

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 14 | Adopted FY 15 | Adjusted FY 15 | Adopted FY 16 |
|--|-------------------|--------------------|--------------------|------------------|
| Resources: | | | | |
| Revenues: | | | | |
| Property Taxes | — | — | — | — |
| Other Taxes | — | — | — | — |
| Franchise Fees | — | — | — | — |
| Licenses and Permits | — | — | — | — |
| Fines and Forfeitures | — | — | — | — |
| Use of Money & Property | 8,670 | 400 | 400 | — |
| Revenues From Other Agencies | 23,335,222 | 6,541,717 | 15,063,314 | 8,506,137 |
| Charges For Services | 221,226 | 125,000 | 125,000 | 50,000 |
| Other Revenues | 640,396 | 156,586 | 47,394 | 29,287 |
| Interfund Services-Charges | 490,445 | — | — | — |
| Intrafund Services-General Fund Charges | — | — | — | — |
| Harbor & Water P/R Rev Trsfs | — | — | — | — |
| Other Financing Sources | — | — | — | — |
| Operating Transfers | 1,728,667 | 375,719 | 639,919 | 445,804 |
| Release of Reservations | — | — | — | — |
| Cancelled Prior Year Carryover Exp/(Rev) | — | — | 466,550 | — |
| | ----- | ----- | ----- | ----- |
| Total Resources/Sources | 26,424,626 | 7,199,423 | 16,342,578 | 9,031,228 |
| Uses: | | | | |
| Expenditures: | | | | |
| Salaries, Wages and Benefits | 9,228,813 | 5,939,016 | 8,151,207 | 8,024,870 |
| Materials, Supplies and Services | 8,604,643 | 2,837,334 | 9,151,178 | 958,657 |
| Internal Support | 160,908 | 22,673 | 22,673 | 47,701 |
| Capital Purchases | 5,245,432 | — | 145,000 | — |
| Debt Service | — | — | — | — |
| Transfers Between Funds | — | — | 132,762 | — |
| Addition to Reservations | — | — | — | — |
| | ----- | ----- | ----- | ----- |
| Total Expenditures/Uses | 23,239,796 | 8,799,023 | 17,602,820 | 9,031,228 |
| Net Increase/(Decrease) in Funds Avail. | 3,184,830 | (1,599,600) | (1,260,242) | — |
| Beginning Funds Available* | (1,649,411) | 1,535,419 | 1,535,419 | 275,177 |
| Ending Funds Available | 1,535,419 | (64,181) | 275,177 | 275,177 |

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 Adopted Budget Book.

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 15 rate is \$0.28/bbl produced. Effective June 1, 2015 the rate increased to \$0.29/bbl produced as the average CPI did change over the prior year rate. FY 16 rate is based on the June 1, 2015 rate.

| | Actual FY 14 | Adopted FY 15 | Adjusted FY 15 | Adopted FY 16 |
|---|------------------|------------------|-------------------|------------------|
| Resources: | | | | |
| Revenues: | | | | |
| Property Taxes | — | — | — | — |
| Other Taxes | 3,681,378 | 3,589,968 | 3,589,968 | 2,914,220 |
| Franchise Fees | — | — | — | — |
| Licenses and Permits | — | — | — | — |
| Fines and Forfeitures | — | — | — | — |
| Use of Money & Property | 2,551 | 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) | — | — | — | — |
| | ----- | ----- | ----- | ----- |
| Total Resources/Sources | 3,683,928 | 3,590,168 | 3,590,168 | 2,914,420 |
| Uses: | | | | |
| Expenditures: | | | | |
| Salaries, Wages and Benefits | 2,970,203 | 3,476,597 | 3,476,597 | 3,545,797 |
| Materials, Supplies and Services | 4 | 400,000 | — | — |
| Internal Support | 94,379 | 156,564 | 156,564 | (313,154) |
| Capital Purchases | — | — | — | — |
| Debt Service | — | — | — | — |
| Transfers Between Funds | — | 400,000 | 400,000 | — |
| Addition to Reservations | — | — | — | — |
| | ----- | ----- | ----- | ----- |
| Total Expenditures/Uses | 3,064,586 | 4,433,161 | 4,033,161 | 3,232,643 |
| Net Increase/(Decrease)in Funds Avail. | 619,343 | (842,993) | (442,993) | (318,223) |
| Beginning Funds Available* | 559,506 | 1,178,849 | 1,178,849 | 735,857 |
| Ending Funds Available | 1,178,849 | 335,857 | 735,857 | 417,633 |

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 Adopted Budget Book.

