



# City of San Marino

## Staff Report

Steven W. Huang, DDS, Mayor  
Gretchen Shepherd Romey, Vice Mayor  
Susan Jakubowski, 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: December 11, 2019

**SUBJECT: RECEIVE AND FILE FINANCIAL REPORT AS OF SEPTEMBER 30, 2019**

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### STRATEGIC PLAN CRITICAL SUCCESS FACTORS

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

### BACKGROUND

The following presents the financial activity of the City for the month of September 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 September 30, 2018 has been included for comparative purposes.

### DISCUSSION

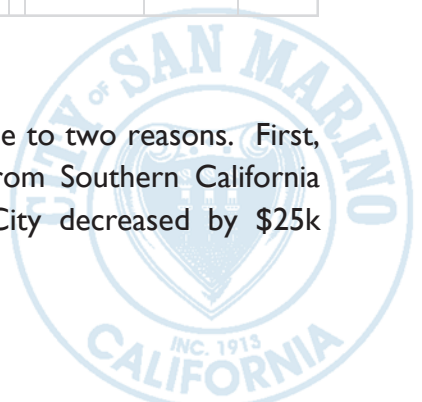
#### ***September 2019 versus September 2018 Financial Information***

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.

| GOVERNMENTAL FUNDS (UNRESTRICTED)       |                  |                  |                  |                  |                |                  |             |         |
|---|------------------|------------------|------------------|------------------|----------------|------------------|-------------|---------|
| General Fund (101)                      |                  |                  |                  |                  |                |                  |             |         |
|   | September        | September        | Monthly          | CY vs PY         |                | CY vs Budget     |             |         |
| Revenues                                | 2019             | 2018             | BUDGET           | \$\$\$           | %              | \$\$\$           | %           |         |
| Taxes                                   | 273,362          | 324,078          | 292,417          | (50,716)         | -15.6%         | (19,054)         | -7%         | Note 1  |
| Licenses & Permits                      | 66,459           | 49,755           | 61,833           | 16,703           | 33.6%          | 4,625            | 7%          |         |
| Charges for Service                     | 135,490          | 151,796          | 162,425          | (16,306)         | -10.7%         | (26,935)         | -17%        | Note 2  |
| Intergovernmental                       | 13,921           | -                | 0                | 13,921           | #DIV/0!        | 13,921           | #DIV/0!     |         |
| Fines & Forfeitures                     | 47,300           | 4,825            | 1,458            | 42,475           | 880.3%         | 45,842           | 3143%       | Note 3  |
| Money & Property                        | 35,645           | 98,445           | 34,233           | (62,800)         | -63.8%         | 1,412            | 4%          | Note 4  |
| Miscellaneous                           | 1,233            | 9,886            | 2,417            | (8,653)          | -87.5%         | (1,183)          | -49%        |         |
| <b>General Fund Total Revenues</b>      | <b>573,411</b>   | <b>638,785</b>   | <b>554,783</b>   | <b>(65,374)</b>  | <b>-10.2%</b>  | <b>18,627</b>    | <b>3%</b>   |         |
|   |                  |                  |                  |                  |                |                  |             |         |
| Expenses                                | September        | September        | Monthly          | CY vs PY         |                | CY vs Budget     |             |         |
|   | 2019             | 2018             | BUDGET           | \$\$\$           | %              | \$\$\$           | %           |         |
| Administration                          | 190,509          | 154,435          | 248,873          | 36,075           | 23.4%          | (58,364)         | -23%        | Note 5a |
| Planning & Building Department          | 105,498          | 91,940           | 135,055          | 13,558           | 14.7%          | (29,557)         | -22%        | Note 5b |
| Emergency Services                      | 6,317            | 593              | 4,630            | 5,724            | 964.9%         | 1,687            | 36%         |         |
| Parks and Public Works Department       | 237,678          | 307,443          | 280,595          | (69,766)         | -22.7%         | (42,917)         | -15%        |         |
| Recreation Department                   | 171,135          | 199,585          | 140,982          | (28,451)         | -14.3%         | 30,153           | 21%         |         |
| Library Department                      | 96,131           | 113,415          | 121,160          | (17,284)         | -15.2%         | (25,028)         | -21%        |         |
| El Molino Viejo                         | -                | -                | 4,583            | 0                | #DIV/0!        | (4,583)          | -100%       |         |
| <b>General Fund Total Expenses</b>      | <b>807,267</b>   | <b>867,411</b>   | <b>935,878</b>   | <b>(60,144)</b>  | <b>-6.9%</b>   | <b>(128,611)</b> | <b>-14%</b> | Note 5  |
| <b>Net Income-General Fund</b>          | <b>(233,857)</b> | <b>(228,626)</b> | <b>(381,094)</b> | <b>(5,230)</b>   | <b>2.3%</b>    | <b>147,238</b>   | <b>-39%</b> |         |
|   |                  |                  |                  |                  |                |                  |             |         |
| Public Safety Fund (103)                |                  |                  |                  |                  |                |                  |             |         |
|   | September        | September        | Monthly          | CY vs PY         |                | CY vs Budget     |             |         |
| Revenues                                | 2019             | 2018             | BUDGET           | \$\$\$           | %              | \$\$\$           | %           |         |
| Taxes                                   | 13,246           | 13,754           | 14,475           | (508)            | -3.7%          | (1,229)          | -8%         |         |
| Charges for Service                     | 51,714           | 44,789           | 50,808           | 6,925            | 15.5%          | 905              | 2%          |         |
| Intergovernmental                       | 2,642            | 20               | 2,833            | 2,622            | 13123.8%       | (191)            | -7%         |         |
| Fines & Fees                            | 51,120           | 8,151            | 9,333            | 42,969           | 527.2%         | 41,787           | 448%        | Note 6  |
| Miscellaneous                           | 50               | -                | 8,500            | 50               | #DIV/0!        | (8,450)          | -99%        |         |
|   | 118,772          | 66,714           | 85,950           | 52,059           | 78.0%          | 32,822           | 38%         |         |
|   |                  |                  |                  |                  |                |                  |             |         |
| Expenses                                | September        | September        | Monthly          | CY vs PY         |                | CY vs Budget     |             |         |
|   | 2019             | 2018             | BUDGET           | \$\$\$           | %              | \$\$\$           | %           |         |
| Police Department                       | 444,159          | 437,185          | 558,499          | 6,974            | 1.6%           | (114,339)        | -20%        |         |
| Fire Department                         | 362,518          | 354,710          | 441,870          | 7,808            | 2.2%           | (79,352)         | -18%        |         |
|   | 806,677          | 791,895          | 1,000,368        | 14,781           | 1.9%           | (193,691)        | -19%        | Note 7  |
| <b>Net Income-Public Safety Fund</b>    | <b>(687,904)</b> | <b>(725,182)</b> | <b>(914,418)</b> | <b>37,277</b>    | <b>-5.1%</b>   | <b>226,514</b>   | <b>-25%</b> |         |
|   |                  |                  |                  |                  |                |                  |             |         |
| SPECIAL REVENUE FUNDS (RESTRICTED)      |                  |                  |                  |                  |                |                  |             |         |
|   | September        | September        | Monthly          | CY vs PY         |                | CY vs Budget     |             |         |
|   | 2019             | 2018             | BUDGET           | \$\$\$           | %              | \$\$\$           | %           |         |
| <b>Revenues</b>                         | 152,511          | 125,482          | 149,191          | 27,029           | 21.5%          | 3,320            | 2%          |         |
| <b>Expenses</b>                         | 978,028          | 10,000           | 231,449          | 968,028          | 9679.9%        | 746,579          | 323%        | Note 8  |
| <b>Net Income-Special Revenue Funds</b> | <b>(825,517)</b> | <b>115,481</b>   | <b>(82,258)</b>  | <b>(940,998)</b> | <b>-814.9%</b> | <b>(743,260)</b> | <b>904%</b> |         |
|   |                  |                  |                  |                  |                |                  |             |         |
| Total Revenues-All Funds                | 887,919          | 870,508          |                  | 17,411           |                |                  |             |         |
| Total Expenses-All Funds                | 2,638,722        | 1,751,455        |                  | 887,267          |                |                  |             |         |
| Net Income-All Funds                    | (1,750,803)      | (880,947)        |                  | (869,856)        |                |                  |             |         |

Items of Note:

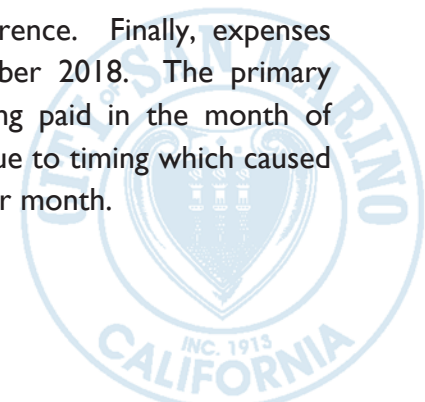
- I. Decrease in Taxes of \$51k compared to September 2018 is due to two reasons. First, there was a \$27k decrease in Utility User Taxes received from Southern California Edison. Second, property transfer taxes received by the City decreased by \$25k compared to September 2018.



