



BUDGET SUMMARIES

ADOPTED FY18/19

PROPOSED FY19/20

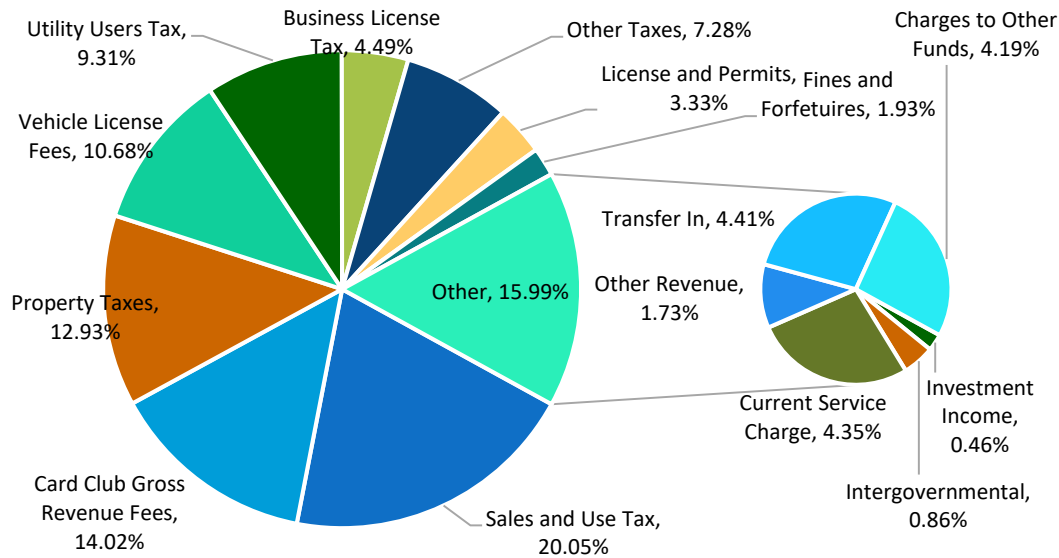


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GENERAL FUND REVENUE and EXPENDITURES 2018/2019

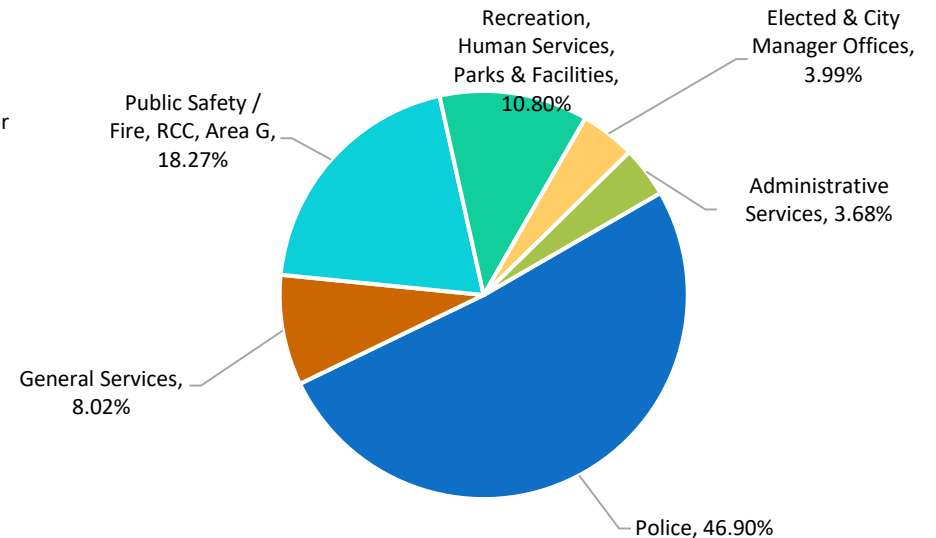
WHERE THE MONEY COMES FROM...

Revenue Sources	General Fund	% of Total
Sales and Use Tax	\$ 11,800,000	20.05%
Card Club Gross Revenue Fees	8,250,000	14.02%
Property Taxes	7,610,000	12.93%
Vehicle License Fees	6,285,000	10.68%
Utility Users Tax	5,477,990	9.31%
Business License Tax	2,645,000	4.49%
Other Taxes	4,281,750	7.28%
License and Permits	1,958,500	3.33%
Fines and Forfeitures	1,135,000	1.93%
Investment Income	270,000	0.46%
Intergovernmental	506,900	0.86%
Current Service Charge	2,557,500	4.35%
Other Revenue	1,016,000	1.73%
Transfer In	2,593,500	4.41%
Charges to Other Funds	2,466,200	4.19%
TOTAL REVENUES	\$ 58,853,340	100.00%



WHERE THE MONEY GOES...

