



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: May 13, 2020

**SUBJECT: RECEIVE AND FILE FINANCIAL REPORT FOR 3RD QUARTER
(JANUARY 2020 THROUGH MARCH 2020)**

STRATEGIC PLAN CRITICAL SUCCESS FACTORS

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

BACKGROUND

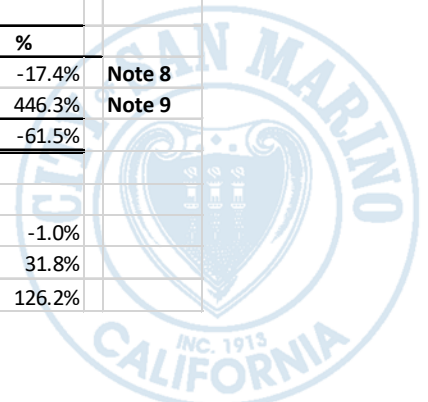
The following presents the financial activity of the City for the quarter ended March 31, 2020 as well as the fiscal year-to-date financial information. These figures are unaudited and have been compiled by the Finance Department. Financial information as noted at March 31, 2019 has been included for comparative purposes.

DISCUSSION

Third Quarter 2020 versus Third Quarter 2019 Financial Information

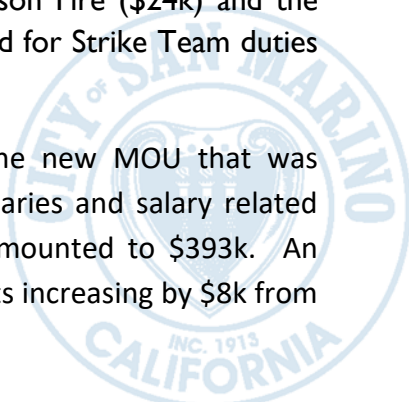
Below is a snapshot of the revenues and expenditures for the General Fund (Fund 101), the Public Safety Fund (Fund 103) and all of the Special Revenue Funds.

QUARTERLY FINANCIAL REPORT					
GOVERNMENTAL FUNDS (UNRESTRICTED)					
General Fund (101)					
	Third Quarter	Third Quarter	CY vs PY		
	2020	2019	\$\$\$	%	
Revenues					
Taxes	3,330,539	3,267,734	62,804	1.9%	
Licenses & Permits	208,049	166,371	41,678	25.1%	Note 1
Charges for Service	435,247	543,747	(108,501)	-20.0%	Note 2
Intergovernmental	873,361	830,169	43,192	5.2%	
Fines & Forfeitures	45	6,151	(6,106)	-99.3%	
Money & Property	101,510	87,977	13,533	15.4%	Note 3
Miscellaneous	31,911	5,379	26,531	493.2%	Note 4
General Fund Total Revenues	4,980,661	4,907,529	73,131	1.5%	
	Third Quarter	Third Quarter	CY vs PY		
	2020	2019	\$\$\$	%	
Expenses					
Administration	807,429	532,051	275,379	51.8%	
Planning & Building Department	398,502	321,459	77,042	24.0%	
Emergency Services	5,671	2,821	2,851	101.1%	
Parks and Public Works Department	850,696	762,528	88,168	11.6%	
Recreation Department	329,698	334,461	(4,763)	-1.4%	
Library Department	338,566	301,085	37,481	12.4%	
El Molino Viejo	56,000	-	56,000	0.0%	
General Fund Total Expenses	2,786,562	2,254,405	532,157	23.6%	Note 5
Net Income-General Fund	2,194,098	2,653,124	(459,026)	-17.3%	
	Third Quarter	Third Quarter	CY vs PY		
	2020	2019	\$\$\$	%	
Revenues					
Taxes	827,514	852,320	(24,806)	-2.9%	
Charges for Service	155,314	146,692	8,622	5.9%	
Intergovernmental	3,781	303	3,477	1146.6%	
Fines & Fees	26,776	26,541	234	0.9%	
Miscellaneous	100	47,109	(47,009)	-99.8%	Note 6
	1,013,485	1,072,965	(59,481)	-5.5%	
	Third Quarter	Third Quarter	CY vs PY		
	2020	2019	\$\$\$	%	
Expenses					
Police Department	1,770,763	1,323,429	447,335	33.8%	Note 7
Fire Department	1,309,483	1,320,197	(10,714)	-0.8%	
	3,080,246	2,643,626	436,620	16.5%	
Net Income-Public Safety Fund	(2,066,762)	(1,570,661)	(496,101)	31.6%	
	Third Quarter	Third Quarter	CY vs PY		
	2020	2019	\$\$\$	%	
Revenues	415,810	503,206	(87,396)	-17.4%	Note 8
Expenses	238,987	43,749	195,237	446.3%	Note 9
Net Income-Special Revenue Funds	176,824	459,456	(282,633)	-61.5%	
Total Revenues-All Funds	6,640,195	6,710,540	(70,345)	-1.0%	
Total Expenses-All Funds	7,006,074	5,315,922	1,690,152	31.8%	
Net Income-All Funds	(365,879)	1,394,618	(1,760,497)	126.2%	



Items of Note:

