



CITY OF MARTINEZ

**CITY COUNCIL AGENDA
May 7, 2014**

TO: Mayor and City Council

FROM: Alan Shear, Assistant City Manager
Cathy Spinella, Finance Manager

SUBJECT: Third Quarter 2013/14 Financial Report

DATE: May 1, 2014

RECOMMENDATION:

Receive and file the Third Quarter 2013/14 Financial Report for fiscal year 2013/14.

BACKGROUND:

The 3rd Quarter 2013/14 Financial Report is presented to provide a summary overview of revenues and expenditures of the City’s major funds: General Fund, Enterprise Funds and Internal Service Funds. A fiscal year-end report (June 30, 2014) will be prepared and presented to the City Council after the close and audit have been completed.

As is common in government entities, all revenues are not received on a monthly basis and may have only two or three payments over the course of the fiscal year. Alternatively, expenditures such as debt service payments, annual contract payments and capital purchases may be expended at the beginning of the fiscal cycle. This report reflects the first property tax payment from the County received in December, the City will receive the final two payments in April and June. Sales tax receipts lag 2 – 3 months behind the actual collection period, therefore the above receipts are through fourth quarter 2013 and the advance for January. The property tax swap and sales tax in-lieu are paid in January and May, therefore only half is reflected above. Under the Intergovernmental, Prop 172 public safety sales tax, the largest revenue source in this category, is only reflected through January.

General Fund

The following is a summary of General Fund revenue and expenditures as of March 31, 2014.

| | Budget | Actual at 3/31/2014 | Variance | % of Budget Realized |
|----------------------------------|----------------------|--------------------------------|---------------------|---------------------------------|
| General Fund Revenue | | | | |
| Taxes | \$ 17,085,763 | \$ 10,173,109 | \$ 6,912,654 | 59.54% |
| Intergovernmental | 517,095 | 299,252 | 217,843 | 57.87% |
| Licenses, Permits & Fees | 666,500 | 434,129 | 232,371 | 65.14% |
| Charges for Services | 880,294 | 808,301 | 71,993 | 91.82% |
| Fines and Forfeits | 350,000 | 253,735 | 96,265 | 72.50% |
| Use of Money & Property | 128,950 | 86,611 | 42,339 | 67.17% |
| Miscellaneous | 213,029 | 167,356 | 45,673 | 78.56% |
| Transfers In | 54,000 | | 54,000 | |
| TOTAL | \$ 19,895,631 | \$ 12,222,493 | \$ 7,673,138 | 61.43% |
| General Fund Expenditures | | | | |
| General Government | \$ 1,141,825 | \$ 776,642 | \$ 365,183 | 68.02% |
| Nondepartmental | 1,191,172 | 822,237 | 368,935 | 69.03% |
| Administrative Services | 890,939 | 646,979 | 243,960 | 72.62% |
| Public Works | 3,820,055 | 2,481,866 | 1,338,189 | 64.97% |
| Community Development | 2,329,341 | 1,639,010 | 690,331 | 70.36% |
| Police Department | 10,044,993 | 7,238,616 | 2,806,377 | 72.06% |
| Transfers Out | 31,000 | 21,663 | 9,337 | 69.88% |
| TOTAL | \$ 19,449,325 | \$ 13,627,013 | \$ 5,822,312 | 70.06% |

As stated in the budget document, the City will exercise prudent fiscal management by maintaining an adequate fund balance to protect the City in times of economic uncertainty or unforeseen circumstances. The General Fund Unassigned Fund Balance is estimated to be approximately \$4,746,740 at June 30, 2014.

FISCAL IMPACT:

No fiscal impact.

ACTION:

Motion accepting the Third Quarter 2013/14 Financial Report.

