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CITY OF LONG BEACH
DEPARTMENT OF FINANCIAL MANAGEMENT



333 West Ocean Boulevard 6th Floor • Long Beach, CA 90802

April 6, 2004

HONORABLE MAYOR AND CITY COUNCIL
City of Long Beach
California

SUBJECT: Fiscal Year 2004 February Budget Performance Report (Citywide)

DISCUSSION

This report provides an update on the City's Fiscal Year 2004 (FY 04) budget performance through the month of February 2004. The report covers a broad spectrum of financial information for all funds and departments with Year-to-Date performance analysis and multi-year comparisons. The focus of this report, however, is the General Fund. As prescribed by the City's Financial Policies, exceptional performance (both positive and negative) in other funds will be highlighted where appropriate.

Summary

FY 04 is the first year of the Three-Year Financial Strategic Plan (Plan). The City Manager-imposed hiring freeze and purchasing curtailment continues to generate additional savings to assist with a multi-year approach to implementing the Plan. These measures have helped the City realize savings in the General Fund and other funds throughout the first five months of the year and continue to produce needed carry-over savings.

While it is not expected that department or fund revenue and expense would be collected and spent in equal amounts throughout the fiscal year, monitoring the rate of revenue generation and expense allocation is a helpful indicator of resource management. This report will continue to provide a Year-to-Date perspective for both revenue and expenditures, by department and fund. In addition, to increase the level of financial analysis made available to the City Council and community, this report highlights Year-to-Year (FY 03 to FY 04) comparisons of both revenue and expenditure performance, by department in the General Fund. Such a comparison provides information that factors in seasonal fluctuations in performance. Highlighting fluctuations, as recommended in the City's Financial Policies, on a Year-to-Year basis gives a good indication of budgetary health.

FY 04 REVENUE PERFORMANCE

With five months of the fiscal year complete, current revenue projections are in line with budgeted levels and appear to be holding a stable course, yet show less positive growth than was demonstrated in December. Additionally, there are myriad legislative and legal issues that could jeopardize the City's revenue streams in the coming months. City staff is continually monitoring these issues.

General Fund Revenue

As has been communicated to the City Council, the City Manager has established a target of \$12 million of carry-over (FY 04 to FY 05) in the General Fund to help address the \$63 million anticipated structural deficit in FY 05. Beyond the adopted \$3.8 million ending fund balance, it is expected that this carry-over target will be met, through stronger than budgeted revenue and expenditure performance.

With a few exceptions, major General Fund revenues are on a trend to close out the year higher than budgeted. Notable performance has been experienced in the following revenue sources:

- The quarterly Electric and Pipeline Franchise Fee payments for March fell below the average quarterly payments for FY 03, but should keep anticipated receipts within budget projection levels.
- The Sales Tax payment for February, although larger than the FY 03 February payment, will not boost Year-to-Date revenue higher than FY 03 levels. The payment of \$3.1 million the City received in March however, which reflects a positive \$379,000 in quarterly reconciliation payments due to the December holiday sales receipts, has helped keep sales tax performance near projected year-end levels. The subsequent quarterly payments for each of these revenues will be a determining factor in how the City's base revenue assumptions will change.

General Fund Revenue By Department (Reflect Year-to-Year Analysis)

With five months (41.7 percent) of the fiscal year complete, approximately 40 percent of budgeted revenue has been realized. Again, while individual departments are not expected to generate revenue equally throughout the year, the citywide rate of revenue generation to date can be considered encouraging. Please see **Attachment A-1** for an overview of Year-to-Date General Fund revenue by department.

On a Year-to-Year basis, revenue levels for February 2004 are down 6.7 percent. This reduction in the level of revenue is attributable to the revenue performance of Citywide Activities, down \$34.1 million (and 11.0 percent actual vs. adjusted budget) from February 2003 levels. The reason for this reduced level of revenue activity through February is mostly the result of delayed or reduced budget for transfers in FY 04. The \$6 million Gas Fund transfer to the General Fund for example, which is usually made in March each year, was made in February during FY 03. The budgeted transfer from the

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Southeast Resource Recovery Facility (SERRF) was \$9 million in FY 03 as a result of the Southern California Edison settlement, and is only \$2.5 million in FY 04, and the budgeted transfer from the Civic Center Fund was \$7.68 million in FY 03 and \$500,000 in FY 04.