1. Increase in Licenses & Permits is due to two reasons. First, building permits filed with the City increased by \$25k compared to last year. The majority of these were submitted prior to March 17, 2020 when City Hall was closed for non-essential services. Second, street & curb permits increased by \$22k compared to last year. Even with City Hall closed, demand for street and curb permits continues.
2. Decrease in Charges for Service is due to impacts related to the City closing facilities due to COVID-19. First, Planning & Building Department charges related to plan checks and zoning fees decreased by \$14k compared to the year prior. Second, Recreation Department charges decreased by \$75k due to contract classes, before and after school care, and the preschool all being closed starting in March 2020. Finally, the Library saw a decrease of \$19k related to passports not being able to be processed while closed in March 2020.
3. Increase in Money & Property revenues is due to two reasons. First, interest income earned by the City increased by \$34k compared to the year before. However, rental income from the Recreation Department and Lacy Park decreased by \$20k compared to the prior year as rentals with large numbers of people were not allowed due to COVID-19.
4. Increase in Miscellaneous Revenue is due to the City receiving a refund related to the Upper Los Angeles River Watershed Management Project done by the City of Los Angeles for unexpended funds that were not used. This reimbursement was \$29,271.
5. Increase in Expenses is due to the following reasons. First, salary related expenses of \$385k were paid in March 2020 as part of the retroactive salary owed to employees for salary earned from July 2019 through December 2019 under the new memorandums of understandings (MOU's) that were approved in early 2020. Second, the City paid \$86k related to expenses for the election which were not incurred in the prior year. Third, salaries increased by 3% compared to the prior year due to the new collective bargaining agreement.
6. Decrease in Miscellaneous Revenues for the Public Safety Fund is due to the fact that the City received Strike Team Reimbursements for the Ferguson Fire (\$24k) and the Mendocino Fire (\$22k). The Fire Department was not deployed for Strike Team duties this year.
7. Increase in Police Department Expenses is mostly due to the new MOU that was approved in early 2020. Due to this, a retro payment for salaries and salary related benefits was paid in March 2020. Total expense paid out amounted to \$393k. An additional \$22k is due to the Vehicle Repair & Maintenance costs increasing by \$8k from



prior year and the Department's share of depreciation expense related to equipment increasing by \$14k.

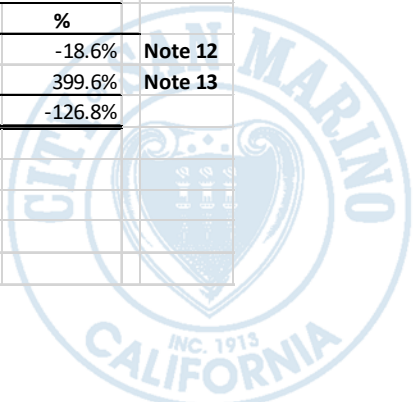
8. Decrease in revenues related to Special Revenue Funds is due to a decrease in CDBG Grant Fund revenues decreasing by \$89k compared to the prior year. In the prior year, the City completed the Sidewalk Replacement Project and we were reimbursed during this quarter for costs incurred.
9. Increase in expenses related to Special Revenue Fund is due to three reasons. First, the Police Department incurred \$91k in expense for the purchase of new radios related to the Homeland Security Grant. Second, an additional \$38k was incurred as part of the reimbursement to the San Marino Unified School District as part of the Prop A Funds due to timing of when invoices were received from the District. Third, the Public Works Department incurred an additional \$73k of street rehabilitation expenses this year compared to last year.

March 2020 YTD versus March 2019 YTD Financial Information

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



MONTHLY FINANCIAL REPORT						
GOVERNMENTAL FUNDS (UNRESTRICTED)						
General Fund (101)						
Revenues	YTD	PY YTD	BUDGET	CY vs PY		
				\$\$\$	%	
Taxes	11,614,047	11,281,851	19,909,000	332,196	2.9%	
Licenses & Permits	612,595	530,125	742,000	82,470	15.6%	
Charges for Service	1,231,626	1,322,087	1,949,100	(90,461)	-6.8%	Note 1
Intergovernmental	887,282	844,091	1,733,100	43,190	5.1%	
Fines & Forfeitures	214,545	15,241	17,500	199,304	1307.7%	Note 2
Money & Property	380,558	252,593	410,800	127,965	50.7%	Note 3
Miscellaneous	59,611	60,317	29,000	(707)	-1.2%	
General Fund Total Revenues	15,000,264	14,306,306	24,790,500	693,958	4.9%	
Expenses						
	YTD	PY YTD	BUDGET	CY vs PY		
				\$\$\$	%	
Administration	2,265,318	1,910,010	3,035,292	355,308	18.6%	Note 4
Planning & Building Department	1,085,725	942,136	1,683,659	143,588	15.2%	Note 5
Emergency Services	18,461	16,222	55,565	2,238	13.8%	
Parks and Public Works Department	2,575,306	2,238,104	3,493,087	337,202	15.1%	Note 6
Recreation Department	1,080,628	1,104,864	1,713,762	(24,236)	-2.2%	
Library Department	1,056,470	963,036	1,495,673	93,434	9.7%	Note 7
El Molino Viejo	56,000	55,000	56,000	1,000	1.8%	
General Fund Total Expenses	8,137,906	7,229,371	11,533,038	908,535	12.6%	
Net Income-General Fund	6,862,357	7,076,935	13,257,462	(214,577)	-3.0%	
Public Safety Fund (103)						
Revenues	YTD	PY YTD	BUDGET	CY vs PY		
				\$\$\$	%	
Taxes	2,275,038	2,299,769	3,457,700	(24,731)	-1.1%	
Charges for Service	438,582	427,517	609,700	11,066	2.6%	
Intergovernmental	25,034	5,400	34,000	19,635	363.6%	Note 8
Fines & Fees	113,108	86,137	112,000	26,971	31.3%	Note 9
Miscellaneous	425	48,409	102,000	(47,984)	-99.1%	Note 10
	2,852,187	2,867,231	4,315,400	(15,044)	-0.5%	
Expenses						
	YTD	PY YTD	BUDGET	CY vs PY		
				\$\$\$	%	
Police Department	5,124,415	4,271,052	7,049,381	853,362	20.0%	
Fire Department	4,239,799	3,895,593	5,437,904	344,206	8.8%	
	9,364,214	8,166,646	12,487,285	1,197,569	14.7%	Note 11
Net Income-Public Safety Fund	(6,512,027)	(5,299,414)	(8,171,885)	(1,212,612)	22.9%	
SPECIAL REVENUE FUNDS (RESTRICTED)						
	YTD	PY YTD	BUDGET	CY vs PY		
				\$\$\$	%	
Revenues	1,135,792	1,395,942	1,800,805	(260,151)	-18.6%	Note 12
Expenses	1,433,391	286,900	2,802,833	1,146,491	399.6%	Note 13
Net Income-Special Revenue Funds	(297,599)	1,109,043	(1,002,028)	(1,406,642)	-126.8%	
Total Revenues-All Funds	19,627,469	19,186,723		440,746		
Total Expenses-All Funds	22,294,709	18,165,218		4,129,490		
Net Income-All Funds	(2,667,239)	1,021,505		(3,688,744)		