Attachment:
Financial documents

APPROVED BY: 
Interim City Manager

FISCAL YEAR 2013/14: ALL FUNDS SUMMARY

| | Beginning Fund Balance 06-30-13 | Budgeted Revenues & Transfers In 2013-14 | Budgeted Expenditures & Transfers Out 2013-14 | Ending Fund Balance 06-30-14 |
|-------------------------------------|---------------------------------------|---|--|------------------------------------|
| General Fund (Unassigned) | \$ 4,300,434 | \$ 19,895,631 | \$ 19,449,325 | \$ 4,746,740 |
| Enterprise Funds | | | | |
| Water System | 16,039,982 | 10,449,139 | 23,890,289 | 2,598,832 |
| Marina Services | (4,367,834) | 229,713 | 403,261 | (4,541,382) |
| Parking Services | 1,136,044 | 422,000 | 559,575 | 998,469 |
| Sub-total of Enterprise Funds | <u>12,808,192</u> | <u>11,100,852</u> | <u>24,853,125</u> | <u>(944,081)</u> |
| Special Revenue Funds | | | | |
| Public Safety Grants | 262,332 | 365,675 | 527,607 | 100,400 |
| NPDES-Stormwater | 407,534 | 492,800 | 459,227 | 441,107 |
| Measure J - Local | 1,030,742 | 417,000 | 620,915 | 826,827 |
| Gas Tax | 1,132,225 | 1,077,400 | 1,452,650 | 756,975 |
| Housing Fund | - | 350,000 | | 350,000 |
| Recycle Fund | 370,005 | 79,984 | 252,101 | 197,888 |
| PEG Access Fund | 423,591 | 55,000 | 68,556 | 410,035 |
| Lighting & Landscape | 246,571 | 133,118 | 200,670 | 179,019 |
| Mitigation/Impact Fees | 1,250,684 | 664,700 | 394,000 | 1,521,384 |
| Sub-total of Special Revenue | <u>5,123,684</u> | <u>3,635,677</u> | <u>3,975,726</u> | <u>4,783,635</u> |
| Internal Service Funds | | | | |
| Equipment Replacement | 1,151,148 | 902,072 | 1,248,521 | 804,699 |
| Information Systems | 569,877 | 449,562 | 522,466 | 496,973 |
| Sub-total of Internal Service | <u>1,721,025</u> | <u>1,351,634</u> | <u>1,770,987</u> | <u>1,301,672</u> |
| Debt Service Funds | | | | |
| 2003 Certificate of Participation | 480,267 | 0 | 480,267 | 0 |
| 2008 General Obligation Bond | 1,020,718 | 1,461,026 | 1,441,863 | 1,039,881 |
| Sub-total of Debt Service | <u>1,500,985</u> | <u>1,461,026</u> | <u>1,922,130</u> | <u>1,039,881</u> |
| Capital Improvement Programs | 13,516,164 | 7,922,790 | 15,536,416 | 5,902,538 |
| Total - All Funds | <u><u>\$ 38,970,484</u></u> | <u><u>\$ 45,367,610</u></u> | <u><u>\$ 67,507,709</u></u> | <u><u>\$ 16,830,385</u></u> |

3RD QUARTER FY 2013/14: SUMMARY BY FUND TYPE

| <u>REVENUE - By Fund Type</u> | <u>2013-14 Budget</u> | <u>Actual at 3/31/2014</u> | <u>Variance</u> | <u>% of Budget Realized</u> |
|-------------------------------|---------------------------|--------------------------------|----------------------|---------------------------------|
| General Fund | \$ 19,895,631 | \$ 12,222,493 | \$ 7,673,138 | 61.4% |
| Enterprise Funds | 11,100,852 | 9,363,997 | 1,736,855 | 84.4% |
| Special Revenue Funds | 3,635,677 | 2,565,279 | 1,070,398 | 70.6% |
| Internal Service Funds | 1,351,634 | 1,003,344 | 348,290 | 74.2% |
| Debt Service Fund | 1,461,026 | 822,695 | 638,331 | 56.3% |
| Capital Improvement Program | 7,922,790 | 3,939,155 | 3,983,635 | 49.7% |
| Total Revenues | \$ 45,367,610 | \$ 29,916,962 | \$ 15,450,648 | 65.9% |

| <u>EXPENDITURES - By Fund Type</u> | <u>2013-14 Budget</u> | <u>Actual at 3/31/2014</u> | <u>Variance</u> | <u>% of Budget Realized</u> |
|------------------------------------|---------------------------|--------------------------------|----------------------|---------------------------------|
| General Fund | \$ 19,449,325 | \$ 13,627,012 | \$ 5,822,313 | 70.1% |
| Enterprise Funds | 24,853,125 | 8,915,754 | 15,937,371 | 35.9% |
| Special Revenue Funds | 3,975,726 | 1,095,351 | 2,880,375 | 27.6% |
| Internal Service Funds | 1,770,987 | 1,126,223 | 644,764 | 63.6% |
| Debt Service Fund | 1,922,130 | 1,922,130 | 0 | 100.0% |
| Capital Improvement Program | 15,536,416 | 8,064,970 | 7,471,446 | 51.9% |
| Total Expenditures | \$ 67,507,709 | \$ 34,751,439 | \$ 32,756,270 | 51.5% |

Totals Include Transfers In and Transfers Out.

