



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

DATE: December 11, 2019

SUBJECT: RECEIVE AND FILE FINANCIAL REPORT AS OF OCTOBER 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 October 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 October 31, 2018 has been included for comparative purposes.

DISCUSSION

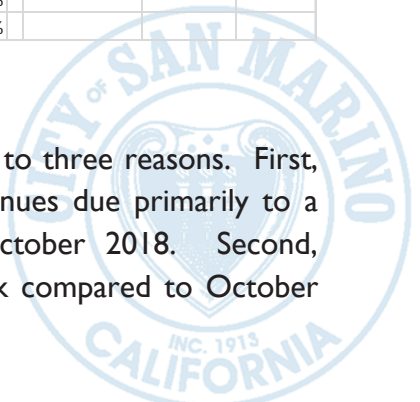
October 2019 versus October 2018 Financial Information

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.

MONTHLY FINANCIAL REPORT								
GOVERNMENTAL FUNDS (UNRESTRICTED)								
General Fund (101)								
Revenues	October	October	Monthly	CY vs PY		CY vs Budget		
	2019	2018	BUDGET	\$\$\$	%	\$\$\$	%	
Taxes	224,798	250,307	292,417	(25,509)	-10.2%	(67,618)	-23%	Note 1
Licenses & Permits	68,721	66,151	61,833	2,570	3.9%	6,887	11%	
Charges for Service	151,720	121,132	162,425	30,588	25.3%	(10,705)	-7%	Note 2
Intergovernmental	-	-	0	0	#DIV/0!	0	#DIV/0!	
Fines & Forfeitures	51,325	775	1,458	50,550	6522.6%	49,867	3419%	Note 3
Money & Property	21,951	30,358	34,233	(8,408)	-27.7%	(12,283)	-36%	Note 4
Miscellaneous	20	444	2,417	(424)	-95.5%	(2,397)	-99%	
General Fund Total Revenues	518,535	469,168	554,783	49,367	10.5%	(36,248)	-7%	
Expenses	October	October	Monthly	CY vs PY		CY vs Budget		
	2019	2018	BUDGET	\$\$\$	%	\$\$\$	%	
Administration	197,020	277,621	248,873	(80,601)	-29.0%	(51,853)	-21%	
Planning & Building Department	86,657	189,639	135,055	(102,982)	-54.3%	(48,398)	-36%	
Emergency Services	929	307	4,630	622	202.7%	(3,702)	-80%	
Parks and Public Works Department	238,812	344,383	280,595	(105,571)	-30.7%	(41,783)	-15%	
Recreation Department	74,196	129,681	140,982	(55,486)	-42.8%	(66,786)	-47%	
Library Department	100,613	146,905	121,160	(46,291)	-31.5%	(20,546)	-17%	
El Molino Viejo	-	-	4,583	0	#DIV/0!	(4,583)	-100%	
General Fund Total Expenses	698,227	1,088,536	935,878	(390,309)	-35.9%	(237,651)	-25%	Note 5
Net Income-General Fund	(179,692)	(619,368)	(381,094)	439,676	-71.0%	201,402	-53%	
Public Safety Fund (103)								
Revenues	October	October	Monthly	CY vs PY		CY vs Budget		
	2019	2018	BUDGET	\$\$\$	%	\$\$\$	%	
Taxes	13,386	12,801	14,475	585	4.6%	(1,089)	-8%	
Charges for Service	40,843	60,114	50,808	(19,271)	-32.1%	(9,965)	-20%	Note 6
Intergovernmental	10,245	2,369	2,833	7,876	332.4%	7,412	262%	
Fines & Fees	11,969	6,323	9,333	5,646	89.3%	2,636	28%	Note 7
Miscellaneous	-	600	8,500	(600)	-100.0%	(8,500)	-100%	
	76,443	82,207	85,950	(5,765)	-7.0%	(9,507)	-11%	
Expenses	October	October	Monthly	CY vs PY		CY vs Budget		
	2019	2018	BUDGET	\$\$\$	%	\$\$\$	%	
Police Department	428,909	508,671	558,499	(79,762)	-15.7%	(129,589)	-23%	
Fire Department	316,709	477,076	441,870	(160,368)	-33.6%	(125,161)	-28%	
	745,618	985,748	1,000,368	(240,130)	-24.4%	(254,750)	-25%	Note 8
Net Income-Public Safety Fund	(669,175)	(903,541)	(914,418)	234,365	-25.9%	245,243	-27%	
SPECIAL REVENUE FUNDS (RESTRICTED)								
Revenues	October	October	Monthly	CY vs PY		CY vs Budget		
	2019	2018	BUDGET	\$\$\$	%	\$\$\$	%	
	221,146	222,561	149,191	(1,416)	-0.6%	71,955	48%	
Expenses	77,955	16,841	231,449	61,114	362.9%	(153,494)	-66%	Note 9
Net Income-Special Revenue Funds	143,191	205,721	(82,258)	(62,530)	-30.4%	225,448	-274%	
Total Revenues-All Funds	941,440	879,875		61,565	7.0%			
Total Expenses-All Funds	1,566,382	2,271,971		(705,590)	-31.1%			
Net Income-All Funds	(624,942)	(1,392,096)		767,154	55.1%			

Items of Note:

- I. Decrease in Taxes of \$26k compared to October 2018 is due to three reasons. First, there was an \$8k decrease in Utility User Taxes (UUT) revenues due primarily to a decrease from Southern California Edison compared to October 2018. Second, business license taxes received by the City decreased by \$16k compared to October



