



# City of San Marino

## Staff Report

*Gretchen Shepherd Romey, Mayor  
Ken Ude, Vice Mayor  
Steven W. Huang, DDS, Council Member  
Susan Jakubowski, Council Member  
Steve Talt, Council Member*

TO: Mayor and City Council

FROM: Marcella Marlowe, Ph.D., City Manager

BY: Paul Chung, Finance Director  
Mark Siegfried, Accounting Manager/Controller

DATE: November 18, 2020

**SUBJECT: RECEIVE AND FILE FINANCIAL REPORT FOR FIRST QUARTER  
(JULY 2020 THROUGH SEPTEMBER 2020)**

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### STRATEGIC PLAN CRITICAL SUCCESS FACTORS

- Efficient, Responsive, and Effective City Services
- Fiscally Responsible and Transparent City Government

### BACKGROUND

The following presents the financial activity of the City for the quarter ended September 30, 2020 as well as the fiscal year-to-date financial information. These figures are unaudited and have been compiled by the Finance Department. Financial information as noted at September 30, 2019 has been included for comparative purposes.

### DISCUSSION

The First Quarter (July 2020 through September 2020) was the second reporting period that the City felt the fiscal impact due to the COVID-19 pandemic. During the First Quarter, General Fund revenues decreased by \$317k or 16.9% versus last year. While tax revenues overall remained strong and intact, Charges for Services and Money & Property revenues had year over year decreases due to the City closing facilities and market volatility as it relates to interest rates. In September 2020, the Library did resume processing passports, and the Community Services Department has been able to provide limited services during the quarter.

Charges for Services from the Community Development Department such as plan checks and issuance of permits remain strong during the first quarter.

Total City expenses increased by \$1.2 million or 12.5% compared to last year. Expenses have increased for four main reasons. First, the City's prepayment for the fiscal year 2020-21 unfunded accrued liability increased \$288k compared to last year. Second, salary related expenses increased due to the MOUs approved at the January 31, 2020 City Council meeting. Third, overtime costs related to strike teams have increased as Fire Department personnel have been deployed to various local fires unlike in the prior year when the Department did not incur any costs. \$80k has already been billed to the City of Monrovia for the Bobcat Fire while other strike team reimbursements will be submitted to other California agencies during the second quarter for the Lake and Apple Fires. Finally, there was an additional pay period during the quarter compared to the prior year.

To summarize the First Quarter revenues and expenditures came in as expected and there are no fiscal concerns to report regarding this reporting period. Additional first quarter details are provided in the tables below.

***First Quarter 2021 versus First Quarter 2020 Financial Information***

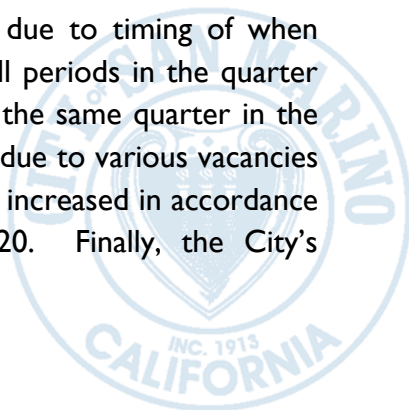
Below is a snapshot of the revenues and expenditures for the General Fund (Fund 101), the Public Safety Fund (Fund 103) and all of the Special Revenue Funds.





Items of Note:

1. Decrease in Taxes is due to the following reasons. First, sales taxes decreased \$22k compared to the prior year. Second, Utility Users Taxes decreased \$12k. Third, Business License Taxes have decreased \$15k. Property Taxes have continued to be strong and have increased by 3% compared to prior year to offset the other tax decreases.
2. Decrease in Charges for Service is due to impacts related to the City closing facilities due to the COVID-19 pandemic. First, Recreation Department charges decreased by \$222k due to contract classes, before and after school care, and the preschool all being closed since March 2020. Second, the Library saw a decrease of \$56k related to passports not being able to be processed while being closed since March 2020. Only recently did the Library resume passport services in September 2020. These decreases were offset by an increase of \$26k in charges from the Community Development Department such as Plan Check Fees and General Plan Fees.
3. Increase in Intergovernmental is due to the City receiving \$81k of the \$162k in COVID-19 reimbursements from the State of California as part of the CARES Act.
4. Decrease in Fines & Forfeitures is due to a \$37k decrease in Tree Fines levied during the quarter compared to last year. In the prior year, Code Enforcement levied 2 large fines greater than \$20k. Due to outreach efforts regarding the City's tree ordinances with homeowners, it has resulted in fewer violations.
5. Decrease in Money & Property revenues is due to two reasons. First, interest income earned by the City decreased by \$48k compared to the year before as yields have decreased due to market volatility. Second, rental income from the various City facilities such as the Recreation Department and Lacy Park decreased by \$36k compared to the prior year as rentals with large numbers of people were not allowed due to the COVID-19 pandemic.
6. Increase in Non-Departmental Expenses is due to the City incurring \$40k of COVID-19 related expenses while responding to the pandemic which the City did not have in the prior year.
7. Increase in expenses is due to the following reasons. First, due to timing of when payroll was processed during the quarter, there were 7 payroll periods in the quarter ended September 30, 2020 compared to 6 payroll periods for the same quarter in the prior year. Second, there were salary savings in the prior year due to various vacancies in full-time positions which have now been filled. Third, salaries increased in accordance with the MOUs which were approved on January 31, 2020. Finally, the City's



prepayment for the fiscal year 2020-21 unfunded accrued liability increased \$288k compared to last year.

