



City of San Gabriel
MEMORANDUM

DATE: August 27, 2018
TO: Mark Lazzaretto, City Manager
FROM: Thomas C. Marston, Finance Director
SUBJECT: QUARTERLY BUDGET UPDATE – THROUGH JUNE (PRECLOSING), 2018

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

GENERAL FUND

The General Fund has 78% of revenues collected, actual vs. budget, which is 7% below what is generally received at the completion of the fiscal year on a pre-closing basis. Property tax, Utility Users tax and Sales tax are the three highest revenue sources for the City’s General Fund. Through the month of June, these three revenue sources are 82%, 82% and 75% collected, respectively. Property, Utilities Users, and Sales tax receipts are all subject to accrual, consequently each of these amounts will be adjusted up as the June receipts are received.

Ninty-nine percent of the operating budget in the General Fund has been spent through June. This is in line with budget estimates and is ½% percent less than the prior fiscal year expenditures.

Authorized Budget = \$36,434,918

<u>Department</u>	<u>Amount</u>
• <u>General Administration</u>	<u>\$ 1,572,765</u>
• <u>Human Resources</u>	<u>726,802</u>
• <u>City Clerk</u>	<u>473,657</u>
• <u>Finance</u>	<u>2,096,591</u>
• <u>Insurance</u>	<u>258,000</u>
• <u>Police</u>	<u>13,596,118</u>
• <u>Fire</u>	<u>8,538,550</u>
• <u>Public Works</u>	<u>5,081,779</u>
• <u>Community Development</u>	<u>2,333,100</u>
• <u>Community Services</u>	<u>1,459,373</u>
<u>Total Expended</u>	<u>\$ 36,136,735</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 June were:

Special Projects: Authorized Budget = \$4,854,588

<u>Title</u>	<u>Amount</u>
• <u>City Manager Recruitment</u>	<u>25,425</u>
• <u>Wurlitzer Renovation</u>	<u>1,337</u>
• <u>New Police Facility</u>	<u>612,681</u>
• <u>Police Personal Protective Equipment</u>	<u>4,397</u>
• <u>Fire Deployment & Facilities Study</u>	<u>9,198</u>
• <u>City Hall Exterior Renovation and Maintenance</u>	<u>26,710</u>
• <u>Park Preservation</u>	<u>450</u>
• <u>Urban Forestry Program</u>	<u>14,365</u>
• <u>Wayfinding</u>	<u>6,689</u>
• <u>Stormwater Management</u>	<u>43,335</u>
• <u>Fats, Oils and Grease Program</u>	<u>13,281</u>
• <u>Sidewalk and ADA Ramp Repair</u>	<u>17,954</u>
• <u>Loan Repayment</u>	<u>354,830</u>
• <u>Sidewalk Grinding and Inspection</u>	<u>99,953</u>
• <u>Street Supplies</u>	<u>18,721</u>
• <u>Repaint Signalized Intersections</u>	<u>8,932</u>
• <u>Traffic Signal Maintenance</u>	<u>5,755</u>
• <u>Local Street Maintenance</u>	<u>31,100</u>
• <u>Street Light Rehabilitation</u>	<u>129,757</u>
• <u>Trench Facility Maintenance & Insurance</u>	<u>8</u>
• <u>Used Oil Grant Program</u>	<u>2,164</u>
• <u>Beverage Container Program</u>	<u>969</u>
• <u>ACE – Trench Project</u>	<u>49,243</u>
• <u>Parks & Open Space Master Plan</u>	<u>53,191</u>
• <u>ACE San Gabriel Blvd Bridge</u>	<u>73,660</u>
<u>Total Expended</u>	<u>\$ 1,604,105</u>

Capital Outlay: Authorized Budget = \$2,903,933

<u>Title</u>	<u>Amount</u>
• <u>Police Vehicles</u>	<u>206,184</u>
• <u>Police Dog</u>	<u>20,971</u>
• <u>Technology Upgrades</u>	<u>94,873</u>
• <u>Investigations Division Equipment</u>	<u>3,084</u>
• <u>FEMA Assistance to Firefighter Grant</u>	<u>291,897</u>
• <u>Breathing Apparatus</u>	<u>18,103</u>
• <u>New Fire Engine</u>	<u>653,774</u>
• <u>Homeland Security Grant</u>	<u>50,133</u>
• <u>AC Units at Recreation Facilities</u>	<u>8,950</u>
• <u>Public Works Vehicles</u>	<u>50,881</u>
• <u>Pickup Trucks</u>	<u>97,892</u>
• <u>Dump Truck</u>	<u>60,159</u>
• <u>Pavement Crack Seal Equipment</u>	<u>63,107</u>
• <u>Land Management System</u>	<u>27,058</u>
<u>Total Expended</u>	<u>\$ 1,647,066</u>