2018. Third, sales taxes received by the City decreased by \$2k compared to October 2018.

2. Increase in Charges for Service of \$31k is due to a \$44k increase in fees collected by the Planning and Building Department for Plan Check Fees and Zoning Fees. This was offset by a \$8k decrease for the Recreation Department as the Before/After School Day Program enrollment is down compared to last year. Also, revenues for the Library Department decreased as Passport Fees and Overdue Fees received decreased by \$5k.
3. Increase in Fines & Forfeitures is due to two large tree fines being paid in October 2019 for \$48,000 and \$3,000, respectively. There were no tree fines collected in October 2018.
4. Decrease in Money & Property is due to two reasons. First, as noted during the August 2019 Financial Report, The Way Church prepaid their rent for the month of October 2019 during August 2019. Due to this, rental income from the Recreation Department decreased by \$6k compared to October 2018 when The Way Church paid monthly. Second, the Library Department had \$2k less in Rental Income related to the Barth Room as the department had two large rentals in the prior year (~\$1k per event) while there were none in October 2019.
5. Decrease in Total Expenses for the General Fund is due to a few reasons. First, the City paid the total Unfunded Accrued Liability (UAL) related to pensions in July 2019 versus making monthly payments, in order to achieve net savings of approximately \$47k for the year. Due to this, the various departments will not incur monthly pension expense moving forward. See the table below for the General Fund compared to last year once last year's monthly payment is removed.

	@ 10.31.19	@ 10.31.18	Less: UAL Payment in Oct 2018	Adjusted @ 10.31.18	\$ Change	% Change
Administration	197,020	277,621	32,101	245,520	(48,500)	-19.8%
Planning & Building Department	86,657	189,639	22,234	167,405	(80,748)	-48.2%
Emergency Services	929	307	-	307	622	202.7%
Parks and Public Works Department	238,812	344,383	42,232	302,151	(63,340)	-21.0%
Recreation Department	74,196	129,681	12,104	117,578	(43,382)	-36.9%
Library Department	100,613	146,905	22,892	124,013	(23,399)	-18.9%
	698,227	1,088,536	131,563	956,973	(258,746)	

Of the \$259k decrease from October 2018, \$196k is due to three payrolls being posted in October 2018 versus only two in October 2019. The Planning & Building Department also saw a decrease of \$35k in Contracted Building & Safety Services in October 2019 compared to October 2018. The Planning & Building Department also saw a decrease of \$28k in Legal Services in October 2019 compared to October 2018.

6. Decrease in Charges for Service of \$19k is due to an \$18k decrease in fees collected for Paramedic Services and \$1k decrease in Housewatch Fees collected in October 2019 compared to October 2018.
7. Increase in Fines and Fees is due to increases of \$2k related to Parking Citations and \$4k for Vehicle Code Fines compared to October 2018.
8. Decrease of Police and Fire Department expenses is due to three payrolls being posted in October 2018 versus only two in October 2019. Payroll related to the Public Safety Fund is approximately \$260k. This was offset by \$20k of overtime worked in October 2019 compared to October 2018 for the Fire Department.
9. Increase in expenses related to Special Revenue Funds is due to the second progress payment paid to All American Asphalt for the Street Rehabilitation project for \$60k and an additional \$1k related to senior activities paid from Prop A monies.

October 2019 YTD versus October 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.



MONTHLY FINANCIAL REPORT							
GOVERNMENTAL FUNDS (UNRESTRICTED)							
General Fund (101)							
Revenues	YTD	PY YTD	BUDGET	CY vs PY		CY vs Budget	
				\$\$\$	%	\$\$\$	%
Taxes	1,197,898	1,255,784	19,909,000	(57,886)	-4.6%	(18,711,102)	-94% Note 1
Licenses & Permits	291,048	271,819	742,000	19,230	7.1%	(450,952)	-61%
Charges for Service	565,755	570,852	1,949,100	(5,097)	-0.9%	(1,383,345)	-71% Note 2
Intergovernmental	13,921	13,923	1,733,100	(2)	0.0%	(1,719,179)	-99%
Fines & Forfeitures	143,050	7,740	17,500	135,310	1748.2%	125,550	717% Note 3
Money & Property	163,383	181,971	410,800	(18,587)	-10.2%	(247,417)	-60% Note 4
Miscellaneous	20,876	12,798	29,000	8,078	63.1%	(8,124)	-28%
General Fund Total Revenues	2,395,932	2,314,887	24,790,500	81,045	3.5%	(22,394,568)	-90%
Expenses							
	YTD	PY YTD	BUDGET	CY vs PY		CY vs Budget	
				\$\$\$	%	\$\$\$	%
Administration	827,063	803,416	2,986,474	23,647	2.9%	(2,159,411)	-72% Note 5a
Planning & Building Department	456,873	486,628	1,620,657	(29,755)	-6.1%	(1,163,784)	-72%
Emergency Services	10,695	2,482	55,565	8,213	330.9%	(44,870)	-81%
Parks and Public Works Department	1,026,891	1,159,470	3,367,138	(132,578)	-11.4%	(2,340,247)	-70%
Recreation Department	517,073	598,851	1,691,783	(81,778)	-13.7%	(1,174,710)	-69%
Library Department	486,408	532,667	1,453,915	(46,259)	-8.7%	(967,507)	-67%
El Molino Viejo	-	-	55,000	0	#DIV/0!	(55,000)	-100%
General Fund Total Expenses	3,325,003	3,583,514	11,230,532	(258,510)	-7.2%	(7,905,529)	-70% Note 5
Net Income-General Fund	(929,072)	(1,268,627)	13,559,968	339,555	-26.8%	(14,489,040)	-107%
Public Safety Fund (103)							
Revenues							
	YTD	PY YTD	BUDGET	CY vs PY		CY vs Budget	
				\$\$\$	%	\$\$\$	%
Taxes	27,503	26,555	3,457,700	948	3.6%	(3,430,197)	-99%
Charges for Service	181,558	205,232	609,700	(23,673)	-11.5%	(428,142)	-70% Note 6
Intergovernmental	13,543	5,096	34,000	8,447	165.7%	(20,457)	-60%
Fines & Fees	71,629	34,308	112,000	37,322	108.8%	(40,371)	-36%
Miscellaneous	275	950	102,000	(675)	-71.1%	(101,725)	-100%
	294,509	272,141	4,315,400	22,368	8.2%	(4,020,891)	-93%
Expenses							
	YTD	PY YTD	BUDGET	CY vs PY		CY vs Budget	
				\$\$\$	%	\$\$\$	%
Police Department	2,299,954	1,822,926	6,701,985	477,028	26.2%	(4,402,031)	-66%
Fire Department	2,036,021	1,551,249	5,302,434	484,773	31.3%	(3,266,413)	-62%
	4,335,976	3,374,175	12,004,419	961,801	28.5%	(7,668,443)	-64% Note 7
Net Income-Public Safety Fund	(4,041,467)	(3,102,034)	(7,689,019)	(939,433)	30.3%	3,647,552	-47%
SPECIAL REVENUE FUNDS (RESTRICTED)							
Revenues							
	YTD	PY YTD	BUDGET	CY vs PY		CY vs Budget	
				\$\$\$	%	\$\$\$	%
	421,401	638,533	1,790,289	(217,132)	-34.0%	(1,368,888)	-76% Note 8
Expenses	1,167,521	136,571	2,777,383	1,030,950	754.9%	(1,609,862)	-58% Note 9
Net Income-Special Revenue Funds	(746,120)	501,962	(987,094)	(1,248,082)	-248.6%	240,974	-24%
Total Revenues-All Funds	3,421,434	3,496,177		(74,743)			
Total Expenses-All Funds	10,783,085	8,939,671		1,843,414			
Net Income-All Funds	(7,361,651)	(5,443,494)		(1,918,157)			



