

Fund Summaries

SPECIAL REVENUE FUND GROUPS

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Housing Authority Fund Group
Gasoline Tax Street Improvement Fund Group
Transportation Fund Group



General Grants Fund Group Summary

Purpose:

The General Grants Fund Group was established to separately account for federal, State, and other agency grants related to general City operations.

Assumptions for Major Resources:

The largest revenue sources in the General Grants Fund Group are grant funds from federal, State or county agencies. Operating transfers into this fund represent the City's match from the General Fund Group.

	Actual FY 18	Adopted FY 19	Adjusted FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	57,306	-	7,502	-
Revenues From Other Agencies	16,468,475	6,591,692	10,282,228	7,210,387
Charges For Services	190,367	290,318	290,318	190,995
Other Revenues	205,790	161,300	695,082	344,735
Interfund Services-Charges	272,609	-	-	-
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	599,978	502,264	611,594	524,232
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	17,794,525	7,545,574	11,886,724	8,270,350
Uses:				
Expenditures:				
Salaries, Wages and Benefits	10,503,252	6,757,248	7,236,776	7,535,817
Materials, Supplies and Services	8,279,856	827,489	4,614,836	858,957
Internal Support	465,231	141,993	139,713	576
Capital Purchases	744,465	-	69,862	-
Debt Service	-	-	-	-
Transfer All Years to Annual	-	-	-	-
Transfers Between Funds	173,179	-	-	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	20,165,983	7,726,730	12,061,186	8,395,350
Net Increase/(Decrease) in Funds Avail.	(2,371,457)	(181,156)	(174,462)	(125,000)
Beginning Funds Available*	3,501,556	1,130,099	1,130,099	955,636
Ending Funds Available	1,130,099	948,942	955,636	830,636

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 Adopted Budget Book.

Police & Fire Public Safety Oil Production Act Fund Group Summary

Purpose:

The Police and Fire Public Safety Oil Production Act Fund Group was established to provide dedicated funds for police officers and firefighters by assessing a special production tax on oil producers in Long Beach. The special tax proceeds will support police and fire response to public safety needs.

Assumptions for Major Resources:

Proposition H, the Police and Fire Public Safety Oil Production Act, as approved by the citizens of Long Beach in FY 07, amended the Long Beach Municipal Code to assess an additional \$0.25 cent per barrel tax on oil producers in Long Beach, and adjusted on June 1st of each year equivalent to the most recent change in the annual average of the Consumer Price Index. The tax assessed through June 30, 2018 was \$0.32/barrel oil produced, and effective July 1, 2018 the tax will remain at \$0.32/barrel oil produced.

	Actual FY 18	Adopted FY 19	Estimated FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	3,350,590	3,315,712	3,315,712	3,154,508
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	7,113	200	200	-
Revenues From Other Agencies	-	-	-	-
Charges For Services	-	-	-	-
Other Revenues	-	-	-	-
Interfund Services-Charges	-	-	-	-
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	-	-	-	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	3,357,703	3,315,912	3,315,912	3,154,508
Uses:				
Expenditures:				
Salaries, Wages and Benefits	2,032,423	3,316,412	3,316,412	3,154,508
Materials, Supplies and Services	1,305,289	-	10,844	-
Internal Support	425,814	-	14,080	-
Capital Purchases	-	-	-	-
Debt Service	-	-	-	-
Transfers Between Funds	-	-	-	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	3,763,526	3,316,412	3,341,336	3,154,508
Net Increase/(Decrease) in Funds Avail.	(405,823)	(500)	(25,424)	-
Beginning Funds Available*	626,886	221,063	221,063	195,639
Ending Funds Available	221,063	220,563	195,639	195,639

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 Adopted Budget Book.

Health Fund Group Summary

Purpose:

The Health Fund Group was established to account for funds restricted for public health purposes only. The Fund Group accounts for revenues and expenditures associated with federal, state and local grants, health permits, and other fees. Activities in the Health Fund Group are critical to the Health Department's mission to improve the quality of life by promoting a safe and healthy community in which to live, work and play.