Items of Note:

1. Decrease in Charges for Service is due to impacts related to the City closing facilities due to COVID-19. First, Recreation Department charges decreased by \$103k due to contract classes, before and after school care, and the preschool all being closed in March 2020. Second, the Library saw a decrease of \$14k related to passports not being able to be processed while closed.
2. Increase in Fines & Forfeitures revenues is due to twelve large tree fines greater than \$10k being paid in the current year. There were no tree fines collected during the nine-month period ending March 31, 2019.
3. Increase in Money & Property revenues of \$128k for the General Fund is primarily due to interest income from investable cash balances being higher than prior year and interest yields were higher than noted in the prior year. Also, The Way Church prepaid their rent for the months of December 2019 through May 2020 during December 2019 causing rents & concessions for the Recreation Department to increase by \$13k compared to last year.
4. Increase in Administration Expenses is due to the following reasons. First, the City has incurred \$42k related to payroll audit costs paid to Atkinson, Andelson, Loya, Ruud & Romo which were not incurred in the prior year. Second, the City incurred \$86k related to expenses for the election which were not incurred in the prior year. Third, recruitment expenses have also increased by \$28k compared to prior year to fill certain vacancies. Finally, salaries and salary related expenses have increased by \$132k due to previous vacancies being filled by full-time staff and due to the new MOU's which took effect July 1, 2019.
5. Increase in Planning & Building Department Expenses is due to the following reasons. First, the City has incurred \$65k related to the Citywide Historical Resources Survey which were not incurred in the prior year. Second, salaries and salary related expenses have increased by \$139k due to new MOU's which took effect July 1, 2019. The department has achieved savings of \$61k in other expenses such as legal services and other contract services compared to last year.
6. Increase in Expenses for the Parks and Public Works Department is primarily due to the following reasons. First, the Department paid San Marino Unified School District \$64k, as it relates to back rent owed to the District for parking adjacent to Huntington Middle School for staff parking and for patrons of the Crowell Library and San Marino Center as well as rent through November 2020. Second, the department has incurred an additional \$85k in other contract services as it relates to the Sewer division. \$17k relates to an increase in street sweeping fees paid and \$68k relates to cleaning and

maintenance of the collection system. The current collection system cleaning and maintenance contract with 316 Engineering was awarded in December 2018 and work was started shortly thereafter. Third, the Department has incurred \$56k related to the Citywide Traffic Circulation Study and traffic engineering costs. Finally, the Department has also had an increase of \$56k in water utility costs compared to last year due to rates increasing and less rain to help water the medians and Lacy Park.

7. Increase in Library Expenses is due to the fact that salaries and salary related expenses have increased by \$76k due to the new MOU's which took effect July 1, 2019. The Library has also incurred an additional \$9k of Other Contract Services related to cataloging of library materials.
8. Increase in Intergovernmental revenues is due to an increase of \$20k from reimbursements related to Peace Officer Standards and Training (POST) seminars attended by the Police Department.
9. Increase in Fines and Fees revenues is due to an increase of \$49k from the City's share of Los Angeles County vehicle code fines offset by a decrease of \$21k in parking citations. It was noted that 811 parking citations were issued from July 1, 2019 through March 31, 2020 compared to 1,127 in the same period last year (a 28% decrease).
10. As noted above, decrease in Miscellaneous Revenues for the Public Safety Fund is due to the fact that the City received Strike Team Reimbursements for the Ferguson Fire (\$24k) and the Mendocino Fire (\$22k) in fiscal year 2018-19. The Fire Department was not deployed for Strike Team duties this fiscal year.
11. Increase in Total Expenses for the Public Safety Fund is due to two reasons. First, salaries and salary related expenses have increased by \$576k due to the new MOU's which took effect July 1, 2019. Second, the City paid the total Unfunded Accrued Liability (UAL) related to pensions in July 2019 versus making monthly payments. Due to this, the Police and Fire departments incurred the total expense at the beginning of the year as opposed to equal monthly installments like in the year ended June 30, 2019. This caused a \$546k difference when compared year to year.
12. Decrease in Revenues for the Special Revenue Funds is due to two reasons. First, a one-time payment of \$231,009 that was received in August 2018 from the LA County Metropolitan Transportation Authority. In May 2017, the City decided to participate in an Exchange Program with MTA where Federal Surface Transportation Program-Local Funds were exchanged with MTA for a like amount of MTA Local Transportation Funds and have less stringent requirements than Federal funding requirements. These funds were released to the City by MTA a year later in August 2018. Second, the City received a reimbursement of \$95k of CDBG Funds in the prior year as it relates to the

Sidewalk Replacement Project. No sidewalk project has been scheduled for the current year.