2. Decrease in Charges for Service of \$16k is due to a \$12k decrease in fees collected for the Preschool program and \$7k for the Before/After School Day Program as enrollment is down compared to last year.
3. Increase in Fines & Forfeitures is due to two large tree fines being paid in September 2019 for \$30,000 and \$10,000, respectively. Two smaller fines for \$7k were also collected during the month.
4. Decrease in Money & Property is due to interest income related to our LAIF account for the period of July 2019 through September 2019 being received on October 15, 2019. \$69,404 will be posted in October accordingly. In the prior year, LAIF interest for the July-September quarter was posted to September 2018.
5. Decrease 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 will not incur monthly pension expense moving forward. See Total Expenses below for the General Fund compared to last year once last year's monthly payment is removed.

|                                   |           |           | Less: UAL Payment | Adjusted  |           |          |         |
|-----------------------------------|-----------|-----------|-------------------|-----------|-----------|----------|---------|
|                                   | @ 9.30.19 | @ 9.30.18 | in Sep 2018       | @ 9.30.18 | \$ Change | % Change |         |
| Administration                    | 190,509   | 154,435   | 32,053            | 122,382   | 68,127    | 55.7%    | Note 5a |
| Planning & Building Department    | 105,498   | 91,940    | 22,200            | 69,740    | 35,758    | 51.3%    | Note 5b |
| Emergency Services                | 6,317     | 593       | -                 | 593       | 5,724     | 964.9%   |         |
| Parks and Public Works Department | 237,678   | 307,443   | 42,168            | 265,276   | (27,598)  | -10.4%   |         |
| Recreation Department             | 171,135   | 199,585   | 12,085            | 187,500   | (16,365)  | -8.7%    |         |
| Library Department                | 96,131    | 113,415   | 22,857            | 90,558    | 5,574     | 6.2%     |         |

Note 5a: The increase in Administration expenses is due to five reasons. First, there was an increase of contracted legal services of \$24k paid during the month. Second, the City incurred an increase of \$17k of legal expenses related to labor issues compared to prior year. Third, salary related expenses increased by \$13k compared to prior year due to vacancies noted in September 2018 which have been filled in September 2019. Fourth, printing expenses increased \$2.7k due to the fact that the budget books were assembled during the month of September 2019 after the budget was approved in May 2019. This expense was incurred in the prior year during November 2018 as the budget was approved in August 2018 causing a timing difference. Finally, expenses related to utilities increased by \$10k compared to September 2018. The primary reason for the increase was due to two electrical bills being paid in the month of September 2019 as opposed to only one in September 2018 due to timing which caused an \$8k increase from prior year. Electrical bills average \$6k per month.



Note 5b: The increase in Planning & Building Department is due to an \$8k increase in other contract services due to renewing the permit software license in September 2019 which was paid in August in the previous fiscal year as well as \$2k for the Citywide Historical Resources Survey. The department also had an increase of \$17k of fees paid to The Code Group for various plan check services. Finally, the Planning & Building Department had an increase of \$8.6k of salary related expenses due to step increases and the 2% cost of living adjustment that was in effect as of the beginning of the fiscal year.

6. Increase in Fines and Fees is due to the City receiving a \$49k check during September 2019 from the LA County Superior Court related to the City's share of Vehicle Code Fines.
7. Increase of Police and Fire Department expenses is due to cost of living salary increases from the prior year.
8. Increase in Expenses related to Special Revenue Funds is due to the first progress payment paid to All American Asphalt for the Street Rehabilitation project for \$976k.

***September 2019 YTD versus September 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.



| <b>GOVERNMENTAL FUNDS (UNRESTRICTED)</b>  |                    |                    |                    |                    |                |                     |                    |
|---|--------------------|--------------------|--------------------|--------------------|----------------|---------------------|--------------------|
| <b>General Fund (101)</b>                 |                    |                    |                    |                    |                |                     |                    |
| Revenues                                  | YTD                | PY YTD             | BUDGET             | CY vs PY           |                | CY vs Budget        |                    |
|   |                    |                    |                    | \$\$\$             | %              | \$\$\$              | %                  |
| Taxes                                     | 973,100            | 1,005,477          | 19,909,000         | (32,377)           | -3.2%          | (18,935,900)        | -95% Note 1        |
| Licenses & Permits                        | 222,328            | 205,668            | 742,000            | 16,660             | 8.1%           | (519,672)           | -70%               |
| Charges for Service                       | 422,948            | 450,260            | 1,949,100          | (27,313)           | -6.1%          | (1,526,152)         | -78% Note 2        |
| Intergovernmental                         | 13,921             | 13,923             | 1,733,100          | (2)                | 0.0%           | (1,719,179)         | -99%               |
| Fines & Forfeitures                       | 91,725             | 6,965              | 17,500             | 84,760             | 1216.9%        | 74,225              | 424% Note 3        |
| Money & Property                          | 141,433            | 151,612            | 410,800            | (10,180)           | -6.7%          | (269,367)           | -66% Note 4        |
| Miscellaneous                             | 13,080             | 11,813             | 29,000             | 1,267              | 10.7%          | (15,920)            | -55%               |
| <b>General Fund Total Revenues</b>        | <b>1,878,534</b>   | <b>1,845,718</b>   | <b>24,790,500</b>  | <b>32,816</b>      | <b>1.8%</b>    | <b>(22,911,966)</b> | <b>-92%</b>        |
| <b>Expenses</b>                           |                    |                    |                    |                    |                |                     |                    |
| Expenses                                  | YTD                | PY YTD             | BUDGET             | CY vs PY           |                | CY vs Budget        |                    |
|   |                    |                    |                    | \$\$\$             | %              | \$\$\$              | %                  |
| Administration                            | 630,043            | 525,794            | 2,986,474          | 104,249            | 19.8%          | (2,356,431)         | -79% Note 5a       |
| Planning & Building Department            | 370,216            | 296,990            | 1,620,657          | 73,227             | 24.7%          | (1,250,441)         | -77% Note 5b       |
| Emergency Services                        | 9,766              | 2,175              | 55,565             | 7,591              | 348.9%         | (45,799)            | -82%               |
| Parks and Public Works Department         | 789,217            | 815,087            | 3,367,138          | (25,870)           | -3.2%          | (2,577,921)         | -77%               |
| Recreation Department                     | 442,877            | 469,169            | 1,691,783          | (26,292)           | -5.6%          | (1,248,906)         | -74%               |
| Library Department                        | 385,794            | 385,762            | 1,453,915          | 32                 | 0.0%           | (1,068,121)         | -73%               |
| El Molino Viejo                           | -                  | -                  | 55,000             | 0                  | #DIV/0!        | (55,000)            | -100%              |
| <b>General Fund Total Expenses</b>        | <b>2,627,914</b>   | <b>2,494,978</b>   | <b>11,230,532</b>  | <b>132,936</b>     | <b>5.3%</b>    | <b>(8,602,618)</b>  | <b>-77% Note 5</b> |
| <b>Net Income-General Fund</b>            | <b>(749,380)</b>   | <b>(649,259)</b>   | <b>13,559,968</b>  | <b>(100,121)</b>   | <b>15.4%</b>   | <b>(14,309,348)</b> | <b>-106%</b>       |
| <b>Public Safety Fund (103)</b>           |                    |                    |                    |                    |                |                     |                    |
| Revenues                                  | YTD                | PY YTD             | BUDGET             | CY vs PY           |                | CY vs Budget        |                    |
|   |                    |                    |                    | \$\$\$             | %              | \$\$\$              | %                  |
| Taxes                                     | 14,118             | 13,754             | 3,457,700          | 364                | 2.6%           | (3,443,582)         | -100%              |
| Charges for Service                       | 140,715            | 145,118            | 609,700            | (4,402)            | -3.0%          | (468,985)           | -77%               |
| Intergovernmental                         | 3,298              | 2,727              | 34,000             | 571                | 20.9%          | (30,702)            | -90%               |
| Fines & Fees                              | 59,660             | 27,985             | 112,000            | 31,676             | 113.2%         | (52,340)            | -47% Note 6        |
| Miscellaneous                             | 275                | 350                | 102,000            | (75)               | -21.5%         | (101,725)           | -100%              |
|   | 218,066            | 189,933            | 4,315,400          | 28,133             | 14.8%          | (4,097,334)         | -95%               |
| <b>Expenses</b>                           |                    |                    |                    |                    |                |                     |                    |
| Expenses                                  | YTD                | PY YTD             | BUDGET             | CY vs PY           |                | CY vs Budget        |                    |
|   |                    |                    |                    | \$\$\$             | %              | \$\$\$              | %                  |
| Police Department                         | 1,871,045          | 1,314,255          | 6,701,985          | 556,790            | 42.4%          | (4,830,940)         | -72%               |
| Fire Department                           | 1,719,313          | 1,074,172          | 5,302,434          | 645,140            | 60.1%          | (3,583,121)         | -68%               |
|   | 3,590,358          | 2,388,427          | 12,004,419         | 1,201,931          | 50.3%          | (8,414,061)         | -70% Note 7        |
| <b>Net Income-Public Safety Fund</b>      | <b>(3,372,292)</b> | <b>(2,198,494)</b> | <b>(7,689,019)</b> | <b>(1,173,798)</b> | <b>53.4%</b>   | <b>4,316,727</b>    | <b>-56%</b>        |
| <b>SPECIAL REVENUE FUNDS (RESTRICTED)</b> |                    |                    |                    |                    |                |                     |                    |
| Revenues                                  | YTD                | PY YTD             | BUDGET             | CY vs PY           |                | CY vs Budget        |                    |
|   |                    |                    |                    | \$\$\$             | %              | \$\$\$              | %                  |
| Revenues                                  | 200,255            | 415,971            | 1,790,289          | (215,716)          | -51.9%         | (1,590,034)         | -89% Note 8        |
| Expenses                                  | 1,089,566          | 119,730            | 2,777,383          | 969,836            | 810.0%         | (1,687,817)         | -61% Note 9        |
| <b>Net Income-Special Revenue Funds</b>   | <b>(889,311)</b>   | <b>296,241</b>     | <b>(987,094)</b>   | <b>(1,185,552)</b> | <b>-400.2%</b> | <b>97,783</b>       | <b>-10%</b>        |
| Total Revenues-All Funds                  | 2,481,132          | 2,616,301          |                    | (135,170)          |                |                     |                    |
| Total Expenses-All Funds                  | 9,217,841          | 6,667,699          |                    | 2,550,141          |                |                     |                    |
| <b>Net Income-All Funds</b>               | <b>(6,736,709)</b> | <b>(4,051,398)</b> |                    | <b>(2,685,311)</b> |                |                     |                    |



