



## CITY OF MARTINEZ

## CITY COUNCIL AGENDA November 5, 2014

**TO:** Mayor and City Council  
**FROM:** Jim Jakel, Interim City Manager  
**PREPARED BY:** Alan Shear, Assistant City Manager  
**SUBJECT:** 1<sup>st</sup> Quarter Fiscal Year 2014-15 Budget Review  
**DATE:** October 30, 2014

### **RECOMMENDATION:**

Motion approving the 1<sup>st</sup> Quarter of Fiscal Year 2014-15 budget review and the transfers of \$1,250,000 from Unassigned to Assigned Fund Balance.

### **BACKGROUND:**

The City's Operating Budget is developed on a biennial basis and adopted by the City Council. The City Council approves any additional appropriations from the fund balance and any adjustments to the adopted biennial budget in excess of 1%. Per the budget document, these budget adjustments are presented to the City Council mid-year. All budgetary procedures conform to State regulations and Generally Accepted Accounting Principles (GAAP).

The City Council approved Resolution 062-13 on June 19, 2013, adopting the 2013-15 Biennial Budget. Staff has completed a review of the first three months of the 2014-15 fiscal year, encompassing the General Fund, Special Revenue Funds, Internal Services Funds and Enterprise Funds. Staff presented and discussed the proposed first quarter budget adjustments with the Budget Subcommittee on October 29, 2014. The Subcommittee recommended forwarding the changes to fund balance to the full Council for approval.

### **DISCUSSION:**

#### **Fiscal Year 2013-2014**

Fiscal Year 2013-14 closed with an undesignated fund balance of \$5,720,878. Revenues came in at \$20,528,273 while Expenditures, including transfers out, came in \$19,235,173 for a net of 1,293,099. The Budget Subcommittee is recommending transferring \$1,000,000 of the surplus from Fiscal Year 2013-14 to the assigned fund balance for capital improvements and \$250,000 to the assigned fund balance for deferred maintenance of city facilities.

#### **Fiscal Year 2014-2015 First Quarter General Fund Review**

Table 1 shows that overall revenues received in the first quarter of Fiscal Year 2014-15 are \$2,297 less than the first quarter of Fiscal Year 2013-14.

<b>REVENUE YEAR TO YEAR COMPARISON</b>			<i>Table 1</i>
	<b>1st Quarter 09/30/13</b>	<b>1st Quarter 9/30/14</b>	<b>Dollar Variance</b>
<b>REVENUE</b>			
Taxes	\$ 678,147	\$ 556,891	(121,257)
Intergovernmental	122,463	129,014	6,552
Licenses, Permits & Fees	129,495	190,384	60,889
Charges for Services	288,991	344,978	55,988
Fines and Forfeits	41,904	75,352	33,448
Use of Money & Property	39,129	19,985	(19,144)
Miscellaneous	109,469	90,696	(18,773)
Sub-total	<u>1,409,597</u>	<u>1,407,300</u>	<u>(2,297)</u>
Transfers In			
<b>TOTAL</b>	<u><b>\$ 1,409,597</b></u>	<u><b>\$ 1,407,300</b></u>	<u><b>\$ (2,297)</b></u>

- Taxes had a decrease of \$121,257 largely in sales tax due to a loss of a major sales tax producer.
- Intergovernmental had an increase of \$6,552 which was largely a result of an increase in POST reimbursement of \$24,083, less vehicle in-lieu of \$15,651 that was received in 2013/14.
- License, Permits & Fees increased by \$60,889 due to an increase in building and mechanical permits from two residential developments.
- Charges for Services show an increase of \$55,988 over last year at this time. Of this amount, \$19,078 is in swimming pool revenue; planning, engineering and inspection fees are up by \$40,883.
- Fines & Forfeitures had an increase of \$33,448 primarily in parking citations and abandon vehicle fees.
- Use of money & property had a decrease of \$19,144 due to funds received in 2013/14 for sale of property to PG&E for an easement.
- Miscellaneous is down by \$18,773 due to a lower rebate from our insurance risk pool for workers compensation and liability.

Table 2 itemizes the actual revenues received in the first quarter of Fiscal Year 2014-15 as compared to the adopted budget for Fiscal Year 2014-15. Some first quarter revenues may appear low due to the timing of receipt of certain revenues. For example, property taxes are paid to the City in December, April and June. Franchise fees and transient occupancy taxes are paid on a quarterly basis. Sales tax receipts in July are accrued to the prior year, as well as payments made from the State and Contra Costa County that fall under Intergovernmental and Fines & Forfeits.

