



City of San Marino

Staff Report

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

TO: Mayor and City Council
FROM: Marcella Marlowe, Ph.D., City Manager
BY: Irwin Bornstein, Interim Finance Director
Mark Siegfried, Accounting Manager/Controller
DATE: October 9, 2019

SUBJECT: RECEIVE AND FILE FINANCIAL REPORT AS OF JULY 31, 2019

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 month of July 2019 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 July 31, 2018 has been included for comparative purposes.

DISCUSSION

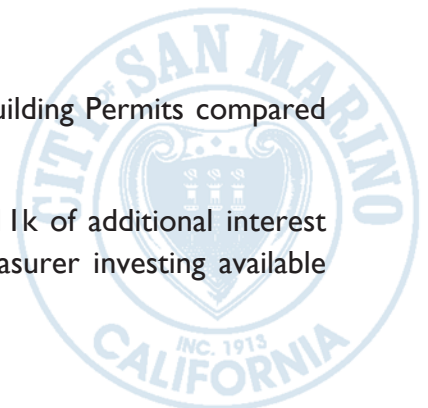
July 2019 versus July 2018 Financial Information

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.

General Fund (101)							
	July	July	Monthly	CY vs PY		CY vs Budget	
Revenues	2019	2018	BUDGET	\$\$\$	%	\$\$\$	%
Taxes	43,106	43,035	544,670	71	0.2%	(501,565)	-92%
Licenses & Permits	91,362	63,273	61,833	28,089	44.4%	29,528	48% Note 1
Charges for Service	129,963	131,143	162,425	(1,180)	-0.9%	(32,462)	-20%
Intergovernmental	-	-	0	0	#DIV/0!	0	#DIV/0!
Fines & Forfeitures	950	1,015	1,458	(65)	-6.4%	(508)	-35%
Money & Property	32,741	25,222	34,233	7,519	29.8%	(1,493)	-4% Note 2
Miscellaneous	3,526	540	2,417	2,986	552.9%	1,109	46%
General Fund Total Revenues	301,647	264,228	807,037	37,419	14.2%	(505,390)	-63%
Expenses	July	July	Monthly	CY vs PY		CY vs Budget	
	2019	2018	BUDGET	\$\$\$	%	\$\$\$	%
Administration	277,712	170,201	239,290	107,511	63.2%	38,422	16%
Planning & Building Department	147,230	82,971	135,055	64,258	77.4%	12,175	9%
Emergency Services	2,501	569	4,630	1,932	339.7%	(2,130)	-46%
Parks and Public Works Department	309,205	205,904	279,216	103,301	50.2%	29,989	11%
Recreation Department	125,380	107,927	140,982	17,453	16.2%	(15,602)	-11%
Library Department	193,598	131,090	121,160	62,508	47.7%	72,439	60%
El Molino Viejo	-	-	4,583	0	#DIV/0!	(4,583)	-100%
General Fund Total Expenses	1,055,626	698,664	924,916	356,962	51.1%	130,710	14% Note 3
Net Income-General Fund	(753,979)	(434,436)	(117,879)	(319,543)	73.6%	(636,100)	540%
Public Safety Fund (103)							
	July	July	Monthly	CY vs PY		CY vs Budget	
Revenues	2019	2018	BUDGET	\$\$\$	%	\$\$\$	%
Taxes	872	-	64,987	872	#DIV/0!	(64,116)	-99%
Charges for Service	52,570	45,160	50,808	7,410	16.4%	1,761	3%
Intergovernmental	-	-	2,833	0	#DIV/0!	(2,833)	-100%
Fines & Fees	1,545	7,489	9,333	(5,944)	-79.4%	(7,788)	-83%
Miscellaneous	-	100	8,500	(100)	-100.0%	(8,500)	-100%
	54,986	52,749	136,462	2,238	4.2%	(81,476)	-60%
Expenses	July	July	Monthly	CY vs PY		CY vs Budget	
	2019	2018	BUDGET	\$\$\$	%	\$\$\$	%
Police Department	1,024,367	487,494	558,082	536,874	110.1%	466,285	84%
Fire Department	1,004,264	357,520	441,870	646,745	180.9%	562,395	127%
	2,028,632	845,013	999,952	1,183,619	140.1%	1,028,680	103% Note 3
Net Income-Public Safety Fund	(1,973,646)	(792,265)	(863,489)	(1,181,381)	149.1%	(1,110,156)	129%
SPECIAL REVENUE FUNDS (RESTRICTED)							
	July	July	Monthly	CY vs PY		CY vs Budget	
	2019	2018	BUDGET	\$\$\$	%	\$\$\$	%
Revenues	22,872	38,970	149,191	(16,099)	-41.3%	(126,319)	-85% Note 4
Expenses	93,190	92,976	231,449	214	0.2%	(138,259)	-60%
Net Income-Special Revenue Funds	(70,318)	(54,006)	(82,258)	(16,312)	30.2%	11,939	-15%
Total Revenues-All Funds	477,803	442,358		35,445			
Total Expenses-All Funds	4,967,112	3,120,495		1,846,617			
Net Income-All Funds	(4,489,309)	(2,678,137)		(1,811,171)			

Items of Note:

1. Increase in Licenses & Permits is due to a \$25k increase in Building Permits compared to July 2018.
2. Increase in Money & Property is due to the City receiving \$11k of additional interest income compared to July 2018. This is due to the City Treasurer investing available



funds in various investments such as LAIF and a bank money market fund to take advantage of interest rates that are more competitive than those of certificates of deposits.

