



City of San Gabriel
MEMORANDUM

DATE: April 22, 2016
TO: Steven A. Preston, City Manager
FROM: Thomas C. Marston, Finance Director 
SUBJECT: QUARTERLY BUDGET UPDATE – THROUGH MARCH 31, 2016

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

GENERAL FUND

The General Fund has 58% of revenues collected, actual vs. budget which is generally consistent with the completion of the third 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 March these three revenue sources are 51%, 58% and 41% 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, appliance and plumbing store sales.

Sixty-nine percent of the operating budget in the General Fund has been spent through March. This is in line with budget estimates and is seven percent more than the prior fiscal year expenditures.

Authorized Budget = \$34,600,003

<u>Department</u>	<u>Amount</u>
• <u>General Administration</u>	<u>\$ 1,354,364</u>
• <u>City Clerk</u>	<u>255,960</u>
• <u>Finance</u>	<u>1,356,526</u>
• <u>Insurance</u>	<u>2,143,500</u>
• <u>Police</u>	<u>7,965,534</u>
• <u>Fire</u>	<u>5,495,877</u>
• <u>Public Works</u>	<u>2,948,843</u>
• <u>Community Development</u>	<u>1,475,687</u>
• <u>Community Services</u>	<u>864,615</u>
<u>Total Expended</u>	<u>\$ 23,860,906</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 Budget = \$4,495,566

<u>Title</u>	<u>Amount</u>
• <u>Mission Playhouse Wurlitzer Renovation</u>	<u>1,022</u>
• <u>New Police Facility</u>	<u>480</u>
• <u>Holiday Banners & Brackets</u>	<u>6,651</u>
• <u>Urban Forestry Program</u>	<u>15,941</u>
• <u>Stormwater Management Program</u>	<u>36,436</u>
• <u>Sidewalk and ADA Ramp Repair</u>	<u>15,920</u>
• <u>Records Management Program</u>	<u>9,486</u>
• <u>Used Oil Grant Program</u>	<u>2,181</u>
• <u>Beverage Container Program</u>	<u>3,705</u>
• <u>Development Code Update</u>	<u>3,608</u>
• <u>Annual Pavement Marking Program</u>	<u>21,125</u>
• <u>ACE – Trench Project</u>	<u>42,136</u>
• <u>Park Impact Fee Nexus Study</u>	<u>10,000</u>
• <u>Arts, Culture & Community Engagement</u>	<u>21,274</u>
• <u>RDA/Successor Agency Closure Activities</u>	<u>19,482</u>
<u>Total Expended</u>	<u>\$ 209,447</u>

Capital Outlay:

Authorized Budget = \$1,357,354

<u>Title</u>	<u>Amount</u>
• <u>Mission Playhouse Light Dimming System</u>	<u>14,769</u>
• <u>Police High Tech Equipment</u>	<u>7,159</u>
• <u>Police Vehicles</u>	<u>213,599</u>
• <u>Firearms Enhancements</u>	<u>15,793</u>
• <u>Individual First Aid Kits</u>	<u>9,531</u>

Capital Outlay (Cont'd):

•	<u>Fire Staff Vehicle</u>	<u>458</u>
•	<u>Homeland Security Grant</u>	<u>13,922</u>
•	<u>City Hall LED Light Fixture Retrofit</u>	<u>1,405</u>
•	<u>Vibratory Plate Compactor</u>	<u>3,216</u>
	<u>Total Expended</u>	<u>\$ 279,852</u>

Capital Improvement:

