



City of San Gabriel
MEMORANDUM

DATE: November 10, 2016
TO: Steven A. Preston, City Manager
FROM: Thomas C. Marston, Finance Director 
SUBJECT: QUARTERLY BUDGET UPDATE – THROUGH SEPTEMBER 30, 2016

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

GENERAL FUND

The General Fund has 8% of revenues collected, actual vs. budget which is generally consistent with the completion of the first 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 September these three revenue sources are 2%, 14% and 10% 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 above last year's receipts and this is due to increased restaurants, automotive sector and the City's allocation from the countywide use tax pool.

Twenty-four percent of the operating budget in the General Fund has been spent through September. This is in line with budget estimates and is three percent more than the prior fiscal year expenditures.

Authorized Budget = \$35,978,588

<u>Department</u>	<u>Amount</u>
• <u>General Administration</u>	<u>\$ 307,835</u>
• <u>Human Resources</u>	<u>140,296</u>
• <u>City Clerk</u>	<u>138,619</u>
• <u>Finance</u>	<u>492,488</u>
• <u>Insurance</u>	<u>64,500</u>
• <u>Police</u>	<u>3,139,657</u>
• <u>Fire</u>	<u>2,316,435</u>
• <u>Public Works</u>	<u>1,161,766</u>
• <u>Community Development</u>	<u>483,278</u>
• <u>Community Services</u>	<u>323,065</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 September were:

Special Projects:

Authorized Budget = \$4,565,066

<u>Title</u>	<u>Amount</u>
• <u>Mission Playhouse Wurlitzer Renovation</u>	<u>2,050</u>
• <u>New Police Facility</u>	<u>15,155</u>
• <u>Stormwater Management Program</u>	<u>16,089</u>
• <u>Loan Repayment</u>	<u>392,619</u>
• <u>City Wide Bridge Repair</u>	<u>828</u>
• <u>Used Oil Grant Program</u>	<u>1,370</u>
• <u>Beverage Container Program</u>	<u>165</u>
• <u>Development Code Update</u>	<u>759</u>
• <u>ACE – Trench Project</u>	<u>10,488</u>
• <u>Arts, Culture & Community Engagement</u>	<u>27</u>
<u>Total Expended</u>	<u>\$ 439,550</u>

Capital Outlay:

Authorized Budget = \$2,315,782

<u>Title</u>	<u>Amount</u>
• <u>Police High Tech Equipment</u>	<u>3,095</u>
• <u>Police High Tech Equipment</u>	<u>3,234</u>
<u>Total Expended</u>	<u>\$ 6,329</u>

Capital Improvement:

Authorized Budget = \$25,721,200

<u>Title</u>	<u>Amount</u>
• <u>Electronic Marquee</u>	<u>1,221</u>
• <u>Station 52 Upgrade</u>	<u>2,124</u>
• <u>Del Mar Rehabilitation- Wells to Mission</u>	<u>9,615</u>
• <u>Public Works Yard</u>	<u>319,525</u>
• <u>City Hall Refurbishment & Remodeling</u>	<u>2,475</u>
• <u>Broadway/Walnut Grove Intersection Improvement</u>	<u>6,890</u>
• <u>Great Streets Program</u>	<u>2,239</u>
• <u>Marshall Community Park</u>	<u>14,740</u>
<u>Total Expended</u>	<u>\$ 358,829</u>

Expenditures in the Automotive Equipment Fund are approximately \$44,000 more than the prior year due to increased fuel and repair costs. Expenditures in the Self-Insurance Fund are approximately \$184,000 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 both the General Fund and the Mission Playhouse Fund to reimburse these funds 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. In addition to these transfers there is also a transfer from the General Fund to the Mission Playhouse Facility Fund to provide for an anticipated operating subsidy of \$599,584. Historically, there has also been an annual transfer made at the end of the fiscal year totaling \$600,000 from

the State Gas Tax Fund to the General Fund to support street maintenance related expenditures, however this year that will not be the case as the \$600,000 will be spent on the Great Streets program.