Items of Note:

1. Decrease in Taxes of \$58k from prior year is due to property transfer taxes received by the City decreasing by \$25k and Utility User taxes received from Southern California Edison decreasing by \$33k compared to last year.
2. Overall decrease in Charges for Services of \$5k is due to the Recreation Department having a decrease of \$25k due to lower enrollment for the Before/After School Day and Preschool Programs. This was offset by Plan Check Fees and Zoning Fees increasing by \$20k from prior year. These fees fluctuate based on the various proposed projects that the City reviews for approval.
3. Increase in Fines & Forfeitures is due to seven large tree fines greater than \$10k being paid in the current year, two of which were \$30k and \$48k, respectively. There were no tree fines collected during the four-month period ending October 31, 2018.
4. Decrease in Money & Property for the General Fund is due to the allocation of interest income to the funds based on investable cash balances. Due to the transfer of \$12.4 million from the General Fund to the Capital Projects Fund at the end of fiscal year 2018, the Capital Projects Fund received the majority of interest income earned in 2019.
5. Increase in Total Expenses for the General Fund is due to the fact that the City paid the total Unfunded Accrued Liability (UAL) related to pensions in July 2019 versus making monthly payments, in order to achieve net savings of approximately \$47k for the year. Due to this, the various 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. The table reflects the Total Expenses for the General Fund compared to last year once unfunded accrued liability payments are removed.

		Less: UAL			Less: UAL				
		Payments	Adjusted		Payments	Adjusted			
	@ 10.31.19	to Date	@ 10.31.19	@ 10.31.18	to Date	@ 10.31.18	\$ Change	% Change	
Administration	827,063	87,316	739,748	803,416	127,820	675,596	64,152	9%	Note 5a
Planning & Building Department	456,873	80,042	376,831	486,628	88,531	398,097	(21,266)	-5%	
Emergency Services	10,695	-	10,695	2,482	-	2,482	8,213	331%	
Parks and Public Works Department	1,026,891	151,930	874,962	1,159,470	168,157	991,313	(116,351)	-12%	
Recreation Department	517,073	40,879	476,194	598,851	48,194	550,656	(74,462)	-14%	
Library Department	486,408	82,393	404,015	532,667	91,150	441,517	(37,501)	-8%	
El Molino Viejo	-	-	-	-	-	-	-	-	
	3,325,003	442,558	2,882,445	3,583,514	523,852	3,059,662	(177,216)	-6%	

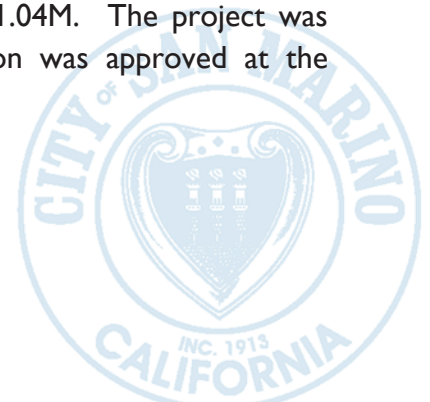
Note 5a: The increase in Administration expenses is due to a few reasons. First, its due to renewing the Envisio Strategic Planning and Management Software license in July 2019 for \$13k. The software was previously paid in June 2018 after the contract was approved. Second, the City hired a consultant in the current year to perform the Needs Assessment survey of the Recreation Department which has incurred \$16k in the current year. Third, the Human Resources Department has incurred \$24k of

additional recruitment costs in the current year to fill positions held by interim personnel. Finally, legal expenses related to litigation matters have increased \$26k from prior year.

6. Decrease in Charges for Services of \$24k from prior year are due to two reasons. First, revenues from paramedic services have decreased by \$17k. Second, revenues from the following miscellaneous charges have decreased since last year: Animal Control (\$1k), Housewatch Fees (\$4k) and Live Scan Fees (\$2k).
7. Increase in Total Expenses for the Public Safety Fund is due to the fact that the City paid the total Unfunded Accrued Liability (UAL) related to pensions in July 2019 versus making monthly payments, in order to achieve net savings of approximately \$47k for the year. 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. The table below reflects the Total Expenses for the Public Safety Fund compared to last year once UAL payments are removed.

