



# City of San Marino

## Staff Report

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

TO: Mayor and City Council  
FROM: Marcella Marlowe, Ph.D., City Manager  
BY: Paul Chung, Finance Director  
Mark Siegfried, Accounting Manager/Controller  
DATE: January 8, 2020  
**SUBJECT: RECEIVE AND FILE FINANCIAL REPORT AS OF NOVEMBER 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 November 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 November 30, 2018 has been included for comparative purposes.

### **DISCUSSION**

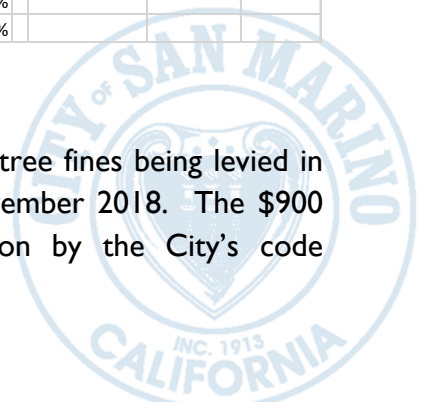
#### ***November 2019 versus November 2018 Financial Information***

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.

<b>MONTHLY FINANCIAL REPORT</b>							
<b>GOVERNMENTAL FUNDS (UNRESTRICTED)</b>							
<b>General Fund (101)</b>							
Revenues	November	November	Monthly	CY vs PY		CY vs Budget	
	2019	2018	BUDGET	\$\$\$	%	\$\$\$	%
Taxes	621,605	580,973	559,809	40,632	7.0%	61,796	11%
Licenses & Permits	58,083	53,895	61,833	4,188	7.8%	(3,750)	-6%
Charges for Service	130,437	110,992	162,425	19,445	17.5%	(31,988)	-20%
Intergovernmental	-	-	0	0	0.0%	0	0%
Fines & Forfeitures	95,500	900	1,458	94,600	10511.1%	94,042	6449% <b>Note 1</b>
Money & Property	55,540	27,703	34,233	27,837	100.5%	21,306	62% <b>Note 2</b>
Miscellaneous	9,822	4,433	2,417	5,389	121.6%	7,405	306%
<b>General Fund Total Revenues</b>	<b>970,987</b>	<b>778,895</b>	<b>822,175</b>	<b>192,092</b>	<b>24.7%</b>	<b>148,811</b>	<b>18%</b>
<b>Expenses</b>							
Expenses	November	November	Monthly	CY vs PY		CY vs Budget	
	2019	2018	BUDGET	\$\$\$	%	\$\$\$	%
Administration	247,897	200,842	248,873	47,055	23.4%	(976)	0%
Planning & Building Department	136,095	86,982	135,055	49,114	56.5%	1,041	1%
Emergency Services	991	8,826	4,630	(7,835)	-88.8%	(3,639)	-79%
Parks and Public Works Department	353,490	227,146	285,895	126,344	55.6%	67,595	24%
Recreation Department	108,813	81,356	140,982	27,457	33.7%	(32,169)	-23%
Library Department	126,143	100,146	121,160	25,997	26.0%	4,983	4%
El Molino Viejo	-	-	4,583	0	0.0%	(4,583)	-100%
<b>General Fund Total Expenses</b>	<b>973,429</b>	<b>705,297</b>	<b>941,178</b>	<b>268,132</b>	<b>38.0%</b>	<b>32,252</b>	<b>3% <b>Note 3</b></b>
<b>Net Income-General Fund</b>	<b>(2,443)</b>	<b>73,597</b>	<b>(119,002)</b>	<b>(76,040)</b>	<b>-103.3%</b>	<b>116,560</b>	<b>-98%</b>
<b>Public Safety Fund (103)</b>							
Revenues	November	November	Monthly	CY vs PY		CY vs Budget	
	2019	2018	BUDGET	\$\$\$	%	\$\$\$	%
Taxes	35,737	29,017	68,019	6,720	23.2%	(32,282)	-47%
Charges for Service	65,436	41,636	50,808	23,800	57.2%	14,627	29% <b>Note 4</b>
Intergovernmental	7,307	-	2,833	7,307	0.0%	4,473	158%
Fines & Fees	8,251	14,413	9,333	(6,162)	-42.8%	(1,082)	-12%
Miscellaneous	50	300	8,500	(250)	-83.3%	(8,450)	-99%
	116,780	85,366	139,494	31,414	36.8%	(22,714)	-16%
<b>Expenses</b>							
Expenses	November	November	Monthly	CY vs PY		CY vs Budget	
	2019	2018	BUDGET	\$\$\$	%	\$\$\$	%
Police Department	604,490	465,322	558,499	139,168	29.9%	45,992	8%
Fire Department	527,264	431,019	441,870	96,244	22.3%	85,394	19%
	1,131,754	896,342	1,000,368	235,412	26.3%	131,386	13% <b>Note 5</b>
<b>Net Income-Public Safety Fund</b>	<b>(1,014,974)</b>	<b>(810,976)</b>	<b>(860,875)</b>	<b>(203,998)</b>	<b>25.2%</b>	<b>(154,100)</b>	<b>18%</b>
<b>SPECIAL REVENUE FUNDS (RESTRICTED)</b>							
Revenues	November	November	Monthly	CY vs PY		CY vs Budget	
	2019	2018	BUDGET	\$\$\$	%	\$\$\$	%
	127,886	129,716	150,067	(1,830)	-1.4%	(22,181)	-15%
<b>Expenses</b>	16,833	95,521	232,325	(78,688)	-82.4%	(215,492)	-93% <b>Note 6</b>
<b>Net Income-Special Revenue Funds</b>	<b>111,053</b>	<b>34,196</b>	<b>(82,258)</b>	<b>76,857</b>	<b>224.8%</b>	<b>193,311</b>	<b>-235%</b>
Total Revenues-All Funds	1,263,325	1,035,164		228,162	22.0%		
Total Expenses-All Funds	2,248,798	1,799,588		449,210	25.0%		
<b>Net Income-All Funds</b>	<b>(985,473)</b>	<b>(764,424)</b>		<b>(221,049)</b>	<b>-28.9%</b>		