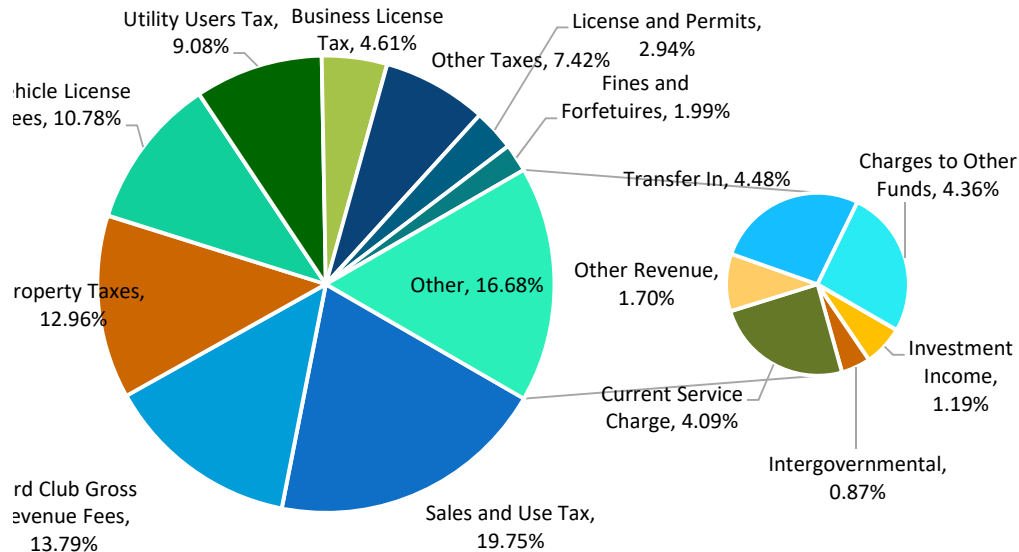
Department Expenditures	General Fund	% of Total
Police	\$ 27,599,861	46.90%
General Services	4,718,762	8.02%
Public Safety / Fire, RCC, Area G	10,754,510	18.27%
Recreation, Human Services, Parks & Facilities	6,353,047	10.80%
Elected & City Manager's Office	2,347,620	3.99%
Administrative Services	2,164,294	3.68%
Non-Departmental including Transfers	4,910,746	8.34%
TOTAL EXPENDITURES	\$ 58,848,840	100.00%



GENERAL FUND REVENUE and EXPENDITURES 2019/2020

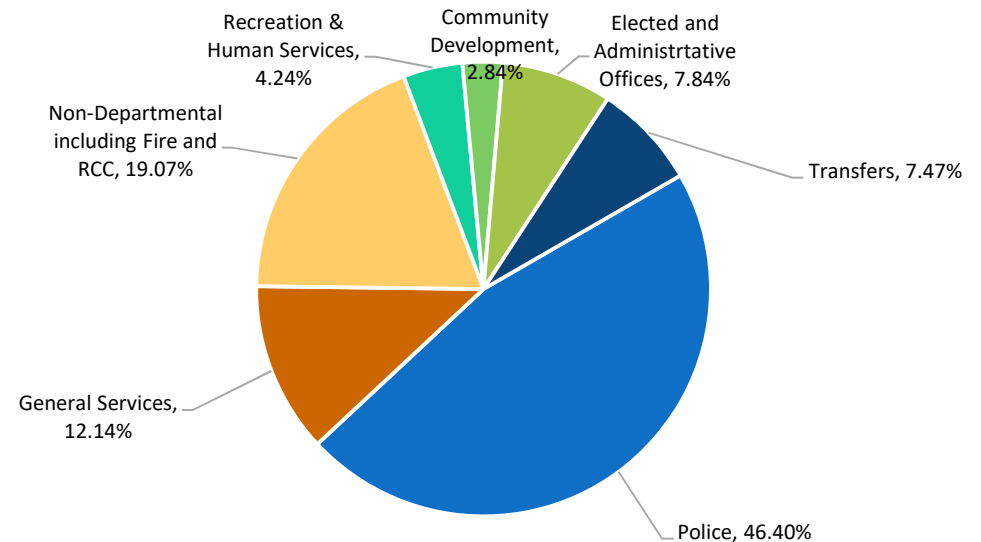
WHERE THE MONEY COMES FROM...

Revenue Sources	General Fund	% of Total
Sales and Use Tax	\$ 12,100,000	19.75%
Card Club Gross Revenue Fees	8,450,000	13.79%
Property Taxes	7,940,000	12.96%
Vehicle License Fees	6,601,767	10.78%
Utility Users Tax	5,561,639	9.08%
Business License Tax	2,823,100	4.61%
Other Taxes	4,543,085	7.42%
License and Permits	1,799,150	2.94%
Fines and Forfeitures	1,216,125	1.99%
Investment Income	730,625	1.19%
Intergovernmental	530,910	0.87%
Current Service Charge	2,508,047	4.09%
Other Revenue	1,039,590	1.70%
Transfer In	2,743,250	4.48%
Charges to Other Funds	2,667,851	4.36%
TOTAL REVENUES	\$ 61,255,139	100.00%



WHERE THE MONEY GOES...