Capital Improvement: Authorized Budget = \$25,442,491

<u>Title</u>	<u>Amount</u>
• <u>Mission Playhouse Exterior Building Painting</u>	<u>25,000</u>
• <u>Station 52 Upgrade</u>	<u>9,897</u>
• <u>ACE Trench Haul Route Restoration</u>	<u>2,506,014</u>
• <u>Public Works Yard</u>	<u>1,314</u>
• <u>City Hall Refurbishment & Remodeling</u>	<u>52,329</u>
• <u>Del Mar Ave Sewer Upgrade</u>	<u>14,035</u>
• <u>San Gabriel Blvd Sewer Improvements – Dewey to Wells</u>	<u>50,526</u>
• <u>Sewer Manhole Rehabilitation Program</u>	<u>27,720</u>
• <u>San Gabriel/Mission Intersection Improvement</u>	<u>752,716</u>
• <u>Broadway/Walnut Grove Intersection Improvement</u>	<u>18,865</u>
• <u>Dewey/Brighton Sewer Upgrade</u>	<u>94,880</u>
• <u>San Gabriel Blvd Sewer Improvements</u>	<u>7,496</u>
• <u>Great Streets Program</u>	<u>744,326</u>
• <u>Street Repair Program</u>	<u>8,800</u>
• <u>CDBG Street Improvement Project</u>	<u>506,482</u>
• <u>Storm Drain Catch Basin Inserts</u>	<u>19,911</u>
• <u>Del Mar Rehabilitation</u>	<u>454,775</u>
• <u>Smith Park Facility</u>	<u>13,676</u>

CapitalImprovement (Cont'd):

•	<u>Vincent Lugo Park Renovation Phase II</u>	<u>248,634</u>
•	<u>Marshall Community Park</u>	<u>2,245,373</u>
	<u>Total Expended</u>	<u>\$ 7,802,769</u>

Expenditures in the Automotive Equipment Fund are approximately \$51,000 more than the prior year due to increased personnel costs. Expenditures in the Risk Management Fund are approximately \$166,000 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 Risk Management 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 Risk Management 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 \$829,073. 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 for the second 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
June 2018 (Preclosing) - Financial Summary**

	2017-2018 Revenues			2017-2018 Expenditures			
	Budget	Year-to-Date	% Collected	Budget	Year-to-Date	% Expended	Transfers
General	32,743,405	25,534,055	78.0%	36,434,918	36,136,735	99.2%	1,270,963
Special & Capital Projects	0	0	-	33,201,012	11,053,940	33.3%	-11,053,940
Retirement	6,935,000	7,067,032	101.9%	0	0	-	0
Automotive Equipment	1,555,000	1,713,791	110.2%	845,207	893,575	105.7%	1,018,010
Risk Management	4,633,000	4,947,505	106.8%	6,865,804	6,435,520	93.7%	0
State Gas Tax	876,000	871,164	99.4%	0	0	-	986,005
Sewer	2,100,000	1,921,113	91.5%	1,052,799	743,248	70.6%	92,282
Street Light	10,000	660	6.6%	0	0	-	129,757
Road Maint. & Rehabilitation	228,399	153,577	67.2%	0	0	-	0
Office of Traffic Safety	110,000	53,497	48.6%	110,000	75,052	68.2%	0
Waste Management	480,000	558,033	116.3%	0	0	-	1,549,197
Air Quality Improvement	55,900	39,434	70.5%	0	0	-	50,881
Mission Playhouse Facility	841,817	651,010	77.3%	1,685,063	1,653,539	98.1%	0
State Supplemental Law Enf.	130,000	139,415	107.2%	131,006	167,422	127.8%	0
Asset Forf. - Dept. of Justice	3,000	16,143	538.1%	0	0	-	123,326
Asset Forf. - Dept. of Treasury	600	361	60.2%	0	0	-	0
Asset Forf. - State	120	2,705	2254.2%	0	0	-	0
Parking	0	0	-	0	0	-	0
Development Impact Fees	865,000	482,363	55.8%	0	0	-	481,606
Parks & Rec. Activity	214,600	179,204	83.5%	244,370	172,463	70.6%	0
Proposition "A"	763,500	762,083	99.8%	598,901	442,031	73.8%	0
Proposition "C"	640,000	628,484	98.2%	278,763	88,441	31.7%	542,067
Measure "R"	472,000	473,293	100.3%	0	0	-	1,139,748
Measure "M"	0	425,325	-	0	0	-	0
C.D.B.G.	976,174	294,076	30.1%	146,032	156,466	107.1%	515,282
Other Grants	6,160,902	3,599,996	58.4%	0	0	-	2,816,543
Low/Mod Housing	0	0	-	0	0	-	0
RDA Obligation Retirement	430,000	564,194	-	0	10,622	-	338,273
TOTAL	\$61,224,417	\$51,078,513	83.4%	\$81,593,875	\$58,029,054	71.1%	\$0

