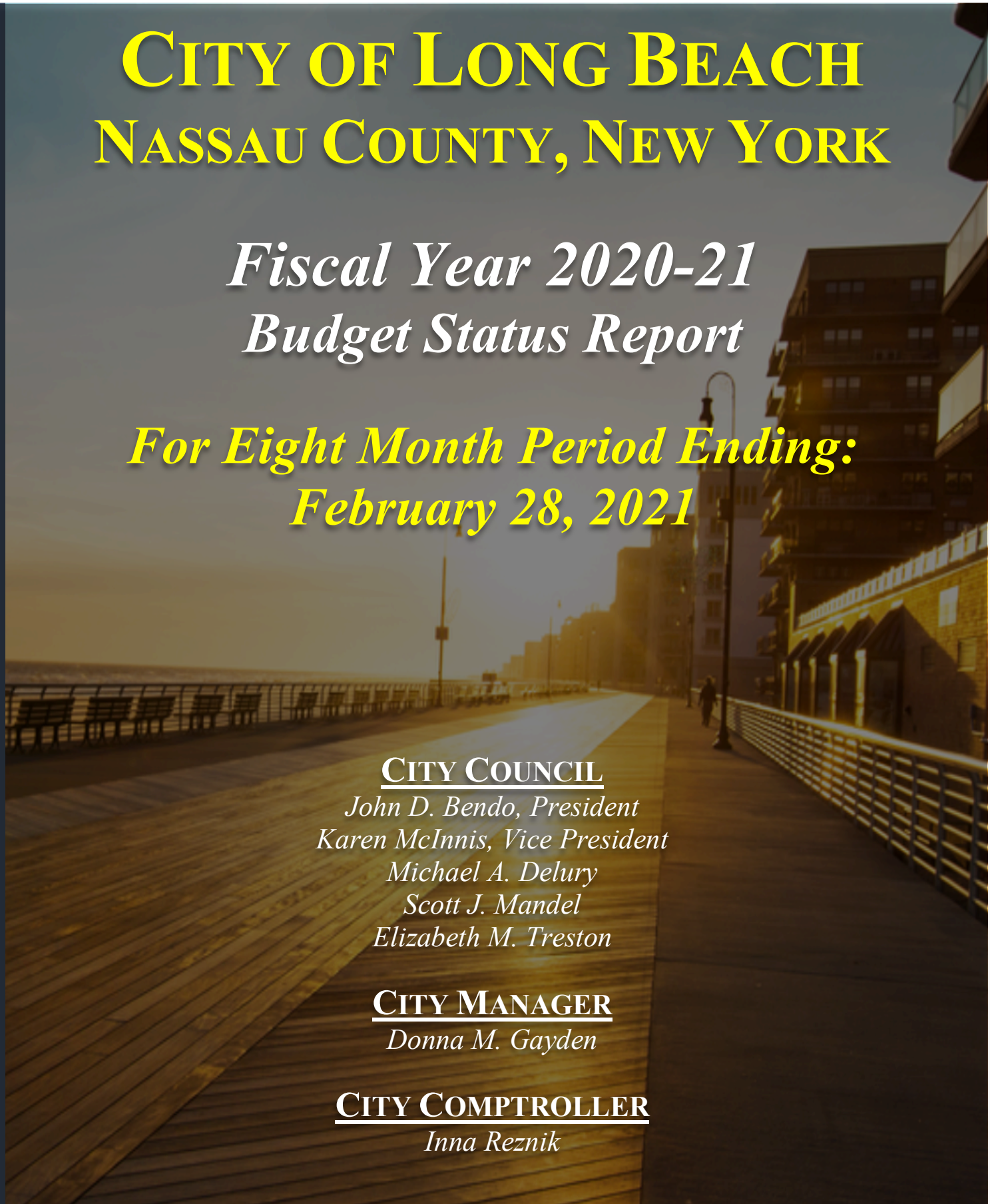
CITY OF LONG BEACH
NASSAU COUNTY, NEW YORK

Fiscal Year 2020-21
Budget Status Report

For Eight Month Period Ending:
February 28, 2021



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

SPECIAL NOTE: ***THE DATA INCLUDED IN THIS BUDGET STATUS REPORT HAS BEEN PROVIDED BY CITY OFFICIALS. IT SHOULD BE CONSIDERED UNAUDITED, PRELIMINARY AND SUBJECT TO CHANGE OR ADJUSTMENT.***

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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 recuring 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 February 28, 2021. *All results should be considered preliminary and subject to change or adjustment.*

Major Operating Funds
Fiscal Year 2020-21: For Eight Months Ended February 28, 2021 (1)