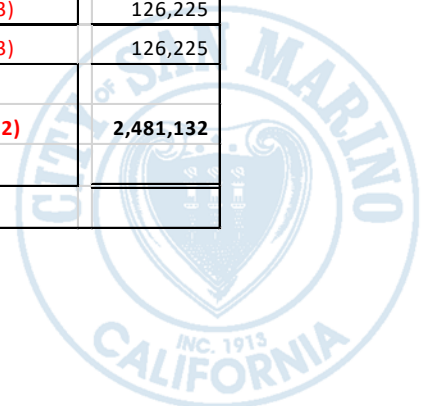
8. Increase in expenses related to El Molino Viejo/The Old Mill is due to timing of the annual maintenance fee per the contract between the City and The Old Mill Foundation. In the prior fiscal year, the annual payment was made in February 2020. The budgeted amount for this year is the same as last year (\$56k).
9. Decrease in Charges for Service is directly related to the COVID-19 pandemic. Other Charges for Service provided by the Police Department like Housewatch Fees, Live Scan Fees and Report Copies decreased by \$13k compared to last year as requests from citizens for these services decreased during the pandemic.
10. Decrease in Fines and Fees decreased as expected as the City suspended issuing parking citations for violations of overnight parking rules in March 2020.
11. Increase in Miscellaneous Revenues for the Public Safety Fund is due to the fact that the City submitted a Strike Team Reimbursement to the City of Monrovia for the Bobcat Fire (\$80k) in the current year. The Fire Department was not deployed for Strike Team duties during the prior fiscal year.
12. Decrease in expenses related to Special Revenue Funds is due to two reasons. First, there was savings of \$18k related to Prop A Transportation expenses as the Recreation Department was closed and did not incur any bus reimbursement expenses. Second, the Police Department had savings of COPS Fund expenses due to the new agreement with MARK 43 for Computer Aided Dispatch and Record Management System which has an annual savings of \$31k.

### ***All Funds Revenue Summary at September 30, 2020***

In the next summary, budgeted revenues are shown against actual revenue at September 30, 2020 and in comparison to the prior year at this same time period.



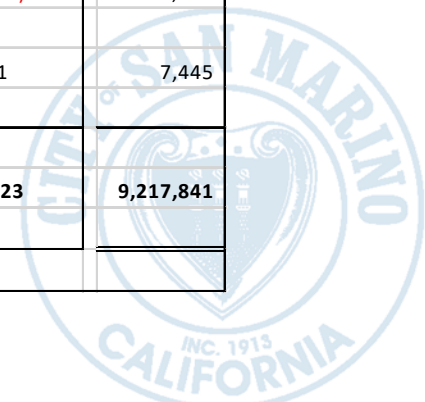
<b>All Revenue by Fund</b>					
For Quarter Ended September 30, 2020 -- 25% of Fiscal Year Complete					
	<b>Adopted</b>	<b>Year-to-Date</b>		<b>Increase/(Decrease)</b>	<b>Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>%</b>	<b>v. Prior Year</b>	<b>Actual</b>
<b>General Funds Group</b>					
General Fund	25,464,481	1,561,320	6%	(317,214)	1,878,534
Public Safety Fund	4,375,899	225,194	5%	7,128	218,066
Fourth of July	55,000	0	0%	(52,905)	52,905
San Marino Center	13,000	0	0%	(450)	450
Donations to City	75,000	5,220	7%	524	4,696
<b>Total General Fund</b>	<b>29,983,380</b>	<b>1,791,734</b>	<b>6%</b>	<b>(362,917)</b>	<b>2,154,652</b>
<b>Special Revenue Funds</b>					
Gas Taxes	555,133	119,732	22%	51,023	68,708
CDBG	0	0	0%	0	0
County Park Prop A	0	7,643	100%	2,256	5,387
Prop A Transit	286,430	23,406	8%	1,158	22,248
Drought	700	0	0%	0	0
Air Quality (AQMD)	19,000	0	0%	0	0
STPL	0	0	0%	0	0
TDA	10,139	0	0%	0	0
Prop C Transit	239,439	19,415	8%	955	18,460
PEG Fees	33,400	0	0%	0	0
Asset Forfeiture	500	0	0%	0	0
Granada Ave.	0	0	0%	0	0
Used Oil Grant	300	0	0%	0	0
Recycling	1,000	0	0%	0	0
COPS	154,300	0	0%	(55,948)	55,948
Homeland Security Grant	0	1,500	100%	1,500	0
County Measure R	177,097	14,545	8%	708	13,837
County Measure M	199,423	16,454	8%	786	15,668
<b>Total Special Revenue Funds</b>	<b>1,676,861</b>	<b>202,694</b>	<b>12%</b>	<b>2,438</b>	<b>200,255</b>
<b>Capital Project Fund</b>					
Capital Projects	110,000	0	0%	0	0
<b>Internal Service Fund</b>					
Capital Equipment	447,210	112,432	25%	(13,793)	126,225
<b>Total Internal Service Funds</b>	<b>447,210</b>	<b>112,432</b>	<b>25%</b>	<b>(13,793)</b>	<b>126,225</b>
<b>Total All Revenue</b>	<b>32,217,451</b>	<b>2,106,859</b>	<b>7%</b>	<b>(374,272)</b>	<b>2,481,132</b>