Department Expenditures	General Fund	% of Total
Police	\$ 28,419,404	46.40%
General Services	7,433,856	12.14%
Non-Departmental including Fire and RCC	11,681,645	19.07%
Recreation & Human Services	2,599,560	4.24%
Community Development	1,739,265	2.84%
Elected and Administrative Offices	4,800,385	7.84%
Transfers	4,576,024	7.47%
TOTAL EXPENDITURES	\$ 61,250,139	100.00%



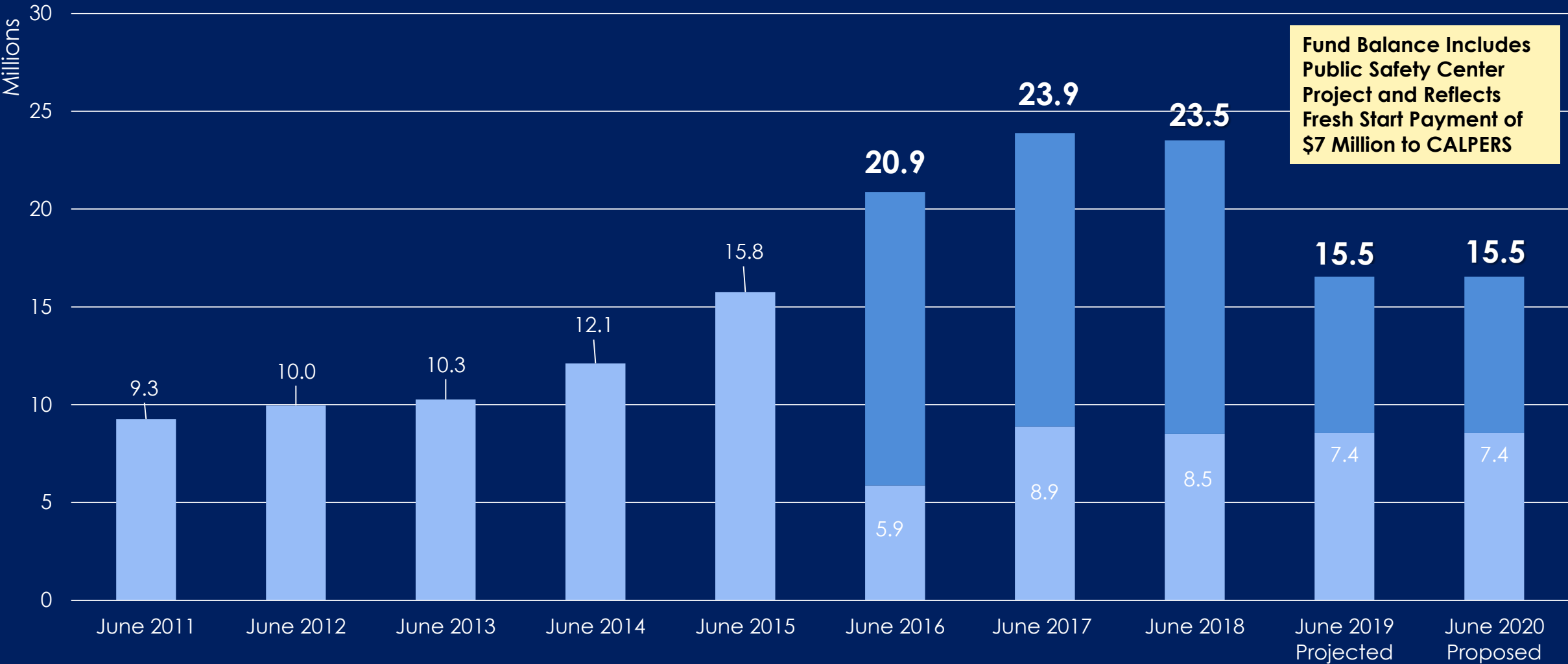
GENERAL FUND HISTORICAL REVENUE AND EXPENDITURE SUMMARY

	Audited 2016-2017	Adopted Budget 2017-2018	Adopted Budget 2018-2019	Proposed Budget 2019-2020	% Increase/Decrease from Adopted 2018-2019 to Adopted 2019-2020
<u>Revenues and Other Sources:</u>					
Taxes	44,458,251	46,101,850	46,349,740	48,019,591	3.60%
Licenses and Permits	1,800,752	1,402,000	1,958,500	1,799,150	-8.14%
Fines and Forfeitures	1,012,912	1,049,500	1,135,000	1,216,125	7.15%
Investment Income	8,168	195,000	270,000	730,625	170.60%
Intergovernmental	552,574	550,000	506,900	530,910	4.74%
Current Service Charges	2,779,848	2,399,600	2,557,500	2,508,047	-1.93%
Other Revenue	2,024,341	680,500	1,016,000	1,039,590	2.32%
Charges to Other Funds	2,272,125	2,184,796	2,466,200	2,667,851	8.18%
Transfer In	2,311,406	1,081,477	2,593,500	2,743,250	5.77%
Total Revenues	57,220,376	55,644,723	58,853,340	61,255,139	4.08%
<u>Expenditures:</u>					
Salaries and Benefits	34,500,002	34,896,548	37,713,505	39,901,614	5.80%
Materials and Operations	15,868,156	16,243,249	16,530,499	16,723,411	1.17%
Capital Outlay	83,651	3,300	49,090	49,090	0.00%
Fund Transfers	4,374,098	4,488,688	4,555,746	4,576,024	0.45%
Total Expenditures	54,825,905	55,631,785	58,848,840	61,250,139	4.08%
 Net Change in General Fund Fund Balance	 2,394,471	 12,940	 4,500	 5,000	 -65.22%
 Fund Balances - Beginning	 20,869,988	 23,887,145	 23,900,085	 16,516,440	 0.05%
Fund Balances - Ending*	23,887,145	23,900,085	23,904,585	16,521,440	0.02%

