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

CITY OF LONG BEACH
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General Grants Fund Group Summary

Purpose:

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

Assumptions for Major Resources:

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

	Actual FY 24	Adopted FY 25	Estimated FY 25	Adopted FY 26
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	80,575	-	-	-
Revenue from Other Agencies	30,810,330	10,187,178	15,768,461	10,089,402
Charges for Services	7,898	198,426	198,426	215,923
Other Revenues	113,132	344,735	639,335	344,735
Intrafund Services & Transfers	-	-	-	-
Interfund Services & Transfers	1,249,616	26,667	26,667	26,667
Other Financing Sources	-	-	-	-
Total Revenues	**32,261,552**	**10,757,006**	**16,632,889**	**10,676,727**
Expenditures:				
Salaries, Wages and Benefits	13,860,564	9,763,475	14,828,986	9,781,149
Materials, Supplies and Services	13,325,078	1,452,986	2,263,358	1,452,986
Inter/Intrafund Support	508,574	1,314	1,314	5,754
Capital Purchases	2,272,725	-	-	-
Insurance Premiums and Losses	-	971	971	971
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	1,416,370	-	-	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Total Expenditures	**31,383,312**	**11,218,746**	**17,094,629**	**11,240,860**
Net Increase/(Decrease) in Funds Avail.	878,240	(461,741)	(461,741)	(564,133)
Beginning Funds Available*	3,615,496	2,545,954	2,545,954	2,084,213
Additions to / Releases of IDs	-	-	-	-
Adjustments/Corrections to Fund Balance	(1,947,782)	-	-	-
Ending Funds Available	**2,545,954**	**2,084,213**	**2,084,213**	**1,520,080**

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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 June 1, 2025 was $0.395/barrel oil produced, and will remain at the same rate until May 31, 2026. While the FY 26 Budget continues the City's plan to reduce its structural reliance on oil revenue by $500,000, this amount is recognized on a one-time basis as part of the citywide balancing strategy. Annual revenue received above budget will be used on a one-time basis.

	Actual FY 24	Adopted FY 25	Estimated FY 25	Adopted FY 26
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	2,951,208	2,238,619	2,238,619	2,383,893
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	28,473	26,729	26,729	32,623
Revenue from Other Agencies	-	-	-	-
Charges for Services	-	-	-	-
Other Revenues	-	-	-	-
Intrafund Services & Transfers	-	-	-	-
Interfund Services & Transfers	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**2,979,681**	**2,265,348**	**2,265,348**	**2,416,516**
Expenditures:				
Salaries, Wages and Benefits	2,934,993	2,238,619	2,238,619	2,383,893
Materials, Supplies and Services	1	-	-	-
Inter/Intrafund Support	16,982	-	-	-
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	-	-	-	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Total Expenditures	**2,951,975**	**2,238,619**	**2,238,619**	**2,383,893**
Net Increase/(Decrease) in Funds Avail.	27,706	26,729	26,729	32,623
Beginning Funds Available*	194,668	220,374	220,374	247,104
Additions to / Releases of IDs	-	-	-	-
Adjustments/Corrections to Fund Balance	(2,000)	-	-	-
Ending Funds Available	**220,374**	**247,104**	**247,104**	**279,727**

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Health Fund Group Summary

Purpose:

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

Assumptions for Major Resources:

The Health Fund Group revenue sources include grants, restricted public Health Funds and permit fees. 67 percent of the Health 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. Health Fund Group dollars support programs focused on retention of existing services, which promote health and wellness, and provide protection from disease and injury. With a majority of its funding sources coming from grants, grant expenditures are normally restricted and/or one-time in nature.

	Actual FY 24	Adopted FY 25	Estimated FY 25	Adopted FY 26
Revenues:				
Property Taxes	7,097,556	7,218,277	5,917,356	7,218,277
Sales and Use Taxes	3,550,588	3,435,549	2,639,583	3,435,549
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	4,895,816	4,490,855	5,797,238	4,490,855
Fines and Forfeitures	-	-	-	-
Use of Money & Property	1,196,661	44,760	118,497	46,655
Revenue from Other Agencies	67,920,334	42,991,715	52,799,228	42,991,715
Charges for Services	863,959	1,074,780	773,393	1,074,780
Other Revenues	2,250,416	58,855	326,313	58,855
Intrafund Services & Transfers	3,262,592	1,566,832	4,043,395	1,566,832
Interfund Services & Transfers	13,442,756	1,883,139	2,921,683	1,595,549
Other Financing Sources	-	-	-	-
Total Revenues	**104,480,678**	**62,764,763**	**75,336,686**	**62,479,068**
Expenditures:				
Salaries, Wages and Benefits	57,744,129	48,195,539	54,516,240	49,406,509
Materials, Supplies and Services	39,934,845	11,895,201	24,938,563	15,378,184
Inter/Intrafund Support	6,646,692	7,056,414	7,918,532	6,939,679
Capital Purchases	169,219	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	4,497,004	-	3,500,000	-
Intrafund Transfers Out	3,262,592	-	3,980,895	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	770,589	-	-	-
Total Expenditures	**113,025,070**	**67,147,153**	**94,854,230**	**71,724,372**
Net Increase/(Decrease) in Funds Avail.	(8,544,392)	(4,382,390)	(19,517,544)	(9,245,305)
Beginning Funds Available*	7,252,626	11,824	11,824	-
Additions to / Releases of IDs	(2,074,240)	-	-	-
Adjustments/Corrections to Fund Balance	3,377,830	-	19,505,720	9,245,305
Ending Funds Available	**11,824**	**(4,370,566)**	**-**	**-**

