

**Unaudited Year End Revenue Analysis by Fund  
All Funds - Fiscal Year 2004**

**R-29**

Fund	FY 04 New Allocation	Estimated All-Years Carryover <sup>1</sup>	FY 04 Adopted Appropriation	Amendments <sup>2</sup>	Adjusted Budget	Year End Actuals <sup>3</sup>	Difference	% Received
<b>Funds with All Years Carryover</b>								
Airport (A)	39,300,659	14,676,272	53,976,931	17,310,877	71,287,808	43,109,613	(28,178,195)	60.5%
Capital Projects (B)	15,221,580	48,398,849	63,620,429	(1,477,293)	62,143,136	25,294,448	(36,848,688)	40.7%
Civic Center (C)	1,254,636	-	1,254,636	1,066,868	2,321,504	1,673,793	(647,711)	72.1%
Community Development Grants (D)	24,744,308	39,621,145	64,365,453	(3,541,882)	60,823,571	29,638,239	(31,185,332)	48.7%
Fleet Services	26,201,157	995,739	27,196,896	1,089,518	28,286,414	25,408,742	(2,877,672)	89.8%
Gas	92,404,358	(551,232)	91,853,126	(6,017,907)	85,835,219	89,665,499	3,830,280	104.5%
Gasoline Tax Street Improvement (E)	10,748,972	10,973,461	21,722,433	(2,126,337)	19,596,096	12,027,775	(7,568,321)	61.4%
General Grants (F)	-	-	-	10,444,800	10,444,800	3,670,544	(6,774,256)	35.1%
Harbor (G)	308,900,000	-	308,900,000	-	308,900,000	474,650,303	165,750,303	153.7%
Health (H)	37,100,996	23,843,541	60,944,537	(472,032)	60,472,505	38,238,273	(22,234,232)	63.2%
Housing Authority	49,723,895	572,072	50,295,967	16,225,289	66,521,256	64,825,677	(1,695,579)	97.5%
Housing Development (I)	12,756,096	5,372,098	18,128,194	1,018,481	19,146,675	16,739,889	(2,406,786)	87.4%
Insurance	34,246,330	-	34,246,330	159	34,246,489	34,456,500	210,011	100.6%
Parking Authority	577,758	-	577,758	-	577,758	579,524	1,766	100.3%
Redevelopment (J)	45,107,760	24,664,718	69,772,478	21,899,505	91,671,983	60,883,623	(30,788,360)	66.4%
Sewer	9,793,900	-	9,793,900	-	9,793,900	9,469,709	(324,191)	96.7%
Tidelands Operating (K)	74,054,022	21,815,206	95,869,228	8,858,423	104,727,651	86,908,081	(17,819,570)	83.0%
Transportation	13,374,612	5,483,212	18,857,824	(4,701,823)	14,156,001	14,489,847	333,846	102.4%
Water	73,171,000	-	73,171,000	-	73,171,000	67,572,004	(5,598,996)	92.3%
<b>SUBTOTAL</b>	<b>\$ 868,682,039</b>	<b>\$ 195,865,081</b>	<b>\$ 1,064,547,120</b>	<b>\$ 59,576,646</b>	<b>\$ 1,124,123,766</b>	<b>\$ 1,099,302,083</b>	<b>\$ (24,821,683)</b>	<b>97.8%</b>
<b>Funds Without All Years Carryover</b>								
General	350,820,529	-	350,820,529	15,900,176	366,720,705	366,980,703	259,998	100.1%
Belmont Shore Parking Meter	430,500	-	430,500	-	430,500	466,857	36,357	108.4%
Business Assistance (L)	2,625,000	-	2,625,000	-	2,625,000	2,088,405	(536,595)	79.6%
Certified Unified Program Agency (CUPA)	917,387	-	917,387	-	917,387	785,348	(132,039)	85.6%
Employee Benefits (M)	126,639,002	-	126,639,002	-	126,639,002	111,945,135	(14,693,867)	88.4%
Energy Services	-	-	-	-	-	-	-	0.0%
General Services	34,252,386	-	34,252,386	-	34,252,386	34,150,863	(101,523)	99.7%
Park Development	765,000	-	765,000	-	765,000	378,323	(386,677)	49.5%
Parking & Business Area Improvement	2,482,517	-	2,482,517	-	2,482,517	1,898,659	(583,858)	76.5%
Refuse/Recycling	30,919,432	-	30,919,432	-	30,919,432	32,749,959	1,830,527	105.9%
SERRF	42,755,671	-	42,755,671	-	42,755,671	43,432,860	677,189	101.6%
SERRF JPA (N)	11,365,083	-	11,365,083	-	11,365,083	9,841,344	(1,523,739)	86.6%
Special Advertising & Promotion	5,015,637	-	5,015,637	-	5,015,637	4,906,327	(109,310)	97.8%
Tideland Oil Revenue	55,442,002	-	55,442,002	72,784,838	128,226,840	117,987,035	(10,239,805)	92.0%
Tidelands - Reserve for Subsidence	3,505,280	-	3,505,280	-	3,505,280	3,875,177	369,897	110.6%
Towing (O)	5,677,870	-	5,677,870	-	5,677,870	6,824,734	1,146,864	120.2%
Upland Oil	8,866,921	-	8,866,921	3,659,499	12,526,420	13,274,234	747,814	106.0%
<b>SUBTOTAL</b>	<b>682,480,217</b>	<b>-</b>	<b>682,480,217</b>	<b>92,344,513</b>	<b>774,824,730</b>	<b>751,585,963</b>	<b>(23,238,767)</b>	<b>97.0%</b>
<b>TOTAL - All Funds</b>	<b>\$ 1,551,162,256</b>	<b>\$ 195,865,081</b>	<b>\$ 1,747,027,337</b>	<b>\$ 151,921,159</b>	<b>\$ 1,898,948,496</b>	<b>\$ 1,850,888,046</b>	<b>\$ (48,060,450)</b>	<b>97.5%</b>

**Notes:**

<sup>1</sup>All-Years Carryover is composed of multi-year grants and Capital Improvement Program (CIP) funds; unspent amounts are carried over to future years.