3RD QUARTER FY 2013/14: REVENUES BY FUND

| | 2013-14 Budget | Actual at 3/31/2014 | Variance | % of Budget Realized |
|--------------------------------------|----------------------|------------------------|---------------------|-------------------------|
| GENERAL FUND | | | | |
| Taxes | \$ 17,085,763 | \$ 10,173,109 | \$ 6,912,654 | 59.5% |
| License, permits & fees | 666,500 | 434,129 | 232,371 | 65.1% |
| Fines & forfeitures | 350,000 | 253,735 | 96,265 | 72.5% |
| Intergovernmental | 517,095 | 299,252 | 217,843 | 57.9% |
| Charge for services | 880,294 | 808,301 | 71,993 | 91.8% |
| Use of money & property | 128,950 | 86,611 | 42,339 | 67.2% |
| Other revenue | 213,029 | 167,356 | 45,673 | 78.6% |
| Transfers | 54,000 | 0 | 54,000 | 0.0% |
| TOTAL GENERAL FUND REVENUE | 19,895,631 | 12,222,493 | 7,673,138 | 61.4% |
| ENTERPRISE FUNDS | | | | |
| Water System | | | | |
| Use of money & property | 80,000 | 58,275 | 21,725 | 72.8% |
| Water sales & service | 10,037,465 | 8,498,226 | 1,539,239 | 84.7% |
| Charges for services | 279,500 | 243,604 | 35,896 | 87.2% |
| Other revenue | 27,174 | 23,856 | 3,318 | 87.8% |
| Transfers | 25,000 | 15,663 | 9,337 | 62.7% |
| Total Water System Fund | 10,449,139 | 8,839,625 | 1,609,514 | 84.6% |
| Marina | | | | |
| Taxes | 10,800 | 6,839 | 3,961 | 63.3% |
| Use of money & property | 118,913 | 132,171 | (13,258) | 111.1% |
| Other revenue | | 1,055 | (1,055) | |
| Transfers | 100,000 | | 100,000 | 0.0% |
| Total Marina Fund | 229,713 | 140,065 | 89,648 | 61.0% |
| Parking Services | | | | |
| Taxes | 53,000 | 30,559 | 22,441 | 57.7% |
| Charge for services | 365,000 | 350,993 | 14,007 | 96.2% |
| Use of money & property | 2,500 | 1,383 | 1,117 | 55.3% |
| Other revenue | 1,500 | 1,372 | 128 | 91.5% |
| Total Parking Services | 422,000 | 384,307 | 37,693 | 91.1% |
| TOTAL ENTERPRISE FUND REVENUE | \$ 11,100,852 | \$ 9,363,997 | \$ 1,736,855 | 84.4% |
| SPECIAL REVENUE FUNDS | | | | |
| Public Safety Grants | | | | |
| Fines, forfeits & penalties | 1,588 | 1,588 | (0) | 100.0% |
| Intergovernmental | 361,551 | 65,649 | 295,902 | 18.2% |
| Use of money & property | 156 | 111 | 45 | 71.0% |
| Other Revenue | 2,380 | 1,380 | 1,000 | 58.0% |
| Total Police Grants | 365,675 | 68,728 | 296,947 | 18.8% |

| | <u>2013-14 Budget</u> | <u>Actual at 3/31/2014</u> | <u>Variance</u> | <u>% of Budget Realized</u> |
|---|---------------------------|--------------------------------|---------------------|---------------------------------|
| NPDES | | | | |
| Special Assessments | 492,000 | 314,065 | 177,935 | 63.8% |
| Use of money & property | 800 | 369 | 431 | 46.1% |
| Total NPDES | 492,800 | 314,434 | 178,366 | 63.8% |
| Measure J - Local | | | | |
| Intergovernmental | 415,000 | 0 | 415,000 | 0.0% |
| Use of money & property | 2,000 | 862 | 1,138 | 43.1% |
| Total Measure J - Local | 417,000 | 862 | 416,138 | 0.2% |
| Gas Tax | | | | |
| Intergovernmental | 1,076,300 | 625,285 | 451,015 | 58.1% |
| Use of money & property | 1,100 | 1,497 | (397) | 136.1% |
| Total Gas Tax | 1,077,400 | 626,783 | 450,617 | 58.2% |
| Housing Fund | | | | |
| Housing Fee | 350,000 | 350,000 | 0 | 100.0% |
| Total Housing | 350,000 | 350,000 | 0 | 100.0% |
| Recycle | | | | |
| License, permits & fees | 19,300 | 101,029 | (81,729) | 523.5% |
| Intergovernmental | 9,984 | 9,984 | 0 | 100.0% |
| Charge for services | 800 | 800 | 0 | 0.0% |
| Other Revenue | 49,900 | 32,470 | 17,430 | 65.1% |
| Total Recycle | 79,984 | 143,483 | (63,499) | 179.4% |
| Lighting & Landscape | | | | |
| Special Assessments | 118,618 | 67,102 | 51,516 | 56.6% |
| Use of money & property | 800 | 299 | 501 | 37.3% |
| Transfers In | 13,700 | 13,700 | 0 | 100.0% |
| Total Lightening & Landscape | 133,118 | 81,101 | 52,017 | 60.9% |
| Impact/ Mitigation Fees | | | | |
| Traffic Mitigation Fees | 111,000 | 147,945 | (36,945) | 133.3% |
| Park In-Lieu Fees | 236,000 | 341,605 | (105,605) | 144.7% |
| Child Care Impact Fees | 21,000 | 22,518 | (1,518) | 107.2% |
| Drainage Fees Zone 5 | 2,000 | 10,799 | (8,799) | 539.9% |
| Cultural Facilities Impact Fees | 160,800 | 227,079 | (66,279) | 141.2% |
| Police Facilities Impact Fees | 18,500 | 31,030 | (12,530) | 167.7% |
| Park & Recreation Impact Fees | 111,300 | 169,089 | (57,789) | 151.9% |
| Use of money & property | 4,100 | 1,617 | 2,483 | 39.4% |
| Total Impact/Mitigation Fees | 664,700 | 951,681 | (286,981) | 143.2% |
| PEG Access | | | | |
| Other revenue | 55,000 | 28,208 | 26,792 | 51.3% |
| Total PEG Access | 55,000 | 28,208 | 26,792 | 51.3% |
| TOTAL SPECIAL REVENUE FUND REVENUE | \$ 3,635,677 | \$ 2,565,279 | \$ 1,070,398 | 70.6% |