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 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's revenue sources include grants, restricted public health funds and permit fees. Sixty-four percent of the Health Fund comes from grants, while 36 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 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's ability to absorb these increases will be challenged and may eventually impact service levels.

| | Actual FY 14 | Adopted FY 15 | Adjusted FY 15 | Adopted FY 16 |
|--|-------------------|-------------------|-------------------|-------------------|
| Resources: | | | | |
| Revenues: | | | | |
| Property Taxes | 5,618,705 | 8,343,969 | 8,343,969 | 8,343,969 |
| Other Taxes | 2,477,054 | 2,500,000 | 2,500,000 | 2,500,000 |
| Franchise Fees | — | — | — | — |
| Licenses and Permits | 3,040,414 | 3,099,282 | 3,099,282 | 3,099,282 |
| Fines and Forfeitures | — | — | — | — |
| Use of Money & Property | 56,565 | 30,000 | 30,000 | 30,000 |
| Revenues From Other Agencies | 22,772,525 | 23,030,538 | 23,668,838 | 25,872,323 |
| Charges For Services | 1,532,497 | 1,247,035 | 1,247,035 | 1,377,170 |
| Other Revenues | 405,877 | 601,840 | 601,840 | 1,933,168 |
| Interfund Services-Charges | 314,416 | 382,360 | 382,360 | 82,360 |
| Intrafund Services-General Fund Charges | 67,683 | 85,000 | 85,000 | 85,000 |
| Harbor & Water P/R Rev Trsfs | — | — | — | — |
| Other Financing Sources | — | — | — | — |
| Operating Transfers | 2,371,410 | 311,769 | 311,769 | 23,833 |
| Release of Reservations | — | — | — | — |
| Cancelled Prior Year Carryover Exp/(Rev) | — | — | — | — |
| Total Resources/Sources | 38,657,145 | 39,631,792 | 40,270,092 | 43,347,104 |
| Uses: | | | | |
| Expenditures: | | | | |
| Salaries, Wages and Benefits | 22,664,019 | 27,334,807 | 27,595,429 | 29,114,710 |
| Materials, Supplies and Services | 9,578,728 | 10,180,725 | 10,470,035 | 11,891,774 |
| Internal Support | 1,774,430 | 1,630,667 | 1,719,319 | 1,772,277 |
| Capital Purchases | 205,914 | 1,200 | 1,200 | 1,200 |
| Debt Service | — | — | — | — |
| Transfers Between Funds | 1,324,183 | 334,810 | 334,810 | 47,655 |
| Addition to Reservations | — | — | — | — |
| Total Expenditures/Uses | 35,547,274 | 39,482,210 | 40,120,793 | 42,827,615 |
| Net Increase/(Decrease) in Funds Avail. | 3,109,871 | 149,583 | 149,299 | 519,488 |
| Beginning Funds Available* | 339,415 | 3,449,286 | 3,449,286 | 3,598,585 |
| Ending Funds Available | 3,449,286 | 3,598,868 | 3,598,585 | 4,118,073 |

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 Adopted Budget Book.

