

City of Chino Hills
Revenues, Expenditures, and Transfers
Budget and Actual Comparative Analysis
for the Month Ending September 30, 2016

Month: 3	CURRENT YEAR						PRIOR YEAR			
	Original Annual Budget	Revised Annual Budget	Year to Date Revised Budget	Year to Date Actual	Year to Date	Percentage Variance	Year to Date Actual	Prior Year Actual vs Current Year Actual Variance	Percentage Variance	
					Revised Budget vs Actual Variance					
GENERAL FUND										
REVENUES										
Property taxes	4,816,000	4,816,000	1,204,000	-	(1,204,000)	(100.00%)	(1)	-	-	N/A
Property taxes-Triple Flip	-	-	-	-	-	N/A	(18)	-	-	N/A
Property taxes-VLF Swap	7,396,100	7,396,100	1,849,025	-	(1,849,025)	(100.00%)	(1)	-	-	N/A
Sales taxes	7,928,400	7,928,400	1,982,100	688,568	(1,293,532)	(65.26%)	(2)	525,581	162,987	31.01%
Other taxes	1,537,800	1,537,800	384,450	220,862	(163,588)	(42.55%)	(2)	335,024	(114,162)	(34.08%)
Total taxes	21,678,300	21,678,300	5,419,575	909,431	(4,510,144)	(83.22%)		860,605	48,826	5.67%
Motor vehicle in-lieu fees	31,300	31,300	7,825	-	(7,825)	(100.00%)	(2)	-	-	N/A
Fines and Penalties	488,600	488,600	122,150	107,804	(14,346)	(11.74%)	(2)	124,255	(16,451)	(13.24%)
Interest income and franchise fees	3,537,300	3,537,300	884,325	(147,242)	(1,031,567)	(116.65%)	(3)	237,092	(384,334)	(162.10%)
Engineering Fee	1,846,200	1,846,200	461,550	450,009	(11,541)	(2.50%)		419,782	30,227	7.20%
Cost reimbursements	496,700	811,000	202,750	54,740	(148,010)	(73.00%)	(5)	608,675	(553,935)	(91.01%)
Other revenues	10,031,200	10,031,200	2,507,800	13,732,451	11,224,651	447.59%	(16)	2,330,379	11,402,072	489.28%
Operating transfers	92,200	92,200	23,050	-	(23,050)	(100.00%)	(6)	-	-	N/A
Total revenues	38,201,800	38,516,100	9,629,025	15,107,193	5,478,168	56.89%		4,580,788	10,526,405	229.79%
EXPENDITURES										
Legislative										
City Council	283,200	283,200	70,800	65,020	5,780	8.16%		61,947	(3,073)	(4.96%)
City Attorney	350,000	350,000	87,500	26,138	61,362	70.13%	(7)	42,775	16,637	38.89%
City Clerk	1,261,100	1,263,400	315,850	234,443	81,407	25.77%	(7)	231,380	(3,063)	(1.32%)
Contract Services	196,300	196,300	49,075	25,756	23,319	47.52%	(7)	25,666	(90)	(0.35%)
City Manager										
Administration	1,888,000	1,966,100	491,525	262,146	229,379	46.67%	(7)	235,026	(27,120)	(11.54%)
Public Safety	11,961,900	11,998,900	2,999,725	3,271,841	(272,116)	(9.07%)		3,230,345	(41,496)	(1.28%)
Community Relations	677,300	712,500	178,125	136,899	41,226	23.14%	(7)	125,857	(11,042)	(8.77%)
Human Resources	463,100	478,800	119,700	75,343	44,357	37.06%	(7)	67,428	(7,915)	(11.74%)
Risk Management	2,227,700	2,232,800	558,200	2,072,969	(1,514,769)	(271.37%)	(7)	1,327,760	(745,209)	(56.13%)
Emergency Preparedness	240,800	240,800	60,200	15,612	44,588	74.07%	(7)	22,173	6,561	29.59%
Code Enforcement	617,700	617,700	154,425	121,600	32,825	21.26%	(7)	115,347	(6,253)	(5.42%)
Engineering										
Engineering Administration	1,983,200	1,997,000	499,250	394,639	104,611	20.95%	(7)	383,763	(10,876)	(2.83%)