| | <u>2013-14 Budget</u> | <u>Actual at 3/31/2014</u> | <u>Variance</u> | <u>% of Budget Realized</u> |
|---------------------------------------|---------------------------|--------------------------------|----------------------|---------------------------------|
| INTERNAL SERVICE FUNDS | | | | |
| Equipment Replacement | | | | |
| Charge for services | 879,072 | 673,293 | 205,779 | 76.6% |
| Use of money & property | 21,500 | 8,490 | 13,010 | 39.5% |
| Other revenue | 1,500 | 1,500 | 1,500 | 0.0% |
| Total Equipment Replacement | <u>902,072</u> | <u>681,783</u> | <u>220,289</u> | <u>75.6%</u> |
| Information Systems | | | | |
| Charge for services | 426,462 | 305,610 | 120,852 | 71.7% |
| Technology Fee | 19,400 | 15,189 | 4,211 | 78.3% |
| Use of money & property | 2,500 | 762 | 1,738 | 30.5% |
| Other revenue | 1,200 | 0 | 1,200 | 0.0% |
| Total Information Systems | <u>449,562</u> | <u>321,560</u> | <u>128,002</u> | <u>71.5%</u> |
| TOTAL INTERNAL SERVICE REVENUE | <u>\$ 1,351,634</u> | <u>\$ 1,003,344</u> | <u>\$ 348,290</u> | <u>74.2%</u> |
| DEBT SERVICE FUNDS | | | | |
| General Debt Service | | | | |
| Special Assessments | 1,460,026 | 822,254 | 637,772 | 56.3% |
| Use of money & property | 1,000 | 440 | 560 | 44.0% |
| TOTAL DEBT SERVICE REVENUE | <u>\$ 1,461,026</u> | <u>\$ 822,695</u> | <u>\$ 638,331</u> | <u>56.3%</u> |
| CAPITAL IMPROVEMENT PROGRAM | | | | |
| Intergovernmental | 5,950,790 | 3,350,545 | 2,600,245 | 56.3% |
| Use of money & property | 10,000 | 12,908 | (2,908) | 129.1% |
| Other revenue | 42,000 | 328,702 | (286,702) | 782.6% |
| Transfers In | 1,920,000 | 247,000 | 1,673,000 | 12.9% |
| TOTAL CIP REVENUE | <u>7,922,790</u> | <u>3,939,155</u> | <u>3,983,635</u> | <u>49.7%</u> |
| TOTAL REVENUES ALL FUNDS | <u>\$ 45,367,610</u> | <u>\$ 29,916,962</u> | <u>\$ 15,450,648</u> | <u>65.9%</u> |

