

Fund Summaries

SPECIAL FUNDS

General Grants Fund
Police and Fire Public Safety Oil Production Act Fund
Health Fund
Parking and Business Area Improvement Fund
Special Advertising and Promotion Fund
Housing Development Fund
Belmont Shore Parking Meter Fund
Business Assistance Fund
Community Development Grants Fund
Gasoline Tax Street Improvement Fund
Transportation Fund
Capital Projects Fund



General Grants Fund Summary

Purpose:

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

Assumptions for Major Resources:

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

	Actual FY 13	Adopted FY 14	Adjusted** FY 14	Adopted FY 15
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	15,413	-	-
Use of Money & Property	8,139	400	3,788	400
Revenues From Other Agencies	18,730,903	6,465,359	11,195,397	7,794,717
Charges For Services	101,705	50,000	50,000	125,000
Other Revenues	399,994	150,325	150,325	156,586
Interfund Services-Charges	310,083	-	-	-
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	97,703	32,703	1,981,383	375,719
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
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Total Resources/Sources	19,648,527	6,714,199	13,380,893	8,452,423
Uses:				
Expenditures:				
Salaries, Wages and Benefits	8,979,767	5,626,173	6,099,294	5,939,016
Materials, Supplies and Services	6,583,640	968,371	4,494,944	2,837,334
Internal Support	165,546	136,592	136,592	22,673
Capital Purchases	5,099,417	10,000	1,077,000	-
Debt Service	-	-	-	-
Transfers Between Funds	23,988	-	-	-
Addition to Reservations	-	-	-	-
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Total Expenditures/Uses	20,852,356	6,741,136	11,807,830	8,799,023
Net Increase/(Decrease) in Funds Avail.	(1,203,829)	(26,937)	1,573,063	(346,600)
Beginning Funds Available*	105,517	(1,098,313)	(1,098,313)	474,750
Ending Funds Available	(1,098,313)	(1,125,250)	474,750	128,150

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 Adopted Budget Book.

**Amounts as published in the FY 15 Proposed Budget released July 2, 2014

Police & Fire Public Safety Oil Production Act Fund Summary

Purpose:

The Police and Fire Public Safety Oil Production Act Fund 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 1 of each year equivalent to the most recent change in the annual average of the Consumer Price Index. The FY 14 rate is \$0.28/bbl produced and the rate as of June 1, 2014 remains at \$0.28/bbl produced as the average CPI did not change the prior year rate. FY 15 rate is based on the June 1, 2014 rate.

	Actual FY 13	Adopted FY 14	Adjusted** FY 14	Adopted FY 15
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	3,562,609	3,217,322	3,611,942	3,589,968
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	(1,086)	200	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)	-	-	-	-
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Total Resources/Sources	3,561,522	3,217,522	3,612,142	3,590,168
Uses:				
Expenditures:				
Salaries, Wages and Benefits	3,413,635	3,022,045	3,022,045	3,476,597
Materials, Supplies and Services	23	-	-	400,000
Internal Support	548,073	172,846	172,846	156,564
Capital Purchases	-	-	-	-
Debt Service	-	-	-	-
Transfers Betw een Funds	-	-	-	400,000
Addition to Reservations	-	-	-	-
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Total Expenditures/Uses	3,961,731	3,194,892	3,194,892	4,433,161
Net Increase/(Decrease) in Funds Avail.	(400,208)	22,630	417,250	(842,993)
Beginning Funds Available*	959,089	558,881	558,881	976,131
Ending Funds Available	558,881	581,511	976,131	133,139

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 Adopted Budget Book.

**Amounts as published in the FY 15 Proposed Budget released July 2, 2014

Health Fund Summary

Purpose:

The Health Fund was established to account for funds restricted for public health purposes only. The fund accounts for revenues and expenditures associated with federal, State and local grants, health permits, and other fees. Activities in the Health Fund are critical to the Health Department's mission, to ensure Long Beach has the highest level of quality public health services available.

Assumptions for Major Resources:

The largest revenue sources in the Health Fund are grant funds, restricted public health funds and public health permit fees (all non-General Fund sources of revenue). Over 98 percent of the Health Fund comes from non-General Fund sources, including grants and restricted public health funds (from a portion of State Vehicle License fees and State Sales Tax). This reliance on outside resources, and the fact that funding from these sources has grown at a slower pace than local expenses, has necessitated the need to implement various fund stabilization measures for the Health Fund. Service priorities have remained focused on retention of services which promote health and wellness, and provide protection from disease and injury.

