


City of San Gabriel
MEMORANDUM

DATE: May 10, 2017
TO: Steven A. Preston, City Manager
FROM: Thomas C. Marston, Finance Director 
SUBJECT: QUARTERLY BUDGET UPDATE – THROUGH MARCH 31, 2017

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

GENERAL FUND

The General Fund has 56% 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 March, these three revenue sources are 50%, 55% and 60% 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.

Seventy-two percent of the operating budget in the General Fund has been spent through March. This is in line with budget estimates and is equal to the prior fiscal year expenditures.

Authorized Budget = \$36,086,508

<u>Department</u>	<u>Amount</u>
• <u>General Administration</u>	<u>\$ 1,086,648</u>
• <u>Human Resources</u>	<u>573,753</u>
• <u>City Clerk</u>	<u>417,111</u>
• <u>Finance</u>	<u>1,499,145</u>
• <u>Insurance</u>	<u>193,500</u>
• <u>Police</u>	<u>9,419,771</u>
• <u>Fire</u>	<u>6,656,124</u>
• <u>Public Works</u>	<u>3,603,549</u>
• <u>Community Development</u>	<u>1,524,750</u>
• <u>Community Services</u>	<u>987,831</u>
<u>Total Expended</u>	<u>\$ 25,962,182</u>

OTHER FUNDS

The percentage of revenues collected in the other funds is varied based on the timing of when the revenue is received in each fund. Revenues in these other funds is closely monitored through the fiscal year to assure the appropriate revenue is collected and accrued as appropriate at year-end.

Variances in special and capital expenditures from one year to the next are common due to the time line for completion of various projects. To date, expenditures have remained within budgeted appropriations. The Special Project and Capital expenditures through March were:

Special Projects:

Authorized Budget = \$4,629,635

<u>Title</u>	<u>Amount</u>
• <u>Mission Playhouse Wurlitzer Renovation</u>	<u>2,166</u>
• <u>New Police Facility</u>	<u>39,844</u>
• <u>Fire Deployment and Facilities Study</u>	<u>4,956</u>
• <u>City Hall Exterior Renovation and Maintenance</u>	<u>3,290</u>
• <u>Urban Forestry Program</u>	<u>29,850</u>
• <u>Stormwater Management Program</u>	<u>102,135</u>
• <u>ADA Compliance Program</u>	<u>10,000</u>
• <u>Sidewalk and Curb Ramp Compliance</u>	<u>23,955</u>
• <u>IBank Loan Repayment</u>	<u>455,357</u>
• <u>City Wide Bridge Repair</u>	<u>942</u>
• <u>Used Oil Grant Program</u>	<u>2,613</u>
• <u>Beverage Container Program</u>	<u>734</u>
• <u>Development Code Update</u>	<u>4,292</u>
• <u>Annual Pavement Marking Program</u>	<u>7,075</u>
• <u>ACE – Trench Project</u>	<u>29,750</u>
• <u>Arts, Culture & Community Engagement</u>	<u>27</u>
• <u>Parks & Open Space Master Plan</u>	<u>59,954</u>
<u>Total Expended</u>	<u>\$ 776,940</u>

Capital Outlay:

Authorized Budget = \$2,615,258

<u>Title</u>	<u>Amount</u>
• <u>Police Technology Upgrades</u>	<u>9,288</u>
• <u>Police Investigations Division Equipment</u>	<u>3,234</u>
• <u>Police Firearms Enhancements</u>	<u>4,377</u>
• <u>FEMA Assistance to Firefighter Grant</u>	<u>61,101</u>

•	<u>Traffic Signal Upgrade Program</u>	<u>277</u>
•	<u>Land Management System</u>	<u>166,066</u>
	<u>Total Expended</u>	<u>\$ 244,343</u>

Capital Improvement:

