

COUNCIL AGENDA: FEBRUARY 5, 2013

SUBJECT: INTERIM FINANCIAL STATUS REPORTS

SOURCE: Finance Department

COMMENT: The City Charter requires financial status reports to be provided to City Council on a monthly basis. Council Minute Order #10-011607 approved the recommended change in submittal of the Interim Financial Status Reports and established the requirement and parameters for the presentation of the reports.

In accordance with Council Minute Order #10-011607, the interim financial status reports for the 2nd fiscal quarter ended December 31, 2012, are submitted.

RECOMMENDATION: That the City Council accept the interim financial status reports as presented.

ATTACHMENTS: Interim financial reports

D.D. MB Appropriated/Funded MB C.M. J

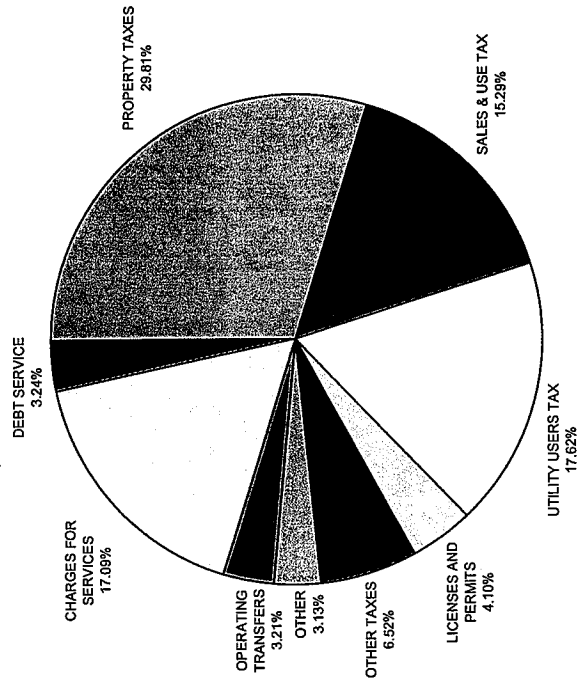
Item No. 16

CITY OF PORTERVILLE

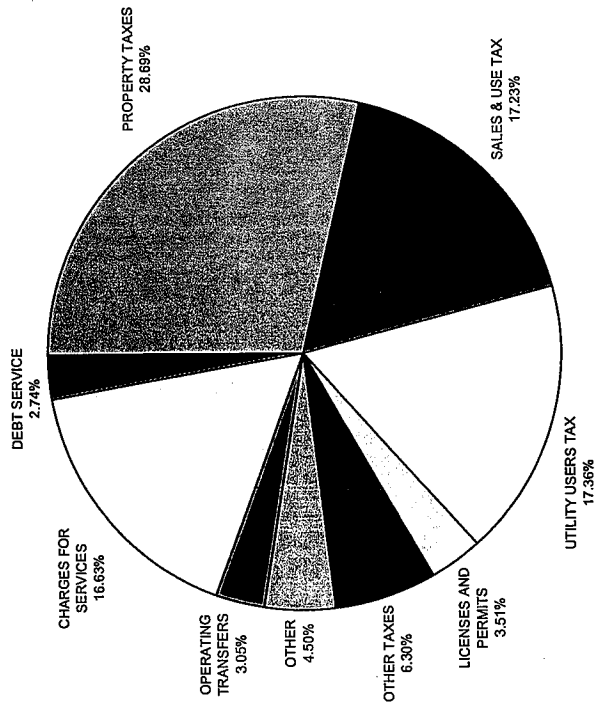
REVENUE STATUS REPORT - GENERAL FUND  
FOR THE SIX MONTHS ENDED  
DECEMBER 31, 2012 AND DECEMBER 31, 2011