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 2016 - Financial Summary

	2016-2017 Revenues			2016-2017 Expenditures			
	Budget	Year-to-Date	% Collected	Budget	Year-to-Date	% Expended	Transfers
General	32,836,806	2,631,352	8.0%	35,978,558	8,567,939	23.8%	367,480
Special & Capital Projects	0	0	-	32,602,048	804,708	2.5%	-804,708
Retirement	6,531,200	81,010	1.2%	0	0	-	0
Automotive Equipment	1,555,000	385,217	24.8%	838,208	153,880	18.4%	0
Self Insurance	4,641,000	1,149,259	24.8%	6,681,826	1,606,484	24.0%	0
State Gas Tax	850,000	151,886	17.9%	0	0	-	2,667
Sewer	2,000,000	0	-	883,166	128,399	-	0
Street Light	1,000	0	-	0	0	-	0
Office of Traffic Safety	95,000	0	-	0	25,674	-	0
Waste Management	485,000	66,357	13.7%	0	0	-	3,922
Air Quality Improvement	50,350	125	-	0	0	-	0
Mission Playhouse Facility	654,820	78,457	12.0%	1,582,868	336,402	-	1,220
State Supplemental Law Enf.	101,000	0	-	130,092	41,280	31.7%	0
Asset Forf. - Dept. of Justice	3,000	351	-	0	0	-	6,329
Asset Forf. - Dept. of Treasury	400	77	-	0	0	-	0
Asset Forf. - State	100	15	-	0	0	-	0
Parking	0	0	-	0	0	-	0
Development Impact Fees	2,125,000	402,872	19.0%	0	0	-	5,092
Parks & Rec. Activity	194,500	37,906	19.5%	245,295	50,424	20.6%	0
Proposition "A"	771,100	184,261	23.9%	1,452,453	31,583	2.2%	0
Proposition "C"	640,000	152,553	23.8%	599,079	82,280	-	0
Measure "R"	460,000	315,637	-	0	0	-	391,234
C.D.B.G.	653,856	0	-	147,380	39,821	27.0%	0
Other Grants	5,662,822	0	-	0	0	-	26,764
Redevelopment	0	0	-	0	0	-	0
Low/Mod Housing	0	0	-	0	0	-	0
RDA Obligation Retirement	605,263	0	-	0	0	-	0
TOTAL	\$60,917,217	\$5,637,335	9.3%	\$81,140,973	\$11,868,874	14.6%	\$0

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2013-14 THROUGH 2016-17**

	<u>2013-14</u> <u>Audited</u>	<u>2014-15</u> <u>Audited</u>	<u>2015-16</u> <u>Pre-Audited</u>	<u>2016-17</u> <u>Adopted</u>	<u>2016-17</u> <u>Revised</u>	<u>2016-17</u> <u>Increase</u> <u>(Decrease)</u>	<u>2016-17</u> <u>Thru 9/30/16</u>
GENERAL FUND							
Property Tax	4,585,698	4,719,315	4,690,325	5,650,000	5,650,000	0.0%	134,899
Sales & Use Tax	4,177,364	4,205,561	4,149,964	4,200,000	4,200,000	0.0%	407,565
Other Taxes							
Utility Users	4,596,568	4,480,156	4,317,061	5,350,000	5,350,000	0.0%	753,550
Franchise	587,201	555,940	575,991	590,000	590,000	0.0%	0
Transient Occupancy Tax	1,425,873	1,453,521	1,592,425	1,700,000	1,700,000	0.0%	0
Property Transfer	176,835	155,164	152,399	200,000	200,000	0.0%	0
Total Taxes	6,786,477	6,644,781	6,637,876	7,840,000	7,840,000	0.0%	753,550
State and Other Agencies							
ARRA (Stimulus) Funding	0	0	0	0	0	N/A	0
Motor Vehicle In Lieu	3,836,014	4,011,131	4,229,825	4,300,000	4,300,000	0.0%	0
State Reimbursements	69,125	205,645	480,681	250,000	250,000	0.0%	5,216
State Grants	0	0	0	0	0	N/A	0
State Mandated Reimbursements	24,279	252,131	85,807	60,000	60,000	0.0%	0
TDA Article 3 Funds	16,358	5,100	29,740	30,000	30,000	0.0%	0
Grants- Other Agencies	0	0	0	77,735	77,735	0.0%	0
County Grants	1,100	96,545	2,500	20,000	20,000	0.0%	0
Total State and Other Agencies	3,946,876	4,570,552	4,828,553	4,737,735	4,737,735	0.0%	5,216
Licenses and Permits							
Business Licenses	659,884	687,680	715,982	750,000	750,000	0.0%	47,805
Dog License	39,580	40,348	38,005	45,000	45,000	0.0%	0
Tobacco Retailer Licenses	14,100	11,100	15,300	15,000	15,000	0.0%	1,800
Building Permits	513,437	734,382	1,191,360	1,450,000	1,450,000	0.0%	393,271
Occupancy Permits	128,665	164,163	142,237	180,000	180,000	0.0%	24,517
Plumbing Permits	58,862	79,333	121,990	130,000	130,000	0.0%	84,207
Electrical Permits	62,399	79,501	125,914	200,000	200,000	0.0%	73,136
Sign Permits	11,280	13,420	12,843	18,000	18,000	0.0%	2,650
Overnight Parking Permits	410,468	447,354	465,901	490,000	490,000	0.0%	125,956
CASP Program - State	2,781	2,850	2,987	3,000	3,000	0.0%	179
Total Licenses and Permits	1,901,456	2,260,131	2,832,519	3,281,000	3,281,000	0.0%	753,521