- Increase in Total Expenses for the General Fund and Public Safety Fund is due to the fact that the City paid the total unfunded accrued liability related to pensions in July 2019 versus making monthly payments, in order to achieve net savings of approximately \$47k for the year. See below to see the Total Expenses for the General Fund and Public Safety Fund once this lump sum payment is removed.

	@ 7.31.19	@ 7.31.18	\$ Change	% Change
Total Expenses-Police & Fire	2,028,632	845,013		
Less: Unfunded Accrued Liability Payments During the Month	(1,453,554)	(100,806)		
	<u>575,078</u>	<u>744,207</u>	(169,129)	-23%
	@ 7.31.19	@ 7.31.18	\$ Change	% Change
Total Expenses-General Fund	1,055,626	698,664		
Less: Unfunded Accrued Liability Payments During the Month	(442,558)	(30,757)		
	<u>613,068</u>	<u>667,907</u>	(54,839)	-8%

- Decrease in Revenues related to Special Revenue Funds is due to the fact that in July 2018, the City received \$16k from Los Angeles County Regional Park and Open Space District related to our Proposition A grant for Maintenance & Servicing costs for the Thurnher House. The City is currently working with the Los Angeles County Regional Park and Open Space District to determine what funds are still available for future grant opportunities for the Thurnher House.

July 2019 YTD versus July 2018 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.



General Fund (101)				CY vs PY		CY vs Budget	
Revenues	YTD	PY YTD	BUDGET	\$\$\$	%	\$\$\$	%
Taxes	43,106	43,035	19,909,000	71	0.2%	(19,865,894)	-100%
Licenses & Permits	91,362	63,273	742,000	28,089	44.4%	(650,638)	-88%
Charges for Service	129,963	131,143	1,949,100	(1,180)	-0.9%	(1,819,137)	-93%
Intergovernmental	-	-	1,733,100	0	#DIV/0!	(1,733,100)	-100%
Fines & Forfeitures	950	1,015	17,500	(65)	-6.4%	(16,550)	-95%
Money & Property	32,741	25,222	410,800	7,519	29.8%	(378,059)	-92%
Miscellaneous	3,526	540	29,000	2,986	552.9%	(25,474)	-88%
General Fund Total Revenues	301,647	264,228	24,790,500	37,419	14.2%	(24,488,853)	-99%
				CY vs PY		CY vs Budget	
Expenses	YTD	PY YTD	BUDGET	\$\$\$	%	\$\$\$	%
Administration	277,712	170,201	2,871,479	107,511	63.2%	(2,593,767)	-90%
Planning & Building Department	147,230	82,971	1,620,657	64,258	77.4%	(1,473,427)	-91%
Emergency Services	2,501	569	55,565	1,932	339.7%	(53,064)	-95%
Parks and Public Works Department	309,205	205,904	3,350,589	103,301	50.2%	(3,041,384)	-91%
Recreation Department	125,380	107,927	1,691,783	17,453	16.2%	(1,566,403)	-93%
Library Department	193,598	131,090	1,453,915	62,508	47.7%	(1,260,317)	-87%
El Molino Viejo	-	-	55,000	0	#DIV/0!	(55,000)	-100%
General Fund Total Expenses	1,055,626	698,664	11,098,988	356,962	51.1%	(10,043,362)	-90%
Net Income-General Fund	(753,979)	(434,436)	13,691,512	(319,543)	73.6%	(14,445,491)	-106%
				CY vs PY		CY vs Budget	
Public Safety Fund (103)				\$\$\$	%	\$\$\$	%
Revenues	YTD	PY YTD	BUDGET	\$\$\$	%	\$\$\$	%
Taxes	872	-	3,457,700	872	#DIV/0!	(3,456,828)	-100%
Charges for Service	52,570	45,160	609,700	7,410	16.4%	(557,130)	-91%
Intergovernmental	-	-	34,000	0	#DIV/0!	(34,000)	-100%
Fines & Fees	1,545	7,489	112,000	(5,944)	-79.4%	(110,455)	-99%
Miscellaneous	-	100	102,000	(100)	-100.0%	(102,000)	-100%
	54,986	52,749	4,315,400	2,238	4.2%	(4,260,414)	-99%
				CY vs PY		CY vs Budget	
Expenses	YTD	PY YTD	BUDGET	\$\$\$	%	\$\$\$	%
Police Department	1,024,367	487,494	6,696,985	536,874	110.1%	(5,672,618)	-85%
Fire Department	1,004,264	357,520	5,302,434	646,745	180.9%	(4,298,170)	-81%
	2,028,632	845,013	11,999,419	1,183,619	140.1%	(9,970,787)	-83%
Net Income-Public Safety Fund	(1,973,646)	(792,265)	(7,684,019)	(1,181,381)	149.1%	5,710,373	-74%
				CY vs PY		CY vs Budget	
SPECIAL REVENUE FUNDS (RESTRICTED)				\$\$\$	%	\$\$\$	%
Revenues	YTD	PY YTD	BUDGET	\$\$\$	%	\$\$\$	%
	22,872	38,970	1,790,289	(16,099)	-41.3%	(1,767,417)	-99%
Expenses	YTD	PY YTD	BUDGET	\$\$\$	%	\$\$\$	%
	93,190	92,976	2,777,383	214	0.2%	(2,684,193)	-97%
Net Income-Special Revenue Funds	(70,318)	(54,006)	(987,094)	(16,312)	30.2%	916,776	-93%
Total Revenues-All Funds	477,803	442,358		35,445			
Total Expenses-All Funds	4,967,112	3,120,495		1,846,617			
Net Income-All Funds	(4,489,309)	(2,678,137)		(1,811,171)			