<b>REVENUE BUDGET TO ACTUAL COMPARISON</b>			<i>Table 2</i>
	<b>Adopted Budget</b>	<b>1st Quarter 9/30/14</b>	<b>Percent Received</b>
<b>REVENUE</b>			
Taxes	\$ 16,511,001	\$ 556,891	3.37%
Intergovernmental	505,800	129,014	25.51%
Licenses, Permits & Fees	666,500	190,384	28.56%
Charges for Services	813,913	344,978	42.39%
Fines and Forfeits	365,000	75,352	20.64%
Use of Money & Property	107,070	19,985	18.67%
Miscellaneous	214,320	90,696	42.32%
Sub-total	19,183,604	1,407,300	7.34%
Transfers In	28,000		
<b>TOTAL</b>	<b>\$ 19,211,604</b>	<b>\$ 1,407,300</b>	<b>7.33%</b>

Table 3 highlights the first quarter 2014-15 expenditures by department. Expenditures are \$38,838 lower than last fiscal year at this time. \$42,000 was due to staffing vacancies in the police department. The other large variance was in community development with the \$20,000 purchase of Willows Theater assets last fiscal year.

<b>EXPENDITURES YEAR TO YEAR COMPARISON</b>				<i>Table 3</i>
Description	<b>1st Quarter 09/30/13</b>	<b>1st Quarter 9/30/2014</b>	<b>Dollar Variance</b>	
General Government	\$ 222,743	\$ 230,725	\$ 7,983	
Non-Departmental	228,809	240,179	11,370	
Admin Services	224,002	212,292	(11,710)	
Public Works	873,268	884,258	10,991	
Police	2,298,422	2,256,242	(42,180)	
Community Development	598,292	578,610	(19,683)	
Sub-total	4,445,536	4,402,306	(43,230)	
Transfers	9,961	14,353	4,392	
<b>Total</b>	<b>\$ 4,455,498</b>	<b>\$ 4,416,659</b>	<b>\$ (38,838)</b>	

Table 4 below compares actual expenditures in the first quarter of 2014-15 as compared to the Adopted Budget.

<b>EXPENDITURES BUDGET TO ACTUAL COMPARISON</b>				<i>Table 4</i>
Description	<b>Adopted Budget</b>	<b>1st Quarter 9/30/2014</b>	<b>Percent Expended</b>	
General Government	\$ 1,166,538	\$ 230,725	19.78%	
Non-Departmental	1,262,819	240,179	19.02%	
Admin Services	876,059	212,292	24.23%	
Public Works	3,777,638	884,258	23.41%	
Police	9,975,225	2,256,242	22.62%	
Community Development	2,176,850	578,610	26.58%	
Sub-total	19,235,129	4,402,306	22.89%	
Transfers	36,000	14,353	39.87%	
<b>Total</b>	<b>\$ 19,271,129</b>	<b>\$ 4,416,659</b>	<b>22.92%</b>	

With the budgeted expenditures and revenues that were approved by Council for Fiscal Year 2014/15, along with the proposed transfers before Council this evening for the first quarter, the unallocated fund balance at the close of 2014-15 is estimated at \$4.4 million. Table 5 itemizes the changes.

	<u><i>Table 5</i></u> <b>Adopted Budget</b>
<b><i>1st Quarter 2014-15</i></b>	
Beginning Unassigned Fund Balance	\$ 5,720,878
<b>Revenues &amp; Expenditures:</b>	
Revenues	19,211,604
Expenditures	(19,235,129)
Transfers Out per Adopted Budget	(26,000)
<b>Budget Adjustments Authorized by Council:</b>	
Transfer to Lighting & Landscape	(10,000)
Transfer to Assigned Fund Balance	(1,250,000)
<b>Ending Unassigned Fund Balance</b>	<b><u><u>\$ 4,411,353</u></u></b>

**FISCAL IMPACT:**

The transfer proposed for the General Fund will increase Assigned Fund Balance by \$1,250,000. There are no adjustments to revenue and expenditures.

**ACTION:**

Motion approving the 1<sup>st</sup> Quarter of Fiscal Year 2014-15 budget review and the transfers of \$1,250,000 from Unassigned to Assigned Fund Balance-Improvements of \$1,000,000 and Assigned Fund Balance-Deferred Maintenance of \$250,000.