Authorized Budget = \$37,796,321

	<u>Title</u>	<u>Amount</u>
•	<u>Mission Playhouse Fire Curtain Replacement</u>	<u>60,134</u>
•	<u>Electronic Marquee</u>	<u>2,390</u>
•	<u>Del Mar Rehabilitation- Wells to Mission</u>	<u>33,508</u>
•	<u>Del Mar Rehabilitation- Valley to I-10</u>	<u>5,210</u>
•	<u>Del Mar Rehabilitation- Valley to Wells</u>	<u>7,853</u>
•	<u>Public Works Yard</u>	<u>4,638,441</u>
•	<u>City Hall Refurbishment & Remodeling</u>	<u>41,816</u>
•	<u>Las Tunas Rehabilitation: San Gabriel to Muscatel</u>	<u>649,210</u>
•	<u>Del Mar Sewer Rehabilitation</u>	<u>4,953</u>
•	<u>Las Tunas Sewer Rehabilitation</u>	<u>39,762</u>
•	<u>San Gabriel/Mission Intersection Improvement</u>	<u>46,888</u>
•	<u>Citywide Series Street Light Retrofit</u>	<u>14,357</u>
•	<u>Bus Shelters and Pads</u>	<u>32,600</u>
•	<u>Del Mar Bridge Widening</u>	<u>750</u>
•	<u>Broadway/Walnut Grove Intersection Improvement</u>	<u>15,424</u>
•	<u>School and Pedestrian Safety Facilities</u>	<u>6,993</u>
•	<u>Fairview Rehabilitation- Abbott to Circle</u>	<u>11,959</u>
•	<u>Marshall Community Park</u>	<u>63,323</u>
	<u>Total Expended</u>	<u>\$5,675,571</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 \$108,000 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
March 2016 - Financial Summary

	2015-2016 Revenues			2015-2016 Expenditures			
	Budget	Year-to-Date	% Collected	Budget	Year-to-Date	% Expended	Transfers
General	30,338,418	17,527,358	57.8%	34,600,003	23,860,906	69.0%	4,957,557
Special & Capital Projects	0	0	-	37,796,231	6,164,870	16.3%	-6,164,870
Retirement	6,330,000	3,744,247	59.2%	0	0	-	0
Automotive Equipment	1,318,000	1,010,913	76.7%	801,104	571,251	71.3%	214,057
Self Insurance	4,641,000	3,406,518	73.4%	6,119,019	4,516,083	73.8%	0
State Gas Tax	1,101,000	562,160	51.1%	0	0	-	207,161
Sewer	2,000,000	1,139,004	57.0%	749,871	297,689	39.7%	44,716
Street Light	0	0	-	0	0	-	14,357
Office of Traffic Safety	101,000	49,967	49.5%	101,000	44,588	44.1%	0
Waste Management	470,000	274,875	58.5%	0	0	-	54,340
Air Quality Improvement	50,200	24,651	49.1%	0	0	-	0
Mission Playhouse Facility	599,720	312,194	52.1%	1,325,310	795,139	60.0%	17,159
State Supplemental Law Enf.	101,000	114,625	113.5%	141,051	136,705	96.9%	0
Asset Forf. - Dept. of Justice	3,000	20,546	684.9%	0	0	-	25,324
Asset Forf. - Dept. of Treasury	400	304	76.0%	0	0	-	0
Asset Forf. - State	100	3,770	3770.0%	0	0	-	0
Parking	0	0	-	0	0	-	0
Development Impact Fees	1,995,000	2,685,256	134.6%	0	0	-	10,409
Parks & Rec. Activity	175,000	102,501	58.6%	243,845	116,354	47.7%	0
Proposition "A"	705,000	556,904	79.0%	156,261	47,470	30.4%	6,520
Proposition "C"	595,000	463,682	77.9%	561,653	337,931	60.2%	750
Measure "R"	460,000	349,449	76.0%	0	0	-	441,692
C.D.B.G.	994,934	106,242	10.7%	169,460	121,906	71.9%	0
Other Grants	9,751,211	753,412	7.7%	0	0	-	151,347
Redevelopment	0	0	-	0	0	-	0
Low/Mod Housing	0	0	-	0	0	-	0
RDA Obligation Retirement	475,000	0	-	65,000	4,760	7.3%	19,481
TOTAL	\$62,204,983	\$33,208,578	53.4%	\$82,829,808	\$37,015,652	44.7%	\$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 3/31/16</u>
GENERAL FUND							
Property Tax	4,962,222	4,585,698	4,719,315	5,250,000	5,250,000	0.0%	2,668,033
Sales & Use Tax	4,221,735	4,177,364	4,205,561	4,650,000	4,650,000	0.0%	1,919,671
Other Taxes							
Utility Users	4,655,606	4,596,568	4,480,156	4,950,000	4,950,000	0.0%	2,875,408
Franchise	585,104	587,201	555,940	590,000	590,000	0.0%	155,248
Transient Occupancy Tax	1,167,616	1,425,873	1,453,521	1,500,000	1,500,000	0.0%	789,318
Property Transfer	<u>118,016</u>	<u>176,835</u>	<u>155,164</u>	<u>200,000</u>	<u>200,000</u>	<u>0.0%</u>	<u>95,662</u>
Total Taxes	6,526,342	6,786,477	6,644,781	7,240,000	7,240,000	0.0%	3,915,636
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%	2,123,087
State Reimbursements	22,180	69,125	205,645	150,000	150,000	0.0%	253,281
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%	61,396
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>	<u>0.0%</u>	<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%	2,437,764
Licenses and Permits							
Business Licenses	613,735	659,884	687,680	750,000	750,000	0.0%	630,488
Dog License	14,677	39,580	40,348	45,000	45,000	0.0%	31,795
Tobacco Retailer Licenses	16,800	14,100	11,100	15,000	15,000	0.0%	5,700
Building Permits	478,666	513,437	734,382	1,260,000	1,260,000	0.0%	945,375
Occupancy Permits	148,548	128,665	164,163	176,000	176,000	0.0%	107,314
Plumbing Permits	69,297	58,862	79,333	127,000	127,000	0.0%	89,973
Electrical Permits	80,644	62,399	79,501	197,000	197,000	0.0%	98,273
Sign Permits	13,120	11,280	13,420	17,325	17,325	0.0%	8,438
Overnight Parking Permits	367,481	410,468	447,354	445,000	445,000	0.0%	336,425
CASP Program - State	<u>2,258</u>	<u>2,781</u>	<u>2,850</u>	<u>3,000</u>	<u>3,000</u>	<u>0.0%</u>	<u>2,728</u>
Total Licenses and Permits	1,805,226	1,901,456	2,260,131	3,035,325	3,035,325	0.0%	2,256,509