3RD QUARTER FY 2013/14: EXPENDITURES BY FUND

| | <u>2013-14 Budget</u> | <u>Actual at 3/31/2014</u> | <u>Variance</u> | <u>% of Budget Realized</u> |
|---|-----------------------------|--------------------------------|----------------------------|---------------------------------|
| GENERAL FUND | | | | |
| City Council | \$ 304,070 | \$ 189,898 | \$ 114,172 | 62.5% |
| City Clerk | 166,515 | 118,635 | 47,880 | 71.2% |
| City Treasurer | 18,783 | 12,911 | 5,872 | 68.7% |
| City Manager | 452,957 | 326,434 | 126,523 | 72.1% |
| City Attorney | 199,500 | 128,764 | 70,736 | 64.5% |
| Total General Government Expenditures | <u>1,141,825</u> | <u>776,642</u> | <u>365,183</u> | <u>68.0%</u> |
| General Services | 158,654 | 96,867 | 61,787 | 61.1% |
| Franchise | 9,100 | 80 | 9,020 | 0.9% |
| Contingencies | 14,711 | 0 | 14,711 | 0.0% |
| Retiree Benefits | 1,008,707 | 725,289 | 283,418 | 71.9% |
| Total Non-departmental Expenditures | <u>1,191,172</u> | <u>822,237</u> | <u>368,935</u> | <u>69.0%</u> |
| Administration | 255,409 | 187,239 | 68,170 | 73.3% |
| Personnel | 166,168 | 116,221 | 49,947 | 69.9% |
| Finance | 469,362 | 343,518 | 125,844 | 73.2% |
| Total Administrative Services Expenditures | <u>890,939</u> | <u>646,979</u> | <u>243,960</u> | <u>72.6%</u> |
| Inspection | 771,418 | 492,430 | 278,988 | 63.8% |
| Traffic Control Maintenance | 141,285 | 81,011 | 60,274 | 57.3% |
| Street Lighting | 341,301 | 197,289 | 144,012 | 57.8% |
| Parks/Grounds Maintenance | 1,390,278 | 970,931 | 419,347 | 69.8% |
| Cemetery Maintenance | 3,956 | 3,002 | 954 | 75.9% |
| Open Space Maintenance | 141,576 | 111,510 | 30,066 | 78.8% |
| Public Facilities Maintenance | 251,334 | 176,519 | 74,815 | 70.2% |
| Maintenance Services | 778,907 | 449,174 | 329,733 | 57.7% |
| Total Public Works Expenditures | <u>3,820,055</u> | <u>2,481,866</u> | <u>1,338,189</u> | <u>65.0%</u> |
| Police Administration | 1,511,263 | 1,055,673 | 455,590 | 69.9% |
| Investigative Services | 1,156,888 | 979,293 | 177,595 | 84.6% |
| Support Services | 1,386,052 | 976,488 | 409,564 | 70.5% |
| Traffic Enforcement | 194,288 | 145,819 | 48,469 | 75.1% |
| Patrol Bureau | 5,780,752 | 4,076,514 | 1,704,238 | 70.5% |
| Emergency Services | 15,750 | 4,829 | 10,921 | 30.7% |
| Total Police Department Expenditures | <u>10,044,993</u> | <u>7,238,616</u> | <u>2,806,377</u> | <u>72.1%</u> |
| Community Development | 3,408 | 2,886 | 522 | 84.7% |
| Economic Development | 294,323 | 149,023 | 145,300 | 50.6% |
| Planning | 450,751 | 331,116 | 119,635 | 73.5% |
| Engineering | 289,982 | 254,055 | 35,927 | 87.6% |
| Community Services Administration | 362,832 | 263,471 | 99,361 | 72.6% |
| Cultural & Arts | 85,960 | 80,275 | 5,685 | 93.4% |
| General Recreation | 41,897 | 27,740 | 14,157 | 66.2% |
| Municipal Swimming Pool | 233,682 | 159,078 | 74,604 | 68.1% |
| Amphitheatre | 61,549 | 10,330 | 51,219 | 16.8% |
| Day Care | 88,505 | 65,479 | 23,026 | 74.0% |
| Sports Programs | 61,804 | 28,481 | 33,323 | 46.1% |
| Senior Center Programs | 343,054 | 259,537 | 83,517 | 75.7% |
| Alzheimer Respite | 11,594 | 7,539 | 4,055 | 65.0% |
| Total Community Development | <u>2,329,341</u> | <u>1,639,010</u> | <u>690,331</u> | <u>70.4%</u> |
| Total General Fund Operating | <u>19,418,325</u> | <u>13,605,349</u> | <u>5,812,976</u> | <u>70.1%</u> |
| Transfers Out | 31,000 | 21,663 | 9,337 | 69.9% |
| EXPENDITURES | <u><u>\$ 19,449,325</u></u> | <u><u>\$ 13,627,012</u></u> | <u><u>\$ 5,822,313</u></u> | <u><u>70.1%</u></u> |