Assumptions for Major Resources:

The Health Fund Group's revenue sources include grants, restricted public Health Funds and permit fees. 69 percent of the Health Fund Group comes from grants, while 31 percent is from non-grant sources, including restricted public health realignment formula funds derived from a portion of State Vehicle License fees and State Sales Tax. Health Fund Group dollars support programs focused on retention of existing services, which promote health and wellness, and provide protection from disease and injury. However, as grant funding becomes more stringent and allocations remain relatively flat, the costs of providing these services due to increases in personnel costs continues to rise. The Health Fund Group's ability to absorb these increases will be challenged and may eventually impact service levels.

	Actual FY 18	Adopted FY 19	Adjusted FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	5,843,634	5,800,000	5,800,000	5,800,000
Other Taxes	2,671,147	2,400,000	2,400,000	2,400,000
Franchise Fees	-	-	-	-
Licenses and Permits	3,740,574	3,663,542	3,663,542	3,873,445
Fines and Forfeitures	-	-	-	-
Use of Money & Property	(7,106)	38,142	38,142	36,717
Revenues From Other Agencies	24,035,524	35,327,791	50,095,891	37,233,405
Charges For Services	878,104	1,075,365	1,075,365	1,074,780
Other Revenues	78,241	4,121,856	4,151,856	4,546,188
Interfund Services-Charges	330,628	830,143	830,143	229,283
Intrafund Services-General Fund Charges	388,397	150,000	150,000	373,060
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	527,313	235,492	320,492	325,088
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	38,486,456	53,642,331	68,525,431	55,891,966
Uses:				
Expenditures:				
Salaries, Wages and Benefits	25,044,352	35,627,258	35,787,668	36,363,471
Materials, Supplies and Services	10,012,429	15,922,103	29,486,834	17,887,204
Internal Support	1,973,928	2,586,290	3,601,066	2,017,016
Capital Purchases	7,433	1,000	1,000	-
Debt Service	-	26,000	26,000	-
Transfers Between Funds	122,665	11,917	11,917	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	37,160,807	54,174,568	68,914,485	56,267,692
Net Increase/(Decrease) in Funds Avail.	1,325,649	(532,237)	(389,054)	(375,726)
Beginning Funds Available*	8,176,430	9,502,078	9,502,078	9,113,024
Ending Funds Available	9,502,078	8,969,841	9,113,024	8,737,298

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 Adopted Budget Book.

CUPA Fund Group Summary

Purpose:

The CUPA Fund Group was established by the City to account for revenues and expenses in the Health Department and Fire Department to administer oversight programs related to hazardous chemicals in the City. The City provides for inspection services and business emergency plan reviews to ensure hazardous chemicals are handled, stored and transported in accordance with current state and local standards.

Assumptions for Major Resources:

CUPA Fund Group revenue is derived from permits and fees that support the cost of annual inspections of facilities which handle hazardous waste and/or hazardous materials.

	Actual FY 18	Adopted FY 19	Adjusted FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	1,739,439	1,784,640	1,784,640	1,814,440
Fines and Forfeitures	-	-	-	-
Use of Money & Property	17,843	17,500	17,500	25,000
Revenues From Other Agencies	-	-	-	-
Charges For Services	-	-	-	-
Other Revenues	-	20,000	20,000	1,000
Interfund Services-Charges	-	-	-	-
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	-	-	-	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	1,757,282	1,822,140	1,822,140	1,840,440
Uses:				
Expenditures:				
Salaries, Wages and Benefits	1,598,075	1,584,466	1,581,512	1,693,176
Materials, Supplies and Services	64,112	125,691	125,691	125,691
Internal Support	315,048	387,047	387,047	438,524
Capital Purchases	-	-	-	-
Debt Service	-	-	-	-
Transfers Between Funds	-	-	-	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	1,977,236	2,097,203	2,094,249	2,257,390
Net Increase/(Decrease) in Funds Avail.	(219,954)	(275,063)	(272,109)	(416,950)
Beginning Funds Available*	1,526,513	1,306,559	1,306,559	1,034,449
Ending Funds Available	1,306,559	1,031,495	1,034,449	617,499

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 Adopted Budget Book.