Items of Note:

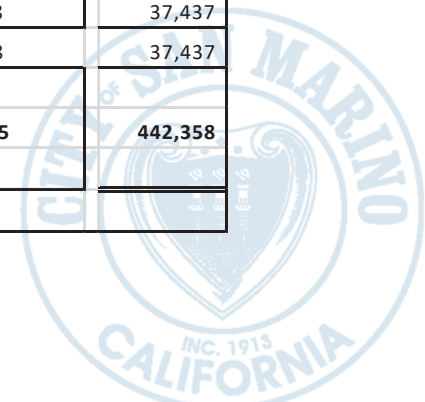
- I. See July 2019 versus July 2018 Financial Information above for items of note. YTD figures consist of only one month of activity.

All Funds Revenue Summary at July 31, 2019

In the next summary, budgeted revenues are shown against actual revenue at July 31, 2019 and in comparison to the prior year at this same time period.



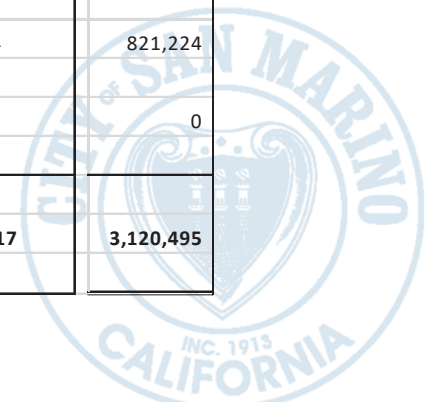
All Revenue by Fund					
For Month Ended July 31, 2019 -- 8% of Fiscal Year Complete					
	Adopted	Year-to-Date		Increase/(Decrease)	Prior Year
	Budget	Actual	%	v. Prior Year	Actual
General Funds Group					
General Fund	24,790,500	301,647	1%	37,419	264,228
Public Safety Fund	4,315,400	54,986	1%	2,238	52,749
Fourth of July	60,200	52,905	88%	9,185	43,720
San Marino Center	23,000	150	1%	(4,669)	4,819
Donations to City	70,000	3,168	5%	2,733	435
Total General Fund	29,259,100	412,856	1%	46,906	365,950
Special Revenue Funds					
Gas Taxes	585,020	22,872	4%	(412)	23,284
CDBG	5,872	0	0%	0	0
County Park Prop A	12,848	0	100%	(15,686)	15,686
Prop A Transit	277,814	0	0%	0	0
Drought	700	0	0%	0	0
Air Quality (AQMD)	18,500	0	0%	0	0
STPL	0	0	100%	0	0
TDA	9,592	0	0%	0	0
Prop C Transit	232,808	0	0%	0	0
PEG Fees	33,400	0	0%	0	0
Asset Forfeiture	500	0	0%	0	0
Granada Ave.	0	0	100%	0	0
Used Oil Grant	5,300	0	100%	0	0
Recycling	1,000	0	0%	0	0
COPS	154,300	0	0%	0	0
Homeland Security Grant	93,124	0	100%	0	0
County Measure R	169,124	0	0%	0	0
County Measure M	190,387	0	0%	0	0
Total Special Revenue Funds	1,790,289	22,872	1%	(16,099)	38,970
Capital Project Fund					
Capital Projects	220,000	0		0	0
Internal Service Fund					
Capital Equipment	504,900	42,075	8%	4,638	37,437
Total Internal Service Funds	504,900	42,075	8%	4,638	37,437
Total All Revenue	31,774,289	477,803	2%	35,445	442,358



All Funds Expenditure Summary at July 31, 2019

In the next summary, budgeted expenditures are shown against actual expenditures at July 31, 2019 and in comparison to the prior year at this same time period.

All Expenditures by Fund					
For Month Ended July 31, 2019 – 8% of Fiscal Year Complete					
	Adopted	Year-to-Date		Increase/(Decrease)	Prior Year
	Budget	Actual	%	v. Prior Year	Actual
General Funds Group					
General Fund	11,098,988	1,055,626	10%	356,962	698,664
Public Safety Fund	11,999,419	2,028,632	17%	1,183,619	845,013
Fourth of July	71,845	22,158	31%	(13,119)	35,277
San Marino Center	56,578	6,497	11%	1,152	5,344
Donations to City	67,500	1,989	3%	621	1,369
Workers' Compensation	566,467	87,740	15%	30,931	56,809
General Liability	789,215	822,824	104%	290,894	531,930
Total General Fund	24,650,012	4,025,466	16%	1,851,060	2,174,406
Special Revenue Funds					
Gas Taxes	1,867,300	0	0%	0	0
CDBG	2,966	1,039	35%	1,012	27
County Park Prop A	0	1,028	100%	(23)	1,051
Prop A Transit	253,495	(775)	0%	(775)	0
Drought	0	0	100%	0	0
TDA	18,600	0	0%	0	0
Prop C Transit	10,000	0	0%	0	0
Used Oil Grant	0	0	100%	0	0
COPS	91,898	91,898	100%	0	91,898
Homeland Security Grant	93,124	0	0%	0	0
County Measure R	440,000	0	0%	0	0
County Measure M	0	0	100%	0	0
Total Special Revenue	2,777,383	93,190	3%	214	92,976
Capital Projects Funds					
Capital Projects	4,530,215	1,869	0%	(30,020)	31,890
Debt Service Funds					
Debt Service	846,587	846,587	100%	25,364	821,224
Internal Service Funds					
Capital Equipment	394,550	0	0%	0	0
Total Expenditures	33,198,747	4,967,112	15%	1,846,617	3,120,495