REVENUE SOURCE	2012-2013 ESTIMATED REVENUE	2012-2013 YEAR-TO-DATE REVENUE	% OF ESTIMATE	2011-2012 ESTIMATED REVENUE	2011-2012 YEAR-TO-DATE REVENUE	% OF ESTIMATE
PROPERTY TAXES	\$ 6,691,568	\$ 3,034,907	45.35%	\$ 6,737,435	\$ 3,010,514	44.68%
OTHER TAXES:						
SALES AND USE TAX	3,771,619	1,744,320	46.25%	3,432,288	1,476,176	43.01%
UTILITY USERS TAX	3,950,000	1,835,994	46.48%	3,950,000	1,779,928	45.06%
TRANSIENT OCCUPANCY TAX	310,000	84,113	27.13%	285,000	84,223	29.55%
PROPERTY TRANSFER TAX	45,000	28,016	62.26%	45,000	23,591	52.42%
FRANCHISE TAX	1,471,134	526,404	35.78%	1,461,134	523,934	35.86%
SALES TAX - PUBLIC SAFETY	130,000	77,821	59.86%	130,000	67,595	52.00%
LICENSES AND PERMITS:						
BUSINESS LICENSES	406,200	205,489	50.59%	421,000	235,388	55.91%
CONSTRUCTION PERMITS	339,505	165,729	48.81%	380,000	178,240	46.91%
REVENUE FROM AGENCIES-TAXES:						
MOTOR VEHICLE IN-LIEU TAX		28,249		385,000	27,132	7.05%
OTHER TAXES	30,000			30,000		
REVENUE FROM AGENCIES-GRANTS	44,336	268,167	604.85%	296,222	125,903	42.50%
USE OF MONEY AND PROPERTY	225,078	103,793	46.11%	219,393	124,129	56.58%
FINES AND FORFEITURES	53,000	37,610	70.96%	63,000	28,683	45.53%
CHARGES FOR SERVICES:						
PLANNING AND ENGINEERING	78,523	52,168	66.44%	80,000	34,750	43.44%
POLICE	316,000	114,612	36.27%	264,000	79,003	29.93%
FIRE	55,000	38,514	70.03%	23,000	47,374	205.97%
LIBRARY	40,000	19,304	48.26%	38,000	22,718	59.79%
RECREATIONAL	1,650,258	660,095	40.00%	1,543,006	687,289	44.54%
INTERDEPARTMENTAL	1,600,000	870,169	54.39%	1,600,000	850,617	53.16%
OTHER	8,018	4,136	51.58%	9,000	4,104	45.60%
OTHER REVENUES	69,500	66,634	95.88%	72,000	37,076	51.49%
<b>SUBTOTALS</b>	<b>\$ 21,284,739</b>	<b>\$ 9,966,243</b>	<b>46.82%</b>	<b>\$ 21,464,478</b>	<b>\$ 9,448,366</b>	<b>44.02%</b>
OPERATING TRANSFERS	629,982	322,389	51.17%	619,212	323,881	52.31%
DEBT SERVICE TRANSFERS	572,300	289,547	50.59%	612,400	326,991	53.40%
<b>TOTALS</b>	<b>\$ 22,487,021</b>	<b>\$ 10,578,179</b>	<b>47.04%</b>	<b>\$ 22,696,090</b>	<b>\$ 10,099,239</b>	<b>44.50%</b>