Special Advertising and Promotion Fund Group Summary

Purpose:

The Special Advertising and Promotion Fund Group is used to account for a portion of Transient Occupancy Tax (TOT) and special events and filming revenues. The revenues are used for advertising, promotional and public relations projects and special events calling positive attention to the City, including support for the Municipal Band.

Assumptions for Major Resources:

The single largest revenue for the Special Advertising and Promotion Fund Group is the Transient Occupancy Tax (TOT). TOT is a 12 percent total tax imposed on all hotel rooms in the City, 6 percent of which is earmarked for the Special Advertising and Promotion Fund Group. Reflecting Long Beach's position as a tourist, convention and filming destination, TOT revenue has increased from pre-recession levels and is expected to remain strong as the economy prospers. As of FY 19, TOT revenues include anticipated new revenue for Short Term Rentals.

	Actual FY 18	Adopted FY 19	Estimated FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	9,756,027	9,868,512	10,168,512	10,458,314
Franchise Fees	-	-	-	-
Licenses and Permits	1,386,212	1,157,825	1,244,325	1,157,825
Fines and Forfeitures	-	-	-	-
Use of Money & Property	61,977	11,000	11,000	11,000
Revenues From Other Agencies	-	-	-	-
Charges For Services	12,604	-	9,000	-
Other Revenues	66,016	45,000	47,500	45,000
Interfund Services-Charges	21,301	-	3,940	-
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	145,000	150,000	150,000	150,000
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	11,449,136	11,232,337	11,634,277	11,822,139
Uses:				
Expenditures:				
Salaries, Wages and Benefits	2,672,540	3,211,800	3,171,852	3,907,863
Materials, Supplies and Services	7,558,841	8,369,604	9,746,184	8,404,635
Internal Support	222,819	321,814	321,814	692,842
Capital Purchases	-	-	-	-
Debt Service	-	-	-	-
Transfers Between Funds	1,100,793	-	-	-
Addition to Reservations	200,000	-	-	-
Total Expenditures/Uses	11,754,993	11,903,219	13,239,850	13,005,340
Net Increase/(Decrease) in Funds Avail.	(305,857)	(670,882)	(1,605,573)	(1,183,201)
Beginning Funds Available*	5,928,875	5,623,018	5,623,018	4,017,445
Ending Funds Available	5,623,018	4,952,136	4,017,445	2,834,244

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 Adopted Budget Book.

Housing Development Fund Group Summary

Purpose:

The Housing Development Fund Group is used to account for funds received from the former Redevelopment Agency, as well as other sources of funding used for new development and rehabilitation of low and moderate income housing in the city.

Assumptions for Major Resources:

Until AB1X26 and ensuing litigation brought about the dissolution of redevelopment agencies, the major revenue source for this fund was redevelopment tax increment set-aside. Current sources include loan repayments and proceeds from the lease and sale of Long Beach Community Investment Company-owned property, housing bond proceeds and miscellaneous grants.

	Actual FY 18	Adopted FY 19	Adjusted FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	125,564	340,913	340,913	340,913
Fines and Forfeitures	-	-	-	-
Use of Money & Property	566,020	385,307	385,307	385,307
Revenues From Other Agencies	(164,348)	-	-	-
Charges For Services	-	-	-	-
Other Revenues	2,313,949	561,980	561,980	561,980
Interfund Services-Charges	-	-	-	-
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	4,480,795	2,148,265	2,148,265	2,911,012
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	7,321,979	3,436,465	3,436,465	4,199,212
Uses:				
Expenditures:				
Salaries, Wages and Benefits	769,534	1,092,691	1,089,969	1,079,438
Materials, Supplies and Services	15,774,370	1,831,040	1,831,040	2,590,287
Internal Support	304,596	469,265	469,265	671,057
Capital Purchases	-	-	-	-
Debt Service	-	-	-	-
Transfers Between Funds	331,406	-	-	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	17,179,906	3,392,996	3,390,274	4,340,782
Net Increase/(Decrease) in Funds Avail.	(9,857,927)	43,469	46,191	(141,570)
Beginning Funds Available*	21,828,609	11,970,682	11,970,682	12,016,873
Ending Funds Available	11,970,682	12,014,151	12,016,873	11,875,303

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 Adopted Budget Book.

