



City of San Gabriel
MEMORANDUM

DATE: January 22, 2016
TO: Steven A. Preston, City Manager
FROM: Thomas C. Marston, Finance Director 
SUBJECT: QUARTERLY BUDGET UPDATE – OCTOBER THROUGH DECEMBER 2015

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

GENERAL FUND

The General Fund has 30% of revenues collected, actual vs. budget which is generally consistent with the completion of the second quarter. Property tax, Utility Users tax and Sales tax are the three highest revenue sources for the City’s General Fund. Through the month of December these three revenue sources are 36%, 36% and 20% collected, respectively. Since the collection of Property Tax is primarily collected in December and April, as expected collected Property Tax typically lags 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.

Forty-six percent of the operating budget in the General Fund has been spent through December. 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>	<u>\$ 876,630</u>
• <u>City Clerk</u>	<u>187,670</u>
• <u>Finance</u>	<u>939,941</u>
• <u>Insurance</u>	<u>1,429,000</u>
• <u>Police</u>	<u>5,428,276</u>
• <u>Fire</u>	<u>3,672,130</u>
• <u>Public Works</u>	<u>1,941,890</u>
• <u>Community Development</u>	<u>1,013,860</u>
• <u>Community Services</u>	<u>554,477</u>
<u>Total Expended</u>	<u>\$ 16,043,874</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 December were:

Special Projects:

Authorized Budget = \$4,495,566

<u>Title</u>	<u>Amount</u>
• <u>Holiday Banners & Brackets</u>	<u>6,651</u>
• <u>Urban Forestry Program</u>	<u>4,292</u>
• <u>Stormwater Management Program</u>	<u>34,842</u>
• <u>Sidewalk and ADA Ramp Repair</u>	<u>15,920</u>
• <u>Records Management Program</u>	<u>7,326</u>
• <u>Used Oil Grant Program</u>	<u>1,603</u>
• <u>Beverage Container Program</u>	<u>3,458</u>
• <u>Annual Pavement Marking Program</u>	<u>18,843</u>
• <u>ACE – Trench Project</u>	<u>28,267</u>
• <u>Park Impact Fee Nexus Study</u>	<u>6,000</u>
• <u>Arts, Culture & Community Engagement</u>	<u>19,933</u>
• <u>RDA/Successor Agency Closure Activities</u>	<u>15,290</u>
<u>Total Expended</u>	<u>\$ 162,425</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>203,366</u>
• <u>Firearms Enhancements</u>	<u>14,535</u>
• <u>Homeland Security Grant</u>	<u>795</u>
<u>Total Expended</u>	<u>\$ 233,465</u>

Capital Improvement:

Authorized Budget = \$37,662,659

<u>Title</u>	<u>Amount</u>
• <u>Mission Playhouse Fire Curtain Replacement</u>	<u>38,110</u>
• <u>Electronic Marquee</u>	<u>2,200</u>
• <u>Del Mar Rehabilitation- Wells to Mission</u>	<u>8,097</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>Del Mar Rehabilitation- Wells to Mission</u>	<u>6,140</u>
• <u>Public Works Yard</u>	<u>3,013,764</u>
• <u>City Hall Refurbishment & Remodeling</u>	<u>5,181</u>
• <u>Las Tunas Rehabilitation: San Gabriel to Muscatel</u>	<u>639,314</u>
• <u>Las Tunas Sewer Rehabilitation</u>	<u>39,762</u>
• <u>Broadway/Walnut Grove Intersection Improvement</u>	<u>7,752</u>
• <u>School and Pedestrian Safety Facilities</u>	<u>6,993</u>
• <u>San Gabriel/Mission Intersection Improvement</u>	<u>45,773</u>
• <u>Fairview Rehabilitation- Abbott to Circle</u>	<u>11,959</u>
• <u>Citywide Series Street Light Retrofit</u>	<u>14,357</u>
• <u>Marshall Community Park</u>	<u>9,638</u>
<u>Total Expended</u>	<u>\$3,859,015</u>

Expenditures in the Automotive Equipment Fund are approximately \$65,000 more than the prior year due to increased personnel costs. Expenditures in the Self-Insurance Fund are approximately \$122,000 more 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
December 2015 - Financial Summary**