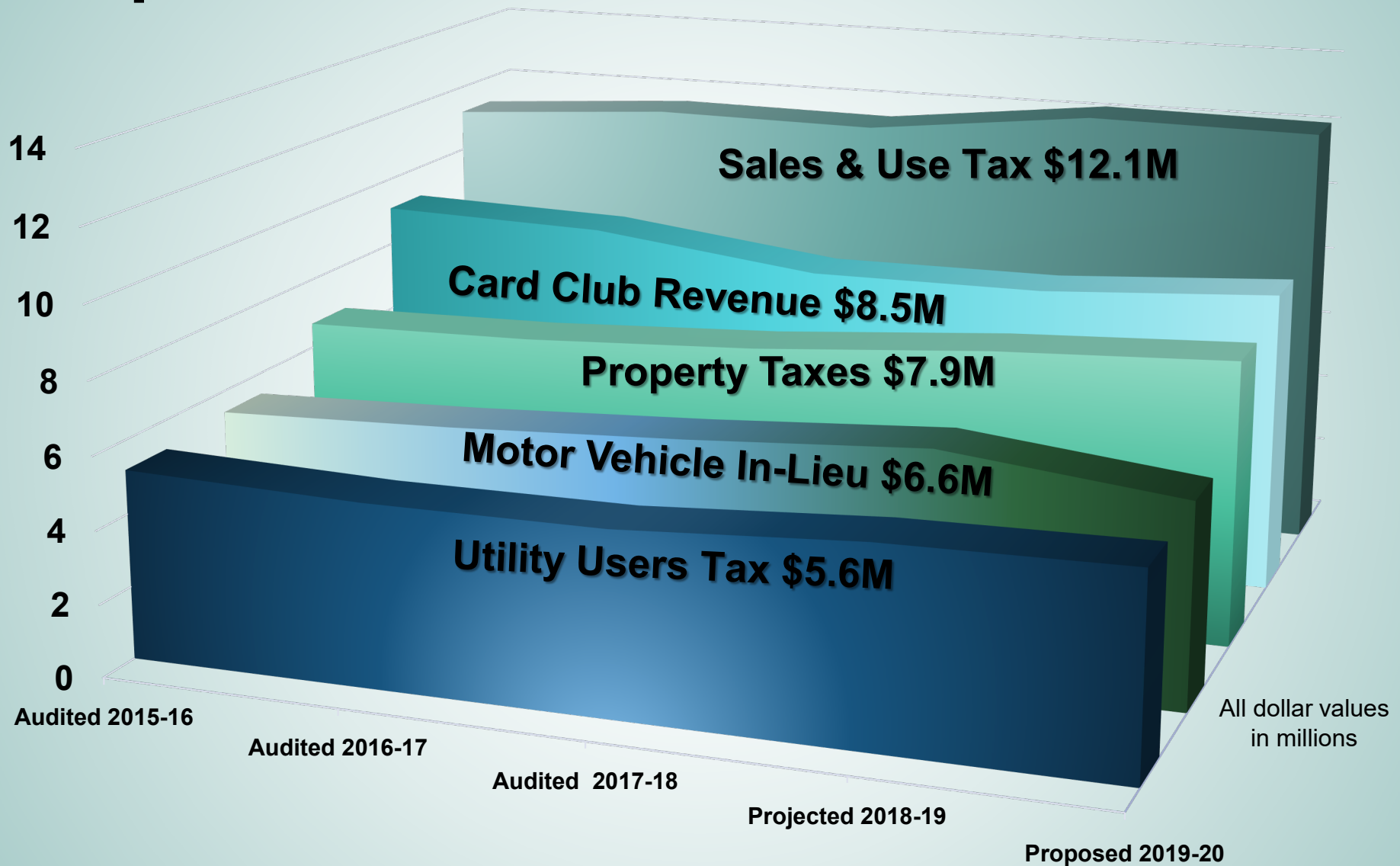
* Ending Balance in 2018-2019 only includes Fund 010 and in 2019/2020 beginning fund balance includes Fresh Start Prepayment and projections