Items of Note:

1. Decrease in Taxes of \$32k from prior year is due to property transfer taxes received by the City decreasing by \$26k and utility user taxes received from telephone providers decreasing by \$6k compared to last year.
2. Decrease in Charges for Services of \$27k is due to Plan Check Fees decreasing by \$17k from prior year as well as Zoning Fees that have been received decreasing by \$7k. These fees fluctuate based on the various proposed projects that the City reviews for approval. The Recreation Department also had a decrease of \$7k due to lower enrollment for the Before/After School Day and Preschool Programs.
3. Increase in Fines & Forfeitures is due to 6 large tree fines greater than \$10k being paid in the current year.
4. Decrease in Money & Property is due to interest income related to our LAIF account for the period of July 2019 through September 2019 being received on October 15, 2019. \$69,404 will be posted in October accordingly. In the prior year, LAIF interest for the July-September quarter was posted to September 2018.
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 below 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  |           |          |         |
|                                   | @ 9.30.19 | to Date   | @ 9.30.19 | @ 9.30.18 | to Date   | @ 9.30.18 | \$ Change | % Change |         |
| Administration                    | 630,043   | 87,316    | 542,728   | 525,794   | 95,865    | 429,930   | 112,798   | 26%      | Note 5a |
| Planning & Building Department    | 370,216   | 80,042    | 290,174   | 296,990   | 66,398    | 230,591   | 59,583    | 26%      | Note 5b |
| Emergency Services                | 9,766     | -         | 9,766     | 2,175     | -         | 2,175     | 7,591     | 349%     |         |
| Parks and Public Works Department | 789,217   | 151,930   | 637,288   | 815,087   | 126,117   | 688,969   | (51,682)  | -8%      |         |
| Recreation Department             | 442,877   | 40,879    | 401,999   | 469,169   | 36,146    | 433,023   | (31,024)  | -7%      |         |
| Library Department                | 385,794   | 82,393    | 303,402   | 385,762   | 68,363    | 317,400   | (13,998)  | -4%      |         |
| El Molino Viejo                   | -         | -         | -         | -         | -         | -         | -         | -        |         |
|                                   | 2,627,914 | 442,558   | 2,185,356 | 2,494,978 | 392,889   | 2,102,089 | 83,267    | 4%       |         |

Note 5a: The increase in Administration expenses is due to a few reasons. First, 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 \$13k in the current year. Third, the Human Resources Department has incurred \$17k of additional recruitment costs in the current year to fill positions held by interim

personnel. Finally, the following positions have been filled during the current year while in the prior year there were vacancies: City Clerk, Assistant to the City Manager, Payroll Account Clerk and Human Resources Administrative Analyst.

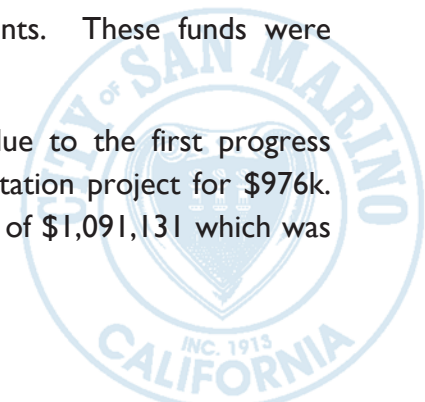
Note 5b: The increase in Planning & Building Department expenses is due to the following reasons. First, there has been a \$12k increase in legal fees related to code enforcement issues as well as \$21k of additional other contract services compared to prior year. Second, there was also a \$13k increase in salaries due to cost of living adjustments and step increases. Third, the department has incurred \$1k more in staff development expenses than prior year due to attending seminars related to department matters. Finally, the department also had an increase of \$12k of fees paid to The Code Group for various plan checks services.

6. Increase in Fines and Fees is due to the City receiving a \$49k check in September 2019 from the LA County Superior Court related to the City's share of Vehicle Code Fines.
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 unfunded accrued liability payments are removed.

|   | @ 9.30.19   | @ 9.30.18 | \$ Change | % Change |
|---|-------------|-----------|-----------|----------|
| Total Expenses-Police & Fire                      | 3,590,358   | 2,388,427 |           |          |
| Less: Unfunded Accrued Liability Payments to Date | (1,453,554) | (302,418) |           |          |
| Adjusted Total Expenses-Police & Fire             | 2,136,804   | 2,086,009 | 50,795    | 2%       |

2% increase is consistent with the salary cost of living adjustments.

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.
9. Increase in Expenses related to Special Revenue Funds is due to the first progress payment paid to All American Asphalt for the Street Rehabilitation project for \$976k. The project was completed on August 19, 2019 at a final cost of \$1,091,131 which was

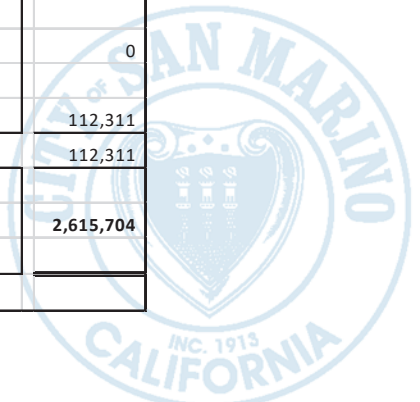


26% under budget. The Notice of Completion was approved at the October 9, 2019 City Council meeting.

**All Funds Revenue Summary at September 30, 2019**

In the next summary, budgeted revenues are shown against actual revenue at September 30, 2019 and in comparison to the prior year at this same time period.

