



City of San Gabriel MEMORANDUM

DATE: January 17, 2017

TO: Steven A. Preston, City Manager

FROM: Thomas C. Marston, Finance Director 

SUBJECT: QUARTERLY BUDGET UPDATE – THROUGH DECEMBER 31, 2016

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

GENERAL FUND

The General Fund has 31% 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 35%, 35% and 34% 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 equal to last year at this time and are in line with budget estimates. Sales Taxes are above last year’s receipts and this is due to increased restaurants, automotive sector and the City’s allocation from the countywide use tax pool.

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 = \$36,018,558

<u>Department</u>	<u>Amount</u>
• <u>General Administration</u>	<u>\$ 608,173</u>
• <u>Human Resources</u>	<u>289,742</u>
• <u>City Clerk</u>	<u>260,191</u>
• <u>Finance</u>	<u>1,033,916</u>
• <u>Insurance</u>	<u>129,000</u>
• <u>Police</u>	<u>6,093,121</u>
• <u>Fire</u>	<u>4,354,427</u>
• <u>Public Works</u>	<u>2,335,590</u>
• <u>Community Development</u>	<u>963,167</u>
• <u>Community Services</u>	<u>610,356</u>
 <u>Total Expended</u>	 <u>\$ 16,677,683</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 = \$4,580,066

<u>Title</u>	<u>Amount</u>
• <u>Mission Playhouse Wurlitzer Renovation</u>	<u>2,166</u>
• <u>New Police Facility</u>	<u>39,589</u>
• <u>City Hall Exterior Renovation and Maintenance</u>	<u>3,290</u>
• <u>Urban Forestry Program</u>	<u>7,895</u>
• <u>Stormwater Management Program</u>	<u>99,373</u>
• <u>Loan Repayment</u>	<u>392,619</u>
• <u>City Wide Bridge Repair</u>	<u>942</u>
• <u>Used Oil Grant Program</u>	<u>1,995</u>
• <u>Beverage Container Program</u>	<u>165</u>
• <u>Development Code Update</u>	<u>4,292</u>
• <u>ACE – Trench Project</u>	<u>21,424</u>
• <u>Arts, Culture & Community Engagement</u>	<u>27</u>
• <u>Parks & Open Space Master Plan</u>	<u>18,712</u>
<u>Total Expended</u>	<u>\$ 592,489</u>

Capital Outlay:

Authorized Budget = \$2,315,782

<u>Title</u>	<u>Amount</u>
• <u>Police Technology Upgrades</u>	<u>3,421</u>
• <u>Police Investigations Division Equipment</u>	<u>3,233</u>
• <u>Police Firearms Enhancements</u>	<u>3,514</u>
• <u>Traffic Signal Upgrade Program</u>	<u>277</u>
• <u>Land Management System</u>	<u>152,285</u>
<u>Total Expended</u>	<u>\$ 162,730</u>

Capital Improvement:

Authorized Budget = \$32,617,048

<u>Title</u>	<u>Amount</u>
• <u>Electronic Marquee</u>	<u>142,965</u>
• <u>Station 52 Upgrade</u>	<u>8,424</u>
• <u>Del Mar Rehabilitation- Wells to Mission</u>	<u>638,361</u>
• <u>Del Mar Rehabilitation- Valley to I-10</u>	<u>38,148</u>
• <u>Public Works Yard</u>	<u>403,488</u>
• <u>City Hall Refurbishment & Remodeling</u>	<u>2,475</u>
• <u>Las Tunas Rehab. San Gabriel to Muscatel</u>	<u>8,048</u>
• <u>Las Tunas Sewer Rehabilitation</u>	<u>573</u>
• <u>Broadway/Walnut Grove Intersection Improvement</u>	<u>8,217</u>
• <u>Great Streets Program</u>	<u>2,772</u>
• <u>San Gabriel and Mission Intersection Improvement</u>	<u>2,000</u>
• <u>Street Repair Program</u>	<u>300</u>
• <u>Vincent Lugo Park Renovation Phase II</u>	<u>10,875</u>
• <u>Marshall Community Park</u>	<u>67,582</u>
<u>Total Expended</u>	<u>\$1,334,228</u>