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2014-15 THROUGH 2017-18**

	<u>2014-15 Audited</u>	<u>2015-16 Audited</u>	<u>2016-17 Audited</u>	<u>2017-18 Adopted</u>	<u>2017-18 Revised</u>	<u>2017-18 Increase (Decrease)</u>	<u>2017-18 Preclosing Thru 5/30/18</u>
GENERAL FUND							
Property Tax	4,719,315	4,690,325	4,940,558	6,075,000	6,075,000	0.0%	5,003,370
Sales & Use Tax	4,205,561	4,149,964	4,217,723	4,700,000	4,700,000	0.0%	3,512,117
Other Taxes							
Utility Users	4,480,156	4,317,061	4,496,220	4,900,000	4,900,000	0.0%	4,018,549
Franchise	555,940	575,991	497,699	590,000	590,000	0.0%	538,126
Transient Occupancy Tax	1,453,521	1,592,425	1,601,695	2,675,000	2,675,000	0.0%	1,364,245
Property Transfer	<u>155,164</u>	<u>152,399</u>	<u>183,926</u>	<u>200,000</u>	<u>200,000</u>	0.0%	<u>154,051</u>
Total Taxes	6,644,781	6,637,876	6,779,540	8,365,000	8,365,000	0.0%	6,074,971
State and Other Agencies							
ARRA (Stimulus) Funding	0	0	0	0	0	N/A	0
Motor Vehicle In Lieu	4,011,131	4,229,825	4,431,651	4,500,000	4,500,000	0.0%	4,694,087
State Reimbursements	205,645	480,681	266,330	250,000	250,000	0.0%	351,377
State Grants	0	0	0	0	0	N/A	0
State Mandated Reimbursements	252,131	85,807	15,149	60,000	60,000	0.0%	25
TDA Article 3 Funds	5,100	29,740	19,856	100,000	100,000	0.0%	0
Grants- Other Agencies	0	0	0	0	0	N/A	0
County Grants	<u>96,545</u>	<u>2,500</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>	0.0%	<u>0</u>
Total State and Other Agencies	4,570,552	4,828,553	4,732,986	4,930,000	4,930,000	0.0%	5,045,489
Licenses and Permits							
Business Licenses	687,680	715,982	718,964	750,000	750,000	0.0%	716,215
Dog License	40,348	38,005	35,820	45,000	45,000	0.0%	29,118
Tobacco Retailer Licenses	11,100	15,300	7,800	15,000	15,000	0.0%	15,900
Building Permits	734,382	1,191,360	1,304,048	1,450,000	1,450,000	0.0%	702,526
Occupancy Permits	164,163	142,237	114,960	180,000	180,000	0.0%	141,248
Plumbing Permits	79,333	121,990	155,008	130,000	130,000	0.0%	93,567
Electrical Permits	79,501	125,914	141,047	200,000	200,000	0.0%	55,313
Sign Permits	13,420	12,843	13,293	16,000	16,000	0.0%	12,670
Overnight Parking Permits	447,354	465,901	512,562	500,000	500,000	0.0%	496,080
CASP Program - State	<u>2,850</u>	<u>2,987</u>	<u>3,004</u>	<u>3,000</u>	<u>3,000</u>	0.0%	<u>13,711</u>
Total Licenses and Permits	2,260,131	2,832,519	3,006,506	3,289,000	3,289,000	0.0%	2,276,348

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Fines and Forfeitures							
Vehicle Code Fines-Court	143,152	144,939	120,872	160,000	160,000	0.0%	96,665
Other Fines-Court	8,297	5,957	9,112	15,000	15,000	0.0%	4,944
Parking Fines-City	818,455	659,791	612,856	900,000	900,000	0.0%	492,713
Administrative Citations	24,130	28,233	55,942	60,000	60,000	0.0%	22,976
Total Fines and Forfeitures	994,034	838,920	798,782	1,135,000	1,135,000	0.0%	617,298
Use of Money & Property							
Interest	36,886	24,792	-14,993	37,500	37,500	0.0%	-12,546
Interest - RDA/Successor Agency	0	0	0	0	0	N/A	0
Other Rental Income	106,101	103,878	96,508	125,000	125,000	0.0%	103,655
Building Rentals	0	0	0	0	0	N/A	0
Equipment Rental	0	0	0	0	0	N/A	0
Parking	0	0	0	0	0	N/A	0
Labor Charges	0	0	0	0	0	N/A	0
Total Use of Money & Property	142,987	128,670	81,515	162,500	162,500	0.0%	91,109
Community Development							
Expedited Building Inspection Services	0	0	0	30,000	30,000	0.0%	0
Plan Checking	307,385	722,816	550,195	900,000	900,000	0.0%	217,611
Public Works Fees	260,048	242,955	359,137	330,000	330,000	0.0%	342,289
Special Plan Check Services	292,639	804,944	638,776	0	0	N/A	257,995
Street Sweeping	147,750	141,533	155,407	150,000	150,000	0.0%	140,984
Graffiti Removal	29,550	28,397	31,081	34,000	34,000	0.0%	28,197
Sewer Maintenance	21,730	43,600	17,270	40,000	40,000	0.0%	134,316
General Plan "Set-Aside" Fee	19,939	38,231	45,415	45,000	45,000	0.0%	20,669
Planning Fees	216,940	96,597	165,550	155,000	155,000	0.0%	112,550
Advertising and Posting Fees	16,000	12,250	21,600	18,000	18,000	0.0%	15,085
Total Community Development	1,311,981	2,131,323	1,984,431	1,702,000	1,702,000	0.0%	1,269,696
Public Safety							
Fire Services	1,140,176	1,003,949	839,360	750,000	750,000	0.0%	408,104
Police Services	73,648	60,193	62,313	88,000	88,000	0.0%	53,636
Facility Rental-EOC	0	0	0	0	0	N/A	0
Ambulance Fees	710,681	825,729	804,535	900,000	900,000	0.0%	735,050
False Alarms	0	32,780	20,502	25,000	25,000	0.0%	10,735
Witness Fees	934	2,181	4,806	2,500	2,500	0.0%	8,800
Total Public Safety	1,925,439	1,924,832	1,731,516	1,765,500	1,765,500	0.0%	1,216,325