	2021 ORIGINAL BUDGET	2021 AMMENDED BUDGET	2021 ACTUAL PLUS ENCUMBRANCES	AVAILABLE (BUDGET) DEFICIT	% EARNED / USED
General Fund					
Revenues	$ 83,631,839	$ 83,861,370	$ 65,536,276	$ 18,325,094	78.1%
Expenses	83,256,837	83,495,497	59,994,264	23,501,233	71.9%
Changes in Net Position	375,002	365,873	5,542,012	(5,176,139)	
Water Fund					
Revenues	5,226,684	5,226,684	2,929,425	2,297,259	56.0%
Expenses	5,159,106	5,159,106	3,533,788	1,625,318	68.5%
Changes in Net Position	67,578	67,578	(604,363)	671,941	
Sewer Fund					
Revenues	6,296,577	6,309,366	3,498,931	2,810,435	55.5%
Expenses	6,246,736	6,259,777	5,136,969	1,122,808	82.1%
Changes in Net Position	49,841	49,589	(1,638,038)	1,687,627	
Total Operating Funds					
Revenues	95,155,100	95,397,420	71,964,632	23,432,788	75.4%
Expenses	94,662,679	94,914,380	68,665,021	26,249,360	72.3%
Changes in Net Position	492,421	483,040	3,299,611	(2,816,572)	
Change in Net Position as % of Expenses		0.5%	4.8%		

(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 February 28, 2021. All results should be considered preliminary and subject to change or adjustment.

General Fund - Revenues
Fiscal Year 2020-21: For Eight Months Ended February 28, 2021 (1)

BY SOURCE / DEPARTMENT	2021 ORIGINAL BUDGET	AMMENDED FY2021 BUDGET	FY2021 YTD ACTUAL PLUS ENCUMBRANCE	FY2021 OPEN ENCUMBRANCES ONLY	AVAILABLE (BUDGET) / DEFICIT	% EARNED / USED
Total A0010 REAL PROPERTY TAXES	(47,364,080)	(47,364,080)	(42,563,285)	-	(4,800,795)	56.70
Total A0011 NON PROPERTY TAXES	(4,700,000)	(4,700,000)	(3,176,261)	-	(1,523,739)	67.60
Total A0012 DEPARTMENTAL INCOME	(18,471,633)	(18,471,633)	(12,654,557)	-	(5,817,076)	68.50
Total A0022 INTERGOVERNMENTAL CHARG	(348,800)	(348,800)	(243,269)	-	(105,531)	69.70
Total A0024 USE OF MONEY & PROPERTY	(660,625)	(660,625)	(427,085)	-	(233,540)	64.60
Total A0025 LICENSES & PERMITS	(1,535,100)	(1,535,100)	(980,019)	-	(555,081)	63.80
Total A0026 FINES & SALE OF PROPERT	(1,142,900)	(1,142,900)	(754,958)	-	(387,942)	66.10
Total A0027 MISCELLANEOUS	(540,500)	(576,310)	(225,616)	-	(350,694)	39.10
Total A0030 STATE AID	(5,791,001)	(5,956,781)	(1,120,312)	-	(4,836,469)	18.80
Total A0040 FEDERAL AID	(124,800)	(143,777)	(690,915)	-	547,138	480.50
Total A0045 INTERFUND TRANSFERS	(252,400)	(261,364)	-	-	(261,364)	-
Total A0050 LONG TERM DEBT PROCEEDS	(2,700,000)	(2,700,000)	(2,700,000)	-	-	-
TOTAL REVENUES	(83,631,839)	(83,861,370)	(65,536,276)	-	(18,325,094)	

(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 February 28, 2021. Results should be considered preliminary and subject to change or adjustment.

GENERAL FUND – DETAILS

General Fund - Expenditures
Fiscal Year 2020-21: For Eight Months Ended February 28, 2021 (1)