Attachment:

First Quarter 2014/15 Summary

**APPROVED BY:**



Interim City Manager

# FISCAL YEAR 2014/15: ALL FUNDS SUMMARY

	Beginning Fund Balance 06-30-14	Budgeted Revenues & Transfers In 2014-15	Budgeted Expenditures & Transfers Out 2014-15	Ending Fund Balance 06-30-15
<b>General Fund (Unassigned)</b>	\$ 5,720,878	\$ 19,211,604	\$ 19,271,129	\$ 5,661,353
<b>Enterprise Funds</b>				
Water System	17,960,943	10,620,900	25,549,266	3,032,577
Marina Services	(4,329,513)	197,664	330,118	(4,461,967)
Parking Services	1,363,728	422,000	461,005	1,324,723
Sub-total of Enterprise Funds	<u>14,995,158</u>	<u>11,240,564</u>	<u>26,340,389</u>	<u>(104,667)</u>
<b>Special Revenue Funds</b>				
Public Safety Grants	237,410	287,226	424,238	100,398
NPDES-Stormwater	544,843	492,800	466,871	570,772
Measure J - Local	897,896	437,000	975,752	359,144
Gas Tax	1,760,730	1,077,400	1,897,267	940,863
Housing Fund	350,361			350,361
Recycle Fund	370,138	41,153	284,491	126,800
PEG Access Fund	438,060	55,000	65,000	428,060
Lighting & Landscape	226,673	137,118	155,670	208,121
Mitigation/Impact Fees	2,171,418	44,700	360,530	1,855,588
Sub-total of Special Revenue	<u>6,997,529</u>	<u>2,572,397</u>	<u>4,629,819</u>	<u>4,940,107</u>
<b>Internal Service Funds</b>				
Equipment Replacement	956,585	916,472	1,117,186	755,871
Information Systems	579,745	455,255	508,906	526,094
Sub-total of Internal Service	<u>1,536,330</u>	<u>1,371,727</u>	<u>1,626,092</u>	<u>1,281,965</u>
<b>Debt Service Funds</b>				
2008 General Obligation Bond	1,127,736	1,468,326	1,444,763	1,151,299
Sub-total of Debt Service	<u>1,127,736</u>	<u>1,468,326</u>	<u>1,444,763</u>	<u>1,151,299</u>
<b>Capital Improvement Programs</b>				
	8,731,251	6,615,442	13,993,020	1,353,673
<b>Total - All Funds</b>	<u><u>\$ 39,108,882</u></u>	<u><u>\$ 42,480,060</u></u>	<u><u>\$ 67,305,212</u></u>	<u><u>\$ 14,283,730</u></u>

# 1ST QUARTER FY 2014/15: SUMMARY BY FUND TYPE

<b>REVENUE - By Fund Type</b>	<b>2014-15 Budget</b>	<b>Actual at 9/30/2014</b>	<b>Variance</b>	<b>% of Budget Realized</b>
General Fund	\$ 19,211,604	\$ 1,407,300	\$ 17,804,304	7.3%
Enterprise Funds	11,240,564	3,679,136	7,561,428	32.7%
Special Revenue Funds	2,572,397	290,545	2,281,852	11.3%
Internal Service Funds	1,371,727	333,295	1,038,432	24.3%
Debt Service Fund	1,468,326	2	1,468,324	0.0%
Capital Improvement Program	6,615,442	0	6,615,442	0.0%
<b>Total Revenues</b>	<b>\$ 42,480,060</b>	<b>\$ 5,710,278</b>	<b>\$ 36,769,782</b>	<b>13.4%</b>

<b>EXPENDITURES - By Fund Type</b>	<b>2014-15 Budget</b>	<b>Actual at 9/30/2014</b>	<b>Variance</b>	<b>% of Budget Realized</b>
General Fund	\$ 19,271,129	\$ 4,416,659	\$ 14,854,470	22.9%
Enterprise Funds	26,340,389	2,918,265	23,422,124	11.1%
Special Revenue Funds	4,629,819	301,040	4,328,779	6.5%
Internal Service Funds	1,626,092	378,386	1,247,706	23.3%
Debt Service Fund	1,444,763	880,481	564,282	60.9%
Capital Improvement Program	13,993,020	197,243	13,795,777	1.4%
<b>Total Expenditures</b>	<b>\$ 67,305,212</b>	<b>\$ 9,092,074</b>	<b>\$ 58,213,138</b>	<b>13.5%</b>

