

Fund Summaries

SPECIAL REVENUE FUND GROUPS

General Grants Fund Group
Police and Fire Public Safety Oil Production Act Fund Group
Health Fund Group
Certified Unified Program Agency (CUPA) Fund Group
Special Advertising and Promotion Fund Group
Housing Development Fund Group
Belmont Shore Parking Meter Fund Group
Business Assistance Fund Group
Community Development Grants Fund Group
Housing Authority Fund Group
Gasoline Tax Street Improvement 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. In FY 20 and FY 21, due to the coronavirus pandemic, this fund includes revenues from the Federal Emergency Management Agency (FEMA) and State CARES to offset pandemic related costs moved out of the General Fund and into the General Grants Fund.

	Actual FY 19	Adopted FY 20	Estimated FY 20	Adopted FY 21
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	96,323	-	(49,885)	-
Revenue from Other Agencies	18,178,557	7,210,387	59,689,458	6,859,335
Charges for Services	300,980	190,995	84,763	190,867
Other Revenues	786,420	344,735	940,201	344,735
Intrafund Services	32,915	-	30,064	-
Intrafund Transfers	-	-	-	-
Interfund Services	257,206	-	291,978	-
Interfund Transfers	771,412	524,232	3,678,854	514,284
Other Financing Sources	-	-	-	-
Release of Reservations	-	-	-	-
Carryover Revenue Budget	15,364,042	-	38,943	-
Total Resources/Sources	35,787,855	8,270,350	64,704,377	7,909,220
Uses:				
Expenditures:				
Salaries, Wages and Benefits	10,248,408	7,535,817	16,521,852	7,332,188
Materials, Supplies and Services	7,720,040	857,986	10,334,442	732,986
Interfund Support	352,677	576	20,043	2,145
Intrafund Support	-	-	-	-
Capital Purchases	672,507	-	356,180	-
Insurance Premiums and Losses	1,299	971	1,356	971
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	16,780	-	40,454,403	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Addition to Reservations	-	-	-	-
Carryover Expenditure Appropriation	18,970,311	-	12,551,550	-
Total Expenditures/Uses	37,982,021	8,395,350	80,239,827	8,068,290
Net Increase/(Decrease) in Funds Avail.	(2,194,166)	(125,000)	(15,535,451)	(159,070)
Beginning Funds Available*	1,860,434	(333,733)	(333,733)	***
Adjustments/corrections to Fund Balance**			3,606,269	
Ending Funds Available	(333,733)	***	***	***

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 19 Beginning Funds Available listed above may not match the amount cited in the FY 20 Adopted Budget Book.

**Note: Adjustments include adjustments to prior year's carryover.

***Note: The conversion to a new financial system is still in a stabilization period and the carryover project and grant appropriations have not yet been fully analyzed. As a result, an estimate of budgetary ending funds available is not available at this time.

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, 2019 was \$0.32/barrel oil produced, and effective July 1, 2020 the tax increased to \$0.33/barrel oil produced.

	Actual FY 19	Adopted FY 20	Estimated FY 20	Adopted FY 21
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	3,244,467	3,154,508	2,963,854	3,318,387
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	22,540	-	13,026	-
Revenue from Other Agencies	-	-	-	-
Charges for Services	-	-	-	-
Other Revenues	-	-	-	-
Intrafund Services	-	-	-	-
Intrafund Transfers	-	-	-	-
Interfund Services	-	-	-	-
Interfund Transfers	-	-	-	-
Other Financing Sources	-	-	-	-
Release of Reservations	-	-	-	-
Carryover Revenue Budget	-	-	-	-
Total Resources/Sources	3,267,007	3,154,508	2,976,880	3,318,387
Uses:				
Expenditures:				
Salaries, Wages and Benefits	3,270,116	3,154,508	2,955,764	3,318,387
Materials, Supplies and Services	700	-	(7,985)	-
Interfund Support	39,785	-	12,025	-
Intrafund Support	-	-	-	-
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	6,040	-	-	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Addition to Reservations	-	-	-	-
Carryover Expenditure Appropriation	-	-	-	-
Total Expenditures/Uses	3,316,641	3,154,508	2,959,804	3,318,387
Net Increase/(Decrease) in Funds Avail.	(49,634)	-	17,076	-
Beginning Funds Available*	228,703	179,069	179,069	196,145
Ending Funds Available	179,069	179,069	196,145	196,145

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 19 Beginning Funds Available listed above may not match the amount cited in the FY 20 Adopted Budget Book. The City is still going through a stabilization period with a new financial system and future reports may have adjustments to the budgetary funds available.