| | <u>2013-14 Budget</u> | <u>Actual at 3/31/2014</u> | <u>Variance</u> | <u>% of Budget Realized</u> |
|---|-----------------------------|--------------------------------|-----------------------------|---------------------------------|
| ENTERPRISE FUNDS | | | | |
| Water System | | | | |
| Water Administration | \$ 1,820,312 | \$ 1,380,001 | \$ 440,311 | 75.8% |
| Water Treatment | 5,074,564 | 3,334,500 | 1,740,064 | 65.7% |
| Water Distribution | 1,995,659 | 1,350,205 | 645,454 | 67.7% |
| Capital Improvement Program | 13,839,984 | 1,391,240 | 12,448,744 | 10.1% |
| Debt Service | <u>1,159,770</u> | <u>996,576</u> | <u>163,194</u> | <u>85.9%</u> |
| Total Water System | 23,890,289 | 8,452,521 | 15,437,768 | 35.4% |
| Marina | | | | |
| Administration | 58,739 | 45,280 | 13,459 | 77.1% |
| Operations | 33,415 | 22,118 | 11,297 | 66.2% |
| Capital Improvement Program | 241,757 | 64,286 | 177,471 | 26.6% |
| Debt Service | <u>69,350</u> | <u>69,350</u> | <u>0</u> | <u>100.0%</u> |
| Total Marina | 403,261 | 201,035 | 202,226 | 49.9% |
| Parking Services | | | | |
| Parking Services | 334,575 | 163,632 | 170,943 | 48.9% |
| Capital Projects | <u>225,000</u> | <u>98,566</u> | <u>126,434</u> | <u>43.8%</u> |
| Total Parking Services | <u>559,575</u> | <u>262,199</u> | <u>297,376</u> | <u>46.9%</u> |
| TOTAL ENTERPRISE FUND EXPENDITURES | <u>\$ 24,853,125</u> | <u>\$ 8,915,754</u> | <u>\$ 15,937,371</u> | <u>35.9%</u> |

SPECIAL REVENUE FUNDS

Public Safety Grants

| | | | | |
|----------------------------|----------------|---------------|----------------|-------------|
| Police | \$ 226,729 | \$ 108,455 | \$ 118,274 | 47.8% |
| Capital Outlay | <u>300,878</u> | <u>26,963</u> | <u>273,915</u> | <u>9.0%</u> |
| Total Public Safety | 527,607 | 135,418 | 392,189 | 25.7% |

NPDES

| | | | | |
|-----------------------|------------|------------|----------|---------------|
| Municipal Maintenance | 249,112 | 203,780 | 45,332 | 81.8% |
| Agency Administration | 209,415 | 91,859 | 117,556 | 43.9% |
| Transfers Out | <u>700</u> | <u>700</u> | <u>0</u> | <u>100.0%</u> |
| Total NPDES | 459,227 | 296,338 | 162,889 | 64.5% |

Measure J

| | | | | |
|------------------------|----------------|----------|----------------|-------------|
| Measure J - Local | 195,915 | 100,942 | 94,973 | 51.5% |
| Transfers Out | <u>425,000</u> | <u>0</u> | <u>425,000</u> | <u>0.0%</u> |
| Total Measure C | 620,915 | 100,942 | 519,973 | 16.3% |

Gas Tax

| | | | | |
|----------------------|----------------|---------------|----------------|-------------|
| Street Maintenance | 344,468 | 173,026 | 171,442 | 50.2% |
| Arterial Maintenance | 226,182 | 131,003 | 95,179 | 57.9% |
| Transfers Out | <u>882,000</u> | <u>34,000</u> | <u>848,000</u> | <u>3.9%</u> |
| Total Gas Tax | 1,452,650 | 338,028 | 1,114,622 | 23.3% |

Recycle

| | | | | |
|-------------------------|----------------|---------------|---------------|--------------|
| Administrative Services | 102,101 | 28,062 | 74,039 | 27.5% |
| Capital Outlay | <u>150,000</u> | <u>92,228</u> | <u>57,773</u> | <u>61.5%</u> |
| Total Recycle | 252,101 | 120,289 | 131,812 | 47.7% |

| | <u>2013-14 Budget</u> | <u>Actual at 3/31/2014</u> | <u>Variance</u> | <u>% of Budget Realized</u> |
|---|---------------------------|--------------------------------|---------------------|---------------------------------|
| Mitigation Fees | | | | |
| Community Development | 44,000 | 8,470 | 35,530 | 19.3% |
| Transfer Out | 350,000 | | 350,000 | 0.0% |
| Total Mitigation Fees | 394,000 | 8,470 | 385,530 | 2.1% |
| Lighting & Landscape | | | | |
| Community Development | 200,670 | 82,186 | 118,484 | 41.0% |
| Total Lighting & Landscape | 200,670 | 82,186 | 118,484 | 41.0% |
| PEG Access | | | | |
| Administrative Services | 68,556 | 13,678 | 54,878 | 20.0% |
| Total PEG Access | 68,556 | 13,678 | 54,878 | 20.0% |
| TOTAL SPECIAL REVENUE EXPENDITURES | \$ 3,975,726 | \$ 1,095,351 | \$ 2,880,375 | 27.6% |

INTERNAL SERVICE FUNDS

| | | | | |
|--|---------------------|---------------------|-------------------|--------------|
| Equipment Replacement | | | | |
| Equipment Replacement | 768,771 | 561,394 | 207,377 | 73.0% |
| Capital Outlay | 479,750 | 246,469 | 233,281 | 51.4% |
| Total Equipment Replacement | 1,248,521 | 807,863 | 440,658 | 64.7% |
| Information Systems | | | | |
| Information Systems | 477,966 | 308,833 | 169,133 | 64.6% |
| Capital Outlay | 44,500 | 9,527 | 34,973 | 21.4% |
| Total Information Systems | 522,466 | 318,360 | 204,106 | 60.9% |
| TOTAL INTERNAL SERVICE EXPENDITURES | \$ 1,770,987 | \$ 1,126,223 | \$ 644,764 | 63.6% |