**CITY OF PORTERVILLE  
GENERAL FUND REVENUES  
Six Months Ended December 31, 2011**



**CITY OF PORTERVILLE  
GENERAL FUND REVENUES  
Six Months Ended December 31, 2012**

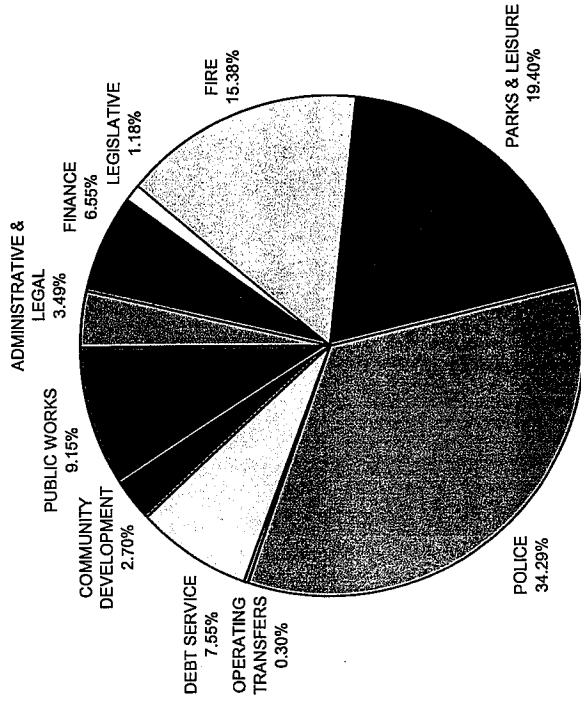


CITY OF PORTERVILLE

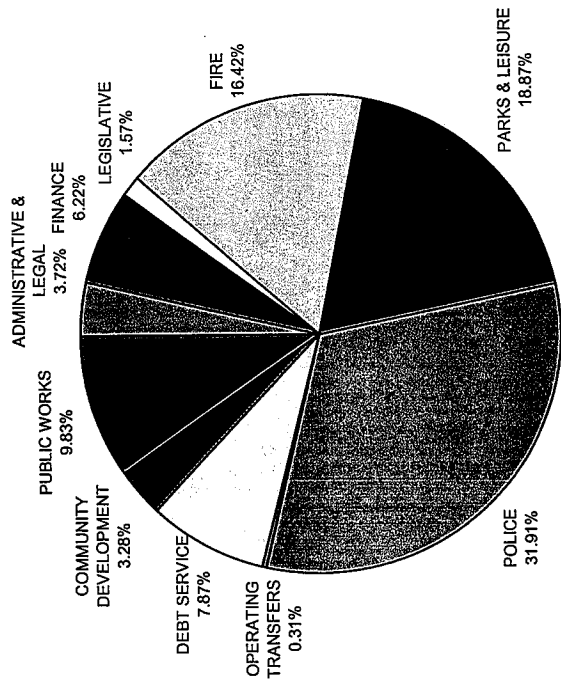
EXPENDITURE STATUS REPORT - GENERAL FUND  
FOR THE SIX MONTHS ENDED  
DECEMBER 31, 2012 AND DECEMBER 31, 2011

	2012-2013 AMENDED APPROP	2012-2013 YEAR-TO-DATE EXPEND	% OF APPROP	2011-2012 AMENDED APPROP	2011-2012 YEAR-TO-DATE EXPEND	% OF APPROP
LEGISLATIVE:						
CITY COUNCIL	\$ 82,720	\$ 47,656	57.6%	\$ 108,894	\$ 45,266	41.6%
COMMUNITY PROMOTION	205,012	129,229	63.0%	166,205	92,483	55.6%
ADMINISTRATIVE & LEGAL:						
CITY MANAGER	248,877	118,715	47.7%	250,955	122,270	48.7%
CITY CLERK	166,715	68,861	41.3%	168,085	73,735	43.9%
HUMAN RESOURCES	234,333	137,699	58.8%	235,916	117,084	49.6%
CITY ATTORNEY	180,000	93,744	52.1%	180,000	92,542	51.4%
FINANCE:						
FINANCE & ACCOUNTING	746,234	360,740	48.3%	744,420	359,555	48.3%
INFORMATION SERVICES	394,977	160,488	40.6%	404,003	217,563	53.9%
ADMINISTRATIVE SERVICES	415,760	178,549	42.9%	419,324	184,799	44.1%
POLICE PROTECTION	8,604,113	3,591,016	41.7%	8,531,742	3,990,723	46.8%
FIRE PROTECTION	3,722,006	1,847,465	49.6%	3,750,082	1,790,217	47.7%
COMMUNITY DEVELOPMENT:						
PLANNING & ZONING	516,294	236,026	45.7%	523,424	200,544	38.3%
ECONOMIC DEVELOPMENT	294,233	133,490	45.4%	288,703	113,844	39.4%
PUBLIC WORKS:						
ENGINEERING & BUILDING	1,010,254	437,080	43.3%	1,014,432	452,696	44.6%
STREET MAINTENANCE	407,039	201,940	49.6%	405,021	205,155	50.7%
SIGNALS, SIGNING & STRIPING	356,117	200,506	56.3%	356,428	137,259	38.5%
STREET LIGHTING	479,161	199,279	41.6%	479,358	204,740	42.7%
STORM DRAINS	88,125	48,314	54.8%	90,265	43,909	48.6%
PARKING LOTS	47,079	19,086	40.5%	47,176	20,794	44.1%
PARKS & LEISURE:						
PARK MAINTENANCE & OPERATION	1,755,736	758,822	43.2%	1,768,439	863,292	48.8%
STREET TREES & PARKWAYS	194,999	96,843	49.7%	217,049	78,026	35.9%
COMMUNITY CENTERS	232,169	109,886	47.3%	246,752	114,575	46.4%
LEISURE SERVICES	216,183	102,049	47.2%	222,030	106,000	47.7%
LEISURE SERVICES - SPECIAL PROG	1,510,704	685,055	45.3%	1,422,950	687,096	48.3%
SWIMMING POOL	165,211	76,956	46.6%	165,901	86,015	51.8%
LIBRARY OPERATIONS	678,276	294,175	43.4%	613,843	311,473	50.7%
SPECIAL PROJECTS	19,336	-		17,119	11,604	67.8%
SUB TOTALS	22,971,663	10,333,669	45.0%	22,838,516	10,723,260	47.0%
OPERATING TRANSFERS	79,000	34,500	43.7%	79,000	34,500	43.7%
DEBT SERVICE	1,828,329	885,150	48.4%	1,830,754	879,084	48.0%
	\$ 24,878,992	\$ 11,253,319	45.2%	\$ 24,748,270	\$ 11,636,844	47.0%