**Totals Include Transfers In and Transfers Out.**

## 1ST QUARTER FY 2014/15: REVENUES BY FUND

	<u>2014-15 Budget</u>	<u>Actual at 9/30/2014</u>	<u>Variance</u>	<u>% of Budget Realized</u>
<b>GENERAL FUND</b>				
Taxes	\$ 16,511,001	\$ 556,891	\$ 15,954,110	3.4%
License, permits & fees	666,500	190,384	476,116	28.6%
Fines & forfeitures	365,000	75,352	289,648	20.6%
Intergovernmental	505,800	129,014	376,786	25.5%
Charge for services	813,913	344,978	468,935	42.4%
Use of money & property	107,070	19,984	87,086	18.7%
Other revenue	214,320	90,696	123,624	42.3%
Transfers	28,000	0	28,000	0.0%
<b>TOTAL GENERAL FUND REVENUE</b>	<b>19,211,604</b>	<b>1,407,300</b>	<b>17,804,304</b>	<b>7.3%</b>
<b>ENTERPRISE FUNDS</b>				
<b>Water System</b>				
Use of money & property	80,000	12,951	67,049	16.2%
Water sales & service	10,220,400	3,260,880	6,959,520	31.9%
Charges for services	278,500	243,062	35,438	87.3%
Other revenue	16,000	8,757	7,243	54.7%
Transfers	26,000	4,353	21,647	16.7%
<b>Total Water System Fund</b>	<b>10,620,900</b>	<b>3,530,002</b>	<b>7,090,898</b>	<b>33.2%</b>
<b>Marina</b>				
Taxes	10,800	2,472	8,328	22.9%
Use of money & property	186,864	28,453	158,411	15.2%
Other revenue			0	
<b>Total Marina Fund</b>	<b>197,664</b>	<b>30,925</b>	<b>166,739</b>	<b>15.6%</b>
<b>Parking Services</b>				
Taxes	53,000	0	53,000	0.0%
Charge for services	365,000	118,207	246,793	32.4%
Use of money & property	4,000	2	3,998	0.1%
Other revenue	0		0	
<b>Total Parking Services</b>	<b>422,000</b>	<b>118,209</b>	<b>303,791</b>	<b>28.0%</b>
<b>TOTAL ENTERPRISE FUND REVENUE</b>	<b>\$ 11,240,564</b>	<b>\$ 3,679,136</b>	<b>\$ 7,561,428</b>	<b>32.7%</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>Public Safety Grants</b>				
Fines, forfeits & penalties			0	
Intergovernmental	287,226		287,226	0.0%
Use of money & property			0	
Other Revenue			0	
<b>Total Police Grants</b>	<b>287,226</b>	<b>0</b>	<b>287,226</b>	<b>0.0%</b>

	<b>2014-15 Budget</b>	<b>Actual at 9/30/2014</b>	<b>Variance</b>	<b>% of Budget Realized</b>
<b>NPDES</b>				
Special Assessments	492,000		492,000	0.0%
Charges for Services		369	(369)	
Use of money & property	800		800	0.0%
Miscellaneous Revenue		248	(248)	
<b>Total NPDES</b>	<b>492,800</b>	<b>617</b>	<b>492,183</b>	<b>0.1%</b>
<b>Measure J - Local</b>				
Intergovernmental	415,000		415,000	0.0%
Charges for Services	20,000		20,000	0.0%
Use of money & property	2,000		2,000	0.0%
<b>Total Measure J - Local</b>	<b>437,000</b>	<b>0</b>	<b>437,000</b>	<b>0.0%</b>
<b>Gas Tax</b>				
Intergovernmental	1,076,300	157,753	918,547	14.7%
Use of money & property	1,100		1,100	0.0%
<b>Total Gas Tax</b>	<b>1,077,400</b>	<b>157,753</b>	<b>919,647</b>	<b>14.6%</b>
<b>Recycle</b>				
License, permits & fees	10,153	9,853	300	97.0%
Intergovernmental			0	
Charge for services	5,000	260	4,740	5.2%
Other Revenue	26,000	25,000	1,000	96.2%
<b>Total Recycle</b>	<b>41,153</b>	<b>35,113</b>	<b>6,040</b>	<b>85.3%</b>
<b>Lighting &amp; Landscape</b>				
Special Assessments	118,618		118,618	0.0%
Use of money & property	800		800	0.0%
Transfers In	17,700	17,700	0	100.0%
<b>Total Lightening &amp; Landscape</b>	<b>137,118</b>	<b>17,700</b>	<b>119,418</b>	<b>12.9%</b>
<b>Impact/ Mitigation Fees</b>				
Traffic Mitigation Fees	11,000	49,971	(38,971)	454.3%
Park In-Lieu Fees	6,000	3,723	2,277	62.1%
Child Care Impact Fees	2,000	1,766	234	88.3%
Drainage Fees Zone 5	2,000	2,109	(109)	105.4%
Cultural Facilities Impact Fees	10,800	10,322	478	95.6%
Police Facilities Impact Fees	500	2,026	(1,526)	405.2%
Park & Recreation Impact Fees	8,300	9,445	(1,145)	113.8%
Use of money & property	4,100		4,100	0.0%
<b>Total Impact/Mitigation Fees</b>	<b>44,700</b>	<b>79,362</b>	<b>(34,662)</b>	<b>177.5%</b>
<b>PEG Access</b>				
Other revenue	55,000		55,000	0.0%
<b>Total PEG Access</b>	<b>55,000</b>	<b>0</b>	<b>55,000</b>	<b>0.0%</b>
<b>TOTAL SPECIAL REVENUE FUND REVENUE</b>	<b>\$ 2,572,397</b>	<b>\$ 290,545</b>	<b>\$ 2,281,852</b>	<b>11.3%</b>