Expenditures in the Automotive Equipment Fund are approximately \$54,000 less than the prior year due to decreased personnel costs. Expenditures in the Self-Insurance Fund are approximately \$53,000 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 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
December 2016 - Financial Summary

	2016-2017 Revenues			2016-2017 Expenditures			
	Budget	Year-to-Date	% Collected	Budget	Year-to-Date	% Expended	Transfers
General	32,876,806	10,074,287	30.6%	36,018,558	16,677,683	46.3%	733,851
Special & Capital Projects	0	0	-	32,617,048	2,089,447	6.4%	-2,089,447
Retirement	6,531,200	2,627,380	40.2%	0	0	-	0
Automotive Equipment	1,555,000	770,900	49.6%	838,208	333,887	39.8%	0
Self Insurance	4,641,000	2,292,638	49.4%	6,681,826	3,004,953	45.0%	0
State Gas Tax	850,000	347,243	40.9%	0	0	-	7,233
Sewer	2,000,000	781,156	39.1%	1,088,248	361,772	33.2%	573
Street Light	1,000	12,000	1200.0%	0	0	-	0
Office of Traffic Safety	225,000	25,674	11.4%	130,000	36,070	27.7%	0
Waste Management	485,000	164,755	34.0%	0	0	-	4,951
Air Quality Improvement	50,350	13,737	-	0	0	-	0
Mission Playhouse Facility	654,820	241,358	36.9%	1,601,118	702,952	43.9%	142,965
State Supplemental Law Enf.	101,000	93,285	92.4%	130,092	75,678	58.2%	0
Asset Forf. - Dept. of Justice	3,000	1,069	-	0	0	-	10,168
Asset Forf. - Dept. of Treasury	400	5,807	1451.8%	0	0	-	0
Asset Forf. - State	100	45	45.0%	0	0	-	0
Parking	0	0	-	0	0	-	0
Development Impact Fees	2,125,000	310,743	14.6%	0	0	-	35,339
Parks & Rec. Activity	194,500	65,151	33.5%	245,295	83,411	34.0%	0
Proposition "A"	771,100	373,866	48.5%	1,452,453	59,889	4.1%	0
Proposition "C"	640,000	312,535	48.8%	599,079	195,068	32.6%	0
Measure "R"	460,000	233,302	50.7%	0	0	-	1,062,901
C.D.B.G.	653,856	25,500	3.9%	147,380	76,502	51.9%	300
Other Grants	5,677,822	27,544	0.5%	0	0	-	91,166
Redevelopment	0	0	-	0	0	-	0
Low/Mod Housing	0	0	-	0	0	-	0
RDA Obligation Retirement	605,263	0	-	0	0	-	0
TOTAL	\$61,102,217	\$18,799,975	30.8%	\$81,549,305	\$23,697,312	29.1%	\$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 Audited</u>	<u>2016-17 Adopted</u>	<u>2016-17 Revised</u>	<u>2016-17 Increase (Decrease)</u>	<u>2016-17 Thru 12/31/16</u>
GENERAL FUND							
Property Tax	4,585,698	4,719,315	4,690,325	5,650,000	5,650,000	0.0%	1,979,009
Sales & Use Tax	4,177,364	4,205,561	4,149,964	4,200,000	4,200,000	0.0%	1,432,553
Other Taxes							
Utility Users	4,596,568	4,480,156	4,317,061	5,350,000	5,350,000	0.0%	1,882,147
Franchise	587,201	555,940	575,991	590,000	590,000	0.0%	39,193
Transient Occupancy Tax	1,425,873	1,453,521	1,592,425	1,700,000	1,700,000	0.0%	422,569
Property Transfer	176,835	155,164	152,399	200,000	200,000	0.0%	61,538
Total Taxes	6,786,477	6,644,781	6,637,876	7,840,000	7,840,000	0.0%	2,405,447
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%	13,122
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%	331
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%	13,453
Licenses and Permits							
Business Licenses	659,884	687,680	715,982	750,000	750,000	0.0%	388,874
Dog License	39,580	40,348	38,005	45,000	45,000	0.0%	31,280
Tobacco Retailer Licenses	14,100	11,100	15,300	15,000	15,000	0.0%	2,100
Building Permits	513,437	734,382	1,191,360	1,450,000	1,450,000	0.0%	1,015,437
Occupancy Permits	128,665	164,163	142,237	180,000	180,000	0.0%	52,136
Plumbing Permits	58,862	79,333	121,990	130,000	130,000	0.0%	116,679
Electrical Permits	62,399	79,501	125,914	200,000	200,000	0.0%	105,925
Sign Permits	11,280	13,420	12,843	18,000	18,000	0.0%	5,255
Overnight Parking Permits	410,468	447,354	465,901	490,000	490,000	0.0%	250,672
CASP Program - State	2,781	2,850	2,987	3,000	3,000	0.0%	1,730
Total Licenses and Permits	1,901,456	2,260,131	2,832,519	3,281,000	3,281,000	0.0%	1,970,088