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Fines and Forfeitures							
Vehicle Code Fines-Court	162,599	143,152	144,939	160,000	160,000	0.0%	23,337
Other Fines-Court	14,586	8,297	5,957	15,000	15,000	0.0%	1,039
Parking Fines-City	649,381	818,455	659,791	950,000	950,000	0.0%	104,055
Administrative Citations	<u>30,854</u>	<u>24,130</u>	<u>28,233</u>	<u>60,000</u>	<u>60,000</u>	<u>0.0%</u>	<u>7,397</u>
Total Fines and Forfeitures	857,420	994,034	838,920	1,185,000	1,185,000	0.0%	135,828
Use of Money & Property							
Interest	41,910	36,886	24,792	37,500	37,500	0.0%	-19,609
Interest - RDA/Successor Agency	0	0	0	250,000	250,000	0.0%	0
Other Rental Income	167,624	106,101	103,878	125,000	125,000	0.0%	16,320
Building Rentals	149,608	0	0	0	0	N/A	0
Equipment Rental	45,671	0	0	0	0	N/A	0
Parking	38,298	0	0	0	0	N/A	0
Labor Charges	<u>224,353</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>0</u>
Total Use of Money & Property	667,464	142,987	128,670	412,500	412,500	0.0%	-3,289
Community Development							
Plan Checking	196,783	307,385	722,816	900,000	900,000	0.0%	33,720
Public Works Fees	244,559	260,048	242,955	330,000	330,000	0.0%	76,758
Special Plan Check Services	201,854	292,639	804,944	0	0	N/A	33,929
Street Sweeping	159,314	147,750	141,533	150,000	150,000	0.0%	23,699
Graffiti Removal	31,863	29,550	28,397	34,000	34,000	0.0%	4,740
Sewer Maintenance	9,010	21,730	43,600	181,000	181,000	0.0%	1,590
General Plan "Set-Aside" Fee	13,528	19,939	38,231	45,000	45,000	0.0%	13,185
Planning Fees	130,246	216,940	96,597	155,000	155,000	0.0%	16,165
Advertising and Posting Fees	<u>7,150</u>	<u>16,000</u>	<u>12,250</u>	<u>18,500</u>	<u>18,500</u>	<u>0.0%</u>	<u>1,100</u>
Total Community Development	994,307	1,311,981	2,131,323	1,813,500	1,813,500	0.0%	204,886
Public Safety							
Fire Services	444,715	1,140,176	1,003,949	1,200,000	1,200,000	0.0%	18,788
Police Services	75,759	73,648	60,193	88,000	88,000	0.0%	12,550
Facility Rental-EOC	0	0	0	0	0	N/A	0
Ambulance Fees	822,335	710,681	825,729	855,000	855,000	0.0%	134,419
False Alarms	0	0	32,780	11,000	11,000	0.0%	1,890
Witness Fees	<u>3,675</u>	<u>934</u>	<u>2,181</u>	<u>2,500</u>	<u>2,500</u>	<u>0.0%</u>	<u>365</u>
Total Public Safety	1,346,484	1,925,439	1,924,832	2,156,500	2,156,500	0.0%	168,012

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Parks & Recreation							
Recreation Fees	56,553	48,836	50,200	55,000	55,000	0.0%	10,283
Lighted Fields	0	0	0	0	0	N/A	0
Concession	0	0	0	0	0	N/A	0
Swimming Pool	86,917	76,566	106,881	100,000	100,000	0.0%	20,132
Adult Center	49,724	48,792	62,669	62,000	62,000	0.0%	20,081
Vending Machine Proceeds	0	0	0	0	0	N/A	0
Total Parks & Recreation	193,194	174,194	219,750	217,000	217,000	0.0%	50,496
Other Revenue							
Sale of Records	1,553	1,415	1,466	2,000	2,000	0.0%	1,774
POST Reimbursement	3,202	27,969	16,064	26,000	26,000	0.0%	1,982
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	53,000	23,630	28,735	45,000	45,000	0.0%	1,324
Election Cost Reimbursement	108,821	98,201	24	210,000	210,000	0.0%	0
Sale of Property	11,719	12,125	15,890	17,000	17,000	0.0%	0
PROP C Administration	0	0	0	25,000	25,000	0.0%	0
Proceeds from Prop A Exchange	0	900,000	0	780,000	780,000	0.0%	0
Donations	29,624	51,381	84,782	120,000	124,601	3.8%	4,602
Proceeds from Loan	0	7,800,000	0	0	0	N/A	0
Miscellaneous	43,326	84,966	410,312	60,000	60,000	0.0%	10,986
Total Other Revenue	251,245	8,999,687	557,273	1,338,970	1,343,571	0.3%	20,668
TOTAL GENERAL FUND	25,707,985	35,948,662	28,940,005	32,832,205	32,836,806	0.0%	2,631,352
RETIREMENT FUND							
Property Tax	5,675,809	6,169,419	6,529,020	6,500,000	6,500,000	0.0%	78,266
Interest	25,364	30,573	32,473	31,200	31,200	0.0%	2,744
TOTAL RETIREMENT FUND	5,701,173	6,199,992	6,561,493	6,531,200	6,531,200	0.0%	81,010
AUTOMOTIVE EQUIPMENT FUND							
Interest	8,397	9,282	10,479	10,000	10,000	0.0%	1,217
Vehicle Charges	1,252,880	1,647,958	1,340,000	1,545,000	1,545,000	0.0%	384,000
TOTAL AUTOMOTIVE EQUIP. FUND	1,261,277	1,657,240	1,350,479	1,555,000	1,555,000	0.0%	385,217