FISCAL IMPACT & PROCUREMENT REVIEW

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

LEGAL REVIEW

Not applicable

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 as of July 31, 2019.”

ATTACHMENTS

1. Revenue Summary Report at July 31, 2019
2. Expenditure Summary Report at July 31, 2019
3. Five-Year Forecast – General and Public Safety Funds



Attachment 1: Revenue Summary Report

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Fiscal Year 2019-20
Revenue Summary Report

For Month Ended July 31, 2019 -- 8% of Fiscal Year Complete

	2020 Fiscal Year			2019 FY @ 7.31.18	This Year v. Last Year	
	Budget	@ 7.31.19	%		\$	%
GOVERNMENTAL FUNDS (UNRESTRICTED)						
General Fund (101)						
Taxes						
Property Taxes	16,400,000	0	0%	0	0	#DIV/0!
Sales Taxes	519,000	0	0%	0	0	#DIV/0!
Franchise Taxes	642,000	(54)	0%	0	(54)	#DIV/0!
Property Transfer Taxes	187,000	0	0%	0	0	#DIV/0!
Utility Users Taxes	1,676,000	0	0%	0	0	#DIV/0!
Business License Taxes	485,000	43,160	9%	43,035	125	0%
Subtotal Taxes	19,909,000	43,106	0%	43,035	71	0%
Licenses & Permits						
Street & Curb Permits	172,000	9,543	6%	7,035	2,508	36%
Building Permits	525,000	76,930	15%	52,243	24,688	47%
Tree Permits	25,000	980	4%	1,225	(245)	-20%
Bicycle Licenses	0	0	#DIV/0!	0	0	#DIV/0!
Film Permits	20,000	3,909	20%	2,770	1,139	41%
Subtotal Licenses & Permits	742,000	91,362	12%	63,273	28,089	44%
Charges for Service						
Administration	250	0	0%	0	0	#DIV/0!
Planning & Building Department	330,100	28,844	9%	32,284	(3,439)	-11%
Public Works, Streets, Parks Department	135,000	0	0%	0	0	#DIV/0!
Recreation Department	1,178,650	72,887	6%	73,074	(187)	0%
Library Department	305,100	28,232	9%	25,786	2,445	9%
Subtotal Charges for Service	1,949,100	129,963	7%	131,143	(1,180)	-1%
Intergovernmental						
VLF	6,200	0	0%	0	0	#DIV/0!
VLF Swap (Motor Vehicle In-Lieu)	1,713,000	0	0%	0	0	#DIV/0!
Cenic Rebates	13,900	0	0%	0	0	#DIV/0!
Subtotal Intergovernmental	1,733,100	0	0%	0	0	#DIV/0!
Fines & Forfeitures						
Fines & Fees	0	0	#DIV/0!	0	0	#DIV/0!
Tree Fines	5,000	0	0%	0	0	#DIV/0!
Business License NOV's	12,500	950	8%	1,015	(65)	-6%
Subtotal Fines & Forfeitures	17,500	950	5%	1,015	(65)	-6%
Money & Property						
Rentals - PW	500	0	0%	0	0	#DIV/0!
Rents & Concessions - Park	87,900	3,775	4%	4,089	(314)	-8%
Rents & Concessions - Recreation	82,400	4,894	6%	7,986	(3,092)	-39%
Library Rentals	0	0	#DIV/0!	0	0	#DIV/0!
Interest Income	240,000	24,072	10%	13,147	10,925	83%
Subtotal Money & Property	410,800	32,741	8%	25,222	7,519	30%
Miscellaneous						
Miscellaneous	15,000	3,046	20%	0	3,046	#DIV/0!
Damage to City Property	10,000	0	0%	0	0	#DIV/0!
Sale of Property	0	0	#DIV/0!	0	0	#DIV/0!
City Reimbursements	0	0	#DIV/0!	0	0	#DIV/0!
Old Mill Reimbursements	0	0	#DIV/0!	0	0	#DIV/0!
Miscellaneous - Library	4,000	480	12%	540	(60)	-11%
Subtotal Miscellaneous	29,000	3,526	12%	540	2,986	553%
General Fund Total	24,790,500	301,647	1%	264,228	37,419	14%