	2015-2016 Revenues			2015-2016 Expenditures			
	Budget	Year-to-Date	% Collected	Budget	Year-to-Date	% Expended	Transfers
General	30,308,418	8,984,669	29.6%	34,564,718	16,043,874	46.4%	3,239,802
Special & Capital Projects	0	0	-	37,662,659	4,254,905	11.3%	-4,254,905
Retirement	6,330,000	2,532,101	40.0%	0	0	-	0
Automotive Equipment	1,318,000	673,563	51.1%	801,104	387,608	48.4%	203,366
Self Insurance	4,641,000	2,258,287	48.7%	6,119,019	3,058,235	50.0%	0
State Gas Tax	1,101,000	353,164	32.1%	0	0	-	200,548
Sewer	2,000,000	787,883	-	749,871	203,700	-	39,762
Street Light	0	0	-	0	0	-	14,357
Office of Traffic Safety	101,000	46,130	-	101,000	28,943	-	0
Waste Management	470,000	156,516	33.3%	0	0	-	51,846
Air Quality Improvement	50,200	13,035	-	0	0	-	0
Mission Playhouse Facility	599,720	158,169	26.4%	1,325,310	517,046	-	16,969
State Supplemental Law Enf.	101,000	73,652	-	141,051	92,990	65.9%	0
Asset Forf. - Dept. of Justice	3,000	19,981	-	0	0	-	14,534
Asset Forf. - Dept. of Treasury	400	187	-	0	0	-	0
Asset Forf. - State	100	27	-	0	0	-	0
Parking	0	0	-	0	0	-	0
Development Impact Fees	1,995,000	444,132	22.3%	0	0	-	5,232
Parks & Rec. Activity	175,000	69,518	39.7%	243,845	79,533	32.6%	0
Proposition "A"	705,000	370,383	52.5%	156,261	25,269	16.2%	0
Proposition "C"	595,000	309,135	52.0%	561,653	222,012	-	0
Measure "R"	460,000	232,626	-	0	0	-	409,437
C.D.B.G.	994,934	56,636	-	169,460	91,789	54.2%	0
Other Grants	9,711,291	720,930	-	0	0	-	43,761
Redevelopment	0	0	-	0	0	-	0
Low/Mod Housing	0	0	-	0	0	-	0
RDA Obligation Retirement	475,000	0	-	65,000	4,559	-	15,291
TOTAL	\$62,135,063	\$18,260,724	29.4%	\$82,660,951	\$25,010,463	30.3%	\$0

**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 Audited</u>	<u>2015-16 Adopted</u>	<u>2015-16 Revised</u>	<u>2015-16 Increase (Decrease)</u>	<u>2015-16 Thru 12/31/15</u>
GENERAL FUND							
Property Tax	4,962,222	4,585,698	4,719,315	5,250,000	5,250,000	0.0%	1,899,032
Sales & Use Tax	4,221,735	4,177,364	4,205,561	4,650,000	4,650,000	0.0%	952,062
Other Taxes							
Utility Users	4,655,606	4,596,568	4,480,156	4,950,000	4,950,000	0.0%	1,762,112
Franchise	585,104	587,201	555,940	590,000	590,000	0.0%	61,772
Transient Occupancy Tax	1,167,616	1,425,873	1,453,521	1,500,000	1,500,000	0.0%	416,433
Property Transfer	118,016	176,835	155,164	200,000	200,000	0.0%	50,885
Total Taxes	6,526,342	6,786,477	6,644,781	7,240,000	7,240,000	0.0%	2,291,202
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%	16,348
State Reimbursements	22,180	69,125	205,645	150,000	150,000	0.0%	33,071
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%	59,383
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	4,338	1,100	96,545	20,000	20,000	0.0%	0
Total State and Other Agencies	4,077,317	3,946,876	4,570,552	4,560,000	4,560,000	0.0%	108,802
Licenses and Permits							
Business Licenses	613,735	659,884	687,680	750,000	750,000	0.0%	348,519
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%	5,400
Building Permits	478,666	513,437	734,382	1,260,000	1,260,000	0.0%	716,129
Occupancy Permits	148,548	128,665	164,163	176,000	176,000	0.0%	66,214
Plumbing Permits	69,297	58,862	79,333	127,000	127,000	0.0%	56,573
Electrical Permits	80,644	62,399	79,501	197,000	197,000	0.0%	63,720
Sign Permits	13,120	11,280	13,420	17,325	17,325	0.0%	5,350
Overnight Parking Permits	367,481	410,468	447,354	445,000	445,000	0.0%	223,804
CASP Program - State	2,258	2,781	2,850	3,000	3,000	0.0%	1,598
Total Licenses and Permits	1,805,226	1,901,456	2,260,131	3,035,325	3,035,325	0.0%	1,514,462