Items of Note:

- Increase in Fines & Forfeitures revenues is due to three large tree fines being levied in November 2019. There were no tree fines collected in November 2018. The \$900 collected in November 2018 related to notices of violation by the City's code enforcement officers.



2. Increase in Money & Property revenues is due to two reasons. First, interest income earned by the City increased by \$31k compared to November 2018. Second, as noted during the August 2019 Financial Report, The Way Church prepaid their rent for the month of November 2019 during August 2019. Due to this, rental income from the Recreation Department decreased by \$2k compared to November 2018 when The Way Church paid monthly. Second, Lacy Park had \$1k less in rental income.
3. Increase in Total Expenses for the General Fund is primarily due to three payrolls being posted in November 2019 versus only two in November 2018.
4. Increase in Charges for Service revenues of \$24k is due to a \$20k increase in fees collected for Paramedic Services and a combined \$4k increase in Housewatch Fees and Animal Control Services collected in November 2019 compared to November 2018.
5. Increase of Police and Fire Department expenses is due to three payrolls being posted in November 2019 versus only two in November 2018.
6. Decrease in expenses related to Special Revenue Funds is due to the first progress payment paid to Toro Enterprises for the CDBG funded sidewalk project for \$89k paid in November 2018. This was offset by \$10k paid for transportation services for the Before/After School Care funded from Prop A monies paid in November 2019.

***November 2019 YTD versus November 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>MONTHLY FINANCIAL REPORT</b>							
<b>GOVERNMENTAL FUNDS (UNRESTRICTED)</b>							
<b>General Fund (101)</b>							
Revenues	YTD	PY YTD	BUDGET	CY vs PY		CY vs Budget	
				\$\$\$	%	\$\$\$	%
Taxes	1,819,503	1,836,757	19,909,000	(17,254)	-0.9%	(18,089,497)	-91%
Licenses & Permits	349,132	325,714	742,000	23,418	7.2%	(392,868)	-53%
Charges for Service	704,838	681,424	1,949,100	23,414	3.4%	(1,244,262)	-64%
Intergovernmental	13,921	13,923	1,733,100	(2)	0.0%	(1,719,179)	-99%
Fines & Forfeitures	238,550	8,640	17,500	229,910	2661.0%	221,050	1263% <b>Note 1</b>
Money & Property	218,923	140,983	410,800	77,940	55.3%	(191,877)	-47% <b>Note 2</b>
Miscellaneous	22,052	17,650	29,000	4,401	24.9%	(6,948)	-24%
<b>General Fund Total Revenues</b>	<b>3,366,918</b>	<b>3,025,090</b>	<b>24,790,500</b>	<b>341,828</b>	<b>11.3%</b>	<b>(21,423,582)</b>	<b>-86%</b>
<b>Expenses</b>							
Administration	1,074,960	905,871	2,986,474	169,089	18.7%	(1,911,514)	-64%
Planning & Building Department	592,969	505,465	1,620,657	87,503	17.3%	(1,027,688)	-63%
Emergency Services	11,686	11,308	55,565	378	3.3%	(43,879)	-79%
Parks and Public Works Department	1,380,382	1,257,181	3,430,738	123,201	9.8%	(2,050,356)	-60%
Recreation Department	625,885	643,109	1,691,783	(17,224)	-2.7%	(1,065,898)	-63%
Library Department	612,551	562,652	1,453,915	49,899	8.9%	(841,364)	-58%
El Molino Viejo	-	-	55,000	0	0.0%	(55,000)	-100%
<b>General Fund Total Expenses</b>	<b>4,298,433</b>	<b>3,885,587</b>	<b>11,294,132</b>	<b>412,846</b>	<b>10.6%</b>	<b>(6,995,699)</b>	<b>-62% <b>Note 3</b></b>
<b>Net Income-General Fund</b>	<b>(931,515)</b>	<b>(860,496)</b>	<b>13,496,368</b>	<b>(71,018)</b>	<b>8.3%</b>	<b>(14,427,883)</b>	<b>-107%</b>
<b>Public Safety Fund (103)</b>							
<b>Revenues</b>							
Taxes	63,240	55,572	3,457,700	7,668	13.8%	(3,394,460)	-98%
Charges for Service	246,994	246,867	609,700	126	0.1%	(362,706)	-59%
Intergovernmental	20,849	5,096	34,000	15,753	309.1%	(13,151)	-39% <b>Note 4</b>
Fines & Fees	79,880	48,720	112,000	31,160	64.0%	(84,120)	-29% <b>Note 5</b>
Miscellaneous	325	1,250	102,000	(925)	-74.0%	(101,675)	-100%
	411,288	357,506	4,315,400	53,782	15.0%	(3,904,112)	-90%
<b>Expenses</b>							
Police Department	2,904,445	2,483,113	6,701,985	421,331	17.0%	(3,797,540)	-57%
Fire Department	2,563,285	2,190,628	5,302,434	372,658	17.0%	(2,739,149)	-52%
	5,467,730	4,673,741	12,004,419	793,989	17.0%	(6,536,689)	-54% <b>Note 6</b>
<b>Net Income-Public Safety Fund</b>	<b>(5,056,442)</b>	<b>(4,316,235)</b>	<b>(7,689,019)</b>	<b>(740,207)</b>	<b>17.1%</b>	<b>2,632,577</b>	<b>-34%</b>
<b>SPECIAL REVENUE FUNDS (RESTRICTED)</b>							
<b>Revenues</b>							
	549,287	768,197	1,800,805	(218,910)	-28.5%	(1,251,518)	-69% <b>Note 7</b>
<b>Expenses</b>							
	1,184,354	232,091	2,787,899	952,263	410.3%	(1,603,545)	-58% <b>Note 8</b>
<b>Net Income-Special Revenue Funds</b>	<b>(635,067)</b>	<b>536,106</b>	<b>(987,094)</b>	<b>(1,171,173)</b>	<b>-218.5%</b>	<b>352,027</b>	<b>-36%</b>
Total Revenues-All Funds	4,684,759	4,531,340		153,419			
Total Expenses-All Funds	13,031,883	10,739,258		2,292,625			
<b>Net Income-All Funds</b>	<b>(8,347,124)</b>	<b>(6,207,919)</b>		<b>(2,139,206)</b>			