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 14 | Adopted FY 15 | Adjusted FY 15 | Adopted FY 16 |
|--|------------------|------------------|-------------------|------------------|
| Resources: | | | | |
| Revenues: | | | | |
| Property Taxes | — | — | — | — |
| Other Taxes | 7,177,949 | 7,142,408 | 7,142,408 | 7,968,757 |
| Franchise Fees | — | — | — | — |
| Licenses and Permits | — | — | — | — |
| Fines and Forfeitures | — | — | — | — |
| Use of Money & Property | 1,255 | — | — | — |
| 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 | 7,179,204 | 7,142,408 | 7,142,408 | 7,968,757 |
| Uses: | | | | |
| Expenditures: | | | | |
| Salaries, Wages and Benefits | 2,631 | — | — | — |
| Materials, Supplies and Services | 7,169,085 | 7,142,408 | 7,142,408 | 7,968,757 |
| Internal Support | 15 | — | — | — |
| Capital Purchases | — | — | — | — |
| Debt Service | — | — | — | — |
| Transfers Between Funds | — | — | — | — |
| Addition to Reservations | — | — | — | — |
| | ----- | ----- | ----- | ----- |
| Total Expenditures/Uses | 7,171,732 | 7,142,408 | 7,142,408 | 7,968,757 |
| Net Increase/(Decrease) in Funds Avail. | 7,472 | — | — | — |
| Beginning Funds Available* | 207,740 | 215,212 | 215,212 | 215,212 |
| Ending Funds Available | 215,212 | 215,212 | 215,212 | 215,212 |

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 Adopted Budget Book.

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 14 | Adopted FY 15 | Adjusted FY 15 | Adopted FY 16 |
|--|------------------|------------------|-------------------|------------------|
| Resources: | | | | |
| Revenues: | | | | |
| Property Taxes | — | — | — | — |
| Other Taxes | 6,218,840 | 5,400,000 | 5,400,000 | 6,300,000 |
| Franchise Fees | — | — | — | — |
| Licenses and Permits | 1,190,084 | 1,140,000 | 1,140,000 | 1,140,000 |
| Fines and Forfeitures | — | — | — | — |
| Use of Money & Property | 16,914 | 11,000 | 11,000 | 11,000 |
| Revenues From Other Agencies | — | — | — | — |
| Charges For Services | — | — | — | — |
| Other Revenues | 79,162 | 45,000 | 45,000 | 45,000 |
| Interfund Services-Charges | — | — | — | — |
| Intrafund Services-General Fund Charges | — | — | — | — |
| Harbor & Water P/R Rev Trsfs | — | — | — | — |
| Other Financing Sources | — | — | — | — |
| Operating Transfers | 100,000 | 150,000 | 150,000 | 150,000 |
| Release of Reservations | — | — | — | — |
| Cancelled Prior Year Carryover Exp/(Rev) | — | — | — | — |
| | ----- | ----- | ----- | ----- |
| Total Resources/Sources | 7,605,001 | 6,746,000 | 6,746,000 | 7,646,000 |
| Uses: | | | | |
| Expenditures: | | | | |
| Salaries, Wages and Benefits | 916,490 | 1,104,491 | 1,104,491 | 1,981,393 |
| Materials, Supplies and Services | 4,366,765 | 4,748,745 | 4,748,745 | 5,382,745 |
| Internal Support | 238,912 | 142,065 | 142,065 | 107,551 |
| Capital Purchases | — | — | — | — |
| Debt Service | — | — | — | — |
| Transfers Between Funds | — | 117,504 | 117,504 | 400,000 |
| Addition to Reservations | — | — | — | — |
| | ----- | ----- | ----- | ----- |
| Total Expenditures/Uses | 5,522,167 | 6,112,804 | 6,112,804 | 7,871,689 |
| Net Increase/(Decrease) in Funds Avail. | 2,082,834 | 633,196 | 633,196 | (225,689) |
| Beginning Funds Available* | 1,009,676 | 3,092,509 | 3,092,509 | 3,725,705 |
| Ending Funds Available | 3,092,510 | 3,725,705 | 3,725,705 | 3,500,016 |

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 Adopted Budget Book.