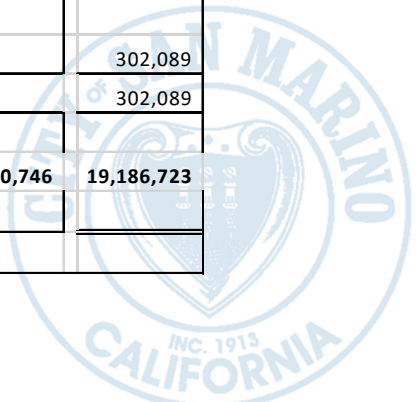
13. Increase in expenses related to Special Revenue Funds is due to payments paid to All American Asphalt for the Street Rehabilitation project for \$1.1M. The project began on May 23, 2019 and was completed on August 19, 2019 and a Notice of Completion was approved at the October 9, 2019 City Council meeting.

All Funds Revenue Summary at March 31, 2020

In the next summary, budgeted revenues are shown against actual revenue at March 31, 2020 and in comparison to the prior year at this same time period.



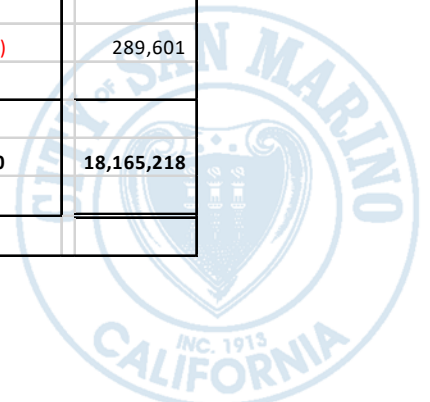
All Revenue by Fund					
For Quarter Ended March 31, 2020 -- 75% of Fiscal Year Complete					
	Adopted	Year-to-Date		Increase/(Decrease)	Prior Year
	Budget	Actual	%	v. Prior Year	Actual
General Funds Group					
General Fund	24,790,500	15,000,264	61%	693,958	14,306,306
Public Safety Fund	4,315,400	2,852,187	66%	(15,044)	2,867,231
Fourth of July	60,200	54,938	91%	11,218	43,720
San Marino Center	23,000	7,523	33%	(12,840)	20,363
Donations to City	381,000	71,776	19%	(43,967)	115,742
Total General Fund	29,570,100	17,986,688	61%	633,325	17,353,363
Special Revenue Funds					
Gas Taxes	585,020	379,146	65%	44,402	334,744
CDBG	16,388	11,611	71%	(83,302)	94,913
County Park Prop A	12,848	9,575	100%	(12,284)	21,858
Prop A Transit	277,814	167,191	60%	(3,101)	170,292
Drought	700	262	37%	(204)	467
Air Quality (AQMD)	18,500	9,182	50%	208	8,974
STPL	0	2,282	100%	(230,695)	232,977
TDA	9,592	18,679	195%	18,679	0
Prop C Transit	232,808	140,881	61%	(841)	141,722
PEG Fees	33,400	17,262	52%	(277)	17,539
Asset Forfeiture	500	430	86%	(10)	440
Granada Ave.	0	0	100%	0	0
Used Oil Grant	5,300	144	100%	13	131
Recycling	1,000	1,633	163%	(39)	1,673
COPS	154,300	158,146	102%	7,807	150,339
Homeland Security Grant	93,124	0	100%	0	0
County Measure R	169,124	103,553	61%	(733)	104,286
County Measure M	190,387	115,814	61%	226	115,588
Total Special Revenue Funds	1,800,805	1,135,792	63%	(260,151)	1,395,942
Capital Project Fund					
Capital Projects	220,000	124,349		(10,101)	134,450
Agency Fund					
Agency Fund	0	1,324	100%	446	878
Internal Service Fund					
Capital Equipment	504,900	379,316	75%	77,226	302,089
Total Internal Service Funds	504,900	379,316	75%	77,226	302,089
Total All Revenue	32,095,805	19,627,469	61%	440,746	19,186,723



All Funds Expenditure Summary at March 31, 2020

In the next summary, budgeted expenditures are shown against actual expenditures at March 31, 2020 and in comparison to the prior year at this same time period.

All Expenditures by Fund					
For Quarter Ended March 31, 2020 -- 75% of Fiscal Year Complete					
	Adopted	Year-to-Date		Increase/(Decrease)	Prior Year
	Budget	Actual	%	v. Prior Year	Actual
General Funds Group					
General Fund	11,533,038	8,137,906	71%	908,535	7,229,371
Public Safety Fund	12,487,285	9,364,214	75%	1,197,569	8,166,646
Fourth of July	71,845	26,050	36%	(16,148)	42,197
San Marino Center	57,846	44,785	77%	426	44,359
Donations to City	431,500	50,155	12%	(3,971)	54,126
Workers' Compensation	566,467	447,313	79%	74,335	372,978
General Liability	789,215	822,824	104%	226,111	596,713
Total General Fund	25,937,196	18,893,248	73%	2,386,857	16,506,391
Special Revenue Funds					
Gas Taxes	1,867,300	1,091,131	58%	1,091,131	0
CDBG	13,482	11,609	86%	(88,477)	100,086
County Park Prop A	0	14,584	100%	1,299	13,285
Prop A Transit	253,495	114,142	45%	38,901	75,241
Drought	0	0	100%	0	0
TDA	18,600	18,600	100%	18,600	0
Prop C Transit	10,000	0	0%	(6,390)	6,390
Used Oil Grant	0	0	100%	0	0
COPS	106,832	91,898	86%	0	91,898
Homeland Security Grant	93,124	91,427	98%	91,427	0
County Measure R	440,000	0	0%	0	0
County Measure M	0	0	100%	0	0
Total Special Revenue	2,802,833	1,433,391	51%	1,146,491	286,900
Capital Projects Funds					
Capital Projects	4,807,595	980,916	20%	719,814	261,103
Debt Service Funds					
Debt Service	846,587	846,587	100%	25,364	821,224
Internal Service Funds					
Capital Equipment	397,216	140,567	35%	(149,035)	289,601
Total Expenditures	34,791,427	22,294,709	64%	4,129,490	18,165,218



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 March 31, 2020."

