

**City of San Juan Bautista**  
**Expenditures ~ Budget Vs. Actual**  
**For the Eight Month Period Ended February 28, 2019**

Item #4B  
 April 16, 2019  
 City Council Meeting

<b>EXPENDITURES</b>	<b>FY18</b>	<b>FY19</b>	<b>Annual</b>		<b>YTD</b>	
<b>Fund</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Variance</b>	<b>67%</b>	<b>Note</b>
<b>General Fund:</b>						
City Council	13,345	15,582	34,769	19,187	45%	
City Attorney	54,389	33,626	50,000	16,374	67%	
City Manager	24,541	16,921	42,612	25,691	40%	
City Clerk	64,933	80,065	122,124	42,059	66%	
City Treasurer	312	348	340	(8)	102%	
Finance and Accounting	92,752	102,258	141,747	39,489	72%	<b>A</b>
City Library	30,298	65,219	110,541	45,322	59%	
Fire Department	175,005	177,398	241,865	64,467	73%	
Law Enforcement	102,606	208,909	279,950	71,041	75%	<b>B</b>
Animal Control	3,500	5,598	10,000	4,402	56%	
PW - Streets (Operations)	93,999	104,863	182,590	77,727	57%	
PW - Streets (Capital)	1,750	10,715	562,000	551,285	2%	<b>C</b>
PW - Parks & Grounds (Operations)	90,301	139,393	182,715	43,322	76%	
PW - Parks and Grounds (Capital)	16,200	145,831	179,700	33,869	81%	<b>C</b>
General Government	37,537	32,775	50,500	17,725	65%	
<b>Total General Fund Expenditures</b>	<b>801,468</b>	<b>1,139,501</b>	<b>2,191,453</b>	<b>1,051,952</b>	<b>52%</b>	
<b>Special Revenue Funds:</b>						
Community Development:						
Engineering	99,163	143,017	150,497	7,480	95%	<b>D</b>
Building	52,722	145,595	139,966	(5,629)	104%	<b>D</b>
Planning	102,503	111,995	207,731	95,736	54%	
COPS	72,017	66,664	100,000	33,336	67%	
Parking & Restroom Fund	-	-	75,000	75,000	0%	<b>E</b>
Valle Vista LLD	13,211	11,772	27,884	16,112	42%	
Gas Tax Fund	12,681	11,926	409,803	397,877	3%	<b>F</b>
<b>Enterprise Funds:</b>						
Water:						
Operations	552,239	593,327	894,222	300,895	66%	
Capital	58,800	684,928	867,861	182,933	79%	<b>G</b>
Sewer						
Operations	607,592	639,282	961,407	322,125	66%	
Capital	91,409	581,013	597,213	16,200	97%	<b>G</b>
<b>TOTAL Funds</b>	<b>2,463,805</b>	<b>4,129,020</b>	<b>6,623,037</b>	<b>2,494,017</b>	<b>62%</b>	

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**Footnotes:**

- A** ~ Finance & Accounting is higher than budget due to the annual audit fees incurred in November.
- B** ~ Law enforcement expenditures are higher than last year due to a larger service contract in the current year. Expenditures are higher than budgeted in both Fire and Law Enforcement due to an annual County communication fee of \$61k that was due in January.
- C** ~ Capital projects occur at various times during the year, as such the percent will not always match the same as the percentage of year completed.
- D** ~ Engineering and building higher than budgeted due to inspections and related cost occurring in the first half of the fiscal year. These costs are expected to be significantly lower in the second half of the year due to the slow down of the developer projects.
- E** ~ A large part of the Parking and restroom fund budget is slated for projects that will occur sporadically during the year.
- F** ~ A large part of the Gas Tax Fund budget is slated for street projects that will occur sporadically during the year.
- G** ~ The expenses in this fund are capital in nature and will be incurred sporadically throughout the year.