

City of San Juan Bautista
Revenues ~ Budget Vs. Actual
For the Nine Month Period Ended March 31, 2019

REVENUES	FY18	FY19	Annual		YTD	
Fund	Actuals	Actuals	Budget	Difference	75%	Notes
General Fund	823,450	1,325,264	2,146,347	821,083	62%	
Special Revenue Funds:						
Community Developer	72,886	76,763	139,286	62,523	55%	
COPS	129,540	110,153	100,000	(10,153)	110%	
Parking & Restroom Fd	19,194	19,940	25,600	5,660	78%	
Valle Vista LLD	11,849	10,037	27,884	17,847	36%	
Gas Tax Fund	37,230	34,245	505,750	471,505	7%	A
Enterprise Funds:						
Water						
Operations	619,964	676,676	768,000	91,324	88%	
Capital	25,238	781,764	769,510	(12,254)	102%	B
Sewer						
Operations	665,645	713,424	832,000	118,576	86%	
Capital	12,408	340,773	450,313	109,540	76%	
TOTAL Funds	1,593,954	2,763,775	5,764,690	3,000,915	48%	

- A** ~ Gas tax revenue is below budget due to a budgeted line item fund a significant road project. Those budgeted funds of \$316k have not yet been received.
- B** ~ Developer and Impact revenue has been received primarily in the first half of the fiscal year. The remainder of budget is expected to be received in the fourth quarter of the fiscal year.

City of San Juan Bautista
Expenditures ~ Budget Vs. Actual
For the Nine Month Period Ended March 31, 2019

EXPENDITURES	FY18	FY19	Annual		YTD	
<u>Fund</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Budget</u>	<u>Variance</u>	<u>75%</u>	<u>Note</u>
General Fund:						
City Council	16,121	16,897	34,769	17,872	49%	
City Attorney	59,681	37,194	50,000	12,806	74%	
City Manager	27,534	22,339	42,612	20,273	52%	
Administrative Services	72,981	90,480	122,124	31,644	74%	
City Treasurer	320	354	340	(14)	104%	
Finance and Accounting	105,795	113,268	141,747	28,479	80%	A
City Library	34,426	79,181	110,541	31,360	72%	
Fire and EMS	189,309	194,884	241,865	46,981	81%	
Law Enforcement	120,868	232,980	279,950	46,970	83%	B
Animal Control	3,500	5,598	10,000	4,402	56%	
PW - Streets (Operations)	106,004	117,632	182,590	64,958	64%	
PW - Streets (Capital)	1,750	15,424	562,000	546,576	3%	C
PW - Parks & Grounds (Operations)	99,053	151,902	182,715	30,813	83%	
PW - Parks and Grounds (Capital)	16,200	153,256	179,700	26,444	85%	C
General Government	37,537	37,345	50,500	13,155	74%	
Total General Fund Expenditures	891,079	1,268,734	2,191,453	922,719	58%	
Special Revenue Funds:						
Community Development:						
Engineering	142,526	118,163	150,497	32,334	79%	
Building	63,854	176,433	139,966	(36,467)	126%	D
Planning	183,029	117,699	207,731	90,032	57%	
COPS	72,017	74,997	100,000	25,003	75%	
Parking & Restroom Fund	-	9,007	75,000	65,993	12%	E
Valle Vista LLD	14,744	13,488	27,884	14,396	48%	
Gas Tax Fund	14,758	13,642	409,803	396,161	3%	F
Enterprise Funds:						
Water:						
Operations	627,551	663,767	894,222	230,455	74%	
Capital	61,081	723,398	867,861	144,463	83%	G
Sewer						
Operations	638,083	714,925	961,407	246,482	74%	
Capital	95,537	587,799	597,213	9,414	98%	G
TOTAL Funds	2,804,259	4,482,052	6,623,037	2,140,985	68%	

City of San Juan Bautista
Expenditures ~ Budget Vs. Actual
For the Nine Month Period Ended March 31, 2019

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.