## All Funds Expenditure Summary at September 30, 2020

In the next summary, budgeted expenditures are shown against actual expenditures at September 30, 2020 and in comparison to the prior year at this same time period.

All Expenditures by Fund					
For Quarter Ended September 30, 2020 -- 25% of Fiscal Year Complete					
	Adopted	Year-to-Date		Increase/(Decrease)	Prior Year
	Budget	Actual	%	v. Prior Year	Actual
<b>General Funds Group</b>					
General Fund	11,900,920	2,777,127	23%	149,213	2,627,914
Public Safety Fund	13,047,394	4,357,961	33%	767,603	3,590,358
Fourth of July	15,964	255	2%	(25,387)	25,642
San Marino Center	0	3,383	100%	(11,675)	15,059
Donations to City	115,100	86,117	75%	74,373	11,744
Workers' Compensation	556,060	211,403	38%	51,769	159,634
General Liability	781,372	429,047	55%	(393,777)	822,824
<b>Total General Fund</b>	<b>26,416,810</b>	<b>7,865,293</b>	<b>30%</b>	<b>612,118</b>	<b>7,253,175</b>
<b>Special Revenue Funds</b>					
Gas Taxes	547,633	489,790	89%	(486,655)	976,445
CDBG	0	6,470	100%	6,470	0
County Park Prop A	0	147	100%	(3,610)	3,758
Prop A Transit	243,306	(795)	0%	(18,261)	17,466
Drought	0	0	0%	0	0
TDA	9,600	0	0%	0	0
Prop C Transit	10,000	0	0%	0	0
Used Oil Grant	0	0	0%	0	0
COPS	60,832	15,825	26%	(76,073)	91,898
County Measure R	175,097	175,097	100%	175,097	0
County Measure M	264,903	264,903	100%	264,903	0
<b>Total Special Revenue</b>	<b>1,311,371</b>	<b>951,437</b>	<b>73%</b>	<b>(138,129)</b>	<b>1,089,566</b>
<b>Capital Projects Funds</b>					
Capital Projects	8,216,319	952,089	12%	931,022	21,067
<b>Debt Service Funds</b>					
Debt Service	513,729	513,729	100%	(332,859)	846,587
<b>Internal Service Funds</b>					
Capital Equipment	940,355	89,116	9%	81,671	7,445
<b>Total Expenditures</b>	<b>37,398,584</b>	<b>10,371,664</b>	<b>28%</b>	<b>1,153,823</b>	<b>9,217,841</b>



## **FISCAL IMPACT & PROCUREMENT REVIEW**

This report possesses no fiscal impact and requires no procurement review.

## **LEGAL REVIEW**

The City Attorney's office has reviewed and approved as to form.

## **RECOMMENDATION**

Staff recommends that this report be received and filed. If the City Council concurs with staff's recommendation, an appropriate motion would be:

"I move to receive and file the financial report reflecting the City's revenues and expenditures as of September 30, 2020."