Authorized Budget = \$32,617,048

	<u>Title</u>	<u>Amount</u>
•	<u>Electronic Marquee</u>	<u>164,887</u>
•	<u>Station 52 Upgrade</u>	<u>8,424</u>
•	<u>Public Works Yard</u>	<u>412,467</u>
•	<u>City Hall Refurbishment & Remodeling</u>	<u>2,475</u>
•	<u>Las Tunas Rehab. San Gabriel to Muscatel</u>	<u>8,507</u>
•	<u>Las Tunas Sewer Rehabilitation</u>	<u>572</u>
•	<u>Broadway/Walnut Grove Intersection Improvement</u>	<u>8,217</u>
•	<u>Great Streets Program</u>	<u>195,215</u>
•	<u>San Gabriel and Mission Intersection Improvement</u>	<u>5,695</u>
•	<u>Street Repair Program</u>	<u>817</u>
•	<u>Storm Drain Catch Basin Inserts</u>	<u>28,146</u>
•	<u>Del Mar Rehab – Valley to I-10 Freeway</u>	<u>42,688</u>
•	<u>Del Mar Rehab – Wells to Mission</u>	<u>652,257</u>
•	<u>Vincent Lugo Park Renovation Phase II</u>	<u>14,584</u>
•	<u>Marshall Community Park</u>	<u>175,795</u>
	<u>Total Expended</u>	<u>\$1,720,746</u>

Expenditures in the Automotive Equipment Fund are approximately \$30,000 less than the prior year due to decreased personnel costs. Expenditures in the Self-Insurance Fund are approximately \$70,000 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
March 2017 - Financial Summary

	2016-2017 Revenues			2016-2017 Expenditures			
	Budget	Year-to-Date	% Collected	Budget	Year-to-Date	% Expended	Transfers
General	32,876,806	18,467,048	56.2%	36,086,508	25,962,182	71.9%	795,368
Special & Capital Projects	0	0	-	32,943,764	2,742,029	8.3%	-2,742,029
Retirement	6,531,200	3,979,963	60.9%	0	0	-	0
Automotive Equipment	1,555,000	1,156,512	74.4%	838,208	541,273	64.6%	0
Self Insurance	4,641,000	3,468,170	74.7%	6,681,826	4,445,960	66.5%	0
State Gas Tax	850,000	512,507	60.3%	0	0	-	227,998
Sewer	2,000,000	1,159,132	58.0%	1,138,248	576,412	50.6%	573
Street Light	1,000	12,000	1200.0%	0	0	-	0
Office of Traffic Safety	225,000	36,070	16.0%	130,000	45,417	34.9%	0
Waste Management	485,000	297,485	61.3%	0	0	-	36,744
Air Quality Improvement	50,350	25,659	-	0	0	-	0
Mission Playhouse Facility	654,820	371,664	56.8%	1,601,118	1,107,789	69.2%	164,887
State Supplemental Law Enf.	101,000	129,334	128.1%	130,092	119,180	91.6%	0
Asset Forf. - Dept. of Justice	3,000	1,597	-	0	0	-	12,029
Asset Forf. - Dept. of Treasury	400	11,473	2868.3%	0	0	-	0
Asset Forf. - State	100	29,754	29754.0%	0	0	-	4,870
Parking	0	0	-	0	0	-	0
Development Impact Fees	2,125,000	339,514	16.0%	0	0	-	80,290
Parks & Rec. Activity	194,500	88,416	45.5%	245,295	119,118	48.6%	0
Proposition "A"	771,100	569,484	73.9%	1,452,453	90,074	6.2%	0
Proposition "C"	640,000	473,123	73.9%	599,079	282,362	47.1%	0
Measure "R"	460,000	354,014	77.0%	0	0	-	1,148,461
C.D.B.G.	653,856	91,571	14.0%	147,380	112,320	76.2%	817
Other Grants	6,004,538	106,926	1.8%	0	0	-	269,992
Redevelopment	0	0	-	0	0	-	0
Low/Mod Housing	0	0	-	0	0	-	0
RDA Obligation Retirement	605,263	3,000	-	0	562,263	-	0
TOTAL	\$61,428,933	\$31,684,416	51.6%	\$81,993,971	\$36,706,379	44.8%	\$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>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 3/31/17</u>
GENERAL FUND							
Property Tax	4,585,698	4,719,315	4,690,325	5,650,000	5,650,000	0.0%	2,820,494
Sales & Use Tax	4,177,364	4,205,561	4,149,964	4,200,000	4,200,000	0.0%	2,528,096
Other Taxes							
Utility Users	4,596,568	4,480,156	4,317,061	5,350,000	5,350,000	0.0%	2,958,922
Franchise	587,201	555,940	575,991	590,000	590,000	0.0%	118,173
Transient Occupancy Tax	1,425,873	1,453,521	1,592,425	1,700,000	1,700,000	0.0%	811,014
Property Transfer	176,835	155,164	152,399	200,000	200,000	0.0%	126,863
Total Taxes	6,786,477	6,644,781	6,637,876	7,840,000	7,840,000	0.0%	4,014,972
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%	2,224,880
State Reimbursements	69,125	205,645	480,681	250,000	250,000	0.0%	28,889
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%	2,254,100
Licenses and Permits							
Business Licenses	659,884	687,680	715,982	750,000	750,000	0.0%	639,315
Dog License	39,580	40,348	38,005	45,000	45,000	0.0%	33,950
Tobacco Retailer Licenses	14,100	11,100	15,300	15,000	15,000	0.0%	2,400
Building Permits	513,437	734,382	1,191,360	1,450,000	1,450,000	0.0%	1,130,309
Occupancy Permits	128,665	164,163	142,237	180,000	180,000	0.0%	86,172
Plumbing Permits	58,862	79,333	121,990	130,000	130,000	0.0%	131,198
Electrical Permits	62,399	79,501	125,914	200,000	200,000	0.0%	120,397
Sign Permits	11,280	13,420	12,843	18,000	18,000	0.0%	9,523
Overnight Parking Permits	410,468	447,354	465,901	490,000	490,000	0.0%	370,676
CASP Program - State	2,781	2,850	2,987	3,000	3,000	0.0%	2,729
Total Licenses and Permits	1,901,456	2,260,131	2,832,519	3,281,000	3,281,000	0.0%	2,526,669