Month: 3	CURRENT YEAR							PRIOR YEAR		
	Original Annual Budget	Revised Annual Budget	Year to Date Revised Budget	Year to Date Actual	Year to Date Revised Budget vs Actual Variance	Percentage Variance		Year to Date Actual	Prior Year Actual vs Current Year Actual Variance	Percentage Variance
<u>GENERAL FUND (continued)</u>										
<u>EXPENDITURES</u>										
<u>Finance</u>										
Administration	2,707,200	2,713,900	678,475	539,291	139,184	20.51%	(7)	495,960	(43,331)	(8.74%)
Non-Departmental	62,500	62,500	15,625	12,256	3,369	21.56%	(7)	12,005	(251)	(2.09%)
Development Program	834,600	834,600	208,650	14,059	194,591	93.26%	(7)	1,200,580	1,186,521	98.83%
<u>Public Works</u>										
Administration	1,253,700	1,255,200	313,800	258,356	55,444	17.67%	(7)	225,921	(32,435)	(14.36%)
Facility and Equipment Maintenance	1,938,700	1,957,200	489,300	348,291	141,009	28.82%	(7)	364,185	15,894	4.36%
Other Maintenance	1,473,200	1,832,600	458,150	285,241	172,909	37.74%	(7)	375,647	90,406	24.07%
<u>Interfund Transfers</u>										
Capital Improvement Projects	2,340,200	2,340,200	585,050	43,186	541,864	92.62%	(6)	4,203	(38,983)	(927.50%)
Operating Transfers	5,409,800	5,409,800	1,352,450	1,352,450	-	0.00%		1,269,100	(83,350)	(6.57%)
Total expenditures	38,170,200	38,743,500	9,685,875	9,555,538	130,337	1.35%		9,817,068	261,530	2.66%
Net revenues over/(under) expenditures	31,600	(227,400)	(56,850)	5,551,654	5,608,504	N/A		(5,236,280)	10,787,935	(206.02%)
<u>LIAB INSURANCE RATE STABILIZATION FUND</u>										
<u>Revenues</u>										
Interest Income	-	-	-	453	453	N/A		-	453	N/A
Operating Transfers	-	-	-	-	-	N/A		-	-	N/A
Total revenues	-	-	-	453	453	N/A		-	453	N/A
<u>Expenditures</u>										
Expenditures	-	-	-	-	-	N/A		-	-	N/A
Net revenues and expenditures	-	-	-	453	453	N/A		-	453	N/A
<u>COMMUNITY SERVICES FUND</u>										
Revenues	1,381,500	1,431,500	357,875	310,541	(47,334)	(13.23%)	(8)	309,045	1,496	0.48%
Operating Transfers	4,762,100	4,762,100	1,190,525	1,190,525	-	0.00%		1,074,000	116,525	10.85%
Total revenues	6,143,600	6,193,600	1,548,400	1,501,066	(47,334)	(3.06%)		1,383,045	118,021	8.53%
Expenditures	6,143,600	6,310,400	1,577,600	1,403,049	174,551	11.06%	(7)	1,294,057	(108,992)	(8.42%)
Net revenues and expenditures	-	(116,800)	(29,200)	98,017	127,217	(435.67%)		88,988	9,029	(10.15%)
<u>COMMUNITY DEVELOPMENT FUND</u>										
Community Development Fees	5,122,500	5,122,500	1,280,625	699,728	(580,897)	(45.36%)	(4)	868,347	(168,619)	(19.42%)
Operating Transfers	-	-	-	-	-	N/A		-	-	N/A
Total revenues	5,122,500	5,122,500	1,280,625	699,728	(580,897)	(45.36%)		868,347	(168,619)	(19.42%)
<u>Expenditures</u>										
Administration	1,358,000	1,396,000	349,000	296,811	52,189	14.95%	(7)	291,586	(5,225)	(1.79%)
Building Services	1,403,700	1,436,700	359,175	271,181	87,994	24.50%	(7)	253,540	(17,641)	(6.96%)
Development Services	1,172,400	1,208,000	302,000	207,125	94,876	31.42%	(7)	151,332	(55,793)	(36.87%)
Economic Development	119,200	119,200	29,800	24,400	5,400	18.12%	(7)	39,508	15,108	38.24%
Operating Transfers	-	-	-	-	-	N/A		-	-	N/A
Total expenditures	4,053,300	4,159,900	1,039,975	799,517	240,458	23.12%		735,966	(63,551)	(8.63%)
Net revenues and expenditures	1,069,200	962,600	240,650	(99,788)	(340,438)	(141.47%)		132,381	(232,169)	(175.38%)