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Fines and Forfeitures							
Vehicle Code Fines-Court	91,780	162,599	143,152	130,000	130,000	0.0%	52,412
Other Fines-Court	106,878	14,586	8,297	15,000	15,000	0.0%	1,877
Parking Fines-City	698,665	649,381	818,455	900,000	900,000	0.0%	265,362
Administrative Citations	9,888	30,854	24,130	60,000	60,000	0.0%	8,997
Total Fines and Forfeitures	907,211	857,420	994,034	1,105,000	1,105,000	0.0%	328,648
Use of Money & Property							
Interest	30,536	41,910	36,886	30,000	30,000	0.0%	-4,459
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%	45,100
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%	40,641
Community Development							
Plan Checking	215,774	196,783	307,385	980,000	980,000	0.0%	354,600
Public Works Fees	243,184	244,559	260,048	316,000	316,000	0.0%	123,552
Special Plan Check Services	46,526	201,854	292,639	0	0	N/A	348,253
Street Sweeping	161,517	159,314	147,750	150,000	150,000	0.0%	54,097
Graffiti Removal	32,303	31,863	29,550	34,000	34,000	0.0%	10,819
Sewer Maintenance	50,460	9,010	21,730	181,000	181,000	0.0%	28,400
General Plan "Set-Aside" Fee	14,072	13,528	19,939	16,500	16,500	0.0%	23,689
Planning Fees	99,606	130,246	216,940	154,000	154,000	0.0%	54,561
Advertising and Posting Fees	5,650	7,150	16,000	9,000	9,000	0.0%	8,250
Total Community Development	869,092	994,307	1,311,981	1,840,500	1,840,500	0.0%	1,006,221
Public Safety							
Fire Services	401,824	444,715	1,140,176	1,050,000	1,050,000	0.0%	334,099
Police Services	86,395	75,759	73,648	88,000	88,000	0.0%	24,162
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%	305,472
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%	1,631
Total Public Safety	1,243,905	1,346,484	1,925,439	1,996,000	1,996,000	0.0%	665,364

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Parks & Recreation							
Recreation Fees	59,214	56,553	48,836	55,000	55,000	0.0%	17,509
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%	32,026
Adult Center	43,899	49,724	48,792	44,000	44,000	0.0%	25,474
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%	75,009
Other Revenue							
Sale of Records	1,257	1,553	1,415	2,000	2,000	0.0%	763
POST Reimbursement	24,913	3,202	27,969	20,000	20,000	0.0%	8,068
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%	13,585
Election Cost Reimbursement	0	108,821	98,201	0	0	N/A	12
Sale of Property	13,562	11,719	12,125	10,000	10,000	0.0%	12,495
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%	55,940
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%	12,363
Total Other Revenue	923,047	251,245	8,999,687	255,970	266,593	4.2%	103,226
TOTAL GENERAL FUND	26,442,103	25,707,985	35,948,662	30,297,795	30,308,418	0.0%	8,984,669
RETIREMENT FUND							
Property Tax	5,405,369	5,675,809	6,169,419	6,300,000	6,300,000	0.0%	2,523,638
Interest	62,389	25,364	30,573	30,000	30,000	0.0%	8,463
TOTAL RETIREMENT FUND	5,467,758	5,701,173	6,199,992	6,330,000	6,330,000	0.0%	2,532,101
AUTOMOTIVE EQUIPMENT FUND							
Interest	21,444	8,397	9,282	10,000	10,000	0.0%	3,563
Vehicle Charges	1,184,000	1,252,880	1,647,958	1,308,000	1,308,000	0.0%	670,000
TOTAL AUTOMOTIVE EQUIP. FUND	1,205,444	1,261,277	1,657,240	1,318,000	1,318,000	0.0%	673,563