**CITY OF PORTERVILLE  
GENERAL FUND EXPENDITURES  
Six Months Ended December 31, 2011**



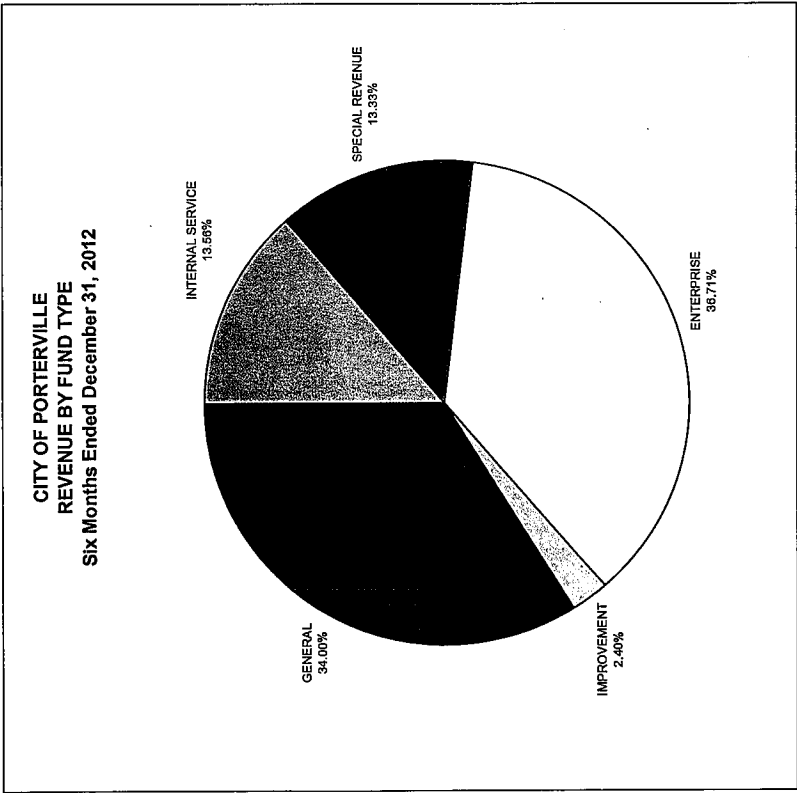
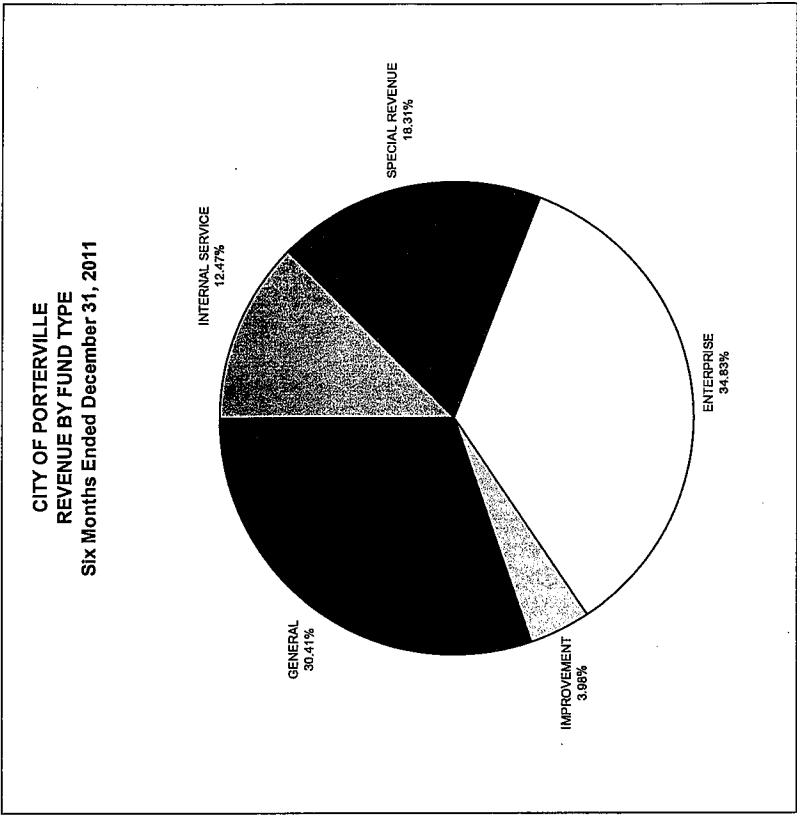
**CITY OF PORTERVILLE  
GENERAL FUND EXPENDITURES  
Six Months Ended December 31, 2012**