Items of Note:

1. Increase in Fines & Forfeitures revenues is due to ten large tree fines greater than \$10k being paid in the current year. There were no tree fines collected during the five-month period ending November 30, 2018.
2. Increase in Money & Property revenues of \$78k for the General Fund is primarily due to interest income from investable cash balances being higher than prior year as interest yields have increased.
3. Increase in Total Expenses for the General Fund is primarily due to the fact that the City paid the total Unfunded Accrued Liability (UAL) of \$1.9 million 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. Additionally, the Administration Department had increased expenditures in November 2019 due various contractual services such as the Envisio Strategic Planning and Management Software license for tracking metrics and the City's dashboard, Needs Assessment survey for Recreation Department, and recruitment costs for Human Resources Department to fill positions held by interim personnel.
4. Increase in Intergovernmental revenues is due to an increase of \$8k from reimbursements related to Peace Officer Standards and Training (POST) seminars attended by the Police Department as well as a \$7k increase in refunds related to Ground Emergency Medical Transports (GEMT) that the Fire Department receives from the California Department of Health Care Services.
5. Increase in Fines and Fees revenues is due to an increase of \$49k from the City's share of Los Angeles County vehicle code fines offset by a decrease of \$18k in parking citations. It was noted that 393 parking citations were issued from July 1, 2019 through November 30, 2019 compared to 684 in the same period last year (a 43% decrease).
6. 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.
7. Decrease in Special Revenue Funds revenues is primarily due to a one-time payment of \$231k received in August 2018 from the LA County Metropolitan Transportation Authority. In May 2017, the City decided to participate in an Exchange Program with

MTA where Federal Surface Transportation Program-Local Funds were exchanged with MTA for a like amount of MTA Local Transportation Funds and have less stringent requirements than Federal funding requirements. These funds were released to the City by MTA a year later in August 2018. This was offset by revenues received in the current year related to TDA Funds requested by the Parks and Public Works Department from MTA for transit related projects. No funds were requested in the prior year.

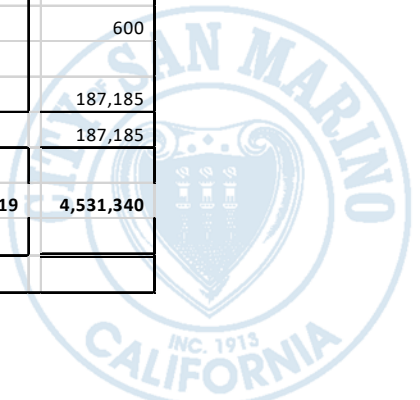
8. Increase in expenses related to Special Revenue Funds is due to payments paid to All American Asphalt for the Street Rehabilitation project for \$1.04M. The project was completed on August 19, 2019 and a Notice of Completion was approved at the October 9, 2019 City Council meeting. This is offset by a decrease in CDBG expenses of \$89k incurred during the prior year for the sidewalk project.