<sup>2</sup>Amendments reflect budget adjustments approved by the City Council during the fiscal year including All-Years Carryover Budget Adjustments.

<sup>3</sup>Actuals for Fiscal Year 2004 are unaudited.

(A, B, C, D, E, and F) - These funds are associated with multi year projects and/or grants. Appropriation is budgeted in the year it was received, however, any appropriations not spent is carried forward to the following fiscal year until the project is completed or the grant is expired.

(G) Harbor - A number of Capital Projects were postponed to FY 05.

(H and I) - These funds are associated with multi-year projects and/or grants. Appropriation is budgeted in the year it was received, however, any appropriations not spent is carried forward to the following fiscal year until the project is completed or the grant is expired.

(J and K) - Detailed explanations of these funds are included in the narrative.

(L) Business Assistance - Programs paid for through this fund are reimbursed at the project completion. The timing of projects resulted in the delay of payment but the money will be carried over into FY 05.

(M) Employee Benefits - Variance is due largely to vacancies, as actual Fund expenditures is based on cost incurred for filled positions.

(N) - SERRF JPA - This fund is equal to the SERRF bond payments in the SERRF fund. The SERRF bonds are variable rate and have benefited from lower interest rates.

(O) - Towing - Fees and lien sales were higher than anticipated by \$445,000 and \$670,000 respectively.

**Unaudited Year End Revenue Analysis by Department  
All Funds - Fiscal Year 2004**

Department	FY 04 New Allocation	Amendments <sup>1</sup>	Adjusted Budget	Estimates-to-Close		Year End Actuals <sup>2</sup>	% Received
Mayor and City Council	\$ -	\$ -	\$ -	\$ -		\$ 1,250	-
City Attorney	147,500	-	147,500	161,500	109.5%	169,865	115.2%
City Auditor	-	-	-	250		250	-
City Clerk (A)	171,552	275,000	446,552	796,965	178.5%	808,640	181.1%
City Manager	4,751,500	-	4,751,500	4,551,365	95.8%	4,479,843	94.3%
City Prosecutor (B)	66,608	21,709	88,317	88,351	100.0%	77,557	87.8%
Civil Service	-	-	-	-		-	-
Community Development	147,313,848	43,971,258	191,285,106	193,592,779	101.2%	185,376,631	96.9%
Financial Management	24,124,496	16,437	24,140,933	24,297,260	100.6%	24,693,219	102.3%
Citywide Activities <sup>3</sup>	492,101,594	11,595,000	503,696,594	490,815,745	97.4%	491,062,593	97.5%
Fire (C)	18,243,091	8,008,995	26,252,086	22,775,372	86.8%	22,732,625	86.6%
Harbor (D)	308,900,000	-	308,900,000	324,453,000	105.0%	474,539,121	153.6%
Health	39,011,406	2,733,204	41,744,610	40,676,577	97.4%	40,288,984	96.5%
Human Resources (E)	2,219,388	-	2,219,388	2,616,074	117.9%	2,617,586	117.9%
Library Services (F)	1,114,122	42,364	1,156,486	1,063,426	92.0%	858,129	74.2%
Long Beach Energy	203,676,235	(1,978,582)	201,697,653	209,932,210	104.1%	207,336,219	102.8%
Oil Properties (G)	64,308,923	76,444,337	140,753,260	140,190,823	99.6%	131,261,269	93.3%
Parks, Recreation & Marine (H)	29,784,271	10,076,620	39,860,891	30,248,106	75.9%	31,062,496	77.9%
Planning & Building (I)	8,648,882	239,170	8,888,052	11,028,699	124.1%	11,304,330	127.2%
Police	21,670,352	2,299,500	23,969,852	21,831,292	91.1%	21,545,268	89.9%
Public Works (J)	63,924,597	27,898,240	91,822,837	74,576,870	81.2%	84,874,636	92.4%
Technology Services (K)	38,018,991	440,454	38,459,445	37,838,654	98.4%	38,755,820	100.8%
Water (L)	82,964,900	-	82,964,900	82,026,028	98.9%	77,041,713	92.9%
<b>TOTAL</b>	<b>\$1,551,162,256</b>	<b>\$ 182,083,707</b>	<b>\$1,733,245,962</b>	<b>\$ 1,713,561,346</b>	<b>98.9%</b>	<b>\$ 1,850,888,044</b>	<b>106.8%</b>

**Notes:**

<sup>1</sup>Amendments reflect Council approved adjustments made during the fiscal year.

<sup>2</sup>Actuals for Fiscal Year 2004 are unaudited.

<sup>3</sup>Citywide Activities include tax revenues, pass through transactions, etc.

(A) City Clerk - Received reimbursements for a total of \$313,000 for election services for the Long Beach Unified School District and Long Beach Community College District

(B) City Prosecutor - Due to different budget cycles by the State and the City, a portion of revenue from a state grant was received during FY 03.

(C) Fire - Grant related revenue was lower than previously anticipated.

(D) Harbor - Actual revenues exceeded budget due to a bond issue.

(E) Human Resources - Realized additional interest income and miscellaneous refunds/reimbursements in the amount of \$398,000 due to a reimbursement to the Insurance Fund for FY 00 RDA loan to demolish the Chestnut Garage.

(F) Library Services - Came in \$298,124 (or 26 percent) under projected revenue due to unrealized revenue from the Public Library Foundation. These funds will be received in FY 05 and an Accounts Receivable has been set up in the FY 05 Budget.

(G) Oil Properties - Current shortfall due to pending payment for Article 9-associated oil revaluation adjustments for the Long Beach Unit.

(H) Parks, Recreation & Marine - Additional All-Years project (Downtown Marina) started in FY 04.

(I) Planning & Building - Licenses and permits revenue exceeded budget due to a high level of building activity in the City.

(J) Public Works came in \$1.2 million over its projected revenue due to increased CIP billings associated with staff project work.

(K) Technology Services - CityPlace parking revenues was lower than anticipated due to slower than anticipated leasing.

(L) Water - Other agency revenue lower than anticipated.