CITY OF PORTERVILLE

REVENUE STATUS REPORT - ALL OTHER FUNDS  
FOR THE SIX MONTHS ENDED  
DECEMBER 31, 2012 AND DECEMBER 31, 2011

REVENUE SOURCE	2012-2013		2012-2013		2011-2012		2011-2012	
	ESTIMATED REVENUE	YEAR-TO-DATE REVENUE	% OF ESTIMATE	REVENUE	ESTIMATED REVENUE	YEAR-TO-DATE REVENUE	% OF ESTIMATE	REVENUE
MEASURE H SALES TAX	\$ 2,919,298	\$ 1,275,136	43.7%	\$	\$ 2,665,000	\$ 1,228,161	46.1%	
SPECIAL GAS TAX	3,184,160	879,047	27.6%		2,622,867	953,864	36.4%	
LOCAL TRANSPORTATION FUNDS (LTF)	4,195,232	906,849	21.6%		4,522,437	2,341,137	51.8%	
TRAFFIC SAFETY FUND	150,500	76,520	50.8%		125,500	78,955	62.9%	
ZALUD ESTATE	7,000	3,771	53.9%		7,200	5,281	73.3%	
COMMUNITY DEVELOPMENT BLOCK GRANT	1,845,059	331,427	18.0%		1,271,026	710,247	55.9%	
TRANSIT	6,991,898	628,294	9.0%		2,732,088	778,578	28.5%	
SPECIAL SAFETY GRANTS	363,716	32,843	9.0%		451,350	79,445	17.6%	
SEWER OPERATING	6,622,454	3,418,430	51.6%		6,636,454	3,317,068	50.0%	
REFUSE REMOVAL	5,550,000	2,762,457	49.8%		5,443,000	2,725,077	50.1%	
AIRPORT OPERATIONS	1,386,136	742,197	53.5%		1,702,936	985,892	57.9%	
GOLF COURSE	242,500	98,477	40.6%		262,500	109,496	41.7%	
WATER OPERATING	4,845,000	3,108,399	64.2%		4,836,621	2,899,579	60.0%	
RISK MANAGEMENT	4,703,666	2,612,117	55.5%		4,384,916	2,476,354	56.5%	
EQUIPMENT MAINTENANCE	2,681,250	1,363,316	50.8%		2,460,000	1,396,778	56.8%	
LANDSCAPE MAINTENANCE DISTRICT	260,000	119,027	45.8%		260,000	114,405	44.0%	
WATER REPLACEMENT	406,991	238,279	58.5%		426,699	205,771	48.2%	
SOLID WASTE RESERVE	1,620,718	141,722	8.7%		1,330,430	670,808	50.4%	
SEWER REVOLVING	245,511	102,073	41.6%		259,511	108,444	41.8%	
TRANSPORTATION DEVELOPMENT	108,000	152,787	141.5%		145,000	82,663	57.0%	
PARK DEVELOPMENT	20,000	14,187	70.9%		50,000	11,620	23.2%	
TREATMENT PLANT RESERVE	622,328	222,778	35.8%		621,480	251,174	40.4%	
STORM DRAIN DEVELOPMENT	85,000	115,288	135.6%		95,000	49,180	51.8%	
BUILDING CONSTRUCTION	10,000	4,299	43.0%		20,000	40,372	201.9%	
<b>TOTALS</b>	<b>\$ 49,066,417</b>	<b>\$ 19,349,720</b>	<b>39.4%</b>	<b>\$ 43,332,015</b>	<b>\$ 21,620,350</b>	<b>49.9%</b>		