## **ATTACHMENTS**

1. Revenue Summary Report at September 30, 2020
2. Expenditure Summary Report at September 30, 2020





**Attachment 1: Revenue Summary Report**

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## Revenue Summary Report

For Quarter Ended September 30, 2020 -- 25% of Fiscal Year Complete

	Fiscal Year 2020-21			FY 19-20	Current Year v. Prior Year	
	Budget	@ 9.30.20	%	@ 9.30.19	\$	%
<b>GOVERNMENTAL FUNDS (UNRESTRICTED)</b>						
<b>General Fund (101)</b>						
Taxes						
Property Taxes	17,264,000	439,885	3%	427,516	12,369	3%
Sales Taxes	475,000	12,529	3%	34,307	(21,777)	-63%
Franchise Taxes	628,000	34,541	6%	33,861	680	2%
Property Transfer Taxes	180,000	17,932	10%	34,642	(16,710)	-48%
Utility Users Taxes	1,659,000	310,368	19%	322,741	(12,373)	-4%
Business License Taxes	430,000	105,409	25%	120,033	(14,624)	-12%
Subtotal Taxes	20,636,000	920,665	4%	973,100	(52,435)	-5%
Licenses & Permits						
Street & Curb Permits	220,000	61,911	28%	39,385	22,527	57%
Building Permits	473,000	182,444	39%	165,816	16,628	10%
Tree Permits	19,000	9,710	51%	7,860	1,850	24%
Bicycle Licenses	0	4	100%	479	(475)	-99%
Film Permits	25,000	0	0%	8,788	(8,788)	-100%
Subtotal Licenses & Permits	737,000	254,069	34%	222,328	31,741	14%
Charges for Service						
Administration	250	319	128%	85	234	275%
Planning & Building Department	327,100	95,978	29%	69,950	26,029	37%
Public Works, Streets, Parks Department	135,000	22,158	16%	22,015	143	1%
Recreation Department	1,255,945	39,998	3%	261,886	(221,887)	-85%
Library Department	183,086	5,844	3%	69,012	(63,168)	-92%
Subtotal Charges for Service	1,901,381	164,297	9%	422,948	(258,651)	-61%
Intergovernmental						
VLF	10,400	0	0%	0	0	0%
VLF Swap (Motor Vehicle In-Lieu)	1,782,000	0	0%	0	0	0%
COVID-19 Reimbursements	0	80,793	100%	0	80,793	100%
Cenic Rebates	13,900	14,141	102%	13,921	220	2%
Subtotal Intergovernmental	1,806,300	94,934	5%	13,921	81,013	582%
Fines & Forfeitures						
Fines & Fees	0	50	100%	25	25	100%
Tree Fines	5,000	53,120	1062%	90,200	(37,080)	-41%
Business License NOV's	5,800	5,125	88%	1,500	3,625	242%
Subtotal Fines & Forfeitures	10,800	58,295	540%	91,725	(33,430)	-36%
Money & Property						
Rentals - PW	500	0	0%	0	0	0%
Rents & Concessions - Park	60,600	23,377	39%	21,224	2,153	10%
Rents & Concessions - Recreation	82,900	342	0%	35,485	(35,143)	-99%
Library Rentals	0	0	0%	1,470	(1,470)	-100%
Interest Income	200,000	34,895	17%	83,254	(48,359)	-58%
Subtotal Money & Property	344,000	58,614	17%	141,433	(82,819)	-59%
Miscellaneous						
Miscellaneous	15,000	1,264	8%	4,702	(3,438)	-73%
Damage to City Property	10,000	3,259	33%	7,470	(4,211)	-56%
Sale of Property	0	5,923	100%	34	5,889	17220%
City Reimbursements	0	0	0%	11	(11)	-100%
Old Mill Reimbursements	0	0	0%	0	0	0%
Miscellaneous - Library	4,000	0	0%	862	(862)	-100%
Subtotal Miscellaneous	29,000	10,447	36%	13,080	(2,633)	-20%
<b>General Fund Total</b>	<b>25,464,481</b>	<b>1,561,320</b>	<b>6%</b>	<b>1,878,534</b>	<b>(317,214)</b>	<b>-17%</b>

Fiscal Year 2020-21  
**Revenue Summary Report**

For Quarter Ended September 30, 2020 -- 25% of Fiscal Year Complete

	Fiscal Year 2020-21			FY 19-20	Current Year v. Prior Year	
	Budget	@ 9.30.20	%	@ 9.30.19	\$	%
<b>Public Safety Fund (103)</b>						
Taxes						
Property Taxes	3,347,499	0	0%	872	(872)	-100%
Augmentation Fund	179,800	13,640	8%	13,246	393	3%
Subtotal Taxes	3,527,299	13,640	0%	14,118	(478)	-3%
Charges for Service						
Shared Fire Command	0	0	0%	0	0	0%
Paramedic Services	500,000	119,501	24%	116,363	3,137	3%
All Other Charges	82,700	7,870	10%	24,352	(16,482)	-68%
Subtotal Charges for Service	582,700	127,370	22%	140,715	(13,345)	-9%
Intergovernmental						
POST and GEMT Reimbursements	34,000	278	1%	3,298	(3,020)	-92%
Subtotal Intergovernmental	34,000	278	1%	3,298	(3,020)	-92%
Fines & Fees						
Parking Citations	35,000	(30)	0%	8,948	(8,978)	-100%
Vehicle Code Fines	94,900	3,441	4%	50,712	(47,272)	-93%
Subtotal Fines & Fees	129,900	3,411	3%	59,660	(56,250)	-94%
Miscellaneous						
Strike Team Reimbursements	100,000	80,059	80%	0	80,059	0%
All Other Misc	2,000	436	22%	275	162	59%
Subtotal Miscellaneous	102,000	80,495	79%	275	80,220	29200%
<b>Total Public Safety Fund</b>	<b>4,375,899</b>	<b>225,194</b>	<b>5%</b>	<b>218,066</b>	<b>7,128</b>	<b>3%</b>
<b>Fourth of July Fund (104)</b>	55,000	0	0%	52,905	(52,905)	-100%
<b>San Marino Center Fund (105)</b>	13,000	0	0%	450	(450)	-100%
<b>Donations Fund (281)</b>	75,000	5,220	7%	4,696	524	11%
<b>GENERAL FUNDS GROUP TOTAL</b>	<b>29,983,380</b>	<b>1,791,734</b>	<b>6%</b>	<b>2,154,652</b>	<b>(362,917)</b>	<b>-17%</b>
<b>SPECIAL REVENUE FUNDS (RESTRICTED)</b>						
<b>Gas Tax Fund (202)</b>						
Interest Income	7,500	0	0%	0	0	0%
Section 2105	70,773	17,311	24%	11,286	6,025	53%
Section 2106	46,429	11,175	24%	7,260	3,916	54%
Section 2107	85,141	23,845	28%	9,723	14,122	145%
Section 2107.5	3,000	3,000	100%	3,000	0	0%
Section 2032	229,476	38,497	17%	20,964	17,534	84%
Traffic Congestion Relief - Prop 42		0	0%	0	0	0%
Section 2103	112,814	25,903	23%	16,476	9,427	57%
<b>Total Gas Tax Fund</b>	<b>555,133</b>	<b>119,732</b>	<b>22%</b>	<b>68,708</b>	<b>51,023</b>	<b>74%</b>
<b>Community Development Block Grant Fund (204)</b>	0	0	0%	0	0	0%