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SELF INSURANCE FUND							
Interest	17,554	10,763	9,200	18,000	18,000	0.0%	229
Insurance Charges	<u>4,445,065</u>	<u>4,503,646</u>	<u>4,547,811</u>	<u>4,623,000</u>	<u>4,623,000</u>	0.0%	<u>1,149,030</u>
TOTAL SELF INSURANCE FUND	4,462,619	4,514,409	4,557,011	4,641,000	4,641,000	0.0%	1,149,259
GAS TAX FUND							
2106 Gas Tax	137,213	154,494	137,759	130,000	130,000	0.0%	26,764
2107 Gas Tax	309,901	324,854	277,353	350,000	350,000	0.0%	57,081
2107.5 Gas Tax	6,000	12,000	6,000	6,000	6,000	0.0%	0
2105 Gas Tax	289,699	252,696	227,079	250,000	250,000	0.0%	42,010
2103 Gas Tax	593,431	439,777	185,403	100,000	100,000	0.0%	23,456
Interest Income	<u>19,854</u>	<u>20,229</u>	<u>18,142</u>	<u>14,000</u>	<u>14,000</u>	0.0%	<u>2,575</u>
TOTAL GAS TAX FUND	1,356,098	1,204,050	851,736	850,000	850,000	0.0%	151,886
SEWER FUND							
Sewer User Fee	<u>0</u>	<u>1,963,721</u>	<u>1,948,315</u>	<u>2,000,000</u>	<u>2,000,000</u>	0.0%	<u>0</u>
TOTAL SEWER FUND	0	1,963,721	1,948,315	2,000,000	2,000,000	0.0%	0
STREET LIGHT ASSESSMENT DISTRICT							
Street Lighting	<u>30,735</u>	<u>-24,950</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	0.0%	<u>0</u>
TOTAL STREET LIGHT ASSESS. FUND	30,735	-24,950	0	1,000	1,000	0.0%	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>65,438</u>	<u>65,676</u>	<u>95,719</u>	<u>95,000</u>	<u>95,000</u>	0.0%	<u>0</u>
TOTAL OFFICE OF TRAFFIC SAFETY FUND	65,438	65,676	95,719	95,000	95,000	0.0%	0

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WASTE MANAGEMENT FUND							
Recycling Fees	29,126	40,354	17,750	35,000	35,000	0.0%	0
Surcharge	<u>446,079</u>	<u>413,701</u>	<u>396,292</u>	<u>450,000</u>	<u>450,000</u>	0.0%	<u>66,357</u>
TOTAL WASTE MANAGEMENT FUND	475,205	454,055	414,042	485,000	485,000	0.0%	66,357
AIR QUALITY IMPROVEMENT FUND							
AQMD	36,759	62,953	51,488	50,000	50,000	0.0%	0
Interest	<u>204</u>	<u>360</u>	<u>555</u>	<u>350</u>	<u>350</u>	0.0%	<u>125</u>
TOTAL AIR QUALITY IMPROVEMENT FUND	36,963	63,313	52,043	50,350	50,350	0.0%	125
MISSION PLAYHOUSE FACILITY FUND							
County Grants	0	0	3,780	0	0	N/A	0
Other Rental Income	0	9,900	9,900	10,000	10,000	0.0%	1,651
Building Rentals	0	153,289	147,827	171,220	171,220	0.0%	25,322
Equipment Rental	0	44,894	41,049	54,500	54,500	0.0%	3,051
Parking	0	46,429	40,284	45,000	45,000	0.0%	1,161
Labor Charges	0	252,257	239,760	250,000	250,000	0.0%	28,403
Concessions	0	0	341	33,000	33,000	0.0%	0
Capital Improvement Surcharge	49,649	57,479	54,334	70,000	70,000	0.0%	6,977
Box Office	0	0	21,804	15,000	15,000	0.0%	4,544
Box Office Charges	0	0	4,554	1,000	1,000	0.0%	5,314
Donations	300	8,634	1,703	5,000	5,000	0.0%	1,500
Miscellaneous	<u>0</u>	<u>0</u>	<u>15,542</u>	<u>100</u>	<u>100</u>	0.0%	<u>534</u>
TOTAL MISSION PLAYHOUSE FACILITY FUND	49,949	572,882	580,878	654,820	654,820	0.0%	78,457
STATE SUPP. LAW ENF. FUND							
AB 3229 Revenue	100,000	106,230	114,618	100,000	100,000	0.0%	0
Interest	<u>843</u>	<u>338</u>	<u>7</u>	<u>1,000</u>	<u>1,000</u>	0.0%	<u>0</u>
TOTAL STATE SUPP. LAW ENF. FUND	100,843	106,568	114,625	101,000	101,000	0.0%	0