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Fines and Forfeitures							
Vehicle Code Fines-Court	162,599	143,152	144,939	160,000	160,000	0.0%	34,478
Other Fines-Court	14,586	8,297	5,957	15,000	15,000	0.0%	4,065
Parking Fines-City	649,381	818,455	659,791	950,000	950,000	0.0%	258,392
Administrative Citations	30,854	24,130	28,233	60,000	60,000	0.0%	21,088
Total Fines and Forfeitures	857,420	994,034	838,920	1,185,000	1,185,000	0.0%	318,023
Use of Money & Property							
Interest	41,910	36,886	24,792	37,500	37,500	0.0%	-23,997
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%	43,389
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	224,353	0	0	0	0	N/A	0
Total Use of Money & Property	667,464	142,987	128,670	412,500	412,500	0.0%	19,392
Community Development							
Plan Checking	196,783	307,385	722,816	900,000	900,000	0.0%	260,677
Public Works Fees	244,559	260,048	242,955	330,000	330,000	0.0%	211,265
Special Plan Check Services	201,854	292,639	804,944	0	0	N/A	303,956
Street Sweeping	159,314	147,750	141,533	150,000	150,000	0.0%	56,599
Graffiti Removal	31,863	29,550	28,397	34,000	34,000	0.0%	11,320
Sewer Maintenance	9,010	21,730	43,600	181,000	181,000	0.0%	13,560
General Plan "Set-Aside" Fee	13,528	19,939	38,231	45,000	45,000	0.0%	37,089
Planning Fees	130,246	216,940	96,597	155,000	155,000	0.0%	80,185
Advertising and Posting Fees	7,150	16,000	12,250	18,500	18,500	0.0%	8,950
Total Community Development	994,307	1,311,981	2,131,323	1,813,500	1,813,500	0.0%	983,601
Public Safety							
Fire Services	444,715	1,140,176	1,003,949	1,200,000	1,200,000	0.0%	418,701
Police Services	75,759	73,648	60,193	88,000	88,000	0.0%	31,881
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%	329,174
False Alarms	0	0	32,780	11,000	11,000	0.0%	10,947
Witness Fees	3,675	934	2,181	2,500	2,500	0.0%	640
Total Public Safety	1,346,484	1,925,439	1,924,832	2,156,500	2,156,500	0.0%	791,343

