

**City of San Juan Bautista**  
**Expenditures ~ Budget Vs. Actual**  
**For the Six Month Period Ended December 31, 2018**

Item #4B  
February 19, 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>50%</b>	<b>Note</b>
<b>General Fund:</b>						
City Council	9,917	9,667	34,769	25,102	28%	
City Attorney	40,381	25,000	50,000	25,000	50%	
City Manager	18,273	12,391	42,612	30,221	29%	
City Clerk	48,893	57,215	122,124	64,909	47%	
City Treasurer	293	276	340	64	81%	
Finance and Accounting	60,143	83,041	141,747	58,706	59%	<b>A</b>
City Library	23,885	34,320	110,541	76,221	31%	
Fire Department	118,189	108,904	241,865	132,961	45%	
Law Enforcement	48,776	134,000	279,950	145,950	48%	<b>B</b>
Animal Control	1,500	3,598	10,000	6,402	36%	
PW - Streets (Operations)	61,221	78,060	182,590	104,530	43%	
PW - Streets (Capital)	1,750	-	795,500	795,500	0%	<b>C</b>
PW - Parks & Grounds (Operations)	65,253	102,599	182,715	80,116	56%	
PW - Parks and Grounds (Capital)	16,200	108,814	131,500	22,686	83%	<b>C</b>
General Government	21,917	19,380	50,500	31,120	38%	
<b>Total General Fund Expenditures</b>	<b>536,591</b>	<b>777,265</b>	<b>2,376,753</b>	<b>1,599,488</b>	<b>33%</b>	
<b>Special Revenue Funds:</b>						
Community Development:						
Engineering	44,156	105,836	150,497	44,661	70%	<b>D</b>
Building	36,634	116,308	139,966	23,658	83%	<b>D</b>
Planning	78,226	77,434	207,731	130,297	37%	
COPS	60,947	50,000	100,000	50,000	50%	
Rest. & Roads Fund	-	-	75,000	75,000	0%	<b>E</b>
Valle Vista LLD	10,253	9,341	27,884	18,543	33%	
Gas Tax Fund	9,819	9,148	409,803	400,655	2%	<b>F</b>
<b>Enterprise Funds:</b>						
Water:						
Operations	454,313	441,252	894,222	452,970	49%	
Capital	116,883	613,150	630,861	17,711	97%	<b>G</b>
Sewer						
Operations	443,788	475,682	961,407	485,725	49%	
Capital	194,437	537,528	514,213	(23,315)	105%	<b>G</b>
<b>TOTAL Funds</b>	<b>1,986,047</b>	<b>3,212,944</b>	<b>6,488,337</b>	<b>3,275,393</b>	<b>50%</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 in line with budget.
- 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 costs are periodic, based on the level of services needed. This line item will not always match the same percentage as the percentage for the year completed.
- E** ~ A large part of the Restroom and Road 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.

**Additional note** ~ Many department expenditures are below budget due to a position for a Community Development Director has not yet been filled. That position's costs would have been allocated among many departments.