	Actual FY 13	Adopted FY 14	Adjusted** FY 14	Adopted FY 15
Resources:				
Revenues:				
Property Taxes	4,931,795	5,758,582	5,758,582	8,343,969
Other Taxes	1,968,818	2,151,222	2,151,222	2,500,000
Franchise Fees	-	-	-	-
Licenses and Permits	2,800,937	3,204,282	3,204,282	3,099,282
Fines and Forfeitures	-	-	-	-
Use of Money & Property	28,978	30,000	30,000	30,000
Revenues From Other Agencies	21,842,096	24,637,894	24,701,917	23,030,538
Charges For Services	1,257,788	1,332,811	1,332,811	1,247,035
Other Revenues	27,431	58,321	58,321	601,840
Interfund Services-Charges	562,709	382,360	382,360	382,360
Intrafund Services-General Fund Charges	74,119	85,000	85,000	85,000
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	-	311,769	311,769	311,769
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	33,494,670	37,952,241	38,016,264	39,631,792
Uses:				
Expenditures:				
Salaries, Wages and Benefits	21,887,722	25,793,102	26,144,424	27,334,807
Materials, Supplies and Services	8,703,742	10,162,536	9,887,545	10,180,725
Internal Support	1,638,470	1,355,660	1,435,838	1,630,667
Capital Purchases	14,280	-	-	1,200
Debt Service	-	-	-	-
Transfers Between Funds	47,665	334,810	334,810	334,810
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	32,291,880	37,646,108	37,802,617	39,482,210
Net Increase/(Decrease) in Funds Avail.	1,202,790	306,133	213,646	149,583
Beginning Funds Available*	1,199,899	2,402,689	2,402,689	2,616,336
Ending Funds Available	2,402,689	2,708,822	2,616,336	2,765,918

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 Adopted Budget Book.

**Amounts as published in the FY 15 Proposed Budget released July 2, 2014

Parking and Business Area Improvement Fund Summary

Purpose:

The Parking and Business Area Improvement Fund is used to account for assessments and special fees that are collected in nine business districts of the City (the Downtown Improvement District, Belmont Shore, Magnolia Industrial, Bixby Knolls, 4th Street, East Anaheim, LB Tourism BIA, Downtown LBPBID, and Uptown). The revenues are accounted for separately and passed-through to each business district to improve the parking and retail trade activities in the areas.

Assumptions for Major Resources:

Revenue in this fund consists of assessments and special fees collected in the City's nine business improvement areas listed above

	Actual FY 13	Adopted FY 14	Adjusted** FY 14	Adopted FY 15
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	6,754,808	6,568,630	7,323,630	7,142,408
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	245	-	-	-
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)	-	-	-	-
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Total Resources/Sources	6,755,053	6,568,630	7,323,630	7,142,408
Uses:				
Expenditures:				
Salaries, Wages and Benefits	507	-	-	-
Materials, Supplies and Services	6,730,833	6,687,060	6,931,260	7,142,408
Internal Support	-	-	-	-
Capital Purchases	-	-	-	-
Debt Service	-	-	-	-
Transfers Betw een Funds	-	-	-	-
Addition to Reservations	-	-	-	-
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Total Expenditures/Uses	6,731,341	6,687,060	6,931,260	7,142,408
Net Increase/(Decrease) in Funds Avail.	23,712	(118,430)	392,370	-
Beginning Funds Available*	191,500	215,212	215,212	607,582
Ending Funds Available	215,212	96,782	607,582	607,582

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 Adopted Budget Book.

**Amounts as published in the FY 15 Proposed Budget released July 2, 2014

Special Advertising and Promotion Fund Summary

Purpose:

The Special Advertising and Promotion Fund 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 is the Transient Occupancy Tax (TOT). TOT is a 12 percent total tax imposed on all hotel rooms in the City. This fund receives roughly 30% of this total tax. With an improving economy and Long Beach's continued position as a tourist, convention and filming destination, TOT revenue has increased and is expected to continue to grow in the coming years.