**Unaudited Year End Expenditure Analysis by Fund  
All Funds - Fiscal Year 2004**

Attachment C

Fund	FY 04 New Allocation	Estimated All-Years Carryover <sup>1</sup>	FY 04 Adopted Appropriation	Amendments <sup>2</sup>	Adjusted Budget	Year End Actuals <sup>3</sup>	Remaining	% Spent
<b>Funds with All Years Carryover</b>								
Airport (A)	36,938,880	16,989,494	53,928,374	20,730,238	74,658,612	52,465,572	22,193,040	70.3%
Capital Projects (B)	15,817,121	71,810,776	87,627,897	6,146,513	93,774,410	70,255,890	23,518,520	74.9%
Civic Center (C)	846,282	12,406,624	13,252,906	(681,379)	12,571,527	(643,874)	13,215,401	-5.1%
Community Development Grants (D)	24,703,049	40,016,551	64,719,600	(973,658)	63,745,942	30,359,461	33,386,481	47.6%
Fleet Services	24,377,379	161,445	24,538,824	6,865,233	31,404,057	27,965,589	3,438,468	89.1%
Gas	84,725,707	7,198,075	91,923,782	1,121,287	93,045,069	89,609,106	3,435,963	96.3%
Gasoline Tax Street Improvement (E)	10,748,973	15,832,769	26,581,742	(4,826,380)	21,755,362	12,606,022	9,149,340	57.9%
General Grants (F)	-	-	-	10,444,800	10,444,800	3,931,797	6,513,003	37.6%
Harbor (G)	402,488,513	-	402,488,513	0	402,488,513	310,210,934	92,277,579	77.1%
Health (F)	37,561,016	22,057,832	59,618,848	1,662,035	61,280,883	36,741,237	24,539,646	60.0%
Housing Authority	49,599,237	1,066,046	50,665,283	16,420,149	67,085,432	65,101,572	1,983,860	97.0%
Housing Development (I)	12,019,350	5,119,721	17,139,071	8,191,960	25,331,031	15,644,771	9,686,260	61.8%
Insurance	37,393,207	-	37,393,207	2,209,605	39,602,812	37,701,443	1,901,369	95.2%
Parking Authority	507,437	-	507,437	-	507,437	522,520	(15,083)	103.0%
Redevelopment (J)	59,063,988	26,860,603	85,924,591	38,923,587	124,848,178	60,229,456	64,618,722	48.2%
Sewer (K)	10,831,707	-	10,831,707	-	10,831,707	7,880,586	2,951,121	72.8%
Tidelands Operating (L)	78,864,362	30,197,311	109,061,673	12,927,060	121,988,733	87,840,737	34,147,996	72.0%
Transportation (M)	15,485,060	16,027,372	31,512,432	(740,549)	30,771,883	14,091,661	16,680,222	45.8%
Water	73,608,520	-	73,608,520	-	73,608,520	68,163,963	5,444,557	92.6%
<b>SUBTOTAL</b>	<b>975,579,787</b>	<b>265,744,619</b>	<b>1,241,324,406</b>	<b>118,420,502</b>	<b>1,359,744,908</b>	<b>990,678,443</b>	<b>369,066,465</b>	<b>72.9%</b>
<b>Funds Without All Years Carryover</b>								
General	\$ 360,561,514	\$ -	\$ 360,561,514	\$ 17,700,958	378,262,472	\$ 370,095,059	\$ 8,167,413	97.8%
Belmont Shore Parking Meter	574,137	-	574,137	8	574,145	397,046	177,099	69.2%
Business Assistance (N)	2,739,431	-	2,739,431	2,575	2,742,006	1,794,343	947,663	65.4%
Certified Unified Program Agency (CUPA)	864,756	-	864,756	-	864,756	742,988	121,768	85.9%
Employee Benefits (O)	133,698,147	-	133,698,147	127,143	133,825,290	118,129,402	15,695,888	88.3%
General Services	36,513,893	-	36,513,893	137,867	36,651,760	35,294,836	1,356,924	96.3%
Park Development	1,245,907	-	1,245,907	-	1,245,907	1,243,098	2,809	99.8%
Parking & Business Area Improvement	2,445,000	-	2,445,000	-	2,445,000	1,881,260	563,740	76.9%
Refuse/Recycling	30,792,557	-	30,792,557	25,962	30,818,519	28,133,052	2,685,467	91.3%
SERRF	46,348,060	-	46,348,060	4,403,820	50,751,880	46,681,555	4,070,325	92.0%
SERRF JPA (P)	10,927,492	-	10,927,492	-	10,927,492	7,990,998	2,936,494	73.1%
Special Advertising & Promotion	5,056,349	-	5,056,349	21,745	5,078,094	4,653,614	424,480	91.6%
Tidelands Oil Revenue (Q)	36,731,429	-	36,731,429	89,056,839	125,788,268	98,187,125	27,601,143	78.1%
Tidelands-Reserve for Subsidence (R)	2,089,473	-	2,089,473	-	2,089,473	441,005	1,648,468	21.1%
Towing	5,970,173	-	5,970,173	794,066	6,764,239	6,774,642	(10,403)	100.2%
Upland Oil	8,681,527	-	8,681,527	4,526,422	13,207,949	13,082,558	125,391	99.1%
<b>SUBTOTAL</b>	<b>685,239,845</b>	<b>-</b>	<b>685,239,845</b>	<b>116,797,405</b>	<b>802,037,250</b>	<b>735,522,581</b>	<b>66,514,669</b>	<b>91.7%</b>
<b>TOTAL - All Funds</b>	<b>\$ 1,660,819,632</b>	<b>\$ 265,744,619</b>	<b>\$ 1,926,564,251</b>	<b>\$ 235,217,907</b>	<b>\$ 2,161,782,158</b>	<b>\$ 1,726,201,024</b>	<b>\$ 435,581,134</b>	<b>79.9%</b>

**Notes:**

<sup>1</sup> Carryover of multi-year grants and CIP funds.

<sup>2</sup> Amendments reflect budget adjustments approved by the City Council during the fiscal year including All-Years Carryover Budget Adjustments.

<sup>3</sup> Actuals for Fiscal Year 2004 are unaudited.

(A, B, C, D, E, and F) - These funds are associated with multi-year projects and/or grants. Appropriation is budgeted in the year it was received, however, any appropriation not spent is carried forward to the following fiscal year until the project is completed or the grant is expired.