	<b>2014-15 Budget</b>	<b>Actual at 9/30/2014</b>	<b>Variance</b>	<b>% of Budget Realized</b>
<b>INTERNAL SERVICE FUNDS</b>				
<b>Equipment Replacement</b>				
Charge for services	894,472	222,302	672,170	24.9%
Use of money & property	21,500	4,600	16,900	21.4%
Other revenue	500	912	(412)	182.4%
<b>Total Equipment Replacement</b>	<b>916,472</b>	<b>227,814</b>	<b>688,658</b>	<b>24.9%</b>
<b>Information Systems</b>				
Charge for services	432,855	99,427	333,428	23.0%
Technology Fee	19,400	5,417	13,983	27.9%
Use of money & property	2,500		2,500	0.0%
Other revenue	500	637	(137)	127.4%
<b>Total Information Systems</b>	<b>455,255</b>	<b>105,481</b>	<b>349,774</b>	<b>23.2%</b>
<b>TOTAL INTERNAL SERVICE REVENUE</b>	<b>\$ 1,371,727</b>	<b>\$ 333,295</b>	<b>\$ 1,038,432</b>	<b>24.3%</b>
<b>DEBT SERVICE FUNDS</b>				
<b>General Debt Service</b>				
Special Assessments	1,467,326		1,467,326	0.0%
Use of money & property	1,000	2	998	0.2%
<b>TOTAL DEBT SERVICE REVENUE</b>	<b>\$ 1,468,326</b>	<b>\$ 2</b>	<b>\$ 1,468,324</b>	<b>0.0%</b>
<b>CAPITAL IMPROVEMENT PROGRAM</b>				
Intergovernmental	4,080,442		4,080,442	0.0%
Use of money & property	5,000		5,000	0.0%
Other revenue	42,000		42,000	0.0%
Transfers In	2,488,000		2,488,000	0.0%
<b>TOTAL CIP REVENUE</b>	<b>6,615,442</b>	<b>0</b>	<b>6,615,442</b>	<b>0.0%</b>
<b>TOTAL REVENUES ALL FUNDS</b>	<b>\$ 42,480,060</b>	<b>\$ 5,710,278</b>	<b>\$ 36,769,782</b>	<b>13.4%</b>

# 1ST QUARTER FY 2014/15: EXPENDITURES BY FUND

	<u>2014-15 Budget</u>	<u>Actual at 9/30/2014</u>	<u>Variance</u>	<u>% of Budget Realized</u>
<b>GENERAL FUND</b>				
City Council	\$ 271,394	\$ 77,928	\$ 193,466	28.7%
City Clerk	199,359	39,140	160,219	19.6%
City Treasurer	19,403	4,548	14,855	23.4%
City Manager	471,882	80,724	391,158	17.1%
City Attorney	204,500	28,386	176,114	13.9%
<b>Total General Government Expenditures</b>	1,166,538	230,726	935,812	19.8%
General Services	136,316	16,607	119,709	12.2%
Franchise	15,600	80	15,520	0.5%
Contingencies	76,500	0	76,500	0.0%
Retiree Benefits	1,034,403	223,491	810,912	21.6%
<b>Total Non-departmental Expenditures</b>	1,262,819	240,178	1,022,641	19.0%
Administration	234,683	57,573	177,110	24.5%
Personnel	174,135	40,949	133,186	23.5%
Finance	467,241	113,771	353,470	24.3%
<b>Total Administrative Services Expenditures</b>	876,059	212,293	663,766	24.2%
Inspection	746,402	195,587	550,815	26.2%
Traffic Control Maintenance	141,285	16,628	124,657	11.8%
Street Lighting	335,531	61,786	273,745	18.4%
Parks/Grounds Maintenance	1,408,551	363,379	1,045,172	25.8%
Cemetery Maintenance	3,250	233	3,017	7.2%
Open Space Maintenance	142,838	30,609	112,229	21.4%
Public Facilities Maintenance	205,639	60,891	144,748	29.6%
Maintenance Services	794,142	155,145	638,997	19.5%
<b>Total Public Works Expenditures</b>	3,777,638	884,258	2,893,380	23.4%
Police Administration	1,369,756	234,826	1,134,930	17.1%
Investigative Services	1,055,251	296,994	758,257	28.1%
Support Services	1,470,875	381,402	1,089,473	25.9%
Traffic Enforcement	170,517	52,245	118,272	30.6%
Patrol Bureau	5,884,576	1,289,433	4,595,143	21.9%
Emergency Services	24,250	1,342	22,908	5.5%
<b>Total Police Department Expenditures</b>	9,975,225	2,256,242	7,718,983	22.6%
Community Development	800	537	263	67.1%
Economic Development	292,635	33,199	259,436	11.3%
Planning	442,612	99,258	343,354	22.4%
Engineering	273,200	101,137	172,063	37.0%
Community Services Administration	366,055	89,591	276,464	24.5%
Cultural & Arts	64,947	20,398	44,549	31.4%
General Recreation	31,454	18,164	13,290	57.7%
Municipal Swimming Pool	225,865	117,399	108,466	52.0%
Amphitheatre	16,130	5,333	10,797	33.1%
Day Care	85,922	11,380	74,542	13.2%
Sports Programs	62,220	7,259	54,961	11.7%
Senior Center Programs	303,497	72,192	231,305	23.8%
Alzheimer Respite	11,513	2,762	8,751	24.0%
<b>Total Community Development</b>	2,176,850	578,609	1,598,241	26.6%
<b>Total General Fund Operating</b>	19,235,129	4,402,306	14,832,823	22.9%
Transfers Out	36,000	14,353	21,647	39.9%
<b>EXPENDITURES</b>	<b>\$ 19,271,129</b>	<b>\$ 4,416,659</b>	<b>\$ 14,854,470</b>	<b>22.9%</b>

