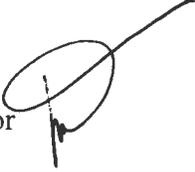




MEMORANDUM

DATE: November 13, 2015

TO: Steven A. Preston, City Manager

FROM: Thomas C. Marston, Finance Director 

SUBJECT: Quarterly Budget Update – July through September 2015

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

GENERAL FUND

The General Fund has 9% 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%, 14% and 5% 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 lower than last year at this time and are in line with budget estimates. Sales Taxes are also below last year's receipts and this is due to decreased gasoline and appliance store 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 = \$34,564,718

<u>Department</u>	<u>Amount</u>
• <u>General Administration</u>	\$ 381,054
• <u>City Clerk</u>	83,838
• <u>Finance</u>	416,503
• <u>Insurance</u>	714,500
• <u>Police</u>	2,409,782
• <u>Fire</u>	1,727,618
• <u>Public Works</u>	851,796
• <u>Community Development</u>	359,746
• <u>Community Services</u>	275,631
<u>Total Expended</u>	\$ 7,220,468

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 = \$4,495,566

<u>Title</u>	<u>Amount</u>
• <u>Box Office Equipment</u>	<u>1,169</u>
• <u>Urban Forestry Program</u>	<u>1,490</u>
• <u>Stormwater Management Program</u>	<u>12,086</u>
• <u>Records Management Program</u>	<u>350</u>
• <u>Used Oil Grant Program</u>	<u>624</u>
• <u>Beverage Container Program</u>	<u>2,660</u>
• <u>ACE – Trench Project</u>	<u>9,913</u>
• <u>Arts, Culture & Community Engagement</u>	<u>18,541</u>
• <u>RDA/Successor Agency Closure Activities</u>	<u>7,375</u>
<u>Total Expended</u>	<u>\$ 54,208</u>

Capital Outlay:

Authorized Budget = \$1,317,434

<u>Title</u>	<u>Amount</u>
• <u>Mission Playhouse Light Dimming System</u>	<u>14,769</u>
• <u>Police Vehicles</u>	<u>62,485</u>
<u>Total Expended</u>	<u>\$ 77,254</u>

Capital Improvement:

Authorized Budget = \$37,962,659

<u>Title</u>	<u>Amount</u>
• <u>Mission Playhouse Fire Curtain Replacement</u>	<u>33,591</u>
• <u>Electronic Marquee</u>	<u>690</u>
• <u>Del Mar Rehabilitation- Wells to Mission</u>	<u>14,237</u>

Capital Improvement (Cont'd):

<u>Title</u>	<u>Amount</u>
• <u>Del Mar Rehabilitation- Valley to I-10</u>	<u>4,990</u>
• <u>Del Mar Rehabilitation- Valley to Wells</u>	<u>4,985</u>
• <u>Public Works Yard</u>	<u>949,476</u>
• <u>City Hall Refurbishment & Remodeling</u>	<u>4,528</u>
• <u>Las Tunas Rehabilitation: San Gabriel to Muscatel</u>	<u>359,339</u>
• <u>Las Tunas Sewer Rehabilitation</u>	<u>23,991</u>
• <u>Broadway/Walnut Grove Intersection Improvement</u>	<u>185</u>
• <u>School and Pedestrian Safety Facilities</u>	<u>6,993</u>
• <u>San Gabriel/Mission Intersection Improvement</u>	<u>690</u>
• <u>Marshall Community Park</u>	<u>4,005</u>
<u>Total Expended</u>	<u>\$1,407,700</u>

Expenditures in the Automotive Equipment Fund are approximately \$11,000 less than the prior year due to decreased fuel costs. Expenditures in the Self-Insurance Fund are approximately \$43,000 less than last year. It is expected the total insurance costs will 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 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 \$720,590. 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 2015 - Financial Summary**