(G) Harbor - A number of multi-year projects were started in FY 04.

(H and I) - These funds are associated with multi-year projects and/or grants. Appropriation is budgeted in the year it was received, however, any appropriations not spent is carried forward to the following fiscal year until the project is completed or the grant is expired.

(J) Redevelopment - A detailed explanation of this fund is included in the narrative.

(K) Sewer - This fund is associated with multi-year projects and/or grants. Appropriation is budgeted in the year it was received, however, any appropriations not spent is carried forward to the following fiscal year until the project is completed or the grant is expired.

(L) Tidelands Operating - A detailed explanation of this fund is included in the narrative.

(M) Transportation - This fund is associated with multi-year projects and/or grants. Appropriation is budgeted in the year it was received, however, any appropriations not spent is carried forward to the following fiscal year until the project is completed or the grant is expired.

(N) Business Assistance - Programs paid for through this fund are reimbursed at the project completion. The timing of projects resulted in the delay of payment but the money will be carried over into FY 05.

(O) Employee Benefits - Variance is due largely to vacancies, as actual Fund expenditures is based on cost incurred for filled positions.

(P) - SERRF JPA - This fund is equal to the SERRF bond payments in the SERRF fund. The SERRF bonds are variable rate and have benefited from lower interest rates.

(Q) Tidelands Oil Revenue - A detailed explanation of this fund is included in the narrative.

(R) Tidelands - Reserve for Subsidence - Charges against Tidelands Oil Revenue Fund (TORF) are now approximately \$400,000 to \$500,000 annually.

**Unaudited Year End Expenditure Analysis by Department  
All Funds - Fiscal Year 2004**

Department	FY 04 New Allocation	Estimated All-Years Carryover <sup>1</sup>	FY 04 Adopted Appropriation	Amendments <sup>2</sup>	Adjusted Budget	Estimates-to Close		Year End Actuals <sup>3</sup>	% Spent
Mayor and City Council	\$ 4,045,433	\$ -	\$ 4,045,433	\$ 7,933	4,053,366	\$ 4,053,365	100.0%	\$ 3,905,000	96.3%
City Attorney	8,272,640	-	8,272,640	4,790	8,277,430	7,331,422	88.6%	7,925,120	95.7%
City Auditor (A)	2,301,493	-	2,301,493	69,615	2,371,108	2,176,465	91.8%	2,041,613	86.1%
City Clerk (B)	3,092,043	-	3,092,043	275,000	3,367,043	3,025,911	89.9%	2,997,787	89.0%
City Manager (C)	8,176,309	-	8,176,309	112,280	8,288,589	7,846,896	94.7%	7,536,377	90.9%
City Prosecutor	3,886,247	-	3,886,247	36,228	3,922,475	3,798,362	96.8%	3,749,539	95.6%
Civil Service	2,451,545	-	2,451,545	34,491	2,486,036	2,266,835	91.2%	2,393,445	96.3%
Community Development (D)	160,759,751	73,035,328	233,795,079	62,617,298	296,412,377	219,192,394	98.1%	184,023,102	62.1%
Financial Management	18,295,168	582,628	18,877,796	279,008	19,156,804	18,075,847	97.3%	17,528,135	91.5%
Citywide Activities <sup>4</sup>	244,474,654	-	244,474,654	13,933,092	258,407,746	245,631,683	95.1%	240,329,523	93.0%
Fire (E)	69,441,643	-	69,441,643	8,042,880	77,484,523	72,212,058	93.2%	72,308,650	93.3%
Harbor (F)	400,268,283	-	400,268,283	-	400,268,283	349,174,485	87.2%	307,990,699	76.9%
Health (G)	43,414,177	22,057,832	65,472,009	2,059,190	67,531,199	44,224,218	97.3%	42,789,256	63.4%
Human Resources (H)	7,389,904	-	7,389,904	138,090	7,527,994	6,751,099	89.7%	6,681,225	88.8%
Library Services	11,428,849	-	11,428,849	227,849	11,656,698	11,413,627	97.9%	11,478,669	98.5%
Long Beach Energy	196,188,361	7,198,075	203,386,436	15,655,131	219,041,567	204,626,916	96.6%	205,306,332	93.7%
Oil Properties (I)	44,937,572	-	44,937,572	93,583,261	138,520,833	138,518,674	100.0%	110,969,300	80.1%
Parks, Recreation & Marine (J)	46,308,226	-	46,308,226	17,500,946	63,809,172	50,485,399	79.1%	53,343,296	83.6%
Planning & Building (K)	11,477,117	-	11,477,117	512,003	11,989,120	10,962,575	91.4%	10,802,691	90.1%
Police	150,259,965	-	150,259,965	2,563,836	152,823,801	148,770,439	97.3%	151,343,916	99.0%
Public Works (L)	105,573,936	162,870,756	268,444,692	16,450,239	284,894,931	145,754,767	119.4%	173,511,658	60.9%
Technology Services	34,800,697	-	34,800,697	1,114,744	35,915,441	33,365,943	92.9%	32,065,745	89.3%
Water (M)	83,575,623	-	83,575,623	-	83,575,623	83,252,821	99.6%	75,179,943	90.0%
<b>TOTAL</b>	<b>\$1,660,819,634</b>	<b>\$ 265,744,619</b>	<b>\$ 1,926,564,255</b>	<b>\$ 235,217,905</b>	<b>\$2,161,782,158</b>	<b>\$ 1,812,912,201</b>	<b>95.6%</b>	<b>\$ 1,726,201,024</b>	<b>79.9%</b>

**Notes:**

<sup>1</sup>All-Years Carryover is composed of multi-year grants and Capital Improvement Program (CIP) funds; unspent amounts are carried over to future years.

<sup>2</sup>Amendments reflect budget adjustments approved by the City Council during the fiscal year including All-Years Carryover Budget Adjustments.

<sup>3</sup>Actuals for Fiscal Year 2004 are unaudited.

<sup>4</sup>Citywide Activities include debt service payments.

(A) City Auditor - Savings due mostly from salary savings and strict purchasing curtailment practices.