	<u>2014-15 Budget</u>	<u>Actual at 9/30/2014</u>	<u>Variance</u>	<u>% of Budget Realized</u>
<b>ENTERPRISE FUNDS</b>				
<b>Water System</b>				
Water Administration	\$ 1,902,072	\$ 328,876	\$ 1,573,196	17.3%
Water Treatment	5,232,450	1,058,951	4,173,500	20.2%
Water Distribution	1,993,780	491,040	1,502,740	24.6%
Capital Improvement Program	15,268,980	911,799	14,357,181	6.0%
Debt Service	1,151,984	1,733	1,150,252	0.2%
<b>Total Water System</b>	<u>25,549,266</u>	<u>2,792,398</u>	<u>22,756,868</u>	<u>10.9%</u>
<b>Marina</b>				
Administration	51,877	4,842	47,035	9.3%
Operations	33,423	12,183	21,240	36.4%
Capital Improvement Program	177,471		177,471	0.0%
Debt Service	67,347	67,347	0	100.0%
<b>Total Marina</b>	<u>330,118</u>	<u>84,371</u>	<u>245,747</u>	<u>25.6%</u>
<b>Parking Services</b>				
Parking Services	334,571	41,496	293,075	12.4%
Capital Projects	126,434		126,434	0.0%
<b>Total Parking Services</b>	<u>461,005</u>	<u>41,496</u>	<u>419,509</u>	<u>9.0%</u>
<b>TOTAL ENTERPRISE FUND EXPENDITURES</b>	<b><u>\$ 26,340,389</u></b>	<b><u>\$ 2,918,265</u></b>	<b><u>\$ 23,422,124</u></b>	<b><u>11.1%</u></b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>Public Safety Grants</b>				
Police	\$ 249,515		\$ 249,515	0.0%
Capital Outlay	174,723	25,000	149,723	14.3%
<b>Total Public Safety</b>	<u>424,238</u>	<u>25,000</u>	<u>399,238</u>	<u>5.9%</u>
<b>NPDES</b>				
Municipal Maintenance	250,739	34,526	216,213	13.8%
Agency Administration	190,432	24,644	165,788	12.9%
Transfers Out	25,700	700	25,000	2.7%
<b>Total NPDES</b>	<u>466,871</u>	<u>59,870</u>	<u>407,001</u>	<u>12.8%</u>
<b>Measure J</b>				
Measure J - Local	217,752	15,497	202,255	7.1%
Transfers Out	758,000	0	758,000	0.0%
<b>Total Measure C</b>	<u>975,752</u>	<u>15,497</u>	<u>960,255</u>	<u>1.6%</u>
<b>Gas Tax</b>				
Street Maintenance	273,804	39,425	234,379	14.4%
Arterial Maintenance	236,463	68,808	167,655	29.1%
Transfers Out	1,387,000	7,000	1,380,000	0.5%
<b>Total Gas Tax</b>	<u>1,897,267</u>	<u>115,233</u>	<u>1,782,034</u>	<u>6.1%</u>
<b>Recycle</b>				
Administrative Services	135,116	24,312	110,804	18.0%
Capital Outlay	149,375	23,928	125,447	16.0%
<b>Total Recycle</b>	<u>284,491</u>	<u>48,240</u>	<u>236,251</u>	<u>17.0%</u>