Other departments with significant Year-to-Year fluctuations, either in the positive or negative direction, include:

- Fire experienced a 7.3 percent, or \$2.4 million, increase above FY 03 revenue due to an increase in grant funding, a one-time loan repayment from the Long Beach Airport, and new proceeds from Long Term Capital Debt.
- Health and Human Services is 11.2 percent, or \$231,318, above last year's revenue performance due to the Police Department reimbursement for medical services at the jail. Police Medical expenses had not yet been expensed at this time in FY 03.
- Long Beach Energy is 61.3 percent, or \$3.8 million, above FY 03 levels due primarily to one-time lease proceeds used to purchase new Street Sweepers.
- Planning and Building is 13.5 percent, or \$927,124, below FY 03 level revenues primarily due to less high-dollar building permit activity. In FY 03, the permit fees on two 18-story condos with 278 units each located on Ocean Blvd. came in November 2002. Construction value was more than \$80 million.
- Public Works experienced an 8.3 percent, or \$430,400, decrease in revenue due mainly to higher prior-year reimbursements of charges for CIP projects. This revenue will vary year-to-year, since it relates to capital projects.

Please see **Attachment A-2** for a complete overview of General Fund revenue by department on a Year-to-Year basis. With the exception of marketing revenue in the Department of Community Development and CityPlace garage revenue (which continues to lag due to slowed opening of stores), none of these departmental revenue performance fluctuations in the General Fund are cause for concern. The Department of Financial Management will continue to work with departments to realize budgeted revenue targets.

FY 04 EXPENDITURE PERFORMANCE

The City's Adopted FY 04 Expenditure Budget for all funds was \$1.66 billion, plus an estimated carry-over budget for multi-year grants and capital project funds of \$265.7 million. With the addition of approved amendments, the total Adjusted City Budget as of February 29, 2004 was \$1.945 billion. The \$18.5 million in amendments are due mainly to encumbrances (existing contractual commitments at the end of last fiscal year) carried forward from FY 03 as well as appropriation increases approved by the City Council during the fiscal year.

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Also, similar to revenue performance, while it is not expected that department or fund expenditures would occur in equal allocations throughout the fiscal year, monitoring the rate of expenditure is a helpful indicator of resource management. With 41 percent of the year complete, only 30.7 percent of the City's budget in all funds has been expended to date. Please see **Attachment B** for an overview of the FY 04 Budget with a breakdown of citywide Year-to-Date expenditures by fund.

General Fund Expenditures By Department

The Adopted General Fund budget for FY 04 was \$360.6 million. Budget appropriation adjustments totaling approximately \$6.1 million have been added primarily for the carry-over of FY 03 grant funding, including over \$3 million for Fire Department grants. As of February 29, 2004, the total adjusted General Fund budget was \$366.7 million, reflecting City Council-approved adjustments made during the first five months of the fiscal year.

On February 10, 2004, the City Council approved a budget appropriation adjustment to transfer \$2.6 million in General Fund grant dollars to the General Grants Fund to segregate grants and other restricted funding that had previously been budgeted in the General Fund. This new fund will provide visibility of the General Fund budget and more efficient accounting of grant-funded programs.

As requested in the City's Financial Policies, please see **Attachment C-1** for an overview of all departments' Year-to-Date General Fund expenditure performance and **Attachment C-2** for a Year-to-Year comparison of expenditure performance by department. The overall Year-to-Date General Fund spending is 39.1 percent of budget. On a Year-to-Year basis, General Fund spending is approximately 0.1 percent, or \$4.3 million, less than last year at this point in the fiscal year. Departments' spending reflects a reduction in resources available per the Three-Year Plan as well as a reduced number of employees as the result of the hiring freeze. Variances in performance on a Year-to-Year basis include Long Beach Energy (up 49.3 percent or \$2.8 million over FY 03 expenditures) and the Department of Technology Services (up 7 percent or \$44,963 over FY 03 expenditures). The reasons for these fluctuations include:

- Long Beach Energy's increased expenditures are due to a \$2.9 million budget outlay for the purchase of new street sweepers.
- Tech Services' expense for power was not charged by Public Works in FY 03. In FY 04, year-to-date expense for power is \$41,000.

The majority of General Fund expenditures remain directed toward public safety. The Police Department (39.7 percent of expenditures) and Fire Department (18.6 percent of expenditures) expenditures comprised 58.3 percent of the total General Fund actual expenditures Year-to-Date. Adding in City Prosecutor and old police/fire pension plan outlays (included below in Citywide Activities) brings the total Year-to-Date public safety expenditures to 60.8 percent of the total. Chart 1 below shows the most significant General Fund actual Year-to-Date expenditures, by department. Police Department expenditures are higher than expected due to high overtime usage during the federally