GENERAL FUND BALANCE RESERVES

2011-2020



Top 5 General Fund Revenue Sources



**GENERAL FUND REVENUES BY ACCOUNT
FOUR-YEAR COMPARISON
FISCAL YEARS ENDING 2016-2020**

Revenue Sources		2015-2016 Audited	2016-2017 Audited	2017-2018 Adopted Budget	2018-2019 Adopted Budget	2019-2020 Proposed Budget
TAXES (001)						
3101-3105	Property Taxes	\$ 6,686,641	\$ 7,088,153	\$ 6,928,000	\$ 7,610,000	\$ 7,940,000
3106	Sales and Use Tax	\$ 11,227,326	\$ 11,013,055	\$ 11,600,000	\$ 11,800,000	\$ 12,100,000
3107/09-12/13	Franchise Taxes	\$ 1,701,947	\$ 1,678,437	\$ 1,661,750	\$ 1,746,750	\$ 1,893,085
3110	Documentary Stamp Tax	\$ 196,765	\$ 240,407	\$ 175,000	\$ 260,000	\$ 255,000
3115-3116	Business License Tax	\$ 2,536,438	\$ 2,606,279	\$ 2,470,000	\$ 2,645,000	\$ 2,823,100
3117	Card Club Net Revenue Fees	\$ 9,057,202	\$ 8,975,991	\$ 10,052,100	\$ 8,250,000	\$ 8,450,000
3118	Utility Users Tax	\$ 5,212,410	\$ 5,147,736	\$ 5,900,000	\$ 5,477,990	\$ 5,561,639
3119	Franchise Utility	\$ 832,873	\$ 761,669	\$ 845,000	\$ 820,000	\$ 855,000
3121	Hotel/Motel Tax	\$ 1,010,381	\$ 1,303,963	\$ 975,000	\$ 1,400,000	\$ 1,485,000
3122, 3349	Property Tax - Homeowner Tax Relief	\$ 43,207	\$ 42,273	\$ 55,000	\$ 55,000	\$ 55,000
3345	Motor Vehicle License In-Lieu	\$ 24,376	\$ 27,231	\$ 40,000	\$ 35,000	\$ 35,000
3346-3348	Vehicle License/Licenses In-Lieu	\$ 5,344,171	\$ 5,573,056	\$ 5,400,000	\$ 6,250,000	\$ 6,566,767
TOTAL TAXES		\$ 43,873,737	\$ 44,458,250	\$ 46,101,850	\$ 46,349,740	\$ 48,019,591
LICENSES & PERMITS (002)						
3218-3220	Special and Entertainment Permits	\$ 179,880	\$ 260,753	\$ 235,000	\$ 280,000	\$ 220,000
3222-3232	Building and Other Permits	\$ 1,271,700	\$ 1,449,210	\$ 1,103,500	\$ 1,550,000	\$ 1,464,150
3234-3235	Appeals and Administration Fees	\$ 69,799	\$ 83,000	\$ 63,500	\$ 128,500	\$ 115,000
3473	Fireworks and Regulatory Fees	\$ -	\$ 7,789	\$ -	\$ -	\$ -
TOTAL LICENSES and PERMITS		\$ 1,521,379	\$ 1,800,752	\$ 1,402,000	\$ 1,958,500	\$ 1,799,150
FINES & FORFEITURES (003)						
3533-3535	Administrative Citation and Parking Fines	\$ 799,914	\$ 952,169	\$ 982,500	\$ 1,085,000	\$ 1,166,125
3536-3538	Court Fines	\$ 33,188	\$ 60,743	\$ 67,000	\$ 50,000	\$ 50,000
TOTAL FINES and FORFEITURES		\$ 833,102	\$ 1,012,912	\$ 1,049,500	\$ 1,135,000	\$ 1,216,125
INVESTMENT INCOME (004)						
3640	Interest on Investments	\$ 309,812	\$ 157,728	\$ 50,000	\$ 180,000	\$ 200,000
3641-3644	Rents and Concessions	\$ 101,603	\$ 93,955	\$ 145,000	\$ 75,000	\$ 80,000
3645	Fair Market Value on Investments	\$ -	\$ (243,515)	\$ -	\$ 15,000	\$ 450,625
TOTAL INVESTMENT INCOME		\$ 411,415	\$ 8,168	\$ 195,000	\$ 270,000	\$ 730,625
FROM OTHER AGENCIES (005/006)						
3311	Public Safety Augmentation	\$ 375,659	\$ 353,792	\$ 350,000	\$ 375,000	\$ 395,000
3375-3376	STC Reimbursement/POST Reimbursement	\$ 32,739	\$ 18,290	\$ 38,000	\$ 22,500	\$ 20,910
3378	Mandated Cost Reimbursement	\$ 197,278	\$ 19,121	\$ 35,000	\$ 25,000	\$ 25,000
3383-88,3772,3391	Other Reimbursements	\$ 139,207	\$ 161,371	\$ 127,000	\$ 84,400	\$ 90,000
TOTAL FROM OTHER AGENCIES		\$ 744,883	\$ 552,574	\$ 550,000	\$ 506,900	\$ 530,910