	@ 10.31.19	@ 10.31.18	\$ Change	% Change
Total Expenses-Police & Fire	4,335,976	3,374,175		
Less: UAL Payments to Date	(1,453,554)	(403,224)		
Adjusted Total Expenses-Police & Fire	2,882,422	2,970,950	(88,529)	-3%

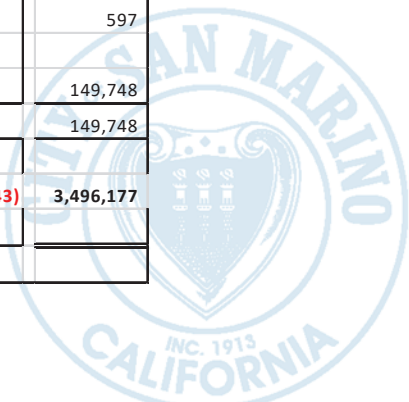
8. Decrease in Revenues related to Special Revenue Funds is due to a one-time payment of \$231,009 that was received in August 2018 from the LA County Metropolitan Transportation Authority. In May 2017, the City decided to participate in an Exchange Program with MTA where Federal Surface Transportation 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. This was offset by \$19k received in the current year related to TDA Funds requested by the Parks and Public Works Department from MTA for transit related projects. No funds were requested in the prior year.
9. Increase in expenses related to Special Revenue Funds is due to payments paid to All American Asphalt for the Street Rehabilitation project for \$1.04M. The project 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 October 31, 2019

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

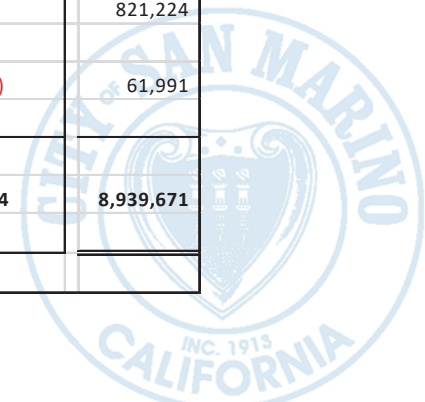
All Revenue by Fund					
For Month Ended October 31, 2019 -- 33% of Fiscal Year Complete					
	Adopted	Year-to-Date		Increase/(Decrease)	Prior Year
	Budget	Actual	%	v. Prior Year	Actual
General Funds Group					
General Fund	24,790,500	2,395,932	10%	81,045	2,314,887
Public Safety Fund	4,315,400	294,509	7%	22,368	272,141
Fourth of July	60,200	53,025	88%	9,305	43,720
San Marino Center	23,000	1,300	6%	(6,868)	8,168
Donations to City	70,000	20,502	29%	(47,881)	68,383
Total General Fund	29,259,100	2,765,267	9%	57,968	2,707,298
Special Revenue Funds					
Gas Taxes	585,020	160,414	27%	25,458	134,956
CDBG	5,872	0	0%	(416)	416
County Park Prop A	12,848	5,387	100%	(16,407)	21,794
Prop A Transit	277,814	49,395	18%	(7,812)	57,207
Drought	700	138	20%	3	135
Air Quality (AQMD)	18,500	442	2%	88	354
STPL	0	1,203	100%	(230,624)	231,827
TDA	9,592	18,600	194%	18,600	0
Prop C Transit	232,808	42,059	18%	(5,591)	47,650
PEG Fees	33,400	1,336	4%	123	1,213
Asset Forfeiture	500	227	45%	3	223
Granada Ave.	0	0	100%	(106)	106
Used Oil Grant	5,300	84	100%	17	67
Recycling	1,000	861	86%	13	848
COPS	154,300	77,032	50%	8,341	68,691
Homeland Security Grant	93,124	0	100%	0	0
County Measure R	169,124	30,437	18%	(4,281)	34,718
County Measure M	190,387	33,786	18%	(4,541)	38,327
Total Special Revenue Funds	1,790,289	421,401	24%	(217,132)	638,533
Capital Project Fund					
Capital Projects	220,000	65,878		65,878	0
Agency Fund					
Agency Fund	0	400	100%	(197)	597
Internal Service Fund					
Capital Equipment	504,900	168,489	33%	18,740	149,748
Total Internal Service Funds	504,900	168,489	33%	18,740	149,748
Total All Revenue	31,774,289	3,421,434	11%	(74,743)	3,496,177



All Funds Expenditure Summary at October 31, 2019

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

All Expenditures by Fund					
For Month Ended October 31, 2019 -- 33% of Fiscal Year Complete					
	Adopted	Year-to-Date		Increase/(Decrease)	Prior Year
	Budget	Actual	%	v. Prior Year	Actual
General Funds Group					
General Fund	11,230,532	3,325,003	30%	(258,510)	3,583,514
Public Safety Fund	12,004,419	4,335,976	36%	961,801	3,374,175
Fourth of July	71,845	26,050	36%	(15,420)	41,470
San Marino Center	56,578	19,767	35%	(2,591)	22,358
Donations to City	117,500	15,619	13%	(10,553)	26,172
Workers' Compensation	566,467	190,260	34%	24,112	166,148
General Liability	789,215	822,824	104%	232,907	589,917
Total General Fund	24,836,556	8,735,499	35%	931,746	7,803,753
Special Revenue Funds					
Gas Taxes	1,867,300	1,036,574	56%	1,036,574	0
CDBG	2,966	200	7%	(398)	598
County Park Prop A	0	5,241	100%	(728)	5,970
Prop A Transit	253,495	33,608	13%	1,892	31,715
Drought	0	0	100%	0	0
TDA	18,600	0	0%	0	0
Prop C Transit	10,000	0	0%	(6,390)	6,390
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	1,167,521	42%	1,030,950	136,571
Capital Projects Funds					
Capital Projects	4,627,050	23,891	1%	(92,242)	116,132
Debt Service Funds					
Debt Service	846,587	846,587	100%	25,364	821,224
Internal Service Funds					
Capital Equipment	397,216	9,587	2%	(52,403)	61,991
Total Expenditures	33,484,792	10,783,085	32%	1,843,414	8,939,671



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 as of October 31, 2019."