| All Revenue by Fund  |                   |                  |            |                      |                  |
|--|-------------------|------------------|------------|----------------------|------------------|
| For Month Ended September 30, 2019 – 25% of Fiscal Year Complete |                   |                  |            |                      |                  |
|  | Adopted           | Year-to-Date     |            | Increase/(Decrease)  | Prior Year       |
|  | <u>Budget</u>     | <u>Actual</u>    | <u>%</u>   | <u>v. Prior Year</u> | <u>Actual</u>    |
| <b>General Funds Group</b>                                       |                   |                  |            |                      |                  |
| General Fund   | 24,790,500        | 1,878,534        | 8%         | 32,816               | 1,845,718        |
| Public Safety Fund   | 4,315,400         | 218,066          | 5%         | 28,133               | 189,933          |
| Fourth of July   | 60,200            | 52,905           | 88%        | 9,185                | 43,720           |
| San Marino Center  | 23,000            | 450              | 2%         | (5,660)              | 6,110            |
| Donations to City  | 70,000            | 4,696            | 7%         | 2,757                | 1,940            |
| <b>Total General Fund</b>  | <b>29,259,100</b> | <b>2,154,652</b> | <b>7%</b>  | <b>67,230</b>        | <b>2,087,422</b> |
| <b>Special Revenue Funds</b>                                     |                   |                  |            |                      |                  |
| Gas Taxes  | 585,020           | 68,708           | 12%        | (181)                | 68,889           |
| CDBG   | 5,872             | 0                | 0%         | (832)                | 832              |
| County Park Prop A   | 12,848            | 5,387            | 100%       | (10,360)             | 15,747           |
| Prop A Transit   | 277,814           | 22,248           | 8%         | (8,820)              | 31,069           |
| Drought  | 700               | 0                | 0%         | (135)                | 135              |
| Air Quality (AQMD)   | 18,500            | 0                | 0%         | (354)                | 354              |
| STPL   | 0                 | 0                | 100%       | (231,827)            | 231,827          |
| TDA  | 9,592             | 0                | 0%         | 0                    | 0                |
| Prop C Transit   | 232,808           | 18,460           | 8%         | (7,512)              | 25,971           |
| PEG Fees   | 33,400            | 0                | 0%         | (842)                | 842              |
| Asset Forfeiture   | 500               | 0                | 0%         | (223)                | 223              |
| Granada Ave.   | 0                 | 0                | 100%       | (106)                | 106              |
| Used Oil Grant   | 5,300             | 0                | 100%       | (67)                 | 67               |
| Recycling  | 1,000             | 0                | 0%         | (848)                | 848              |
| COPS   | 154,300           | 55,948           | 36%        | 55,286               | 662              |
| Homeland Security Grant  | 93,124            | 0                | 100%       | 0                    | 0                |
| County Measure R   | 169,124           | 13,837           | 8%         | (4,572)              | 18,409           |
| County Measure M   | 190,387           | 15,668           | 8%         | (4,323)              | 19,991           |
| <b>Total Special Revenue Funds</b>                               | <b>1,790,289</b>  | <b>200,255</b>   | <b>11%</b> | <b>(215,716)</b>     | <b>415,971</b>   |
| <b>Capital Project Fund</b>                                      |                   |                  |            |                      |                  |
| Capital Projects   | 220,000           | 0                |            | 0                    | 0                |
| <b>Internal Service Fund</b>                                     |                   |                  |            |                      |                  |
| Capital Equipment  | 504,900           | 126,225          | 25%        | 13,914               | 112,311          |
| <b>Total Internal Service Funds</b>                              | <b>504,900</b>    | <b>126,225</b>   | <b>25%</b> | <b>13,914</b>        | <b>112,311</b>   |
| <b>Total All Revenue</b>   | <b>31,774,289</b> | <b>2,481,132</b> | <b>8%</b>  | <b>(134,572)</b>     | <b>2,615,704</b> |

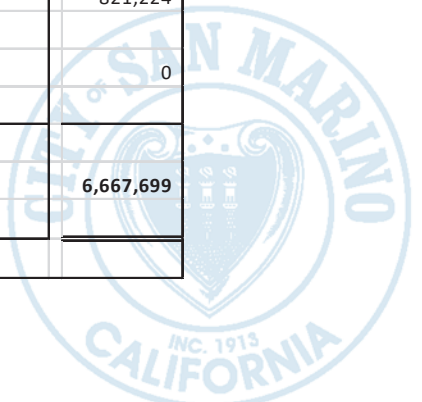




## All Funds Expenditure Summary at September 30, 2019

In the next summary, budgeted expenditures are shown against actual expenditures at September 30, 2019 and in comparison to the prior year at this same time period.

| All Expenditures by Fund   |                   |                  |            |                     |                  |
|--|-------------------|------------------|------------|---------------------|------------------|
| For Month Ended September 30, 2019 – 25% of Fiscal Year Complete |                   |                  |            |                     |                  |
|  | Adopted           | Year-to-Date     |            | Increase/(Decrease) | Prior Year       |
|  | Budget            | Actual           | %          | v. Prior Year       | Actual           |
| <b>General Funds Group</b>                                       |                   |                  |            |                     |                  |
| General Fund   | 11,230,532        | 2,627,914        | 23%        | 132,936             | 2,494,978        |
| Public Safety Fund   | 12,004,419        | 3,590,358        | 30%        | 1,201,931           | 2,388,427        |
| Fourth of July   | 71,845            | 25,642           | 36%        | (15,827)            | 41,470           |
| San Marino Center  | 56,578            | 15,059           | 27%        | (3,481)             | 18,539           |
| Donations to City  | 117,500           | 11,744           | 10%        | (5,820)             | 17,564           |
| Workers' Compensation  | 566,467           | 159,634          | 28%        | 23,746              | 135,888          |
| General Liability  | 789,215           | 822,824          | 104%       | 287,004             | 535,820          |
| <b>Total General Fund</b>  | <b>24,836,556</b> | <b>7,253,175</b> | <b>29%</b> | <b>1,620,490</b>    | <b>5,632,685</b> |
| <b>Special Revenue Funds</b>                                     |                   |                  |            |                     |                  |
| Gas Taxes  | 1,867,300         | 976,445          | 52%        | 976,445             | 0                |
| CDBG   | 2,966             | 0                | 0%         | (389)               | 389              |
| County Park Prop A   | 0                 | 3,758            | 100%       | (239)               | 3,996            |
| Prop A Transit   | 253,495           | 17,466           | 7%         | (5,982)             | 23,447           |
| 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                |
| <b>Total Special Revenue</b>                                     | <b>2,777,383</b>  | <b>1,089,566</b> | <b>39%</b> | <b>969,836</b>      | <b>119,730</b>   |
| <b>Capital Projects Funds</b>                                    |                   |                  |            |                     |                  |
| Capital Projects   | 4,627,050         | 21,067           | 0%         | (72,993)            | 94,060           |
| <b>Debt Service Funds</b>  |                   |                  |            |                     |                  |
| Debt Service   | 846,587           | 846,587          | 100%       | 25,364              | 821,224          |
| <b>Internal Service Funds</b>                                    |                   |                  |            |                     |                  |
| Capital Equipment  | 397,216           | 7,445            | 2%         | 7,445               | 0                |
| <b>Total Expenditures</b>  | <b>33,484,792</b> | <b>9,217,841</b> | <b>28%</b> | <b>2,550,141</b>    | <b>6,667,699</b> |



## **FISCAL IMPACT & PROCUREMENT REVIEW**

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

## **LEGAL REVIEW**

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

## **RECOMMENDATION**

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

"I move to receive and file the financial report as of September 30, 2019."

## **ATTACHMENTS**

1. Revenue Summary Report at September 30, 2019
2. Expenditure Summary Report at September 30, 2019
3. Five-Year Forecast – General and Public Safety Funds



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## Attachment 1: Revenue Summary Report

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Fiscal Year 2019-20  
**Revenue Summary Report**