BY SOURCE / DEPARTMENT	2021 ORIGINAL BUDGET	AMMENDED FY2021 BUDGET	FY2021 YTD ACTUAL PLUS ENCUMBRANCES	FY2021 OPEN ENCUMBRANCES ONLY	AVAILABLE (BUDGET) / DEFICIT	% EARNED / USED
Total A1010 CITY COUNCIL	107,799	107,799	72,692	-	35,107	67.40
Total A1130 TRAFFIC VIOLATIONS	67,500	67,500	15,736	-	51,764	23.30
Total A1210 CITY MANAGER	342,916	467,916	288,431	4,188	179,485	61.60
Total A1315 CITY COMPTROLLER	750,275	750,275	499,708	1,013	250,567	66.60
Total A1325 TAX RECEIVER	158,008	158,008	107,682	135	50,326	68.10
Total A1345 PURCHASING	159,238	159,238	107,078	52	52,160	67.20
Total A1355 TAX ASSESSOR	227,682	257,682	154,347	1,169	103,335	59.90
Total A1370 DISCOUNTS ON TAXES	15,000	15,000	13,137	-	1,863	87.60
Total A1375 CREDIT CARD FEES	65,000	65,000	28,612	-	36,388	44.00
Total A1380 FISCAL AGENT FEES	120,000	120,000	114,101	-	5,899	95.10
Total A1410 CITY CLERK	309,961	309,961	240,271	6,228	69,690	77.50
Total A1420 CORPORATION COUNSEL	1,526,725	1,527,464	1,138,966	433	388,498	74.60
Total A1430 CIVIL SERVICE	227,528	229,872	167,180	4,124	62,692	72.70
Total A1445 BUILDING	655,207	655,207	431,266	851	223,941	65.80
Total A1490 PUBLIC WORKS	1,043,826	1,043,826	715,242	129,212	328,584	68.50
Total A1620 MUNICIPAL BUILDING	1,296,667	1,296,667	873,711	95,527	422,956	67.40
Total A1640 CENTRAL GARAGE	1,622,924	1,643,658	1,259,201	297,897	384,457	76.60
Total A1671 CENTRAL ADMIN SERVICES	343,384	343,384	160,907	468	182,477	46.90
Total A1680 INFORMATION TECHNOLOGY	574,335	598,082	412,477	42,880	185,605	69.00
Total A1910 UNALLOCATED INSURANCE	1,000,000	1,000,000	1,111,419	-	(111,419)	111.10
Total A1930 JUDGMENTS & CLAIMS	600,000	600,000	55,000	-	545,000	9.20
Total A1980 MTA PAYROLL TAX	121,676	121,676	94,344	-	27,332	77.50
Total A1982 PERPETUAL INVENT'Y & SU	86,400	86,400	47,408	21,387	38,992	54.90
Total A1990 CONTINGENCY	3,000,000	2,910,604	1,963,028	-	947,575	67.40
Total A2490 COMMUNITY COLLEGE CHRGB	204,000	204,000	95,659	-	108,341	46.90
Total A3120 POLICE	13,151,792	13,143,065	8,314,642	48,561	4,828,423	63.30
Total A3310 TRAFFIC CONTROL	152,500	152,500	74,795	-	77,705	49.00
Total A3410 FIRE PROTECTION	3,631,530	3,646,488	2,361,631	102,130	1,284,857	64.80
Total A3510 ANIMAL CONTROL	124,271	124,781	123,121	30,746	1,660	98.70
Total A3630 AUXILIARY POLICE	28,700	28,700	13,538	1,270	15,162	47.20
Total A5142 SNOW REMOVAL	260,000	260,000	333,814	52,933	(73,814)	128.40
Total A5182 STREET LIGHTING	180,000	180,000	106,968	-	73,032	59.40
Total A5630 BUS TRANSPORTATION	1,722,343	1,741,320	1,131,859	51,148	609,461	65.00
Total A5989 OTHER TRANSPORTATION	27,000	27,000	5,800	2,970	21,200	21.50
Total A6410 PUBLICITY	167,246	208,026	97,821	9,321	110,205	47.00
Total A6420 ECONOMIC DEVELOPMENT	113,846	113,846	103,279	198	10,567	90.70
Total A7010 ARTS COUNCIL	30,874	30,874	10,070	244	20,804	32.60
Total A7140 RECREATION	1,870,099	1,874,251	1,202,694	12,206	671,557	64.20
Total A7141 ICE ARENA	661,933	661,949	259,366	6,065	402,583	39.20
Total A7186 LIFEGUARDS	1,360,000	1,360,182	1,222,500	93	137,681	89.90
Total A7187 BEACH PARK	632,500	638,310	363,074	-	275,236	56.90
Total A7310 YOUTH & FAMILY SERVICES	140,597	163,933	130,951	3,760	32,982	79.90
Total A7320 MLK CHILDCARE CENTER	27,675	27,675	17,553	-	10,122	63.40
Total A7330 MAGNOLIA COMM CTR DAYCA	182,916	161,579	109,735	200	51,844	67.90
Total A7550 CELEBRATIONS	89,215	89,215	9,435	4,819	79,780	10.60
Total A7560 PERFORMING ARTS	33,750	35,450	-	-	35,450	-
Total A8010 ZONING BOARD OF APPEALS	78,950	78,950	7,800	5,800	71,150	9.90
Total A8160 SANITATION	5,199,250	5,199,250	3,757,104	932,367	1,442,146	72.30
Total A8170 STREET MAINTENANCE	1,808,563	1,853,700	1,247,537	185,423	606,163	67.30
Total A8172 BEACH MAINTENANCE	2,591,366	2,578,577	1,669,044	18,333	909,533	64.70
Total A8560 SHADE TREES	-	-	2,038	-	(2,038)	100.00
Total A8710 CONSERVATION-RECYCLING	10,000	10,000	11,930	-	(1,930)	119.30
Total A8989 EMERG TENANTS PROTECT A	6,050	6,050	-	-	6,050	-
Total A8990 EMPLOYEES COUNSELING SE	13,250	13,250	8,060	2,165	5,190	60.80
Total A9010 STATE RETIREMENT	2,725,000	2,725,000	2,664,704	-	60,297	97.80
Total A9015 FIRE & POLICE RETIREMEN	3,900,000	3,900,000	3,768,783	-	131,217	96.60
Total A9030 SOCIAL SECURITY	1,618,863	1,618,863	1,721,808	-	(102,945)	106.40
Total A9045 LIFE INSURANCE	120,000	120,000	91,185	21,018	28,815	76.00
Total A9050 UNEMPLOYMENT INSURANCE	200,000	200,000	223,228	-	(23,228)	111.60
Total A9055 DISABILITY INSURANCE	4,250	4,250	4,137	-	113	97.30
Total A9060 HOSPITAL & MEDICAL INSU	11,899,725	11,899,725	6,810,039	-	5,089,686	57.20
Total A9089 OTHER FRINGE BENEFITS	125,000	125,000	109,058	-	15,942	87.20
Total A9953 INTERFUND TRSFR RISK RE	3,050,000	3,050,000	1,264,188	-	1,785,812	41.40
Total A9915 INTERFUND TRANSFER	-	12,789	-	-	12,789	-
Total A9955 INTERFUND TRSFR DEBT SE	10,691,732	10,691,732	10,473,373	-	218,359	98.00
Expense Total	83,256,837	83,495,497	59,994,264	2,097,336	23,501,233	
Grand Total	(375,002)	(365,873)	(5,542,012)	2,097,336	5,176,139	