(B) City Clerk - Assistant City Clerk position kept vacant to support Daystar, coupled with contractual savings related to elections. (Assistant City Clerk position was eliminated in FY 05.)

(C) City Manager - Savings are from vacancies and lower than anticipated system implementation internal support services.

(D) Community Development - Many CD budgets are associated with multi-year projects. The funding is budgeted in the year it is received, and any appropriation not spent is carried over to subsequent fiscal years.

(E) Fire - Savings are from vacancies.

(F) Harbor - A number of multi-year projects were started in FY 04.

(G) Health - Many HE budgets are associated with multi-year projects. The funding is budgeted in the year it is received, and any appropriation not spent is carried over to subsequent fiscal years.

(H) Human Resources - Savings due to lower than anticipated liability, property and workers' comp premium costs; additionally, several liability policies not renewed.

(I) Oil Properties - Savings are from \$27.9 million in Payments to the State that had not been anticipated when the budget was amended mid-year.

(J) Parks, Recreation & Marine - The lower than anticipated spending pattern can be attributed to vacant positions and the use of part-time/seasonal staff to fill full-time positions.

(K) Planning & Building - The lower than anticipated spending pattern can be attributed to vacant positions and the use of part-time/seasonal staff to fill full-time positions.

(L) Public Works - Many PW budgets are associated with multi-year projects. The funding is budgeted in the year it is received, and any appropriation not spent is carried over to subsequent fiscal years.

(M) Water - Multi-year projects and/or grants were budgeted in FY 04, however, appropriations were not spent and will be carried forward into FY 05.

**Unaudited Year End Revenue Analysis by Department  
General Fund - Fiscal Year 2004**

Department	FY 04 New Allocation	Amendments <sup>1</sup>	Adjusted Budget	Estimates-to-Close	Year End Actuals <sup>2</sup>	% Received
Mayor and City Council	\$ -	\$ -	\$ -	\$ -	1,250	-
City Attorney	5,000	-	5,000	8,000	5,478	109.6%
City Auditor	-	-	-	250	250	-
City Clerk (A)	171,552	275,000	446,552	796,965	808,640	181.1%
City Manager	-	-	-	5,865	5,493	-
City Prosecutor (B)	66,608	(43,557)	23,051	23,084	15,296	66.4%
Civil Service	-	-	-	-	-	-
Community Development (C)	5,708,819	-	5,708,819	5,005,897	5,286,827	92.6%
Financial Management	23,725,724	16,437	23,742,161	23,898,488	24,294,447	102.3%
Citywide Activities <sup>3</sup>	248,137,440	11,595,000	259,732,440	262,889,695	255,713,074	98.5%
Fire	17,435,352	1,549,882	18,985,234	20,138,475	20,211,861	106.5%
Harbor	-	-	-	-	-	0.0%
Health (D)	1,880,623	-	1,880,623	2,080,343	2,241,779	119.2%
Human Resources	-	-	-	1,010	1,060	0.0%
Library Services (E)	1,113,822	38,206	1,152,028	1,059,268	854,904	74.2%
Long Beach Energy	5,717,747	2,921,418	8,639,165	9,078,317	9,254,426	107.1%
Oil Properties	-	-	-	-	-	-
Parks, Recreation & Marine	8,463,956	(44,369)	8,419,587	8,232,010	8,176,524	97.1%
Planning & Building (F)	8,648,882	239,170	8,888,052	11,028,699	11,304,330	127.2%
Police	21,670,352	(647,011)	21,023,341	19,488,828	20,016,790	95.2%
Public Works (G)	7,074,652	-	7,074,652	7,434,020	8,249,760	116.6%
Technology Services (H)	1,000,000	-	1,000,000	501,110	538,515	53.9%
Water	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 350,820,529</b>	<b>\$ 15,900,177</b>	<b>\$ 366,720,706</b>	<b>\$371,670,324</b>	<b>\$366,980,704</b>	<b>100.1%</b>

**Notes:**

<sup>1</sup>Amendments reflect Council approved adjustments made during the fiscal year.

<sup>2</sup>Actuals for Fiscal Year 2004 are unaudited.

<sup>3</sup>Citywide Activities include tax revenues, pass through transactions, etc.

(A) City Clerk - Microfilm revenue has decreased since the Police and Planning and Building Departments are scanning permit records instead of using microfilm.

(B) City Prosecutor - Due to different State and the City budget cycles, a portion of revenue from a state grant was received in FY 03.

(C) Community Development - Lower than expected revenues in the City's marketing program.

(D) Health - The Jail Medical Program as well as unbudgeted lease agreements resulted in higher than anticipated revenue.

(E) Library Services - Came in \$298,124 (or 26 percent) under projected revenue due to unrealized revenue from the Public Library Foundation. These funds will be received in FY 05 and an Accounts Receivable has been set up in the FY 05 Budget.

(F) Planning & Building - Licenses and permits revenue exceeded budget due to a high level of building activity in the City.

(G) Public Works came in \$1.2 million over its projected revenue due to increased CIP billings associated with staff project work.

(H) Technology Services - CityPlace parking revenues were lower than anticipated.