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2013-14 THROUGH 2016-17**

	<u>2013-14</u> <u>Audited</u>	<u>2014-15</u> <u>Audited</u>	<u>2015-16</u> <u>Pre-Audited</u>	<u>2016-17</u> <u>Adopted</u>	<u>2016-17</u> <u>Revised</u>	<u>2016-17</u> <u>Increase</u> <u>(Decrease)</u>	<u>2016-17</u> <u>Thru 9/30/16</u>
NARCOTIC FORFEITURE FUND							
Department of Justice	21,047	41,200	24,155	0	0	N/A	0
Department of Treasury	0	22,547	5,425	0	0	N/A	0
State of California	10,125	0	3,720	0	0	N/A	0
Interest	<u>3,525</u>	<u>3,308</u>	<u>3,066</u>	<u>3,500</u>	<u>3,500</u>	0.0%	<u>443</u>
TOTAL NARCOTIC FORFEITURE FUND	34,697	67,055	36,366	3,500	3,500	0.0%	443
PARKING FUND							
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
TOTAL PARKING FUND	0	0	0	0	0	N/A	0
DEVELOPMENT IMPACT FUND							
Parks & Rec Capital	94,540	82,073	160,711	150,000	150,000	0.0%	114,389
Sanitary Sewer System	50,545	259,815	1,181,942	945,000	945,000	0.0%	89,722
Police Facility	32,751	100,558	109,297	60,000	60,000	0.0%	32,605
Fire Facility	9,901	38,809	303,769	250,000	250,000	0.0%	19,265
Traffic Impact	23,885	62,586	997,092	695,000	695,000	0.0%	141,423
Interest	<u>13,885</u>	<u>14,348</u>	<u>29,659</u>	<u>25,000</u>	<u>25,000</u>	0.0%	<u>5,468</u>
TOTAL DEVELOPMENT IMPACT FUND	225,507	558,189	2,782,470	2,125,000	2,125,000	0.0%	402,872
PARKS & RECREATION ACTIVITY FUND							
Youth Participant Paid Program	0	0	17,847	22,000	22,000	0.0%	4,710
Trips - Older Adults	30,107	29,270	48,309	31,000	31,000	0.0%	5,866
Recreation Classes	74,332	56,476	63,353	70,000	70,000	0.0%	12,287
Dance & Baton	15,685	584	15,964	1,000	1,000	0.0%	104
Day Camp	22,025	27,346	36,077	30,000	30,000	0.0%	12,253
Tennis	13,553	14,417	8,375	15,000	15,000	0.0%	1,044
Special Event	20,128	10,272	15,451	17,000	17,000	0.0%	172
Older Adults	3,971	1,740	2,466	2,500	2,500	0.0%	0
Recreation Class Insurance	4,670	3,922	4,054	4,500	4,500	0.0%	1,274
Donations	<u>0</u>	<u>562</u>	<u>1,062</u>	<u>1,500</u>	<u>1,500</u>	0.0%	<u>196</u>
TOTAL PARKS & REC ACTIVITY FUND	184,471	144,589	212,958	194,500	194,500	0.0%	37,906

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2013-14 THROUGH 2016-17**

	<u>2013-14 Audited</u>	<u>2014-15 Audited</u>	<u>2015-16 Pre-Audited</u>	<u>2016-17 Adopted</u>	<u>2016-17 Revised</u>	<u>2016-17 Increase (Decrease)</u>	<u>2016-17 Thru 9/30/16</u>
PROP A FUND							
Prop A	681,468	710,117	727,660	760,000	760,000	0.0%	182,185
Interest	4,549	5,663	4,141	5,100	5,100	0.0%	1,076
Other Rental Income	6,000	6,000	6,000	6,000	6,000	0.0%	1,000
TOTAL PROP A FUND	692,017	721,780	737,801	771,100	771,100	0.0%	184,261
PROP C FUND							
Prop C	566,626	590,497	604,916	625,000	625,000	0.0%	151,131
Interest	15,221	12,704	9,880	15,000	15,000	0.0%	1,422
TOTAL PROP C FUND	581,847	603,201	614,796	640,000	640,000	0.0%	152,553
MEASURE R FUND							
Measure R	421,849	441,868	452,955	450,000	450,000	0.0%	113,642
Interest	11,283	12,393	11,015	10,000	10,000	0.0%	1,499
Proceeds From Loan	0	0	3,800,000	0	0	N/A	200,496
TOTAL MEASURE R FUND	433,132	454,261	4,263,970	460,000	460,000	0.0%	315,637
C.D.B.G FUND							
CDBG Allocation	135,781	720,690	124,714	339,356	653,856	92.7%	0
CDBG Recovery Act	0	0	0	0	0	N/A	0
TOTAL C.D.B.G. FUND	135,781	720,690	124,714	339,356	653,856	92.7%	0
OTHER GRANTS FUND							
FEMA Funds	82,409	0	65,050	0	0	N/A	0
Federal Grants	133,143	590,238	177,680	43,100	576,613	1237.8%	0
State Grants	22,945	22,098	640,140	23,300	4,185,608	17864.0%	0
County Grants	0	0	61,520	0	250,000	N/A	0
STP-L Reimbursements	0	0	0	0	100,000	N/A	0
Grants- Other Agencies	74,140	80,470	62,330	343,000	550,601	60.5%	0
Interest	892	0	0	0	0	N/A	0
TOTAL GRANT FUND	313,529	692,806	1,006,720	409,400	5,662,822	1283.2%	0