	<u>2014-15 Budget</u>	<u>Actual at 9/30/2014</u>	<u>Variance</u>	<u>% of Budget Realized</u>
<b>Mitigation Fees</b>				
Community Development	35,530	125	35,405	0.4%
Transfer Out	325,000		325,000	0.0%
<b>Total Mitigation Fees</b>	<u>360,530</u>	<u>125</u>	<u>360,405</u>	<u>0.0%</u>
<b>Lighting &amp; Landscape</b>				
Community Development	155,670	34,974	120,696	22.5%
<b>Total Lighting &amp; Landscape</b>	<u>155,670</u>	<u>34,974</u>	<u>120,696</u>	<u>22.5%</u>
<b>PEG Access</b>				
Administrative Services	65,000	2,100	62,900	3.2%
<b>Total PEG Access</b>	<u>65,000</u>	<u>2,100</u>	<u>62,900</u>	<u>3.2%</u>
<b>TOTAL SPECIAL REVENUE EXPENDITURES</b>	<u><b>\$ 4,629,819</b></u>	<u><b>\$ 301,040</b></u>	<u><b>\$ 4,328,779</b></u>	<u><b>6.5%</b></u>

#### INTERNAL SERVICE FUNDS

<b>Equipment Replacement</b>				
Equipment Replacement	770,225	162,951	607,274	21.2%
Capital Outlay	346,961	104,377	242,584	30.1%
<b>Total Equipment Replacement</b>	<u>1,117,186</u>	<u>267,329</u>	<u>849,857</u>	<u>23.9%</u>
<b>Information Systems</b>				
Information Systems	463,606	107,001	356,605	23.1%
Capital Outlay	45,300	4,057	41,243	9.0%
<b>Total Information Systems</b>	<u>508,906</u>	<u>111,058</u>	<u>397,848</u>	<u>21.8%</u>
<b>TOTAL INTERNAL SERVICE EXPENDITURES</b>	<u><b>\$ 1,626,092</b></u>	<u><b>\$ 378,386</b></u>	<u><b>\$ 1,247,706</b></u>	<u><b>23.3%</b></u>

#### DEBT SERVICE

Debt Service 2008 GO	1,444,763	880,481	564,282	60.9%
<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>	<u><b>\$ 1,444,763</b></u>	<u><b>\$ 880,481</b></u>	<u><b>\$ 564,282</b></u>	<u><b>60.9%</b></u>

#### CAPITAL IMPROVEMENT PROGRAM

##### Drainage

Annual Storm Drain Project (C3008)	\$ 175,000		\$ 175,000	0.0%
Creek Channel Maintenance (3002)	140,482		140,482	0.0%
<b>Total Drainage</b>	<u>315,482</u>	<u>0</u>	<u>315,482</u>	<u>0.0%</u>

##### Public Buildings

Boys & Girls Club Bldg (C4009)	9,730		9,730	0.0%
City Hall (C4014)	91,994		91,994	0.0%
Old Train Depot (4007)	48,282		48,282	0.0%
<b>Total Public Buildings</b>	<u>150,006</u>	<u>0</u>	<u>150,006</u>	<u>0.0%</u>