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Fines and Forfeitures							
Vehicle Code Fines-Court	162,599	143,152	144,939	160,000	160,000	0.0%	79,180
Other Fines-Court	14,586	8,297	5,957	15,000	15,000	0.0%	7,393
Parking Fines-City	649,381	818,455	659,791	950,000	950,000	0.0%	400,427
Administrative Citations	<u>30,854</u>	<u>24,130</u>	<u>28,233</u>	<u>60,000</u>	<u>60,000</u>	0.0%	<u>35,579</u>
Total Fines and Forfeitures	857,420	994,034	838,920	1,185,000	1,185,000	0.0%	522,579
Use of Money & Property							
Interest	41,910	36,886	24,792	37,500	37,500	0.0%	-24,727
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%	66,348
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>	N/A	<u>0</u>
Total Use of Money & Property	667,464	142,987	128,670	412,500	412,500	0.0%	41,621
Community Development							
Plan Checking	196,783	307,385	722,816	900,000	900,000	0.0%	510,807
Public Works Fees	244,559	260,048	242,955	330,000	330,000	0.0%	320,506
Special Plan Check Services	201,854	292,639	804,944	0	0	N/A	597,504
Street Sweeping	159,314	147,750	141,533	150,000	150,000	0.0%	101,440
Graffiti Removal	31,863	29,550	28,397	34,000	34,000	0.0%	20,288
Sewer Maintenance	9,010	21,730	43,600	181,000	181,000	0.0%	16,740
General Plan "Set-Aside" Fee	13,528	19,939	38,231	45,000	45,000	0.0%	40,213
Planning Fees	130,246	216,940	96,597	155,000	155,000	0.0%	141,275
Advertising and Posting Fees	<u>7,150</u>	<u>16,000</u>	<u>12,250</u>	<u>18,500</u>	<u>18,500</u>	0.0%	<u>21,600</u>
Total Community Development	994,307	1,311,981	2,131,323	1,813,500	1,813,500	0.0%	1,770,373
Public Safety							
Fire Services	444,715	1,140,176	1,003,949	1,200,000	1,200,000	0.0%	577,018
Police Services	75,759	73,648	60,193	88,000	88,000	0.0%	48,711
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%	530,724
False Alarms	0	0	32,780	11,000	11,000	0.0%	16,827
Witness Fees	<u>3,675</u>	<u>934</u>	<u>2,181</u>	<u>2,500</u>	<u>2,500</u>	0.0%	<u>1,190</u>
Total Public Safety	1,346,484	1,925,439	1,924,832	2,156,500	2,156,500	0.0%	1,174,470