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2013-14 THROUGH 2016-17**

	<u>2013-14 Audited</u>	<u>2014-15 Audited</u>	<u>2015-16 Pre-Audited</u>	<u>2016-17 Adopted</u>	<u>2016-17 Revised</u>	<u>2016-17 Increase (Decrease)</u>	<u>2016-17 Thru 9/30/16</u>
RDA RETIREMENT OBLIGATION FUND							
State Reimbursement	170,490	33,636	538,909	605,263	605,263	0.0%	0
Miscellaneous	192,923	0		0	0	N/A	0
Interest Income	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	N/A	<u>0</u>
TOTAL RDA RETIREMENT OBLIGATION FUND	363,413	33,636	538,909	605,263	605,263	0.0%	0
TOTAL REVENUE - ALL FUNDS	<u>42,212,679</u>	<u>56,721,825</u>	<u>55,785,050</u>	<u>55,344,694</u>	<u>60,917,217</u>	<u>10.1%</u>	<u>5,637,335</u>

CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
FOR FISCAL YEARS 2013-14 THROUGH 2016-17

	<u>2013-14</u> <u>Audited</u>	<u>2014-15</u> <u>Audited</u>	<u>2015-16</u> <u>Pre-Audited</u>	<u>2016-17</u> <u>Adopted</u>	<u>2016-17</u> <u>Revised</u>	<u>2016-17</u> <u>Increase</u> <u>(Decrease)</u>	<u>2016-17</u> <u>Thru 9/30/16</u>
GENERAL FUND							
General Administration							
City Council	240,518	226,329	220,805	244,148	244,148	0.0%	56,631
City Manager	434,466	569,184	667,488	696,122	696,122	0.0%	168,486
City Attorney	198,958	177,469	175,098	175,890	175,890	0.0%	44,553
Public Information	<u>60,088</u>	<u>94,201</u>	<u>128,257</u>	<u>144,188</u>	<u>144,188</u>	<u>0.0%</u>	<u>38,165</u>
Total General Administration	934,030	1,067,183	1,191,648	1,260,348	1,260,348	0.0%	307,835
Human Resources							
Human Resources	<u>679,935</u>	<u>651,699</u>	<u>786,974</u>	<u>655,368</u>	<u>665,368</u>	<u>1.5%</u>	<u>140,296</u>
Total Human Resources	679,935	651,699	786,974	655,368	665,368	1.5%	140,296
City Clerk							
City Clerk	274,477	231,537	350,032	467,274	467,274	0.0%	128,146
Election	<u>78,547</u>	<u>243,263</u>	<u>33,415</u>	<u>136,218</u>	<u>136,218</u>	<u>0.0%</u>	<u>10,473</u>
Total City Clerk	353,024	474,800	383,447	603,492	603,492	0.0%	138,619
Insurance							
Insurance	2,789,848	2,858,000	2,858,000	263,000	263,000	0.0%	64,500
Finance							
City Treasurer	102,337	149,004	170,338	180,556	180,556	0.0%	46,313
Finance	912,647	1,008,727	1,103,485	1,214,736	1,214,736	0.0%	302,462
Information Technology	184,528	284,475	324,011	341,451	341,451	0.0%	59,212
Purchasing	145,548	197,865	227,366	237,125	237,125	0.0%	61,907
General Services	<u> </u>	<u>110,846</u>	<u>130,532</u>	<u>139,497</u>	<u>139,497</u>	<u>0.0%</u>	<u>22,594</u>
Total Finance	1,470,366	1,750,917	1,955,732	2,113,365	2,113,365	0.0%	492,488
Police							
Police	10,385,340	10,795,608	11,542,453	13,076,801	13,076,801	0.0%	3,139,657
Fire							
Fire	6,385,172	7,372,500	7,809,216	8,453,929	8,488,969	0.4%	2,312,608
Fire-EOC	13,810	25,852	55,442	33,676	33,676	0.0%	3,752
Disaster Preparedness	<u>924</u>	<u>9,015</u>	<u>14,335</u>	<u>21,000</u>	<u>21,000</u>	<u>0.0%</u>	<u>75</u>
Total Fire	6,399,906	7,407,367	7,878,993	8,508,605	8,543,645	0.4%	2,316,435