For Month Ended September 30, 2019 -- 25% of Fiscal Year Complete

|  | 2020 Fiscal Year  |                  |           | 2019 FY<br>@ 9.30.18 | This Year v. Last Year |           |
|--|-------------------|------------------|-----------|----------------------|------------------------|-----------|
|  | Budget            | @ 9.30.19        | %         |                      | \$                     | %         |
| <b>GOVERNMENTAL FUNDS (UNRESTRICTED)</b> |                   |                  |           |                      |                        |           |
| <b>General Fund (101)</b>                |                   |                  |           |                      |                        |           |
| Taxes                                    |                   |                  |           |                      |                        |           |
| Property Taxes                           | 16,400,000        | 427,516          | 3%        | 417,411              | 10,105                 | 2%        |
| Sales Taxes                              | 519,000           | 34,307           | 7%        | 31,286               | 3,021                  | 10%       |
| Franchise Taxes                          | 642,000           | 33,861           | 5%        | 31,035               | 2,826                  | 9%        |
| Property Transfer Taxes                  | 187,000           | 34,642           | 19%       | 61,384               | (26,742)               | -44%      |
| Utility Users Taxes                      | 1,676,000         | 322,741          | 19%       | 339,880              | (17,139)               | -5%       |
| Business License Taxes                   | 485,000           | 120,033          | 25%       | 124,481              | (4,448)                | -4%       |
| Subtotal Taxes                           | 19,909,000        | 973,100          | 5%        | 1,005,477            | (32,377)               | -3%       |
| Licenses & Permits                       |                   |                  |           |                      |                        |           |
| Street & Curb Permits                    | 172,000           | 39,385           | 23%       | 34,750               | 4,635                  | 13%       |
| Building Permits                         | 525,000           | 165,816          | 32%       | 160,026              | 5,791                  | 4%        |
| Tree Permits                             | 25,000            | 7,860            | 31%       | 5,880                | 1,980                  | 34%       |
| Bicycle Licenses                         | 0                 | 479              | #DIV/0!   | 0                    | 479                    | #DIV/0!   |
| Film Permits                             | 20,000            | 8,788            | 44%       | 5,012                | 3,776                  | 75%       |
| Subtotal Licenses & Permits              | 742,000           | 222,328          | 30%       | 205,668              | 16,660                 | 8%        |
| Charges for Service                      |                   |                  |           |                      |                        |           |
| Administration                           | 250               | 85               | 34%       | 0                    | 85                     | #DIV/0!   |
| Planning & Building Department           | 330,100           | 69,950           | 21%       | 93,542               | (23,592)               | -25%      |
| Public Works, Streets, Parks Department  | 135,000           | 22,015           | 16%       | 22,568               | (553)                  | -2%       |
| Recreation Department                    | 1,178,650         | 261,886          | 22%       | 269,023              | (7,137)                | -3%       |
| Library Department                       | 305,100           | 69,012           | 23%       | 65,128               | 3,884                  | 6%        |
| Subtotal Charges for Service             | 1,949,100         | 422,948          | 22%       | 450,260              | (27,313)               | -6%       |
| 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            | 13,921           | 100%      | 13,923               | (2)                    | 0%        |
| Subtotal Intergovernmental               | 1,733,100         | 13,921           | 1%        | 13,923               | (2)                    | 0%        |
| Fines & Forfeitures                      |                   |                  |           |                      |                        |           |
| Fines & Fees                             | 0                 | 25               | #DIV/0!   | 4,075                | (4,050)                | -99%      |
| Tree Fines                               | 5,000             | 90,200           | 1804%     | 0                    | 90,200                 | #DIV/0!   |
| Business License NOV's                   | 12,500            | 1,500            | 12%       | 2,890                | (1,390)                | -48%      |
| Subtotal Fines & Forfeitures             | 17,500            | 91,725           | 524%      | 6,965                | 84,760                 | 1217%     |
| Money & Property                         |                   |                  |           |                      |                        |           |
| Rentals - PW                             | 500               | 0                | 0%        | 0                    | 0                      | #DIV/0!   |
| Rents & Concessions - Park               | 87,900            | 21,224           | 24%       | 14,047               | 7,177                  | 51%       |
| Rents & Concessions - Recreation         | 82,400            | 35,485           | 43%       | 23,014               | 12,471                 | 54%       |
| Library Rentals                          | 0                 | 1,470            | #DIV/0!   | 550                  | 920                    | 167%      |
| Interest Income                          | 240,000           | 83,254           | 35%       | 114,002              | (30,747)               | -27%      |
| Subtotal Money & Property                | 410,800           | 141,433          | 34%       | 151,612              | (10,180)               | -7%       |
| Miscellaneous                            |                   |                  |           |                      |                        |           |
| Miscellaneous                            | 15,000            | 4,702            | 31%       | 10,472               | (5,770)                | -55%      |
| Damage to City Property                  | 10,000            | 7,470            | 75%       | 0                    | 7,470                  | #DIV/0!   |
| Sale of Property                         | 0                 | 34               | #DIV/0!   | 0                    | 34                     | #DIV/0!   |
| City Reimbursements                      | 0                 | 11               | #DIV/0!   | 0                    | 11                     | #DIV/0!   |
| Old Mill Reimbursements                  | 0                 | 0                | #DIV/0!   | 141                  | (141)                  | -100%     |
| Miscellaneous - Library                  | 4,000             | 862              | 22%       | 1,200                | (338)                  | -28%      |
| Subtotal Miscellaneous                   | 29,000            | 13,080           | 45%       | 11,813               | 1,267                  | 11%       |
| <b>General Fund Total</b>                | <b>24,790,500</b> | <b>1,878,534</b> | <b>8%</b> | <b>1,845,718</b>     | <b>32,816</b>          | <b>2%</b> |

Fiscal Year 2019-20  
**Revenue Summary Report**

For Month Ended September 30, 2019 -- 25% of Fiscal Year Complete

|   | 2020 Fiscal Year  |                  |            | 2019 FY<br>@ 9.30.18 | This Year v. Last Year |            |
|---|-------------------|------------------|------------|----------------------|------------------------|------------|
|   | Budget            | @ 9.30.19        | %          |                      | \$                     | %          |
| <b>Public Safety Fund (103)</b>                     |                   |                  |            |                      |                        |            |
| Taxes   |                   |                  |            |                      |                        |            |
| Property Taxes                                      | 3,284,000         | 872              | 0%         | 0                    | 872                    | #DIV/0!    |
| Augmentation Fund                                   | 173,700           | 13,246           | 8%         | 13,754               | (508)                  | -4%        |
| Subtotal Taxes                                      | 3,457,700         | 14,118           | 0%         | 13,754               | 364                    | 3%         |
| Charges for Service                                 |                   |                  |            |                      |                        |            |
| Shared Fire Command                                 | 0                 | 0                | #DIV/0!    | 0                    | 0                      | #DIV/0!    |
| Paramedic Services                                  | 510,000           | 116,363          | 23%        | 115,257              | 1,107                  | 1%         |
| All Other Charges                                   | 99,700            | 24,352           | 24%        | 29,861               | (5,509)                | -18%       |
| Subtotal Charges for Service                        | 609,700           | 140,715          | 23%        | 145,118              | (4,402)                | -3%        |
| Intergovernmental                                   |                   |                  |            |                      |                        |            |
| POST and GEMT Reimbursements                        | 34,000            | 3,298            | 10%        | 2,727                | 571                    | 21%        |
| Subtotal Intergovernmental                          | 34,000            | 3,298            | 10%        | 2,727                | 571                    | 21%        |
| Fines & Fees  |                   |                  |            |                      |                        |            |
| Parking Citations                                   | 68,000            | 8,948            | 13%        | 20,307               | (11,359)               | -56%       |
| Vehicle Code Fines                                  | 44,000            | 50,712           | 115%       | 7,678                | 43,035                 | 561%       |
| Subtotal Fines & Fees                               | 112,000           | 59,660           | 53%        | 27,985               | 31,676                 | 113%       |
| Miscellaneous                                       |                   |                  |            |                      |                        |            |
| Strike Team Reimbursements                          | 100,000           | 0                | 0%         | 0                    | 0                      | #DIV/0!    |
| All Other Misc                                      | 2,000             | 275              | 14%        | 350                  | (75)                   | -22%       |
| Subtotal Miscellaneous                              | 102,000           | 275              | 0%         | 350                  | (75)                   | -22%       |
| <b>Total Public Safety Fund</b>                     | <b>4,315,400</b>  | <b>218,066</b>   | <b>5%</b>  | <b>189,933</b>       | <b>28,133</b>          | <b>15%</b> |
| <b>Fourth of July Fund (104)</b>                    | 60,200            | 52,905           | 88%        | 43,720               | 9,185                  | 21%        |
| <b>San Marino Center Fund (105)</b>                 | 23,000            | 450              | 2%         | 6,110                | (5,660)                | -93%       |
| <b>Donations Fund (281)</b>                         | 70,000            | 4,696            | 7%         | 1,940                | 2,757                  | 142%       |
| <b>GENERAL FUNDS GROUP TOTAL</b>                    | <b>29,259,100</b> | <b>2,154,652</b> | <b>7%</b>  | <b>2,087,422</b>     | <b>67,230</b>          | <b>3%</b>  |
| <b>SPECIAL REVENUE FUNDS (RESTRICTED)</b>           |                   |                  |            |                      |                        |            |
| <b>Gas Tax Fund (202)</b>                           |                   |                  |            |                      |                        |            |
| Interest Income                                     | 15,000            | 0                | 0%         | 4,121                | (4,121)                | -100%      |
| Section 2105  | 73,835            | 11,286           | 15%        | 11,443               | (157)                  | -1%        |
| Section 2106  | 48,396            | 7,260            | 15%        | 7,704                | (444)                  | -6%        |
| Section 2107  | 96,956            | 9,723            | 10%        | 9,532                | 192                    | 2%         |
| Section 2107.5                                      | 3,000             | 3,000            | 100%       | 3,000                | 0                      | 0%         |
| Section 2032  | 219,673           | 20,964           | 10%        | 20,973               | (10)                   | 0%         |
| Traffic Congestion Relief - Prop 42                 | 14,967            | 0                | 0%         | 0                    | 0                      | #DIV/0!    |
| Section 2103  | 113,193           | 16,476           | 15%        | 12,116               | 4,359                  | 36%        |
| <b>Total Gas Tax Fund</b>                           | <b>585,020</b>    | <b>68,708</b>    | <b>12%</b> | <b>68,889</b>        | <b>(181)</b>           | <b>0%</b>  |
| <b>Community Development Block Grant Fund (204)</b> | 5,872             | 0                | 0%         | 832                  | (832)                  | -100%      |