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Parks & Recreation							
Recreation Fees	56,553	48,836	50,200	55,000	55,000	0.0%	24,500
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%	23,017
Adult Center	49,724	48,792	62,669	62,000	62,000	0.0%	55,773
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%	103,290
Other Revenue							
Sale of Records	1,553	1,415	1,466	2,000	2,000	0.0%	2,747
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%	27,349
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%	76,561
Proceeds from Loan	0	7,800,000	0	0	0	N/A	0
Loan Principal Repayment	0	0	0	0	0	N/A	562,263
Miscellaneous	43,326	84,966	410,312	60,000	60,000	0.0%	36,733
Total Other Revenue	251,245	8,999,687	557,273	1,338,970	1,383,571	3.3%	710,384
TOTAL GENERAL FUND	25,707,985	35,948,662	28,940,005	32,832,205	32,876,806	0.1%	18,467,048
RETIREMENT FUND							
Property Tax	5,675,809	6,169,419	6,529,020	6,500,000	6,500,000	0.0%	3,960,885
Interest	25,364	30,573	32,473	31,200	31,200	0.0%	19,078
TOTAL RETIREMENT FUND	5,701,173	6,199,992	6,561,493	6,531,200	6,531,200	0.0%	3,979,963
AUTOMOTIVE EQUIPMENT FUND							
Interest	8,397	9,282	10,479	10,000	10,000	0.0%	4,512
Vehicle Charges	1,252,880	1,647,958	1,340,000	1,545,000	1,545,000	0.0%	1,152,000
TOTAL AUTOMOTIVE EQUIP. FUND	1,261,277	1,657,240	1,350,479	1,555,000	1,555,000	0.0%	1,156,512

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SELF INSURANCE FUND							
Interest	17,554	10,763	9,200	18,000	18,000	0.0%	2,768
Insurance Charges	4,445,065	4,503,646	4,547,811	4,623,000	4,623,000	0.0%	3,465,402
TOTAL SELF INSURANCE FUND	4,462,619	4,514,409	4,557,011	4,641,000	4,641,000	0.0%	3,468,170
GAS TAX FUND							
2106 Gas Tax	137,213	154,494	137,759	130,000	130,000	0.0%	90,138
2107 Gas Tax	309,901	324,854	277,353	350,000	350,000	0.0%	198,811
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%	147,870
2103 Gas Tax	593,431	439,777	185,403	100,000	100,000	0.0%	63,837
Interest Income	19,854	20,229	18,142	14,000	14,000	0.0%	11,851
TOTAL GAS TAX FUND	1,356,098	1,204,050	851,736	850,000	850,000	0.0%	512,507
SEWER FUND							
Sewer User Fee	0	1,963,721	1,948,315	2,000,000	2,000,000	0.0%	1,159,132
TOTAL SEWER FUND	0	1,963,721	1,948,315	2,000,000	2,000,000	0.0%	1,159,132
STREET LIGHT ASSESSMENT DISTRICT							
Street Lighting	30,735	-24,950	0	1,000	1,000	0.0%	12,000
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	0	0	0	0	0	N/A	0
TOTAL TRAFFIC CONG. RELIEF FUND	0	0	0	0	0	N/A	0
OFFICE OF TRAFFIC SAFETY GRANT FUND							
O.T.S. Grant	65,438	65,676	95,719	95,000	225,000	136.8%	36,070
TOTAL OFFICE OF TRAFFIC SAFETY FUND	65,438	65,676	95,719	95,000	225,000	136.8%	36,070