Fiscal Year 2020-21  
**Revenue Summary Report**

For Quarter Ended September 30, 2020 -- 25% of Fiscal Year Complete

	Fiscal Year 2020-21			FY 19-20	Current Year v. Prior Year	
	Budget	@ 9.30.20	%	@ 9.30.19	\$	%
County Park Prop A Fund (206)	0	7,643	0%	5,387	2,256	42%
Prop A Transit Fund (207)	286,430	23,406	8%	22,248	1,158	5%
Drought Fund (209)	700	0	0%	0	0	0%
Air Quality Management District Fund (212)	19,000	0	0%	0	0	0%
STPL Fund (213)	0	0	0%	0	0	0%
Transportation Development Act (TDA) Fund (214)	10,139	0	0%	0	0	0%
Prop C Transit Fund (215)	239,439	19,415	8%	18,460	955	5%
Public Education and Government (PEG) Fund (216)	33,400	0	0%	0	0	0%
Asset Forfeiture (Police) (217)	500	0	0%	0	0	0%
Granada Ave. Assessment Dist. #2 Fund (220)	0	0	0%	0	0	0%
Used Oil Grant Fund (221)	300	0	0%	0	0	0%
California Recycling Grant Fund (226)	1,000	0	0%	0	0	0%
Citizens' Option for Public Safety (COPS) Fund (233)	154,300	0	0%	55,948	(55,948)	-100%
Homeland Security Grant (240)	0	1,500	100%	0	1,500	0%
Measure R Transit Fund (243)	177,097	14,545	8%	13,837	708	5%
Measure M Transit Fund (247)	199,423	16,454	8%	15,668	786	5%
<b>SPECIAL REVENUE RESTRICTED FUNDS TOTALS</b>	<b>1,676,861</b>	<b>202,694</b>	<b>12%</b>	<b>200,255</b>	<b>2,438</b>	<b>1%</b>

Fiscal Year 2020-21  
**Revenue Summary Report**  
 For Quarter Ended September 30, 2020 -- 25% of Fiscal Year Complete

	Fiscal Year 2020-21			FY 19-20	Current Year v. Prior Year	
	Budget	@ 9.30.20	%	@ 9.30.19	\$	%
<b>PROPRIETARY FUNDS (INTERNAL SERVICES)</b>						
Capitalized Equipment Fund (591)	447,210	112,432	25%	126,225	(13,793)	-11%
<b>INTERNAL SERVICE FUNDS TOTALS</b>	<b>447,210</b>	<b>112,432</b>	<b>25%</b>	<b>126,225</b>	<b>(13,793)</b>	<b>-11%</b>
<b>CAPITAL PROJECTS FUND</b>						
Interest Income	110,000	0	0%	0	0	0%
Reimbursement	0	0	0%	0	0	0%
Huntington Library Donation	0	0	0%	0	0	0%
	110,000	0	0%	0	0	0%
<b>FIDUCIARY FUNDS</b>						
Agency Fund (609)	0	0	0%	0	0	0%
<b>FIDUCIARY FUNDS TOTALS</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>ALL REVENUE GROUPS &amp; FUNDS TOTAL</b>	<b>32,217,451</b>	<b>2,106,859</b>	<b>7%</b>	<b>2,481,132</b>	<b>(374,272)</b>	<b>-15%</b>

**Attachment 2: Expenditure Summary Report**

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Fiscal Year 2020-21  
**Expenditure Summary Report**  
 For Quarter Ended September 30, 2020 -- 25% of Fiscal Year Complete