DEBT SERVICE

| | | | | |
|---|---------------------|---------------------|-------------|---------------|
| Debt Service 2003 COP | \$ 260,267 | \$ 260,267 | \$ - | 100.0% |
| Debt Service 2008 GO | 1,441,863 | 1,441,863 | 0 | 100.0% |
| Transfers Out | 220,000 | 220,000 | 0 | 100.0% |
| TOTAL DEBT SERVICE FUND EXPENDITURES | \$ 1,922,130 | \$ 1,922,130 | \$ 0 | 100.0% |

CAPITAL IMPROVEMENT PROGRAM

Drainage

| | | | | |
|------------------------------------|----------------|----------|----------------|-------------|
| Annual Storm Drain Project (C3008) | \$ 150,000 | | \$ 150,000 | 0.0% |
| Creek Channel Maintenance (3002) | 115,482 | | 115,482 | 0.0% |
| Total Drainage | 265,482 | 0 | 265,482 | 0.0% |

Public Buildings

| | | | | |
|-------------------------------|----------------|---------------|----------------|-------------|
| Amphitheater (C4003) | 13,214 | | 13,214 | 0.0% |
| City Hall (4014) | 220,000 | | 220,000 | 0.0% |
| Old Train Depot (4007) | 59,977 | 11,695 | 48,282 | 19.5% |
| Zocchi Building (4013) | 50,000 | | 50,000 | 0.0% |
| Total Public Buildings | 343,191 | 11,695 | 331,496 | 3.4% |

| | <u>2013-14 Budget</u> | <u>Actual at 3/31/2014</u> | <u>Variance</u> | <u>% of Budget Realized</u> |
|--|-----------------------------|--------------------------------|-----------------------------|---------------------------------|
| <u>Parks and Trails</u> | | | | |
| Pier Improvements (C4010) | 4,599 | 4,093 | 506 | 89.0% |
| Bay Trail Phase 2 (C2002) | 128,501 | 109,940 | 18,561 | 85.6% |
| Waterfront Road Open Space (C5002) | 26,261 | | 26,261 | 0.0% |
| Downtown Bicycle Project (C2006) | 19,962 | 1,061 | 18,901 | 5.3% |
| Marina Vista Bicycle Project (C2009) | 279,797 | 20,215 | 259,582 | 7.2% |
| Shell Ave Pedestrian/Bicycle Project (C2008) | 322,050 | 7,882 | 314,168 | 2.4% |
| ADA/Playground Improvements | 200,000 | | 200,000 | 0.0% |
| Alhambra Creek Plaza Improvements (C4006) | 20,980 | 9,698 | 11,282 | 46.2% |
| Total Parks and Trails | <u>1,002,150</u> | <u>152,889</u> | <u>849,261</u> | <u>15.3%</u> |
| <u>Streets</u> | | | | |
| Paving (C1044 & C1052) | 1,904,947 | 183,455 | 1,721,492 | 9.6% |
| Beautification Projects (C1003) | 36,228 | 1,838 | 34,390 | 5.1% |
| Reliez Valley Paving (C1046) | 87,855 | 87,855 | 0 | 100.0% |
| Alhambra Valley Road Sidewalk (C2007) | 86,950 | 23,850 | 63,100 | 27.4% |
| Energy Efficiency Lighting (LED) | 125,000 | 7,144 | 117,856 | 5.7% |
| Handicap Access Program (C1010) | 82,400 | | 82,400 | 0.0% |
| Sidewalk Repair Project (C1040) | 49,150 | 300 | 48,850 | 0.6% |
| Main Street Improvements (C1034) | 64,203 | 967 | 63,236 | 1.5% |
| Court Street Overcrossing (C1045) | 72,505 | | 72,505 | 0.0% |
| Intermodal Phase III (C6006) | 2,051,162 | 1,761,994 | 289,168 | 85.9% |
| Pacheco Transit Hub (C6009) | 2,387,303 | 1,596,853 | 790,450 | 66.9% |
| Bus Stop Improvements (C6010) | 94,000 | 66,703 | 27,297 | 71.0% |
| Total Streets | <u>7,041,703</u> | <u>3,730,958</u> | <u>3,310,745</u> | <u>53.0%</u> |
| <u>Traffic Signals</u> | | | | |
| Alhambra Ave/C Street Signal (C1049) | 275,000 | | 275,000 | 0.0% |
| Muir/Center Signal Modification (C1050) | 50,000 | | 50,000 | 0.0% |
| Total Traffic Signals | <u>325,000</u> | <u>0</u> | <u>325,000</u> | <u>0.0%</u> |
| <u>Community Programs</u> | | | | |
| General Plan (C4000) | 118,463 | 44,984 | 73,479 | 38.0% |
| Total Community Programs | <u>118,463</u> | <u>44,984</u> | <u>73,479</u> | <u>38.0%</u> |
| <u>Measure H</u> | | | | |
| Rankin Park & Tavan Field | | (1,000) | 1,000 | |
| Waterfront Park | 934,736 | 93,978 | 840,758 | 10.1% |
| Hidden Lakes Park | 300,000 | | 300,000 | 0.0% |
| Tennis & Basketball Courts | 16,146 | | 16,146 | 0.0% |
| Various ADA/Playground Improvements | 600,000 | 19,062 | 580,938 | 3.2% |
| Park Improvements: Cappy Ricks, Hidden Valley & Nancy Boyd Parks | 4,589,545 | 4,012,403 | 577,142 | 87.4% |
| Total Measure H | <u>6,440,427</u> | <u>4,124,443</u> | <u>2,315,984</u> | <u>64.0%</u> |
| TOTAL CIP EXPENDITURES | <u><u>\$ 15,536,416</u></u> | <u><u>\$ 8,064,970</u></u> | <u><u>\$ 7,471,446</u></u> | <u><u>51.9%</u></u> |
| TOTAL EXPENDITURES ALL FUNDS | <u><u>\$ 67,507,709</u></u> | <u><u>\$ 34,751,439</u></u> | <u><u>\$ 32,756,270</u></u> | <u><u>51.5%</u></u> |