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Parks & Recreation							
Recreation Fees	48,836	50,200	46,753	55,000	55,000	0.0%	47,865
Lighted Fields	0	0	0	0	0	N/A	0
Concession	0	0	0	0	0	N/A	0
Swimming Pool	76,566	106,881	76,515	100,000	100,000	0.0%	67,963
Adult Center	48,792	62,669	86,571	80,000	80,000	0.0%	91,608
Passport Services	0	0	0	43,000	43,000	0.0%	46,280
Total Parks & Recreation	174,194	219,750	209,839	278,000	278,000	0.0%	253,716
Other Revenue							
Sale of Records	1,415	1,466	3,231	3,000	3,000	0.0%	984
POST Reimbursement	27,969	16,064	3,516	26,000	26,000	0.0%	24,285
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	23,630	28,735	22,426	45,000	45,000	0.0%	34,213
Election Cost Reimbursement	98,201	24	24	0	0	N/A	9,468
Sale of Property	12,125	15,890	36,897	1,000	1,000	0.0%	0
PROP C Administration	0	0	0	25,000	25,000	0.0%	0
Proceeds from Prop A Exchange	900,000	0	864,000	0	0	N/A	0
Donations	51,381	84,782	90,919	120,000	122,435	2.0%	89,567
Proceeds from Loan	7,800,000	0	0	0	0	N/A	0
Loan Principal Repayment	0	0	0	0	0	N/A	0
Miscellaneous	84,966	410,312	155,940	65,000	65,000	0.0%	15,099
Total Other Revenue	8,999,687	557,273	1,176,953	338,970	341,405	0.7%	173,616
TOTAL GENERAL FUND	35,948,662	28,940,005	29,660,349	32,740,970	32,743,405	0.0%	25,534,055
RETIREMENT FUND							
Property Tax	6,169,419	6,529,020	6,827,678	6,900,000	6,900,000	0.0%	7,047,618
Interest	30,573	32,473	37,306	35,000	35,000	0.0%	19,414
TOTAL RETIREMENT FUND	6,199,992	6,561,493	6,864,984	6,935,000	6,935,000	0.0%	7,067,032
AUTOMOTIVE EQUIPMENT FUND							
Interest	9,282	10,479	8,635	10,000	10,000	0.0%	3,791
Vehicle Charges	1,647,958	1,340,000	1,536,000	1,545,000	1,545,000	0.0%	1,710,000
TOTAL AUTOMOTIVE EQUIP. FUND	1,657,240	1,350,479	1,544,635	1,555,000	1,555,000	0.0%	1,713,791

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RISK MANAGEMENT FUND							
Interest	10,763	9,200	10,471	10,000	10,000	0.0%	2,722
Insurance Charges	<u>4,503,646</u>	<u>4,547,811</u>	<u>4,642,719</u>	<u>4,623,000</u>	<u>4,623,000</u>	0.0%	<u>4,944,783</u>
TOTAL RISK MANAGEMENT FUND	4,514,409	4,557,011	4,653,190	4,633,000	4,633,000	0.0%	4,947,505
GAS TAX FUND							
2106 Gas Tax	154,494	137,759	125,301	150,000	150,000	0.0%	138,487
2107 Gas Tax	324,854	277,353	279,959	300,000	300,000	0.0%	289,703
2107.5 Gas Tax	12,000	6,000	0	6,000	6,000	0.0%	6,000
2105 Gas Tax	252,696	227,079	207,674	240,000	240,000	0.0%	222,602
2103 Gas Tax	439,777	185,403	88,759	160,000	160,000	0.0%	159,742
2101 Gas Tax	0	0	0	0	0	N/A	46,633
Interest Income	<u>20,229</u>	<u>18,142</u>	<u>20,609</u>	<u>20,000</u>	<u>20,000</u>	0.0%	<u>7,997</u>
TOTAL GAS TAX FUND	1,204,050	851,736	722,302	876,000	876,000	0.0%	871,164
SEWER FUND							
Interest	0	0	0	100,000	100,000	0.0%	15,288
Sewer User Fee	<u>1,963,721</u>	<u>1,948,315</u>	<u>1,962,926</u>	<u>2,000,000</u>	<u>2,000,000</u>	0.0%	<u>1,905,825</u>
TOTAL SEWER FUND	1,963,721	1,948,315	1,962,926	2,100,000	2,100,000	0.0%	1,921,113
STREET LIGHT ASSESSMENT DISTRICT							
Street Lighting	<u>-24,950</u>	<u>0</u>	<u>12,000</u>	<u>10,000</u>	<u>10,000</u>	0.0%	<u>660</u>
TOTAL STREET LIGHT ASSESS. FUND	-24,950	0	12,000	10,000	10,000	0.0%	660
ROAD MAINTENANCE & REHABILITATION FUND							
Road Maintenance & Rehabilitation	0	0	0	0	228,399	N/A	153,418
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>159</u>
TOTAL ROAD MAINT. & REHAB. FUND	0	0	0	0	228,399	N/A	153,577
OFFICE OF TRAFFIC SAFETY GRANT FUND							
O.T.S. Grant	<u>65,676</u>	<u>95,719</u>	<u>118,235</u>	<u>0</u>	<u>110,000</u>	N/A	<u>53,497</u>
TOTAL OFFICE OF TRAFFIC SAFETY FUND	65,676	95,719	118,235	0	110,000	N/A	53,497