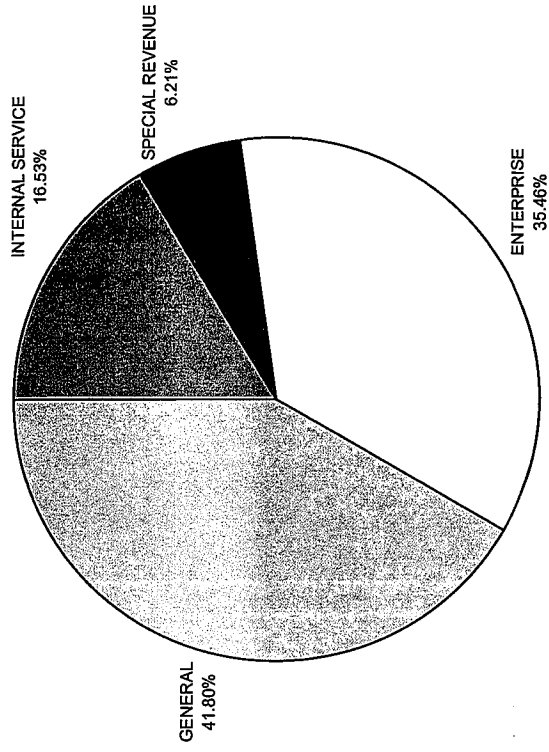
CITY OF PORTERVILLE

EXPENDITURE STATUS REPORT - ALL OTHER FUNDS  
FOR THE SIX MONTHS ENDED  
DECEMBER 31, 2012 AND DECEMBER 31, 2011

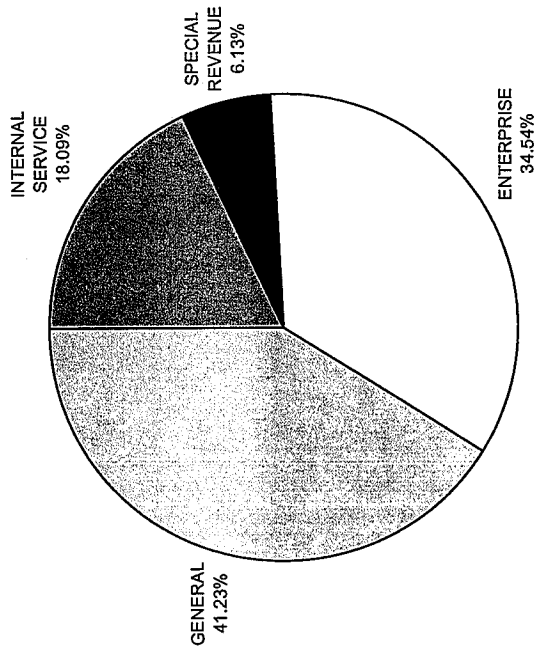
	2012-2013	2012-2013	2011-2012	2011-2012	2011-2012	% OF	2011-2012	2011-2012	% OF
	AMENDED	YEAR-TO-DATE	AMENDED	YEAR-TO-DATE	AMENDED	APPROP	EXPEND	EXPEND	APPROP
	APPROP	EXPEND	APPROP	EXPEND	APPROP				ACTUAL
MEASURE H SALES TAX	\$ 2,772,476	\$ 1,256,817	\$ 2,614,439	\$ 1,208,276	\$ 2,614,439	45.3%	1,208,276	46.2%	
ZALUD ESTATE	29,435	9,146	27,135	12,556	27,135	31.1%	12,556	46.3%	
COMMUNITY DEVELOPMENT BLOCK GRANT	502,461	71,499	513,868	85,100	513,868	14.2%	85,100	16.6%	
TRANSIT	4,178,019	909,351	2,688,780	737,611	2,688,780	21.8%	737,611	27.4%	
SPECIAL SAFETY GRANTS	388,786	141,620	479,881	222,333	479,881	36.4%	222,333	46.3%	
SEWER OPERATING	5,951,222	2,471,221	5,890,132	2,769,177	5,890,132	41.5%	2,769,177	47.0%	
REFUSE REMOVAL	5,335,522	2,356,033	5,355,396	2,414,825	5,355,396	44.2%	2,414,825	45.1%	
AIRPORT	1,316,618	617,343	1,561,396	766,006	1,561,396	46.9%	766,006	49.1%	
GOLF COURSE	353,849	170,029	359,981	198,113	359,981	48.1%	198,113	55.0%	
WATER OPERATING	4,280,371	2,124,604	4,495,070	2,199,221	4,495,070	49.6%	2,199,221	48.9%	
RISK MANAGEMENT	5,917,818	3,257,461	4,924,986	2,976,666	4,924,986	55.0%	2,976,666	60.4%	
EQUIPMENT MAINTENANCE	2,631,898	1,277,769	2,435,088	1,262,942	2,435,088	48.5%	1,262,942	51.9%	
LANDSCAPE MAINTENANCE DISTRICT	223,811	67,535	205,969	76,200	205,969	30.2%	76,200	37.0%	