	Actual FY 13	Adopted FY 14	Adjusted** FY 14	Adopted FY 15
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	5,499,036	5,100,000	5,100,000	5,400,000
Franchise Fees	-	-	-	-
Licenses and Permits	1,142,385	1,177,741	1,177,741	1,140,000
Fines and Forfeitures	-	-	-	-
Use of Money & Property	7,458	11,000	11,000	11,000
Revenues From Other Agencies	-	-	-	-
Charges For Services	-	-	-	-
Other Revenues	77,658	58,000	58,000	45,000
Interfund Services-Charges	-	-	-	-
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	100,000	100,000	100,000	150,000
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	6,826,538	6,446,741	6,446,741	6,746,000
Uses:				
Expenditures:				
Salaries, Wages and Benefits	864,752	1,037,474	1,051,343	1,104,491
Materials, Supplies and Services	4,011,626	4,498,745	4,498,745	4,748,745
Internal Support	179,804	124,493	124,493	142,065
Capital Purchases	-	-	-	-
Debt Service	-	-	-	-
Transfers Between Funds	-	-	-	117,504
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	5,056,181	5,660,712	5,674,581	6,112,804
Net Increase/(Decrease) in Funds Avail.	1,770,357	786,029	772,160	633,196
Beginning Funds Available*	(760,681)	1,009,676	1,009,676	1,781,836
Ending Funds Available	1,009,676	1,795,705	1,781,836	2,415,031

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 Adopted Budget Book.

**Amounts as published in the FY 15 Proposed Budget released July 2, 2014

Housing Development Fund Summary

Purpose:

The Housing Development Fund 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. Post dissolution, the primary source of revenue will be loan and deferred set-aside payments from the former Redevelopment Agency. Other 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 13	Adopted FY 14	Adjusted** FY 14	Adopted FY 15
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	69,500	62,500	62,500	217,837
Fines and Forfeitures	-	-	-	-
Use of Money & Property	620,443	348,007	348,007	348,007
Revenues From Other Agencies	88,401	-	-	-
Charges For Services	5,160	-	-	-
Other Revenues	3,273,318	4,212,863	4,212,863	32,394
Interfund Services-Charges	-	-	-	-
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	5,240,062	-	-	-
Operating Transfers	18,628,628	-	-	11,000,000
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	27,925,511	4,623,370	4,623,370	11,598,238
Uses:				
Expenditures:				
Salaries, Wages and Benefits	763,394	1,164,567	1,186,465	1,099,130
Materials, Supplies and Services	13,433,488	150,217	(53,659)	9,314,286
Internal Support	480,271	341,402	341,402	299,786
Capital Purchases	-	-	-	-
Debt Service	-	-	-	-
Transfers Betw een Funds	1,201,324	-	203,876	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	15,878,478	1,656,186	1,678,084	10,713,202
Net Increase/(Decrease) in Funds Avail.	12,047,034	2,967,184	2,945,286	885,036
Beginning Funds Available*	(13,820,232)	(1,773,198)	(1,773,198)	1,172,088
Ending Funds Available	(1,773,198)	1,193,986	1,172,088	2,057,124

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 Adopted Budget Book.

**Amounts as published in the FY 15 Proposed Budget released July 2, 2014

Belmont Shore Parking Meter Fund Summary

Purpose:

The Belmont Shore Parking Meter Revenue Fund 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.

Assumptions for Major Resources:

Revenue in this fund is exclusively from parking meter fees in the Belmont Shore area of the city.

	Actual FY 13	Adopted FY 14	Adjusted** FY 14	Adopted FY 15
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	338	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	573,667	527,000	527,000	527,000
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	574,005	527,000	527,000	527,000
Uses:				
Expenditures:				
Salaries, Wages and Benefits	-	-	-	-
Materials, Supplies and Services	329,817	397,663	669,748	397,663
Internal Support	56,990	58,482	58,482	58,482
Capital Purchases	-	-	-	-
Debt Service	200,000	-	-	200,000
Transfers Between Funds	-	-	-	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	586,807	456,145	728,230	656,145
Net Increase/(Decrease) in Funds Avail.	(12,802)	70,855	(201,230)	(129,145)
Beginning Funds Available*	974,662	961,859	961,859	760,629
Ending Funds Available	961,859	1,032,714	760,629	631,484

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 Adopted Budget Book.

**Amounts as published in the FY 15 Proposed Budget released July 2, 2014

Business Assistance Fund Summary

Purpose:

The Business Assistance Fund is used to account for monies used for economic development activities, including business outreach, commercial and retail services and business retention and expansion through commercial loans. The bulk of this fund 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 Redevelopment and continually declining CDBG entitlements, new revenues to the RLF are limited to loan repayments.