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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 revenue is derived from permits and fees. Partial rate increases were implemented as part of the FY 23 budget following a completed fee study. Revenue amounts do not reflect the impact from these rate adjustments. Further, rate increases to align with full cost recovery will be phased-in over a three year period, which will end in FY 25, to minimize the impact to customers. FY 26 fees are based on the FY 23 CUPA fees calculated in the Citywide fee study enhanced by the most recent Consumer Price Index as a standardized increase applied to most City fees. The fund group is anticipated to continue to subsidize a portion of the full service cost.

	Actual FY 24	Adopted FY 25	Estimated FY 25	Adopted FY 26
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	2,224,731	1,840,016	2,331,927	1,840,016
Fines and Forfeitures	-	-	-	-
Use of Money & Property	(5,193)	23,145	(3,578)	-
Revenue from Other Agencies	-	-	-	-
Charges for Services	-	-	-	-
Other Revenues	-	1,000	-	1,000
Intrafund Services & Transfers	-	-	-	-
Interfund Services & Transfers	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**2,219,538**	**1,864,161**	**2,328,349**	**1,841,016**
Expenditures:				
Salaries, Wages and Benefits	1,983,568	2,238,775	2,084,457	2,330,038
Materials, Supplies and Services	238,983	633,089	503,087	575,825
Inter/Intrafund Support	314,879	367,423	363,384	382,071
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	-	-	-	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	176,143	-	-	-
Total Expenditures	**2,713,573**	**3,239,286**	**2,950,928**	**3,287,935**
Net Increase/(Decrease) in Funds Avail.	(494,035)	(1,375,126)	(622,579)	(1,446,919)
Beginning Funds Available*	(905,115)	(1,399,150)	(1,399,150)	(2,021,729)
Additions to / Releases of IDs	-	-	-	-
Adjustments/Corrections to Fund Balance	-	-	-	-
Ending Funds Available	**(1,399,150)**	**(2,774,276)**	**(2,021,729)**	**(3,468,648)**

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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), 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). The current tax rate is 13 percent of the nightly room rent (including short-term rentals) 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. The FY 26 forecast assumes continued growth of 5 percent from current year. TOT continues to be a volatile revenue source that is sensitive to economic variables and can cause large swings to fund status year over year.

	Actual FY 24	Adopted FY 25	Estimated FY 25	Adopted FY 26
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	12,119,744	12,171,007	12,675,520	13,309,296
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	2,461,157	1,157,825	2,111,749	1,157,825
Fines and Forfeitures	-	-	-	-
Use of Money & Property	453,229	243,365	502,817	519,523
Revenue from Other Agencies	-	-	-	-
Charges for Services	9,811	-	5,304	-
Other Revenues	98,437	45,000	44,080	260,415
Intrafund Services & Transfers	-	-	-	-
Interfund Services & Transfers	100,000	100,000	100,000	100,000
Other Financing Sources	-	-	-	-
Total Revenues	**15,242,378**	**13,717,197**	**15,439,470**	**15,347,059**
Expenditures:				
Salaries, Wages and Benefits	4,813,520	5,391,569	5,565,032	6,302,822
Materials, Supplies and Services	7,073,392	8,449,770	8,446,395	7,710,762
Inter/Intrafund Support	487,661	595,008	673,312	686,001
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	-	-	-	-
Intrafund Transfers Out	-	-	27,830	(2,500)
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Total Expenditures	**12,374,574**	**14,436,347**	**14,712,569**	**14,697,085**
Net Increase/(Decrease) in Funds Avail.	2,867,804	(719,150)	726,900	649,974
Beginning Funds Available*	8,325,501	4,513,340	4,513,340	5,240,240
Additions to / Releases of IDs	(6,650,000)	-	-	-
Adjustments/Corrections to Fund Balance	(29,966)	-	-	-
Ending Funds Available	**4,513,340**	**3,794,190**	**5,240,240**	**5,890,215**

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Housing Development Fund Group Summary

Purpose:

The Housing Development Fund Group is used to account for federal, state and local funds earmarked for new development and rehabilitation of affordable 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 federal and state grants, loan repayments and proceeds from the lease and sale of Long Beach Community Investment Company-owned property, and miscellaneous grants.