Fiscal Year 2019-20
Revenue Summary Report

For Month Ended July 31, 2019 -- 8% of Fiscal Year Complete

	2020 Fiscal Year			2019 FY	This Year v. Last Year	
	Budget	@ 7.31.19	%	@ 7.31.18	\$	%
Public Safety Fund (103)						
Taxes						
Property Taxes	3,284,000	872	0%	0	872	#DIV/0!
Augmentation Fund	173,700	0	0%	0	0	#DIV/0!
Subtotal Taxes	3,457,700	872	0%	0	872	#DIV/0!
Charges for Service						
Shared Fire Command	0	0	#DIV/0!	0	0	#DIV/0!
Paramedic Services	510,000	47,241	9%	36,585	10,656	29%
All Other Charges	99,700	5,329	5%	8,575	(3,246)	-38%
Subtotal Charges for Service	609,700	52,570	9%	45,160	7,410	16%
Intergovernmental						
POST and GEMT Reimbursements	34,000	0	0%	0	0	#DIV/0!
Subtotal Intergovernmental	34,000	0	0%	0	0	#DIV/0!
Fines & Fees						
Parking Citations	68,000	1,545	2%	7,489	(5,944)	-79%
Vehicle Code Fines	44,000	0	0%	0	0	#DIV/0!
Subtotal Fines & Fees	112,000	1,545	1%	7,489	(5,944)	-79%
Miscellaneous						
Strike Team Reimbursements	100,000	0	0%	0	0	#DIV/0!
All Other Misc	2,000	0	0%	100	(100)	-100%
Subtotal Miscellaneous	102,000	0	0%	100	(100)	-100%
Total Public Safety Fund	4,315,400	54,986	1%	52,749	2,238	4%
Fourth of July Fund (104)	60,200	52,905	88%	43,720	9,185	21%
San Marino Center Fund (105)	23,000	150	1%	4,819	(4,669)	-97%
Donations Fund (281)	70,000	3,168	5%	435	2,733	628%
GENERAL FUNDS GROUP TOTAL	29,259,100	412,856	1%	365,950	46,906	13%
SPECIAL REVENUE FUNDS (RESTRICTED)						
Gas Tax Fund (202)						
Interest Income	15,000	0	0%	0	0	#DIV/0!
Section 2105	73,835	4,895	7%	5,191	(295)	-6%
Section 2106	48,396	3,615	7%	3,670	(54)	-1%
Section 2107	96,956	6,428	7%	6,859	(431)	-6%
Section 2107.5	3,000	3,000	100%	3,000	0	0%
Section 2032	219,673	0	0%	0	0	#DIV/0!
Traffic Congestion Relief - Prop 42	14,967	0	0%	0	0	#DIV/0!
Section 2103	113,193	4,932	4%	4,564	368	8%
Total Gas Tax Fund	585,020	22,872	4%	23,284	(412)	-2%
Community Development Block Grant Fund (204)	5,872	0	0%	0	0	#DIV/0!

Fiscal Year 2019-20
Revenue Summary Report
 For Month Ended July 31, 2019 -- 8% of Fiscal Year Complete

	2020 Fiscal Year			2019 FY @ 7.31.18	This Year v. Last Year	
	Budget	@ 7.31.19	%		\$	%
County Park Prop A Fund (206)	12,848	0	0%	15,686	(15,686)	-100%
Prop A Transit Fund (207)	277,814	0	0%	0	0	#DIV/0!
Drought Fund (209)	700	0	0%	0	0	#DIV/0!
Air Quality Management District Fund (212)	18,500	0	0%	0	0	#DIV/0!
STPL Fund (213)	0	0	#DIV/0!	0	0	#DIV/0!
Transportation Development Act (TDA) Fund (214)	9,592	0	0%	0	0	#DIV/0!
Prop C Transit Fund (215)	232,808	0	0%	0	0	#DIV/0!
Public Education and Government (PEG) Fund (216)	33,400	0	0%	0	0	#DIV/0!
Asset Forfeiture (Police) (217)	500	0	0%	0	0	#DIV/0!
Granada Ave. Assessment Dist. #2 Fund (220)	0	0	#DIV/0!	0	0	#DIV/0!
Used Oil Grant Fund (221)	5,300	0	0%	0	0	#DIV/0!
California Recycling Grant Fund (226)	1,000	0	0%	0	0	#DIV/0!
Citizens' Option for Public Safety (COPS) Fund (233)	154,300	0	0%	0	0	#DIV/0!
Homeland Security Grant (240)	93,124	0	0%	0	0	#DIV/0!
Measure R Transit Fund (243)	169,124	0	0%	0	0	#DIV/0!
Measure M Transit Fund (247)	190,387	0	0%	-	0	#DIV/0!
SPECIAL REVENUE RESTRICTED FUNDS TOTALS	1,790,289	22,872	1%	38,970	(16,099)	-41%

Fiscal Year 2019-20
Revenue Summary Report
 For Month Ended July 31, 2019 -- 8% of Fiscal Year Complete

	2020 Fiscal Year			2019 FY @ 7.31.18	This Year v. Last Year	
	Budget	@ 7.31.19	%		\$	%
PROPRIETARY FUNDS (INTERNAL SERVICES)						
Capitalized Equipment Fund (591)	504,900	42,075	8%	37,437	4,638	12%
INTERNAL SERVICE FUNDS TOTALS	504,900	42,075	8%	37,437	4,638	12%
CAPITAL PROJECTS FUND						
Interest Income	220,000	0	0%	0	0	#DIV/0!
Huntington Library Donation	0	0	#DIV/0!	0	0	#DIV/0!
	220,000	0	0%	0	0	#DIV/0!
FIDUCIARY FUNDS						
Agency Fund (609)	0	0	#DIV/0!	0	0	#DIV/0!
FIDUCIARY FUNDS TOTALS	0	0	#DIV/0!	0	0	#DIV/0!
ALL REVENUE GROUPS & FUNDS TOTAL	31,774,289	477,803	2%	442,358	35,445	8%