Month: 3

	CURRENT YEAR							PRIOR YEAR		
	Original Annual Budget	Revised Annual Budget	Year to Date Revised Budget	Year to Date Actual	Year to Date Revised Budget vs Actual Variance	Percentage Variance		Year to Date Actual	Prior Year Actual vs Current Year Actual Variance	Percentage Variance
WATER FUND										
REVENUES										
Water sales	22,873,700	22,873,700	5,718,425	6,816,601	1,098,176	19.20%	(9)	5,597,740	1,218,861	21.77%
Other revenue	1,466,400	1,466,400	366,600	(416,877)	(783,477)	(213.71%)	(3)&(17)	254,197	(671,074)	(264.00%)
Total revenues	24,340,100	24,340,100	6,085,025	6,399,724	314,699	5.17%		5,851,937	547,787	9.36%
EXPENDITURES										
Water costs	10,565,000	9,745,000	2,436,250	2,479,825	(43,575)	(1.79%)		2,886,075	406,250	14.08%
Power costs	1,100,000	1,000,000	250,000	132,851	117,149	46.86%	(11)	178,428	45,577	25.54%
Interfund Transfers	4,764,100	4,764,100	1,191,025	44,388	1,146,637	96.27%	(6)	225,034	180,646	80.27%
Other costs	12,665,500	13,797,800	3,449,450	2,338,614	1,110,836	32.20%	(10)	1,765,535	(573,079)	(32.46%)
Total expenditures	29,094,600	29,306,900	7,326,725	4,995,679	2,331,046	31.82%		5,055,072	59,393	1.17%
Net profit (loss)	(4,754,500)	(4,966,800)	(1,241,700)	1,404,045	2,645,745	213.07%		796,865	607,180	76.20%
SEWER FUND										
Revenues	9,027,600	9,027,600	2,256,900	1,453,396	(803,504)	(35.60%)	(9)	1,371,518	81,878	5.97%
Expenditures	8,759,900	8,796,700	2,199,175	1,344,418	854,757	38.87%	(7)	988,276	(356,142)	(36.04%)
Net profit (loss)	267,700	230,900	57,725	108,978	51,253	88.79%		383,242	(274,264)	(71.56%)
SOLID WASTE FUND										
Revenues	4,910,900	4,910,900	1,227,725	986,840	(240,885)	(19.62%)	(12)	965,718	21,122	2.19%
Expenditures	4,910,900	4,910,900	1,227,725	213,376	1,014,349	82.62%	(12)	177,000	(36,376)	(20.55%)
Net revenues and expenditures	-	-	-	773,464	773,464	N/A		788,718	(15,254)	(1.93%)
DEVELOPMENT FUNDS (14)										
Revenues	25,291,200	25,291,200	6,322,800	64,068	(6,258,732)	(98.99%)	(13)	1,211,482	(1,147,414)	(94.71%)
Expenditures	14,827,500	14,827,500	3,706,875	60,778	3,646,097	98.36%	(13)	277,559	216,781	78.10%
Net revenues and expenditures	10,463,700	10,463,700	2,615,925	3,289	(2,612,636)	(99.87%)		933,923	(930,634)	(99.65%)
CONSTRUCTION FUNDS										
Revenues	19,199,500	19,204,500	4,801,125	535,538	(4,265,588)	(88.85%)	(6)	3,542,622	(3,007,085)	(84.88%)
Expenditures	19,199,500	19,204,500	4,801,125	535,538	4,265,588	88.85%	(6)	3,542,622	3,007,085	84.88%
Net revenues and expenditures	-	-	-	-	-	0.00%		-	-	0.00%
LANDSCAPE AND LIGHTING										
DISTRICT FUNDS										
Revenues	8,938,500	8,938,500	2,234,625	1,001,026	(1,233,599)	(55.20%)	(1)	820,101	180,925	22.06%
Expenditures	9,626,200	9,704,700	2,426,175	2,376,497	49,678	2.05%		1,988,614	(387,883)	(19.51%)
Net revenues and expenditure	(687,700)	(766,200)	(191,550)	(1,375,471)	(1,183,921)	(618.07%)		(1,168,513)	(206,958)	17.71%
ASSESSMENT DISTRICT FUNDS										
Revenues	404,500	404,500	101,125	(6,715)	(107,840)	(106.64%)	(1)&(3)	1,792	(8,507)	(474.70%)
Expenditures	725,500	725,700	181,425	553,794	(372,369)	(205.25%)	(6)&(7)	348,612	(205,182)	(58.86%)
Net revenues and expenditures	(321,000)	(321,200)	(80,300)	(560,508)	(480,208)	598.02%		(346,820)	(213,688)	61.61%

Month: 3

	CURRENT YEAR							PRIOR YEAR		
	Original Annual Budget	Revised Annual Budget	Year to Date Revised Budget	Year to Date Actual	Year to Date Revised Budget vs Actual Variance	Percentage Variance		Year to Date Actual	Prior Year Actual vs Current Year Actual Variance	Percentage Variance
COMMUNITY FACILITIES										
<u>DISTRICTS FUNDS</u>										
Revenues	8,575,600	8,575,600	2,143,900	(263,949)	(2,407,849)	(112.31%)	(1)&(3)	50,434	(314,383)	(623.35%)
Expenditures	11,120,200	11,123,800	2,780,950	5,494,845	(2,713,895)	(97.59%)	(6)&(7)	5,451,908	(42,937)	(0.79%)
Net revenues and expenditures	<u>(2,544,600)</u>	<u>(2,548,200)</u>	<u>(637,050)</u>	<u>(5,758,793)</u>	<u>(5,121,743)</u>	<u>(803.98%)</u>		<u>(5,401,474)</u>	<u>(357,319)</u>	<u>(6.62%)</u>
<u>MISCELLANEOUS FUNDS (15)</u>										
Revenues	14,956,500	15,148,900	3,787,225	1,910,107	(1,877,118)	(49.56%)	(2)&(19)	1,660,095	250,012	15.06%
Expenditures	13,879,900	14,843,300	3,710,825	1,038,953	2,671,872	72.00%	(6)&(19)	4,315,316	3,276,363	75.92%
Net revenues and expenditures	<u>1,076,600</u>	<u>305,600</u>	<u>76,400</u>	<u>871,154</u>	<u>794,754</u>	<u>N/A</u>		<u>(2,655,221)</u>	<u>3,526,375</u>	<u>(132.81%)</u>