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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 3/31/17</u>
WASTE MANAGEMENT FUND							
Recycling Fees	29,126	40,354	17,750	35,000	35,000	0.0%	13,453
Surcharge	<u>446,079</u>	<u>413,701</u>	<u>396,292</u>	<u>450,000</u>	<u>450,000</u>	0.0%	<u>284,032</u>
TOTAL WASTE MANAGEMENT FUND	475,205	454,055	414,042	485,000	485,000	0.0%	297,485
AIR QUALITY IMPROVEMENT FUND							
AQMD	36,759	62,953	51,488	50,000	50,000	0.0%	25,086
Interest	<u>204</u>	<u>360</u>	<u>555</u>	<u>350</u>	<u>350</u>	0.0%	<u>573</u>
TOTAL AIR QUALITY IMPROVEMENT FUND	36,963	63,313	52,043	50,350	50,350	0.0%	25,659
MISSION PLAYHOUSE FACILITY FUND							
County Grants	0	0	3,780	0	0	N/A	1,720
Other Rental Income	0	9,900	9,900	10,000	10,000	0.0%	6,600
Building Rentals	0	153,289	147,827	171,220	171,220	0.0%	102,569
Equipment Rental	0	44,894	41,049	54,500	54,500	0.0%	21,128
Parking	0	46,429	40,284	45,000	45,000	0.0%	21,578
Labor Charges	0	252,257	239,760	250,000	250,000	0.0%	155,661
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%	33,977
Box Office	0	0	21,804	15,000	15,000	0.0%	9,485
Box Office Charges	0	0	4,554	1,000	1,000	0.0%	11,952
Donations	300	8,634	1,703	5,000	5,000	0.0%	4,345
Miscellaneous	<u>0</u>	<u>0</u>	<u>15,542</u>	<u>100</u>	<u>100</u>	0.0%	<u>2,649</u>
TOTAL MISSION PLAYHOUSE FACILITY FUND	49,949	572,882	580,878	654,820	654,820	0.0%	371,664
STATE SUPP. LAW ENF. FUND							
AB 3229 Revenue	100,000	106,230	114,618	100,000	100,000	0.0%	129,324
Interest	<u>843</u>	<u>338</u>	<u>7</u>	<u>1,000</u>	<u>1,000</u>	0.0%	<u>10</u>
TOTAL STATE SUPP. LAW ENF. FUND	100,843	106,568	114,625	101,000	101,000	0.0%	129,334

**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 3/31/17</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	11,089
State of California	10,125	0	3,720	0	0	N/A	29,643
Interest	3,525	3,308	3,066	3,500	3,500	0.0%	2,092
TOTAL NARCOTIC FORFEITURE FUND	34,697	67,055	36,366	3,500	3,500	0.0%	42,824
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%	145,005
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%	40,756
Fire Facility	9,901	38,809	303,769	250,000	250,000	0.0%	21,718
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%	24,613
TOTAL DEVELOPMENT IMPACT FUND	225,507	558,189	2,782,470	2,125,000	2,125,000	0.0%	339,514
PARKS & RECREATION ACTIVITY FUND							
Youth Participant Paid Program	0	0	17,847	22,000	22,000	0.0%	15,599
Trips - Older Adults	30,107	29,270	48,309	31,000	31,000	0.0%	13,347
Recreation Classes	74,332	56,476	63,353	70,000	70,000	0.0%	32,470
Dance & Baton	15,685	584	15,964	1,000	1,000	0.0%	278
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%	3,024
Special Event	20,128	10,272	15,451	17,000	17,000	0.0%	8,781
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%	2,450
Donations	0	562	1,062	1,500	1,500	0.0%	214
TOTAL PARKS & REC ACTIVITY FUND	184,471	144,589	212,958	194,500	194,500	0.0%	88,416

**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 3/31/17</u>
PROP A FUND							
Prop A	681,468	710,117	727,660	760,000	760,000	0.0%	560,157
Interest	4,549	5,663	4,141	5,100	5,100	0.0%	5,327
Other Rental Income	6,000	6,000	6,000	6,000	6,000	0.0%	4,000
TOTAL PROP A FUND	692,017	721,780	737,801	771,100	771,100	0.0%	569,484
PROP C FUND							
Prop C	566,626	590,497	604,916	625,000	625,000	0.0%	466,296
Interest	15,221	12,704	9,880	15,000	15,000	0.0%	6,827
TOTAL PROP C FUND	581,847	603,201	614,796	640,000	640,000	0.0%	473,123
MEASURE R FUND							
Measure R	421,849	441,868	452,955	450,000	450,000	0.0%	348,604
Interest	11,283	12,393	11,015	10,000	10,000	0.0%	5,410
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%	354,014
C.D.B.G FUND							
CDBG Allocation	135,781	720,690	124,714	339,356	653,856	92.7%	91,571
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%	91,571
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	918,329	2030.7%	0
State Grants	22,945	22,098	640,140	23,300	4,185,608	17864.0%	80,373
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%	26,553
Interest	892	0	0	0	0	N/A	0
TOTAL GRANT FUND	313,529	692,806	1,006,720	409,400	6,004,538	1366.7%	106,926