	2015-2016 Revenues			2015-2016 Expenditures			
	Budget	Year-to-Date	% Collected	Budget	Year-to-Date	% Expended	Transfers
General	30,308,418	2,645,064	8.7%	34,564,718	7,220,468	20.9%	1,083,636
Special & Capital Projects	0	0	-	37,662,659	1,539,162	4.1%	-1,539,162
Retirement	6,330,000	77,820	1.2%	0	0	-	0
Automotive Equipment	1,318,000	336,203	25.5%	801,104	109,683	13.7%	62,484
Self Insurance	4,641,000	1,128,212	24.3%	6,119,019	1,422,694	23.3%	0
State Gas Tax	1,101,000	137,631	12.5%	0	0	-	103,537
Sewer	2,000,000	0	-	749,871	92,395	-	23,991
Street Light	0	0	-	0	0	-	0
Office of Traffic Safety	101,000	21,025	-	101,000	19,675	-	0
Waste Management	470,000	65,942	14.0%	0	0	-	30,095
Air Quality Improvement	50,200	54	-	0	0	-	0
Mission Playhouse Facility	599,720	29,660	4.9%	1,325,310	217,475	-	16,628
State Supplemental Law Enf.	101,000	-2	-	141,051	41,972	29.8%	0
Asset Forf. - Dept. of Justice	3,000	289	-	0	0	-	0
Asset Forf. - Dept. of Treasury	400	59	-	0	0	-	0
Asset Forf. - State	100	9	-	0	0	-	0
Parking	0	0	-	0	0	-	0
Development Impact Fees	1,995,000	344,135	17.2%	0	0	-	125
Parks & Rec. Activity	175,000	29,099	16.6%	243,845	40,128	16.5%	0
Proposition "A"	705,000	184,414	26.2%	156,261	23,712	15.2%	0
Proposition "C"	595,000	152,440	25.6%	561,653	77,144	-	0
Measure "R"	460,000	72,742	-	0	0	-	194,088
C.D.B.G.	994,934	0	-	169,460	39,657	23.4%	0
Other Grants	9,711,291	3,749	-	0	0	-	17,201
Redevelopment	0	0	-	0	0	-	0
Low/Mod Housing	0	0	-	0	0	-	0
RDA Obligation Retirement	475,000	0	-	65,000	2,600	-	7,377
TOTAL	\$62,135,063	\$5,228,545	8.4%	\$82,660,951	\$10,846,765	13.1%	\$0

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2012-13 THROUGH 2015-16**

	<u>2012-13</u> <u>Audited</u>	<u>2013-14</u> <u>Audited</u>	<u>2014-15</u> <u>Pre-Audited</u>	<u>2015-16</u> <u>Adopted</u>	<u>2015-16</u> <u>Revised</u>	<u>2015-16</u> <u>Increase</u> <u>(Decrease)</u>	<u>2015-16</u> <u>Thru 6/30/15</u>
GENERAL FUND							
Property Tax	4,962,222	4,585,698	4,719,315	5,250,000	5,250,000	0.0%	130,948
Sales & Use Tax	4,221,735	4,177,364	4,205,561	4,650,000	4,650,000	0.0%	233,411
Other Taxes							
Utility Users	4,655,606	4,596,568	4,480,156	4,950,000	4,950,000	0.0%	695,197
Franchise	585,104	587,201	555,940	590,000	590,000	0.0%	6,453
Transient Occupancy Tax	1,167,616	1,425,873	1,453,521	1,500,000	1,500,000	0.0%	0
Property Transfer	<u>118,016</u>	<u>176,835</u>	<u>155,164</u>	<u>200,000</u>	<u>200,000</u>	0.0%	<u>14,293</u>
Total Taxes	6,526,342	6,786,477	6,644,781	7,240,000	7,240,000	0.0%	715,943
State and Other Agencies							
ARRA (Stimulus) Funding	269,650	0	0	0	0	N/A	0
Motor Vehicle In Lieu	3,706,552	3,836,014	4,011,131	4,200,000	4,200,000	0.0%	0
State Reimbursements	22,180	69,125	205,645	150,000	150,000	0.0%	26,765
State Grants	0	0	0	0	0	N/A	0
State Mandated Reimbursements	38,230	24,279	252,131	160,000	160,000	0.0%	27,602
TDA Article 3 Funds	36,367	16,358	5,100	30,000	30,000	0.0%	0
Grants- Other Agencies	0	0	0	0	0	N/A	0
County Grants	<u>4,338</u>	<u>1,100</u>	<u>96,545</u>	<u>20,000</u>	<u>20,000</u>	0.0%	<u>0</u>
Total State and Other Agencies	4,077,317	3,946,876	4,570,552	4,560,000	4,560,000	0.0%	54,367
Licenses and Permits							
Business Licenses	613,735	659,884	687,680	750,000	750,000	0.0%	51,295
Dog License	14,677	39,580	40,348	45,000	45,000	0.0%	27,155
Tobacco Retailer Licenses	16,800	14,100	11,100	15,000	15,000	0.0%	4,800
Building Permits	478,666	513,437	734,382	1,260,000	1,260,000	0.0%	445,039
Occupancy Permits	148,548	128,665	164,163	176,000	176,000	0.0%	32,725
Plumbing Permits	69,297	58,862	79,333	127,000	127,000	0.0%	28,371
Electrical Permits	80,644	62,399	79,501	197,000	197,000	0.0%	32,148
Sign Permits	13,120	11,280	13,420	17,325	17,325	0.0%	2,695
Overnight Parking Permits	367,481	410,468	447,354	445,000	445,000	0.0%	114,921
CASP Program - State	<u>2,258</u>	<u>2,781</u>	<u>2,850</u>	<u>3,000</u>	<u>3,000</u>	0.0%	<u>199</u>
Total Licenses and Permits	1,805,226	1,901,456	2,260,131	3,035,325	3,035,325	0.0%	739,348