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SELF INSURANCE FUND							
Interest	28,390	17,554	10,763	18,000	18,000	0.0%	1,527
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>2,256,760</u>
TOTAL SELF INSURANCE FUND	4,013,355	4,462,619	4,514,409	4,641,000	4,641,000	0.0%	2,258,287
GAS TAX FUND							
2106 Gas Tax	133,935	137,213	154,494	165,000	165,000	0.0%	56,295
2107 Gas Tax	304,754	309,901	324,854	320,000	320,000	0.0%	116,592
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%	93,740
2103 Gas Tax	337,694	593,431	439,777	350,000	350,000	0.0%	79,894
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>6,643</u>
TOTAL GAS TAX FUND	1,007,290	1,356,098	1,204,050	1,101,000	1,101,000	0.0%	353,164
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>787,883</u>
TOTAL SEWER FUND	0	0	1,963,721	2,000,000	2,000,000	0.0%	787,883
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>46,130</u>
TOTAL OFFICE OF TRAFFIC SAFETY FUND	147,096	65,438	65,676	0	101,000	N/A	46,130

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WASTE MANAGEMENT FUND							
Recycling Fees	29,408	29,126	40,354	20,000	20,000	0.0%	5,044
Surcharge	<u>452,249</u>	<u>446,079</u>	<u>413,701</u>	<u>450,000</u>	<u>450,000</u>	0.0%	<u>151,472</u>
TOTAL WASTE MANAGEMENT FUND	481,657	475,205	454,055	470,000	470,000	0.0%	156,516
AIR QUALITY IMPROVEMENT FUND							
AQMD	48,164	36,759	62,953	50,000	50,000	0.0%	12,870
Interest	<u>144</u>	<u>204</u>	<u>360</u>	<u>200</u>	<u>200</u>	0.0%	<u>165</u>
TOTAL AIR QUALITY IMPROVEMENT FUND	48,308	36,963	63,313	50,200	50,200	0.0%	13,035
MISSION PLAYHOUSE FACILITY FUND							
Other Rental Income	0	0	9,900	10,000	10,000	0.0%	4,950
Building Rentals	0	0	153,289	167,220	167,220	0.0%	45,747
Equipment Rental	0	0	44,894	49,500	49,500	0.0%	10,184
Parking	0	0	46,429	45,000	45,000	0.0%	12,387
Labor Charges	0	0	252,257	250,000	250,000	0.0%	61,772
Concessions	0	0	0	33,000	33,000	0.0%	0
Box Office	0	0	0	0	0	N/A	7,398
Capital Improvement Surcharge	56,457	49,649	57,479	45,000	45,000	0.0%	15,042
Donations	<u>0</u>	<u>300</u>	<u>8,634</u>	<u>0</u>	<u>0</u>	N/A	<u>689</u>
TOTAL MISSION PLAYHOUSE FACILITY FUND	56,457	49,949	572,882	599,720	599,720	0.0%	158,169
STATE SUPP. LAW ENF. FUND							
AB 3229 Revenue	100,000	100,000	106,230	100,000	100,000	0.0%	73,654
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%	73,652
NARCOTIC FORFEITURE FUND							
Department of Justice	35,787	21,047	41,200	0	0	N/A	19,075
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>1,120</u>
TOTAL NARCOTIC FORFEITURE FUND	54,638	34,697	67,055	3,500	3,500	0.0%	20,195

**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 Audited</u>	<u>2015-16 Adopted</u>	<u>2015-16 Revised</u>	<u>2015-16 Increase (Decrease)</u>	<u>2015-16 Thru 12/31/15</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	54,103	94,540	82,073	30,000	30,000	0.0%	99,199
Sanitary Sewer System	45,014	50,545	259,815	945,000	945,000	0.0%	111,017
Police Facility	20,944	32,751	100,558	60,000	60,000	0.0%	33,076
Fire Facility	16,443	9,901	38,809	250,000	250,000	0.0%	21,183
Traffic Impact	117,465	23,885	62,586	695,000	695,000	0.0%	172,529
Interest	33,053	13,885	14,348	15,000	15,000	0.0%	7,128
TOTAL DEVELOPMENT IMPACT FUND	287,022	225,507	558,189	1,995,000	1,995,000	0.0%	444,132
PARKS & RECREATION ACTIVITY FUND							
Trips - Older Adults	25,880	30,107	29,270	30,000	30,000	0.0%	11,762
Recreation Classes	89,150	74,332	56,476	70,000	70,000	0.0%	29,683
Dance & Baton	1,101	15,685	584	15,000	15,000	0.0%	196
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%	3,314
Special Event	21,958	20,128	10,272	15,000	15,000	0.0%	13,168
Older Adults	1,470	3,971	1,740	2,500	2,500	0.0%	510
Recreation Class Insurance	4,603	4,670	3,922	4,500	4,500	0.0%	1,506
Donations	0	0	562	0	0	N/A	950
TOTAL PARKS & REC ACTIVITY FUND	163,662	184,471	144,589	175,000	175,000	0.0%	69,518
PROP A FUND							
Prop A	664,208	681,468	710,117	700,000	700,000	0.0%	366,914
Interest	14,301	4,549	5,663	5,000	5,000	0.0%	969
Other Rental Income	6,000	6,000	6,000	0	0	N/A	2,500
TOTAL PROP A FUND	684,509	692,017	721,780	705,000	705,000	0.0%	370,383