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Fines and Forfeitures							
Vehicle Code Fines-Court	91,780	162,599	143,152	130,000	130,000	0.0%	96,079
Other Fines-Court	106,878	14,586	8,297	15,000	15,000	0.0%	3,601
Parking Fines-City	698,665	649,381	818,455	900,000	900,000	0.0%	421,021
Administrative Citations	9,888	30,854	24,130	60,000	60,000	0.0%	21,088
Total Fines and Forfeitures	907,211	857,420	994,034	1,105,000	1,105,000	0.0%	541,789
Use of Money & Property							
Interest	30,536	41,910	36,886	30,000	30,000	0.0%	-347
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%	70,119
Building Rentals	184,013	149,608	0	0	0	N/A	0
Equipment Rental	56,073	45,671	0	0	0	N/A	-130
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%	69,642
Community Development							
Plan Checking	215,774	196,783	307,385	980,000	980,000	0.0%	677,776
Public Works Fees	243,184	244,559	260,048	316,000	316,000	0.0%	224,798
Special Plan Check Services	46,526	201,854	292,639	0	0	N/A	749,759
Street Sweeping	161,517	159,314	147,750	150,000	150,000	0.0%	94,499
Graffiti Removal	32,303	31,863	29,550	34,000	34,000	0.0%	18,990
Sewer Maintenance	50,460	9,010	21,730	181,000	181,000	0.0%	35,120
General Plan "Set-Aside" Fee	14,072	13,528	19,939	16,500	16,500	0.0%	30,663
Planning Fees	99,606	130,246	216,940	154,000	154,000	0.0%	83,222
Advertising and Posting Fees	5,650	7,150	16,000	9,000	9,000	0.0%	11,150
Total Community Development	869,092	994,307	1,311,981	1,840,500	1,840,500	0.0%	1,925,977
Public Safety							
Fire Services	401,824	444,715	1,140,176	1,050,000	1,050,000	0.0%	693,345
Police Services	86,395	75,759	73,648	88,000	88,000	0.0%	44,243
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%	492,939
False Alarms	1,200	0	0	11,000	11,000	0.0%	20,265
Witness Fees	-8,327	3,675	934	2,000	2,000	0.0%	2,181
Total Public Safety	1,243,905	1,346,484	1,925,439	1,996,000	1,996,000	0.0%	1,252,973