ATTACHMENTS

1. Revenue Summary Report at March 31, 2020
2. Expenditure Summary Report at March 31, 2020



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Attachment 1: Revenue Summary Report

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Fiscal Year 2019-20
Revenue Summary Report

For Quarter Ended March 31, 2020 -- 75% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 3.31.19	Current Year v. Prior Year	
	Budget	@ 3.31.20	%		\$	%
GOVERNMENTAL FUNDS (UNRESTRICTED)						
General Fund (101)						
Taxes						
Property Taxes	16,400,000	9,533,082	58%	9,103,223	429,859	5%
Sales Taxes	519,000	280,754	54%	291,091	(10,337)	-4%
Franchise Taxes	642,000	255,039	40%	249,022	6,017	2%
Property Transfer Taxes	187,000	87,889	47%	123,895	(36,006)	-29%
Utility Users Taxes	1,676,000	1,137,171	68%	1,150,618	(13,447)	-1%
Business License Taxes	485,000	320,113	66%	364,003	(43,890)	-12%
Subtotal Taxes	19,909,000	11,614,047	58%	11,281,851	332,196	3%
Licenses & Permits						
Street & Curb Permits	172,000	158,197	92%	123,289	34,908	28%
Building Permits	525,000	408,217	78%	371,952	36,265	10%
Tree Permits	25,000	18,985	76%	18,975	10	0%
Bicycle Licenses	0	479	0%	0	479	0%
Film Permits	20,000	26,718	134%	15,909	10,809	68%
Subtotal Licenses & Permits	742,000	612,595	83%	530,125	82,470	16%
Charges for Service						
Administration	250	320	128%	0	320	0%
Planning & Building Department	330,100	272,017	82%	244,145	27,871	11%
Public Works, Streets, Parks Department	135,000	88,353	65%	90,063	(1,710)	-2%
Recreation Department	1,178,650	687,815	58%	791,060	(103,246)	-13%
Library Department	305,100	183,122	60%	196,818	(13,696)	-7%
Subtotal Charges for Service	1,949,100	1,231,626	63%	1,322,087	(90,461)	-7%
Intergovernmental						
VLF	6,200	10,568	170%	6,371	4,197	66%
VLF Swap (Motor Vehicle In-Lieu)	1,713,000	862,793	50%	823,798	38,995	5%
Cenic Rebates	13,900	13,921	100%	13,923	(2)	0%
Subtotal Intergovernmental	1,733,100	887,282	51%	844,091	43,190	5%
Fines & Forfeitures						
Fines & Fees	0	195	0%	5,351	(5,156)	-96%
Tree Fines	5,000	208,300	4166%	0	208,300	0%
Business License NOV's	12,500	6,050	48%	9,890	(3,840)	-39%
Subtotal Fines & Forfeitures	17,500	214,545	1226%	15,241	199,304	1308%
Money & Property						
Rentals - PW	500	0	0%	0	0	0%
Rents & Concessions - Park	87,900	51,790	59%	55,014	(3,224)	-6%
Rents & Concessions - Recreation	82,400	75,437	92%	62,725	12,712	20%
Library Rentals	0	3,920	0%	5,680	(1,760)	-31%
Interest Income	240,000	249,412	104%	129,174	120,237	93%
Subtotal Money & Property	410,800	380,558	93%	252,593	127,965	51%
Miscellaneous						
Miscellaneous	15,000	19,220	128%	19,345	(125)	-1%
Damage to City Property	10,000	9,325	93%	23,121	(13,796)	-60%
Sale of Property	0	34	0%	9,000	(8,966)	-100%
City Reimbursements	0	29,282	0%	5,576	23,706	425%
Old Mill Reimbursements	0	0	0%	(141)	141	-100%
Miscellaneous - Library	4,000	1,750	44%	3,417	(1,666)	-49%
Subtotal Miscellaneous	29,000	59,611	206%	60,317	(707)	-1%
General Fund Total	24,790,500	15,000,264	61%	14,306,306	693,958	5%