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2012-13 THROUGH 2015-16**

	<u>2012-13 Audited</u>	<u>2013-14 Audited</u>	<u>2014-15 Pre-Audited</u>	<u>2015-16 Adopted</u>	<u>2015-16 Revised</u>	<u>2015-16 Increase (Decrease)</u>	<u>2015-16 Thru 6/30/15</u>
Fines and Forfeitures							
Vehicle Code Fines-Court	91,780	162,599	143,152	130,000	130,000	0.0%	17,134
Other Fines-Court	106,878	14,586	8,297	15,000	15,000	0.0%	1,062
Parking Fines-City	698,665	649,381	818,455	900,000	900,000	0.0%	125,460
Administrative Citations	9,888	30,854	24,130	60,000	60,000	0.0%	4,800
Total Fines and Forfeitures	907,211	857,420	994,034	1,105,000	1,105,000	0.0%	148,456
Use of Money & Property							
Interest	30,536	41,910	36,886	30,000	30,000	0.0%	-7,993
Interest - RDA/Successor Agency	0	0	0	0	0	N/A	0
Other Rental Income	166,433	167,624	106,101	125,000	125,000	0.0%	22,862
Building Rentals	184,013	149,608	0	0	0	N/A	0
Equipment Rental	56,073	45,671	0	0	0	N/A	0
Parking	30,631	38,298	0	0	0	N/A	0
Labor Charges	251,094	224,353	0	0	0	N/A	0
Total Use of Money & Property	718,780	667,464	142,987	155,000	155,000	0.0%	14,869
Community Development							
Plan Checking	215,774	196,783	307,385	980,000	980,000	0.0%	145,695
Public Works Fees	243,184	244,559	260,048	316,000	316,000	0.0%	11,900
Special Plan Check Services	46,526	201,854	292,639	0	0	N/A	128,897
Street Sweeping	161,517	159,314	147,750	150,000	150,000	0.0%	23,551
Graffiti Removal	32,303	31,863	29,550	34,000	34,000	0.0%	4,710
Sewer Maintenance	50,460	9,010	21,730	181,000	181,000	0.0%	21,730
General Plan "Set-Aside" Fee	14,072	13,528	19,939	16,500	16,500	0.0%	15,570
Planning Fees	99,606	130,246	216,940	154,000	154,000	0.0%	19,665
Advertising and Posting Fees	5,650	7,150	16,000	9,000	9,000	0.0%	1,100
Total Community Development	869,092	994,307	1,311,981	1,840,500	1,840,500	0.0%	372,818
Public Safety							
Fire Services	401,824	444,715	1,140,176	1,050,000	1,050,000	0.0%	16,966
Police Services	86,395	75,759	73,648	88,000	88,000	0.0%	11,234
Facility Rental-EOC	0	0	0	0	0	N/A	0
Ambulance Fees	762,813	822,335	710,681	845,000	845,000	0.0%	140,693
False Alarms	1,200	0	0	11,000	11,000	0.0%	0
Witness Fees	-8,327	3,675	934	2,000	2,000	0.0%	455
Total Public Safety	1,243,905	1,346,484	1,925,439	1,996,000	1,996,000	0.0%	169,348

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
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Parks & Recreation							
Recreation Fees	59,214	56,553	48,836	55,000	55,000	0.0%	7,382
Lighted Fields	0	0	0	11,000	11,000	0.0%	0
Concession	0	0	0	0	0	N/A	0
Swimming Pool	84,113	86,917	76,566	100,000	100,000	0.0%	24,798
Adult Center	43,899	49,724	48,792	44,000	44,000	0.0%	9,631
Vending Machine Proceeds	0	0	0	0	0	N/A	0
Total Parks & Recreation	187,226	193,194	174,194	210,000	210,000	0.0%	41,811
Other Revenue							
Sale of Records	1,257	1,553	1,415	2,000	2,000	0.0%	501
POST Reimbursement	24,913	3,202	27,969	20,000	20,000	0.0%	999
CDBG Administration	0	0	0	28,970	28,970	0.0%	0
PROP A Administration	0	0	0	25,000	25,000	0.0%	0
Damage Recovery	35,760	53,000	23,630	45,000	45,000	0.0%	12,774
Election Cost Reimbursement	0	108,821	98,201	0	0	N/A	0
Sale of Property	13,562	11,719	12,125	10,000	10,000	0.0%	570
PROP C Administration	0	0	0	25,000	25,000	0.0%	0
Proceeds from Prop A Exchange	803,000	0	900,000	0	0	N/A	0
Donations	13,215	29,624	51,381	60,000	70,623	17.7%	3,645
Proceeds from Loan	0	0	7,800,000	0	0	N/A	0
Miscellaneous	31,340	43,326	84,966	40,000	40,000	0.0%	5,256
Total Other Revenue	923,047	251,245	8,999,687	255,970	266,593	4.2%	23,745
TOTAL GENERAL FUND	26,442,103	25,707,985	35,948,662	30,297,795	30,308,418	0.0%	2,645,064
RETIREMENT FUND							
Property Tax	5,405,369	5,675,809	6,169,419	6,300,000	6,300,000	0.0%	75,436
Interest	62,389	25,364	30,573	30,000	30,000	0.0%	2,384
TOTAL RETIREMENT FUND	5,467,758	5,701,173	6,199,992	6,330,000	6,330,000	0.0%	77,820
AUTOMOTIVE EQUIPMENT FUND							
Interest	21,444	8,397	9,282	10,000	10,000	0.0%	1,203
Vehicle Charges	1,184,000	1,252,880	1,647,958	1,308,000	1,308,000	0.0%	335,000
TOTAL AUTOMOTIVE EQUIP. FUND	1,205,444	1,261,277	1,657,240	1,318,000	1,318,000	0.0%	336,203