Belmont Shore Parking Meter Fund Group Summary

Purpose:

The Belmont Shore Parking Meter Revenue Fund Group was established by City Council Ordinance C-6219 to receive parking revenues in the Belmont Shore area. Expenditures from the Fund, per City Council Ordinance 08-0012, are limited to uses which are for the benefit of the Belmont Shore Parking and Business Improvement Area only. This includes acquisition, construction, improvement, operation or maintenance of City parking facilities, fixtures and equipment, as well as improvements to and equipment for public streets, alleys, curbs, gutters and sidewalks and the bus pass program.

Assumptions for Major Resources:

Revenue in this fund group is exclusively from parking meter fees in the Belmont Shore area of the City. The first \$200,000 in revenue is pledge to repay debt service and associated costs in the Community Facilities District 2007-2 in Belmont Shore.

	Actual FY 18	Adopted FY 19	Adjusted FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	862,415	771,512	771,512	783,243
Revenues From Other Agencies	-	-	-	-
Charges For Services	-	-	-	-
Other Revenues	4,868	-	-	-
Interfund Services-Charges	-	-	-	-
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsf	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	-	-	-	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	867,283	771,512	771,512	783,243
Uses:				
Expenditures:				
Salaries, Wages and Benefits	-	-	-	-
Materials, Supplies and Services	342,999	428,640	428,640	428,640
Internal Support	141,216	142,872	142,872	154,603
Capital Purchases	-	-	-	-
Debt Service	214,000	200,000	200,000	200,000
Transfers Between Funds	100,000	-	-	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	798,216	771,512	771,512	783,243
Net Increase/(Decrease) in Funds Avail.	69,068	(1)	(1)	-
Beginning Funds Available*	264,057	333,125	333,125	333,124
Ending Funds Available	333,125	333,124	333,124	333,124

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 Adopted Budget Book.

Business Assistance Fund Group Summary

Purpose:

The Business Assistance Fund Group is used to account for monies used for economic development activities, including business outreach and business retention and expansion through commercial loans. The bulk of this fund group is a revolving loan fund (RLF) that was started with a grant from U.S. Economic Development Administration (EDA) with matching funds from Community Development Block Grants (CDBG) and the City's former Redevelopment Agency.

Assumptions for Major Resources:

Given the elimination of the Redevelopment Agency and continually declining CDBG entitlements, new revenues to the RLF are limited to loan repayments.

	Actual FY 18	Adopted FY 19	Adjusted FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	9,100	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	84,430	-	4,509	-
Revenues From Other Agencies	-	-	-	-
Charges For Services	-	-	-	-
Other Revenues	252,509	671,838	667,329	722,199
Interfund Services-Charges	-	-	-	-
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	3,685	6,000	6,000	6,000
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	349,723	677,838	677,838	728,199
Uses:				
Expenditures:				
Salaries, Wages and Benefits	-	11,431	(462)	11,543
Materials, Supplies and Services	473,282	694,119	694,119	694,119
Internal Support	309	5,565	5,561	22,537
Capital Purchases	72,234	-	-	-
Debt Service	-	-	-	-
Transfer All Years to Annual	-	-	11,867	-
Transfers Between Funds	3,685	-	-	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	549,509	711,115	711,085	728,199
Net Increase/(Decrease) in Funds Avail.	(199,786)	(33,277)	(33,247)	-
Beginning Funds Available*	1,701,810	1,502,023	1,502,023	1,468,776
Ending Funds Available	1,502,023	1,468,746	1,468,776	1,468,776

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 Adopted Budget Book.

Community Development Grants Fund Group Summary

Purpose:

The Community Development Grants Fund Group is used to account for funds received from the U. S. Departments of Housing and Urban Development (HUD), Labor, Education, and others for economic and community development programs. The Fund Group also includes county, state and other support for programs. Programs include neighborhood improvement efforts that target low and moderate-income areas of the city, homeless services, affordable housing, workforce development strategies, business assistance efforts, and support for youth development.