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Parks & Recreation							
Recreation Fees	56,553	48,836	50,200	55,000	55,000	0.0%	14,898
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%	21,437
Adult Center	49,724	48,792	62,669	62,000	62,000	0.0%	34,269
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%	70,604
Other Revenue							
Sale of Records	1,553	1,415	1,466	2,000	2,000	0.0%	2,365
POST Reimbursement	3,202	27,969	16,064	26,000	26,000	0.0%	3,382
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%	1,325
Election Cost Reimbursement	108,821	98,201	24	210,000	210,000	0.0%	24
Sale of Property	11,719	12,125	15,890	17,000	17,000	0.0%	25,950
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	164,601	37.2%	34,795
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%	22,933
Total Other Revenue	251,245	8,999,687	557,273	1,338,970	1,383,571	3.3%	90,774
TOTAL GENERAL FUND	25,707,985	35,948,662	28,940,005	32,832,205	32,876,806	0.1%	10,074,287
RETIREMENT FUND							
Property Tax	5,675,809	6,169,419	6,529,020	6,500,000	6,500,000	0.0%	2,617,749
Interest	25,364	30,573	32,473	31,200	31,200	0.0%	9,631
TOTAL RETIREMENT FUND	5,701,173	6,199,992	6,561,493	6,531,200	6,531,200	0.0%	2,627,380
AUTOMOTIVE EQUIPMENT FUND							
Interest	8,397	9,282	10,479	10,000	10,000	0.0%	2,900
Vehicle Charges	1,252,880	1,647,958	1,340,000	1,545,000	1,545,000	0.0%	768,000
TOTAL AUTOMOTIVE EQUIP. FUND	1,261,277	1,657,240	1,350,479	1,555,000	1,555,000	0.0%	770,900

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SELF INSURANCE FUND							
Interest	17,554	10,763	9,200	18,000	18,000	0.0%	1,306
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>2,291,332</u>
TOTAL SELF INSURANCE FUND	4,462,619	4,514,409	4,557,011	4,641,000	4,641,000	0.0%	2,292,638
GAS TAX FUND							
2106 Gas Tax	137,213	154,494	137,759	130,000	130,000	0.0%	58,843
2107 Gas Tax	309,901	324,854	277,353	350,000	350,000	0.0%	131,489
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%	95,959
2103 Gas Tax	593,431	439,777	185,403	100,000	100,000	0.0%	53,178
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>7,774</u>
TOTAL GAS TAX FUND	1,356,098	1,204,050	851,736	850,000	850,000	0.0%	347,243
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>781,156</u>
TOTAL SEWER FUND	0	1,963,721	1,948,315	2,000,000	2,000,000	0.0%	781,156
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>12,000</u>
TOTAL STREET LIGHT ASSESS. FUND	30,735	-24,950	0	1,000	1,000	0.0%	12,000
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>225,000</u>	136.8%	<u>25,674</u>
TOTAL OFFICE OF TRAFFIC SAFETY FUND	65,438	65,676	95,719	95,000	225,000	136.8%	25,674

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WASTE MANAGEMENT FUND							
Recycling Fees	29,126	40,354	17,750	35,000	35,000	0.0%	6,277
Surcharge	446,079	413,701	396,292	450,000	450,000	0.0%	158,478
TOTAL WASTE MANAGEMENT FUND	475,205	454,055	414,042	485,000	485,000	0.0%	164,755
AIR QUALITY IMPROVEMENT FUND							
AQMD	36,759	62,953	51,488	50,000	50,000	0.0%	13,368
Interest	204	360	555	350	350	0.0%	369
TOTAL AIR QUALITY IMPROVEMENT FUND	36,963	63,313	52,043	50,350	50,350	0.0%	13,737
MISSION PLAYHOUSE FACILITY FUND							
County Grants	0	0	3,780	0	0	N/A	420
Other Rental Income	0	9,900	9,900	10,000	10,000	0.0%	4,125
Building Rentals	0	153,289	147,827	171,220	171,220	0.0%	64,966
Equipment Rental	0	44,894	41,049	54,500	54,500	0.0%	15,761
Parking	0	46,429	40,284	45,000	45,000	0.0%	13,284
Labor Charges	0	252,257	239,760	250,000	250,000	0.0%	103,656
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%	22,503
Box Office	0	0	21,804	15,000	15,000	0.0%	4,953
Box Office Charges	0	0	4,554	1,000	1,000	0.0%	8,096
Donations	300	8,634	1,703	5,000	5,000	0.0%	1,500
Miscellaneous	0	0	15,542	100	100	0.0%	2,094
TOTAL MISSION PLAYHOUSE FACILITY FUND	49,949	572,882	580,878	654,820	654,820	0.0%	241,358
STATE SUPP. LAW ENF. FUND							
AB 3229 Revenue	100,000	106,230	114,618	100,000	100,000	0.0%	93,285
Interest	843	338	7	1,000	1,000	0.0%	0
TOTAL STATE SUPP. LAW ENF. FUND	100,843	106,568	114,625	101,000	101,000	0.0%	93,285