**CITY OF SAN GABRIEL
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SELF INSURANCE FUND							
Interest	28,390	17,554	10,763	18,000	18,000	0.0%	368
Insurance Charges	<u>3,984,965</u>	<u>4,445,065</u>	<u>4,503,646</u>	<u>4,623,000</u>	<u>4,623,000</u>	0.0%	<u>1,127,844</u>
TOTAL SELF INSURANCE FUND	4,013,355	4,462,619	4,514,409	4,641,000	4,641,000	0.0%	1,128,212
GAS TAX FUND							
2106 Gas Tax	133,935	137,213	154,494	165,000	165,000	0.0%	23,135
2107 Gas Tax	304,754	309,901	324,854	320,000	320,000	0.0%	40,110
2107.5 Gas Tax	6,000	6,000	12,000	6,000	6,000	0.0%	0
2105 Gas Tax	185,980	289,699	252,696	240,000	240,000	0.0%	38,201
2103 Gas Tax	337,694	593,431	439,777	350,000	350,000	0.0%	34,072
Interest Income	<u>38,927</u>	<u>19,854</u>	<u>20,229</u>	<u>20,000</u>	<u>20,000</u>	0.0%	<u>2,113</u>
TOTAL GAS TAX FUND	1,007,290	1,356,098	1,204,050	1,101,000	1,101,000	0.0%	137,631
SEWER FUND							
Sewer User Fee	<u>0</u>	<u>0</u>	<u>1,963,721</u>	<u>2,000,000</u>	<u>2,000,000</u>	0.0%	<u>0</u>
TOTAL SEWER FUND	0	0	1,963,721	2,000,000	2,000,000	0.0%	0
STREET LIGHT ASSESSMENT DISTRICT							
Street Lighting	<u>0</u>	<u>30,735</u>	<u>-24,950</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
TOTAL STREET LIGHT ASSESS. FUND	0	30,735	-24,950	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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
TOTAL TRAFFIC CONG. RELIEF FUND	0	0	0	0	0	N/A	0
OFFICE OF TRAFFIC SAFETY GRANT FUND							
O.T.S. Grant	<u>147,096</u>	<u>65,438</u>	<u>65,676</u>	<u>0</u>	<u>101,000</u>	N/A	<u>21,025</u>
TOTAL OFFICE OF TRAFFIC SAFETY FUND	147,096	65,438	65,676	0	101,000	N/A	21,025