Assumptions for Major Resources:

Each year the City actively pursues new funding opportunities to support various programs and services. State and federal grants comprise the majority of revenue in this fund group. The balance of revenue is primarily from residential rehabilitation loan repayments, programmable funds carried over from previous years, and from leveraged co-investment between the Workforce Investment Board (WIB) and other partners. The two major resources in the fund group are Community Development Block Grant (HUD) and Workforce Innovation and Opportunity Act (Labor) formulaic allocations, both of which are seeing year-over-year declines in federal appropriations.

	Actual FY 18	Adopted FY 19	Adjusted FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	(68)	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	332,769	323,050	323,050	223,050
Revenues From Other Agencies	17,164,146	19,310,484	19,228,525	19,389,322
Charges For Services	-	-	-	-
Other Revenues	2,587,783	2,129,117	2,240,076	1,256,117
Interfund Services-Charges	-	-	-	-
Intrafund Services-General Fund Charges	143,100	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	535,090	-	-	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	20,762,821	21,762,651	21,791,651	20,868,489
Uses:				
Expenditures:				
Salaries, Wages and Benefits	8,199,427	12,067,730	11,132,919	12,288,455
Materials, Supplies and Services	11,015,761	8,068,573	9,008,240	7,021,751
Internal Support	692,478	1,094,293	1,094,293	1,089,461
Capital Purchases	-	-	-	-
Debt Service	-	-	-	-
Transfers Between Funds	1,331,825	1,164,195	1,164,195	1,158,195
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	21,239,491	22,394,790	22,399,648	21,557,862
Net Increase/(Decrease) in Funds Avail.	(476,670)	(632,139)	(607,997)	(689,372)
Beginning Funds Available*	3,158,832	2,682,162	2,682,162	2,074,165
Ending Funds Available	2,682,162	2,050,023	2,074,165	1,384,793

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 Adopted Budget Book.

Housing Authority Fund Group Summary

Purpose:

The Housing Authority Fund Group is used to account for revenues received by the Housing Authority to operate various programs that provide housing assistance to low and very low-income households including the elderly, disabled and veterans. The primary activity is the Housing Choice Voucher Program (also known as Section 8) which is funded by the U.S. Department of Housing and Urban Development (HUD).

Assumptions for Major Resources:

The major revenue source for the Housing Authority Fund Group is the U.S. Department of Housing and Urban Development (HUD). Beginning January 2012, HUD implemented a new cash management system that distributes funds monthly, based on the most recent assessment of needs indicated in the Voucher Management System (VMS) data.

	Actual FY 18	Adopted FY 19	Adjusted FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	118,755	92,451	92,451	92,451
Revenues From Other Agencies	75,611,787	74,065,225	74,065,225	91,946,267
Charges For Services	-	-	-	-
Other Revenues	256,178	122,997	122,997	177,000
Interfund Services-Charges	-	-	-	-
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	-	-	-	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	75,986,719	74,280,673	74,280,673	92,215,718
Uses:				
Expenditures:				
Salaries, Wages and Benefits	4,527,532	6,540,282	6,523,346	6,645,459
Materials, Supplies and Services	70,001,226	69,328,929	69,328,929	86,166,325
Internal Support	758,808	838,907	838,907	1,004,989
Capital Purchases	-	-	-	-
Debt Service	-	-	-	-
Transfers Between Funds	-	-	-	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	75,287,566	76,708,119	76,691,182	93,816,773
Net Increase/(Decrease) in Funds Avail.	699,153	(2,427,446)	(2,410,509)	(1,601,055)
Beginning Funds Available*	10,493,255	11,192,409	11,192,409	8,781,899
Ending Funds Available	11,192,409	8,764,963	8,781,899	7,180,844

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 Adopted Budget Book.

Gasoline Tax Street Improvement Fund Group Summary

Purpose:

The Gasoline Tax Street Improvement Fund Group is used to account for the receipt and expenditure of gasoline tax funds apportioned under the State Streets and Highways code, as well as other sources dedicated to street improvements. Expenditures may be made for any street-related purpose on the City's system of streets, including maintenance. It also includes funding from the Moving Ahead for Progress in the 21st Century (MAP-21), which superseded State Proposition 42 and SAFETEA-LU of 2005 and the passage of Road Repair & Accountability Act (SB-1) by the State legislature in FY 17. With the implementation of the City's new financial system, the State RMRA Local Return Fund (SB-1 funds) and the Gas Tax Street Improvement Grants Fund have been moved to the Capital Projects Fund Group effective April 2019.