Fiscal Year 2019-20
Revenue Summary Report

For Quarter Ended March 31, 2020 -- 75% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 3.31.19	Current Year v. Prior Year	
	Budget	@ 3.31.20	%		\$	%
Public Safety Fund (103)						
Taxes						
Property Taxes	3,284,000	2,172,478	66%	2,200,807	(28,329)	-1%
Augmentation Fund	173,700	102,560	59%	98,962	3,598	4%
Subtotal Taxes	3,457,700	2,275,038	66%	2,299,769	(24,731)	-1%
Charges for Service						
Shared Fire Command	0	0	0%	0	0	0%
Paramedic Services	510,000	366,800	72%	353,291	13,510	4%
All Other Charges	99,700	71,782	72%	74,226	(2,444)	-3%
Subtotal Charges for Service	609,700	438,582	72%	427,517	11,066	3%
Intergovernmental						
POST and GEMT Reimbursements	34,000	25,034	74%	5,400	19,635	364%
Subtotal Intergovernmental	34,000	25,034	74%	5,400	19,635	364%
Fines & Fees						
Parking Citations	68,000	31,020	46%	52,946	(21,926)	-41%
Vehicle Code Fines	44,000	82,088	187%	33,191	48,897	147%
Subtotal Fines & Fees	112,000	113,108	101%	86,137	26,971	31%
Miscellaneous						
Strike Team Reimbursements	100,000	0	0%	46,933	(46,933)	-100%
All Other Misc	2,000	425	21%	1,476	(1,051)	-71%
Subtotal Miscellaneous	102,000	425	0%	48,409	(47,984)	-99%
Total Public Safety Fund	4,315,400	2,852,187	66%	2,867,231	(15,044)	-1%
Fourth of July Fund (104)	60,200	54,938	91%	43,720	11,218	26%
San Marino Center Fund (105)	23,000	7,523	33%	20,363	(12,840)	-63%
Donations Fund (281)	381,000	71,776	19%	115,742	(43,967)	-38%
GENERAL FUNDS GROUP TOTAL	29,570,100	17,986,688	61%	17,353,363	633,325	4%
SPECIAL REVENUE FUNDS (RESTRICTED)						
Gas Tax Fund (202)						
Interest Income	15,000	7,358	49%	8,719	(1,360)	-16%
Section 2105	73,835	48,551	66%	46,854	1,697	4%
Section 2106	48,396	31,026	64%	31,339	(312)	-1%
Section 2107	96,956	58,913	61%	55,833	3,080	6%
Section 2107.5	3,000	3,000	100%	3,000	0	0%
Section 2032	219,673	144,497	66%	139,621	4,877	3%
Traffic Congestion Relief - Prop 42	14,967	15,011	100%	14,967	44	0%
Section 2103	113,193	70,789	63%	34,412	36,377	106%
Total Gas Tax Fund	585,020	379,146	65%	334,744	44,402	13%
Community Development Block Grant Fund (204)	16,388	11,611	71%	94,913	(83,302)	-88%

Fiscal Year 2019-20
Revenue Summary Report
 For Quarter Ended March 31, 2020 -- 75% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 3.31.19	Current Year v. Prior Year	
	Budget	@ 3.31.20	%		\$	%
County Park Prop A Fund (206)	12,848	9,575	75%	21,858	(12,284)	-56%
Prop A Transit Fund (207)	277,814	167,191	60%	170,292	(3,101)	-2%
Drought Fund (209)	700	262	37%	467	(204)	-44%
Air Quality Management District Fund (212)	18,500	9,182	50%	8,974	208	2%
STPL Fund (213)	0	2,282	0%	232,977	(230,695)	-99%
Transportation Development Act (TDA) Fund (214)	9,592	18,679	195%	0	18,679	0%
Prop C Transit Fund (215)	232,808	140,881	61%	141,722	(841)	-1%
Public Education and Government (PEG) Fund (216)	33,400	17,262	52%	17,539	(277)	-2%
Asset Forfeiture (Police) (217)	500	430	86%	440	(10)	-2%
Granada Ave. Assessment Dist. #2 Fund (220)	0	0	0%	0	0	0%
Used Oil Grant Fund (221)	5,300	144	3%	131	13	10%
California Recycling Grant Fund (226)	1,000	1,633	163%	1,673	(39)	-2%
Citizens' Option for Public Safety (COPS) Fund (233)	154,300	158,146	102%	150,339	7,807	5%
Homeland Security Grant (240)	93,124	0	0%	0	0	0%
Measure R Transit Fund (243)	169,124	103,553	61%	104,286	(733)	-1%
Measure M Transit Fund (247)	190,387	115,814	61%	115,588	226	0%
SPECIAL REVENUE RESTRICTED FUNDS TOTALS	1,800,805	1,135,792	63%	1,395,942	(260,151)	-19%

Fiscal Year 2019-20
Revenue Summary Report
 For Quarter Ended March 31, 2020 -- 75% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 3.31.19	Current Year v. Prior Year	
	Budget	@ 3.31.20	%		\$	%
PROPRIETARY FUNDS (INTERNAL SERVICES)						
Capitalized Equipment Fund (591)	504,900	379,316	75%	302,089	77,226	26%
INTERNAL SERVICE FUNDS TOTALS	504,900	379,316	75%	302,089	77,226	26%
CAPITAL PROJECTS FUND						
Interest Income	220,000	124,349	57%	134,450	(10,101)	-8%
Huntington Library Donation	0	0	0%	0	0	0%
	220,000	124,349	57%	134,450	(10,101)	-8%
FIDUCIARY FUNDS						
Agency Fund (609)	0	1,324	0%	878	446	51%
FIDUCIARY FUNDS TOTALS	0	1,324	0%	878	446	51%
ALL REVENUE GROUPS & FUNDS TOTAL	32,095,805	19,627,469	61%	19,186,723	440,746	2%