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	<u>2014-15 Audited</u>	<u>2015-16 Audited</u>	<u>2016-17 Audited</u>	<u>2017-18 Adopted</u>	<u>2017-18 Revised</u>	<u>2017-18 Increase (Decrease)</u>	<u>2017-18 Preclosing Thru 6/30/18</u>
WASTE MANAGEMENT FUND							
Recycling Fees	40,354	17,750	28,538	30,000	30,000	0.0%	24,005
Surcharge	413,701	396,292	435,140	450,000	450,000	0.0%	534,028
TOTAL WASTE MANAGEMENT FUND	454,055	414,042	463,678	480,000	480,000	0.0%	558,033
AIR QUALITY IMPROVEMENT FUND							
AQMD	62,953	51,488	51,621	55,000	55,000	0.0%	39,016
Interest	360	555	1,127	900	900	0.0%	418
TOTAL AIR QUALITY IMPROVEMENT FUND	63,313	52,043	52,748	55,900	55,900	0.0%	39,434
MISSION PLAYHOUSE FACILITY FUND							
County Grants	0	3,780	6,040	0	9,600	N/A	10,220
Other Rental Income	9,900	9,900	8,250	10,000	10,000	0.0%	0
Building Rentals	153,289	147,827	160,849	175,470	175,470	0.0%	142,326
Equipment Rental	44,894	41,049	40,544	49,500	49,500	0.0%	35,573
Parking	46,429	40,284	38,113	45,000	45,000	0.0%	34,920
Labor Charges	252,257	239,760	264,402	310,000	310,000	0.0%	252,814
Concessions	0	341	0	1,500	1,500	0.0%	0
Capital Improvement Surcharge	57,479	54,334	56,777	70,000	70,000	0.0%	52,372
Box Office	0	21,804	29,123	67,247	67,247	0.0%	15,879
Box Office Charges	0	4,554	17,940	22,000	22,000	0.0%	24,593
Donations	8,634	1,703	4,020	5,000	76,500	1430.0%	81,193
Miscellaneous	0	15,542	3,054	5,000	5,000	0.0%	1,120
TOTAL MISSION PLAYHOUSE FACILITY FUND	572,882	580,878	629,112	760,717	841,817	10.7%	651,010
STATE SUPP. LAW ENF. FUND							
AB 3229 Revenue	106,230	114,618	129,324	130,000	130,000	0.0%	139,415
Interest	338	7	10	0	0	N/A	0
TOTAL STATE SUPP. LAW ENF. FUND	106,568	114,625	129,334	130,000	130,000	0.0%	139,415

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	<u>2014-15 Audited</u>	<u>2015-16 Audited</u>	<u>2016-17 Audited</u>	<u>2017-18 Adopted</u>	<u>2017-18 Revised</u>	<u>2017-18 Increase (Decrease)</u>	<u>2017-18 Preclosing Thru 6/30/18</u>
NARCOTIC FORFEITURE FUND							
Department of Justice	41,200	24,155	24,941	0	0	N/A	15,170
Department of Treasury	22,547	5,425	13,134	0	0	N/A	0
State of California	0	3,720	29,643	0	0	N/A	2,527
Interest	<u>3,308</u>	<u>3,066</u>	<u>3,818</u>	<u>3,720</u>	<u>3,720</u>	0.0%	<u>1,512</u>
TOTAL NARCOTIC FORFEITURE FUND	67,055	36,366	71,536	3,720	3,720	0.0%	19,209
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	82,073	160,711	180,507	270,000	270,000	0.0%	172,348
Sanitary Sewer System	259,815	1,181,942	10,616	120,000	120,000	0.0%	122,863
Police Facility	100,558	109,297	32,328	130,000	130,000	0.0%	49,252
Fire Facility	38,809	303,769	11,361	130,000	130,000	0.0%	25,483
Traffic Impact	62,586	997,092	261,165	175,000	175,000	0.0%	91,471
Interest	<u>14,348</u>	<u>29,659</u>	<u>45,386</u>	<u>40,000</u>	<u>40,000</u>	0.0%	<u>20,946</u>
TOTAL DEVELOPMENT IMPACT FUND	558,189	2,782,470	541,363	865,000	865,000	0.0%	482,363
PARKS & RECREATION ACTIVITY FUND							
Youth Participant Paid Program	0	17,847	22,661	22,000	22,000	0.0%	14,184
Trips - Older Adults	29,270	48,309	21,240	31,000	31,000	0.0%	16,203
Recreation Classes	56,476	63,353	62,961	70,000	70,000	0.0%	65,298
Dance & Baton	584	15,964	472	16,000	16,000	0.0%	8,767
Day Camp	27,346	36,077	50,898	38,000	38,000	0.0%	51,561
Tennis	14,417	8,375	7,110	13,000	13,000	0.0%	5,927
Special Event	10,272	15,451	8,849	16,000	16,000	0.0%	12,540
Older Adults	1,740	2,466	165	2,500	2,500	0.0%	621
Recreation Class Insurance	3,922	4,054	4,020	4,600	4,600	0.0%	3,732
Donations	<u>562</u>	<u>1,062</u>	<u>267</u>	<u>1,500</u>	<u>1,500</u>	0.0%	<u>371</u>
TOTAL PARKS & REC ACTIVITY FUND	144,589	212,958	178,643	214,600	214,600	0.0%	179,204