	<u>2014-15 Budget</u>	<u>Actual at 9/30/2014</u>	<u>Variance</u>	<u>% of Budget Realized</u>
<b><u>Parks and Trails</u></b>				
Pier Improvements (C4010)	506		506	0.0%
Waterfront Road Open Space (C5002)	26,261		26,261	0.0%
Downtown Bicycle Project (C2006)	18,902		18,902	0.0%
Marina Vista Bicycle Project (C2009)	253,014		253,014	0.0%
Shell Ave Pedestrian/Bicycle Project (C2008)	314,168		314,168	0.0%
Mt. View Park (C5025)	200,000		200,000	0.0%
Alhambra Creek Plaza Improvements (C4006)	11,026		11,026	0.0%
<b>Total Parks and Trails</b>	<u>823,877</u>	<u>0</u>	<u>823,877</u>	<u>0.0%</u>
<b><u>Streets</u></b>				
Paving (C1044 & C1052)	2,540,514	8,393	2,532,121	0.3%
Beautification Projects (C1003)	32,065	(2,100)	34,165	-6.5%
Downtown PDA Pavement (C1047)	1,268,765	34,157	1,234,608	2.7%
Alhambra Valley Road Sidewalk (C2007)	63,100	2,684	60,416	4.3%
Energy Efficiency Lighting (LED)	63,167	1,420	61,747	2.2%
Handicap Access Program (C1010)	151,662	30,636	121,026	20.2%
Sidewalk Repair Project (C1040)	63,850		63,850	0.0%
Main Street Improvements (C1034)	56,846	(700)	57,546	-1.2%
Downtown Tree Lighting (C1035)	17,752		17,752	0.0%
Court Street Overcrossing (C1045)	72,505		72,505	0.0%
Intermodal Phase III (C6006)	750,889	33,598	717,291	4.5%
Pacheco Transit Hub (C6009)	458,127	8,087	450,040	1.8%
Intermodal Berrellesa Bridge (C6011)	573,825		573,825	0.0%
Bus Stop Improvements (C6010)	4,628	64	4,564	1.4%
<b>Total Streets</b>	<u>6,117,696</u>	<u>116,239</u>	<u>6,001,456</u>	<u>1.9%</u>
<b><u>Traffic Signals</u></b>				
Alhambra Ave/C Street Signal (C1049)	275,000		275,000	0.0%
Pacheco/Arnold Dr Signal (1048)	400,000	4,898	395,102	1.2%
Muir/Center Signal Modification (C1050)	50,000		50,000	0.0%
<b>Total Traffic Signals</b>	<u>725,000</u>	<u>4,898</u>	<u>720,102</u>	<u>0.7%</u>
<b><u>Community Programs</u></b>				
General Plan (C4000)	65,544	354	65,190	0.5%
<b>Total Community Programs</b>	<u>65,544</u>	<u>354</u>	<u>65,190</u>	<u>0.5%</u>
<b><u>Measure H</u></b>				
Waterfront Park	3,448,353	5,709	3,442,645	0.2%
Hidden Lakes Park	1,800,000		1,800,000	0.0%
Susana & Mt. View Parks	547,062	70,042	477,020	
<b>Total Measure H</b>	<u>5,795,415</u>	<u>75,751</u>	<u>5,719,664</u>	<u>1.3%</u>
<b>TOTAL CIP EXPENDITURES</b>	<u>\$ 13,993,020</u>	<u>\$ 197,243</u>	<u>\$ 13,795,777</u>	<u>1.4%</u>
<b>TOTAL EXPENDITURES ALL FUNDS</b>	<u>\$ 67,305,212</u>	<u>\$ 9,092,074</u>	<u>\$ 58,213,138</u>	<u>13.5%</u>

<b>1ST QUARTER FY 2014/15: CHANGES OF FINANCIAL POSITION ALL FUNDS</b>
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	<u>2014/15 Budget</u>	<u>Actual at 9/30/2014</u>	<u>Variance</u>	<u>% of Budget Realized</u>
<b>Revenue</b>				
Taxes	\$ 16,574,801	\$ 559,364	\$ 16,015,437	3.4%
Special Assessments	2,077,944	0	2,077,944	0.0%
Licenses & permits	676,653	200,237	476,416	29.6%
Fines, forfeits & penalties	365,000	75,352	289,648	20.6%
Intergovernmental	6,364,768	286,767	6,078,001	4.5%
Charges for services	2,829,140	1,033,652	1,795,488	36.5%
Developer Impact Fees	40,600	79,362	(38,762)	195.5%
Use of money & property	416,734	66,240	350,494	15.9%
Water Sales & Service	10,220,400	3,260,880	6,959,520	31.9%
Other Revenue	354,320	126,002	228,318	35.6%
Total Revenues	<u>39,920,360</u>	<u>5,687,856</u>	<u>34,232,504</u>	<u>14.2%</u>
<b>Expenditures</b>				
General Government	1,166,538	230,726	935,812	19.8%
Nondepartmental Services	1,262,819	240,178	1,022,641	19.0%
Administrative Services	1,734,456	373,691	1,360,765	21.5%
Public Works	4,894,824	1,151,587	3,743,237	23.5%
Police	10,399,463	2,281,242	8,118,221	21.9%
Community Development	3,537,240	796,609	2,740,631	22.5%
Water System	25,549,266	2,792,398	22,756,868	10.9%
Marina	330,118	84,371	245,747	25.6%
Parking Services	461,005	41,496	419,509	9.0%
Capital Improvement Program	13,993,020	197,243	13,795,777	1.4%
Debt Service	1,444,763	880,481	564,282	60.9%
Total Expenditures	<u>64,773,512</u>	<u>9,070,021</u>	<u>55,703,491</u>	<u>14.0%</u>
<b>Other Sources (Uses)</b>				
Operating Transfers In	2,531,700	22,053	2,509,647	0.9%
Operating Transfers Out	(2,531,700)	(22,053)	(2,509,647)	0.9%
Transfers In from GF Assigned Fund Balance	28,000		28,000	0.0%
Total Other Sources (Uses)	<u>28,000</u>	<u>0</u>	<u>28,000</u>	<u>0.0%</u>
Net	(24,825,152)	(3,382,166)	(21,442,986)	13.6%
Fund Balance Beginning of Year	<u>39,108,882</u>			
Fund Balance End of Year	<u><u>\$ 14,283,730</u></u>			