Fiscal Year 2019-20  
**Revenue Summary Report**

For Month Ended September 30, 2019 -- 25% of Fiscal Year Complete

|  | 2020 Fiscal Year |                |            | 2019 FY<br>@ 9.30.18 | This Year v. Last Year |             |
|--|------------------|----------------|------------|----------------------|------------------------|-------------|
|  | Budget           | @ 9.30.19      | %          |                      | \$                     | %           |
| County Park Prop A Fund (206)                        | 12,848           | 5,387          | 42%        | 15,747               | (10,360)               | -66%        |
| Prop A Transit Fund (207)                            | 277,814          | 22,248         | 8%         | 31,069               | (8,820)                | -28%        |
| Drought Fund (209)                                   | 700              | 0              | 0%         | 135                  | (135)                  | -100%       |
| Air Quality Management District Fund (212)           | 18,500           | 0              | 0%         | 354                  | (354)                  | -100%       |
| STPL Fund (213)                                      | 0                | 0              | #DIV/0!    | 231,827              | (231,827)              | -100%       |
| Transportation Development Act (TDA) Fund (214)      | 9,592            | 0              | 0%         | 0                    | 0                      | #DIV/0!     |
| Prop C Transit Fund (215)                            | 232,808          | 18,460         | 8%         | 25,971               | (7,512)                | -29%        |
| Public Education and Government (PEG) Fund (216)     | 33,400           | 0              | 0%         | 842                  | (842)                  | -100%       |
| Asset Forfeiture (Police) (217)                      | 500              | 0              | 0%         | 223                  | (223)                  | -100%       |
| Granada Ave. Assessment Dist. #2 Fund (220)          | 0                | 0              | #DIV/0!    | 106                  | (106)                  | -100%       |
| Used Oil Grant Fund (221)                            | 5,300            | 0              | 0%         | 67                   | (67)                   | -100%       |
| California Recycling Grant Fund (226)                | 1,000            | 0              | 0%         | 848                  | (848)                  | -100%       |
| Citizens' Option for Public Safety (COPS) Fund (233) | 154,300          | 55,948         | 36%        | 662                  | 55,286                 | 8353%       |
| Homeland Security Grant (240)                        | 93,124           | 0              | 0%         | 0                    | 0                      | #DIV/0!     |
| Measure R Transit Fund (243)                         | 169,124          | 13,837         | 8%         | 18,409               | (4,572)                | -25%        |
| Measure M Transit Fund (247)                         | 190,387          | 15,668         | 8%         | 19,991               | (4,323)                | -22%        |
| <b>SPECIAL REVENUE RESTRICTED FUNDS TOTALS</b>       | <b>1,790,289</b> | <b>200,255</b> | <b>11%</b> | <b>415,971</b>       | <b>(215,716)</b>       | <b>-52%</b> |

Fiscal Year 2019-20  
**Revenue Summary Report**  
 For Month Ended September 30, 2019 -- 25% of Fiscal Year Complete

|  | 2020 Fiscal Year  |                  |                | 2019 FY<br>@ 9.30.18 | This Year v. Last Year |              |
|--|-------------------|------------------|----------------|----------------------|------------------------|--------------|
|  | Budget            | @ 9.30.19        | %              |                      | \$                     | %            |
| <b>PROPRIETARY FUNDS (INTERNAL SERVICES)</b> |                   |                  |                |                      |                        |              |
| Capitalized Equipment Fund (591)             | 504,900           | 126,225          | 25%            | 112,311              | 13,914                 | 12%          |
| <b>INTERNAL SERVICE FUNDS TOTALS</b>         | <b>504,900</b>    | <b>126,225</b>   | <b>25%</b>     | <b>112,311</b>       | <b>13,914</b>          | <b>12%</b>   |
| <b>CAPITAL PROJECTS FUND</b>                 |                   |                  |                |                      |                        |              |
| 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!      |
| <b>FIDUCIARY FUNDS</b>                       |                   |                  |                |                      |                        |              |
| Agency Fund (609)                            | 0                 | 0                | #DIV/0!        | 597                  | (597)                  | -100%        |
| <b>FIDUCIARY FUNDS TOTALS</b>                | <b>0</b>          | <b>0</b>         | <b>#DIV/0!</b> | <b>597</b>           | <b>(597)</b>           | <b>-100%</b> |
| <b>ALL REVENUE GROUPS &amp; FUNDS TOTAL</b>  | <b>31,774,289</b> | <b>2,481,132</b> | <b>8%</b>      | <b>2,616,301</b>     | <b>(135,170)</b>       | <b>-5%</b>   |



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Attachment 2: Expenditure Summary Report

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Fiscal Year 2019-20  
**Expenditure Summary Report**  
 For Month Ended September 30, 2019 -- 25% of Fiscal Year Complete

|  | 2020 Fiscal Year  |                  |            | 2019 FY<br>@ 9.30.18 | This Year v. Last Year |            |
|--|-------------------|------------------|------------|----------------------|------------------------|------------|
|  | Budget            | @ 9.30.19        | %          |                      | \$                     | %          |
| <b>GOVERNMENTAL FUNDS (UNRESTRICTED)</b> |                   |                  |            |                      |                        |            |
| <b>General Fund (101)</b>                |                   |                  |            |                      |                        |            |
| City Council                             | 27,437            | 14,058           | 51%        | 1,070                | 12,988                 | 1214%      |
| City Attorney                            | 247,000           | 23,869           | 10%        | 4,367                | 19,503                 | 447%       |
| Administration                           | 0                 | 0                | #DIV/0!    | (16,792)             | 16,792                 | -100%      |
| Non-Department                           | 682,000           | 105,018          | 15%        | 42,657               | 62,361                 | 146%       |
| City Manager's Office                    | 837,840           | 195,251          | 23%        | 144,099              | 51,152                 | 35%        |
| Human Resources                          | 437,619           | 99,126           | 23%        | 156,983              | (57,857)               | -37%       |
| Finance Department                       | 754,578           | 192,722          | 26%        | 193,412              | (690)                  | 0%         |
| <b>Administration</b>                    | <b>2,986,474</b>  | <b>630,043</b>   |            | <b>525,794</b>       | <b>104,249</b>         |            |
| Planning & Building Department           | 1,620,657         | 370,216          | 23%        | 296,990              | 73,227                 | 25%        |
| Emergency Services                       | 55,565            | 9,766            | 18%        | 2,175                | 7,591                  | 349%       |
| Public Works, Streets, Parks Department  |                   |                  |            |                      |                        |            |
| Administration                           | 432,853           | 63,597           | 15%        | 66,252               | (2,656)                | -4%        |
| Garage                                   | 254,267           | 59,604           | 23%        | 81,037               | (21,433)               | -26%       |
| Sewers                                   | 348,500           | 81,417           | 23%        | 41,544               | 39,872                 | 96%        |
| Streets                                  | 929,278           | 218,757          | 24%        | 248,973              | (30,215)               | -12%       |
| Lacy Park                                | 526,791           | 137,671          | 26%        | 132,127              | 5,544                  | 4%         |
| Public Grounds                           | 698,149           | 193,926          | 28%        | 218,512              | (24,585)               | -11%       |
| Buildings                                | 177,300           | 34,245           | 19%        | 26,642               | 7,604                  | 29%        |
| Subtotal Parks & PW                      | <b>3,367,138</b>  | <b>789,217</b>   | <b>23%</b> | <b>815,087</b>       | <b>(25,870)</b>        | <b>-3%</b> |
| Recreation Department                    |                   |                  |            |                      |                        |            |
| Administration                           | 393,990           | 107,498          | 27%        | 89,818               | 17,680                 | 20%        |
| Aquatics                                 | 127,429           | 44,000           | 35%        | 45,996               | (1,997)                | -4%        |
| Contract Classes                         | 297,495           | 68,704           | 23%        | 78,929               | (10,225)               | -13%       |
| Special Events                           | 37,745            | 7,394            | 20%        | 8,953                | (1,559)                | -17%       |
| Senior Activities                        | 44,276            | 9,157            | 21%        | 7,553                | 1,604                  | 21%        |
| Day Care                                 | 200,769           | 34,038           | 17%        | 36,331               | (2,293)                | -6%        |
| Day Camp                                 | 161,039           | 99,743           | 62%        | 119,959              | (20,216)               | -17%       |
| Preschool                                | 407,085           | 70,694           | 17%        | 78,090               | (7,396)                | -9%        |
| San Marino Center/Thurnher House         | 21,955            | 1,649            | 0%         | 3,540                | (1,890)                | -53%       |
| Subtotal Recreation                      | <b>1,691,783</b>  | <b>442,877</b>   | <b>26%</b> | <b>469,169</b>       | <b>(26,292)</b>        | <b>-6%</b> |
| Library Department                       |                   |                  |            |                      |                        |            |
| Administration                           | 566,195           | 166,754          | 29%        | 175,585              | (8,831)                | -5%        |
| Adult Services                           | 275,199           | 79,736           | 29%        | 70,691               | 9,045                  | 13%        |
| Children's Services                      | 175,785           | 49,205           | 28%        | 51,859               | (2,654)                | -5%        |
| Processing                               | 110,377           | 18,318           | 17%        | 18,448               | (130)                  | -1%        |
| Circulation                              | 326,359           | 71,783           | 22%        | 69,180               | 2,603                  | 4%         |
| Subtotal Library                         | <b>1,453,915</b>  | <b>385,794</b>   | <b>27%</b> | <b>385,762</b>       | <b>32</b>              | <b>0%</b>  |
| El Molino Viejo                          | 55,000            | 0                | 0%         | 0                    | 0                      | #DIV/0!    |
| <b>Total General Fund</b>                | <b>11,230,532</b> | <b>2,627,914</b> | <b>23%</b> | <b>2,494,978</b>     | <b>132,936</b>         | <b>5%</b>  |
| <b>Public Safety Fund (103)</b>          |                   |                  |            |                      |                        |            |
| Police Department                        | 6,701,985         | 1,871,045        | 28%        | 1,314,255            | 556,790                | 42%        |
| Fire Department                          | 5,302,434         | 1,719,313        | 32%        | 1,074,172            | 645,140                | 60%        |
| <b>Public Safety Fund</b>                | <b>12,004,419</b> | <b>3,590,358</b> | <b>30%</b> | <b>2,388,427</b>     | <b>1,201,931</b>       | <b>50%</b> |
| <b>Fourth of July Event Fund (104)</b>   |                   |                  |            |                      |                        |            |
| 4th of July                              | 71,845            | 25,642           | 36%        | 41,470               | (15,827)               | -38%       |
| 4th of July Event Fund                   | 71,845            | 25,642           | 36%        | 41,470               | (15,827)               | -38%       |
| <b>San Marino Center Fund (105)</b>      |                   |                  |            |                      |                        |            |
| San Marino Center                        | 56,578            | 15,059           | 27%        | 18,539               | (3,481)                | -19%       |
| SM Center Fund                           | 56,578            | 15,059           | 27%        | 18,539               | (3,481)                | -19%       |