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PROP A FUND							
Prop A	710,117	727,660	739,328	750,000	750,000	0.0%	754,040
Interest	5,663	4,141	7,923	7,500	7,500	0.0%	2,543
Other Rental Income	6,000	6,000	6,000	6,000	6,000	0.0%	5,500
TOTAL PROP A FUND	721,780	737,801	753,251	763,500	763,500	0.0%	762,083
PROP C FUND							
Prop C	590,497	604,916	614,911	625,000	625,000	0.0%	623,766
Interest	12,704	9,880	12,640	15,000	15,000	0.0%	4,718
TOTAL PROP C FUND	603,201	614,796	627,551	640,000	640,000	0.0%	628,484
MEASURE R FUND							
Measure R	441,868	452,955	460,051	460,000	460,000	0.0%	468,460
Interest	12,393	11,015	10,851	12,000	12,000	0.0%	4,833
Proceeds From Loan	0	3,800,000	0	0	0	N/A	0
TOTAL MEASURE R FUND	454,261	4,263,970	470,902	472,000	472,000	0.0%	473,293
MEASURE M FUND							
Measure M	0	0	0	0	0	N/A	424,532
Interest	0	0	0	0	0	N/A	793
Proceeds From Loan	0	0	0	0	0	N/A	0
TOTAL MEASURE M FUND	0	0	0	0	0	N/A	425,325
C.D.B.G FUND							
CDBG Allocation	720,690	124,714	361,795	406,032	976,174	140.4%	294,076
CDBG Recovery Act	0	0	0	0	0	N/A	0
TOTAL C.D.B.G. FUND	720,690	124,714	361,795	406,032	976,174	140.4%	294,076

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OTHER GRANTS FUND							
FEMA Funds	0	65,050	61,101	0	338,691	N/A	294,326
Federal Grants	590,238	177,680	15,000	679,456	1,327,165	95.3%	43,755
State Grants	22,098	640,140	925,522	49,500	3,237,634	6440.7%	3,216,904
County Grants	0	61,520	0	0	250,000	N/A	0
STP-L Reimbursements	0	0	0	200,000	300,000	50.0%	0
Grants- Other Agencies	80,470	62,330	45,712	355,000	707,412	99.3%	45,011
Interest	0	0	0	0	0	N/A	0
TOTAL GRANT FUND	692,806	1,006,720	1,047,335	1,283,956	6,160,902	379.8%	3,599,996
RDA RETIREMENT OBLIGATION FUND							
State Reimbursement	33,636	538,909	413,398	430,000	430,000	0.0%	564,194
Miscellaneous	0	0	0	0	0	N/A	0
Interest Income	0	0	0	0	0	N/A	0
TOTAL RDA RETIREMENT OBLIGATION FUND	33,636	538,909	413,398	430,000	430,000	0.0%	564,194
TOTAL REVENUE - ALL FUNDS	<u>56,721,825</u>	<u>55,785,050</u>	<u>51,279,267</u>	<u>55,355,395</u>	<u>61,224,417</u>	<u>10.6%</u>	<u>51,078,513</u>