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 Fund Group's revenue sources include grants, restricted public Health Funds and permit fees. 67 percent of the Fund Group comes from grants, while 33 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. 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 Fund Group's ability to absorb these increases will be challenged and may eventually impact service levels.

	Actual FY 19	Adopted FY 20	Estimated FY 20	Adopted FY 21
Resources:				
Revenues:				
Property Taxes	5,819,681	5,800,000	6,774,365	5,800,000
Sales and Use Taxes	2,436,981	2,400,000	2,405,715	2,400,000
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	3,913,269	3,873,445	3,342,443	3,923,445
Fines and Forfeitures	-	-	-	-
Use of Money & Property	173,867	36,717	75,137	36,717
Revenue from Other Agencies	37,744,563	37,233,405	32,102,961	40,049,413
Charges for Services	861,797	1,074,780	601,712	1,074,780
Other Revenues	16,998	4,546,188	147,455	4,576,188
Intrafund Services	211,185	373,060	(1,256)	1,566,832
Intrafund Transfers	-	-	-	-
Interfund Services	450,109	229,283	598,835	229,283
Interfund Transfers	996,723	325,088	572,433	325,088
Other Financing Sources	-	-	-	-
Release of Reservations	-	-	-	-
Carryover Revenue Budget	36,937,303	-	***	-
Total Resources/Sources	89,562,476	55,891,966	46,619,799	59,981,745
Uses:				
Expenditures:				
Salaries, Wages and Benefits	27,240,380	36,363,471	29,982,136	38,527,234
Materials, Supplies and Services	12,123,832	17,540,616	24,895,923	17,347,213
Interfund Support	1,931,735	2,363,605	2,355,596	2,825,578
Intrafund Support	-	-	-	-
Capital Purchases	1,766,317	-	134,667	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	8,382,727	-	-	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Addition to Reservations	-	100,000	100,000	-
Carryover Expenditure Appropriation	38,927,972	-	***	-
Total Expenditures/Uses	90,372,963	56,367,692	57,468,323	58,700,024
Net Increase/(Decrease) in Funds Avail.	(810,487)	(475,726)	(10,848,523)	1,281,721
Beginning Funds Available*	11,526,673	10,716,186	10,716,186	***
Adjustments/corrections to Fund Balance**	-	-	1,990,669	-
Ending Funds Available	10,716,186	***	***	***

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 19 Beginning Funds Available listed above may not match the amount cited in the FY 20 Adopted Budget Book.

**Note: Adjustments include adjustments to prior year's carryover.

***Note: The conversion to a new financial system is still in a stabilization period and the carryover project and grant appropriations have not yet been fully analyzed. As a result, an estimate of budgetary ending funds available is not available at this time.

CUPA Fund Group Summary

Purpose:

The Certified Unified Program Agency (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:

The Fund Group's 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 19	Adopted FY 20	Estimated FY 20	Adopted FY 21
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	1,739,725	1,814,440	1,844,289	1,840,016
Fines and Forfeitures	-	-	-	-
Use of Money & Property	35,912	25,000	25,451	25,000
Revenue from Other Agencies	-	-	-	-
Charges for Services	-	-	-	-
Other Revenues	3,162	1,000	-	1,000
Intrafund Services	-	-	-	-
Intrafund Transfers	-	-	-	-
Interfund Services	-	-	-	-
Interfund Transfers	-	-	-	-
Other Financing Sources	-	-	-	-
Release of Reservations	-	-	-	-
Carryover Revenue Budget	-	-	-	-
Total Resources/Sources	1,778,799	1,840,440	1,869,740	1,866,016
Uses:				
Expenditures:				
Salaries, Wages and Benefits	1,635,768	1,693,176	1,548,117	1,772,315
Materials, Supplies and Services	256,469	338,334	274,039	349,079
Interfund Support	175,963	225,880	241,659	289,393
Intrafund Support	-	-	-	-
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	14,094	-	10,526	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Addition to Reservations	-	-	-	-
Carryover Expenditure Appropriation	-	-	-	-
Total Expenditures/Uses	2,082,294	2,257,390	2,074,340	2,410,787
Net Increase/(Decrease) in Funds Avail.	(303,494)	(416,950)	(204,600)	(544,771)
Beginning Funds Available*	1,309,356	1,005,861	1,005,861	801,261
Ending Funds Available	1,005,861	588,911	801,261	256,490

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 19 Beginning Funds Available listed above may not match the amount cited in the FY 20 Adopted Budget Book. The City is still going through a stabilization period with a new financial system and future reports may have adjustments to the budgetary funds available.