**CITY OF LONG BEACH  
GENERAL FUND REVENUES - UNAUDITED  
as of September 30, 2004  
(100.0% of fiscal year)**

TOP 40 GENERAL FUND REVENUES	FY 03 Year-End Actuals	(Cash Basis)	(Cash Basis)	FY 04 Sept YTD Over/(Under) FY 03 Sept YTD	FY 04 Budgeted Growth/(Loss)	FY 04 YTD Growth/(Loss)	(Accrual Basis)	% of FY 04 Adj Budget	FY 04 Adjusted Budget	FY 04 Aug/Sept ETC*	Variance Current-ETC/ Adj:Budget
		FY 03 September YTD	FY 04 September YTD				FY 04 YTD				
SECURED REAL PROPERTY TAXES	48,642,542	48,642,542	52,254,309	\$ 3,611,767	7.0%	7.4%	52,254,309	100.4%	52,043,000	52,254,310	\$ 211,310
CITY SALES AND USE TAX	42,345,525	42,345,525	39,784,896	(2,560,629)	-2.5%	-6.0%	39,784,896	96.4%	41,287,000	39,785,000	(1,502,000)
MOTOR VEHICLE IN LIEU TAX	22,487,884	22,487,884	20,963,264	(1,524,619)	25.6%	-6.8%	20,963,264	74.2%	28,249,000	21,111,000	(7,138,000)
TELEPHONE USERS TAX & PENALTIES	18,412,302	18,412,302	18,121,146	(291,155)	0.8%	-1.6%	18,121,146	97.6%	18,562,000	18,518,000	(44,000)
ELECTRIC USERS TAX & PENALTIES	23,426,752	23,426,752	18,574,083	(4,852,669)	-22.0%	-20.7%	18,574,083	101.7%	18,272,000	18,631,000	359,000
PROCEEDS FROM LONG TERM DEBT	3,642,506	3,642,506	15,909,691	12,267,185	333.3%	336.8%	15,909,691	100.8%	15,784,591	15,909,691	125,100
PARKING CITATIONS	7,650,522	7,650,522	9,565,616	1,915,094	11.1%	25.0%	9,565,616	112.6%	8,496,487	9,519,300	1,022,813
BUSINESS LICENSE TAXES/SURCHARGE	8,158,748	8,158,748	9,028,473	869,725	9.1%	10.7%	9,028,473	101.4%	8,899,600	8,980,000	80,400
HARBOR-FIRE	6,906,130	6,906,130	7,483,792	577,662	8.4%	8.4%	7,483,792	100.0%	7,483,792	7,483,792	-
TRANSIENT OCCUPANCY TAX	6,566,720	6,566,720	7,044,122	477,402	4.0%	7.3%	7,044,122	103.2%	6,829,000	7,083,000	254,000
GAS TAX-MAINTENANCE CHARGES	6,308,973	6,308,973	6,308,973	-	0.0%	0.0%	6,308,973	100.0%	6,308,973	6,308,973	-
ELECTRIC COMPANY FRANCHISES	6,271,788	6,271,788	5,569,740	(702,048)	-4.4%	-11.2%	5,569,740	92.9%	5,997,000	5,786,000	(211,000)
PIPE LINE FRANCHISES	7,091,421	7,091,421	6,389,949	(701,472)	-22.4%	-9.9%	6,389,949	116.2%	5,500,000	6,250,000	750,000
GAS USERS TAX & PENALTIES	5,540,557	5,540,557	5,360,400	(180,157)	-17.3%	-3.3%	5,360,400	117.0%	4,580,000	5,275,000	695,000
EMERGENCY AMBULANCE FEES	4,027,071	4,027,071	4,354,236	327,165	8.0%	8.1%	4,354,236	100.1%	4,350,000	4,500,000	150,000
CHARGES FOR SPECIAL SERVICES	1,641,034	1,641,034	2,834,020	1,192,986	146.8%	72.7%	2,834,020	70.0%	4,049,603	2,760,477	(1,289,126)
GAS-BILLING & COLLECTION SERVICES	3,891,241	3,891,241	3,945,157	53,916	1.4%	1.4%	3,945,157	100.0%	3,945,157	3,945,157	-
INTEREST-POOLED CASH	4,552,127	4,552,127	3,387,228	(1,164,899)	-17.4%	-25.6%	3,387,228	90.1%	3,759,316	3,573,267	(186,049)
PROP 172 FUNDS (SB509)	3,567,270	3,567,270	3,873,447	306,176	1.5%	8.6%	3,873,447	107.0%	3,619,000	3,900,000	281,000
VEHICLE CODE FINES	3,010,748	3,010,748	3,663,079	652,331	16.3%	21.7%	3,663,079	104.7%	3,500,000	3,650,000	150,000
AIRPORT-FIRE	2,640,783	2,640,783	3,331,826	691,043	26.2%	26.2%	3,331,826	100.0%	3,331,826	3,331,826	-
WATER USERS TAX & PENALTIES	3,583,054	3,583,054	3,358,451	(224,603)	-10.8%	-6.3%	3,358,451	105.1%	3,197,000	3,373,000	176,000
LAND,BLDG,R/W,EASEMENT,APT RENTALS	3,761,019	3,761,019	3,527,760	(233,259)	-16.3%	-6.2%	3,527,760	112.1%	3,148,097	3,310,288	162,191
AMERICAN GOLF LEASE	3,683,520	3,683,520	2,942,627	(740,894)	-16.0%	-20.1%	2,942,627	95.1%	3,094,465	3,130,117	35,652
CIP-ENGINEERING CHARGES	3,689,635	3,689,635	3,368,016	(321,619)	-17.4%	-8.7%	3,368,016	110.5%	3,047,416	3,075,173	27,757
UNSECURED PERSONAL PROPERTY TAXES	2,540,349	2,540,349	2,428,310	(112,039)	10.6%	-4.4%	2,428,310	86.4%	2,809,000	2,428,310	(380,690)
OTHER DEPT SVCS TO PROPRIETARY FUNDS	2,482,701	2,482,701	2,271,391	(211,310)	7.0%	8.5%	2,271,391	85.5%	2,655,893	2,087,716	(568,177)
PIPELINE FEE - WATER	-	-	2,499,184	2,499,184	0.0%	0.0%	2,499,184	100.0%	2,499,184	2,499,184	-
MISC REVENUE FROM OTHER AGENCIES	2,154,456	2,154,456	1,210,329	(944,127)	13.5%	-43.8%	1,210,329	49.5%	2,444,422	1,314,455	(1,129,967)
WATER-BILLING & COLLECTION	2,389,795	2,389,795	2,423,128	33,333	1.4%	1.4%	2,423,128	100.0%	2,423,128	2,423,128	-
OTHER DEPT CHGS TO GOVTL FUNDS	2,339,459	2,339,459	2,136,529	(202,930)	-5.8%	-8.7%	2,136,529	97.0%	2,202,737	1,967,355	(235,383)
OIL PRODUCTION TAX	2,243,394	2,243,394	2,247,267	3,872	-7.4%	0.2%	2,247,267	108.2%	2,077,000	2,367,000	290,000
PIPELINE SAFETY FEES	1,883,572	1,883,572	1,961,994	78,422	-9.6%	4.2%	1,961,994	115.2%	1,703,000	1,961,994	258,994
MISC REFUNDS & REIMB	1,564,797	1,564,797	1,953,254	388,457	6.0%	24.8%	1,953,254	117.7%	1,659,302	2,070,611	411,309
REFUSE-BILLING & COLLECTION SERVICES	1,616,925	1,616,925	1,648,534	31,609	2.0%	2.0%	1,648,534	100.0%	1,648,534	1,648,534	-
MISC GRANTS FEDERAL	5,156,928	5,156,928	707,017	(4,449,911)	-68.2%	-86.3%	707,017	43.1%	1,639,886	687,694	(952,191)
BUILDING PLAN CHECK FEES	1,818,191	1,818,191	2,089,003	270,812	-12.0%	14.9%	2,089,003	130.6%	1,600,000	2,025,000	425,000
BUILDING PERMITS	2,076,091	2,076,091	1,441,111	(634,980)	-27.7%	-30.6%	1,441,111	96.1%	1,500,000	1,400,000	(100,000)
ASSET MANAGEMENT CHARGES	1,411,198	1,411,198	1,874,400	463,202	5.8%	32.8%	1,874,400	125.5%	1,493,372	1,493,372	-
EDA/TITLE IX ADVANCES	-	-	1,159,000	1,159,000	0.0%	0.0%	1,159,000	77.8%	1,490,035	1,159,000	(331,035)
TRANSFERS FROM OTHER FUNDS	44,653,291	44,653,291	41,017,599	(3,635,692)	-12.5%	-8.1%	41,017,599	105.0%	39,069,031	47,216,393	8,147,362
<b>SUBTOTAL TO 40 GENERAL FUND REVENUES</b>	<b>325,831,016</b>	<b>325,831,016</b>	<b>330,012,351</b>	<b>4,181,335</b>	<b>3.2%</b>	<b>1.3%</b>	<b>\$ 330,012,351</b>	<b>98.1%</b>	<b>\$ 336,248,847</b>	<b>\$ 336,194,116</b>	<b>\$ (54,731)</b>
<b>SUBTOTAL ALL OTHER REVENUES</b>	<b>\$ 41,019,232</b>	<b>\$ 41,019,232</b>	<b>\$ 36,968,353</b>	<b>\$ (4,050,879)</b>	<b>-25.7%</b>	<b>-9.9%</b>	<b>\$ 36,968,353</b>	<b>121.3%</b>	<b>\$ 30,471,858</b>	<b>\$ 35,476,208</b>	<b>5,004,350</b>
<b>TOTAL REVENUES</b>	<b>\$ 366,850,248</b>	<b>\$ 366,850,248</b>	<b>\$ 366,980,703</b>	<b>\$ 130,455</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ 366,980,703</b>	<b>100.1%</b>	<b>\$ 366,720,705</b>	<b>\$ 371,670,324</b>	<b>\$ 4,949,620</b>