**CITY OF SAN GABRIEL
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
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	<u>2014-15 Audited</u>	<u>2015-16 Audited</u>	<u>2016-17 Audited</u>	<u>2017-18 Adopted</u>	<u>2017-18 Revised</u>	<u>2017-18 Increase (Decrease)</u>	<u>2017-18 Preclosing Thru 6/30/18</u>
GENERAL FUND							
General Administration							
City Council	226,329	220,805	223,168	254,707	254,707	0.0%	236,372
City Manager	569,184	667,488	722,763	712,854	712,854	0.0%	616,001
City Attorney	177,469	175,098	420,142	175,890	175,890	0.0%	585,734
Public Information	<u>94,201</u>	<u>128,257</u>	<u>121,451</u>	<u>140,148</u>	<u>143,263</u>	<u>2.2%</u>	<u>134,658</u>
Total General Administration	1,067,183	1,191,648	1,487,524	1,283,599	1,286,714	0.2%	1,572,765
Human Resources							
Human Resources	<u>651,699</u>	<u>786,974</u>	<u>881,576</u>	<u>679,504</u>	<u>679,504</u>	<u>0.0%</u>	<u>726,802</u>
Total Human Resources	651,699	786,974	881,576	679,504	679,504	0.0%	726,802
City Clerk							
City Clerk	231,537	350,032	479,777	468,470	468,470	0.0%	431,736
Election	<u>243,263</u>	<u>33,415</u>	<u>103,607</u>	<u>44,735</u>	<u>44,735</u>	<u>0.0%</u>	<u>41,921</u>
Total City Clerk	474,800	383,447	583,384	513,205	513,205	0.0%	473,657
Insurance							
Insurance	2,858,000	2,858,000	258,000	263,000	263,000	0.0%	258,000
Finance							
City Treasurer	149,004	170,338	180,779	189,864	189,864	0.0%	193,621
Finance	1,008,727	1,103,485	1,271,407	1,254,952	1,254,952	0.0%	1,238,246
Information Technology	284,475	324,011	309,031	343,122	343,122	0.0%	281,368
Purchasing	197,865	227,366	231,459	240,287	240,287	0.0%	227,767
General Services	<u>110,846</u>	<u>130,532</u>	<u>131,375</u>	<u>154,660</u>	<u>154,660</u>	<u>0.0%</u>	<u>155,589</u>
Total Finance	1,750,917	1,955,732	2,124,051	2,182,885	2,182,885	0.0%	2,096,591
Police							
Police	10,795,608	11,542,453	12,731,976	13,175,338	13,175,338	0.0%	13,596,118
Fire							
Fire	7,372,500	7,809,216	8,892,493	8,242,443	8,242,443	0.0%	8,511,859
Fire-EOC	25,852	55,442	23,046	37,376	37,376	0.0%	26,691
Disaster Preparedness	<u>9,015</u>	<u>14,335</u>	<u>16,366</u>	<u>21,000</u>	<u>21,000</u>	<u>0.0%</u>	<u>0</u>
Total Fire	7,407,367	7,878,993	8,931,905	8,300,819	8,300,819	0.0%	8,538,550

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GENERAL FUND							
Community Services							
Aquatics	139,624	127,046	135,736	143,441	145,922	1.7%	150,087
Facilities	146,031	125,534	131,007	142,032	142,032	0.0%	152,633
Recreation	243,096	384,067	465,127	370,806	423,478	14.2%	440,823
Administration	470,003	597,699	641,776	768,480	768,480	0.0%	715,830
Park Maintenance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Community Services	998,754	1,234,346	1,373,646	1,424,759	1,479,912	3.9%	1,459,373
Mission Playhouse	0	0	0	0	0	N/A	0
Public Works							
Street Services	1,192,763	1,385,619	1,020,258	1,128,669	1,138,471	0.9%	1,049,798
Stormwater Management	0	0	0	185,000	185,000	0.0%	22,138
Park Maintenance	859,208	1,024,178	1,069,879	1,187,282	1,187,282	0.0%	943,687
Aquatics	83,068	94,911	88,651	97,061	102,061	5.2%	84,568
Facilities	206,310	232,041	258,581	245,313	245,313	0.0%	270,111
Administration	808,031	988,665	2,108,287	2,064,884	2,064,884	0.0%	2,265,744
Engineering	<u>389,377</u>	<u>541,175</u>	<u>440,584</u>	<u>520,309</u>	<u>560,309</u>	7.7%	<u>445,733</u>
Total Public Works	3,538,757	4,266,589	4,986,240	5,428,518	5,483,320	1.0%	5,081,779
Community Development							
Administration	461,352	422,764	582,637	558,372	558,372	0.0%	564,389
Engineering	0	0	0	0	0	N/A	0
Planning	595,476	618,344	497,899	613,748	613,748	0.0%	539,634
Building and Safety	611,443	1,170,091	1,047,024	1,127,750	1,222,750	8.4%	589,698
Neighborhood Improvement Services	204,331	282,777	333,437	339,428	339,428	0.0%	324,031
Economic Development	<u>166,557</u>	<u>254,730</u>	<u>266,794</u>	<u>330,923</u>	<u>335,923</u>	1.5%	<u>315,348</u>
Total Community Development	2,039,159	2,748,706	2,727,791	2,970,221	3,070,221	3.4%	2,333,100
TOTAL GENERAL FUND	31,582,244	34,846,888	36,086,093	36,221,848	36,434,918	0.6%	36,136,735