## All Funds Revenue Summary at November 30, 2019

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

All Revenue by Fund					
For Month Ended November 30, 2019 -- 42% 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	24,790,500	3,366,918	14%	341,828	3,025,090
Public Safety Fund	4,315,400	411,288	10%	53,782	357,506
Fourth of July	60,200	54,825	91%	11,105	43,720
San Marino Center	23,000	4,773	21%	(3,970)	8,743
Donations to City	70,000	20,827	30%	(50,735)	71,562
<b>Total General Fund</b>	<b>29,259,100</b>	<b>3,858,631</b>	<b>13%</b>	<b>352,009</b>	<b>3,506,621</b>
<b>Special Revenue Funds</b>					
Gas Taxes	585,020	182,444	31%	3,031	179,414
CDBG	16,388	200	1%	(425)	625
County Park Prop A	12,848	5,387	42%	(16,407)	21,794
Prop A Transit	277,814	71,913	26%	(2,571)	74,484
Drought	700	138	20%	2	136
Air Quality (AQMD)	18,500	442	2%	86	355
STPL	0	1,203	100%	(230,627)	231,830
TDA	9,592	18,600	194%	18,600	0
Prop C Transit	232,808	60,737	26%	(1,249)	61,986
PEG Fees	33,400	8,595	26%	57	8,538
Asset Forfeiture	500	227	45%	2	224
Granada Ave.	0	0	100%	0	0
Used Oil Grant	5,300	84	2%	17	67
Recycling	1,000	861	86%	9	852
COPS	154,300	104,566	68%	11,858	92,708
Homeland Security Grant	93,124	0	0%	0	0
County Measure R	169,124	44,430	26%	(1,042)	45,472
County Measure M	190,387	49,460	26%	(250)	49,711
<b>Total Special Revenue Funds</b>	<b>1,800,805</b>	<b>549,287</b>	<b>31%</b>	<b>(218,910)</b>	<b>768,197</b>
<b>Capital Project Fund</b>					
Capital Projects	220,000	65,878	30%	(2,858)	68,736
<b>Agency Fund</b>					
Agency Fund	0	400	100%	(200)	600
<b>Internal Service Fund</b>					
Capital Equipment	504,900	210,564	42%	23,378	187,185
<b>Total Internal Service Funds</b>	<b>504,900</b>	<b>210,564</b>	<b>42%</b>	<b>23,378</b>	<b>187,185</b>
<b>Total All Revenue</b>	<b>31,784,805</b>	<b>4,684,759</b>	<b>15%</b>	<b>153,419</b>	<b>4,531,340</b>



## All Funds Expenditure Summary at November 30, 2019

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

All Expenditures by Fund					
For Month Ended November 30, 2019 -- 42% 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	11,294,132	4,298,433	38%	412,846	3,885,587
Public Safety Fund	12,004,419	5,467,730	46%	793,989	4,673,741
Fourth of July	71,845	26,050	36%	(15,807)	41,857
San Marino Center	56,578	25,772	46%	(1,171)	26,944
Donations to City	120,500	27,768	23%	(4,626)	32,394
Workers' Compensation	566,467	270,841	48%	75,119	195,723
General Liability	789,215	822,824	104%	226,111	596,713
<b>Total General Fund</b>	<b>24,903,156</b>	<b>10,939,418</b>	<b>44%</b>	<b>1,486,460</b>	<b>9,452,958</b>
<b>Special Revenue Funds</b>					
Gas Taxes	1,867,300	1,036,574	56%	1,036,574	0
CDBG	13,482	447	3%	(89,418)	89,865
County Park Prop A	0	7,352	100%	(28)	7,380
Prop A Transit	253,495	48,083	19%	11,524	36,558
Drought	0	0	100%	0	0
TDA	18,600	0	0%	0	0
Prop C Transit	10,000	0	0%	(6,390)	6,390
Used Oil Grant	0	0	100%	0	0
COPS	91,898	91,898	100%	0	91,898
Homeland Security Grant	93,124	0	0%	0	0
County Measure R	440,000	0	0%	0	0
County Measure M	0	0	100%	0	0
<b>Total Special Revenue</b>	<b>2,787,899</b>	<b>1,184,354</b>	<b>42%</b>	<b>952,263</b>	<b>232,091</b>
<b>Capital Projects Funds</b>					
Capital Projects	4,627,050	51,937	1%	(82,633)	134,570
<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	9,587	2%	(88,828)	98,416
<b>Total Expenditures</b>	<b>33,561,908</b>	<b>13,031,883</b>	<b>39%</b>	<b>2,292,625</b>	<b>10,739,258</b>



## **FISCAL IMPACT & PROCUREMENT REVIEW**

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

## **LEGAL REVIEW**

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

## **RECOMMENDATION**

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

"I move to receive and file the financial report reflecting the City's revenues and expenditures as of November 30, 2019."

## **ATTACHMENTS**

1. Revenue Summary Report at November 30, 2019
2. Expenditure Summary Report at November 30, 2019



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## Attachment 1: Revenue Summary Report