ATTACHMENTS

1. Revenue Summary Report at October 31, 2019
2. Expenditure Summary Report at October 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 October 31, 2019 -- 33% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 10.31.18	Current Year v. Prior Year	
	Budget	@ 10.31.19	%		\$	%
GOVERNMENTAL FUNDS (UNRESTRICTED)						
General Fund (101)						
Taxes						
Property Taxes	16,400,000	427,516	3%	417,411	10,105	2%
Sales Taxes	519,000	67,343	13%	65,760	1,583	2%
Franchise Taxes	642,000	41,581	6%	40,182	1,399	3%
Property Transfer Taxes	187,000	47,105	25%	72,019	(24,914)	-35%
Utility Users Taxes	1,676,000	458,217	27%	483,697	(25,480)	-5%
Business License Taxes	485,000	156,137	32%	176,717	(20,580)	-12%
Subtotal Taxes	19,909,000	1,197,898	6%	1,255,784	(57,886)	-5%
Licenses & Permits						
Street & Curb Permits	172,000	63,170	37%	51,285	11,885	23%
Building Permits	525,000	206,811	39%	203,622	3,189	2%
Tree Permits	25,000	10,310	41%	9,320	990	11%
Bicycle Licenses	0	479	0%	0	479	0%
Film Permits	20,000	10,279	51%	7,592	2,687	35%
Subtotal Licenses & Permits	742,000	291,048	39%	271,819	19,230	7%
Charges for Service						
Administration	250	100	40%	0	100	0%
Planning & Building Department	330,100	136,599	41%	116,028	20,571	18%
Public Works, Streets, Parks Department	135,000	33,048	24%	33,905	(858)	-3%
Recreation Department	1,178,650	312,724	27%	336,592	(23,867)	-7%
Library Department	305,100	83,284	27%	84,328	(1,043)	-1%
Subtotal Charges for Service	1,949,100	565,755	29%	570,852	(5,097)	-1%
Intergovernmental						
VLF	6,200	0	0%	0	0	0%
VLF Swap (Motor Vehicle In-Lieu)	1,713,000	0	0%	0	0	0%
Conic Rebates	13,900	13,921	100%	13,923	(2)	0%
Subtotal Intergovernmental	1,733,100	13,921	1%	13,923	(2)	0%
Fines & Forfeitures						
Fines & Fees	0	50	0%	4,150	(4,100)	-99%
Tree Fines	5,000	141,100	2822%	0	141,100	0%
Business License NOV's	12,500	1,900	15%	3,590	(1,690)	-47%
Subtotal Fines & Forfeitures	17,500	143,050	817%	7,740	135,310	1748%
Money & Property						
Rentals - PW	500	0	0%	0	0	0%
Rents & Concessions - Park	87,900	28,026	32%	22,163	5,863	26%
Rents & Concessions - Recreation	82,400	35,752	43%	29,184	6,568	23%
Library Rentals	0	1,770	0%	3,050	(1,280)	-42%
Interest Income	240,000	97,836	41%	127,574	(29,738)	-23%
Subtotal Money & Property	410,800	163,383	40%	181,971	(18,587)	-10%
Miscellaneous						
Miscellaneous	15,000	13,453	90%	10,482	2,971	28%
Damage to City Property	10,000	6,333	63%	0	6,333	0%
Sale of Property	0	34	0%	0	34	0%
City Reimbursements	0	11	0%	717	(706)	-98%
Old Mill Reimbursements	0	0	0%	(141)	141	-100%
Miscellaneous - Library	4,000	1,044	26%	1,740	(696)	-40%
Subtotal Miscellaneous	29,000	20,876	72%	12,798	8,078	63%
General Fund Total	24,790,500	2,395,932	10%	2,314,887	81,045	4%

Fiscal Year 2019-20
Revenue Summary Report
 For Month Ended October 31, 2019 -- 33% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 10.31.18	Current Year v. Prior Year	
	Budget	@ 10.31.19	%		\$	%
Public Safety Fund (103)						
Taxes						
Property Taxes	3,284,000	872	0%	0	872	0%
Augmentation Fund	173,700	26,632	15%	26,555	77	0%
Subtotal Taxes	3,457,700	27,503	1%	26,555	948	4%
Charges for Service						
Shared Fire Command	0	0	0%	0	0	0%
Paramedic Services	510,000	151,704	30%	168,787	(17,082)	-10%
All Other Charges	99,700	29,854	30%	36,445	(6,591)	-18%
Subtotal Charges for Service	609,700	181,558	30%	205,232	(23,673)	-12%
Intergovernmental						
POST and GEMT Reimbursements	34,000	13,543	40%	5,096	8,447	166%
Subtotal Intergovernmental	34,000	13,543	40%	5,096	8,447	166%
Fines & Fees						
Parking Citations	68,000	13,391	20%	23,211	(9,820)	-42%
Vehicle Code Fines	44,000	58,238	132%	11,097	47,142	425%
Subtotal Fines & Fees	112,000	71,629	64%	34,308	37,322	109%
Miscellaneous						
Strike Team Reimbursements	100,000	0	0%	0	0	0%
All Other Misc	2,000	275	14%	950	(675)	-71%
Subtotal Miscellaneous	102,000	275	0%	950	(675)	-71%
Total Public Safety Fund	4,315,400	294,509	7%	272,141	22,368	8%
Fourth of July Fund (104)	60,200	53,025	88%	43,720	9,305	21%
San Marino Center Fund (105)	23,000	1,300	6%	8,168	(6,868)	-84%
Donations Fund (281)	70,000	20,502	29%	68,383	(47,881)	-70%
GENERAL FUNDS GROUP TOTAL	29,259,100	2,765,267	9%	2,707,298	57,968	2%
SPECIAL REVENUE FUNDS (RESTRICTED)						
Gas Tax Fund (202)						
Interest Income	15,000	5,127	34%	4,121	1,006	24%
Section 2105	73,835	25,190	34%	24,129	1,061	4%
Section 2106	48,396	16,335	34%	16,297	38	0%
Section 2107	96,956	28,597	29%	26,578	2,019	8%
Section 2107.5	3,000	3,000	100%	3,000	0	0%
Section 2032	219,673	44,516	20%	41,488	3,028	7%
Traffic Congestion Relief - Prop 42	14,967	0	0%	0	0	0%
Section 2103	113,193	37,649	33%	19,343	18,306	95%
Total Gas Tax Fund	585,020	160,414	27%	134,956	25,458	19%
Community Development Block Grant Fund (204)	5,872	0	0%	416	(416)	-100%