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CAPITAL & SPECIAL PROJECTS FUND							
Special Projects							
General	464,472	325,723	313,581	168,000	2,067,092	1130.4%	577,136
Mission Playhouse	39	0	0	0	0	N/A	0
Development Impact Fee	1,429	400	96,808	0	589,204	N/A	258,236
Asset Forfeiture	0	0	5,613	10,000	4,388	-56.1%	4,397
AQMD	0	0	0	0	0	N/A	0
Gas Tax	30,276	21,125	41,572	270,500	908,242	235.8%	164,460
Measure R	0	0	443,957	0	345,000	N/A	344,075
Prop A	0	6,000	0	0	19,000	N/A	0
Street Light	0	0	0	65,000	129,798	99.7%	129,757
RDA Successor Agency	15,168	24,724	345,583	0	73,660	N/A	73,660
Prop C	5,000	0	0	340,000	340,000	0.0%	8
CDBG	0	0	0	0	0	N/A	0
Solid Waste	269	0	0	0	5,592	N/A	0
Other Grants	<u>103,512</u>	<u>82,123</u>	<u>64,058</u>	<u>73,300</u>	<u>372,612</u>	<u>408.3%</u>	<u>52,376</u>
Total Special Projects	620,165	460,095	1,311,172	926,800	4,854,588	423.8%	1,604,105
Capital Outlay							
General	26,558	21,859	255,964	0	278,486	N/A	76,948
Mission Playhouse	0	14,769	0	0	0	N/A	0
Development Impact Fee	0	0	0	0	0	N/A	0
Gas Tax	0	3,216	249,056	0	117,818	N/A	63,107
Asset Forfeiture	79,055	44,084	65,443	20,000	113,404	467.0%	118,929
Automotive Equipment	27,041	222,123	0	195,000	1,454,921	646.1%	1,018,010
AQMD	50,010	11,639	0	0	80,537	N/A	50,881
OTS Grant	0	0	0	0	0	N/A	0
Prop C	0	0	0	0	0	N/A	0
Sewer	0	45,392	0	20,000	193,000	865.0%	0
Solid Waste	6,215	0	0	0	0	N/A	0
Other Grants	<u>70,031</u>	<u>80,610</u>	<u>87,994</u>	<u>152,756</u>	<u>665,767</u>	<u>335.8%</u>	<u>319,191</u>
Total Capital Outlay	258,910	443,692	658,457	387,756	2,903,933	648.9%	1,647,066

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CAPITAL & SPECIAL PROJECTS FUND							
Capital Improvement							
General	3,732,303	6,391,257	491,420	178,347	1,875,552	951.6%	616,879
Mission Playhouse	1,421	17,413	164,887	0	0	N/A	0
Development Impact Fee	48,468	188,171	143,837	0	1,222,094	N/A	223,369
Gas Tax	1,017,547	262,962	694,977	335,000	1,762,114	426.0%	758,439
Street Light	0	14,357	30,992	0	49,008	N/A	0
Prop A	109,574	6,912	0	0	50,153	N/A	0
Prop C	780,349	750	249,365	0	1,508,000	N/A	542,059
Measure R	785,921	613,442	816,020	1,461,000	4,392,791	200.7%	795,672
CDBG	576,716		249,334	260,000	830,142	219.3%	515,282
Sewer	127,859	48,644	80,872	1,380,000	5,517,624	299.8%	92,282
STP-L	0	0	0	200,000	300,000	50.0%	0
RDA Successor Agency	0	0	0	0	264,612	N/A	264,612
Solid Waste	627,898	63,250	121,955	450,000	3,717,175	726.0%	1,549,198
Road Maint. & Rehabilitation	0	0	0	0	228,399	N/A	0
Automotive Equipment	0	0	0	400,000	0	-100.0%	0
Other Grants	696,656	112,750	2,005,972	832,900	3,724,827	347.2%	2,444,977
Total Capital Improvement	<u>8,504,712</u>	<u>7,719,908</u>	<u>5,049,631</u>	<u>5,497,247</u>	<u>25,442,491</u>	<u>362.8%</u>	<u>7,802,769</u>
TOTAL CAPITAL & SPECIAL PROJECTS FUND	9,383,787	8,623,695	7,019,260	6,811,803	33,201,012	387.4%	11,053,940
OTHER FUNDS							
Automotive Equipment	876,799	1,019,393	1,103,225	845,207	845,207	0.0%	893,575
Risk Management	5,113,883	6,219,504	6,521,597	6,865,804	6,865,804	0.0%	6,435,520
Sewer	708,612	499,154	1,144,006	1,052,799	1,052,799	0.0%	743,248
OTS Grant	78,408	69,610	118,235	0	110,000	N/A	75,052
Mission Playhouse	1,087,641	1,245,403	1,605,630	1,589,790	1,685,063	6.0%	1,653,539
State Supplemental Law Enforcement	180,727	151,761	157,826	131,006	131,006	0.0%	167,422
Parks & Recreation Activities	142,429	200,635	164,852	244,370	244,370	0.0%	172,463
Prop A	1,284,512	31,193	1,237,629	572,901	598,901	4.5%	442,031
Prop C	530,321	536,027	548,196	278,763	278,763	0.0%	88,441
Measure R	0	0	0	0	0	N/A	0
C.D.B.G. Grant Fund	143,976	124,712	112,462	146,032	146,032	0.0%	156,466
Other Grants Fund	0	0	0	0	0	N/A	0
RDA Successor Agency	29,727	262,448	22,840	0	0	N/A	10,622
TOTAL OTHER FUNDS	10,177,035	10,359,840	12,736,498	11,726,672	11,957,945	2.0%	10,838,379
TOTAL EXPENDITURES - ALL FUNDS	<u>51,143,066</u>	<u>53,830,423</u>	<u>55,841,851</u>	<u>54,760,323</u>	<u>81,593,875</u>	<u>49.0%</u>	<u>58,029,054</u>