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Parks & Recreation							
Recreation Fees	59,214	56,553	48,836	55,000	55,000	0.0%	25,253
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%	74,783
Adult Center	43,899	49,724	48,792	44,000	44,000	0.0%	38,325
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%	138,361
Other Revenue							
Sale of Records	1,257	1,553	1,415	2,000	2,000	0.0%	1,217
POST Reimbursement	24,913	3,202	27,969	20,000	20,000	0.0%	9,581
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%	33,081
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%	13,279
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	100,623	67.7%	77,832
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%	266,001
Total Other Revenue	923,047	251,245	8,999,687	255,970	296,593	15.9%	401,003
TOTAL GENERAL FUND	26,442,103	25,707,985	35,948,662	30,297,795	30,338,418	0.1%	17,527,358
RETIREMENT FUND							
Property Tax	5,405,369	5,675,809	6,169,419	6,300,000	6,300,000	0.0%	3,725,750
Interest	62,389	25,364	30,573	30,000	30,000	0.0%	18,497
TOTAL RETIREMENT FUND	5,467,758	5,701,173	6,199,992	6,330,000	6,330,000	0.0%	3,744,247
AUTOMOTIVE EQUIPMENT FUND							
Interest	21,444	8,397	9,282	10,000	10,000	0.0%	5,913
Vehicle Charges	1,184,000	1,252,880	1,647,958	1,308,000	1,308,000	0.0%	1,005,000
TOTAL AUTOMOTIVE EQUIP. FUND	1,205,444	1,261,277	1,657,240	1,318,000	1,318,000	0.0%	1,010,913

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SELF INSURANCE FUND							
Interest	28,390	17,554	10,763	18,000	18,000	0.0%	3,270
Insurance Charges	3,984,965	4,445,065	4,503,646	4,623,000	4,623,000	0.0%	3,403,248
TOTAL SELF INSURANCE FUND	4,013,355	4,462,619	4,514,409	4,641,000	4,641,000	0.0%	3,406,518
GAS TAX FUND							
2106 Gas Tax	133,935	137,213	154,494	165,000	165,000	0.0%	90,427
2107 Gas Tax	304,754	309,901	324,854	320,000	320,000	0.0%	189,148
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%	149,202
2103 Gas Tax	337,694	593,431	439,777	350,000	350,000	0.0%	122,374
Interest Income	38,927	19,854	20,229	20,000	20,000	0.0%	11,009
TOTAL GAS TAX FUND	1,007,290	1,356,098	1,204,050	1,101,000	1,101,000	0.0%	562,160
SEWER FUND							
Sewer User Fee	0	0	1,963,721	2,000,000	2,000,000	0.0%	1,139,004
TOTAL SEWER FUND	0	0	1,963,721	2,000,000	2,000,000	0.0%	1,139,004
STREET LIGHT ASSESSMENT DISTRICT							
Street Lighting	0	30,735	-24,950	0	0	N/A	0
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	0	0	0	0	0	N/A	0
TOTAL TRAFFIC CONG. RELIEF FUND	0	0	0	0	0	N/A	0
OFFICE OF TRAFFIC SAFETY GRANT FUND							
O.T.S. Grant	147,096	65,438	65,676	0	101,000	N/A	49,967
TOTAL OFFICE OF TRAFFIC SAFETY FUND	147,096	65,438	65,676	0	101,000	N/A	49,967