Fiscal Year 2019-20
Revenue Summary Report
 For Month Ended October 31, 2019 -- 33% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 10.31.18	Current Year v. Prior Year	
	Budget	@ 10.31.19	%		\$	%
County Park Prop A Fund (206)	12,848	5,387	42%	21,794	(16,407)	-75%
Prop A Transit Fund (207)	277,814	49,395	18%	57,207	(7,812)	-14%
Drought Fund (209)	700	138	20%	135	3	2%
Air Quality Management District Fund (212)	18,500	442	2%	354	88	25%
STPL Fund (213)	0	1,203	0%	231,827	(230,624)	-99%
Transportation Development Act (TDA) Fund (214)	9,592	18,600	194%	0	18,600	0%
Prop C Transit Fund (215)	232,808	42,059	18%	47,650	(5,591)	-12%
Public Education and Government (PEG) Fund (216)	33,400	1,336	4%	1,213	123	10%
Asset Forfeiture (Police) (217)	500	227	45%	223	3	1%
Granada Ave. Assessment Dist. #2 Fund (220)	0	0	0%	106	(106)	-100%
Used Oil Grant Fund (221)	5,300	84	2%	67	17	25%
California Recycling Grant Fund (226)	1,000	861	86%	848	13	2%
Citizens' Option for Public Safety (COPS) Fund (233)	154,300	77,032	50%	68,691	8,341	12%
Homeland Security Grant (240)	93,124	0	0%	0	0	0%
Measure R Transit Fund (243)	169,124	30,437	18%	34,718	(4,281)	-12%
Measure M Transit Fund (247)	190,387	33,786	18%	38,327	(4,541)	-12%
SPECIAL REVENUE RESTRICTED FUNDS TOTALS	1,790,289	421,401	24%	638,533	(217,132)	-34%

Fiscal Year 2019-20
Revenue Summary Report
 For Month Ended October 31, 2019 -- 33% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 10.31.18	Current Year v. Prior Year	
	Budget	@ 10.31.19	%		\$	%
PROPRIETARY FUNDS (INTERNAL SERVICES)						
Capitalized Equipment Fund (591)	504,900	168,489	33%	149,748	18,740	13%
INTERNAL SERVICE FUNDS TOTALS	504,900	168,489	33%	149,748	18,740	13%
CAPITAL PROJECTS FUND						
Interest Income	220,000	65,878	30%	0	65,878	0%
Huntington Library Donation	0	0	0%	0	0	0%
	220,000	65,878	30%	0	65,878	0%
FIDUCIARY FUNDS						
Agency Fund (609)	0	400	0%	597	(197)	-33%
FIDUCIARY FUNDS TOTALS	0	400	0%	597	(197)	-33%
ALL REVENUE GROUPS & FUNDS TOTAL	31,774,289	3,421,434	11%	3,496,177	(74,743)	-2%

Attachment 2: Expenditure Summary Report

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Fiscal Year 2019-20
Expenditure Summary Report
 For Month Ended October 31, 2019 -- 33% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 10.31.18	FY 18-19	
	Budget	@ 10.31.19	%		\$	%
GOVERNMENTAL FUNDS (UNRESTRICTED)						
General Fund (101)						
City Council	27,437	14,554	53%	1,221	13,333	1092%
City Attorney	247,000	44,603	18%	4,367	40,237	921%
Administration	0	0	0%	(101)	101	-100%
Non-Department	682,000	135,679	20%	56,164	79,515	142%
City Manager's Office	837,840	241,581	29%	214,794	26,788	12%
Human Resources	437,619	146,568	33%	239,917	(93,348)	-39%
Finance Department	754,578	244,077	32%	287,054	(42,977)	-15%
Administration	2,986,474	827,063		803,416	23,647	
Planning & Building Department	1,620,657	456,873	28%	486,628	(29,755)	-6%
Emergency Services	55,565	10,695	19%	2,482	8,213	331%
Public Works, Streets, Parks Department						
Administration	432,853	102,358	24%	113,706	(11,348)	-10%
Garage	254,267	68,477	27%	100,361	(31,885)	-32%
Sewers	348,500	113,122	32%	61,877	51,245	83%
Streets	929,278	272,601	29%	343,449	(70,848)	-21%
Lacy Park	526,791	179,264	34%	185,523	(6,259)	-3%
Public Grounds	698,149	240,377	34%	302,393	(62,016)	-21%
Buildings	177,300	50,693	29%	52,160	(1,468)	-3%
Subtotal Parks & PW	3,367,138	1,026,891	30%	1,159,470	(132,578)	-11%
Recreation Department						
Administration	393,990	132,997	34%	122,885	10,112	8%
Aquatics	127,429	45,413	36%	49,551	(4,139)	-8%
Contract Classes	297,495	72,616	24%	86,902	(14,286)	-16%
Special Events	37,745	8,135	22%	12,911	(4,776)	-37%
Senior Activities/Senior Outreach	44,276	11,017	25%	11,748	(731)	-6%
Day Care	200,769	48,388	24%	62,850	(14,462)	-23%
Day Camp	161,039	102,453	64%	124,176	(21,723)	-17%
Preschool	407,085	94,404	23%	123,103	(28,699)	-23%
San Marino Center/Thurnher House	21,955	1,649	0%	4,724	(3,074)	-65%
Subtotal Recreation	1,691,783	517,073	31%	598,851	(81,778)	-14%
Library Department						
Administration	566,195	208,089	37%	230,398	(22,309)	-10%
Adult Services	275,199	96,513	35%	93,837	2,675	3%
Children's Services	175,785	62,720	36%	75,557	(12,836)	-17%
Processing	110,377	26,657	24%	28,235	(1,578)	-6%
Circulation	326,359	92,429	28%	104,640	(12,211)	-12%
Subtotal Library	1,453,915	486,408	33%	532,667	(46,259)	-9%
El Molino Viejo	55,000	0	0%	0	0	0%
Total General Fund	11,230,532	3,325,003	30%	3,583,514	(258,510)	-7%
Public Safety Fund (103)						
Police Department	6,701,985	2,299,954	34%	1,822,926	477,028	26%
Fire Department	5,302,434	2,036,021	38%	1,551,249	484,773	31%
Public Safety Fund	12,004,419	4,335,976	36%	3,374,175	961,801	29%
Fourth of July Event Fund (104)						
4th of July	71,845	26,050	36%	41,470	(15,420)	-37%
4th of July Event Fund	71,845	26,050	36%	41,470	(15,420)	-37%
San Marino Center Fund (105)						
San Marino Center	56,578	19,767	35%	22,358	(2,591)	-12%
SM Center Fund	56,578	19,767	35%	22,358	(2,591)	-12%

