CITY OF LONG BEACH
NASSAU COUNTY, NEW YORK

Fiscal 2020-21
Monthly Budget Status Report

Month Ending:
August 31, 2020

CITY COUNCIL

John D. Bendo, President
Karen McInnis, Vice President
Michael A. Delury
Scott J. Mandel
Elizabeth M. Treston

CITY MANAGER

Donna M. Gayden

CITY COMPTROLLER

Inna Reznik

The data included in this monthly update has been provided by City Officials.

It should be considered unaudited, extremely preliminary and subject to change or adjustment.

Donna M. Gayden
City Manager

"Without continual growth and progress, such words as improvement, achievement, and success have no meaning."
– Benjamin Franklin

In an effort to better inform the Council, City employees and the public about current fiscal conditions, together with the City Comptroller, the City Manager's office has established a Budget Status Report that will be published on a monthly basis.

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SUMMARY OF MAJOR OPERATING FUNDS

OPERATING FUNDS – SUMMARY OF REVENUES AND EXPENDITURES

The following table represents (unaudited) results of operations in the City's Major Operating Funds as of August 31, 2020. All results should be considered preliminary and subject to change or adjustment.

Major Operating Funds
Fiscal Year 2020-21: as of August 31, 2020 (1)

	2021 BUDGET	2021 ACTUAL PLUS ENCUMBRANCES	AVAILABLE (BUDGET) DEFICIT	% EARNED / USED
General Fund				
Revenues	$ 83,708,429	$ 33,826,255	$ 49,882,174	40.4%
Expenses	83,333,427	13,787,650	69,545,777	16.5%
Changes in Net Position	$ 375,002	$ 20,038,605		
Water Fund				
Revenues	$ 5,226,684	$ 1,149,342	$ 4,077,342	22.0%
Expenses	5,159,105	948,606	4,210,499	18.4%
Changes in Net Position	$ 67,579	$ 200,736		
Sewer Fund				
Revenues	$ 6,296,577	$ 1,335,813	$ 4,960,764	21.2%
Expenses	6,246,736	1,565,546	4,681,190	25.1%
Changes in Net Position	$ 49,841	$ (229,733)		
Total Operating Funds				
Revenues	$ 95,231,690	$ 36,311,410	$ 58,920,280	38.1%
Expenses	94,739,268	16,301,802	78,437,466	17.2%
Changes in Net Position	$ 492,422	$ 20,009,608	$ -	
Change in Net Position as % of Expenses	0.5%	122.7%		

(1) Unaudited.

Source: The Office of the City Comptroller.

GENERAL FUND – DETAILS

GENERAL FUND -REVENUES

The following table represents (unaudited) revenues reported in the City's General Fund as of August 31, 2020. All results should be considered preliminary and subject to change or adjustment.

General Fund - Revenues
Fiscal Year 2020-21: as of August 31, 2020 (1)

BY SOURCE / DEPARTMENT	AMMENDED 2021 BUDGET	2021 YTD ACTUAL PLUS ENCUMBRANCES	AVAILABLE (BUDGET) / DEFICIT	% EARNED / USED
REAL PROPERTY TAXES	(47,364,080)	(28,583,099)	(18,780,981)	60.30
NON PROPERTY TAXES	(4,700,000)	(233,372)	(4,466,628)	5.00
DEPARTMENTAL INCOME	(18,471,633)	(4,645,952)	(13,825,681)	25.20
INTERGOVERNMENTAL CHARG	(348,800)	(26,966)	(321,834)	7.70
USE OF MONEY & PROPERTY	(660,625)	(68,425)	(592,200)	10.40
LICENSES & PERMITS	(1,535,100)	(117,084)	(1,418,017)	7.60
FINES & SALE OF PROPERT	(1,142,900)	(123,898)	(1,019,002)	10.80
MISCELLANEOUS	(576,310)	(27,459)	(548,851)	4.80
INTERFUND REVENUES	-	-	-	-
STATE AID	(5,831,781)	-	(5,831,781)	-
FEDERAL AID	(124,800)	-	(124,800)	-
INTERFUND TRANSFERS	(252,400)	-	(252,400)	-
LONG TERM DEBT PROCEEDS	(2,700,000)	-	(2,700,000)	-
TOTAL REVENUES	(83,708,429)	(33,826,255)	(49,882,174)	

(1) Unaudited.

Source: The Office of the City Comptroller.

GENERAL FUND -EXPENDITURES

The table on the following page represents (unaudited) expenditures reported in the City's General Fund as of August 31, 2020. Results should be considered preliminary and subject to change or adjustment.