	Actual FY 13	Adopted FY 14	Adjusted** FY 14	Adopted FY 15
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	55,447	81,760	81,760	81,760
Revenues From Other Agencies	-	-	-	-
Charges For Services	-	-	-	-
Other Revenues	358,520	768,921	768,921	768,921
Interfund Services-Charges	-	-	-	-
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	21,185	21,157	21,157	21,157
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	435,152	871,838	871,838	871,838
Uses:				
Expenditures:				
Salaries, Wages and Benefits	-	-	-	-
Materials, Supplies and Services	987	650,000	650,000	650,000
Internal Support	108	2,287	2,287	119
Capital Purchases	-	-	-	-
Debt Service	-	-	-	-
Transfers Between Funds	12,828	-	-	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	13,923	652,287	652,287	650,119
Net Increase/(Decrease) in Funds Avail.	421,229	219,551	219,551	221,719
Beginning Funds Available*	209,062	630,291	630,291	849,842
Ending Funds Available	630,291	849,842	849,842	1,071,561

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 Adopted Budget Book.

**Amounts as published in the FY 15 Proposed Budget released July 2, 2014

Community Development Grants Fund Summary

Purpose:

The Community Development Grants Fund 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 also includes county, state and other support for programs. Strategies include neighborhood improvement programs that target low and moderate-income areas of the city, 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. The balance of revenue is primarily from residential rehabilitation loan repayments, carryover programmable funds from previous years, and from leveraged co-investment between the WIB and other partners. The two major resources in the Fund are Community Development Block Grant (HUD) and Workforce Investment Act (Labor) formulaic allocations, both of which are seeing year-over-year declines in federal appropriations, continuing in FY 15.

	Actual FY 13	Adopted FY 14	Adjusted** FY 14	Adopted FY 15
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	220	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	370,555	255,314	255,314	230,650
Revenues From Other Agencies	22,706,111	19,644,323	20,411,245	18,938,032
Charges For Services	-	-	-	-
Other Revenues	2,082,208	1,312,862	1,312,862	1,741,716
Interfund Services-Charges	-	-	-	-
Intrafund Services-General Fund Charges	49,700	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	218,498	-	-	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
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Total Resources/Sources	25,427,292	21,212,500	21,979,422	20,910,399
Uses:				
Expenditures:				
Salaries, Wages and Benefits	9,068,609	11,723,863	10,113,070	11,851,119
Materials, Supplies and Services	11,979,343	7,538,788	7,418,186	7,660,388
Internal Support	1,196,818	1,324,135	1,438,568	1,212,184
Capital Purchases	-	-	-	-
Debt Service	-	-	-	-
Transfers Betw een Funds	3,110,489	328,123	2,827,123	328,123
Addition to Reservations	-	-	-	-
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Total Expenditures/Uses	25,355,259	20,914,908	21,796,946	21,051,815
Net Increase/(Decrease) in Funds Avail.	72,034	297,592	182,476	(141,416)
Beginning Funds Available*	684,800	756,833	756,833	939,310
Ending Funds Available	756,833	1,054,425	939,310	797,894

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 Adopted Budget Book.

**Amounts as published in the FY 15 Proposed Budget released July 2, 2014

Gasoline Tax Street Improvement Fund Summary

Purpose:

The Gasoline Tax Street Improvement Fund 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.

Assumptions for Major Resources:

Approximately \$7 Million per year is transferred from this fund to the General Fund to reimburse the City for eligible street maintenance costs. Revenue from grant funds will fluctuate depending on legislative actions.

	Actual FY 13	Adopted FY 14	Adjusted** FY 14	Adopted FY 15
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	22,476	28,000	28,000	50,000
Revenues From Other Agencies	12,482,624	15,999,010	15,999,010	13,847,210
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	12,505,101	16,027,010	16,027,010	13,897,210
Uses:				
Expenditures:				
Salaries, Wages and Benefits	35,736	-	-	-
Materials, Supplies and Services	3,622,218	11,566,800	13,036,125	8,623,000
Internal Support	7,862,282	6,982,973	6,982,973	6,982,973
Capital Purchases	125	-	-	-
Debt Service	-	-	-	-
Transfers Betw een Funds	-	-	-	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	11,520,361	18,549,773	20,019,098	15,605,973
Net Increase/(Decrease) in Funds Avail.	984,740	(2,522,763)	(3,992,088)	(1,708,763)
Beginning Funds Available*	5,330,774	6,315,514	6,315,514	2,323,426
Ending Funds Available	6,315,514	3,792,751	2,323,426	614,663

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 Adopted Budget Book.