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 14 | Adopted FY 15 | Adjusted FY 15 | Adopted FY 16 |
|--|-------------------|-------------------|-------------------|-------------------|
| Resources: | | | | |
| Revenues: | | | | |
| Property Taxes | — | — | — | — |
| Other Taxes | — | — | — | — |
| Franchise Fees | — | — | — | — |
| Licenses and Permits | 62,500 | 217,837 | 217,837 | 217,837 |
| Fines and Forfeitures | — | — | — | — |
| Use of Money & Property | 660,377 | 348,007 | 423,007 | 348,007 |
| Revenues From Other Agencies | 352,074 | — | — | — |
| Charges For Services | 15 | — | — | — |
| Other Revenues | 1,116,098 | 32,394 | 32,394 | 32,394 |
| Interfund Services-Charges | — | — | — | — |
| Intrafund Services-General Fund Charges | — | — | — | — |
| Harbor & Water P/R Rev Trsfs | — | — | — | — |
| Other Financing Sources | — | — | — | — |
| Operating Transfers | 11,198,132 | 11,000,000 | 10,925,000 | 11,000,000 |
| Release of Reservations | — | — | — | — |
| Cancelled Prior Year Carryover Exp/(Rev) | — | — | — | — |
| | ----- | ----- | ----- | ----- |
| Total Resources/Sources | 13,389,196 | 11,598,238 | 11,598,238 | 11,598,238 |
| Uses: | | | | |
| Expenditures: | | | | |
| Salaries, Wages and Benefits | 769,334 | 1,099,130 | 1,088,574 | 1,127,919 |
| Materials, Supplies and Services | 3,117,844 | 9,314,286 | 9,324,842 | 5,493,719 |
| Internal Support | 218,880 | 299,786 | 299,786 | 322,858 |
| Capital Purchases | — | — | — | — |
| Debt Service | — | — | — | — |
| Transfers Between Funds | 158,717 | — | — | — |
| Addition to Reservations | — | — | — | — |
| | ----- | ----- | ----- | ----- |
| Total Expenditures/Uses | 4,264,776 | 10,713,202 | 10,713,202 | 6,944,495 |
| Net Increase/(Decrease) in Funds Avail. | 9,124,420 | 885,036 | 885,036 | 4,653,743 |
| Beginning Funds Available* | (2,567,085) | 6,557,335 | 6,557,335 | 7,442,371 |
| Ending Funds Available | 6,557,335 | 7,442,371 | 7,442,371 | 12,096,114 |

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 Adopted Budget Book.

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 and the bus pass program.

Assumptions for Major Resources:

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

| | Actual FY 14 | Adopted FY 15 | Adjusted FY 15 | Adopted FY 16 |
|--|------------------|------------------|-------------------|------------------|
| Resources: | | | | |
| Revenues: | | | | |
| Property Taxes | — | — | — | — |
| Other Taxes | — | — | — | — |
| Franchise Fees | — | — | — | — |
| Licenses and Permits | — | — | — | — |
| Fines and Forfeitures | — | — | — | — |
| Use of Money & Property | 584,094 | 527,000 | 808,303 | 701,734 |
| 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 | 584,094 | 527,000 | 808,303 | 701,734 |
| Uses: | | | | |
| Expenditures: | | | | |
| Salaries, Wages and Benefits | 2,067 | — | — | — |
| Materials, Supplies and Services | 238,646 | 397,663 | 803,139 | 572,397 |
| Internal Support | 58,563 | 58,482 | 58,482 | 58,482 |
| Capital Purchases | — | — | — | — |
| Debt Service | 200,000 | 200,000 | 200,000 | 200,000 |
| Transfers Between Funds | — | — | — | — |
| Addition to Reservations | — | — | — | — |
| | ----- | ----- | ----- | ----- |
| Total Expenditures/Uses | 499,276 | 656,145 | 1,061,621 | 830,879 |
| Net Increase/(Decrease) in Funds Avail. | 84,818 | (129,145) | (253,318) | (129,145) |
| Beginning Funds Available* | 961,859 | 1,046,678 | 1,046,678 | 793,360 |
| Ending Funds Available | 1,046,678 | 917,533 | 793,360 | 664,215 |

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 Adopted Budget Book.