**GENERAL FUND REVENUES BY ACCOUNT
FOUR-YEAR COMPARISON
FISCAL YEARS ENDING 2016-2020**

Revenue Sources	2015-2016 Audited	2016-2017 Audited	2017-2018 Adopted Budget	2018-2019 Adopted Budget	2019-2020 Proposed Budget
CURRENT SERVICE CHARGES (008)					
3401-3402 Public Service Impact/Development Fees	\$ 102,000	\$ -	\$ 50,000	\$ 65,000	\$ 65,000
3403 Business Registration Fee	\$ 1,567	\$ 1,717	\$ 1,500	\$ 1,500	\$ 1,500
3406 Trucking Impact Fee	\$ 14,607	\$ 13,491	\$ 15,000	\$ 15,000	\$ 20,000
3407 ATM Commission	\$ 534	\$ 451	\$ 500	\$ 500	\$ 500
3408 Weed Assessments	\$ (931)	\$ -	\$ -	\$ -	\$ -
3411 Hosting Fee	\$ 234,376	\$ 243,527	\$ 235,000	\$ 260,000	\$ 225,000
3404, 3418-3431/3470 Recreation Fees	\$ 338,974	\$ 783,790	\$ 329,700	\$ 399,000	\$ 410,000
3464 Recreation Salaries Reimbursement	\$ 209,139	\$ -	\$ -	\$ -	\$ -
3433-3435 Industrial Waste/Strong Motion/Runoff Fees	\$ 243,702	\$ 200,008	\$ 201,700	\$ 227,500	\$ 240,000
3451-3452 Planning - Fees	\$ 422,185	\$ 487,866	\$ 535,000	\$ 550,000	\$ 515,000
3453-3459 Miscellaneous Fees (Public Works)	\$ 57,261	\$ 60,710	\$ 63,500	\$ 71,800	\$ 72,500
3460 Sewer User Fees	\$ -	\$ -	\$ 35,000	\$ -	\$ -
3475 Police Towing Admin Fees	\$ 137,274	\$ 205,088	\$ 220,000	\$ 150,000	\$ 175,000
3491 Police Services Bus Lines	\$ 346,033	\$ 354,691	\$ 325,000	\$ 350,000	\$ 300,000
3462/3482/3490 Miscellaneous Fees (Police Department)	\$ 86,410	\$ 100,151	\$ 106,500	\$ 102,500	\$ 105,000
3405, 3432-37/63-91,3783 Other	\$ 106,663	\$ 133,409	\$ 101,200	\$ 159,700	\$ 168,547
3492 Franchise - Admin Fees (AB939)	\$ 191,861	\$ 194,949	\$ 180,000	\$ 205,000	\$ 210,000
TOTAL CURRENT SERVICE CHARGES	\$ 2,491,657	\$ 2,779,848	\$ 2,399,600	\$ 2,557,500	\$ 2,508,047
OTHER REVENUE (009)					
3701 Franchise - Community Support	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
3770 Sale of Real or Personal Property	\$ 4,990,157	\$ 975,572	\$ 30,000	\$ 35,000	\$ 34,590
3705,3771-3787, 3789 Miscellaneous	\$ 546,741	\$ 293,757	\$ 215,500	\$ 226,000	\$ 230,000
3760, 3791 CIP and Engineering Costs Reimbursed	\$ 524,922	\$ 705,012	\$ 375,000	\$ 600,000	\$ 500,000
3901-3902 Prior Year Adjustments/Stale Checks	\$ (9,260)	\$ -	\$ 10,000	\$ 105,000	\$ 225,000
TOTAL OTHER REVENUE	\$ 6,102,560	\$ 2,024,341	\$ 680,500	\$ 1,016,000	\$ 1,039,590
TOTAL REVENUES	\$ 55,978,732	\$ 52,636,845	\$ 52,378,450	\$ 53,793,640	\$ 55,844,038
CHARGES TO OTHER FUNDS (084)	\$ 1,950,617	\$ 2,272,125	\$ 2,184,796	\$ 2,466,200	\$ 2,667,851
FUNDS TRANSFERRED IN (089)	\$ 4,154,093	\$ 2,311,406	\$ 1,081,477	\$ 2,593,500	\$ 2,743,250
TOTAL GENERAL FUND	\$ 62,083,442	\$ 57,220,376	\$ 55,644,723	\$ 58,853,340	\$ 61,255,139

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2018-2019

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
General	\$ 56,259,840	\$ 2,593,500	\$ 58,853,340	\$ 56,296,591	\$ 2,552,249	\$ 58,848,840
General Fund	56,259,840	2,593,500	58,853,340	56,296,591	2,552,249	58,848,840
General Liability	1,034,040	1,655,660	2,689,700	2,689,700	-	2,689,700
Workers' Compensation	1,142,384	442,176	1,584,560	1,584,560	-	1,584,560
Health Benefits	8,885,842	-	8,885,842	6,688,000	2,197,842	8,885,842
Combined Internal Services Fund	11,062,266	2,097,836	13,160,102	10,962,260	2,197,842	13,160,102
Debt Service - 2006 Series A & B Refunding	-	1,032,567	1,032,567	1,032,567	-	1,032,567
Debt Service - 2014 Taxable Lease Rev Ref Bonds	-	504,346	504,346	504,346	-	504,346
Debt Service - 2007A Refunding Rev Bonds	-	189,275	189,275	189,275	-	189,275
Debt Service - 2017 Lease Financing	-	277,309	277,309	277,309	-	277,309
Combined Debt Service	-	2,003,497	2,003,497	2,003,497	-	2,003,497
Capital Improvements	-	11,010,248	11,010,248	11,010,248	-	11,010,248
GTrans	22,740,115	6,074,473	28,814,588	28,814,588	-	28,814,588
Sewer Fund	2,080,000	-	2,080,000	1,438,809	800,000	2,238,809
Combined Enterprise Funds	24,820,115	6,074,473	30,894,588	30,253,397	800,000	31,053,397
Post Employment Benefits Fund	-	2,352,249	2,352,249	2,352,249	-	2,352,249
Computer & Technology Maint/Replacement	103,600	-	103,600	103,600	-	103,600
Equipment Revolving	-	-	-	525,000	-	525,000
Vehicle Replacement Fund	-	200,000	200,000	-	-	-
Asset Seizure Fund-Non Federal	10,000	-	10,000	-	375,000	375,000
Consolidated Street Lighting District	694,000	-	694,000	630,000	64,000	694,000
Artesia Blvd. Landscape District	21,812	-	21,812	21,812	-	21,812
State Gas Tax	1,587,796	-	1,587,796	220,656	2,100,000	2,320,656
Asset Forfeiture Fund	7,200	-	7,200	-	-	-
OTS DUI Enforcement Awareness Program	100,000	-	100,000	100,000	-	100,000
Supplement Law Enforcement (SLESF)	152,000	-	152,000	152,000	-	152,000
Traffic Safety Fund	100,000	-	100,000	-	100,000	100,000
Bicycle and Pedestrian	41,000	-	41,000	-	41,000	41,000
South Coast AQMD	80,000	-	80,000	76,500	3,500	80,000
Prop C Local Return	1,010,810	-	1,010,810	13,056	1,757,243	1,770,299
Measure R Local Return	4,765,373	-	4,765,373	29,556	4,798,000	4,827,556
Measure R Transit	3,803,652	-	3,803,652	-	3,803,652	3,803,652
Measure M Transit	2,270,821	-	2,270,821	-	2,270,821	2,270,821