**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>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 12/31/16</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	5,562
State of California	10,125	0	3,720	0	0	N/A	0
Interest	3,525	3,308	3,066	3,500	3,500	0.0%	1,359
TOTAL NARCOTIC FORFEITURE FUND	34,697	67,055	36,366	3,500	3,500	0.0%	6,921
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	94,540	82,073	160,711	150,000	150,000	0.0%	129,676
Sanitary Sewer System	50,545	259,815	1,181,942	945,000	945,000	0.0%	-37,579
Police Facility	32,751	100,558	109,297	60,000	60,000	0.0%	36,676
Fire Facility	9,901	38,809	303,769	250,000	250,000	0.0%	20,489
Traffic Impact	23,885	62,586	997,092	695,000	695,000	0.0%	145,001
Interest	13,885	14,348	29,659	25,000	25,000	0.0%	16,480
TOTAL DEVELOPMENT IMPACT FUND	225,507	558,189	2,782,470	2,125,000	2,125,000	0.0%	310,743
PARKS & RECREATION ACTIVITY FUND							
Youth Participant Paid Program	0	0	17,847	22,000	22,000	0.0%	13,442
Trips - Older Adults	30,107	29,270	48,309	31,000	31,000	0.0%	10,787
Recreation Classes	74,332	56,476	63,353	70,000	70,000	0.0%	17,934
Dance & Baton	15,685	584	15,964	1,000	1,000	0.0%	150
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%	1,624
Special Event	20,128	10,272	15,451	17,000	17,000	0.0%	7,051
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%	1,706
Donations	0	562	1,062	1,500	1,500	0.0%	204
TOTAL PARKS & REC ACTIVITY FUND	184,471	144,589	212,958	194,500	194,500	0.0%	65,151

**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>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 12/31/16</u>
PROP A FUND							
Prop A	681,468	710,117	727,660	760,000	760,000	0.0%	368,517
Interest	4,549	5,663	4,141	5,100	5,100	0.0%	3,349
Other Rental Income	6,000	6,000	6,000	6,000	6,000	0.0%	2,000
TOTAL PROP A FUND	692,017	721,780	737,801	771,100	771,100	0.0%	373,866
PROP C FUND							
Prop C	566,626	590,497	604,916	625,000	625,000	0.0%	308,078
Interest	15,221	12,704	9,880	15,000	15,000	0.0%	4,457
TOTAL PROP C FUND	581,847	603,201	614,796	640,000	640,000	0.0%	312,535
MEASURE R FUND							
Measure R	421,849	441,868	452,955	450,000	450,000	0.0%	229,661
Interest	11,283	12,393	11,015	10,000	10,000	0.0%	3,641
Proceeds From Loan	0	0	3,800,000	0	0	N/A	0
TOTAL MEASURE R FUND	433,132	454,261	4,263,970	460,000	460,000	0.0%	233,302
C.D.B.G FUND							
CDBG Allocation	135,781	720,690	124,714	339,356	653,856	92.7%	25,500
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%	25,500
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	591,613	1272.7%	0
State Grants	22,945	22,098	640,140	23,300	4,185,608	17864.0%	10,547
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%	16,997
Interest	892	0	0	0	0	N/A	0
TOTAL GRANT FUND	313,529	692,806	1,006,720	409,400	5,677,822	1286.9%	27,544