**CITY OF SAN GABRIEL
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RDA RETIREMENT OBLIGATION FUND							
State Reimbursement	170,490	33,636	538,909	605,263	605,263	0.0%	3,000
Miscellaneous	192,923	0		0	0	N/A	0
Interest Income	0	0		0	0	N/A	0
TOTAL RDA RETIREMENT OBLIGATION FUND	363,413	33,636	538,909	605,263	605,263	0.0%	3,000
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>61,428,933</u>	<u>11.0%</u>	<u>31,684,416</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>Thru 3/31/17</u>
GENERAL FUND							
General Administration							
City Council	240,518	226,329	220,805	244,148	244,148	0.0%	163,154
City Manager	434,466	569,184	667,488	695,519	696,122	0.1%	544,537
City Attorney	198,958	177,469	175,098	175,890	175,890	0.0%	276,896
Public Information	<u>60,088</u>	<u>94,201</u>	<u>128,257</u>	<u>144,791</u>	<u>144,188</u>	<u>-0.4%</u>	<u>102,061</u>
Total General Administration	934,030	1,067,183	1,191,648	1,260,348	1,260,348	0.0%	1,086,648
Human Resources							
Human Resources	<u>679,935</u>	<u>651,699</u>	<u>786,974</u>	<u>707,368</u>	<u>707,368</u>	<u>0.0%</u>	<u>573,753</u>
Total Human Resources	679,935	651,699	786,974	707,368	707,368	0.0%	573,753
City Clerk							
City Clerk	274,477	231,537	350,032	467,274	467,274	0.0%	375,602
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>41,509</u>
Total City Clerk	353,024	474,800	383,447	603,492	603,492	0.0%	417,111
Insurance							
Insurance	2,789,848	2,858,000	2,858,000	263,000	263,000	0.0%	193,500
Finance							
City Treasurer	102,337	149,004	170,338	180,556	180,556	0.0%	131,755
Finance	912,647	1,008,727	1,103,485	1,240,686	1,240,686	0.0%	929,659
Information Technology	184,528	284,475	324,011	341,451	341,451	0.0%	172,295
Purchasing	145,548	197,865	227,366	237,125	237,125	0.0%	175,755
General Services	<u>110,846</u>	<u>110,846</u>	<u>130,532</u>	<u>139,497</u>	<u>139,497</u>	<u>0.0%</u>	<u>89,681</u>
Total Finance	1,470,366	1,750,917	1,955,732	2,139,315	2,139,315	0.0%	1,499,145
Police							
Police	10,385,340	10,795,608	11,542,453	13,076,801	13,076,801	0.0%	9,419,771
Fire							
Fire	6,385,172	7,372,500	7,809,216	8,488,969	8,488,969	0.0%	6,639,306
Fire-EOC	13,810	25,852	55,442	33,676	33,676	0.0%	15,747
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>1,071</u>
Total Fire	6,399,906	7,407,367	7,878,993	8,543,645	8,543,645	0.0%	6,656,124

**CITY OF SAN GABRIEL
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GENERAL FUND							
Community Services							
Aquatics	203,268	139,624	127,046	151,315	151,315	0.0%	98,264
Facilities	182,221	146,031	125,534	150,039	150,039	0.0%	89,776
Recreation	596,131	243,096	384,067	390,345	390,345	0.0%	306,547
Administration	0	470,003	597,699	780,180	780,180	0.0%	493,244
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	1,471,879	1,471,879	0.0%	987,831
Mission Playhouse	901,581	0	0	0	0	N/A	
Public Works							
Street Services	1,338,017	1,192,763	1,385,619	1,175,107	1,557,107	32.5%	723,359
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%	790,941
Aquatics	0	83,068	94,911	95,328	95,328	0.0%	65,064
Facilities	0	206,310	232,041	238,346	238,346	0.0%	183,660
Administration	0	808,031	988,665	1,845,482	1,463,482	-20.7%	1,525,573
Engineering	<u>0</u>	<u>389,377</u>	<u>541,175</u>	<u>623,113</u>	<u>623,113</u>	0.0%	<u>314,952</u>
Total Public Works	1,943,714	3,538,757	4,266,589	5,105,591	5,105,591	0.0%	3,603,549
Community Development							
Administration	439,210	461,352	422,764	583,659	583,659	0.0%	427,786
Engineering	506,414	0	0	0	0	N/A	0
Planning	509,781	595,476	618,344	560,033	560,033	0.0%	380,474
Building and Safety	610,703	611,443	1,170,091	1,191,488	1,191,488	0.0%	249,109
Neighborhood Improvement Services	185,590	204,331	282,777	301,536	301,536	0.0%	262,005
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>205,376</u>
Total Community Development	2,486,963	2,039,159	2,748,706	2,915,069	2,915,069	0.0%	1,524,750
TOTAL GENERAL FUND	30,147,092	31,582,244	34,846,888	36,086,508	36,086,508	0.0%	25,962,182