TOTALS	\$ 33,882,286	\$ 14,730,427	\$ 31,552,121	\$ 14,929,025	\$ 31,552,121	43.5%	14,929,025	47.3%	



**CITY OF PORTERVILLE  
EXPENDITURES BY FUND TYPE  
Six Months Ended December 31, 2011**



**CITY OF PORTERVILLE  
EXPENDITURES BY FUND TYPE  
Six Months Ended December 31, 2012**



**CITY OF PORTERVILLE**  
**INTERIM PERFORMANCE REPORT - MEASURE H**  
**For the Six Months Ended December 31, 2012 and December 31, 2011**

	<u>FY 2012-13</u>	<u>FY 2011-12</u>
<b>REVENUES</b>		
Sales Tax - Measure H	\$ 1,253,558	1,194,443
Interest	21,578	33,718
<b>TOTAL REVENUES</b>	<u>1,275,136</u>	<u>1,228,161</u>
<b>EXPENDITURES</b>		
Police Department	665,669	626,489
Fire Department	418,757	424,536
Library & Literacy	172,390	157,251
<b>TOTAL EXPENDITURES</b>	<u>1,256,817</u>	<u>1,208,276</u>
<b>CAPITAL PROJECTS</b>		
Public Safety Station	<u>166,275</u>	<u>4,364</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ (147,956)</u>	<u>\$ 15,521</u>

**CITY OF PORTERVILLE**  
**INTERIM PERFORMANCE REPORT - ENTERPRISE FUNDS**  
**For the Six Months Ended December 31, 2012 and December 31, 2011**

FUND	REVENUES	EXPENSES	12/31/2012		12/31/2011	
			NET PROFIT (LOSS)	NET PROFIT (LOSS)	NET PROFIT (LOSS)	NET PROFIT (LOSS)
Zalud Estate	\$ 3,771	\$ (9,146)	\$ (5,376)	\$ (7,275)		
Sewer Operating	3,418,430	(2,471,221)	947,209	547,892		
Solid Waste	2,762,457	(2,356,033)	406,423	310,253		
Airport	742,197	(617,343)	124,854	219,886		
Golf	98,477	(170,029)	(71,552)	(88,617)		
Water Operating	3,108,399	(2,124,604)	983,796	700,358		

NOTE: The Transit Fund is not included as it does not contain any retained earnings