**City of Long Beach  
Fund Balance Analysis  
FY 04 - General Fund**

	Adopted Budget	Amendments <sup>1</sup>	Adjusted Budget	Year End Actuals <sup>2</sup>	Difference	% Change
<b>Beginning Fund Balance</b>	\$ 60,088,872	\$ 1,274,927	\$ 61,363,798	\$ 61,363,798	\$ -	0.0%
- Reserved	50,613,593	-	50,613,593	50,613,593	-	0.0%
- Unreserved	-	-	-	-	-	0.0%
- Carry-over Funds	9,475,279	1,274,927	10,750,206	10,750,206	-	0.0%
<b>Resources</b>	<b>350,820,529</b>	<b>15,900,176</b>	<b>366,720,705</b>	<b>366,980,703</b>	<b>259,998</b>	<b>0.1%</b>
- Revenue	311,751,498	15,900,176	327,651,674	325,963,104	(1,688,570)	-0.5%
- Transfers In	39,069,031	-	39,069,031	41,017,599	1,948,568	5.0%
<b>Total Resources</b>	<b>410,909,401</b>	<b>17,175,103</b>	<b>428,084,503</b>	<b>428,344,502</b>	<b>259,998</b>	<b>0.1%</b>
<b>Requirements</b>						
- Operating Expenditures	345,907,821	946,227	346,854,047	337,157,186	(9,696,862)	-2.8%
- Transfers Out <sup>3</sup>	2,655,280	(97,040)	2,558,240	5,267,493	2,709,252	105.9%
- Capital Outlay	1,642,990	4,490,685	6,133,674	6,786,054	652,379	10.6%
- Debt Service	10,355,423	12,361,087	22,716,510	20,884,327	(1,832,183)	-8.1%
<b>Total Requirements</b>	<b>360,561,514</b>	<b>17,700,959</b>	<b>378,262,472</b>	<b>370,095,059</b>	<b>(8,167,414)</b>	<b>-2.2%</b>
<b>Ending Fund Balance</b>	<b>50,347,887</b>		<b>49,822,031</b>	<b>58,249,443</b>	<b>8,427,412</b>	<b>16.9%</b>
- Reserved	50,347,887		49,822,031	47,311,521	(2,510,511)	
- Unreserved	\$ -		\$ -	\$ 10,937,922	\$ 10,937,922	

## Notes:

Reserved Fund Balance is composed of Designated and Restricted Reserves. Refer to next page of attachment for further information on these reserves.

<sup>1</sup>Amendments include prior year encumbrances and Council-approved adjustments made during the fiscal year.

<sup>2</sup>Actuals for Fiscal Year 2004 are unaudited and include encumbrances. Beginning and Ending Fund Balances do not include other non-current receivables due from Airport and RDA.

<sup>3</sup>Transfers out are General Fund monies that are transferred to other funds. An example is the annual transfer to the Capital Projects Fund.