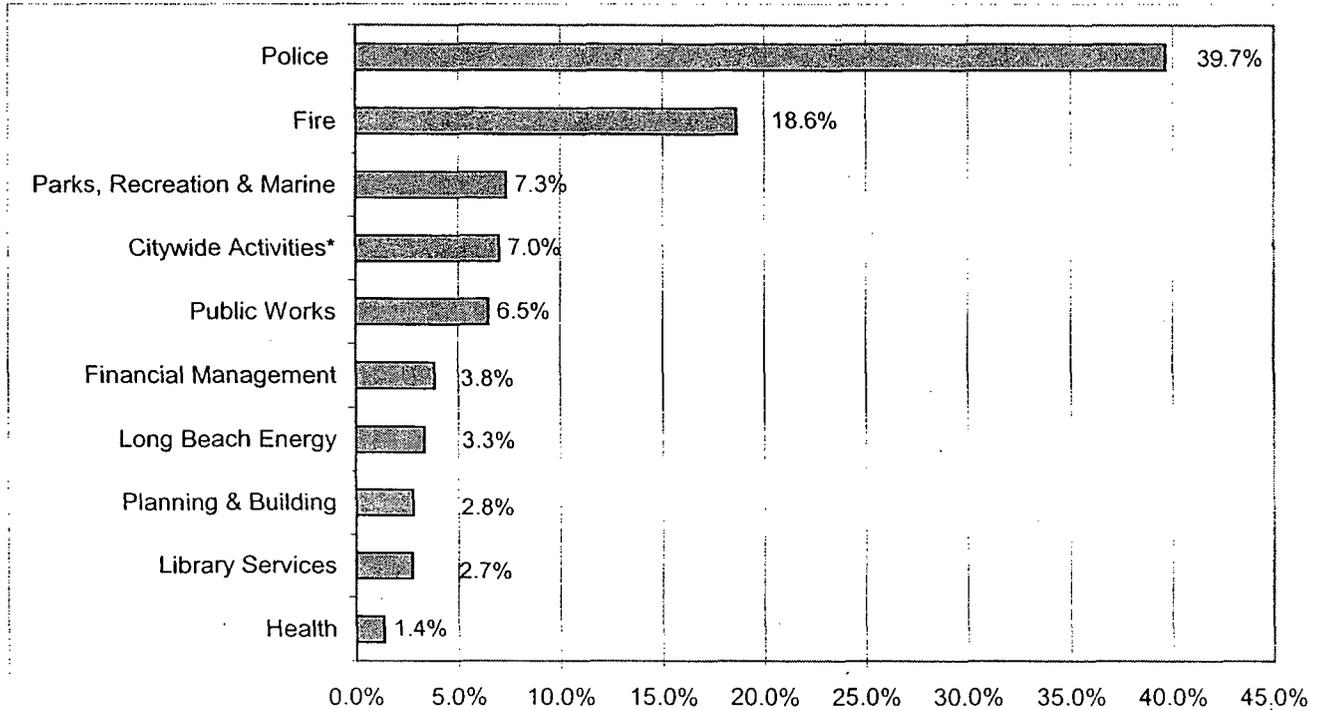
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dictated "Orange Alert" terrorism awareness mobilization in December. This higher-than-expected usage of overtime will be monitored closely, to ensure the department does not exceed its total appropriations for FY 04.

Chart 1 – Largest FY 04 General Fund Expenditures by Department, as a Percentage of Total Year-to-Date Expenditures

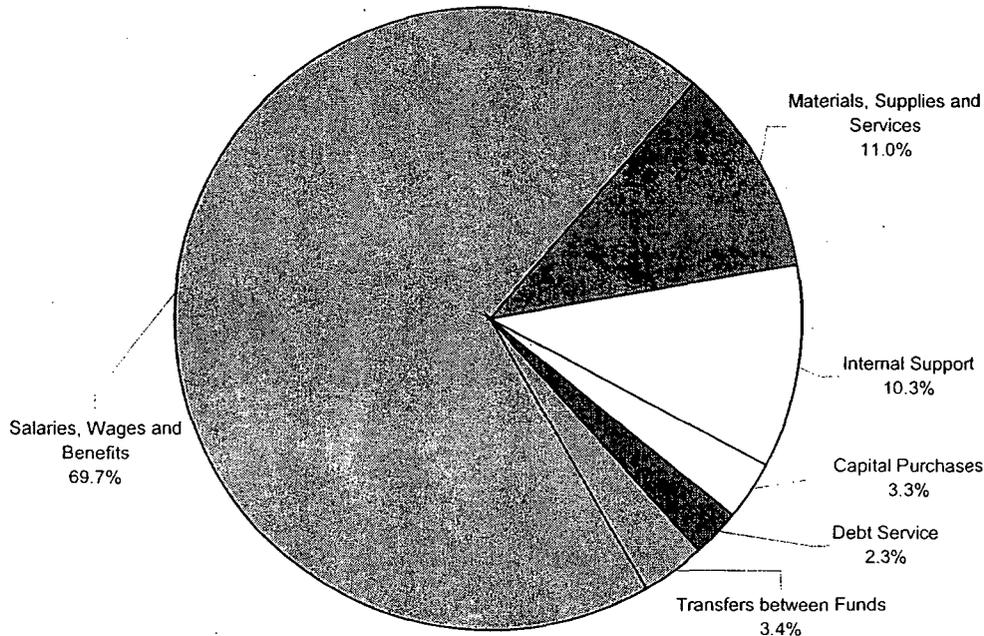


*Citywide Activities include debt payments, pass through transactions, old Police and Fire pension plan, General Fund project funding, etc.