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

For Month Ended November 30, 2019 -- 42% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 11.30.18	Current Year v. Prior Year	
	Budget	@ 11.30.19	%		\$	%
<b>GOVERNMENTAL FUNDS (UNRESTRICTED)</b>						
<b>General Fund (101)</b>						
Taxes						
Property Taxes	16,400,000	724,912	4%	669,691	55,221	8%
Sales Taxes	519,000	109,149	21%	118,557	(9,409)	-8%
Franchise Taxes	642,000	140,565	22%	136,168	4,397	3%
Property Transfer Taxes	187,000	47,105	25%	72,019	(24,914)	-35%
Utility Users Taxes	1,676,000	610,975	36%	634,895	(23,920)	-4%
Business License Taxes	485,000	186,797	39%	205,427	(18,629)	-9%
Subtotal Taxes	19,909,000	1,819,503	9%	1,836,757	(17,254)	-1%
Licenses & Permits						
Street & Curb Permits	172,000	71,374	41%	65,962	5,412	8%
Building Permits	525,000	253,021	48%	239,581	13,440	6%
Tree Permits	25,000	13,250	53%	10,055	3,195	32%
Bicycle Licenses	0	479	0%	0	479	0%
Film Permits	20,000	11,008	55%	10,115	893	9%
Subtotal Licenses & Permits	742,000	349,132	47%	325,714	23,418	7%
Charges for Service						
Administration	250	0	0%	0	0	0%
Planning & Building Department	330,100	173,974	53%	139,951	34,023	24%
Public Works, Streets, Parks Department	135,000	44,115	33%	45,178	(1,063)	-2%
Recreation Department	1,178,650	385,511	33%	393,984	(8,473)	-2%
Library Department	305,100	101,238	33%	102,312	(1,074)	-1%
Subtotal Charges for Service	1,949,100	704,838	36%	681,424	23,414	3%
Intergovernmental						
VLF	6,200	0	0%	0	0	0%
VLF Swap (Motor Vehicle In-Lieu)	1,713,000	0	0%	0	0	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	50	0%	4,650	(4,600)	-99%
Tree Fines	5,000	236,600	4732%	0	236,600	0%
Business License NOV's	12,500	1,900	15%	3,990	(2,090)	-52%
Subtotal Fines & Forfeitures	17,500	238,550	1363%	8,640	229,910	2661%
Money & Property						
Rentals - PW	500	0	0%	0	0	0%
Rents & Concessions - Park	87,900	34,378	39%	30,055	4,323	14%
Rents & Concessions - Recreation	82,400	41,417	50%	36,296	5,120	14%
Library Rentals	0	2,095	0%	3,080	(985)	-32%
Interest Income	240,000	141,033	59%	71,551	69,482	97%
Subtotal Money & Property	410,800	218,923	53%	140,983	77,940	55%
Miscellaneous						
Miscellaneous	15,000	4,807	32%	10,482	(5,675)	-54%
Damage to City Property	10,000	15,945	159%	4,433	11,512	260%
Sale of Property	0	34	0%	0	34	0%
City Reimbursements	0	11	0%	717	(706)	-98%
Old Mill Reimbursements	0	0	0%	(141)	141	-100%
Miscellaneous - Library	4,000	1,254	31%	2,160	(906)	-42%
Subtotal Miscellaneous	29,000	22,052	76%	17,650	4,401	25%
<b>General Fund Total</b>	<b>24,790,500</b>	<b>3,366,918</b>	<b>14%</b>	<b>3,025,090</b>	<b>341,828</b>	<b>11%</b>

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

For Month Ended November 30, 2019 -- 42% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 11.30.18	Current Year v. Prior Year	
	Budget	@ 11.30.19	%		\$	%
<b>Public Safety Fund (103)</b>						
Taxes						
Property Taxes	3,284,000	23,120	1%	16,510	6,610	40%
Augmentation Fund	173,700	40,120	23%	39,062	1,058	3%
Subtotal Taxes	3,457,700	63,240	2%	55,572	7,668	14%
Charges for Service						
Shared Fire Command	0	0	0%	0	0	0%
Paramedic Services	510,000	209,025	41%	205,755	3,269	2%
All Other Charges	99,700	37,969	38%	41,112	(3,143)	-8%
Subtotal Charges for Service	609,700	246,994	41%	246,867	126	0%
Intergovernmental						
POST and GEMT Reimbursements	34,000	20,849	61%	5,096	15,753	309%
Subtotal Intergovernmental	34,000	20,849	61%	5,096	15,753	309%
Fines & Fees						
Parking Citations	68,000	16,462	24%	33,926	(17,464)	-51%
Vehicle Code Fines	44,000	63,418	144%	14,794	48,624	329%
Subtotal Fines & Fees	112,000	79,880	71%	48,720	31,160	64%
Miscellaneous						
Strike Team Reimbursements	100,000	0	0%	0	0	0%
All Other Misc	2,000	325	16%	1,250	(925)	-74%
Subtotal Miscellaneous	102,000	325	0%	1,250	(925)	-74%
<b>Total Public Safety Fund</b>	<b>4,315,400</b>	<b>411,288</b>	<b>10%</b>	<b>357,506</b>	<b>53,782</b>	<b>15%</b>
<b>Fourth of July Fund (104)</b>	60,200	54,825	91%	43,720	11,105	25%
<b>San Marino Center Fund (105)</b>	23,000	4,773	21%	8,743	(3,970)	-45%
<b>Donations Fund (281)</b>	70,000	20,827	30%	71,562	(50,735)	-71%
<b>GENERAL FUNDS GROUP TOTAL</b>	<b>29,259,100</b>	<b>3,858,631</b>	<b>13%</b>	<b>3,506,621</b>	<b>352,009</b>	<b>10%</b>
<b>SPECIAL REVENUE FUNDS (RESTRICTED)</b>						
<b>Gas Tax Fund (202)</b>						
Interest Income	15,000	5,127	34%	4,138	989	24%
Section 2105	73,835	25,190	34%	30,704	(5,514)	-18%
Section 2106	48,396	16,335	34%	20,354	(4,019)	-20%
Section 2107	96,956	28,597	29%	35,849	(7,252)	-20%
Section 2107.5	3,000	3,000	100%	3,000	0	0%
Section 2032	219,673	66,546	30%	61,797	4,750	8%
Traffic Congestion Relief - Prop 42	14,967	0	0%	0	0	0%
Section 2103	113,193	37,649	33%	23,572	14,077	60%
<b>Total Gas Tax Fund</b>	<b>585,020</b>	<b>182,444</b>	<b>31%</b>	<b>179,414</b>	<b>3,031</b>	<b>2%</b>
<b>Community Development Block Grant Fund (204)</b>	16,388	200	1%	625	(425)	-68%