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 14 | Adopted FY 15 | Adjusted FY 15 | Adopted FY 16 |
|--|------------------|------------------|-------------------|------------------|
| Resources: | | | | |
| Revenues: | | | | |
| Property Taxes | — | — | — | — |
| Other Taxes | — | — | — | — |
| Franchise Fees | — | — | — | — |
| Licenses and Permits | 5,800 | — | — | — |
| Fines and Forfeitures | — | — | — | — |
| Use of Money & Property | 43,440 | 81,760 | 81,760 | — |
| Revenues From Other Agencies | — | — | — | — |
| Charges For Services | — | — | — | — |
| Other Revenues | 237,790 | 768,921 | 768,921 | 671,838 |
| Interfund Services-Charges | — | — | — | — |
| Intrafund Services-General Fund Charges | — | — | — | — |
| Harbor & Water P/R Rev Trsfs | — | — | — | — |
| Other Financing Sources | — | — | — | — |
| Operating Transfers | 8,188 | 21,157 | 21,157 | 6,000 |
| Release of Reservations | — | — | — | — |
| Cancelled Prior Year Carryover Exp/(Rev) | — | — | — | — |
| | ----- | ----- | ----- | ----- |
| Total Resources/Sources | 295,219 | 871,838 | 871,838 | 677,838 |
| Uses: | | | | |
| Expenditures: | | | | |
| Salaries, Wages and Benefits | — | — | — | — |
| Materials, Supplies and Services | 296,114 | 650,000 | 650,000 | 694,119 |
| Internal Support | 119 | 119 | 119 | — |
| Capital Purchases | — | — | — | — |
| Debt Service | — | — | — | — |
| Transfers Between Funds | 8,188 | — | — | — |
| Addition to Reservations | — | — | — | — |
| | ----- | ----- | ----- | ----- |
| Total Expenditures/Uses | 304,421 | 650,119 | 650,119 | 694,119 |
| Net Increase/(Decrease) in Funds Avail. | (9,202) | 221,719 | 221,719 | (16,281) |
| Beginning Funds Available* | 1,407,664 | 1,398,462 | 1,398,462 | 1,620,181 |
| Ending Funds Available | 1,398,462 | 1,620,181 | 1,620,181 | 1,603,900 |

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 Adopted Budget Book.

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 16.

| | Actual FY 14 | Adopted FY 15 | Adjusted FY 15 | Adopted FY 16 |
|--|--------------------|--------------------|-------------------|-------------------|
| Resources: | | | | |
| Revenues: | | | | |
| Property Taxes | — | — | — | — |
| Other Taxes | — | — | — | — |
| Franchise Fees | — | — | — | — |
| Licenses and Permits | 350 | — | — | — |
| Fines and Forfeitures | — | — | — | — |
| Use of Money & Property | 216,344 | 230,650 | 1,030,692 | 230,650 |
| Revenues From Other Agencies | 20,050,612 | 18,938,032 | 19,457,990 | 18,535,178 |
| Charges For Services | — | — | — | — |
| Other Revenues | 1,981,521 | 1,741,716 | 4,941,716 | 1,757,477 |
| Interfund Services-Charges | — | — | — | — |
| Intrafund Services-General Fund Charges | — | — | — | — |
| Harbor & Water P/R Rev Trsfs | — | — | — | — |
| Other Financing Sources | — | — | — | — |
| Operating Transfers | 166,905 | — | — | — |
| Release of Reservations | — | — | — | — |
| Cancelled Prior Year Carryover Exp/(Rev) | — | — | 2,250,000 | — |
| | ----- | ----- | ----- | ----- |
| Total Resources/Sources | 22,415,733 | 20,910,399 | 27,680,399 | 20,523,305 |
| Uses: | | | | |
| Expenditures: | | | | |
| Salaries, Wages and Benefits | 8,914,588 | 11,851,119 | 11,534,580 | 11,643,980 |
| Materials, Supplies and Services | 10,713,522 | 7,660,388 | 11,625,051 | 6,685,515 |
| Internal Support | 1,431,085 | 1,212,184 | 1,212,184 | 1,110,008 |
| Capital Purchases | — | — | — | — |
| Debt Service | — | — | — | — |
| Transfers Between Funds | 1,948,907 | 328,123 | 1,200,000 | 1,220,000 |
| Addition to Reservations | — | — | — | — |
| | ----- | ----- | ----- | ----- |
| Total Expenditures/Uses | 23,008,101 | 21,051,815 | 25,571,815 | 20,659,503 |
| Net Increase/(Decrease) in Funds Avail. | (592,368) | (141,416) | 2,108,584 | (136,197) |
| Beginning Funds Available* | (979,127) | (1,571,495) | (1,571,495) | 537,089 |
| Ending Funds Available | (1,571,495) | (1,712,911) | 537,089 | 400,892 |