Fiscal Year 2019-20
Expenditure Summary Report
 For Month Ended October 31, 2019 -- 33% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 10.31.18	FY 18-19	
	Budget	@ 10.31.19	%		\$	%
Donations to City Fund (281)						
Police	0	0	0%	0	0	0%
Fire	0	0	0%	0	0	0%
Lacy Park	50,000	1,220	2%	0	1,220	0%
Special Events	2,500	0	0%	0	0	0%
Preschool	1,500	0	0%	0	0	0%
Thurnher House	0	0	0%	0	0	0%
Library Administration	3,000	360	12%	707	(346)	-49%
Library Adult Services	20,000	10,024	50%	9,224	800	9%
Library Children's Services	40,500	4,015	10%	16,241	(12,226)	-75%
Donations to City Fund	<u>117,500</u>	<u>15,619</u>	<u>13%</u>	<u>26,172</u>	<u>(10,553)</u>	<u>-40%</u>
Workers' Compensation Fund (595)						
Administration	0	0	0%	0	0	0%
Human Resources	190,517	108,410	57%	36,765	71,645	195%
Planning & Building	5,775	0	0%	0	0	0%
Police	127,050	21,874	17%	18,438	3,436	19%
Fire	211,750	59,976	28%	110,945	(50,969)	-46%
PW Administration	23,100	0	0%	0	0	0%
Recreation Administration	2,500	0	0%	0	0	0%
	5,775	0	0%	0	0	0%
Workers' Comp Fund	<u>566,467</u>	<u>190,260</u>	<u>34%</u>	<u>166,148</u>	<u>24,112</u>	<u>15%</u>
General Liability Fund (596)						
CJPIA Insurance Premiums	789,215	822,824	104%	589,917	232,907	39%
General Liability Fund	<u>789,215</u>	<u>822,824</u>	<u>104%</u>	<u>589,917</u>	<u>232,907</u>	<u>39%</u>
GENERAL FUND GROUP TOTAL	24,836,556	8,735,499	35%	7,803,753	931,746	12%
SPECIAL REVENUE FUNDS (RESTRICTED)						
Gas Tax Fund (202)						
Street Rehabilitation	1,867,300	1,036,574	56%	0	1,036,574	0%
Gas Tax Fund	<u>1,867,300</u>	<u>1,036,574</u>	<u>56%</u>	<u>0</u>	<u>1,036,574</u>	<u>0%</u>
Community Development Block Grant Fund (204)						
Sidewalk Repair	0	0	0%	0	0	0%
Senior Outreach	2,966	200	7%	598	(398)	-67%
CDBG Fund	<u>2,966</u>	<u>200</u>	<u>7%</u>	<u>598</u>	<u>(398)</u>	<u>-67%</u>
County Park Prop A Bond Fund (206)						
Thurnher House	0	5,241	0%	5,970	(728)	-12%
Park Prop A Bonds	<u>0</u>	<u>5,241</u>	<u>0%</u>	<u>5,970</u>	<u>(728)</u>	<u>-12%</u>
Prop A Transportation Fund (207)						
Administration/Finance	123,750	0	0%	0	0	0%
Aquatics	1,324	0	0%	0	0	0%
Senior Activities	12,939	3,445	27%	2,420	1,025	42%
Day Care	77,381	14,042	18%	0	14,042	0%
Day Camp	38,101	16,121	42%	29,295	(13,175)	-45%
Prop A Transportation Fund	<u>253,495</u>	<u>33,608</u>	<u>13%</u>	<u>31,715</u>	<u>1,892</u>	<u>6%</u>
Drought Fund (209)						
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 2019-20
Expenditure Summary Report
 For Month Ended October 31, 2019 -- 33% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19	FY 18-19	
	Budget	@ 10.31.19	%	@ 10.31.18	\$	%
Transportation Development Act (TDA) Fund (214)						
Street Rehabilitation	18,600	0	0%	0	0	0%
TDA Fund	18,600	0	0%	0	0	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	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	0%
Measure R Fund	93,124	0	0%	0	0	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	2,777,383	1,167,521	42%	136,571	1,030,950	755%
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%	19,230	(19,230)	-100%
Condition Assessment-All Buildings	20,000	5,215	26%		5,215	0%
City Hall Campus	0	0	0%	0	0	0%
Stoneman School Fire Safety Project	39,300	0	0%	0	0	0%
Sewer Projects						0%
Condition Assessment-Stormwater System	150,000	0	0%	0	0	0%
Drainage Wash Improvement Program	117,000	0	0%	0	0	0%
Sewer/Storm Drain Replacement	70,000	0	0%	0	0	0%
Sewer Master Plan	57,200	3,618	6%	35,324	(31,706)	-90%
Catch Basin Replacement	30,000	2,170	7%	0	2,170	0%
Culvert Replacement Program	59,000	6,000	10%	0	6,000	0%
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	0	0%	22,072	(22,072)	-100%
Sidewalk Repair - Various Streets	376,930	0	0%	0	0	0%
City Wide Traffic Study	150,000	0	0%	0	0	0%
Traffic Signal Cabinets	61,250	0	0%	0	0	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%