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
FOR FISCAL YEARS 2013-14 THROUGH 2016-17**

	<u>2013-14</u> <u>Audited</u>	<u>2014-15</u> <u>Audited</u>	<u>2015-16</u> <u>Pre-Audited</u>	<u>2016-17</u> <u>Adopted</u>	<u>2016-17</u> <u>Revised</u>	<u>2016-17</u> <u>Increase</u> <u>(Decrease)</u>	<u>2016-17</u> <u>Thru 9/30/16</u>
GENERAL FUND							
Community Services							
Aquatics	203,268	139,624	127,046	151,315	151,315	0.0%	61,650
Facilities	182,221	146,031	125,534	150,039	150,039	0.0%	29,431
Recreation	596,131	243,096	384,067	350,345	350,345	0.0%	73,930
Administration	0	470,003	597,699	780,180	780,180	0.0%	158,054
Park Maintenance	<u>820,765</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Community Services	1,802,385	998,754	1,234,346	1,431,879	1,431,879	0.0%	323,065
Mission Playhouse	901,581	0	0	0	0	N/A	
Public Works							
Street Services	1,338,017	1,192,763	1,385,619	1,557,107	1,557,107	0.0%	319,309
Maintenance Services	605,697	0	0	0	0	N/A	0
Park Maintenance	0	859,208	1,024,178	1,128,215	1,128,215	0.0%	276,043
Aquatics	0	83,068	94,911	95,328	95,328	0.0%	24,566
Facilities	0	206,310	232,041	238,346	238,346	0.0%	55,456
Administration	0	808,031	988,665	1,463,482	1,463,482	0.0%	390,558
Engineering	<u>0</u>	<u>389,377</u>	<u>541,175</u>	<u>623,113</u>	<u>623,113</u>	0.0%	<u>95,834</u>
Total Public Works	1,943,714	3,538,757	4,266,589	5,105,591	5,105,591	0.0%	1,161,766
Community Development							
Administration	439,210	461,352	422,764	583,659	583,659	0.0%	145,142
Engineering	506,414	0	0	0	0	N/A	0
Planning	509,781	595,476	618,344	560,033	560,033	0.0%	110,417
Building and Safety	610,703	611,443	1,170,091	1,191,488	1,191,488	0.0%	84,630
Neighborhood Improvement Services	185,590	204,331	282,777	301,536	301,536	0.0%	82,004
Economic Development	<u>235,265</u>	<u>166,557</u>	<u>254,730</u>	<u>278,353</u>	<u>278,353</u>	0.0%	<u>61,085</u>
Total Community Development	2,486,963	2,039,159	2,748,706	2,915,069	2,915,069	0.0%	483,278
TOTAL GENERAL FUND	30,147,092	31,582,244	34,846,888	35,933,518	35,978,558	0.1%	8,567,939

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
FOR FISCAL YEARS 2013-14 THROUGH 2016-17**

	<u>2013-14</u> <u>Audited</u>	<u>2014-15</u> <u>Audited</u>	<u>2015-16</u> <u>Pre-Audited</u>	<u>2016-17</u> <u>Adopted</u>	<u>2016-17</u> <u>Revised</u>	<u>2016-17</u> <u>Increase</u> <u>(Decrease)</u>	<u>2016-17</u> <u>Thru 9/30/16</u>
CAPITAL & SPECIAL PROJECTS FUND							
Special Projects							
General	408,611	464,472	325,723	290,000	2,048,671	606.4%	45,480
Mission Playhouse	0	39	0	0	0	N/A	0
Development Impact Fee	24,433	1,429	400	0	685,614	N/A	0
Asset Forfeiture	0	0	0	0	44,000	N/A	0
AQMD	0	0	0	0	0	N/A	0
Gas Tax	13,378	30,276	21,125	0	509,314	N/A	828
Measure R	0	0	0	0	445,000	N/A	381,219
Prop A	0	0	6,000	0	19,000	N/A	0
Street Light	0	0	0	65,000	65,000	0.0%	0
RDA Successor Agency	44,109	15,168	24,724	0	419,243	N/A	0
Prop C	0	5,000	0	0	0	N/A	0
CDBG	0	0	0	0	0	N/A	0
Solid Waste	228	269	0	0	5,323	N/A	0
Other Grants	<u>146,894</u>	<u>103,512</u>	<u>82,123</u>	<u>116,300</u>	<u>323,901</u>	<u>178.5%</u>	<u>12,023</u>
Total Special Projects	637,653	620,165	460,095	471,300	4,565,066	868.6%	439,550
Capital Outlay							
General	32,546	26,558	21,859	74,000	491,264	563.9%	0
Mission Playhouse	4,433	0	14,769	0	0	N/A	0
Development Impact Fee	0	0	0	0	0	N/A	0
Gas Tax	0	0	3,216	0	365,000	N/A	0
Asset Forfeiture	43,539	79,055	44,084	10,000	110,394	1003.9%	6,329
Automotive Equipment	3,465	27,041	222,123	220,000	1,045,000	375.0%	0
AQMD	0	50,010	11,639	0	81,000	N/A	0
OTS Grant	0	0	0	0	0	N/A	0
Prop C	0	0	0	0	0	N/A	0
Sewer	0	0	45,392	0	173,000	N/A	0
Solid Waste	6,242	6,215	0	0	0	N/A	0
Other Grants	<u>246,594</u>	<u>70,031</u>	<u>80,610</u>	<u>0</u>	<u>50,124</u>	<u>N/A</u>	<u>0</u>
Total Capital Outlay	336,819	258,910	443,692	304,000	2,315,782	661.8%	6,329