General Fund - Expenditures
Fiscal Year 2020-21: as of August 31, 2020 (1)

CITY COUNCIL	107,799	14,869	92,930	13.80
TRAFFIC VIOLATIONS	67,500	3,207	64,293	4.80
CITY MANAGER	342,916	40,379	302,537	11.80
CITY COMPTROLLER	750,275	86,166	664,109	11.50
TAX RECEIVER	158,008	21,965	136,043	13.90
PURCHASING	159,238	22,064	137,174	13.90
TAX ASSESSOR	257,682	31,851	225,831	12.40
DISCOUNTS ON TAXES	15,000	-	15,000	-
CREDIT CARD FEES	65,000	7,310	57,690	11.20
FISCAL AGENT FEES	120,000	-	120,000	-
CITY CLERK	309,961	63,137	246,824	20.40
CORPORATION COUNSEL	1,526,725	68,272	1,458,454	4.50
CIVIL SERVICE	227,528	35,590	191,938	15.60
BUILDING	655,207	87,031	568,176	13.30
PUBLIC WORKS	1,043,826	306,814	737,012	29.40
MUNICIPAL BUILDING	1,296,667	262,170	1,034,497	20.20
CENTRAL GARAGE	1,622,924	537,760	1,085,164	33.10
CENTRAL ADMIN SERVICES	343,384	33,744	309,640	9.80
INFORMATION TECHNOLOGY	574,335	95,278	479,057	16.60
UNALLOCATED INSURANCE	1,000,000	1,099,086	(99,086)	109.90
JUDGMENTS & CLAIMS	600,000	-	600,000	-
MTA PAYROLL TAX	121,676	24,217	97,459	19.90
PERPETUAL INVENT'Y & SU	86,400	13,984	72,416	16.20
CONTINGENCY	2,950,000	521,034	2,428,966	17.70
COMMUNITY COLLEGE CHRGB	204,000	73,944	130,056	36.20
POLICE	13,201,792	1,695,262	11,506,530	12.80
TRAFFIC CONTROL	152,500	149,591	2,909	98.10
FIRE PROTECTION	3,631,530	528,413	3,103,117	14.60
ANIMAL CONTROL	124,271	123,166	1,105	99.10
AUXILIARY POLICE	28,700	3,396	25,304	11.80
SNOW REMOVAL	260,000	32,500	227,500	12.50
STREET LIGHTING	180,000	-	180,000	-
BUS TRANSPORTATION	1,722,343	280,546	1,441,797	16.30
OTHER TRANSPORTATION	27,000	5,800	21,200	21.50
PUBLICITY	208,026	19,652	188,374	9.40
ECONOMIC DEVELOPMENT	113,846	15,491	98,355	13.60
VETERANS SERVICES	-	-	-	-
ARTS COUNCIL	30,874	-	30,874	-
RECREATION	1,870,099	215,328	1,654,771	11.50
ICE ARENA	661,933	29,581	632,352	4.50
LIFEGUARDS	1,360,000	643,048	716,952	47.30
BEACH PARK	638,310	206,655	431,655	32.40
YOUTH & FAMILY SERVICES	140,597	21,534	119,063	15.30
MLK CHILDCARE CENTER	27,675	3,096	24,579	11.20
MAGNOLIA COMM CTR DAYCA	182,916	35,487	147,429	19.40
CELEBRATIONS	89,215	3,647	85,568	4.10
PERFORMING ARTS	33,750	-	33,750	-
ZONING BOARD OF APPEALS	78,950	-	78,950	-
SANITATION	5,199,250	1,381,132	3,818,118	26.60
STREET MAINTENANCE	1,808,563	285,027	1,523,536	15.80
BEACH MAINTENANCE	2,591,366	458,600	2,132,766	17.70
SHADE TREES	-	1,018	(1,018)	100.00
CONSERVATION-RECYCLING	10,000	-	10,000	-
EMERG TENANTS PROTECT A	6,050	-	6,050	-
EMPLOYEES COUNSELING SE	13,250	8,000	5,250	60.40
STATE RETIREMENT	2,725,000	-	2,725,000	-
FIRE & POLICE RETIREMEN	3,900,000	-	3,900,000	-
SOCIAL SECURITY	1,618,863	496,027	1,122,836	30.60
LIFE INSURANCE	120,000	54,372	65,628	45.30
UNEMPLOYMENT INSURANCE	200,000	-	200,000	-
DISABILITY INSURANCE	4,250	1,064	3,186	25.00
HOSPITAL & MEDICAL INSU	11,899,725	1,882,704	10,017,021	15.80
OTHER FRINGE BENEFITS	125,000	73,803	51,198	59.00
INTERFUND TRSFR CAPITAL	-	-	-	-
INTERFUND TRSFR RISK RE	3,050,000	-	3,050,000	-
INTERFUND TRSFR DEBT SE	10,691,732	1,683,840	9,007,892	15.70
Expense Total	83,333,427	13,787,650	69,545,777	
Grand Total	(375,002)	(20,038,605)	19,663,603	

1) Unaudited.

Source: The Office of the City Comptroller.

WATER FUND – DETAILS

WATER FUND -REVENUES

The following table represents (unaudited) revenues reported in the City's Water Fund as of August 31, 2020. All results should be considered preliminary and subject to change or adjustment.