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 seen a sharp decline as the pandemic limited travel, filming and events. Revenue is anticipated to rebound slowly and may not reach pre-pandemic levels for some time. As of FY 19, TOT revenues include anticipated new revenue for Short Term Rentals.

	Actual FY 19	Adopted FY 20	Estimated FY 20	Adopted FY 21
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	11,121,964	10,458,314	7,286,948	6,707,277
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	1,508,422	1,157,825	870,020	1,157,825
Fines and Forfeitures	-	-	-	-
Use of Money & Property	188,122	11,000	144,009	11,000
Revenue from Other Agencies	-	-	-	-
Charges for Services	174,802	-	9,792	-
Other Revenues	63,616	45,000	116,774	45,000
Intrafund Services	-	-	-	-
Intrafund Transfers	-	-	-	-
Interfund Services	3,940	-	-	-
Interfund Transfers	100,000	150,000	-	150,000
Other Financing Sources	-	-	-	-
Release of Reservations	-	-	-	-
Carryover Revenue Budget	-	-	-	-
Total Resources/Sources	13,160,867	11,822,139	8,427,543	8,071,102
Uses:				
Expenditures:				
Salaries, Wages and Benefits	3,182,782	3,907,863	2,823,173	3,662,766
Materials, Supplies and Services	7,936,947	8,501,574	7,243,065	6,641,146
Interfund Support	993,511	595,902	575,447	687,460
Intrafund Support	-	-	-	-
Capital Purchases	922,537	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	570,655	-	38,253	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Addition to Reservations	-	786,032	786,032	-
Carryover Expenditure Appropriation	-	-	-	-
Total Expenditures/Uses	13,606,432	13,791,372	11,465,971	10,991,372
Net Increase/(Decrease) in Funds Avail.	(445,565)	(1,969,233)	(3,038,428)	(2,920,269)
Beginning Funds Available*	5,930,757	5,485,192	5,485,192	2,446,764
Ending Funds Available	5,485,192	3,515,960	2,446,764	(473,505)

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 19 Beginning Funds Available listed above may not match the amount cited in the FY 20 Adopted Budget Book. The City is still going through a stabilization period with a new financial system and future reports may have adjustments to the budgetary funds available.

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 and miscellaneous grants.

	Actual FY 19	Adopted FY 20	Estimated FY 20	Adopted FY 21
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	131,287	340,913	111,741	340,913
Fines and Forfeitures	-	-	-	-
Use of Money & Property	931,271	385,307	1,101,647	385,307
Revenue from Other Agencies	-	-	-	-
Charges for Services	118	-	-	-
Other Revenues	5,690,624	561,980	2,881,470	561,980
Intrafund Services	-	-	-	-
Intrafund Transfers	-	-	-	-
Interfund Services	-	-	-	-
Interfund Transfers	2,148,263	2,911,012	-	2,148,265
Other Financing Sources	-	-	-	-
Release of Reservations	-	-	-	-
Carryover Revenue Budget	11,335,704	-	9,719,972	-
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Total Resources/Sources	20,237,266	4,199,212	13,814,831	3,436,465
Uses:				
Expenditures:				
Salaries, Wages and Benefits	895,968	1,079,438	932,483	1,083,315
Materials, Supplies and Services	7,103,320	2,887,741	2,826,397	2,147,893
Interfund Support	195,961	373,603	354,166	496,397
Intrafund Support	-	-	-	-
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	320,988	-	694	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Addition to Reservations	-	-	-	-
Carryover Expenditure Appropriation	6,107,029	-	7,027,428	-
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Total Expenditures/Uses	14,623,266	4,340,782	11,141,167	3,727,605
Net Increase/(Decrease) in Funds Avail.	5,614,000	(141,570)	2,673,664	(291,140)
Beginning Funds Available*	28,493,211	34,107,211	34,107,211	31,552,201
Adjustments/corrections to Fund Balance**	-	-	(5,228,674)	-
Ending Funds Available	34,107,211	33,965,641	31,552,201	31,261,061

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 19 Beginning Funds Available listed above may not match the amount cited in the FY 20 Adopted Budget Book. The City is still going through a stabilization period with a new financial system and future reports may have adjustments to the budgetary funds available.

**Note: Adjustments include adjustments to prior year's carryover.

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 pledged to repay debt service and associated costs in the Community Facilities District 2007-2 in Belmont Shore.