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 February 28, 2021. All results should be considered preliminary and subject to change or adjustment.

Water Fund - Revenues
Fiscal Year 2020-21: For Eight Months Ended February 28, 2021 (1)

BY SOURCE / DEPARTMENT	2021 ORIGINAL BUDGET	AMMENDED FY2021 BUDGET	FY2021 YTD ACTUAL PLUS ENCUMBRANCES	2021 PROJECTION	FY2021 OPEN ENCUMBRANCES ONLY	AVAILABLE BUDGET	% EARNED / USED
DEPARTMENTAL INCOME	(4,708,584)	(4,708,584)	(2,650,949)	(5,391,265)		(2,057,635)	56.3%
LICENSES & PERMITS	(58,000)	(58,000)	(32,007)	(53,500)		(25,993)	55.2%
FINES & SALE OF PROPERT	(85,100)	(85,100)	(18,673)	(40,683)		(66,428)	21.9%
MISCELLANEOUS	-	-	(5,327)	(40)		5,327	
INTERFUND REVENUES	(200,000)	(200,000)	-	(287,592)		(200,000)	0.0%
STATE AID	(175,000)	(175,000)	(222,469)	-		47,469	127.1%
LONG TERM DEBT PROCEEDS	-	-				-	
REVENUE TOTAL	(5,226,684)	(5,226,684)	(2,929,425)	(5,773,080)	-	(2,297,259)	56.0%

(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 February 28, 2021. Results should be considered preliminary and subject to change or adjustment.

WATER FUND – DETAILS

Water Fund - Expenditures
Fiscal Year 2020-21: For Eight Months Ended February 28, 2021 (1)