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
FOR FISCAL YEARS 2013-14 THROUGH 2016-17**

	<u>2013-14</u> <u>Audited</u>	<u>2014-15</u> <u>Audited</u>	<u>2015-16</u> <u>Pre-Audited</u>	<u>2016-17</u> <u>Adopted</u>	<u>2016-17</u> <u>Revised</u>	<u>2016-17</u> <u>Increase</u> <u>(Decrease)</u>	<u>2016-17</u> <u>Thru 9/30/16</u>
CAPITAL & SPECIAL PROJECTS FUND							
Capital Improvement							
General	227,877	3,732,303	6,391,257	175,000	2,281,540	1203.7%	322,000
Mission Playhouse	14,009	1,421	17,413	0	185,686	N/A	1,220
Development Impact Fee	11,265	48,468	188,171	500,000	1,202,446	140.5%	5,092
Gas Tax	118,996	1,017,547	262,962	810,000	2,409,552	197.5%	1,839
Street Light	0	0	14,357	130,000	130,153	0.1%	0
Prop A	9,212	109,574	6,912	0	0	N/A	0
Prop C	0	780,349	750	700,000	1,740,637	148.7%	0
Measure R	93,109	785,921	613,442	445,000	4,092,811	819.7%	10,015
CDBG	0	576,716		191,976	506,476	163.8%	0
Sewer	0	127,859	48,644	2,650,000	4,358,497	64.5%	0
STP-L	0	0		0	0	N/A	0
RDA Successor Agency	1,069	0		0	264,612	N/A	0
Solid Waste	23,557	627,898	63,250	559,540	3,347,055	498.2%	3,922
Automotive Equipment	0	0		825,000	0	-100.0%	0
Other Grants	147,578	696,656	112,750	293,100	5,201,735	1674.7%	14,741
Total Capital Improvement	<u>646,672</u>	<u>8,504,712</u>	<u>7,719,908</u>	<u>7,279,616</u>	<u>25,721,200</u>	253.3%	358,829
TOTAL CAPITAL & SPECIAL PROJECTS FUND	1,621,144	9,383,787	8,623,695	8,054,916	32,602,048	304.7%	804,708
OTHER FUNDS							
Automotive Equipment	758,865	876,797	787,488	838,208	838,208	0.0%	153,880
Self Insurance	5,893,145	5,113,883	6,219,504	6,681,826	6,681,826	0.0%	1,606,484
Sewer	0	708,612	499,154	862,894	883,166	2.3%	128,399
OTS Grant	68,029	78,408	69,610	0	0	N/A	25,674
Mission Playhouse	0	1,087,641	1,245,403	1,520,365	1,582,868	4.1%	336,402
State Supplemental Law Enforcement	154,104	180,727	151,761	130,092	130,092	0.0%	41,280
Parks & Recreation Activities	193,515	142,429	200,635	245,295	245,295	0.0%	50,424
Prop A	41,615	1,284,512	31,193	1,452,453	1,452,453	0.0%	31,583
Prop C	635,146	530,321	536,027	599,079	599,079	0.0%	82,280
C.D.B.G. Grant Fund	135,781	143,976	124,712	147,380	147,380	0.0%	39,821
Other Grants Fund	0	0	0	0	0	N/A	0
RDA Successor Agency	328,325	29,727	6,436	0	0	N/A	0
TOTAL OTHER FUNDS	8,208,525	10,177,033	9,871,923	12,477,592	12,560,367	0.7%	2,496,227
TOTAL EXPENDITURES - ALL FUNDS	<u>39,976,761</u>	<u>51,143,064</u>	<u>53,342,506</u>	<u>56,466,026</u>	<u>81,140,973</u>	<u>43.7%</u>	<u>11,868,874</u>