	Fiscal Year 2020-21			FY 19-20	Current Year v. Prior Year	
	Budget	@ 9.30.20	%	@ 9.30.19	\$	%
<b>GOVERNMENTAL FUNDS (UNRESTRICTED)</b>						
<b>General Fund (101)</b>						
City Council	27,894	13,505	48%	14,058	(553)	-4%
City Attorney	316,000	19,478	6%	23,869	(4,391)	-18%
Non-Departmental	807,616	161,041	20%	105,018	56,023	53%
City Manager's Office	805,771	188,232	23%	195,251	(7,018)	-4%
Human Resources	429,792	113,567	26%	99,126	14,441	15%
Finance Department	785,091	243,338	31%	192,722	50,617	26%
<b>Administration</b>	<b>3,172,164</b>	<b>739,162</b>		<b>630,043</b>	<b>109,118</b>	
Community Development Department	1,673,198	434,742	26%	370,216	64,526	17%
Emergency Services	60,325	7,635	13%	9,766	(2,131)	-22%
Public Works, Streets, Parks Department						
Administration	473,675	97,435	21%	63,597	33,839	53%
Fleet	267,012	89,992	34%	59,604	30,387	51%
Sewers	356,300	64,579	18%	81,417	(16,838)	-21%
Streets	887,739	203,438	23%	218,757	(15,319)	-7%
Parks	558,470	160,567	29%	137,671	22,896	17%
Public Grounds	874,874	245,775	28%	193,926	51,849	27%
Buildings	176,800	31,018	18%	34,245	(3,227)	-9%
Subtotal Parks & PW	<b>3,594,870</b>	<b>892,804</b>	<b>25%</b>	<b>789,217</b>	<b>103,587</b>	<b>13%</b>
Recreation Department						
Administration	381,678	113,051	30%	107,498	5,553	5%
Youth	563,804	57,415	10%	214,436	(157,021)	-73%
Adult	146,941	29,676	20%	68,704	(39,028)	-57%
Community Events & Enrichment	205,290	29,330	14%	7,394	21,935	297%
Contract Classes	329,628	15,730	5%	9,157	6,573	72%
Facilities & Rentals	130,455	17,704	14%	34,038	(16,334)	-48%
San Marino Center/Thurnher House	350	0	0%	1,649	(1,649)	-100%
Subtotal Recreation	<b>1,758,146</b>	<b>262,907</b>	<b>15%</b>	<b>442,877</b>	<b>(179,971)</b>	<b>-41%</b>
Library Department						
Administration	646,410	196,800	30%	166,754	30,046	18%
Adult Services	289,173	50,561	17%	79,736	(29,175)	-37%
Children's Services	190,690	53,254	28%	49,205	4,049	8%
Processing	110,595	14,926	13%	18,318	(3,392)	-19%
Circulation	349,349	68,335	20%	71,783	(3,447)	-5%
Subtotal Library	<b>1,586,217</b>	<b>383,876</b>	<b>24%</b>	<b>385,794</b>	<b>(1,918)</b>	<b>0%</b>
El Molino Viejo	56,000	56,000	100%	0	56,000	0%
Total General Fund	<b>11,900,920</b>	<b>2,777,127</b>	<b>23%</b>	<b>2,627,914</b>	<b>149,213</b>	<b>6%</b>
<b>Public Safety Fund (103)</b>						
Police Department	7,364,991	2,219,978	30%	1,871,045	348,933	19%
Fire Department	5,682,403	2,137,983	38%	1,719,313	418,671	24%
Public Safety Fund	<b>13,047,394</b>	<b>4,357,961</b>	<b>33%</b>	<b>3,590,358</b>	<b>767,603</b>	<b>21%</b>
<b>Fourth of July Event Fund (104)</b>						
4th of July	15,964	255	2%	25,642	(25,387)	-99%
4th of July Event Fund	<b>15,964</b>	<b>255</b>	<b>2%</b>	<b>25,642</b>	<b>(25,387)</b>	<b>-99%</b>
<b>San Marino Center Fund (105)</b>						
San Marino Center	0	3,383	100%	15,059	(11,675)	-78%
SM Center Fund	<b>0</b>	<b>3,383</b>	<b>100%</b>	<b>15,059</b>	<b>(11,675)</b>	<b>-78%</b>

Fiscal Year 2020-21  
**Expenditure Summary Report**  
For Quarter Ended September 30, 2020 -- 25% of Fiscal Year Complete