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	Fiscal Year 2019-20			FY 18-19	FY 18-19	
	Budget	@ 10.31.19	%	@ 10.31.18	\$	%
Restroom Upgrades	147,600	6,285	4%	38,406	(32,121)	-84%
Lacy Park Master Plan	5,000	0	0%	0	0	0%
Irrigation System	0	0	0%	1,101	(1,101)	-100%
Rose Arbor Renovation	215,800	603	0%	0	603	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	4,627,050	23,891	1%	116,132	(92,242)	-79%
CAPITAL PROJECTS FUNDS TOTAL	4,627,050	23,891	1%	116,132	(92,242)	-79%
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	0%
Human Resources	11,500	0	0%	0	0	0%
Finance	62,666	3,518	6%	0	3,518	0%
Police	184,050	6,070	3%	0	6,070	0%
Fire	83,000	0	0%	61,991	(61,991)	-100%
Emergency Services	0	0	0%	0	0	0%
Public Works Administration	25,000	0	0%	0	0	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	9,587	2%	61,991	(52,403)	-85%
INTERNAL SERVICE FUNDS TOTAL	397,216	9,587	2%	61,991	(52,403)	-85%
ALL EXPENDITURE GROUPS & FUNDS TOTAL	33,484,792	10,783,085	32%	8,939,671	1,843,414	21%

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.

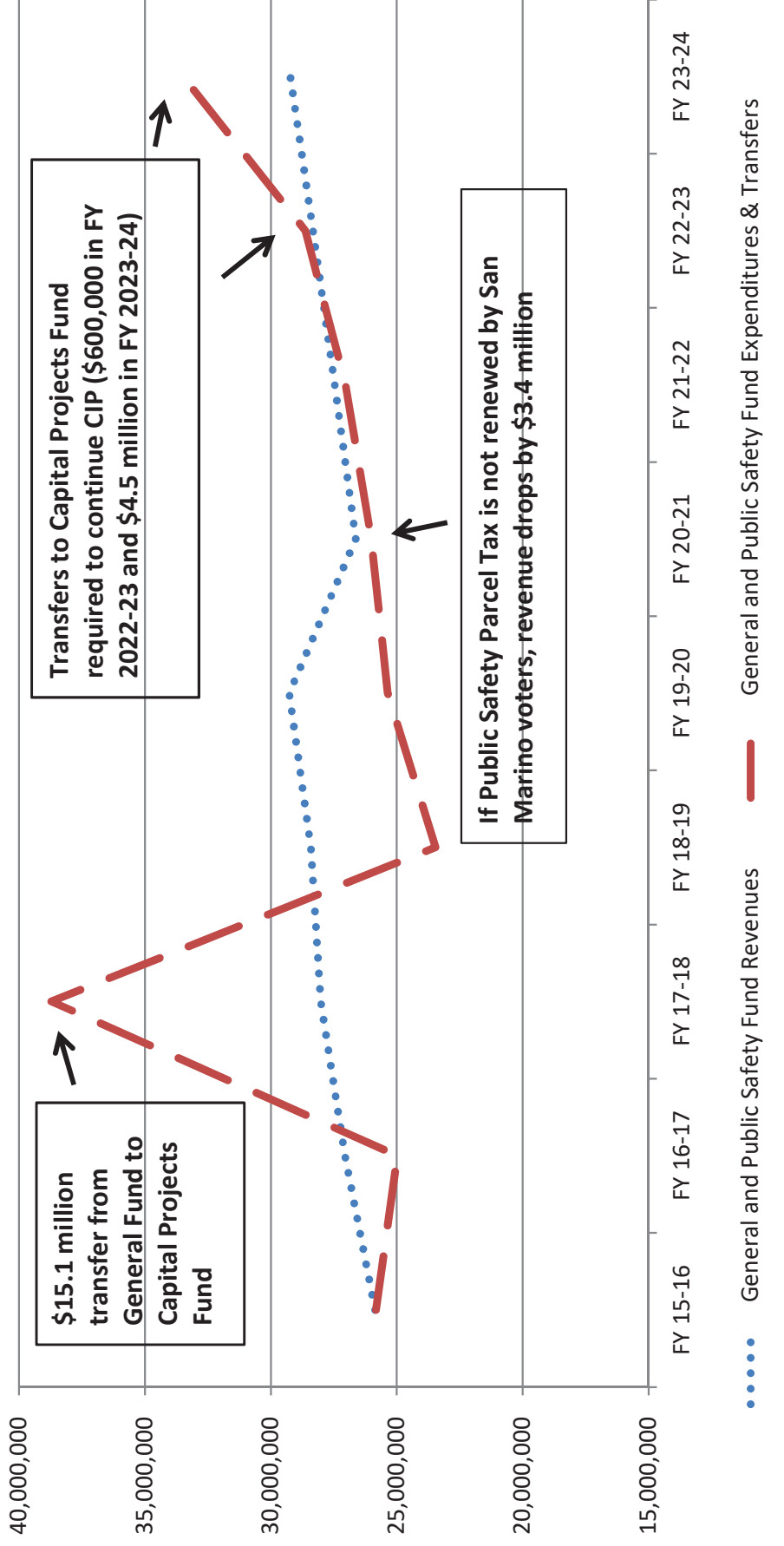
Significant assumptions used in this updated Forecast include:

- 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.

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Five-Year Forecast General and Public Safety Funds



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