Attachment 2: Expenditure Summary Report

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Fiscal Year 2019-20
Expenditure Summary Report
 For Month Ended July 31, 2019 -- 8% of Fiscal Year Complete

	2019 Fiscal Year			2018 FY	This Year v. Last Year	
	Budget	@ 7.31.19	%	@ 7.31.18	\$	%
GOVERNMENTAL FUNDS (UNRESTRICTED)						
General Fund (101)						
City Council	27,437	13,313	49%	411	12,903	3142%
City Attorney	247,000	0	0%	0	0	#DIV/0!
Administration	0	0	#DIV/0!	(19,476)	19,476	-100%
Non-Department	482,000	26,130	5%	4,360	21,770	499%
City Manager's Office	807,845	92,990	12%	68,319	24,671	36%
Human Resources	352,619	46,516	13%	45,416	1,100	2%
Finance Department	954,578	98,762	10%	71,172	27,589	39%
Administration	2,871,479	277,712		170,201	107,511	
Planning & Building Department	1,620,657	147,230	9%	82,971	64,258	77%
Emergency Services	55,565	2,501	5%	569	1,932	340%
Public Works, Streets, Parks Department						
Administration	427,853	15,913	4%	18,725	(2,812)	-15%
Garage	254,267	41,473	16%	21,974	19,499	89%
Sewers	348,500	10,525	3%	10,626	(101)	-1%
Streets	917,729	106,198	12%	80,518	25,681	32%
Lacy Park	526,791	63,393	12%	36,741	26,653	73%
Public Grounds	698,149	61,545	9%	37,321	24,223	65%
Buildings	177,300	10,158	6%	0	10,158	#DIV/0!
Subtotal Parks & PW	3,350,589	309,205	9%	205,904	103,301	50%
Recreation Department						
Administration	393,990	36,926	9%	29,391	7,534	26%
Aquatics	127,429	29,838	23%	30,094	(256)	-1%
Contract Classes	297,495	7,168	2%	6,056	1,111	18%
Special Events	37,745	4,514	12%	2,558	1,956	76%
Senior Activities	44,276	95	0%	1,124	(1,029)	-92%
Day Care	200,769	10,443	5%	7,418	3,024	41%
Day Camp	161,039	13,232	8%	8,039	5,193	65%
Preschool	407,085	21,516	5%	22,068	(552)	-3%
Thurnher House	21,955	1,649	0%	1,179	471	40%
Subtotal Recreation	1,691,783	125,380	7%	107,927	17,453	16%
Library Department						
Administration	566,195	97,801	17%	71,282	26,520	37%
Adult Services	275,199	34,565	13%	18,935	15,629	83%
Children's Services	175,785	24,467	14%	14,737	9,729	66%
Processing	110,377	8,599	8%	5,471	3,128	57%
Circulation	326,359	28,167	9%	20,665	7,502	36%
Subtotal Library	1,453,915	193,598	13%	131,090	62,508	48%
El Molino Viejo	55,000	0	0%	0	0	#DIV/0!
Total General Fund	11,098,988	1,055,626	10%	698,664	356,962	51%
Public Safety Fund (103)						
Police Department	6,696,985	1,024,367	15%	487,494	536,874	110%
Fire Department	5,302,434	1,004,264	19%	357,520	646,745	181%
Public Safety Fund	11,999,419	2,028,632	17%	845,013	1,183,619	140%
Fourth of July Event Fund (104)						
4th of July	71,845	22,158	31%	35,277	(13,119)	-37%
4th of July Event Fund	71,845	22,158	31%	35,277	(13,119)	-37%
San Marino Center Fund (105)						
San Marino Center	56,578	6,497	11%	5,344	1,152	22%
SM Center Fund	56,578	6,497	11%	5,344	1,152	22%

Fiscal Year 2019-20
Expenditure Summary Report
For Month Ended July 31, 2019 -- 8% of Fiscal Year Complete