	Fiscal Year 2020-21			FY 19-20 @ 9.30.19	Current Year v. Prior Year	
	Budget	@ 9.30.20	%		\$	%
<b>Donations to City Fund (281)</b>						
Police	0	0	0%	0	0	0%
Fire	0	0	0%	0	0	0%
Lacy Park	50,000	50,000	100%	1,137	48,863	4296%
Special Events	4,600	0	0%	0	0	0%
Preschool	0	0	0%	0	0	0%
Thurnher House	0	0	0%	0	0	0%
Library Administration	3,000	36,117	1204%	213	35,903	16818%
Library Adult Services	17,000	0	0%	7,566	(7,566)	-100%
Library Children's Services	40,500	0	0%	2,827	(2,827)	-100%
Donations to City Fund	<u>115,100</u>	<u>86,117</u>	<u>75%</u>	<u>11,744</u>	<u>74,373</u>	<u>633%</u>
<b>Workers' Compensation Fund (595)</b>						
Administration	0	0	0%	0	0	0%
Human Resources	153,710	148,082	96%	108,410	39,672	37%
Planning & Building	6,150	0	0%	0	0	0%
Police	135,300	24,124	18%	16,800	7,324	44%
Fire	225,500	36,026	16%	34,425	1,601	5%
PW Administration	23,100	3,171	14%	0	3,171	0%
Recreation Administration	6,150	0	0%	0	0	0%
Library Administration	6,150	0	0%	0	0	0%
Workers' Comp Fund	<u>556,060</u>	<u>211,403</u>	<u>38%</u>	<u>159,634</u>	<u>51,769</u>	<u>32%</u>
<b>General Liability Fund (596)</b>						
CJPIA Insurance Premiums	781,372	429,047	55%	822,824	(393,777)	-48%
General Liability Fund	<u>781,372</u>	<u>429,047</u>	<u>55%</u>	<u>822,824</u>	<u>(393,777)</u>	<u>-48%</u>
<b>GENERAL FUND GROUP TOTAL</b>	<b>26,416,810</b>	<b>7,865,293</b>	<b>30%</b>	<b>7,253,175</b>	<b>612,118</b>	<b>8%</b>
<b>SPECIAL REVENUE FUNDS (RESTRICTED)</b>						
<b>Gas Tax Fund (202)</b>						
Street Rehabilitation	547,633	489,790	89%	976,445	(486,655)	-50%
Gas Tax Fund	<u>547,633</u>	<u>489,790</u>	<u>89%</u>	<u>976,445</u>	<u>(486,655)</u>	<u>-50%</u>
<b>Community Development Block Grant Fund (204)</b>						
Sidewalk Repair	0	0	0%	-	0	0%
Senior Outreach	0	6,470	100%	0	6,470	0%
CDBG Fund	<u>0</u>	<u>6,470</u>	<u>100%</u>	<u>0</u>	<u>6,470</u>	<u>#DIV/0!</u>
<b>County Park Prop A Bond Fund (206)</b>						
Thurnher House	0	147	0%	3,758	(3,610)	-96%
Park Prop A Bonds	<u>0</u>	<u>147</u>	<u>0%</u>	<u>3,758</u>	<u>(3,610)</u>	<u>-96%</u>
<b>Prop A Transportation Fund (207)</b>						
Administration/Finance	124,163	0	0%	0	0	0%
Adult	11,727	0	0%	1,345	(1,345)	-100%
Youth	107,416	(795)	-1%	16,121	(16,916)	-105%
Prop A Transportation Fund	<u>243,306</u>	<u>(795)</u>	<u>0%</u>	<u>17,466</u>	<u>(18,261)</u>	<u>-105%</u>
<b>Drought Fund (209)</b>						
Contract Services	0	0	0%	0	0	0%
Drought Fund	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>	<u>0%</u>

Fiscal Year 2020-21  
**Expenditure Summary Report**  
 For Quarter Ended September 30, 2020 -- 25% of Fiscal Year Complete

	Fiscal Year 2020-21			FY 19-20	Current Year v. Prior Year	
	Budget	@ 9.30.20	%	@ 9.30.19	\$	%
<b>Transportation Development Act (TDA) Fund (214)</b>						
Street Rehabilitation	9,600	0	0%	0	0	0%
TDA Fund	9,600	0	0%	0	0	0%
<b>Prop C Transit Fund (215)</b>						
Streets	10,000	0	0%	0	0	0%
Prop C Fund	10,000	0	0%	0	0	0%
<b>Used Oil Grant (221)</b>						
Planning & Building	0	0	0%	0	0	0%
Used Oil Fund	0	0	0%	0	0	0%
<b>COPS Fund (233)</b>						
Police Contract Services	60,832	15,825	26%	91,898	(76,073)	-83%
COPS Fund	60,832	15,825	26%	91,898	(76,073)	-83%
<b>Homeland Security Grant Fund (240)</b>						
Capitalized Equipment	0	0	0%	0	0	0%
Measure R Fund	0	0	0%	0	0	0%
<b>Measure R Fund (243)</b>						
Street Rehabilitation	175,097	175,097	100%	0	175,097	0%
Measure R Fund	175,097	175,097	100%	0	175,097	0%
<b>Measure M Fund (247)</b>						
Street Rehabilitation	264,903	264,903	100%	0	264,903	0%
Measure M Fund	264,903	264,903	100%	0	264,903	0%
<b>SPECIAL REVENUE RESTRICTED FUNDS TOTALS</b>	<b>1,311,371</b>	<b>951,437</b>	<b>73%</b>	<b>1,089,566</b>	<b>(138,129)</b>	<b>-13%</b>
<b>CAPITAL PROJECTS FUNDS</b>						
<b>Capital Projects Fund (394)</b>						
Construction - Police Department Lobby	8,000	0	0%	0	0	0%
911 Dispatch Renovation	75,000	0	0%	0	0	0%
Fire Apparatus Doors	70,000	0	0%	0	0	0%
Fire Station HVAC Upgrades	5,000	0	0%	0	0	0%
Fire Station H&S Upgrades	57,000	0	0%	0	0	0%
EOC Improvements	6,000	0	0%	0	0	0%
Civic Center Environmental Assessment	24,785	0	0%	0	0	0%
San Marino Center Renovations	400,000	35,428	9%	0	35,428	0%
Emergency Generator System	60,000	6,888	11%	0	6,888	0%
Condition Assessment-All Buildings		0	0%	5,215	(5,215)	-100%
City Hall Campus	0	0	0%	0	0	0%
Stoneman School Fire Safety Project	39,300	0	0%	0	0	0%
Sewer Projects						
Condition Assessment-Stormwater System	17,825	469	3%	0	469	0%
Drainage Wash Improvement Program	50,000	0	0%	0	0	0%
Sewer/Storm Drain Replacement	50,000	0	0%	0	0	0%
Sewer Master Plan	53,583	0	0%	3,618	(3,618)	-100%
Catch Basin Replacement	30,000	0	0%	2,170	(2,170)	-100%
Culvert Replacement Program	59,000	0	0%	6,000	(6,000)	-100%
Lift Station Replacements	300,000	0	0%	0	0	0%
Rio Hondo Load Reduction Strategy	252,239	0	0%	0	0	0%
Trash Capture Filters	25,000	0	0%	0	0	0%
Street Projects						
Street Rehab Program	4,619,667	823,747	18%	0	823,747	0%
Pavement Condition Assessment	15,000	0	0%	0	0	0%