Fiscal Year 2019-20  
**Revenue Summary Report**  
 For Month Ended November 30, 2019 -- 42% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 11.30.18	Current Year v. Prior Year	
	Budget	@ 11.30.19	%		\$	%
County Park Prop A Fund (206)	12,848	5,387	42%	21,794	(16,407)	-75%
Prop A Transit Fund (207)	277,814	71,913	26%	74,484	(2,571)	-3%
Drought Fund (209)	700	138	20%	136	2	2%
Air Quality Management District Fund (212)	18,500	442	2%	355	86	24%
STPL Fund (213)	0	1,203	0%	231,830	(230,627)	-99%
Transportation Development Act (TDA) Fund (214)	9,592	18,600	194%	0	18,600	0%
Prop C Transit Fund (215)	232,808	60,737	26%	61,986	(1,249)	-2%
Public Education and Government (PEG) Fund (216)	33,400	8,595	26%	8,538	57	1%
Asset Forfeiture (Police) (217)	500	227	45%	224	2	1%
Granada Ave. Assessment Dist. #2 Fund (220)	0	0	0%	0	0	0%
Used Oil Grant Fund (221)	5,300	84	2%	67	17	25%
California Recycling Grant Fund (226)	1,000	861	86%	852	9	1%
Citizens' Option for Public Safety (COPS) Fund (233)	154,300	104,566	68%	92,708	11,858	13%
Homeland Security Grant (240)	93,124	0	0%	0	0	0%
Measure R Transit Fund (243)	169,124	44,430	26%	45,472	(1,042)	-2%
Measure M Transit Fund (247)	190,387	49,460	26%	49,711	(250)	-1%
<b>SPECIAL REVENUE RESTRICTED FUNDS TOTALS</b>	<b>1,800,805</b>	<b>549,287</b>	<b>31%</b>	<b>768,197</b>	<b>(218,910)</b>	<b>-28%</b>

Fiscal Year 2019-20  
**Revenue Summary Report**  
 For Month Ended November 30, 2019 -- 42% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 11.30.18	Current Year v. Prior Year	
	Budget	@ 11.30.19	%		\$	%
<b>PROPRIETARY FUNDS (INTERNAL SERVICES)</b>						
Capitalized Equipment Fund (591)	504,900	210,564	42%	187,185	23,378	12%
<b>INTERNAL SERVICE FUNDS TOTALS</b>	<b>504,900</b>	<b>210,564</b>	<b>42%</b>	<b>187,185</b>	<b>23,378</b>	<b>12%</b>
<b>CAPITAL PROJECTS FUND</b>						
Interest Income	220,000	65,878	30%	68,736	(2,858)	-4%
Huntington Library Donation	0	0	0%	0	0	0%
	220,000	65,878	30%	68,736	(2,858)	-4%
<b>FIDUCIARY FUNDS</b>						
Agency Fund (609)	0	400	0%	600	(200)	-33%
<b>FIDUCIARY FUNDS TOTALS</b>	<b>0</b>	<b>400</b>	<b>0%</b>	<b>600</b>	<b>(200)</b>	<b>-33%</b>
<b>ALL REVENUE GROUPS &amp; FUNDS TOTAL</b>	<b>31,784,805</b>	<b>4,684,759</b>	<b>15%</b>	<b>4,531,340</b>	<b>153,419</b>	<b>3%</b>



**Attachment 2: Expenditure Summary Report**

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Fiscal Year 2019-20  
**Expenditure Summary Report**  
 For Month Ended November 30, 2019 -- 42% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 11.30.18	Current Year v. Prior Year	
	Budget	@ 11.30.19	%		\$	%
<b>GOVERNMENTAL FUNDS (UNRESTRICTED)</b>						
<b>General Fund (101)</b>						
City Council	27,437	15,079	55%	2,689	12,390	461%
City Attorney	247,000	86,793	35%	4,367	82,426	1888%
Administration	0	0	0%	(101)	101	-100%
Non-Department	682,000	168,545	25%	75,177	93,368	124%
City Manager's Office	837,840	314,666	38%	263,887	50,780	19%
Human Resources	437,619	192,753	44%	260,133	(67,379)	-26%
Finance Department	754,578	297,124	39%	299,720	(2,595)	-1%
<b>Administration</b>	<b>2,986,474</b>	<b>1,074,960</b>		<b>905,871</b>	<b>169,089</b>	
Planning & Building Department	1,620,657	592,969	37%	505,465	87,503	17%
Emergency Services	55,565	11,686	21%	11,308	378	3%
Public Works, Streets, Parks Department						
Administration	432,853	156,479	36%	139,276	17,203	12%
Garage	254,267	81,188	32%	84,433	(3,245)	-4%
Sewers	348,500	162,171	47%	72,019	90,152	125%
Streets	929,278	346,823	37%	358,368	(11,545)	-3%
Lacy Park	526,791	230,931	44%	190,571	40,360	21%
Public Grounds	698,149	341,771	49%	349,279	(7,508)	-2%
Buildings	177,300	61,020	34%	63,236	(2,216)	-4%
Transit	63,600	0	0%	0	0	0%
Subtotal Parks & PW	<b>3,430,738</b>	<b>1,380,382</b>	<b>40%</b>	<b>1,257,181</b>	<b>123,201</b>	<b>10%</b>
Recreation Department						
Administration	393,990	169,471	43%	132,296	37,175	28%
Aquatics	127,429	47,383	37%	49,656	(2,273)	-5%
Contract Classes	297,495	77,614	26%	89,813	(12,199)	-14%
Special Events	37,745	9,185	24%	12,643	(3,458)	-27%
Senior Activities/Senior Outreach	44,276	15,349	35%	13,043	2,307	18%
Before/After School Care	200,769	71,926	36%	73,859	(1,933)	-3%
Day Camp	161,039	104,968	65%	124,586	(19,618)	-16%
Preschool	407,085	128,340	32%	145,848	(17,508)	-12%
San Marino Center/Thurnher House	21,955	1,649	0%	1,366	283	21%
Subtotal Recreation	<b>1,691,783</b>	<b>625,885</b>	<b>37%</b>	<b>643,109</b>	<b>(17,224)</b>	<b>-3%</b>
Library Department						
Administration	566,195	252,504	45%	225,672	26,832	12%
Adult Services	275,199	121,596	44%	112,982	8,613	8%
Children's Services	175,785	79,512	45%	75,258	4,254	6%
Processing	110,377	35,696	32%	34,547	1,148	3%
Circulation	326,359	123,243	38%	114,192	9,051	8%
Subtotal Library	<b>1,453,915</b>	<b>612,551</b>	<b>42%</b>	<b>562,652</b>	<b>49,899</b>	<b>9%</b>
El Molino Viejo	55,000	0	0%	0	0	0%
<b>Total General Fund</b>	<b>11,294,132</b>	<b>4,298,433</b>	<b>38%</b>	<b>3,885,587</b>	<b>412,846</b>	<b>11%</b>
<b>Public Safety Fund (103)</b>						
Police Department	6,701,985	2,904,445	43%	2,483,113	421,331	17%
Fire Department	5,302,434	2,563,285	48%	2,190,628	372,658	17%
<b>Public Safety Fund</b>	<b>12,004,419</b>	<b>5,467,730</b>	<b>46%</b>	<b>4,673,741</b>	<b>793,989</b>	<b>17%</b>
<b>Fourth of July Event Fund (104)</b>						
4th of July	71,845	26,050	36%	41,857	(15,807)	-38%
4th of July Event Fund	71,845	26,050	36%	41,857	(15,807)	-38%
<b>San Marino Center Fund (105)</b>						
San Marino Center	56,578	25,772	46%	26,944	(1,171)	-4%
SM Center Fund	56,578	25,772	46%	26,944	(1,171)	-4%