	Actual FY 19	Adopted FY 20	Estimated FY 20	Adopted FY 21
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	802,002	783,243	544,342	783,243
Revenue from Other Agencies	-	-	-	-
Charges for Services	-	-	-	-
Other Revenues	(21)	-	-	-
Intrafund Services	-	-	-	-
Intrafund Transfers	-	-	-	-
Interfund Services	-	-	-	-
Interfund Transfers	-	-	-	-
Other Financing Sources	-	-	-	-
Release of Reservations	-	-	-	-
Carryover Revenue Budget	-	-	-	-
Total Resources/Sources	801,981	783,243	544,342	783,243
Uses:				
Expenditures:				
Salaries, Wages and Benefits	-	-	-	-
Materials, Supplies and Services	321,960	432,021	269,985	436,278
Interfund Support	149,412	151,222	176,192	151,222
Intrafund Support	-	-	-	-
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	200,000	200,000	200,000	200,000
Operating Transfers	100,000	-	88,272	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Addition to Reservations	-	-	-	-
Carryover Expenditure Appropriation	-	-	-	-
Total Expenditures/Uses	771,373	783,243	734,449	787,500
Net Increase/(Decrease) in Funds Avail.	30,608	-	(190,107)	(4,257)
Beginning Funds Available*	336,984	367,593	367,593	177,486
Ending Funds Available	367,593	367,593	177,486	173,229

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 19 Beginning Funds Available listed above may not match the amount cited in the FY 20 Adopted Budget Book. The City is still going through a stabilization period with a new financial system and future reports may have adjustments to the budgetary funds available.

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 19	Adopted FY 20	Estimated FY 20	Adopted FY 21
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	5,680	-	3,500	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	90,475	-	52,651	-
Revenue from Other Agencies	-	-	-	-
Charges for Services	650	-	1,077	-
Other Revenues	232,270	722,199	119,207	722,199
Intrafund Services	-	-	-	-
Intrafund Transfers	-	-	-	-
Interfund Services	-	-	-	-
Interfund Transfers	11,936	6,000	7,459	6,000
Other Financing Sources	-	-	-	-
Release of Reservations	-	-	-	-
Carryover Revenue Budget	2,825,420	-	1,561,131	-
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Total Resources/Sources	3,166,431	728,199	1,745,026	728,199
Uses:				
Expenditures:				
Salaries, Wages and Benefits	-	11,543	-	11,714
Materials, Supplies and Services	284,000	694,119	1,004,049	694,119
Interfund Support	5,396	22,537	22,537	26,015
Intrafund Support	-	-	-	-
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	11,936	-	7,459	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Addition to Reservations	-	-	-	-
Carryover Expenditure Appropriation	2,279,041	-	818,538	-
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Total Expenditures/Uses	2,580,373	728,199	1,852,582	731,848
Net Increase/(Decrease) in Funds Avail.	586,058	-	(107,556)	(3,649)
Beginning Funds Available*	850,718	1,436,776	1,436,776	782,840
Adjustments/corrections to Fund Balance**	-	-	(546,379)	-
Ending Funds Available	1,436,776	1,436,776	782,840	779,191

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 19 Beginning Funds Available listed above may not match the amount cited in the FY 20 Adopted Budget Book. The City is still going through a stabilization period with a new financial system and future reports may have adjustments to the budgetary funds available.

**Note: Adjustments include adjustments to prior year's carryover.

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 19	Adopted FY 20	Estimated FY 20	Adopted FY 21
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	583,499	223,050	850,662	223,050
Revenue from Other Agencies	13,816,559	19,389,322	23,958,820	16,467,332
Charges for Services	75	-	-	-
Other Revenues	1,203,316	1,256,117	3,853,825	1,932,692
Intrafund Services	-	-	-	-
Intrafund Transfers	-	-	-	-
Interfund Services	-	-	-	-
Interfund Transfers	15,842	-	55,853	-
Other Financing Sources	-	-	-	-
Release of Reservations	-	-	-	-
Carryover Revenue Budget	64,213,559	-	53,593,874	-
Total Resources/Sources	79,832,851	20,868,489	82,313,034	18,623,074
Uses:				
Expenditures:				
Salaries, Wages and Benefits	7,641,483	12,288,455	7,932,578	10,111,993
Materials, Supplies and Services	6,931,077	7,999,027	11,570,268	7,891,433
Interfund Support	214,084	112,185	149,366	100,692
Intrafund Support	-	-	-	-
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	1,188,996	1,158,195	2,208,027	1,158,195
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Addition to Reservations	-	-	-	-
Carryover Expenditure Appropriation	22,128,026	-	41,273,135	-
Total Expenditures/Uses	38,103,667	21,557,862	63,133,374	19,262,313
Net Increase/(Decrease) in Funds Avail.	41,729,184	(689,372)	19,179,660	(639,239)
Beginning Funds Available*	1,403,769	43,132,953	43,132,953	20,227,080
Adjustments/corrections to Fund Balance**	-	-	(42,085,533)	-
Ending Funds Available	43,132,953	42,443,581	20,227,080	19,587,841

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 19 Beginning Funds Available listed above may not match the amount cited in the FY 20 Adopted Budget Book. The City is still going through a stabilization period with a new financial system and future reports may have adjustments to the budgetary funds available.