**City of Long Beach  
Fund Balance Analysis**

**FY 04 - General Fund**

**Ending Fund Balance Components**

	Actuals
<b>Unrestricted Ending Fund Balance (1)</b>	<b>\$ 10,937,922</b>
<b>Reserved:</b>	
<b>Designated (2)</b>	
Council Designated Emergency (3)	33,756,151
GP Reserve Account (3)	2,500,000
Police Helicopter Sale Proceeds (4)	342,597
Sports Park Project	947,619
Subtotal Designated	<b>37,546,367</b>
<b>Restricted (5)</b>	
Cash Basis Account (6)	1,486,141
Asset Forfeiture (7)	2,607,009
2001 Parking Plaza Bond Reserve	859,933
2002 Public Safety Facility Bonds	3,509,865
LB Museum of Art Bonds	128,897
Town Center Interst	3,443
2003 Skylinks Golf Bond	1,169,865
Subtotal Restricted	<b>9,765,153</b>
<b>Total Reserves</b>	<b>47,311,521</b>
<b>Total FY 04 Ending Fund Balance (8)</b>	<b>\$ 58,249,443</b>

**Notes:**

- 1) Unrestricted Fund Balance is amount projected to be available for appropriation or reserving next fiscal year, FY 05.
- 2) Designated Reserves are earmarked by Council action, but are not legally restricted.
- 3) Emergency Reserves include Council Designated Emergency and GP Reserve Account Reserves .
- 4) To be utilized for increased Helicopter insurance costs.
- 5) Restricted Reserves are legally restricted to the purpose specified.
- 6) Per Sec. 1716. of the Charter - The City Council may create a separate account in the General Purpose Fund to be known as "Cash Basis Account". Such account shall be a continuing account and not subject to transfer or included in the General Purpose Fund Unreserved balance at the close of the fiscal year. The City Manager shall have the power to transfer monies from the Cash Basis Account to other funds for the purpose of placing such fund or funds on a cash basis. It shall be the duty of the City Manager to provide that all money so transferred from the Cash Basis Account be returned thereto before the end of the fiscal year. All funds presently remaining in the existing Cash Basis Fund shall be transferred to the Cash Basis Account. The City Council may from time to time transfer or appropriate monies to the Cash Basis Account. Interest received on funds invested shall be paid to the General Purpose Fund.
- 7) Restricted to drug interdiction/law enforcement.
- 8) Total Fund Balance includes Unrestricted Fund Balance, Designated and Restricted Reserves.

## Unaudited Year End Expenditure Analysis by Department General Fund - Fiscal Year 2004

Department	FY 04 New Allocation	Amendments <sup>1</sup>	Adjusted Budget	Estimates-to Close		Year End Actuals <sup>2</sup>	% Spent
Mayor and City Council	\$ 4,045,433	\$ 7,933	\$ 4,053,366	\$ 4,053,365	100.0%	\$ 3,905,000	96.3%
City Attorney	2,943,657	947	2,944,604	2,380,845	80.9%	2,802,565	95.2%
City Auditor (A)	2,066,908	69,615	2,136,523	2,116,453	99.1%	1,993,986	93.3%
City Clerk (B)	3,092,043	275,000	3,367,043	3,025,911	89.9%	2,997,787	89.0%
City Manager (C)	3,853,356	70,018	3,923,374	3,667,346	93.5%	3,650,991	93.1%
City Prosecutor	3,886,247	(29,038)	3,857,209	3,733,096	96.8%	3,687,278	95.6%
Civil Service	2,431,069	34,491	2,465,560	2,258,663	91.6%	2,387,019	96.8%
Community Development (D)	3,081,234	7,945	3,089,179	2,356,311	76.3%	2,222,907	72.0%
Financial Management	15,327,145	168,312	15,495,457	15,198,909	98.1%	14,803,435	95.5%
Citywide Activities <sup>3</sup>	16,587,242	12,098,132	28,685,374	31,997,497	111.5%	31,169,439	108.7%
Fire	63,930,087	1,582,447	65,512,534	64,886,392	99.0%	64,924,743	99.1%
Harbor	-	-	-	-	-	-	0.0%
Health	4,833,704	8,247	4,841,951	4,683,819	96.7%	4,761,531	98.3%
Human Resources (E)	338,145	40,135	378,280	291,239	77.0%	280,730	74.2%
Library Services	11,262,950	223,690	11,486,640	11,280,794	98.2%	11,343,244	98.8%
Long Beach Energy (F)	5,711,817	2,924,039	8,635,856	8,069,492	93.4%	7,988,394	92.5%
Oil Properties	-	-	-	-	-	-	0.0%
Parks, Recreation & Marine	28,792,037	(54,215)	28,737,822	27,819,983	96.8%	28,001,797	97.4%
Planning & Building (G)	11,477,117	512,003	11,989,120	10,962,575	91.4%	10,802,691	90.1%
Police	147,350,467	(382,675)	146,967,792	143,810,660	97.9%	147,014,708	100.0%
Public Works (H)	28,548,221	143,823	28,692,044	24,648,294	85.9%	24,368,352	84.9%
Technology Services	1,002,636	109	1,002,745	1,012,626	101.0%	984,214	98.2%
Water	-	-	-	-	-	-	0.0%
<b>TOTAL</b>	<b>\$ 360,561,514</b>	<b>\$ 17,700,959</b>	<b>\$ 378,262,472</b>	<b>\$ 368,254,270</b>	<b>97.4%</b>	<b>\$ 370,090,809</b>	<b>97.8%</b>

**Notes:**

<sup>1</sup>Amendments reflect Council approved adjustments made during the fiscal year.

<sup>2</sup>Actuals for Fiscal Year 2004 are unaudited.

<sup>3</sup>Citywide Activities include debt service payments.

(A) City Auditor - Savings due mostly from salary savings and strict purchasing curtailment practices.

(B) City Clerk - Savings are due to a vacant Assistant City Clerk position and contractual savings related to elections.

(C) City Manager - Savings are from vacancies and lower than anticipated internal support services.

(D) Community Development - The delay of a \$455,000 loan with Loft Development and salary savings, including the Marketing Development Officer position was never filled.

(E) Human Resources - Savings are due to vacancies.

(F) Long Beach Energy - Majority of savings are the result of vacancies and lower than anticipated machinery/equipment cost.

(G) Planning & Building - Savings can be attributed to vacant positions and the use of part-time/seasonal staff to fill full-time positions.

(H) Public Works - Savings can be attributed to vacant positions and the use of part-time/seasonal staff to fill full-time positions.