**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>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 12/31/16</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>61,102,217</u>	<u>10.4%</u>	<u>18,799,975</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>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>Tru</u> <u>12/31/16</u>
GENERAL FUND							
General Administration							
City Council	240,518	226,329	220,805	244,148	244,148	0.0%	94,267
City Manager	434,466	569,184	667,488	696,122	696,122	0.0%	324,858
City Attorney	198,958	177,469	175,098	175,890	175,890	0.0%	115,423
Public Information	<u>60,088</u>	<u>94,201</u>	<u>128,257</u>	<u>144,188</u>	<u>144,188</u>	0.0%	<u>73,625</u>
Total General Administration	934,030	1,067,183	1,191,648	1,260,348	1,260,348	0.0%	608,173
Human Resources							
Human Resources	<u>679,935</u>	<u>651,699</u>	<u>786,974</u>	<u>655,368</u>	<u>665,368</u>	1.5%	<u>289,742</u>
Total Human Resources	679,935	651,699	786,974	655,368	665,368	1.5%	289,742
City Clerk							
City Clerk	274,477	231,537	350,032	467,274	467,274	0.0%	241,466
Election	<u>78,547</u>	<u>243,263</u>	<u>33,415</u>	<u>136,218</u>	<u>136,218</u>	0.0%	<u>18,725</u>
Total City Clerk	353,024	474,800	383,447	603,492	603,492	0.0%	260,191
Insurance							
Insurance	2,789,848	2,858,000	2,858,000	263,000	263,000	0.0%	129,000
Finance							
City Treasurer	102,337	149,004	170,338	180,556	180,556	0.0%	87,687
Finance	912,647	1,008,727	1,103,485	1,214,736	1,214,736	0.0%	643,404
Information Technology	184,528	284,475	324,011	341,451	341,451	0.0%	125,471
Purchasing	145,548	197,865	227,366	237,125	237,125	0.0%	116,896
General Services	<u> </u>	<u>110,846</u>	<u>130,532</u>	<u>139,497</u>	<u>139,497</u>	0.0%	<u>60,458</u>
Total Finance	1,470,366	1,750,917	1,955,732	2,113,365	2,113,365	0.0%	1,033,916
Police							
Police	10,385,340	10,795,608	11,542,453	13,076,801	13,076,801	0.0%	6,093,121
Fire							
Fire	6,385,172	7,372,500	7,809,216	8,453,929	8,488,969	0.4%	4,341,658
Fire-EOC	13,810	25,852	55,442	33,676	33,676	0.0%	11,698
Disaster Preparedness	<u>924</u>	<u>9,015</u>	<u>14,335</u>	<u>21,000</u>	<u>21,000</u>	0.0%	<u>1,071</u>
Total Fire	6,399,906	7,407,367	7,878,993	8,508,605	8,543,645	0.4%	4,354,427

**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>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 12/31/16</u>
GENERAL FUND							
Community Services							
Aquatics	203,268	139,624	127,046	151,315	151,315	0.0%	77,329
Facilities	182,221	146,031	125,534	150,039	150,039	0.0%	58,389
Recreation	596,131	243,096	384,067	350,345	390,345	11.4%	169,812
Administration	0	470,003	597,699	780,180	780,180	0.0%	304,826
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	1,471,879	2.8%	610,356
Mission Playhouse	901,581	0	0	0	0	N/A	0
Public Works							
Street Services	1,338,017	1,192,763	1,385,619	1,557,107	1,557,107	0.0%	460,935
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%	534,293
Aquatics	0	83,068	94,911	95,328	95,328	0.0%	44,295
Facilities	0	206,310	232,041	238,346	238,346	0.0%	120,947
Administration	0	808,031	988,665	1,463,482	1,463,482	0.0%	985,265
Engineering	<u>0</u>	<u>389,377</u>	<u>541,175</u>	<u>623,113</u>	<u>623,113</u>	0.0%	<u>189,855</u>
Total Public Works	1,943,714	3,538,757	4,266,589	5,105,591	5,105,591	0.0%	2,335,590
Community Development							
Administration	439,210	461,352	422,764	583,659	583,659	0.0%	284,531
Engineering	506,414	0	0	0	0	N/A	0
Planning	509,781	595,476	618,344	560,033	560,033	0.0%	238,472
Building and Safety	610,703	611,443	1,170,091	1,191,488	1,191,488	0.0%	166,040
Neighborhood Improvement Services	185,590	204,331	282,777	301,536	301,536	0.0%	157,175
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>116,949</u>
Total Community Development	2,486,963	2,039,159	2,748,706	2,915,069	2,915,069	0.0%	963,167
TOTAL GENERAL FUND	30,147,092	31,582,244	34,846,888	35,933,518	36,018,558	0.2%	16,677,683