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 Adopted Budget Book.

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:

FY 16 includes \$10.8 million in capital street improvements funded by both gas tax funds and grant revenue. In addition, approximately \$7 million per year was previously transferred from this fund to the General Fund to reimburse the City for eligible street maintenance costs. However, due to a projected decline in the City's gasoline tax apportionment, this amount was reduced to \$5.3 Million in FY 16. A further decline in gas tax funds is also projected for FY 17.

| | Actual FY 14 | Adopted FY 15 | Adjusted FY 15 | Adopted FY 16 |
|--|-------------------|--------------------|-------------------|--------------------|
| Resources: | | | | |
| Revenues: | | | | |
| Property Taxes | — | — | — | — |
| Other Taxes | — | — | — | — |
| Franchise Fees | — | — | — | — |
| Licenses and Permits | — | — | — | — |
| Fines and Forfeitures | — | — | — | — |
| Use of Money & Property | 52,054 | 50,000 | 50,000 | 50,000 |
| Revenues From Other Agencies | 15,935,225 | 13,847,210 | 15,394,528 | 11,803,372 |
| 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 | 15,987,279 | 13,897,210 | 15,444,528 | 11,853,372 |
| Uses: | | | | |
| Expenditures: | | | | |
| Salaries, Wages and Benefits | 76,437 | — | — | — |
| Materials, Supplies and Services | 6,097,520 | 8,623,000 | 8,954,991 | 10,799,135 |
| Internal Support | 8,286,811 | 6,982,973 | 5,107,333 | 5,275,528 |
| Capital Purchases | 88,899 | — | — | — |
| Debt Service | — | — | — | — |
| Transfers Between Funds | — | — | — | — |
| Addition to Reservations | — | — | — | — |
| | ----- | ----- | ----- | ----- |
| Total Expenditures/Uses | 14,549,667 | 15,605,973 | 14,062,324 | 16,074,663 |
| Net Increase/(Decrease) in Funds Avail. | 1,437,612 | (1,708,763) | 1,382,204 | (4,221,291) |
| Beginning Funds Available* | 3,052,928 | 4,490,539 | 4,490,539 | 5,872,743 |
| Ending Funds Available | 4,490,539 | 2,781,776 | 5,872,743 | 1,651,452 |

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 Adopted Budget Book.