Fiscal Year 2020-21  
**Expenditure Summary Report**  
For Quarter Ended September 30, 2020 -- 25% of Fiscal Year Complete

	Fiscal Year 2020-21			FY 19-20	Current Year v. Prior Year	
	Budget	@ 9.30.20	%	@ 9.30.19	\$	%
Street Tree Management Plan	50,000	5,730	11%	0	5,730	0%
Sidewalk Repair - Various Streets	430,000	0	0%	0	0	0%
City Wide Traffic Study	75,000	0	0%	0	0	0%
Traffic Control Device Program	85,000	0	0%	0	0	0%
Huntington/Mission St. Beautification	1,000,000	0	0%	0	0	0%
Biennial Striping & Markings	90,000	0	0%	0	0	0%
Streetlight Management Plan	99,000	0	0%	0	0	0%
Lacy Park Projects						
Restroom Upgrades	132,420	79,827	60%	3,738	76,089	2035%
Lacy Park Master Plan		0	0%	0	0	0%
Lacy Park Emergency Phones	15,000	0	0%	0	0	0%
Rose Arbor Renovation		0	0%	326	(326)	-100%
Library Bottle Water Station	5,000	0	0%	0	0	0%
Library Entry Canopy	0	0	0%	0	0	0%
Library Window Tinting	15,000	0	0%	0	0	0%
Library Computer Room Renovations	2,500	0	0%	0	0	0%
El Molino Viejo Pedestrian Lights	0	0	0%	0	0	0%
El Molino Old Mill Restoration	0	0	0%	0	0	0%
Capital Projects Fund	8,216,319	952,089	12%	21,067	931,022	4419%
<b>CAPITAL PROJECTS FUNDS TOTAL</b>	<b>8,216,319</b>	<b>952,089</b>	<b>12%</b>	<b>21,067</b>	<b>931,022</b>	<b>4419%</b>
<b>DEBT SERVICE FUNDS</b>						
<b>Debt Service Fund (401)</b>						
Interest Expense	103,729	103,729	100%	141,587	(37,859)	-27%
Principal Repayment	410,000	410,000	100%	705,000	(295,000)	-42%
Debt Service Fund	513,729	513,729	100%	846,587	(332,859)	-39%
<b>DEBT SERVICE FUNDS TOTAL</b>	<b>513,729</b>	<b>513,729</b>	<b>100%</b>	<b>846,587</b>	<b>(332,859)</b>	<b>-39%</b>
<b>PROPRIETARY FUNDS (INTERNAL SERVICES)</b>						
<b>Capitalized Equipment Fund (591)</b>						
Non-Departmental	0	0	0%	0	0	0%
Human Resources	0	0	0%	0	0	0%
Finance	35,505	1,429	4%	1,375	54	4%
Police	555,850	86,743	16%	6,070	80,673	1329%
Fire	329,000	0	0%	0	0	0%
Emergency Services	0	0	0%	0	0	0%
Public Works Administration	0	0	0%	0	0	0%
Fleet	20,000	944	5%	0	944	0%
Streets	0	0	0%	0	0	0%
Lacy Park	0	0	0%	0	0	0%
Public Grounds	0	0	0%	0	0	0%
Recreation Administration	0	0	0%	0	0	0%
Library Administration	0	0	0%	0	0	0%
Capitalized Equipment Fund	940,355	89,116	9%	7,445	81,671	1097%
<b>INTERNAL SERVICE FUNDS TOTAL</b>	<b>940,355</b>	<b>89,116</b>	<b>9%</b>	<b>7,445</b>	<b>81,671</b>	<b>1097%</b>
<b>ALL EXPENDITURE GROUPS &amp; FUNDS TOTAL</b>	<b>37,398,584</b>	<b>10,371,664</b>	<b>28%</b>	<b>9,217,841</b>	<b>1,153,823</b>	<b>13%</b>