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WASTE MANAGEMENT FUND							
Recycling Fees	29,408	29,126	40,354	20,000	20,000	0.0%	10,277
Surcharge	<u>452,249</u>	<u>446,079</u>	<u>413,701</u>	<u>450,000</u>	<u>450,000</u>	0.0%	<u>264,598</u>
TOTAL WASTE MANAGEMENT FUND	481,657	475,205	454,055	470,000	470,000	0.0%	274,875
AIR QUALITY IMPROVEMENT FUND							
AQMD	48,164	36,759	62,953	50,000	50,000	0.0%	24,362
Interest	<u>144</u>	<u>204</u>	<u>360</u>	<u>200</u>	<u>200</u>	0.0%	<u>289</u>
TOTAL AIR QUALITY IMPROVEMENT FUND	48,308	36,963	63,313	50,200	50,200	0.0%	24,651
MISSION PLAYHOUSE FACILITY FUND							
Other Rental Income	0	0	9,900	10,000	10,000	0.0%	6,600
Building Rentals	0	0	153,289	167,220	167,220	0.0%	84,565
Equipment Rental	0	0	44,894	49,500	49,500	0.0%	21,296
Parking	0	0	46,429	45,000	45,000	0.0%	23,961
Labor Charges	0	0	252,257	250,000	250,000	0.0%	131,650
Concessions	0	0	0	33,000	33,000	0.0%	0
Box Office	0	0	0	0	0	N/A	11,363
Capital Improvement Surcharge	56,457	49,649	57,479	45,000	45,000	0.0%	30,128
Donations	<u>0</u>	<u>300</u>	<u>8,634</u>	<u>0</u>	<u>0</u>	N/A	<u>2,631</u>
TOTAL MISSION PLAYHOUSE FACILITY FUND	56,457	49,949	572,882	599,720	599,720	0.0%	312,194
STATE SUPP. LAW ENF. FUND							
AB 3229 Revenue	100,000	100,000	106,230	100,000	100,000	0.0%	114,618
Interest	<u>2,552</u>	<u>843</u>	<u>338</u>	<u>1,000</u>	<u>1,000</u>	0.0%	<u>7</u>
TOTAL STATE SUPP. LAW ENF. FUND	102,552	100,843	106,568	101,000	101,000	0.0%	114,625
NARCOTIC FORFEITURE FUND							
Department of Justice	35,787	21,047	41,200	0	0	N/A	19,074
Department of Treasury	0	0	22,547	0	0	N/A	0
State of California	10,357	10,125	0	0	0	N/A	3,720
Interest	<u>8,494</u>	<u>3,525</u>	<u>3,308</u>	<u>3,500</u>	<u>3,500</u>	0.0%	<u>1,826</u>
TOTAL NARCOTIC FORFEITURE FUND	54,638	34,697	67,055	3,500	3,500	0.0%	24,620

**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 3/31/16</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%	123,650
Sanitary Sewer System	45,014	50,545	259,815	945,000	945,000	0.0%	1,163,714
Police Facility	20,944	32,751	100,558	60,000	60,000	0.0%	99,435
Fire Facility	16,443	9,901	38,809	250,000	250,000	0.0%	300,792
Traffic Impact	117,465	23,885	62,586	695,000	695,000	0.0%	982,401
Interest	33,053	13,885	14,348	15,000	15,000	0.0%	15,264
TOTAL DEVELOPMENT IMPACT FUND	287,022	225,507	558,189	1,995,000	1,995,000	0.0%	2,685,256
PARKS & RECREATION ACTIVITY FUND							
Trips - Older Adults	25,880	30,107	29,270	30,000	30,000	0.0%	20,483
Recreation Classes	89,150	74,332	56,476	70,000	70,000	0.0%	45,068
Dance & Baton	1,101	15,685	584	15,000	15,000	0.0%	6,630
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%	3,624
Special Event	21,958	20,128	10,272	15,000	15,000	0.0%	14,237
Older Adults	1,470	3,971	1,740	2,500	2,500	0.0%	870
Recreation Class Insurance	4,603	4,670	3,922	4,500	4,500	0.0%	2,198
Donations	0	0	562	0	0	N/A	962
TOTAL PARKS & REC ACTIVITY FUND	163,662	184,471	144,589	175,000	175,000	0.0%	102,501
PROP A FUND							
Prop A	664,208	681,468	710,117	700,000	700,000	0.0%	550,480
Interest	14,301	4,549	5,663	5,000	5,000	0.0%	1,924
Other Rental Income	6,000	6,000	6,000	0	0	N/A	4,500
TOTAL PROP A FUND	684,509	692,017	721,780	705,000	705,000	0.0%	556,904