	2019 Fiscal Year			2018 FY	This Year v. Last Year	
	Budget	@ 7.31.19	%	@ 7.31.18	\$	%
Donations to City Fund (281)						
Police	0	0	#DIV/0!	0	0	#DIV/0!
Fire	0	0	#DIV/0!	0	0	#DIV/0!
Lacy Park	0	0	#DIV/0!	0	0	#DIV/0!
Special Events	2,500	0	0%	0	0	#DIV/0!
Preschool	1,500	0	0%	0	0	#DIV/0!
Thurnher House	0	0	#DIV/0!	0	0	#DIV/0!
Library Administration	3,000	0	0%	0	0	#DIV/0!
Library Adult Services	20,000	835	4%	0	835	#DIV/0!
Library Children's Services	40,500	1,154	3%	1,369	(215)	-16%
Donations to City Fund	67,500	1,989	3%	1,369	621	45%
Workers' Compensation Fund (595)						
Administration	0	0	#DIV/0!	5,371	(5,371)	-100%
Human Resources	190,517	62,886	33%	0	62,886	#DIV/0!
Planning & Building	5,775	0	0%	0	0	#DIV/0!
Police	127,050	8,041	6%	3,220	4,821	150%
Fire	211,750	16,813	8%	48,218	(31,405)	-65%
PW Administration	23,100	0	0%	0	0	#DIV/0!
Recreation Administration	2,500	0	0%	0	0	#DIV/0!
	5,775	0	0%	0	0	#DIV/0!
Workers' Comp Fund	566,467	87,740	15%	56,809	30,931	54%
General Liability Fund (596)						
CJPIA Insurance Premiums	789,215	822,824	104%	531,930	290,894	55%
General Liability Fund	789,215	822,824	104%	531,930	290,894	55%
GENERAL FUND GROUP TOTAL	24,650,012	4,025,466	16%	2,174,406	1,851,060	85%
SPECIAL REVENUE FUNDS (RESTRICTED)						
Gas Tax Fund (202)						
Street Rehabilitation	1,867,300	0	0%	0	0	#DIV/0!
Gas Tax Fund	1,867,300	0	0%	0	0	#DIV/0!
Community Development Block Grant Fund (204)						
Sidewalk Repair	0	0	#DIV/0!	0	0	#DIV/0!
Senior Outreach	2,966	1,039	35%	27	1,012	3693%
CDBG Fund	2,966	1,039	35%	27	1,012	3693%
County Park Prop A Bond Fund (206)						
Thurnher House	0	1,028	#DIV/0!	1,051	(23)	-2%
Park Prop A Bonds	0	1,028	#DIV/0!	1,051	(23)	-2%
Prop A Transportation Fund (207)						
Administration/Finance	123,750	0	0%	0	0	#DIV/0!
Aquatics	1,324	0	0%	0	0	#DIV/0!
Senior Activities	12,939	(775)	-6%	0	(775)	#DIV/0!
Day Care	77,381	0	0%	0	0	#DIV/0!
Day Camp	38,101	0	0%	0	0	#DIV/0!
Prop A Transportation Fund	253,495	(775)	0%	0	(775)	#DIV/0!
Drought Fund (209)						
Contract Services	0	0	#DIV/0!	0	0	#DIV/0!
Drought Fund	0	0	#DIV/0!	0	0	#DIV/0!

Fiscal Year 2019-20
Expenditure Summary Report
 For Month Ended July 31, 2019 -- 8% of Fiscal Year Complete

	2019 Fiscal Year			2018 FY	This Year v. Last Year	
	Budget	@ 7.31.19	%	@ 7.31.18	\$	%
Transportation Development Act (TDA) Fund (214)						
Street Rehabilitation	18,600	0	0%	0	0	#DIV/0!
TDA Fund	18,600	0	0%	0	0	#DIV/0!
Prop C Transit Fund (215)						
Streets	10,000	0	0%	0	0	#DIV/0!
Prop C Fund	10,000	0	0%	0	0	#DIV/0!
Used Oil Grant (221)						
Planning & Building	0	0	#DIV/0!	0	0	#DIV/0!
Used Oil Fund	0	0	#DIV/0!	0	0	#DIV/0!
COPS Fund (233)						
Police Contract Services	91,898	91,898	100%	91,898	0	0%
COPS Fund	91,898	91,898	100%	91,898	0	0%
Homeland Security Grant Fund (240)						
Capitalized Equipment	93,124	0	0%	0	0	#DIV/0!
Measure R Fund	93,124	0	0%	0	0	#DIV/0!
Measure R Fund (243)						
Street Rehabilitation	440,000	0	0%	0	0	#DIV/0!
Measure R Fund	440,000	0	0%	0	0	#DIV/0!
Measure M Fund (247)						
Street Rehabilitation	0	0	#DIV/0!	0	0	#DIV/0!
Measure M Fund	0	0	#DIV/0!	0	0	#DIV/0!
SPECIAL REVENUE RESTRICTED FUNDS TOTALS	2,777,383	93,190	3%	92,976	214	0%
CAPITAL PROJECTS FUNDS						
Capital Projects Fund (394)						
Construction - Police Department Lobby	8,000	0	0%	0	0	#DIV/0!
Fire Apparatus Doors	70,000	0	0%	0	0	#DIV/0!
Civic Center Environmental Assessment	0	0	#DIV/0!	0	0	#DIV/0!
Condition Assessment-All Buildings	0	0	#DIV/0!	0	0	#DIV/0!
City Hall Campus	0	0	#DIV/0!	0	0	#DIV/0!
Stoneman School Fire Safety Project	0	0	#DIV/0!	0	0	#DIV/0!
Sewer Projects						
Condition Assessment-Stormwater System	142,500	0	0%	0	0	#DIV/0!
Drainage Wash Improvement Program	50,000	0	0%	0	0	#DIV/0!
Sewer/Storm Drain Replacement	50,000	0	0%	0	0	#DIV/0!
Sewer Master Plan	65	0	0%	0	0	#DIV/0!
Catch Basin Replacement	30,000	0	0%	0	0	#DIV/0!
Culvert Replacement Program	50,000	0	0%	0	0	#DIV/0!
Lift Station Replacements	314,000	0	0%	0	0	#DIV/0!
Rio Hondo Load Reduction Strategy	220,000	0	0%	0	0	#DIV/0!
Trash Capture Filters	25,000	0	0%	0	0	#DIV/0!
Street Projects						
Slurry Seal - Various Streets	2,360,000	0	0%	0	0	#DIV/0!
Sidewalk Repair - Various Streets	705,480	0	0%	0	0	#DIV/0!
City Wide Traffic Study	150,000	0	0%	0	0	#DIV/0!
Traffic Signal Cabinets	50,000	0	0%	0	0	#DIV/0!
Biennial Striping & Markings	45,000	0	0%	0	0	#DIV/0!
Streetlight Management Plan	45,000	0	0%	0	0	#DIV/0!
Lacy Park Projects		0	#DIV/0!	0	0	#DIV/0!