Fiscal Year 2019-20  
**Expenditure Summary Report**  
 For Month Ended September 30, 2019 -- 25% of Fiscal Year Complete

|   | 2020 Fiscal Year  |                  |                | 2019 FY<br>@ 9.30.18 | This Year v. Last Year |                |
|---|-------------------|------------------|----------------|----------------------|------------------------|----------------|
|   | Budget            | @ 9.30.19        | %              |                      | \$                     | %              |
| <b>Donations to City Fund (281)</b>                 |                   |                  |                |                      |                        |                |
| Police  | 0                 | 0                | #DIV/0!        | 0                    | 0                      | #DIV/0!        |
| Fire  | 0                 | 0                | #DIV/0!        | 0                    | 0                      | #DIV/0!        |
| Lacy Park   | 50,000            | 1,137            | 2%             | 0                    | 1,137                  | #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             | 213              | 7%             | 0                    | 213                    | #DIV/0!        |
| Library Adult Services                              | 20,000            | 7,566            | 38%            | 3,510                | 4,056                  | 116%           |
| Library Children's Services                         | 40,500            | 2,827            | 7%             | 14,054               | (11,226)               | -80%           |
| Donations to City Fund                              | <u>117,500</u>    | <u>11,744</u>    | <u>10%</u>     | <u>17,564</u>        | <u>(5,820)</u>         | <u>-33%</u>    |
| <b>Workers' Compensation Fund (595)</b>             |                   |                  |                |                      |                        |                |
| Administration                                      | 0                 | 0                | #DIV/0!        | 28,319               | (28,319)               | -100%          |
| Human Resources                                     | 190,517           | 108,410          | 57%            | 5,340                | 103,070                | 1930%          |
| Planning & Building                                 | 5,775             | 0                | 0%             | 0                    | 0                      | #DIV/0!        |
| Police  | 127,050           | 16,800           | 13%            | 11,417               | 5,383                  | 47%            |
| Fire  | 211,750           | 34,425           | 16%            | 90,812               | (56,387)               | -62%           |
| 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                                  | <u>566,467</u>    | <u>159,634</u>   | <u>28%</u>     | <u>135,888</u>       | <u>23,746</u>          | <u>17%</u>     |
| <b>General Liability Fund (596)</b>                 |                   |                  |                |                      |                        |                |
| CJPIA Insurance Premiums                            | 789,215           | 822,824          | 104%           | 535,820              | 287,004                | 54%            |
| General Liability Fund                              | <u>789,215</u>    | <u>822,824</u>   | <u>104%</u>    | <u>535,820</u>       | <u>287,004</u>         | <u>54%</u>     |
| <b>GENERAL FUND GROUP TOTAL</b>                     | <b>24,836,556</b> | <b>7,253,175</b> | <b>29%</b>     | <b>5,632,685</b>     | <b>1,620,490</b>       | <b>29%</b>     |
| <b>SPECIAL REVENUE FUNDS (RESTRICTED)</b>           |                   |                  |                |                      |                        |                |
| <b>Gas Tax Fund (202)</b>                           |                   |                  |                |                      |                        |                |
| Street Rehabilitation                               | 1,867,300         | 976,445          | 52%            | 0                    | 976,445                | #DIV/0!        |
| Gas Tax Fund  | <u>1,867,300</u>  | <u>976,445</u>   | <u>52%</u>     | <u>0</u>             | <u>976,445</u>         | <u>#DIV/0!</u> |
| <b>Community Development Block Grant Fund (204)</b> |                   |                  |                |                      |                        |                |
| Sidewalk Repair                                     | 0                 | 0                | #DIV/0!        | 0                    | 0                      | #DIV/0!        |
| Senior Outreach                                     | 2,966             | 0                | 0%             | 389                  | (389)                  | -100%          |
| CDBG Fund   | <u>2,966</u>      | <u>0</u>         | <u>0%</u>      | <u>389</u>           | <u>(389)</u>           | <u>-100%</u>   |
| <b>County Park Prop A Bond Fund (206)</b>           |                   |                  |                |                      |                        |                |
| Thurnher House                                      | 0                 | 3,758            | #DIV/0!        | 3,996                | (239)                  | -6%            |
| Park Prop A Bonds                                   | <u>0</u>          | <u>3,758</u>     | <u>#DIV/0!</u> | <u>3,996</u>         | <u>(239)</u>           | <u>-6%</u>     |
| <b>Prop A Transportation Fund (207)</b>             |                   |                  |                |                      |                        |                |
| Administration/Finance                              | 123,750           | 0                | 0%             | 0                    | 0                      | #DIV/0!        |
| Aquatics  | 1,324             | 0                | 0%             | 0                    | 0                      | #DIV/0!        |
| Senior Activities                                   | 12,939            | 1,345            | 10%            | 1,625                | (280)                  | -17%           |
| Day Care  | 77,381            | 0                | 0%             | 0                    | 0                      | #DIV/0!        |
| Day Camp  | 38,101            | 16,121           | 42%            | 21,822               | (5,702)                | -26%           |
| Prop A Transportation Fund                          | <u>253,495</u>    | <u>17,466</u>    | <u>7%</u>      | <u>23,447</u>        | <u>(5,982)</u>         | <u>-26%</u>    |
| <b>Drought Fund (209)</b>                           |                   |                  |                |                      |                        |                |
| Contract Services                                   | 0                 | 0                | #DIV/0!        | 0                    | 0                      | #DIV/0!        |
| Drought Fund  | <u>0</u>          | <u>0</u>         | <u>#DIV/0!</u> | <u>0</u>             | <u>0</u>               | <u>#DIV/0!</u> |

Fiscal Year 2019-20  
**Expenditure Summary Report**  
 For Month Ended September 30, 2019 -- 25% of Fiscal Year Complete

|  | 2020 Fiscal Year |                  |            | 2019 FY        | This Year v. Last Year |             |
|--|------------------|------------------|------------|----------------|------------------------|-------------|
|  | Budget           | @ 9.30.19        | %          | @ 9.30.18      | \$                     | %           |
| <b>Transportation Development Act (TDA) Fund (214)</b> |                  |                  |            |                |                        |             |
| Street Rehabilitation                                  | 18,600           | 0                | 0%         | 0              | 0                      | #DIV/0!     |
| TDA Fund   | 18,600           | 0                | 0%         | 0              | 0                      | #DIV/0!     |
| <b>Prop C Transit Fund (215)</b>                       |                  |                  |            |                |                        |             |
| Streets  | 10,000           | 0                | 0%         | 0              | 0                      | #DIV/0!     |
| Prop C Fund  | 10,000           | 0                | 0%         | 0              | 0                      | #DIV/0!     |
| <b>Used Oil Grant (221)</b>                            |                  |                  |            |                |                        |             |
| Planning & Building                                    | 0                | 0                | #DIV/0!    | 0              | 0                      | #DIV/0!     |
| Used Oil Fund  | 0                | 0                | #DIV/0!    | 0              | 0                      | #DIV/0!     |
| <b>COPS Fund (233)</b>                                 |                  |                  |            |                |                        |             |
| Police Contract Services                               | 91,898           | 91,898           | 100%       | 91,898         | 0                      | 0%          |
| COPS Fund  | 91,898           | 91,898           | 100%       | 91,898         | 0                      | 0%          |
| <b>Homeland Security Grant Fund (240)</b>              |                  |                  |            |                |                        |             |
| Capitalized Equipment                                  | 93,124           | 0                | 0%         | 0              | 0                      | #DIV/0!     |
| Measure R Fund   | 93,124           | 0                | 0%         | 0              | 0                      | #DIV/0!     |
| <b>Measure R Fund (243)</b>                            |                  |                  |            |                |                        |             |
| Street Rehabilitation                                  | 440,000          | 0                | 0%         | 0              | 0                      | #DIV/0!     |
| Measure R Fund   | 440,000          | 0                | 0%         | 0              | 0                      | #DIV/0!     |
| <b>Measure M Fund (247)</b>                            |                  |                  |            |                |                        |             |
| Street Rehabilitation                                  | 0                | 0                | #DIV/0!    | 0              | 0                      | #DIV/0!     |
| Measure M Fund   | 0                | 0                | #DIV/0!    | 0              | 0                      | #DIV/0!     |
| <b>SPECIAL REVENUE RESTRICTED FUNDS TOTALS</b>         | <b>2,777,383</b> | <b>1,089,566</b> | <b>39%</b> | <b>119,730</b> | <b>969,836</b>         | <b>810%</b> |
| <b>CAPITAL PROJECTS FUNDS</b>                          |                  |                  |            |                |                        |             |
| <b>Capital Projects Fund (394)</b>                     |                  |                  |            |                |                        |             |
| 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                     | 20,000           | 5,215            | 26%        | 19,230         | (14,015)               | -73%        |
| City Hall Campus                                       | 0                | 0                | #DIV/0!    | 0              | 0                      | #DIV/0!     |
| Stoneman School Fire Safety Project                    | 39,300           | 0                | 0%         | 0              | 0                      | #DIV/0!     |
| Sewer Projects   |                  |                  |            |                |                        |             |
| Condition Assessment-Stormwater System                 | 150,000          | 0                | 0%         | 0              | 0                      | #DIV/0!     |
| Drainage Wash Improvement Program                      | 117,000          | 0                | 0%         | 0              | 0                      | #DIV/0!     |
| Sewer/Storm Drain Replacement                          | 70,000           | 0                | 0%         | 0              | 0                      | #DIV/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                  | #DIV/0!     |
| Culvert Replacement Program                            | 59,000           | 6,000            | 10%        | 0              | 6,000                  | #DIV/0!     |
| Lift Station Replacements                              | 314,000          | 0                | 0%         | 0              | 0                      | #DIV/0!     |
| Rio Hondo Load Reduction Strategy                      | 257,000          | 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                      | 376,930          | 0                | 0%         | 0              | 0                      | #DIV/0!     |
| City Wide Traffic Study                                | 150,000          | 0                | 0%         | 0              | 0                      | #DIV/0!     |
| Traffic Signal Cabinets                                | 61,250           | 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 September 30, 2019 -- 25% of Fiscal Year Complete