**Amounts as published in the FY 15 Proposed Budget released July 2, 2014

Transportation Fund Summary

Purpose:

The Transportation Fund is used to account for the City's share of an additional 1 1/2 percent sales tax, which was approved by the electorate as Proposition A and C and Measure R, and is collected by the County of Los Angeles to finance certain transportation projects. The fund also includes Proposition 1B (Transportation Bond) which is funding derived from Budget Bill SB78 and Trailer Bill SB88 implemented as the "Highway Safety, Traffic Reduction, Air Quality and Port Security Bond Act of 2006" The City also receives AB2766 funds, collected by the Department of Motor Vehicle (DMV) and subvended to the South Coast Air Quality Management District (SCAQMD) for disbursement to implement programs that reduce air pollution from motor vehicles.

Assumptions for Major Resources:

In addition to the Proposition A (approved in November 1980) and Proposition C (approved in November 1990), Proposition 1B (approved in November 2006), Measure R (approved in 2008) and AB2766 revenues described above, interest earned on unspent funds is accumulated in the fund and must be used for transportation purposes.

	Actual FY 13	Adopted FY 14	Adjusted** FY 14	Adopted FY 15
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	59,486	198,500	198,500	97,500
Revenues From Other Agencies	19,567,980	19,769,971	19,769,971	19,769,971
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)	-	-	-	-
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Total Resources/Sources	19,627,467	19,968,471	19,968,471	19,867,471
Uses:				
Expenditures:				
Salaries, Wages and Benefits	101,225	61,917	59,554	26,500
Materials, Supplies and Services	19,763,794	20,476,236	20,476,236	20,819,875
Internal Support	4,144,662	397,734	397,734	5,587
Capital Purchases	-	-	-	-
Debt Service	-	-	-	-
Transfers Between Funds	-	-	-	-
Addition to Reservations	-	-	-	-
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Total Expenditures/Uses	24,009,681	20,935,887	20,933,524	20,851,962
Net Increase/(Decrease) in Funds Avail.	(4,382,214)	(967,416)	(965,053)	(984,491)
Beginning Funds Available*	13,668,581	9,286,367	9,286,367	8,321,314
Ending Funds Available	9,286,367	8,318,951	8,321,314	7,336,823

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 Adopted Budget Book.

**Amounts as published in the FY 15 Proposed Budget released July 2, 2014

Capital Projects Fund Summary

Purpose:

The Capital Projects Fund is used to account for resources used for the planning, design, construction and acquisition of major capital improvements, except those financed by Enterprise, Internal Service, Tidelands and Subsidiary Funds.

Assumptions for Major Resources:

Capital Projects Fund revenues consist of operating transfers from Upland Oil and the General Fund, plus various Federal, State and County grants, such as those from the Metropolitan Transportation Authority, impact fees from Police and Fire, transportation impact from Traffic Mitigation Program (TMP) fees, and bond sale proceeds.

	Actual FY 13	Adopted FY 14	Adjusted** FY 14	Adopted FY 15
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	511,503	349,000	536,542	349,000
Fines and Forfeitures	-	-	-	-
Use of Money & Property	22,225	716,450	716,450	716,450
Revenues From Other Agencies	8,925,441	1,336,250	1,588,750	1,336,250
Charges For Services	18,700	-	-	-
Other Revenues	1,056,345	-	-	-
Interfund Services-Charges	-	-	-	-
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	27,899,297	33,057,500	38,517,500	12,319,000
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	38,433,512	35,459,200	41,359,242	14,720,700
Uses:				
Expenditures:				
Salaries, Wages and Benefits	7,368,507	7,500,843	7,727,180	7,797,022
Materials, Supplies and Services	21,318,676	32,898,750	38,944,029	13,699,000
Internal Support	(5,285,475)	(7,503,519)	(7,503,519)	(7,797,022)
Capital Purchases	2,917,163	-	1,926,690	-
Debt Service	-	-	-	-
Transfers Betw een Funds	987,798	529,624	530,647	529,624
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	27,306,669	33,425,698	41,625,028	14,228,624
Net Increase/(Decrease) in Funds Avail.	11,126,843	2,033,502	(265,785)	492,076
Beginning Funds Available*	691,999	11,818,842	11,818,842	11,553,056
Ending Funds Available	11,818,842	13,852,344	11,553,056	12,045,133

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 Adopted Budget Book.

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