**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 3/31/16</u>
PROP C FUND							
Prop C	551,492	566,626	590,497	580,000	580,000	0.0%	457,894
Interest	36,600	15,221	12,704	15,000	15,000	0.0%	5,788
TOTAL PROP C FUND	588,092	581,847	603,201	595,000	595,000	0.0%	463,682
MEASURE R FUND							
Measure R	412,712	421,849	441,868	450,000	450,000	0.0%	342,733
Interest	21,749	11,283	12,393	10,000	10,000	0.0%	6,716
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%	349,449
C.D.B.G FUND							
CDBG Allocation	278,750	135,781	720,690	483,960	994,934	105.6%	106,242
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%	106,242
OTHER GRANTS FUND							
FEMA Funds	31,742	82,409	0	0	39,920	N/A	0
Federal Grants	442,188	133,143	590,238	0	574,760	N/A	88,379
State Grants	967,111	22,945	22,098	48,300	4,468,966	9152.5%	565,540
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%	37,973
Interest	0	892	0	0	0	N/A	0
TOTAL GRANT FUND	1,617,345	313,529	692,806	391,300	9,751,211	2392.0%	753,412
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	43,890,874	42,212,679	56,721,825	52,192,475	62,204,983	19.2%	33,208,578

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
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 3/31/16</u>
GENERAL FUND							
General Administration							
City Council	231,089	240,518	226,329	267,231	267,231	0.0%	164,256
City Manager	465,565	434,466	569,184	565,574	555,574	-1.8%	463,536
City Attorney	191,284	198,958	177,469	175,890	175,890	0.0%	109,962
Human Resources	900,738	679,935	651,699	688,239	701,080	1.9%	522,726
Public Information	<u>55,493</u>	<u>60,088</u>	<u>94,201</u>	<u>118,610</u>	<u>128,610</u>	<u>8.4%</u>	<u>93,884</u>
Total General Administration	1,844,169	1,613,965	1,718,882	1,815,544	1,828,385	0.7%	1,354,364
City Clerk							
City Clerk	169,955	274,477	231,537	394,837	394,837	0.0%	237,643
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>18,317</u>
Total City Clerk	530,352	353,024	474,800	431,351	431,351	0.0%	255,960
Insurance	2,452,000	2,789,848	2,858,000	2,863,000	2,863,000	0.0%	2,143,500
Finance							
City Treasurer	103,912	102,337	149,004	169,957	169,957	0.0%	122,299
Finance	1,081,114	912,647	1,008,727	1,063,038	1,063,887	0.1%	802,045
Information Technology	161,038	184,528	284,475	341,451	341,451	0.0%	172,867
Purchasing	144,590	145,548	197,865	220,474	220,474	0.0%	162,438
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>96,877</u>
Total Finance	1,575,304	1,470,366	1,750,917	1,915,474	1,916,323	0.0%	1,356,526
Police	10,387,952	10,385,340	10,795,608	11,930,262	11,930,262	0.0%	7,965,534
Fire							
Fire	6,248,570	6,385,172	7,372,500	7,170,977	7,210,453	0.6%	5,458,009
Fire-EOC	5,904	13,810	25,852	26,976	26,976	0.0%	29,293
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>8,575</u>
Total Fire	6,258,152	6,399,906	7,407,367	7,212,953	7,252,429	0.5%	5,495,877
Community Services							
Aquatics	211,538	203,268	139,624	148,860	148,860	0.0%	92,442
Facilities	172,882	182,221	146,031	147,189	147,189	0.0%	84,828
Recreation	604,548	596,131	243,096	296,134	334,092	12.8%	259,197
Administration	0	0	470,003	640,595	640,595	0.0%	428,148
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	1,270,736	3.1%	864,615