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CAPITAL & SPECIAL PROJECTS FUND							
Special Projects							
General	408,611	464,472	325,723	290,000	2,098,240	623.5%	208,075
Mission Playhouse	0	39	0	0	0	N/A	0
Development Impact Fee	24,433	1,429	400	0	685,614	N/A	59,954
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	31,858
Measure R	0	0	0	0	445,000	N/A	443,957
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>338,901</u>	<u>191.4%</u>	<u>33,096</u>
Total Special Projects	637,653	620,165	460,095	471,300	4,629,635	882.3%	776,940
Capital Outlay							
General	32,546	26,558	21,859	74,000	491,264	563.9%	166,343
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	337,760	N/A	0
Asset Forfeiture	43,539	79,055	44,084	10,000	110,394	1003.9%	16,899
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>376,840</u>	<u>N/A</u>	<u>61,101</u>
Total Capital Outlay	336,819	258,910	443,692	304,000	2,615,258	760.3%	244,343

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CAPITAL & SPECIAL PROJECTS FUND							
Capital Improvement							
General	227,877	3,732,303	6,391,257	175,000	2,231,971	1175.4%	420,950
Mission Playhouse	14,009	1,421	17,413	0	185,686	N/A	164,887
Development Impact Fee	11,265	48,468	188,171	500,000	1,202,446	140.5%	20,335
Gas Tax	118,996	1,017,547	262,962	810,000	2,436,792	200.8%	196,140
Street Light	0	0	14,357	130,000	80,000	-38.5%	0
Prop A	9,212	109,574	6,912	0	50,153	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%	704,504
CDBG	0	576,716	191,976	506,476	506,476	163.8%	818
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%	36,744
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%	175,795
Total Capital Improvement	646,672	8,504,712	7,719,908	7,279,616	25,698,871	253.0%	1,720,746
TOTAL CAPITAL & SPECIAL PROJECTS FUND	1,621,144	9,383,787	8,623,695	8,054,916	32,943,764	309.0%	2,742,029
OTHER FUNDS							
Automotive Equipment	758,865	876,799	1,019,393	838,208	838,208	0.0%	541,273
Self Insurance	5,893,145	5,113,883	6,219,504	6,681,826	6,681,826	0.0%	4,445,960
Sewer	0	708,612	499,154	862,894	1,138,248	31.9%	576,412
OTS Grant	68,029	78,408	69,610	0	130,000	N/A	45,417
Mission Playhouse	0	1,087,641	1,245,403	1,520,365	1,601,118	5.3%	1,107,789
State Supplemental Law Enforcement	154,104	180,727	151,761	130,092	130,092	0.0%	119,180
Parks & Recreation Activities	193,515	142,429	200,635	245,295	245,295	0.0%	119,118
Prop A	41,615	1,284,512	31,193	1,452,453	1,452,453	0.0%	90,074
Prop C	635,146	530,321	536,027	599,079	599,079	0.0%	282,362
C.D.B.G. Grant Fund	135,781	143,976	124,712	147,380	147,380	0.0%	112,320
Other Grants Fund	0	0	0	0	0	N/A	0
RDA Successor Agency	328,325	29,727	262,448	0	0	N/A	562,263
TOTAL OTHER FUNDS	8,208,525	10,177,035	10,359,840	12,477,592	12,963,699	3.9%	8,002,168
TOTAL EXPENDITURES - ALL FUNDS	39,976,761	51,143,066	53,830,423	56,619,016	81,993,971	44.8%	36,706,379