Fiscal Year 2019-20  
**Expenditure Summary Report**  
 For Month Ended November 30, 2019 -- 42% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 11.30.18	Current Year v. Prior Year	
	Budget	@ 11.30.19	%		\$	%
<b>Donations to City Fund (281)</b>						
Police	0	0	0%	0	0	0%
Fire	0	0	0%	0	0	0%
Lacy Park	53,000	1,270	2%	0	1,270	0%
Special Events	2,500	0	0%	0	0	0%
Preschool	1,500	1,386	92%	1,281	105	8%
Thurnher House	0	0	0%	0	0	0%
Library Administration	3,000	360	12%	885	(524)	-59%
Library Adult Services	20,000	11,900	60%	10,761	1,139	11%
Library Children's Services	40,500	12,851	32%	19,467	(6,616)	-34%
Donations to City Fund	120,500	27,768	23%	32,394	(4,626)	-14%
<b>Workers' Compensation Fund (595)</b>						
Administration	0	0	0%	0	0	0%
Human Resources	190,517	110,290	58%	38,545	71,745	186%
Planning & Building	5,775	0	0%	0	0	0%
Police	127,050	26,553	21%	23,396	3,157	13%
Fire	211,750	132,585	63%	133,409	(824)	-1%
PW Administration	23,100	1,414	6%	373	1,041	279%
Recreation Administration	2,500	0	0%	0	0	0%
Workers' Comp Fund	566,467	270,841	48%	195,723	75,119	38%
<b>General Liability Fund (596)</b>						
CJPIA Insurance Premiums	789,215	822,824	104%	596,713	226,111	38%
General Liability Fund	789,215	822,824	104%	596,713	226,111	38%
<b>GENERAL FUND GROUP TOTAL</b>	<b>24,903,156</b>	<b>10,939,418</b>	<b>44%</b>	<b>9,452,958</b>	<b>1,486,460</b>	<b>16%</b>
<b>SPECIAL REVENUE FUNDS (RESTRICTED)</b>						
<b>Gas Tax Fund (202)</b>						
Street Rehabilitation	1,867,300	1,036,574	56%	0	1,036,574	0%
Gas Tax Fund	1,867,300	1,036,574	56%	0	1,036,574	0%
<b>Community Development Block Grant Fund (204)</b>						
Sidewalk Repair	0	0	0%	89,267.18	(89,267)	-100%
Senior Outreach	13,482	447	3%	598	(151)	-25%
CDBG Fund	13,482	447	3%	89,865	(89,418)	-100%
<b>County Park Prop A Bond Fund (206)</b>						
Thurnher House	0	7,352	0%	7,380	(28)	0%
Park Prop A Bonds	0	7,352	0%	7,380	(28)	0%
<b>Prop A Transportation Fund (207)</b>						
Administration/Finance	123,750	3,781	3%	3,318	463	14%
Aquatics	1,324	0	0%	0	0	0%
Senior Activities	12,939	4,640	36%	3,945	695	18%
Before/After School Care	77,381	23,541	30%	0	23,541	0%
Day Camp	38,101	16,121	42%	29,295	(13,175)	-45%
Prop A Transportation Fund	253,495	48,083	19%	36,558	11,524	32%
<b>Drought Fund (209)</b>						
Contract Services	0	0	0%	0	0	0%
Drought Fund	0	0	0%	0	0	0%

