |
| Total Community Services | 1,797,574 | 1,816,270 | 1,802,385 | 1,002,667 | 1,020,059 | 1.7% | 677,144 |

**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>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 3/31/15</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% | 811,816 |
| Maintenance Services | 518,393 | 521,007 | 605,697 | 0 | 0 | N/A | 0 |
| Park Maintenance | 0 | 0 | 0 | 900,964 | 900,964 | 0.0% | 603,837 |
| Aquatics | 0 | 0 | 0 | 82,089 | 82,089 | 0.0% | 53,356 |
| Facilities | 0 | 0 | 0 | 177,008 | 177,008 | 0.0% | 133,480 |
| Administration | 0 | 0 | 0 | 777,763 | 777,763 | 0.0% | 530,234 |
| Engineering | 0 | 0 | 0 | 488,775 | 488,775 | 0.0% | 231,345 |
| 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>2,364,068</u> |
| Community Development | | | | | | | |
| Administration | 360,211 | 452,897 | 439,210 | 422,875 | 422,875 | 0.0% | 342,489 |
| Engineering | 489,791 | 492,151 | 506,414 | 0 | 0 | N/A | 75 |
| Planning | 607,185 | 602,369 | 509,781 | 620,655 | 628,357 | 1.2% | 418,135 |
| Building and Safety | 496,258 | 523,830 | 610,703 | 1,137,071 | 1,143,459 | 0.6% | 388,516 |
| Neighborhood Improvement Services | 207,800 | 200,093 | 185,590 | 182,221 | 182,221 | 0.0% | 134,395 |
| Economic Development | 1,678,820 | 235,143 | 235,265 | 273,396 | 309,548 | 13.2% | 122,347 |
| 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>1,405,957</u> |
| TOTAL GENERAL FUND | 31,329,777 | 30,192,390 | 30,147,092 | 32,371,015 | 32,561,927 | 0.6% | 22,230,994 |
| CAPITAL & SPECIAL PROJECTS FUND | | | | | | | |
| Special Projects | | | | | | | |
| General | 795,182 | 874,320 | 408,611 | 630,366 | 2,568,325 | 307.4% | 260,986 |
| 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 | 481 |
| 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 | 12,387 |
| 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% | 54,153 |
| Total Special Projects | <u>1,162,879</u> | <u>1,056,333</u> | <u>637,653</u> | <u>1,192,366</u> | <u>4,858,163</u> | 307.4% | <u>329,436</u> |

**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>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 3/31/15</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--|--|
| Capital Outlay | | | | | | | |
| General | 106,261 | 64,571 | 32,546 | 40,000 | 90,819 | 127.0% | 26,558 |
| 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% | 19,775 |
| Automotive Equipment | 0 | -8 | 3,465 | 663,000 | 828,614 | 25.0% | 311,100 |
| 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 | 6,215 |
| Other Grants | <u>207,856</u> | <u>508,855</u> | <u>246,594</u> | <u>0</u> | <u>135,714</u> | <u>N/A</u> | <u>27,804</u> |
| Total Capital Outlay | 384,138 | 692,725 | 336,819 | 890,000 | 1,331,940 | 49.7% | 391,452 |
| Capital Improvement | | | | | | | |
| General | 520,223 | 447,287 | 227,877 | 904,340 | 11,093,732 | 1126.7% | 1,554,670 |
| Mission Playhouse | 85,907 | 8,771 | 14,009 | 0 | 114,482 | N/A | 1,421 |
| Development Impact Fee | 230,059 | 6,557 | 11,265 | 957,000 | 1,438,243 | 50.3% | 40,914 |
| Gas Tax | 450,986 | 176,120 | 118,996 | 546,000 | 2,340,725 | 328.7% | 359,062 |
| Street Light | 40 | 0 | 0 | 0 | 0 | N/A | 0 |
| Prop A | 3,387 | 6,117 | 9,212 | 0 | 166,639 | N/A | 104,574 |
| Prop C | 5,700 | 0 | 0 | 0 | 1,821,736 | N/A | 112,913 |
| Measure R | 1,760 | 111,185 | 93,109 | 3,850,158 | 5,492,174 | 42.6% | 181,153 |
| CDBG | 373,505 | 1,966 | 0 | 510,974 | 510,974 | 0.0% | 363,835 |
| Sewer | 0 | 0 | 0 | 890,000 | 890,000 | 0.0% | 17,376 |
| 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% | 185,259 |
| Traffic Congestion Relief | 650,530 | 0 | 0 | 0 | 0 | N/A | 0 |
| Other Grants | <u>1,378,335</u> | <u>106,080</u> | <u>147,578</u> | <u>1,359,000</u> | <u>10,759,431</u> | <u>691.7%</u> | <u>548,559</u> |
| Total Capital Improvement | 5,136,886 | 937,523 | 646,672 | 9,980,594 | 38,442,510 | 285.2% | 3,469,736 |
| TOTAL CAPITAL & SPECIAL PROJECTS FUND | 6,683,903 | 2,686,581 | 1,621,144 | 12,062,960 | 44,632,613 | 270.0% | 4,190,624 |

**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>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 3/31/15</u> |
|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--|--|
| OTHER FUNDS | | | | | | | |
| Automotive Equipment | 746,209 | 656,968 | 758,865 | 793,954 | 793,954 | 0.0% | 506,004 |
| Self Insurance | 5,183,160 | 6,597,746 | 5,893,145 | 6,686,757 | 6,686,757 | 0.0% | 4,408,376 |
| Sewer | 0 | 0 | 0 | 449,452 | 799,452 | 77.9% | 356,329 |
| OTS Grant | 127,316 | 100,597 | 68,029 | 0 | 111,000 | N/A | 56,462 |
| Mission Playhouse | 0 | 0 | 0 | 1,064,082 | 1,064,082 | 0.0% | 732,119 |
| State Supplemental Law Enforcement | 81,994 | 99,751 | 154,104 | 136,419 | 136,419 | 0.0% | 130,264 |
| Parks & Recreation Activities | 203,088 | 212,579 | 193,515 | 235,852 | 235,852 | 0.0% | 107,742 |
| Prop A | 27,647 | 1,125,632 | 41,615 | 138,151 | 138,151 | 0.0% | 253,831 |
| Prop C | 567,761 | 564,342 | 635,146 | 1,810,404 | 1,858,804 | 2.7% | 158,916 |
| C.D.B.G. Grant Fund | 316,288 | 129,941 | 135,781 | 155,836 | 155,836 | 0.0% | 120,293 |
| 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% | 28,487 |
| Low/Mod Housing | 50,331 | 0 | 0 | 0 | 0 | N/A | 0 |
| TOTAL OTHER FUNDS | 7,630,223 | 11,633,638 | 8,208,525 | 11,593,407 | 12,102,807 | 4.4% | 6,858,823 |
| 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 | 46,221,707 | 44,512,609 | 39,976,761 | 56,027,382 | 89,297,347 | 59.4% | 33,280,441 |