|   | 2020 Fiscal Year  |                  |             | 2019 FY          | This Year v. Last Year |                |
|---|-------------------|------------------|-------------|------------------|------------------------|----------------|
|   | Budget            | @ 9.30.19        | %           | @ 9.30.18        | \$                     | %              |
| Restroom Upgrades                               | 147,600           | 3,738            | 3%          | 38,406           | (34,668)               | -90%           |
| Lacy Park Master Plan                           | 5,000             | 0                | 0%          | 0                | 0                      | #DIV/0!        |
| Irrigation System                               | 0                 | 0                | #DIV/0!     | 1,101            | (1,101)                | -100%          |
| Rose Arbor Renovation                           | 215,800           | 326              | 0%          | 0                | 326                    | #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                           | 4,627,050         | 21,067           | 0%          | 94,060           | (72,993)               | -78%           |
| <b>CAPITAL PROJECTS FUNDS TOTAL</b>             | <b>4,627,050</b>  | <b>21,067</b>    | <b>0%</b>   | <b>94,060</b>    | <b>(72,993)</b>        | <b>-78%</b>    |
| <b>DEBT SERVICE FUNDS</b>                       |                   |                  |             |                  |                        |                |
| <b>Debt Service Fund (401)</b>                  |                   |                  |             |                  |                        |                |
| 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%             |
| <b>DEBT SERVICE FUNDS TOTAL</b>                 | <b>846,587</b>    | <b>846,587</b>   | <b>100%</b> | <b>821,224</b>   | <b>25,364</b>          | <b>3%</b>      |
| <b>PROPRIETARY FUNDS (INTERNAL SERVICES)</b>    |                   |                  |             |                  |                        |                |
| <b>Capitalized Equipment Fund (591)</b>         |                   |                  |             |                  |                        |                |
| Non-Departmental                                | 11,500            | 0                | 0%          | 0                | 0                      | #DIV/0!        |
| Human Resources                                 | 11,500            | 0                | 0%          | 0                | 0                      | #DIV/0!        |
| Finance   | 62,666            | 1,375            | 2%          | 0                | 1,375                  | #DIV/0!        |
| Police  | 184,050           | 6,070            | 3%          | 0                | 6,070                  | #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                      | 397,216           | 7,445            | 2%          | 0                | 7,445                  | #DIV/0!        |
| <b>INTERNAL SERVICE FUNDS TOTAL</b>             | <b>397,216</b>    | <b>7,445</b>     | <b>2%</b>   | <b>0</b>         | <b>7,445</b>           | <b>#DIV/0!</b> |
| <b>ALL EXPENDITURE GROUPS &amp; FUNDS TOTAL</b> | <b>33,484,792</b> | <b>9,217,841</b> | <b>28%</b>  | <b>6,667,699</b> | <b>2,550,141</b>       | <b>38%</b>     |

## **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:

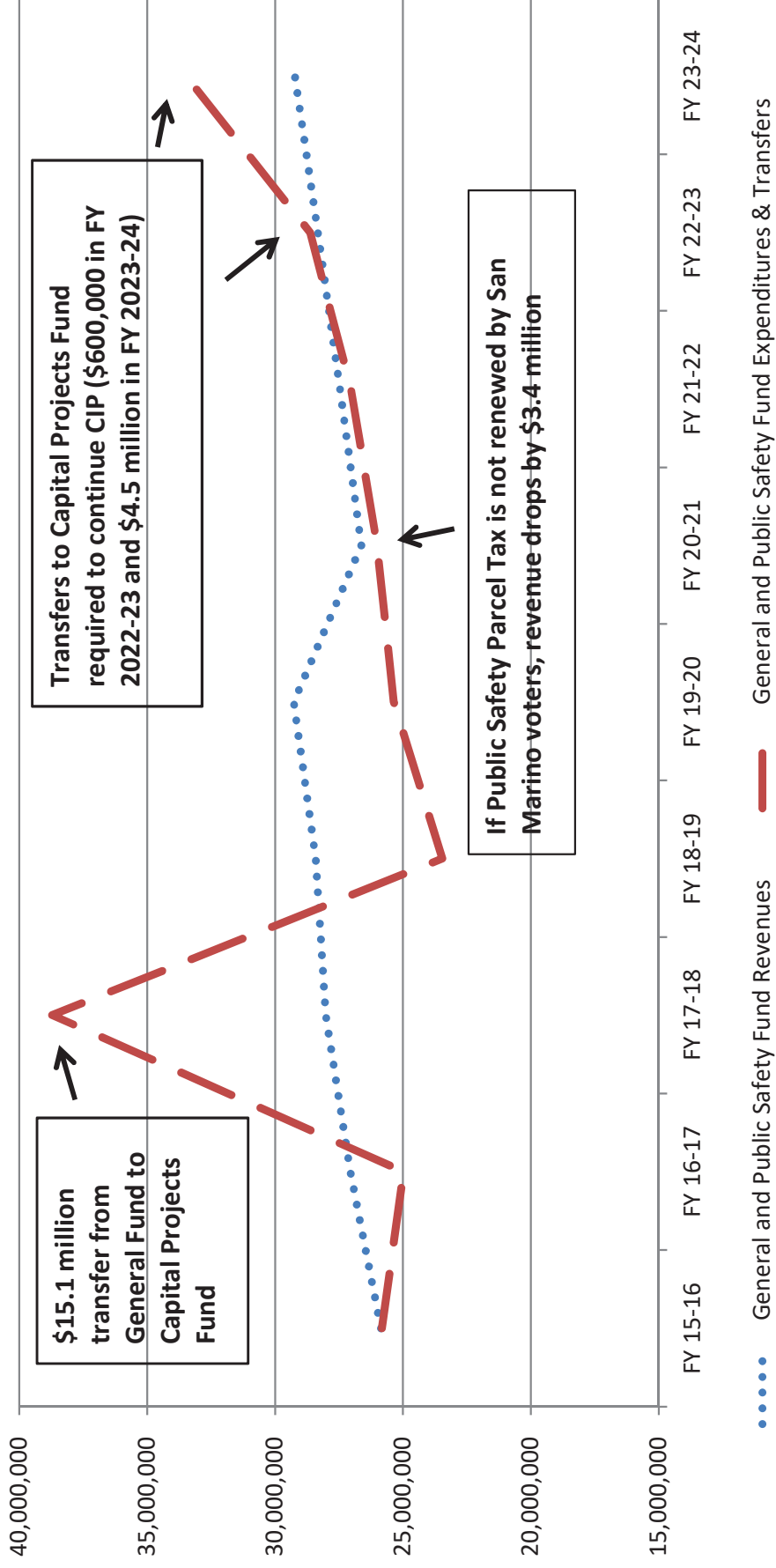
- The Public Safety Parcel Tax will not be renewed by San Marino voters in November 2019.
- All CalPERS pension costs paid in full each year;
- Property tax growth rate of 4.0% per year (revised upward from 3.5% in previous forecasts, due to historical trends);
- Sales tax growth rate of 3.5% per year;
- 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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