**CITY OF SAN GABRIEL
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	<u>2012-13</u> <u>Audited</u>	<u>2013-14</u> <u>Audited</u>	<u>2014-15</u> <u>Pre-Audited</u>	<u>2015-16</u> <u>Adopted</u>	<u>2015-16</u> <u>Revised</u>	<u>2015-16</u> <u>Increase</u> <u>(Decrease)</u>	<u>2015-16</u> <u>Thru 6/30/15</u>
WASTE MANAGEMENT FUND							
Recycling Fees	29,408	29,126	40,354	20,000	20,000	0.0%	0
Surcharge	<u>452,249</u>	<u>446,079</u>	<u>413,701</u>	<u>450,000</u>	<u>450,000</u>	0.0%	<u>65,942</u>
TOTAL WASTE MANAGEMENT FUND	481,657	475,205	454,055	470,000	470,000	0.0%	65,942
AIR QUALITY IMPROVEMENT FUND							
AQMD	48,164	36,759	62,953	50,000	50,000	0.0%	0
Interest	<u>144</u>	<u>204</u>	<u>360</u>	<u>200</u>	<u>200</u>	0.0%	<u>54</u>
TOTAL AIR QUALITY IMPROVEMENT FUND	48,308	36,963	63,313	50,200	50,200	0.0%	54
MISSION PLAYHOUSE FACILITY FUND							
Other Rental Income	0	0	9,900	10,000	10,000	0.0%	1,651
Building Rentals	0	0	153,289	167,220	167,220	0.0%	9,122
Equipment Rental	0	0	44,894	49,500	49,500	0.0%	2,534
Parking	0	0	46,429	45,000	45,000	0.0%	648
Labor Charges	0	0	252,257	250,000	250,000	0.0%	12,603
Concessions	0	0	0	33,000	33,000	0.0%	0
Capital Improvement Surcharge	56,457	49,649	57,479	45,000	45,000	0.0%	2,767
Donations	<u>0</u>	<u>300</u>	<u>8,634</u>	<u>0</u>	<u>0</u>	N/A	<u>335</u>
TOTAL MISSION PLAYHOUSE FACILITY FUND	56,457	49,949	572,882	599,720	599,720	0.0%	29,660
STATE SUPP. LAW ENF. FUND							
AB 3229 Revenue	100,000	100,000	106,230	100,000	100,000	0.0%	0
Interest	<u>2,552</u>	<u>843</u>	<u>338</u>	<u>1,000</u>	<u>1,000</u>	0.0%	<u>-2</u>
TOTAL STATE SUPP. LAW ENF. FUND	102,552	100,843	106,568	101,000	101,000	0.0%	-2
NARCOTIC FORFEITURE FUND							
Department of Justice	35,787	21,047	41,200	0	0	N/A	0
Department of Treasury	0	0	22,547	0	0	N/A	0
State of California	10,357	10,125	0	0	0	N/A	0
Interest	<u>8,494</u>	<u>3,525</u>	<u>3,308</u>	<u>3,500</u>	<u>3,500</u>	0.0%	<u>357</u>
TOTAL NARCOTIC FORFEITURE FUND	54,638	34,697	67,055	3,500	3,500	0.0%	357

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2012-13 THROUGH 2015-16**

	<u>2012-13 Audited</u>	<u>2013-14 Audited</u>	<u>2014-15 Pre-Audited</u>	<u>2015-16 Adopted</u>	<u>2015-16 Revised</u>	<u>2015-16 Increase (Decrease)</u>	<u>2015-16 Thru 6/30/15</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	54,103	94,540	82,073	30,000	30,000	0.0%	61,347
Sanitary Sewer System	45,014	50,545	259,815	945,000	945,000	0.0%	86,902
Police Facility	20,944	32,751	100,558	60,000	60,000	0.0%	22,995
Fire Facility	16,443	9,901	38,809	250,000	250,000	0.0%	18,140
Traffic Impact	117,465	23,885	62,586	695,000	695,000	0.0%	152,534
Interest	33,053	13,885	14,348	15,000	15,000	0.0%	2,217
TOTAL DEVELOPMENT IMPACT FUND	287,022	225,507	558,189	1,995,000	1,995,000	0.0%	344,135
PARKS & RECREATION ACTIVITY FUND							
Trips - Older Adults	25,880	30,107	29,270	30,000	30,000	0.0%	9,368
Recreation Classes	89,150	74,332	56,476	70,000	70,000	0.0%	6,649
Dance & Baton	1,101	15,685	584	15,000	15,000	0.0%	56
Day Camp	19,500	22,025	27,346	25,000	25,000	0.0%	8,429
Tennis	0	13,553	14,417	13,000	13,000	0.0%	1,614
Special Event	21,958	20,128	10,272	15,000	15,000	0.0%	1,651
Older Adults	1,470	3,971	1,740	2,500	2,500	0.0%	240
Recreation Class Insurance	4,603	4,670	3,922	4,500	4,500	0.0%	612
Donations	0	0	562	0	0	N/A	480
TOTAL PARKS & REC ACTIVITY FUND	163,662	184,471	144,589	175,000	175,000	0.0%	29,099
PROP A FUND							
Prop A	664,208	681,468	710,117	700,000	700,000	0.0%	182,661
Interest	14,301	4,549	5,663	5,000	5,000	0.0%	253
Other Rental Income	6,000	6,000	6,000	0	0	N/A	1,500
TOTAL PROP A FUND	684,509	692,017	721,780	705,000	705,000	0.0%	184,414