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2018-2019

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
GTrans OPEB Trust	125,000	-	125,000	125,000	-	125,000
Prop A Local Return	1,503,486	-	1,503,486	1,503,486	-	1,503,486
Measure M Local Return	838,939	-	838,939	16,500	850,000	866,500
SB 1- Gas Tax	1,038,336	-	1,038,336	24,960	1,268,441	1,293,401
Juvenile Justice & Intervention Program	1,500	-	1,500	26,300	-	26,300
In Lieu Funds	140,000	-	140,000	-	1,016,617	1,016,617
SCAMP	247,157	-	247,157	213,649	-	213,649
SCAMP - Home Delivery	222,576	-	222,576	209,368	-	209,368
Integrated Care Mgmt Demo Project	66,496	-	66,496	66,496	-	66,496
Social Center for Mentally Disabled	34,634	-	34,634	34,634	-	34,634
Senior Citizen Day Care - Trust	95,636	-	95,636	95,636	-	95,636
Family Child Care	2,178,995	-	2,178,995	2,178,995	-	2,178,995
BJA BYRNE Discretionary Grant	21,100	-	21,100	21,100	-	21,100
CDBG Admin	129,455	-	129,455	129,455	-	129,455
CDBG Handyman Fixup Program	285,000	-	285,000	285,000	-	285,000
CDBG Health and Safety Code Enforcement	161,732	-	161,732	161,732	-	161,732
CDBG Youth and Family Services Bureau	81,748	-	81,748	81,748	-	81,748
CDBG Senior Citizen Day Care Center	8,252	-	8,252	8,252	-	8,252
Combined Special Revenue Funds	21,928,106	2,552,249	24,480,355	9,406,740	18,448,274	27,855,014
TOTAL ALL FUNDS	\$ 114,070,327	\$ 26,331,803	\$ 140,402,130	\$ 119,932,733	\$ 23,998,365	\$ 143,931,098

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2019-2020

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
General	\$ 58,511,889	\$ 2,743,250	\$ 61,255,139	\$ 56,674,115	\$ 4,576,024	\$ 61,250,139
General Fund	58,511,889	2,743,250	61,255,139	56,674,115	4,576,024	61,250,139
General Liability	1,101,540	1,732,660	2,834,200	2,834,200	-	2,834,200
Workers' Compensation	1,142,384	445,436	1,587,820	1,587,820	-	1,587,820
Health Benefits	8,966,096	-	8,966,096	6,688,000	2,278,096	8,966,096
Combined Internal Services Fund	11,210,020	2,178,096	13,388,116	11,110,020	2,278,096	13,388,116
Debt Service - 2006 Series A & B Refunding	-	1,030,348	1,030,348	1,030,347	-	1,030,347
Debt Service - 2014 Taxable Lease Rev Ref Bonds	-	507,174	507,174	507,174	-	507,174
Debt Service - 2007A Refunding Rev Bonds	-	189,275	189,275	189,275	-	189,275
Debt Service - 2017 Lease Financing	-	296,979	296,979	296,979	-	296,979
Combined Debt Service	-	2,023,776	2,023,776	2,023,775	-	2,023,775
Capital Improvements	-	5,991,000	5,991,000	5,991,000	-	5,991,000
GTrans	27,874,882	6,144,225	34,019,107	34,019,107	-	34,019,107
Sewer Fund	2,310,000	-	2,310,000	1,507,765	1,250,000	2,757,765
Combined Enterprise Funds	30,184,882	6,144,225	36,329,107	35,526,872	1,250,000	36,776,872
Post Employment Benefits Fund	-	2,352,249	2,352,249	2,352,249	-	2,352,249
Computer & Technology Maint/Replacement	103,600	-	103,600	103,600	-	103,600
Equipment Revolving	-	-	-	525,000	-	525,000
Vehicle Replacement Fund	-	200,000	200,000	-	-	-
Asset Seizure Fund-Non Federal	10,000	-	10,000	-	375,000	375,000
Consolidated Street Lighting District	699,000	-	699,000	635,000	64,000	699,000
Artesia Blvd. Landscape District	21,862	-	21,862	21,862	-	21,862
State Gas Tax	1,597,796	-	1,597,796	230,262	2,100,000	2,330,262
Asset Forfeiture Fund	7,200	-	7,200	-	-	-
OTS DUI Enforcement Awareness Program	75,000	-	75,000	75,000	-	75,000
Supplement Law Enforcement (SLESF)	162,500	-	162,500	162,500	-	162,500
Traffic Safety Fund	100,000	-	100,000	-	100,000	100,000
Surface Trans Program Local Hazmat Grant	500,000	-	500,000	-	500,000	500,000
Bicycle and Pedestrian	41,000	-	41,000	-	41,000	41,000
South Coast AQMD	81,500	-	81,500	78,000	3,500	81,500
Prop C Local Return	1,015,810	-	1,015,810	13,637	1,300,000	1,313,637