BY SOURCE / DEPARTMENT	2021 ORIGINAL BUDGET	AMMENDED FY2021 BUDGET	FY2021 YTD ACTUAL PLUS ENCUMBRANCES	2021 PROJECTION	FY2021 OPEN ENCUMBRANCES ONLY	AVAILABLE BUDGET	% EARNED / USED
FISCAL AGENT FEES	6,000	6,000	7,450	8,469	-	(1,450)	124.2%
UNALLOCATED INSURANCE	160,000	160,000	196,325	171,249	-	(36,325)	122.7%
MTA PAYROLL TAX	5,516	5,516	-	6,430	-	5,516	0.0%
CONTINGENCY	179,059	179,059	70,316	174,043	-	108,743	39.3%
WATER SEWER ADMINISTRAT	192,174	192,174	127,701	200,116	373	64,473	66.5%
WATER PURIFICATION	1,183,341	1,183,341	881,967	1,123,832	57,029	301,374	74.5%
WATER DISTRIBUTION	896,247	896,247	528,422	948,516	9,014	367,825	59.0%
STATE RETIREMENT	303,337	303,337	318,343	298,409	-	(15,006)	104.9%
SOCIAL SECURITY	73,821	73,821	87,623	132,972	-	(13,802)	118.7%
LIFE INSURANCE	4,100	4,100	9,238	3,914	-	(5,138)	225.3%
DISABILITY INSURANCE	500	500	-	-	-	500	0.0%
HOSPITAL MEDICAL INSURA	819,000	819,000	465,575	779,642	-	353,425	56.8%
OTHER FRINGE BENEFITS	6,000	6,000	2,810	3,250	-	3,190	46.8%
INTERFIND TRANSFER GENE	75,001	75,001	-	-	-	75,001	0.0%
INTERFUND TRSFR RISK RE	335,000	335,000	138,853	319,584	-	196,147	41.4%
INTERFUND TRSFR DEBT SE	920,010	920,010	699,164	842,805	-	220,846	76.0%
TOTAL EXPENSES	5,159,106	5,159,106	3,533,788	5,013,230	66,416	1,625,318	68.5%

(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 February 28, 2021. All results should be considered preliminary and subject to change or adjustment.

Sewer Fund - Revenues
Fiscal Year 2020-21: For Eight Months Ended February 28, 2021 (1)

	2021 ORIGINAL BUDGET	AMMENDED FY2021 BUDGET	FY2021 YTD ACTUAL PLUS ENCUMBRANCES	FY2021 OPEN ENCUMBRANCES ONLY	AVAILABLE BUDGET	% EARNED / USED
DEPARTMENTAL INCOME	(5,689,577)	(5,689,577)	(3,137,156)	-	(2,552,421)	55.1%
INTERGOVERNMENTAL CHARG	(600,000)	(600,000)	(325,144)	-	(274,856)	54.2%
USE OF MONEY AND PROPERTY	-	-	(40,131)		40,131	
LICENSES & PERMITS	(7,000)	(7,000)	3,500	-	(10,500)	-50.0%
INTERFUND REVENUES	-	(12,789)	-	-	(12,789)	0.0%
LONG TERM DEBT PROCEEDS	-	-	-	-	-	
TOTAL REVENUE	(6,296,577)	(6,309,366)	(3,498,931)	-	(2,810,435)	55.5%

(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 February 28, 2021. Results should be considered preliminary and subject to change or adjustment.

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SEWER FUND – DETAILS

Sewer Fund - Expenditures
Fiscal Year 2020-21: For Eight Months Ended February 28, 2021 (1)

	2021 ORIGINAL BUDGET	AMMENDED FY2021 BUDGET	FY2021 YTD ACTUAL PLUS ENCUMBRANCES	FY2021 OPEN ENCUMBRANCES ONLY	AVAILABLE BUDGET	% EARNED / USED
FISCAL AGENT FEES	15,000	15,000	8,671		6,329	57.8%
UNALLOCATED INSURANCE	175,000	175,000	211,124		(36,124)	120.6%
MTA PAYROLL TAX	5,334	5,334	-		5,334	0.0%
CONTINGENCY	100,000	100,000	277,753		(177,753)	277.8%
WATER POLLUTION	1,637,760	1,637,782	1,263,932	278,561	373,850	77.2%
SEWER MAINTENANCE	855,180	868,199	579,678	13,268	288,521	66.8%
STATE RETIREMENT	272,489	272,489	240,214	-	32,275	88.2%
SOCIAL SECURITY	71,378	71,378	104,088	-	(32,710)	145.8%
LIFE INSURANCE	4,000	4,000	8,578	-	(4,578)	214.5%
DISABILITY INSURANCE	500	500	-	-	500	0.0%
HOSPITAL & MEDICAL INSU	866,000	866,000	496,239	-	369,761	57.3%
OTHER FRINGE BENEFITS	4,000	4,000	2,550	-	1,450	63.8%
INTERFUND TRSFR GENERAL	65,000	65,000	-	-	65,000	0.0%
INTERFUND TRSFR RISK RE	350,000	350,000	145,071	-	204,929	41.4%
INTERFUND TRSFR DEBT SE	1,825,095	1,825,095	1,799,070	-	26,025	98.6%
TOTAL EXPENSES	6,246,736	6,259,777	5,136,969	291,829	1,122,808	82.1%

(1) Unaudited.

Source: The Office of the City Comptroller.

END