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2012-13 THROUGH 2015-16**

	<u>2012-13</u> <u>Audited</u>	<u>2013-14</u> <u>Audited</u>	<u>2014-15</u> <u>Pre-Audited</u>	<u>2015-16</u> <u>Adopted</u>	<u>2015-16</u> <u>Revised</u>	<u>2015-16</u> <u>Increase</u> <u>(Decrease)</u>	<u>2015-16</u> <u>Thru 6/30/15</u>
PROP C FUND							
Prop C	551,492	566,626	590,497	580,000	580,000	0.0%	151,321
Interest	<u>36,600</u>	<u>15,221</u>	<u>12,704</u>	<u>15,000</u>	<u>15,000</u>	0.0%	<u>1,119</u>
TOTAL PROP C FUND	588,092	581,847	603,201	595,000	595,000	0.0%	152,440
MEASURE R FUND							
Measure R	412,712	421,849	441,868	450,000	450,000	0.0%	71,362
Interest	21,749	11,283	12,393	10,000	10,000	0.0%	1,380
Proceeds From Loan	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
TOTAL MEASURE R FUND	434,461	433,132	454,261	460,000	460,000	0.0%	72,742
C.D.B.G FUND							
CDBG Allocation	278,750	135,781	720,690	483,960	994,934	105.6%	0
CDBG Recovery Act	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
TOTAL C.D.B.G. FUND	278,750	135,781	720,690	483,960	994,934	105.6%	0
OTHER GRANTS FUND							
FEMA Funds	31,742	82,409	0	0	0	N/A	0
Federal Grants	442,188	133,143	590,238	0	574,760	N/A	0
State Grants	967,111	22,945	22,098	48,300	4,468,966	9152.5%	0
County Grants	0	0	0	250,000	250,000	0.0%	0
STP-L Reimbursements	0	0	0	0	668,383	N/A	0
Grants- Other Agencies	176,304	74,140	80,470	93,000	3,749,182	3931.4%	3,749
Interest	<u>0</u>	<u>892</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
TOTAL GRANT FUND	1,617,345	313,529	692,806	391,300	9,711,291	2381.8%	3,749
RDA RETIREMENT OBLIGATION FUND							
State Reimbursement	810,375	170,490	33,636	475,000	475,000	0.0%	0
Miscellaneous	0	192,923	0	0	0	N/A	0
Interest Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
TOTAL RDA RETIREMENT OBLIGATION FUND	810,375	363,413	33,636	475,000	475,000	0.0%	0
TOTAL REVENUE - ALL FUNDS	<u>43,890,874</u>	<u>42,212,679</u>	<u>56,721,825</u>	<u>52,192,475</u>	<u>62,135,063</u>	<u>19.0%</u>	<u>5,228,545</u>

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
FOR FISCAL YEARS 2012-13 THROUGH 2015-16**

	<u>2012-13</u> <u>Audited</u>	<u>2013-14</u> <u>Audited</u>	<u>2014-15</u> <u>Pre-Audited</u>	<u>2015-16</u> <u>Adopted</u>	<u>2015-16</u> <u>Revised</u>	<u>2015-16</u> <u>Increase</u> <u>(Decrease)</u>	<u>2015-16</u> <u>Thru 9/30/15</u>
GENERAL FUND							
General Administration							
City Council	231,089	240,518	226,329	267,231	267,231	0.0%	55,476
City Manager	465,565	434,466	569,184	565,574	565,574	0.0%	121,179
City Attorney	191,284	198,958	177,469	175,890	175,890	0.0%	30,479
Human Resources	900,738	679,935	651,699	688,239	701,080	1.9%	144,240
Public Information	<u>55,493</u>	<u>60,088</u>	<u>94,201</u>	<u>118,610</u>	<u>118,610</u>	<u>0.0%</u>	<u>29,680</u>
Total General Administration	1,844,169	1,613,965	1,718,882	1,815,544	1,828,385	0.7%	381,054
City Clerk							
City Clerk	169,955	274,477	231,537	394,837	394,837	0.0%	77,294
Election	<u>360,397</u>	<u>78,547</u>	<u>243,263</u>	<u>36,514</u>	<u>36,514</u>	<u>0.0%</u>	<u>6,544</u>
Total City Clerk	530,352	353,024	474,800	431,351	431,351	0.0%	83,838
Insurance	2,452,000	2,789,848	2,858,000	2,863,000	2,863,000	0.0%	714,500
Finance							
City Treasurer	103,912	102,337	149,004	169,957	169,957	0.0%	37,300
Finance	1,081,114	912,647	1,008,727	1,063,038	1,063,038	0.0%	246,254
Information Technology	161,038	184,528	284,475	341,451	341,451	0.0%	65,792
Purchasing	144,590	145,548	197,865	220,474	220,474	0.0%	49,407
General Services	<u>84,650</u>	<u> </u>	<u>110,846</u>	<u>120,554</u>	<u>120,554</u>	<u>0.0%</u>	<u>17,750</u>
Total Finance	1,575,304	1,470,366	1,750,917	1,915,474	1,915,474	0.0%	416,503
Police	10,387,952	10,385,340	10,795,608	11,930,262	11,930,262	0.0%	2,409,782
Fire							
Fire	6,248,570	6,385,172	7,372,500	7,170,977	7,206,017	0.5%	1,720,658
Fire-EOC	5,904	13,810	25,852	26,976	26,976	0.0%	6,885
Disaster Preparedness	<u>3,678</u>	<u>924</u>	<u>9,015</u>	<u>15,000</u>	<u>15,000</u>	<u>0.0%</u>	<u>75</u>
Total Fire	6,258,152	6,399,906	7,407,367	7,212,953	7,247,993	0.5%	1,727,618
Community Services							
Aquatics	211,538	203,268	139,624	148,860	148,860	0.0%	62,159
Facilities	172,882	182,221	146,031	147,189	147,189	0.0%	28,056
Recreation	604,548	596,131	243,096	296,134	304,092	2.7%	63,123
Administration	0	0	470,003	640,595	640,595	0.0%	122,293
Park Maintenance	<u>827,302</u>	<u>820,765</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>0</u>
Total Community Services	1,816,270	1,802,385	998,754	1,232,778	1,240,736	0.6%	275,631