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 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), 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 14 | Adopted FY 15 | Adjusted FY 15 | Adopted FY 16 |
|--|-------------------|-------------------|-------------------|-------------------|
| Resources: | | | | |
| Revenues: | | | | |
| Property Taxes | — | — | — | — |
| Other Taxes | — | — | — | — |
| Franchise Fees | — | — | — | — |
| Licenses and Permits | — | — | — | — |
| Fines and Forfeitures | — | — | — | — |
| Use of Money & Property | 132,810 | 97,500 | 97,500 | 97,500 |
| Revenues From Other Agencies | 20,179,951 | 19,769,971 | 19,769,971 | 20,270,412 |
| Charges For Services | — | — | — | — |
| Other Revenues | 1,005 | — | — | — |
| 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 | 20,313,766 | 19,867,471 | 19,867,471 | 20,367,912 |
| Uses: | | | | |
| Expenditures: | | | | |
| Salaries, Wages and Benefits | (414,450) | 26,500 | 26,500 | 26,500 |
| Materials, Supplies and Services | 17,337,082 | 20,819,875 | 20,819,875 | 20,544,286 |
| Internal Support | 4,179,138 | 5,587 | 5,587 | 5,517 |
| Capital Purchases | — | — | — | — |
| Debt Service | — | — | — | — |
| Transfers Between Funds | — | — | — | — |
| Addition to Reservations | — | — | — | — |
| | ----- | ----- | ----- | ----- |
| Total Expenditures/Uses | 21,101,771 | 20,851,962 | 20,851,962 | 20,576,303 |
| Net Increase/(Decrease) in Funds Avail. | (788,005) | (984,491) | (984,491) | (208,391) |
| Beginning Funds Available* | 8,155,994 | 7,367,990 | 7,367,990 | 6,383,498 |
| Ending Funds Available | 7,367,990 | 6,383,498 | 6,383,498 | 6,175,108 |

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 Adopted Budget Book.

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 including City Council Divide by Nine non-recurring funds. In addition, the fund includes 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 14 | Adopted FY 15 | Adjusted FY 15 | Adopted FY 16 |
|--|-------------------|-------------------|-------------------|-------------------|
| Resources: | | | | |
| Revenues: | | | | |
| Property Taxes | — | — | — | — |
| Other Taxes | — | — | — | — |
| Franchise Fees | — | — | — | — |
| Licenses and Permits | 1,537,294 | 349,000 | 632,074 | 483,204 |
| Fines and Forfeitures | — | — | — | — |
| Use of Money & Property | 308,694 | 716,450 | 822,787 | 715,650 |
| Revenues From Other Agencies | 7,852,997 | 1,336,250 | 1,597,050 | 375,000 |
| Charges For Services | 83,075 | — | — | — |
| Other Revenues | 338,912 | — | 165,000 | 160,000 |
| Interfund Services-Charges | — | — | — | — |
| Intrafund Services-General Fund Charges | — | — | — | — |
| Harbor & Water P/R Rev Trsfs | — | — | — | — |
| Other Financing Sources | — | — | — | — |
| Operating Transfers | 41,684,307 | 12,319,000 | 23,920,163 | 13,890,195 |
| Release of Reservations | — | — | — | — |
| Cancelled Prior Year Carryover Exp/(Rev) | — | — | — | — |
| | ----- | ----- | ----- | ----- |
| Total Resources/Sources | 51,805,279 | 14,720,700 | 27,137,074 | 15,624,049 |
| Uses: | | | | |
| Expenditures: | | | | |
| Salaries, Wages and Benefits | 7,233,991 | 7,797,022 | 7,797,022 | 7,424,282 |
| Materials, Supplies and Services | 33,565,244 | 13,699,000 | 25,562,812 | 15,105,195 |
| Internal Support | (5,495,406) | (7,797,022) | (7,807,700) | (7,424,282) |
| Capital Purchases | 1,926,690 | — | 35,000 | — |
| Debt Service | — | — | — | — |
| Transfers Between Funds | 1,062,219 | 529,624 | 1,216,464 | 243,085 |
| Addition to Reservations | — | — | — | — |
| | ----- | ----- | ----- | ----- |
| Total Expenditures/Uses | 38,292,739 | 14,228,624 | 26,803,597 | 15,348,280 |
| Net Increase/(Decrease) in Funds Avail. | 13,512,540 | 492,076 | 333,476 | 275,769 |
| Beginning Funds Available* | (1,982,630) | 11,529,910 | 11,529,910 | 11,863,387 |
| Ending Funds Available | 11,529,910 | 12,021,987 | 11,863,387 | 12,139,156 |

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 Adopted Budget Book.