Water Fund - Revenues
Fiscal Year 2020-21: as of August 31, 2020 (1)

BY SOURCE / DEPARTMENT	AMMENDED 2021 BUDGET	2021 YTD ACTUAL PLUS ENCUMBRANCES	AVAILABLE BUDGET	% EARNED / USED
DEPARTMENTAL INCOME	(4,708,584)	(1,123,406)	(3,585,178)	23.9%
LICENSES & PERMITS	(58,000)	(9,000)	(49,000)	15.5%
FINES & SALE OF PROPERT	(85,100)	(11,610)	(73,490)	13.6%
MISCELLANEOUS	-	(5,326)	5,326	
INTERFUND REVENUES	(200,000)	-	(200,000)	0.0%
STATE AID	(175,000)	-	(175,000)	0.0%
REVENUE TOTAL	(5,226,684)	(1,149,342)	(4,077,342)	22.0%

(1) Unaudited.

Source: The Office of the City Comptroller.

WATER FUND -EXPENDITURES

The table on the following page represents (unaudited) expenditures reported in the City's Water Fund as of August 31, 2020. Results should be considered preliminary and subject to change or adjustment.

Water Fund - Expenditures
Fiscal Year 2020-21: as of August 31, 2020 (1)

FISCAL AGENT FEES	6,000	-	6,000	0.0%
UNALLOCATED INSURANCE	160,000	194,101	(34,101)	121.3%
MTA PAYROLL TAX	5,516	-	5,516	0.0%
CONTINGENCY	179,059	14,466	164,593	8.1%
WATER SEWER ADMINISTRA	192,174	18,718	173,456	9.7%
WATER PURIFICATION	1,183,341	261,751	921,590	22.1%
WATER DISTRIBUTION	896,247	145,875	750,372	16.3%
STATE RETIREMENT	303,337	-	303,337	0.0%
SOCIAL SECURITY	73,821	22,251	51,570	30.1%
LIFE INSURANCE	4,100	-	4,100	0.0%
DISABILITY INSURANCE	500	-	500	0.0%
HOSPITAL MEDICAL INSURA	819,000	125,356	693,644	15.3%
OTHER FRINGE BENEFITS	6,000	430	5,570	7.2%
INTERFIND TRANSFER GENE	75,000	-	75,000	0.0%
INTERFUND TRSFR RISK RE	335,000	-	335,000	0.0%
INTERFUND TRSFR DEBT SE	920,010	165,658	754,352	18.0%
TOTAL EXPENSES	5,159,105	948,606	4,210,499	18.4%
Changes in Net Position	(67,579)	(200,736)	133,157	

(1) Unaudited.

Source: The Office of the City Comptroller.

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SEWER FUND – DETAILS

SEWER FUND -REVENUES

The following table represents (unaudited) revenues reported in the City's Sewer Fund as of August 31, 2020. All results should be considered preliminary and subject to change or adjustment.

Sewer Fund - Revenues
Fiscal Year 2020-21: as of August 31, 2020 (1)

	2021 BUDGET	2021 YTD ACTUAL PLUS ENCUMBRANCES	AVAILABLE BUDGET	% EARNED / USED
DEPARTMENTAL INCOME	(5,689,577)	(1,335,313)	(4,354,264)	23.5%
INTERGOVERNMENTAL CHARG	(600,000)	-	(600,000)	0.0%
LICENSES & PERMITS	(7,000)	(500)	(6,500)	7.1%
TOTAL REVENUE	(6,296,577)	(1,335,813)	(4,960,764)	21.2%

(1) Unaudited.

Source: The Office of the City Comptroller.

SEWER FUND -EXPENDITURES

The table on the following page represents (unaudited) expenditures reported in the City's Sewer Fund as of August 31, 2020. Results should be considered preliminary and subject to change or adjustment.

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Sewer Fund - Expenditures
Fiscal Year 2020-21: as of August 31, 2020 (1)

FISCAL AGENT FEES	15,000	185	14,815	1.2%
UNALLOCATED INSURANCE	175,000	209,059	(34,059)	119.5%
MTA PAYROLL TAX	5,334	-	5,334	0.0%
CONTINGENCY	100,000	3,975	96,025	4.0%
WATER POLLUTION	1,637,760	629,822	1,007,938	38.5%
SEWER MAINTENANCE	855,180	120,715	734,465	14.1%
STATE RETIREMENT	272,489	-	272,489	0.0%
SOCIAL SECURITY	71,378	18,105	53,273	25.4%
LIFE INSURANCE	4,000	-	4,000	0.0%
DISABILITY INSURANCE	500	-	500	0.0%
HOSPITAL & MEDICAL INSU	866,000	132,542	733,458	15.3%
OTHER FRINGE BENEFITS	4,000	560	3,440	14.0%
INTERFUND TRSFR GENERAL	65,000	-	65,000	0.0%
INTERFUND TRSFR RISK RE	350,000	-	350,000	0.0%
INTERFUND TRSFR DEBT SE	1,825,095	450,583	1,374,512	24.7%
TOTAL EXPENSES	6,246,736	1,565,546	4,681,190	25.1%
Changes in Net Position	(49,841)	229,733	(279,574)	

(1) Unaudited.

Source: The Office of the City Comptroller.

END