**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>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 12/31/15</u>
PROP C FUND							
Prop C	551,492	566,626	590,497	580,000	580,000	0.0%	305,627
Interest	36,600	15,221	12,704	15,000	15,000	0.0%	3,508
TOTAL PROP C FUND	588,092	581,847	603,201	595,000	595,000	0.0%	309,135
MEASURE R FUND							
Measure R	412,712	421,849	441,868	450,000	450,000	0.0%	228,490
Interest	21,749	11,283	12,393	10,000	10,000	0.0%	4,136
Proceeds From Loan	0	0	0	0	0	N/A	0
TOTAL MEASURE R FUND	434,461	433,132	454,261	460,000	460,000	0.0%	232,626
C.D.B.G FUND							
CDBG Allocation	278,750	135,781	720,690	483,960	994,934	105.6%	56,636
CDBG Recovery Act	0	0	0	0	0	N/A	0
TOTAL C.D.B.G. FUND	278,750	135,781	720,690	483,960	994,934	105.6%	56,636
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	87,608
State Grants	967,111	22,945	22,098	48,300	4,468,966	9152.5%	558,140
County Grants	0	0	0	250,000	250,000	0.0%	61,520
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%	13,662
Interest	0	892	0	0	0	N/A	0
TOTAL GRANT FUND	1,617,345	313,529	692,806	391,300	9,711,291	2381.8%	720,930
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	0	0	0	0	0	N/A	0
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>18,260,724</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>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 12/31/15</u>
GENERAL FUND							
General Administration							
City Council	231,089	240,518	226,329	267,231	267,231	0.0%	98,986
City Manager	465,565	434,466	569,184	565,574	565,574	0.0%	277,800
City Attorney	191,284	198,958	177,469	175,890	175,890	0.0%	60,670
Human Resources	900,738	679,935	651,699	688,239	701,080	1.9%	374,065
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>65,109</u>
Total General Administration	1,844,169	1,613,965	1,718,882	1,815,544	1,828,385	0.7%	876,630
City Clerk							
City Clerk	169,955	274,477	231,537	394,837	394,837	0.0%	173,609
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>14,061</u>
Total City Clerk	530,352	353,024	474,800	431,351	431,351	0.0%	187,670
Insurance	2,452,000	2,789,848	2,858,000	2,863,000	2,863,000	0.0%	1,429,000
Finance							
City Treasurer	103,912	102,337	149,004	169,957	169,957	0.0%	82,268
Finance	1,081,114	912,647	1,008,727	1,063,038	1,063,038	0.0%	566,240
Information Technology	161,038	184,528	284,475	341,451	341,451	0.0%	119,904
Purchasing	144,590	145,548	197,865	220,474	220,474	0.0%	109,510
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>62,019</u>
Total Finance	1,575,304	1,470,366	1,750,917	1,915,474	1,915,474	0.0%	939,941
Police	10,387,952	10,385,340	10,795,608	11,930,262	11,930,262	0.0%	5,428,276
Fire							
Fire	6,248,570	6,385,172	7,372,500	7,170,977	7,206,017	0.5%	3,661,202
Fire-EOC	5,904	13,810	25,852	26,976	26,976	0.0%	10,853
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%	3,672,130
Community Services							
Aquatics	211,538	203,268	139,624	148,860	148,860	0.0%	75,646
Facilities	172,882	182,221	146,031	147,189	147,189	0.0%	60,170
Recreation	604,548	596,131	243,096	296,134	304,092	2.7%	134,625
Administration	0	0	470,003	640,595	640,595	0.0%	284,036
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%	554,477