Assumptions for Major Resources:

FY 20 includes, nearly \$19.4 million in street improvement revenues funded by both gasoline tax and grant revenues. Of this amount \$11.3 million is budgeted for capital street improvements and \$8.1 million to be transferred to the General Fund Group for eligible street maintenance costs. FY 20 gasoline tax revenues are anticipated to remain flat in FY 20 with SB-1 increasing in FY 21 by approximately \$3 million.

	Actual FY 18	Adopted FY 19	Adjusted FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	67,541	50,000	(35,751)	50,000
Revenues From Other Agencies	18,013,061	19,798,575	19,798,575	12,356,345
Charges For Services	-	-	-	-
Other Revenues	458	-	-	-
Interfund Services-Charges	-	-	-	-
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	-	-	-	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	18,081,060	19,848,575	19,762,824	12,406,345
Uses:				
Expenditures:				
Salaries, Wages and Benefits	50,306	-	-	-
Materials, Supplies and Services	9,411,823	11,774,000	11,778,002	-
Internal Support	9,126,536	8,139,365	8,135,363	8,139,365
Capital Purchases	-	-	-	-
Debt Service	-	-	-	-
Transfers Between Funds	-	-	-	2,000,000
Addition to Reservations	-	-	-	853,720
Total Expenditures/Uses	18,588,664	19,913,365	19,913,365	10,993,085
Net Increase/(Decrease) in Funds Avail.	(507,604)	(64,790)	(150,541)	1,413,260
Beginning Funds Available*	894,756	387,152	387,152	236,611
Ending Funds Available	387,152	322,362	236,611	1,649,871

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 Adopted Budget Book.

Transportation Fund Group Summary

Purpose:

The Transportation Fund Group was used to account for the City's share of an additional 2 percent sales tax, which was approved by the electorate as Propositions A and C, and Measures R and M, and is collected by the County of Los Angeles to finance certain transportation projects. The fund also includes AB2766 funds, collected by the Department of Motor Vehicles (DMV) and subvended to the South Coast Air Quality Management District (SCAQMD) for disbursement to implement programs that reduce air pollution from motor vehicles. With the implementation of the City's new financial system, the Transportation Fund Group has been moved to the Capital Projects Fund Group effective April 2019.

Assumptions for Major Resources:

In addition to the Proposition A (approved in November 1980), Proposition C (approved in November 1990), Measure R (approved in 2008), Measure M (approved in November 2016), and AB 2766 revenues described above, interest earned on unspent funds is accumulated in the fund group and must be used for transportation purposes. FY 20 Transportation Fund Group revenues are anticipated to have a slight increase compared to FY 19 of approximately \$ 2.4 million in Proposition M and Proposition R.

	Actual FY 18	Adopted FY 19	Adjusted FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	194,256	56,000	56,000	-
Revenues From Other Agencies	29,798,893	30,363,555	30,363,555	-
Charges For Services	-	-	-	-
Other Revenues	-	-	-	-
Interfund Services-Charges	-	-	-	-
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	-	-	-	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	29,993,149	30,419,555	30,419,555	-
Uses:				
Expenditures:				
Salaries, Wages and Benefits	26,223	26,500	-	-
Materials, Supplies and Services	19,815,133	32,231,745	32,444,454	-
Internal Support	2,406,782	9,587	52,261	-
Capital Purchases	(117,349)	200,000	200,000	-
Debt Service	-	-	-	-
Transfers Between Funds	-	-	-	-
Addition to Reservations	-	-	-	4,300,246
Total Expenditures/Uses	22,130,788	32,467,833	32,696,715	4,300,246
Net Increase/(Decrease) in Funds Avail.	7,862,361	(2,048,278)	(2,277,160)	(4,300,246)
Beginning Funds Available*	(1,284,955)	6,577,406	6,577,406	4,300,246
Ending Funds Available	6,577,406	4,529,128	4,300,246	-

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 Adopted Budget Book.