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
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 3/31/16</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%	966,976
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%	697,321
Aquatics	0	0	83,068	89,852	89,852	0.0%	63,673
Facilities	0	0	206,310	222,893	222,893	0.0%	164,237
Administration	0	0	808,031	834,975	834,975	0.0%	675,168
Engineering	0	0	389,377	506,047	557,698	10.2%	381,468
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>2,948,843</u>
Community Development							
Administration	452,897	439,210	461,352	483,752	483,752	0.0%	315,223
Engineering	492,151	506,414	0	0	0	N/A	0
Planning	602,369	509,781	595,476	640,955	640,955	0.0%	444,990
Building and Safety	523,830	610,703	611,443	1,172,143	1,172,143	0.0%	366,006
Neighborhood Improvement Services	200,093	185,590	204,331	280,508	280,508	0.0%	167,832
Economic Development	235,143	235,265	166,557	252,643	256,457	1.5%	181,636
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>1,475,687</u>
TOTAL GENERAL FUND	30,192,390	30,147,092	31,582,244	34,453,414	34,600,003	0.4%	23,860,906
CAPITAL & SPECIAL PROJECTS FUND							
Special Projects							
General	874,320	408,611	464,472	286,000	2,099,106	634.0%	120,819
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	21,125
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	19,481
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%	48,022
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>209,447</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 3/31/16</u>
Capital Outlay							
General	64,571	32,546	26,558	35,000	279,261	697.9%	8,565
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%	3,215
Asset Forfeiture	76,715	43,539	79,055	50,500	149,770	196.6%	25,324
Automotive Equipment	-8	3,465	27,041	0	396,520	N/A	214,057
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	130,603	422.4%	13,922
Total Capital Outlay	692,725	336,819	258,910	232,000	1,357,354	485.1%	279,852
Capital Improvement							
General	447,287	227,877	3,732,303	1,192,638	8,616,467	622.5%	4,828,174
Mission Playhouse	8,771	14,009	1,421		206,836	N/A	2,390
Development Impact Fee	6,557	11,265	48,468		1,390,617	N/A	10,409
Gas Tax	176,120	118,996	1,017,547	1,098,166	1,976,705	80.0%	182,820
Street Light	0	0		21,000	21,000	0.0%	14,357
Prop A	6,117	9,212	109,574		57,065	N/A	6,520
Prop C	0	0	780,349		1,041,387	N/A	750
Measure R	111,185	93,109	785,921	375,000	4,706,253	1155.0%	441,692
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%	44,716
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%	54,340
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%	89,403
Total Capital Improvement	937,523	646,672	8,504,712	4,772,764	31,943,311	569.3%	5,675,571
TOTAL CAPITAL & SPECIAL PROJECTS FUND	2,686,581	1,621,144	9,383,787	5,582,064	37,796,231	577.1%	6,164,870

**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 3/31/16</u>
OTHER FUNDS							
Automotive Equipment	656,968	758,865	876,797	801,104	801,104	0.0%	571,251
Self Insurance	6,597,746	5,893,145	5,113,883	6,119,019	6,119,019	0.0%	4,516,083
Sewer	0	0	708,612	726,577	749,871	3.2%	297,689
OTS Grant	100,597	68,029	78,408	0	101,000	N/A	44,588
Mission Playhouse	0	0	1,087,641	1,320,310	1,325,310	0.4%	795,139
State Supplemental Law Enforcement	99,751	154,104	180,727	141,051	141,051	0.0%	136,705
Parks & Recreation Activities	212,579	193,515	142,429	243,845	243,845	0.0%	116,354
Prop A	1,125,632	41,615	1,284,512	156,261	156,261	0.0%	47,470
Prop C	564,342	635,146	530,321	543,763	561,653	3.3%	337,931
C.D.B.G. Grant Fund	129,941	135,781	143,976	169,460	169,460	0.0%	121,906
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%	4,760
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%	6,989,876
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>82,829,808</u>	<u>64.6%</u>	<u>37,015,652</u>