Attachment 2: Expenditure Summary Report

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Fiscal Year 2019-20
Expenditure Summary Report
 For Quarter Ended March 31, 2020 -- 75% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 3.31.19	Current Year v. Prior Year	
	Budget	@ 3.31.20	%		\$	%
GOVERNMENTAL FUNDS (UNRESTRICTED)						
General Fund (101)						
City Council	27,437	25,409	93%	24,075	1,334	6%
City Attorney	247,000	190,994	77%	181,473	9,521	5%
Administration	0	0	0%	(214)	214	-100%
Non-Department	686,500	533,335	78%	377,170	156,165	41%
City Manager's Office	848,073	617,883	73%	396,409	221,474	56%
Human Resources	446,023	367,910	82%	454,258	(86,349)	-19%
Finance Department	780,259	529,787	68%	476,839	52,948	11%
Administration	3,035,292	2,265,318	75%	1,910,010	355,308	19%
Planning & Building Department	1,683,659	1,085,725	64%	942,136	143,588	15%
Emergency Services	55,565	18,461	33%	16,222	2,238	14%
Public Works, Streets, Parks Department						
Administration	447,129	357,110	80%	259,034	98,076	38%
Garage	261,692	126,952	49%	128,264	(1,312)	-1%
Sewers	348,500	254,744	73%	192,508	62,236	32%
Streets	947,887	641,416	68%	624,220	17,196	3%
Lacy Park	537,987	385,370	72%	328,420	56,950	17%
Public Grounds	708,992	607,575	86%	575,655	31,920	6%
Buildings	177,300	138,539	78%	130,002	8,536	7%
Transit	63,600	63,600	100%	0	63,600	0%
Subtotal Parks & PW	3,493,087	2,575,306	74%	2,238,104	337,202	15%
Recreation Department						
Administration	404,739	302,346	75%	258,478	43,868	17%
Aquatics	128,128	66,924	52%	71,148	(4,224)	-6%
Contract Classes	298,543	176,911	59%	191,341	(14,431)	-8%
Special Events	38,204	16,432	43%	27,614	(11,182)	-40%
Senior Activities/Senior Outreach	44,689	36,037	81%	26,428	9,609	36%
Before/After School Care	203,537	141,308	69%	137,780	3,527	3%
Day Camp	161,991	113,501	70%	136,218	(22,717)	-17%
Preschool	411,216	225,520	55%	254,987	(29,467)	-12%
San Marino Center/Thurnher House	22,715	1,649	0%	870	780	90%
Subtotal Recreation	1,713,762	1,080,628	63%	1,104,864	(24,236)	-2%
Library Department						
Administration	582,342	421,062	72%	380,441	40,620	11%
Adult Services	282,188	206,523	73%	189,661	16,861	9%
Children's Services	184,212	137,765	75%	130,467	7,298	6%
Processing	113,591	68,857	61%	63,138	5,718	9%
Circulation	333,340	222,264	67%	199,328	22,936	12%
Subtotal Library	1,495,673	1,056,470	71%	963,036	93,434	10%
El Molino Viejo	56,000	56,000	100%	55,000	1,000	2%
Total General Fund	11,533,038	8,137,906	71%	7,229,371	908,535	13%
Public Safety Fund (103)						
Police Department	7,049,381	5,124,415	73%	4,271,052	853,362	20%
Fire Department	5,437,904	4,239,799	78%	3,895,593	344,206	9%
Public Safety Fund	12,487,285	9,364,214	75%	8,166,646	1,197,569	15%
Fourth of July Event Fund (104)						
4th of July	71,845	26,050	36%	42,197	(16,148)	-38%
4th of July Event Fund	71,845	26,050	36%	42,197	(16,148)	-38%
San Marino Center Fund (105)						
San Marino Center	57,846	44,785	77%	44,359	426	1%
SM Center Fund	57,846	44,785	77%	44,359	426	1%

Fiscal Year 2019-20
Expenditure Summary Report
 For Quarter Ended March 31, 2020 -- 75% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 3.31.19	Current Year v. Prior Year	
	Budget	@ 3.31.20	%		\$	%
Donations to City Fund (281)						
Police	0	0	0%	0	0	0%
Fire	0	0	0%	285	(285)	-100%
Lacy Park	328,000	7,045	2%	0	7,045	0%
Special Events	2,500	1,200	48%	1,730	(530)	-31%
Preschool	1,500	1,386	92%	1,281	105	8%
Thurnher House	0	0	0%	0	0	0%
Library Administration	39,000	1,142	3%	1,683	(541)	-32%
Library Adult Services	20,000	15,390	77%	16,679	(1,288)	-8%
Library Children's Services	40,500	23,992	59%	32,470	(8,478)	-26%
Donations to City Fund	431,500	50,155	12%	54,126	(3,971)	-7%
Workers' Compensation Fund (595)						
Administration	0	0	0%	0	0	0%
Human Resources	190,517	139,852	73%	103,848	36,003	35%
Planning & Building	5,775	0	0%	0	0	0%
Police	127,050	49,422	39%	58,704	(9,282)	-16%
Fire	211,750	255,962	121%	209,898	46,064	22%
PW Administration	23,100	2,078	9%	527	1,551	294%
Recreation Administration	2,500	0	0%	0	0	0%
Workers' Comp Fund	566,467	447,313	79%	372,978	74,335	20%
General Liability Fund (596)						
CJPIA Insurance Premiums	789,215	822,824	104%	596,713	226,111	38%
General Liability Fund	789,215	822,824	104%	596,713	226,111	38%
GENERAL FUND GROUP TOTAL	25,937,196	18,893,248	73%	16,506,391	2,386,857	14%
SPECIAL REVENUE FUNDS (RESTRICTED)						
Gas Tax Fund (202)						
Street Rehabilitation	1,867,300	1,091,131	58%	0	1,091,131	0%
Gas Tax Fund	1,867,300	1,091,131	58%	0	1,091,131	0%
Community Development Block Grant Fund (204)						
Sidewalk Repair	0	0	0%	99165.46	(99,165)	-100%
Senior Outreach	13,482	11,609	86%	921	10,688	1161%
CDBG Fund	13,482	11,609	86%	100,086	(88,477)	-88%
County Park Prop A Bond Fund (206)						
Thurnher House	0	14,584	0%	13,285	1,299	10%
Park Prop A Bonds	0	14,584	0%	13,285	1,299	10%
Prop A Transportation Fund (207)						
Administration/Finance	123,750	40,876	33%	3,318	37,558	1132%
Aquatics	1,324	0	0%	0	0	0%
Senior Activities	12,939	6,760	52%	6,815	(55)	-1%
Before/After School Care	77,381	44,191	57%	26,353	17,838	68%
Day Camp	38,101	22,316	59%	38,755	(16,439)	-42%
Prop A Transportation Fund	253,495	114,142	45%	75,241	38,901	52%
Drought Fund (209)						
Contract Services	0	0	0%	0	0	0%
Drought Fund	0	0	0%	0	0	0%