SUMMARY OF FUND ACTIVITY FISCAL YEAR 2019-2020

FUND DESCRIPTION	ADOPTED REVENUES		TOTAL REVENUES	ADOPTED APPROPRIATIONS		TOTAL EXPENDITURES
	REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
Measure R Local Return	742,873	-	742,873	31,712	725,000	756,712
Measure R Transit	3,983,653	-	3,983,653	-	3,833,428	3,833,428
Measure M Transit	2,310,797		2,310,797	-	2,310,797	2,310,797
GTrans OPEB Trust	125,000		125,000	125,000	-	125,000
Prop A Local Return	1,052,440		1,052,440	1,052,440	-	1,052,440
Measure M Local Return	838,939		838,939	18,050	850,000	868,050
SB 1- Gas Tax	1,043,336		1,043,336	26,985	175,000	201,985
Juvenile Justice & Intervention Program	1,500		1,500	26,300	-	26,300
In Lieu Funds	70,000	-	70,000	-	600,000	600,000
SCAMP	247,157	-	247,157	219,088	-	219,088
SCAMP - Home Delivery	222,576	-	222,576	214,959	-	214,959
Integrated Care Mgmt Demo Project	69,457	-	69,457	69,457	-	69,457
Social Center for Mentally Disabled	35,709	-	35,709	35,709	-	35,709
Senior Citizen Day Care - Trust	99,852	-	99,852	99,852	-	99,852
Family Child Care	2,178,995	-	2,178,995	2,178,995	-	2,178,995
BJA BYRNE Discretionary Grant	21,100	-	21,100	21,100	-	21,100
CDBG Admin	129,455	-	129,455	129,455	-	129,455
CDBG Handyman Fixup Program	285,000	-	285,000	285,000	-	285,000
CDBG Health and Safety Code Enforcement	161,732	-	161,732	161,732	-	161,732
CDBG Youth and Family Services Bureau	83,297	-	83,297	83,297	-	83,297
CDBG Senior Citizen Day Care Center	6,703	-	6,703	6,703	-	6,703
Combined Special Revenue Funds	18,124,839	2,552,249	20,677,088	8,982,944	12,977,725	21,960,669
TOTAL ALL FUNDS	\$ 118,031,630	\$ 21,632,596	\$ 139,664,226	\$ 120,308,726	\$ 21,081,845	\$ 141,390,571

SUMMARY OF REVENUES AND EXPENDITURES FISCAL YEAR 2018-2019 ADOPTED BUDGET - ALL FUNDS

Fund Description	Revenues	Expenditures	Delta
General Fund	\$58,853,340	\$58,848,840	\$4,500
Combined Internal Services	\$13,160,102	\$13,160,102	\$0
Combined Debt Service	\$2,003,497	\$2,003,497	\$0
Capital Improvement (CIP)	11,010,248	11,010,248	\$0
Combined Enterprise Funds - Transportation and Sewer	\$30,894,588	\$31,053,397	(\$158,809)
Special Revenue Funds	\$24,480,355	\$27,855,014	(\$3,374,659)
Total All Funds - not including beginning fund balance	\$140,402,130	\$143,931,098	(\$3,528,968)

A "structurally balanced budget" projects revenues to exceed expenditure appropriations within the term of the budget. The City's fiscal year (term) is from July 1 - June 30 so expenditure appropriations must be made within revenue projections. The variance between revenue and expenditures is referred to as the "delta" (^) and may be positive, reflecting a structurally balanced budget, or negative, indicating a structural imbalance. A structural imbalance is normally the result of the revenue being received in a prior fiscal year. When a positive delta exists at the end of a fiscal year, revenues may be appropriated to expend in the next fiscal year or may be set aside as a reserve to be used for an emergency or one-time opportunities. Fund balance reserves are not intended to offset normal operating cost or to balance an unstructured budget. The General Fund is the only fund that is totally discretionary and therefore must balance a negative delta in any fund; conversely other funds may not be used to balance a negative delta in the General Fund.

**SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2019-2020 PROPOSED BUDGET - ALL FUNDS**

Fund Description	Revenues	Expenditures	Delta
General Fund	\$61,255,139	\$61,250,139	\$5,000
Combined Internal Services	\$13,388,116	\$13,388,116	\$0
Combined Debt Service	\$2,023,776	\$2,023,776	\$0
Capital Improvement (CIP)	5,991,000	5,991,000	\$0
Combined Enterprise Funds - Transportation and Sewer	\$36,329,107	\$36,776,872	(\$447,765)
Special Revenue Funds	\$20,677,088	\$21,960,669	(\$1,283,581)
Total All Funds - not including beginning fund balance	\$139,664,226	\$141,390,572	(\$1,726,346)

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