	Actual FY 24	Adopted FY 25	Estimated FY 25	Adopted FY 26
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	281,196	694,500	422,942	694,500
Fines and Forfeitures	-	-	-	-
Use of Money & Property	1,204,402	470,500	1,005,067	775,349
Revenue from Other Agencies	5,970,936	2,509,109	2,509,109	1,618,297
Charges for Services	-	-	-	-
Other Revenues	1,188,154	812,500	820,788	812,500
Intrafund Services & Transfers	-	-	-	-
Interfund Services & Transfers	200,000	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**8,844,688**	**4,486,609**	**4,757,905**	**3,900,646**
Expenditures:				
Salaries, Wages and Benefits	1,139,087	1,288,534	1,216,146	1,230,181
Materials, Supplies and Services	3,843,331	5,794,046	3,351,630	6,487,323
Inter/Intrafund Support	561,103	640,370	641,061	576,222
Capital Purchases	5,475,000	-	2,748,833	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	321,167	-	-	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Total Expenditures	**11,339,688**	**7,722,951**	**7,957,670**	**8,293,725**
Net Increase/(Decrease) in Funds Avail.	(2,495,000)	(3,236,342)	(3,199,765)	(4,393,079)
Beginning Funds Available*	26,411,518	23,916,518	23,916,518	20,716,753
Additions to / Releases of IDs	-	-	-	-
Adjustments/Corrections to Fund Balance	-	-	-	-
Ending Funds Available	**23,916,518**	**20,680,176**	**20,716,753**	**16,323,674**

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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 a 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 24	Adopted FY 25	Estimated FY 25	Adopted FY 26
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	-	-	240	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	1,164,299	893,794	1,257,452	1,209,221
Revenue from Other Agencies	-	-	-	-
Charges for Services	-	-	-	-
Other Revenues	-	-	-	-
Intrafund Services & Transfers	-	-	-	-
Interfund Services & Transfers	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**1,164,299**	**893,794**	**1,257,692**	**1,209,221**
Expenditures:				
Salaries, Wages and Benefits	1,181	-	1,878	-
Materials, Supplies and Services	788,077	496,024	814,922	728,640
Inter/Intrafund Support	208,302	153,966	208,194	153,966
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	200,000	200,000	200,000	200,000
Operating Transfers	-	-	-	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Total Expenditures	**1,197,559**	**849,990**	**1,224,994**	**1,082,606**
Net Increase/(Decrease) in Funds Avail.	(33,260)	43,804	32,697	126,614
Beginning Funds Available*	387,308	354,048	354,048	386,746
Additions to / Releases of IDs	-	-	-	-
Adjustments/Corrections to Fund Balance	-	-	-	-
Ending Funds Available	**354,048**	**397,853**	**386,746**	**513,360**

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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 and any future grant funding the City may secure from the EDA to make loans.

	Actual FY 24	Adopted FY 25	Estimated FY 25	Adopted FY 26
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	13,220	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	84,418	-	-	41,422
Revenue from Other Agencies	82,732	-	17,470	-
Charges for Services	7,236	-	-	-
Other Revenues	403,387	722,199	722,199	722,199
Intrafund Services & Transfers	462,704	-	-	-
Interfund Services & Transfers	13,633	6,000	(11,470)	6,000
Other Financing Sources	-	-	-	-
Total Revenues	**1,067,331**	**728,199**	**728,199**	**769,621**
Expenditures:				
Salaries, Wages and Benefits	18,862	35,569	35,569	51,698
Materials, Supplies and Services	63,574	694,119	694,119	694,119
Inter/Intrafund Support	43,541	43,541	43,541	43,541
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	13,633	-	-	-
Intrafund Transfers Out	462,704	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Total Expenditures	**602,314**	**773,229**	**773,229**	**789,358**
Net Increase/(Decrease) in Funds Avail.	465,017	(45,030)	(45,030)	(19,737)
Beginning Funds Available*	943,645	1,398,526	1,398,526	1,353,496
Additions to / Releases of IDs	-	-	-	-
Adjustments/Corrections to Fund Balance	(10,136)	-	-	-
Ending Funds Available	**1,398,526**	**1,353,496**	**1,353,496**	**1,333,759**