Fiscal Year 2019-20
Expenditure Summary Report
For Month Ended July 31, 2019 -- 8% of Fiscal Year Complete

	2019 Fiscal Year			2018 FY	This Year v. Last Year	
	Budget	@ 7.31.19	%	@ 7.31.18	\$	%
Restroom Upgrades	0	1,869	#DIV/0!	31,365	(29,496)	-94%
Lacy Park Master Plan	5,000	0	0%	0	0	#DIV/0!
Irrigation System	0	0	#DIV/0!	524	(524)	-100%
Rose Arbor Renovation	206,200	0	0%	0	0	#DIV/0!
Library Roof Coating	0	0	#DIV/0!	0	0	#DIV/0!
Library Entry Canopy	3,970	0	0%	0	0	#DIV/0!
El Molino Viejo Pedestrian Lights	0	0	#DIV/0!	0	0	#DIV/0!
El Molino Old Mill Restoration	0	0	#DIV/0!	0	0	#DIV/0!
Capital Projects Fund	4,530,215	1,869	0%	31,890	(30,020)	-94%
CAPITAL PROJECTS FUNDS TOTAL	4,530,215	1,869	0%	31,890	(30,020)	-94%
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	0	0%	0	0	#DIV/0!
Human Resources	11,500	0	0%	0	0	#DIV/0!
Finance	60,000	0	0%	0	0	#DIV/0!
Police	184,050	0	0%	0	0	#DIV/0!
Fire	83,000	0	0%	0	0	#DIV/0!
Emergency Services	0	0	#DIV/0!	0	0	#DIV/0!
Public Works Administration	25,000	0	0%	0	0	#DIV/0!
Garage	0	0	#DIV/0!	0	0	#DIV/0!
Streets	0	0	#DIV/0!	0	0	#DIV/0!
Lacy Park	0	0	#DIV/0!	0	0	#DIV/0!
Public Grounds	0	0	#DIV/0!	0	0	#DIV/0!
Recreation Administration	0	0	#DIV/0!	0	0	#DIV/0!
Library Administration	19,500	0	0%	0	0	#DIV/0!
Capitalized Equipment Fund	394,550	0	0%	0	0	#DIV/0!
INTERNAL SERVICE FUNDS TOTAL	394,550	0	0%	0	0	#DIV/0!
ALL EXPENDITURE GROUPS & FUNDS TOTAL	33,198,747	4,967,112	15%	3,120,495	1,846,617	59%

Five-Year Forecast General and Public Safety Funds

In 2018, the Strategic Financial Planning Committee published a 30-year financial forecast in its final advisory report to the City Council. The Committee's forecast demonstrated that the City can absorb estimated increases in pension unfunded liabilities over the next 30 years. The same report cautioned that the ability of the General Fund to support the City's infrastructure needs while servicing employee pensions would be dependent on the community vote in November 2019 to continue the City's Public Safety Parcel Tax. The Committee's 30-year forecast showed the City in deficit position in FY 2020-21 due to loss of the Parcel Tax.

Also in 2018, the City Council adopted Citywide Financial Policies that specify that the City will publish as a component of its annual budget a long-range projection for General Fund activities and operations.

Staff updated the Committee's 30-year forecast in August 2018, in the form of a Five-Year Forecast, based on information and events brought to light in the FY 2018-19 budgeting process. The forecast includes projections for the General Fund and Public Safety Funds only. Another update was conducted in February 2019 as part of the FY 2018-19 mid-year budget review. The Five-Year Forecast has now been updated based on revised estimates arising out of the FY 2019-20 budgeting process.

Significant assumptions used in this updated Forecast include:

- The Public Safety Parcel Tax will not be renewed by San Marino voters in November 2019.
- All CalPERS pension costs paid in full each year;
- Property tax growth rate of 4.0% per year (revised upward from 3.5% in previous forecasts, due to historical trends);
- Sales tax growth rate of 3.5% per year;
- Overall expenditure growth rate of 3.9% in FY 2020-21 declining to 3.3% in FY 2023-24, based on the expenditure growth rate assumptions used in the February 2019 update;
- General Fund transfers to other funds growth rate of 5% per year.

The results of this latest update to the Five-Year Forecast are similar to those of previous updates. The excess of revenues over expenditures and transfers that the City has enjoyed since FY 2016-17 would be eliminated in FY 2020-21, if the Public Safety Parcel Tax were not renewed. Expenditure growth will slightly outpace revenue growth during the next four years. Beginning in FY 2022-23, resources to fund capital improvements will have to come from General Fund reserves and outside revenue sources; annual General Fund revenues will be insufficient to fund both operating and capital expenditures.

Five-Year Forecast General and Public Safety Funds