**Note: Adjustments include adjustments to prior year's carryover.

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 19	Adopted FY 20	Estimated FY 20	Adopted FY 21
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	166,554	92,451	149,694	92,451
Revenue from Other Agencies	91,304,020	91,946,267	105,846,273	91,946,267
Charges for Services	-	-	-	-
Other Revenues	229,409	177,000	112,394	177,000
Intrafund Services	-	-	-	-
Intrafund Transfers	-	-	-	-
Interfund Services	-	-	-	-
Interfund Transfers	-	-	-	-
Other Financing Sources	-	-	-	-
Release of Reservations	-	-	-	-
Carryover Revenue Budget	-	-	-	-
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Total Resources/Sources	91,699,983	92,215,718	106,108,361	92,215,718
Uses:				
Expenditures:				
Salaries, Wages and Benefits	4,408,847	6,645,459	4,480,507	6,819,930
Materials, Supplies and Services	85,244,510	86,742,323	98,137,580	86,679,264
Interfund Support	282,453	278,841	172,248	255,652
Intrafund Support	-	-	-	-
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	2,000	150,150	3,000	150,150
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	35,235	-	-	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Addition to Reservations	-	-	-	-
Carryover Expenditure Appropriation	2,372,597	-	8,374,526	-
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Total Expenditures/Uses	92,345,642	93,816,773	111,167,861	93,904,996
Net Increase/(Decrease) in Funds Avail.	(645,659)	(1,601,055)	(5,059,500)	(1,689,278)
Beginning Funds Available*	11,301,714	10,656,055	10,656,055	7,969,151
Adjustments/corrections to Fund Balance**	-	-	2,372,597	-
Ending Funds Available	10,656,055	9,054,999	7,969,151	6,279,874

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 19 Beginning Funds Available listed above may not match the amount cited in the FY 20 Adopted Budget Book. The City is still going through a stabilization period with a new financial system and future reports may have adjustments to the budgetary funds available.

**Note: Adjustments include adjustments to prior year's carryover.

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 21 includes nearly \$18.7 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 21 gasoline tax revenues are anticipated to remain flat in FY 21 with SB-1 increasing in FY 22 by approximately \$1 million.

	Actual FY 19	Adopted FY 20	Estimated FY 20	Adopted FY 21
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	274,581	50,000	310,197	50,000
Revenue from Other Agencies	10,000,579	12,356,345	10,753,823	10,538,659
Charges for Services	-	-	-	-
Other Revenues	-	-	-	-
Intrafund Services	-	-	-	-
Intrafund Transfers	-	-	-	-
Interfund Services	-	-	-	-
Interfund Transfers	-	-	5,120,691	-
Other Financing Sources	-	-	-	-
Release of Reservations	-	-	-	-
Carryover Revenue Budget	-	-	1,478,041	-
Total Resources/Sources	10,275,159	12,406,345	17,662,752	10,588,659
Uses:				
Expenditures:				
Salaries, Wages and Benefits	37,341	-	2,541	-
Materials, Supplies and Services	600,011	2,160	2	2,160
Interfund Support	8,352,418	8,137,205	7,625,979	8,137,205
Intrafund Support	-	-	-	-
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	4,933,332	2,000,000	5,305,770	1,500,000
Intrafund Transfers Out	441	-	612,422	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Addition to Reservations	-	-	-	-
Carryover Expenditure Appropriation	20,662,439	-	11,384,812	-
Total Expenditures/Uses	34,585,983	10,139,365	24,931,525	9,639,365
Net Increase/(Decrease) in Funds Avail.	(24,310,824)	2,266,980	(7,268,773)	949,294
Beginning Funds Available*	14,122,552	(10,188,272)	(10,188,272)	3,205,394
Adjustments/corrections to Fund Balance**			20,662,439	
Ending Funds Available	(10,188,272)	(7,921,292)	3,205,394	4,154,687

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 19 Beginning Funds Available listed above may not match the amount cited in the FY 20 Adopted Budget Book. The City is still going through a stabilization period with a new financial system and future reports may have adjustments to the budgetary funds available.

**Note: Adjustments include adjustments to prior year's carryover.

