

December 2007  
**Expenditure Analysis by Department**  
**General Fund - Fiscal Year 2008**  
**(25% of Year Completed)**

Department	FY 08 Adopted Budget	Prior Year Encumbrances <sup>1</sup>	Adjusted Budget	Year-to-Date Actuals <sup>2</sup>	Remaining	% Spent
Mayor and City Council	\$ 5,313,570	\$ 36,403	\$ 5,349,972	\$ 1,137,490	\$ 4,212,482	21.3%
City Attorney	3,643,679	2,779	3,646,457	\$ 889,375	\$ 2,757,082	24.4%
City Auditor	2,556,774	25,327	2,582,100	\$ 399,015	\$ 2,183,085	15.5%
City Clerk	4,546,202	23,730	4,569,932	\$ 714,884	\$ 3,855,048	15.6%
City Manager	3,578,916	34,194	3,613,110	\$ 925,674	\$ 2,687,435	25.6%
City Prosecutor	5,341,120	325	5,341,445	\$ 1,124,473	\$ 4,216,973	21.1%
Civil Service <sup>3</sup>	2,191,901	-	2,191,901	\$ 622,028	\$ 1,569,873	28.4%
Community Development	8,605,369	20	8,605,389	\$ 1,555,079	\$ 7,050,310	18.1%
Financial Management	9,725,076	117,136	9,842,213	\$ 2,080,794	\$ 7,761,419	21.1%
Citywide Activities <sup>4</sup>	17,428,481	113,225	17,541,706	\$ 5,201,618	\$ 12,340,087	29.7%
Fire	67,700,843	145,715	67,846,559	\$ 17,298,838	\$ 50,547,720	25.5%
Health and Human Services	5,399,836	3,727	5,403,563	\$ 1,078,054	\$ 4,325,509	20.0%
Human Resources <sup>5</sup>	-	1,706	1,706	\$ 5,977	\$ (4,271)	N/A
Library Services	14,629,600	492,937	15,122,537	\$ 3,376,208	\$ 11,746,329	22.3%
Long Beach Development Services <sup>6</sup>	434,641	24,164	458,805	\$ 307,397	\$ 151,408	67.0%
Parks, Recreation & Marine	27,404,694	135,560	27,540,254	\$ 5,783,534	\$ 21,756,721	21.0%
Police <sup>7</sup>	182,079,311	40,702	182,120,013	\$ 44,725,886	\$ 137,394,127	24.6%
Public Works	31,369,931	49,998	31,419,928	\$ 6,688,833	\$ 24,731,095	21.3%
<b>TOTAL</b>	<b>\$ 391,949,944</b>	<b>\$ 1,247,646</b>	<b>\$ 393,197,590</b>	<b>\$ 93,915,158</b>	<b>\$ 299,282,432</b>	<b>23.9%</b>

**Notes:**

<sup>1</sup> Prior-year encumbrances are purchase orders issued during FY 07 for goods and services that will be received in FY 08.

<sup>2</sup> As of December 31, 2007, 25.19% of payrolls are posted with 25% of the year complete.

<sup>3</sup> The Civil Service Department is estimated to close at 114% (or \$300,000) above the adjusted budget.

<sup>4</sup> Citywide Activities include debt service payments, as well as interdepartmental transfers made at the beginning of the fiscal year, including transfers to the Capital Improvement Fund for sidewalk repairs and departmental capital projects.

<sup>5</sup> In FY 08, the Human Resources Department's expenditure budget was transferred out of the General Fund into the Employee Benefits Fund. Year-to-date expenditure amounts were initially miscoded and the expense will be transferred to the appropriate funds.

<sup>6</sup> The year-to-date actuals include approximately \$275,000 in expenses that will be transferred to the Development Services Fund.

<sup>7</sup> Through the first quarter of FY 08, Police Department's overtime has been trending below prior year averages. In All Funds, efforts have led to a 39% reduction YTD; in General Fund a 44% reduction YTD has been realized.