**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>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 12/31/16</u>
CAPITAL & SPECIAL PROJECTS FUND							
Special Projects							
General	408,611	464,472	325,723	290,000	2,048,671	606.4%	168,146
Mission Playhouse	0	39	0	0	0	N/A	0
Development Impact Fee	24,433	1,429	400	0	685,614	N/A	18,712
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	146,894	103,512	82,123	116,300	338,901	191.4%	23,584
Total Special Projects	637,653	620,165	460,095	471,300	4,580,066	871.8%	592,489
Capital Outlay							
General	32,546	26,558	21,859	74,000	491,264	563.9%	152,562
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%	10,168
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	246,594	70,031	80,610	0	50,124	N/A	0
Total Capital Outlay	336,819	258,910	443,692	304,000	2,315,782	661.8%	162,730

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
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CAPITAL & SPECIAL PROJECTS FUND							
Capital Improvement							
General	227,877	3,732,303	6,391,257	175,000	2,281,540	1203.7%	413,142
Mission Playhouse	14,009	1,421	17,413	0	185,686	N/A	142,965
Development Impact Fee	11,265	48,468	188,171	500,000	1,202,446	140.5%	16,628
Gas Tax	118,996	1,017,547	262,962	810,000	2,409,552	197.5%	6,405
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%	681,683
CDBG	0	576,716	0	191,976	506,476	163.8%	300
Sewer	0	127,859	48,644	2,650,000	4,358,497	64.5%	573
STP-L	0	0	0	0	0	N/A	0
RDA Successor Agency	1,069	0	0	0	264,612	N/A	0
Solid Waste	23,557	627,898	63,250	559,540	3,347,055	498.2%	4,951
Automotive Equipment	0	0	0	825,000	0	-100.0%	0
Other Grants	147,578	696,656	112,750	293,100	5,201,735	1674.7%	67,581
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%	1,334,228
TOTAL CAPITAL & SPECIAL PROJECTS FUND	1,621,144	9,383,787	8,623,695	8,054,916	32,617,048	304.9%	2,089,447
OTHER FUNDS							
Automotive Equipment	758,865	876,799	1,019,393	838,208	838,208	0.0%	333,887
Self Insurance	5,893,145	5,113,883	6,219,504	6,681,826	6,681,826	0.0%	3,004,953
Sewer	0	708,612	499,154	862,894	1,088,248	26.1%	361,772
OTS Grant	68,029	78,408	69,610	0	130,000	N/A	36,070
Mission Playhouse	0	1,087,641	1,245,403	1,520,365	1,601,118	5.3%	702,952
State Supplemental Law Enforcement	154,104	180,727	151,761	130,092	130,092	0.0%	75,678
Parks & Recreation Activities	193,515	142,429	200,635	245,295	245,295	0.0%	83,411
Prop A	41,615	1,284,512	31,193	1,452,453	1,452,453	0.0%	59,889
Prop C	635,146	530,321	536,027	599,079	599,079	0.0%	195,068
C.D.B.G. Grant Fund	135,781	143,976	124,712	147,380	147,380	0.0%	76,502
Other Grants Fund	0	0	0	0	0	N/A	0
RDA Successor Agency	328,325	29,727	262,448	0	0	N/A	0
TOTAL OTHER FUNDS	8,208,525	10,177,035	10,359,840	12,477,592	12,913,699	3.5%	4,930,182
TOTAL EXPENDITURES - ALL FUNDS	<u>39,976,761</u>	<u>51,143,066</u>	<u>53,830,423</u>	<u>56,466,026</u>	<u>81,549,305</u>	<u>44.4%</u>	<u>23,697,312</u>