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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 24	Adopted FY 25	Estimated FY 25	Adopted FY 26
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	476,168	21,050	(250,885)	20,000
Revenue from Other Agencies	23,798,628	7,510,180	13,677,135	8,055,396
Charges for Services	-	-	-	-
Other Revenues	1,092,142	1,540,000	391,956	1,540,000
Intrafund Services & Transfers	-	-	-	-
Interfund Services & Transfers	330,194	-	(5,171)	11,899
Other Financing Sources	-	-	-	-
Total Revenues	**25,697,132**	**9,071,230**	**13,813,035**	**9,627,295**
Expenditures:				
Salaries, Wages and Benefits	8,388,702	9,826,850	2,660,788	9,699,154
Materials, Supplies and Services	14,594,912	6,578,404	10,847,874	7,135,208
Inter/Intrafund Support	143,596	146,017	116,062	130,991
Capital Purchases	19,904	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	416,706	-	190,849	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Total Expenditures	**23,563,819**	**16,551,271**	**13,815,572**	**16,965,352**
Net Increase/(Decrease) in Funds Avail.	2,133,313	(7,480,040)	(2,537)	(7,338,057)
Beginning Funds Available*	6,146,063	8,279,376	8,279,376	8,276,839
Additions to / Releases of IDs	-	-	-	-
Adjustments/Corrections to Fund Balance	-	-	-	-
Ending Funds Available	**8,279,376**	**799,336**	**8,276,839**	**938,782**

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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, those experiencing homelessness, 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 are the Housing Choice Voucher (HCV), commonly known as Section 8 and Veteran's Affairs Supportive Housing (VASH). The U.S. Department of Housing and Urban Development (HUD) distributes funds monthly based on the Voucher Management System (VMS), which collects data that enables HUD to fund, obligate and disburse funding in a timely manner based on actual voucher utilization.

	Actual FY 24	Adopted FY 25	Estimated FY 25	Adopted FY 26
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	659,433	92,451	-	(5,781)
Revenue from Other Agencies	129,607,976	125,632,713	145,119,440	125,632,713
Charges for Services	-	-	-	-
Other Revenues	211,181	177,000	-	177,000
Intrafund Services & Transfers	3,896	-	-	-
Interfund Services & Transfers	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**130,482,486**	**125,902,164**	**145,119,440**	**125,803,932**
Expenditures:				
Salaries, Wages and Benefits	8,279,489	9,728,130	7,221,928	10,332,144
Materials, Supplies and Services	124,419,023	109,831,861	136,825,337	108,174,539
Inter/Intrafund Support	285,085	357,460	287,058	127,185
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	-	150,150	150,150	150,150
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	-	-	-	-
Intrafund Transfers Out	3,896	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Total Expenditures	**132,987,492**	**120,067,600**	**144,484,473**	**118,784,018**
Net Increase/(Decrease) in Funds Avail.	(2,505,007)	5,834,564	634,967	7,019,914
Beginning Funds Available*	32,146,975	29,588,706	29,588,706	30,223,673
Additions to / Releases of IDs	-	-	-	-
Adjustments/Corrections to Fund Balance	(53,262)	-	-	-
Ending Funds Available	**29,588,706**	**35,423,269**	**30,223,673**	**37,243,587**

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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 Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017), that was passed by the California Legislature and signed into law by the Governor in April 2017, to address significant multi-modal transportation funding shortfalls statewide. Expenditures may be made for any street-related purpose on the City's system of streets, including maintenance.

Assumptions for Major Resources:

FY 26 includes a proposed $27.8 million in street improvement revenues funded by both gasoline tax and Road Maintenance and Rehabilitation Program (RMRP) (SB1) funding. Of this amount, $19.7 million is budgeted for capital street improvements and $8.1 million to be transferred to the General Fund Group for eligible street maintenance costs. Gasoline tax revenues are expected to decline in the coming years primarily due to the shift towards electric vehicles.

	Actual FY 24	Adopted FY 25	Estimated FY 25	Adopted FY 26
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	512,615	50,000	50,000	-
Revenue from Other Agencies	13,821,342	12,578,624	12,578,624	12,882,334
Charges for Services	-	-	-	-
Other Revenues	-	-	-	-
Intrafund Services & Transfers	158,125	-	-	-
Interfund Services & Transfers	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	**14,492,082**	**12,628,624**	**12,628,624**	**12,882,334**
Expenditures:				
Salaries, Wages and Benefits	-	-	-	-
Materials, Supplies and Services	4	2,160	2,160	2,160
Inter/Intrafund Support	8,137,205	8,137,205	8,137,205	8,137,205
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	-	4,800,000	4,800,000	6,400,000
Intrafund Transfers Out	4,126,916	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Total Expenditures	**12,264,125**	**12,939,365**	**12,939,365**	**14,539,365**
Net Increase/(Decrease) in Funds Avail.	2,227,957	(310,741)	(310,741)	(1,657,031)
Beginning Funds Available*	(630,330)	1,769,093	1,769,093	1,717,214
Additions to / Releases of IDs	-	-	-	-
Adjustments/Corrections to Fund Balance	171,466	-	258,862	2,160
Ending Funds Available	**1,769,093**	**1,458,352**	**1,717,214**	**62,343**

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