| |
|--|
| 3RD QUARTER FY 2013/14: CHANGES OF FINANCIAL POSITION ALL FUNDS |
|--|

| | <u>2013-14 Budget</u> | <u>Actual at 3/31/2014</u> | <u>Variance</u> | <u>% of Budget Realized</u> |
|--|---------------------------|--------------------------------|-----------------|---------------------------------|
| Revenue | | | | |
| Taxes | \$ 17,149,563 | \$ 10,210,507 | \$ 6,939,056 | 59.5% |
| Special Assessments | 2,070,644 | 1,203,422 | 867,222 | 58.1% |
| Licenses & permits | 685,800 | 535,158 | 150,642 | 78.0% |
| Fines, forfeits & penalties | 351,588 | 255,323 | 96,265 | 72.6% |
| Intergovernmental | 8,330,720 | 4,350,715 | 3,980,005 | 52.2% |
| Charges for services | 2,850,528 | 2,396,989 | 453,539 | 84.1% |
| Developer Impact Fees | 1,010,600 | 350,000 | 660,600 | 34.6% |
| Use of money & property | 374,319 | 305,795 | 68,524 | 81.7% |
| Water Sales & Service | 10,037,465 | 8,498,226 | 1,539,239 | 84.7% |
| Other Revenue | 393,683 | 584,399 | (190,716) | 148.4% |
| Total Revenues | 43,254,910 | 28,690,534 | 14,564,376 | 66.3% |
| Expenditures | | | | |
| General Government | 1,141,825 | 776,642 | 365,183 | 68.0% |
| Nondepartmental Services | 1,191,172 | 822,237 | 368,935 | 69.0% |
| Administrative Services | 1,734,062 | 1,099,306 | 634,756 | 63.4% |
| Public Works | 5,068,576 | 3,289,729 | 1,778,847 | 64.9% |
| Police | 10,572,600 | 7,374,034 | 3,198,566 | 69.7% |
| Community Development | 3,799,103 | 2,430,275 | 1,368,828 | 64.0% |
| Water System | 23,890,289 | 8,452,521 | 15,437,768 | 35.4% |
| Marina | 403,261 | 201,035 | 202,226 | 49.9% |
| Parking Services | 559,575 | 262,199 | 297,376 | 46.9% |
| Capital Improvement Program | 15,536,416 | 8,064,970 | 7,471,446 | 51.9% |
| Debt Service | 1,702,130 | 1,702,130 | 0 | 100.0% |
| Total Expenditures | 65,599,009 | 34,475,076 | 31,123,933 | 52.6% |
| Other Sources (Uses) | | | | |
| Operating Transfers In | 1,908,700 | 276,363 | 1,632,337 | 14.5% |
| Operating Transfers Out | (1,908,700) | (276,363) | (1,632,337) | 14.5% |
| Transfers In from GF Assigned Fund Balance | 204,000 | | 204,000 | 0.0% |
| Total Other Sources (Uses) | 204,000 | 0 | 204,000 | 0.0% |
| Net | (22,140,099) | (5,784,542) | (16,355,557) | 26.1% |
| Fund Balance Beginning of Year | 38,970,484 | | | |
| Fund Balance End of Year | \$ 16,830,385 | | | |