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
FOR FISCAL YEARS 2012-13 THROUGH 2015-16**

	<u>2012-13</u> <u>Audited</u>	<u>2013-14</u> <u>Audited</u>	<u>2014-15</u> <u>Pre-Audited</u>	<u>2015-16</u> <u>Adopted</u>	<u>2015-16</u> <u>Revised</u>	<u>2015-16</u> <u>Increase</u> <u>(Decrease)</u>	<u>2015-16</u> <u>Thru 9/30/15</u>
Mission Playhouse	977,233	901,581		0	0	N/A	0
Public Works							
Street Services	1,323,468	1,338,017	1,192,763	1,524,989	1,524,989	0.0%	300,425
Maintenance Services	521,007	605,697	0	0	0	N/A	0
Park Maintenance	0	0	859,208	1,043,295	1,043,295	0.0%	194,297
Aquatics	0	0	83,068	89,852	89,852	0.0%	22,151
Facilities	0	0	206,310	222,893	222,893	0.0%	49,057
Administration	0	0	808,031	834,975	834,975	0.0%	169,015
Engineering	0	0	389,377	506,047	557,698	10.2%	116,851
Total Public Works	<u>1,844,475</u>	<u>1,943,714</u>	<u>3,538,757</u>	<u>4,222,051</u>	<u>4,273,702</u>	1.2%	<u>851,796</u>
Community Development							
Administration	452,897	439,210	461,352	483,752	483,752	0.0%	95,937
Engineering	492,151	506,414	0	0	0	N/A	0
Planning	602,369	509,781	595,476	640,955	640,955	0.0%	111,188
Building and Safety	523,830	610,703	611,443	1,172,143	1,172,143	0.0%	39,793
Neighborhood Improvement Services	200,093	185,590	204,331	280,508	280,508	0.0%	50,320
Economic Development	235,143	235,265	166,557	252,643	256,457	1.5%	62,508
Total Community Development	<u>2,506,483</u>	<u>2,486,963</u>	<u>2,039,159</u>	<u>2,830,001</u>	<u>2,833,815</u>	0.1%	<u>359,746</u>
TOTAL GENERAL FUND	30,192,390	30,147,092	31,582,244	34,453,414	34,564,718	0.3%	7,220,468
CAPITAL & SPECIAL PROJECTS FUND							
Special Projects							
General	874,320	408,611	464,472	286,000	2,099,106	634.0%	32,466
Mission Playhouse	0	0	39	0	0	N/A	1,169
Development Impact Fee	0	24,433	1,429	150,000	186,013	24.0%	0
Asset Forfeiture	0	0	0	0	44,000	N/A	0
AQMD	0	0	0	0	0	N/A	0
Gas Tax	0	13,378	30,276	0	504,439	N/A	0
Measure R	0	0	0	0	375,000	N/A	0
Prop A	0	0	0	25,000	25,000	0.0%	0
Street Light	0	0	0	0	51,000	N/A	0
RDA Successor Agency	89,622	44,109	15,168	0	419,243	N/A	7,377
Prop C	0	0	5,000	0	0	N/A	0
CDBG	0	0	0	0	0	N/A	0
Solid Waste	25,155	228	269	0	405,323	N/A	0
Other Grants	67,236	146,894	103,512	116,300	386,442	232.3%	13,196
Total Special Projects	<u>1,056,333</u>	<u>637,653</u>	<u>620,165</u>	<u>577,300</u>	<u>4,495,566</u>	678.7%	<u>54,208</u>

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
FOR FISCAL YEARS 2012-13 THROUGH 2015-16**