Fiscal Year 2019-20
Expenditure Summary Report
 For Quarter Ended March 31, 2020 -- 75% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19	Current Year v. Prior Year	
	Budget	@ 3.31.20	%	@ 3.31.19	\$	%
Transportation Development Act (TDA) Fund (214)						
Street Rehabilitation	18,600	18,600	100%	0	18,600	0%
TDA Fund	18,600	18,600	100%	0	18,600	0%
Prop C Transit Fund (215)						
Streets	10,000	0	0%	6,390	(6,390)	-100%
Prop C Fund	10,000	0	0%	6,390	(6,390)	-100%
Used Oil Grant (221)						
Planning & Building	0	0	0%	0	0	0%
Used Oil Fund	0	0	0%	0	0	0%
COPS Fund (233)						
Police Contract Services	106,832	91,898	86%	91,898	0	0%
COPS Fund	106,832	91,898	86%	91,898	0	0%
Homeland Security Grant Fund (240)						
Capitalized Equipment	93,124	91,427	98%	0	91,427	0%
Measure R Fund	93,124	91,427	98%	0	91,427	0%
Measure R Fund (243)						
Street Rehabilitation	440,000	0	0%	0	0	0%
Measure R Fund	440,000	0	0%	0	0	0%
Measure M Fund (247)						
Street Rehabilitation	0	0	0%	0	0	0%
Measure M Fund	0	0	0%	0	0	0%
SPECIAL REVENUE RESTRICTED FUNDS TOTALS	2,802,833	1,433,391	51%	286,900	1,055,064	368%
CAPITAL PROJECTS FUNDS						
Capital Projects Fund (394)						
Construction - Police Department Lobby	8,000	0	0%	0	0	0%
Fire Apparatus Doors	70,000	0	0%	0	0	0%
Civic Center Environmental Assessment	0	0	0%	26,509	(26,509)	-100%
Condition Assessment-All Buildings	20,000	5,215	26%	0	5,215	0%
City Hall Campus	0	0	0%	0	0	0%
Stoneman School Fire Safety Project	39,300	0	0%	10,686	(10,686)	-100%
Sewer Projects						0%
Condition Assessment-Stormwater System	150,000	22,080	15%	0	22,080	0%
Drainage Wash Improvement Program	117,000	0	0%	7,436	(7,436)	-100%
Sewer/Storm Drain Replacement	70,000	52,700	75%	29,868	22,832	76%
Sewer Master Plan	57,200	3,618	6%	84,800	(81,182)	-96%
Catch Basin Replacement	30,000	6,165	21%	0	6,165	0%
Culvert Replacement Program	59,000	6,000	10%	5,660	340	6%
Lift Station Replacements	314,000	0	0%	0	0	0%
Rio Hondo Load Reduction Strategy	257,000	0	0%	0	0	0%
Trash Capture Filters	25,000	0	0%	0	0	0%
Street Projects						0%
Slurry Seal - Various Streets	2,360,000	32,468	1%	22,072	10,395	47%
Sidewalk Repair - Various Streets	376,930	348,991	93%	0	348,991	0%
City Wide Traffic Study	150,000	14,200	9%	0	14,200	0%
Traffic Signal Cabinets	61,250	59,708	97%	0	59,708	0%
Biennial Striping & Markings	45,000	0	0%	0	0	0%
Streetlight Management Plan	45,000	0	0%	0	0	0%
Lacy Park Projects		0	0%	0	0	0%
Restroom Upgrades	147,600	10,640	7%	72,461	(61,821)	-85%

Fiscal Year 2019-20
Expenditure Summary Report
For Quarter Ended March 31, 2020 -- 75% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 3.31.19	Current Year v. Prior Year	
	Budget	@ 3.31.20	%		\$	%
Lacy Park Master Plan	5,000	0	0%	1,611	(1,611)	-100%
Irrigation System	0	0	0%	0	0	0%
Rose Arbor Renovation	396,345	419,133	106%	0	419,133	0%
Library Roof Coating	0	0	0%	0	0	0%
Library Entry Canopy	3,970	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	4,807,595	980,916	20%	261,103	719,814	276%
CAPITAL PROJECTS FUNDS TOTAL	4,807,595	980,916	20%	261,103	719,814	276%
DEBT SERVICE FUNDS						
Debt Service Fund (401)						
Interest Expense	141,587	141,587	100%	176,224	(34,637)	-20%
Principal Repayment	705,000	705,000	100%	645,000	60,000	9%
Debt Service Fund	846,587	846,587	100%	821,224	25,364	3%
DEBT SERVICE FUNDS TOTAL	846,587	846,587	100%	821,224	25,364	3%
PROPRIETARY FUNDS (INTERNAL SERVICES)						
Capitalized Equipment Fund (591)						
Non-Departmental	11,500	11,500	100%	107,789	(96,289)	-89%
Human Resources	11,500	11,335	99%	0	11,335	0%
Finance	62,666	15,695	25%	0	15,695	0%
Police	184,050	17,178	9%	10,979	6,198	56%
Fire	83,000	80,059	96%	170,832	(90,773)	-53%
Emergency Services	0	0	0%	0	0	0%
Public Works Administration	25,000	4,800	19%	0	4,800	0%
Garage	0	0	0%	0	0	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	19,500	0	0%	0	0	0%
Capitalized Equipment Fund	397,216	140,567	35%	289,601	(149,035)	-51%
INTERNAL SERVICE FUNDS TOTAL	397,216	140,567	35%	289,601	(149,035)	-51%
ALL EXPENDITURE GROUPS & FUNDS TOTAL	34,791,427	22,294,709	64%	18,165,218	4,038,063	22%