Fiscal Year 2019-20  
**Expenditure Summary Report**  
 For Month Ended November 30, 2019 -- 42% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19 @ 11.30.18	Current Year v. Prior Year	
	Budget	@ 11.30.19	%		\$	%
<b>Transportation Development Act (TDA) Fund (214)</b>						
Street Rehabilitation	18,600	0	0%	0	0	0%
TDA Fund	18,600	0	0%	0	0	0%
<b>Prop C Transit Fund (215)</b>						
Streets	10,000	0	0%	6,390	(6,390)	-100%
Prop C Fund	10,000	0	0%	6,390	(6,390)	-100%
<b>Used Oil Grant (221)</b>						
Planning & Building	0	0	0%	0	0	0%
Used Oil Fund	0	0	0%	0	0	0%
<b>COPS Fund (233)</b>						
Police Contract Services	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	0%
Measure R Fund	93,124	0	0%	0	0	0%
<b>Measure R Fund (243)</b>						
Street Rehabilitation	440,000	0	0%	0	0	0%
Measure R Fund	440,000	0	0%	0	0	0%
<b>Measure M Fund (247)</b>						
Street Rehabilitation	0	0	0%	0	0	0%
Measure M Fund	0	0	0%	0	0	0%
<b>SPECIAL REVENUE RESTRICTED FUNDS TOTALS</b>						
	<b>2,787,899</b>	<b>1,184,354</b>	<b>42%</b>	<b>232,091</b>	<b>952,263</b>	<b>410%</b>
<b>CAPITAL PROJECTS FUNDS</b>						
<b>Capital Projects Fund (394)</b>						
Construction - Police Department Lobby	8,000	0	0%	0	0	0%
Fire Apparatus Doors	70,000	0	0%	0	0	0%
Civic Center Environmental Assessment	0	0	0%	20,410	(20,410)	-100%
Condition Assessment-All Buildings	20,000	5,215	26%	0	5,215	0%
City Hall Campus	0	0	0%	0	0	0%
Stoneman School Fire Safety Project	39,300	0	0%	379	(379)	-100%
Sewer Projects						0%
Condition Assessment-Stormwater System	150,000	6,280	4%	0	6,280	0%
Drainage Wash Improvement Program	117,000	0	0%	0	0	0%
Sewer/Storm Drain Replacement	70,000	0	0%	0	0	0%
Sewer Master Plan	57,200	3,618	6%	50,757	(47,140)	-93%
Catch Basin Replacement	30,000	6,165	21%	0	6,165	0%
Culvert Replacement Program	59,000	6,000	10%	0	6,000	0%
Lift Station Replacements	314,000	0	0%	0	0	0%
Rio Hondo Load Reduction Strategy	257,000	0	0%	0	0	0%
Trash Capture Filters	25,000	0	0%	0	0	0%
Street Projects						0%
Slurry Seal - Various Streets	2,360,000	0	0%	22,072	(22,072)	-100%
Sidewalk Repair - Various Streets	376,930	17,555	5%	0	17,555	0%
City Wide Traffic Study	150,000	0	0%	0	0	0%
Traffic Signal Cabinets	61,250	0	0%	0	0	0%
Biennial Striping & Markings	45,000	0	0%	0	0	0%
Streetlight Management Plan	45,000	0	0%	0	0	0%
Lacy Park Projects		0	0%	0	0	0%
Restroom Upgrades	147,600	6,501	4%	39,341	(32,839)	-83%

Fiscal Year 2019-20  
**Expenditure Summary Report**  
 For Month Ended November 30, 2019 -- 42% of Fiscal Year Complete

	Fiscal Year 2019-20			FY 18-19	Current Year v. Prior Year	
	Budget	@ 11.30.19	%	@ 11.30.18	\$	%
Lacy Park Master Plan	5,000	0	0%	0	0	0%
Irrigation System	0	0	0%	1,611	(1,611)	-100%
Rose Arbor Renovation	215,800	603	0%	0	603	0%
Library Roof Coating	0	0	0%	0	0	0%
Library Entry Canopy	3,970	0	0%	0	0	0%
El Molino Viejo Pedestrian Lights	0	0	0%	0	0	0%
El Molino Old Mill Restoration	0	0	0%	0	0	0%
Capital Projects Fund	4,627,050	51,937	1%	134,570	(82,633)	-61%
<b>CAPITAL PROJECTS FUNDS TOTAL</b>	<b>4,627,050</b>	<b>51,937</b>	<b>1%</b>	<b>134,570</b>	<b>(82,633)</b>	<b>-61%</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%	2,084	(2,084)	-100%
Human Resources	11,500	0	0%	0	0	0%
Finance	62,666	3,518	6%	0	3,518	0%
Police	184,050	6,070	3%	0	6,070	0%
Fire	83,000	0	0%	96,332	(96,332)	-100%
Emergency Services	0	0	0%	0	0	0%
Public Works Administration	25,000	0	0%	0	0	0%
Garage	0	0	0%	0	0	0%
Streets	0	0	0%	0	0	0%
Lacy Park	0	0	0%	0	0	0%
Public Grounds	0	0	0%	0	0	0%
Recreation Administration	0	0	0%	0	0	0%
Library Administration	19,500	0	0%	0	0	0%
Capitalized Equipment Fund	397,216	9,587	2%	98,416	(88,828)	-90%
<b>INTERNAL SERVICE FUNDS TOTAL</b>	<b>397,216</b>	<b>9,587</b>	<b>2%</b>	<b>98,416</b>	<b>(88,828)</b>	<b>-90%</b>
<b>ALL EXPENDITURE GROUPS &amp; FUNDS TOTAL</b>	<b>33,561,908</b>	<b>13,031,883</b>	<b>39%</b>	<b>10,739,258</b>	<b>2,292,625</b>	<b>21%</b>