	<u>2012-13</u> <u>Audited</u>	<u>2013-14</u> <u>Audited</u>	<u>2014-15</u> <u>Pre-Audited</u>	<u>2015-16</u> <u>Adopted</u>	<u>2015-16</u> <u>Revised</u>	<u>2015-16</u> <u>Increase</u> <u>(Decrease)</u>	<u>2015-16</u> <u>Thru 9/30/15</u>
Capital Outlay							
General	64,571	32,546	26,558	35,000	279,261	697.9%	0
Mission Playhouse	6,299	4,433	0	0	14,700	N/A	14,769
Development Impact Fee	0	0	0	0	0	N/A	0
Gas Tax	0	0	0	4,500	239,500	5222.2%	0
Asset Forfeiture	76,715	43,539	79,055	50,500	149,770	196.6%	0
Automotive Equipment	-8	3,465	27,041	0	396,520	N/A	62,485
AQMD	36,293	0	50,010	62,000	92,000	48.4%	0
OTS Grant	0	0	0	0	0	N/A	0
Prop C	0	0	0	0	0	N/A	0
Sewer	0	0	0	55,000	55,000	0.0%	0
Solid Waste	0	6,242	6,215	0	0	N/A	0
Other Grants	508,855	246,594	70,031	25,000	90,683	262.7%	0
Total Capital Outlay	<u>692,725</u>	<u>336,819</u>	<u>258,910</u>	<u>232,000</u>	<u>1,317,434</u>	<u>467.9%</u>	<u>77,254</u>
Capital Improvement							
General	447,287	227,877	3,732,303	1,192,638	8,766,467	635.0%	1,051,168
Mission Playhouse	8,771	14,009	1,421		113,184	N/A	690
Development Impact Fee	6,557	11,265	48,468		1,390,617	N/A	125
Gas Tax	176,120	118,996	1,017,547	1,098,166	2,126,705	93.7%	103,537
Street Light	0	0		21,000	21,000	0.0%	0
Prop A	6,117	9,212	109,574		57,065	N/A	0
Prop C	0	0	780,349		1,041,387	N/A	0
Measure R	111,185	93,109	785,921	375,000	4,706,253	1155.0%	194,089
CDBG	1,966	0	576,716	314,500	314,500	0.0%	0
Sewer	0	0	127,859	1,160,000	1,922,141	65.7%	23,991
STP-L	0	0			668,383	N/A	0
RDA Successor Agency	0	1,069			264,612	N/A	0
Solid Waste	73,440	23,557	627,898	163,460	2,445,960	1396.4%	30,095
Automotive Equipment	0	0		198,000	0	-100.0%	0
Other Grants	106,080	147,578	696,656	250,000	8,311,385	3224.6%	4,005
Total Capital Improvement	<u>937,523</u>	<u>646,672</u>	<u>8,504,712</u>	<u>4,772,764</u>	<u>32,149,659</u>	<u>573.6%</u>	<u>1,407,700</u>
TOTAL CAPITAL & SPECIAL PROJECTS FUND	2,686,581	1,621,144	9,383,787	5,582,064	37,962,659	580.1%	1,539,162

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
FOR FISCAL YEARS 2012-13 THROUGH 2015-16**

	<u>2012-13</u> <u>Audited</u>	<u>2013-14</u> <u>Audited</u>	<u>2014-15</u> <u>Pre-Audited</u>	<u>2015-16</u> <u>Adopted</u>	<u>2015-16</u> <u>Revised</u>	<u>2015-16</u> <u>Increase</u> <u>(Decrease)</u>	<u>2015-16</u> <u>Thru 9/30/15</u>
OTHER FUNDS							
Automotive Equipment	656,968	758,865	876,797	801,104	801,104	0.0%	109,683
Self Insurance	6,597,746	5,893,145	5,113,883	6,119,019	6,119,019	0.0%	1,422,694
Sewer	0	0	708,612	726,577	749,871	3.2%	92,395
OTS Grant	100,597	68,029	78,408	0	101,000	N/A	19,675
Mission Playhouse	0	0	1,087,641	1,320,310	1,325,310	0.4%	217,475
State Supplemental Law Enforcement	99,751	154,104	180,727	141,051	141,051	0.0%	41,972
Parks & Recreation Activities	212,579	193,515	142,429	243,845	243,845	0.0%	40,128
Prop A	1,125,632	41,615	1,284,512	156,261	156,261	0.0%	23,712
Prop C	564,342	635,146	530,321	543,763	561,653	3.3%	77,144
C.D.B.G. Grant Fund	129,941	135,781	143,976	169,460	169,460	0.0%	39,657
Other Grants Fund	0	0	0	0	0	N/A	0
RDA Successor Agency	2,146,082	328,325	29,727	65,000	65,000	0.0%	2,600
Low/Mod Housing	0	0	0	0	0	N/A	0
TOTAL OTHER FUNDS	11,633,638	8,208,525	10,177,033	10,286,390	10,433,574	1.4%	2,087,135
REDEVELOPMENT FUNDS							
Capital Projects	0	0	0	0	0	N/A	0
TOTAL REDEVELOPMENT FUNDS	0	0	0	0	0	N/A	0
TOTAL EXPENDITURES - ALL FUNDS	<u>44,512,609</u>	<u>39,976,761</u>	<u>51,143,064</u>	<u>50,321,868</u>	<u>82,960,951</u>	<u>64.9%</u>	<u>10,846,765</u>