**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>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 12/31/15</u>
Mission Playhouse	977,233	901,581	0	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%	641,621
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%	461,995
Aquatics	0	0	83,068	89,852	89,852	0.0%	45,385
Facilities	0	0	206,310	222,893	222,893	0.0%	111,370
Administration	0	0	808,031	834,975	834,975	0.0%	414,749
Engineering	0	0	389,377	506,047	557,698	10.2%	266,770
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%	1,941,890
Community Development							
Administration	452,897	439,210	461,352	483,752	483,752	0.0%	213,243
Engineering	492,151	506,414	0	0	0	N/A	0
Planning	602,369	509,781	595,476	640,955	640,955	0.0%	272,872
Building and Safety	523,830	610,703	611,443	1,172,143	1,172,143	0.0%	286,462
Neighborhood Improvement Services	200,093	185,590	204,331	280,508	280,508	0.0%	119,903
Economic Development	235,143	235,265	166,557	252,643	256,457	1.5%	121,380
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%	1,013,860
TOTAL GENERAL FUND	30,192,390	30,147,092	31,582,244	34,453,414	34,564,718	0.3%	16,043,874
CAPITAL & SPECIAL PROJECTS FUND							
Special Projects							
General	874,320	408,611	464,472	286,000	2,099,106	634.0%	94,964
Mission Playhouse	0	0	39	0	0	N/A	0
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	18,843
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	15,290
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%	33,328
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%	162,425

**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>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 12/31/15</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%	14,535
Automotive Equipment	-8	3,465	27,041	0	396,520	N/A	203,366
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%	795
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>233,465</u>
Capital Improvement							
General	447,287	227,877	3,732,303	1,192,638	8,616,467	622.5%	3,144,838
Mission Playhouse	8,771	14,009	1,421		113,184	N/A	2,200
Development Impact Fee	6,557	11,265	48,468		1,390,617	N/A	5,232
Gas Tax	176,120	118,996	1,017,547	1,098,166	1,976,705	80.0%	181,705
Street Light	0	0		21,000	21,000	0.0%	14,357
Prop A	6,117	9,212	109,574		57,065	N/A	
Prop C	0	0	780,349		1,041,387	N/A	
Measure R	111,185	93,109	785,921	375,000	4,706,253	1155.0%	409,437
CDBG	1,966	0	576,716	314,500	314,500	0.0%	
Sewer	0	0	127,859	1,160,000	1,922,141	65.7%	39,762
STP-L	0	0			668,383	N/A	
RDA Successor Agency	0	1,069			264,612	N/A	
Solid Waste	73,440	23,557	627,898	163,460	2,445,960	1396.4%	51,846
Automotive Equipment	0	0		198,000	0	-100.0%	
Other Grants	106,080	147,578	696,656	250,000	8,311,385	3224.6%	9,638
Total Capital Improvement	<u>937,523</u>	<u>646,672</u>	<u>8,504,712</u>	<u>4,772,764</u>	<u>31,849,659</u>	<u>567.3%</u>	<u>3,859,015</u>
TOTAL CAPITAL & SPECIAL PROJECTS FUND	2,686,581	1,621,144	9,383,787	5,582,064	37,662,659	574.7%	4,254,905

**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>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 12/31/15</u>
OTHER FUNDS							
Automotive Equipment	656,968	758,865	876,797	801,104	801,104	0.0%	387,608
Self Insurance	6,597,746	5,893,145	5,113,883	6,119,019	6,119,019	0.0%	3,058,235
Sewer	0	0	708,612	726,577	749,871	3.2%	203,700
OTS Grant	100,597	68,029	78,408	0	101,000	N/A	28,943
Mission Playhouse	0	0	1,087,641	1,320,310	1,325,310	0.4%	517,046
State Supplemental Law Enforcement	99,751	154,104	180,727	141,051	141,051	0.0%	92,990
Parks & Recreation Activities	212,579	193,515	142,429	243,845	243,845	0.0%	79,533
Prop A	1,125,632	41,615	1,284,512	156,261	156,261	0.0%	25,269
Prop C	564,342	635,146	530,321	543,763	561,653	3.3%	222,012
C.D.B.G. Grant Fund	129,941	135,781	143,976	169,460	169,460	0.0%	91,789
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%	4,559
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%	4,711,684
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>82,660,951</u>	<u>64.3%</u>	<u>25,010,463</u>