General Fund Expenditures by Category

Salaries, Wages and Benefits continue to be the largest portion of actual expense in the General Fund at 69.7 percent. Although Salaries, Wages and Benefits represent 72.6 percent of the budgeted expense, its portion of Year-to-Date expenditures is slightly impacted by the high percent of Transfers between Funds expended early in the fiscal year. This category comprised 3.4 percent of Year-to-Date expenditures but is only 0.9 percent of the FY 04 Budget. Materials, Supplies, and Services was the second largest category of expense at 11.0 percent of Year-to-Date General Fund expenditures. Please see the chart below for a breakout of Year-to-Date expenditures by category.

Chart 2 – General Fund Expenditure Performance FY 04 by Category, as a Percentage of Total Year-to-Date Expenditures



As of February 2004, expenditure performance in the General Fund is in line with expectations. The Department of Financial Management will continue to work with departments to ensure that the City Manager's expenditure policies are implemented and a maximum amount of savings is generated to help the City achieve its Plan targets.

Other Related Issues

State Budget

Local revenue remains under constant threat from the State, making it difficult to predict the future stability of the City's revenue stream. The State deprived the City of \$5.5 million in Vehicle License Fee (VLF) backfill during FY 03. Although VLF was almost completely reinstated for FY 04, a loss of sales tax revenue is expected to occur this fiscal year due to the "triple flip" swap of sales tax for property tax. The voters approved propositions 57 and 58 on March 2, 2004 to finance the State's Economic Recovery Bonds (ERBs), which shifted 25 percent (1/4 cent) of local sales and use tax to the State. This sales tax loss will be replaced with a bi-annual payment of property tax from the schools' Educational Revenue Augmentation Fund (ERAF). The first payment of property tax is scheduled for January 2005. This financing mechanism, while still being resolved by the State, may create an estimated \$2.8 million cash flow gap in FY 04 for the City (with approximately \$42,000 in lost interest earnings on these funds), as the monthly sales tax revenue will be replaced with a bi-annual property tax payment.

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TIMING CONSIDERATIONS

City Council action on this matter is not time critical.

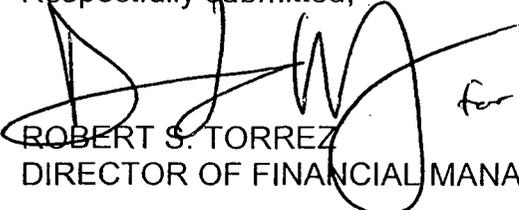
FISCAL IMPACT

There is no fiscal impact associated with the recommended action.

IT IS RECOMMENDED THAT THE CITY COUNCIL:

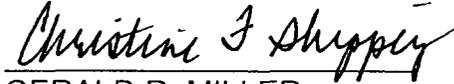
Refer this report to the Budget Oversight Committee.

Respectfully submitted,

 for
ROBERT S. TORREZ
DIRECTOR OF FINANCIAL MANAGEMENT

BT:MK:AT:II
Attachments

APPROVED:

for 
GERALD R. MILLER
CITY MANAGER

**February 2004 Revenue Analysis by Department
General Fund - Fiscal Year 2004
(41.7% of Year Completed)**

Attachment A-1

Department	FY 04 Adopted Budget	Amendments ¹	Adjusted Budget	Year-to-Date Actuals	Remaining	% Received
Mayor and City Council	\$ -	\$ -	\$ -	\$ 1,250	\$ (1,250)	0.0%
City Attorney	5,000	-	5,000	1,159	3,841	23.2%
City Auditor	-	-	-	250	(250)	0.0%
City Clerk	171,552	275,000	446,552	23,726	422,826	5.3%
City Manager	-	-	-	1,865	(1,865)	0.0%
City Prosecutor	66,608	21,709	88,317	5,778	82,539	6.5%
Civil Service	-	-	-	-	-	0.0%
Community Development	5,708,819	-	5,708,819	1,911,081	3,797,738	33.5%
Financial Management	23,725,724	16,437	23,742,161	10,621,834	13,120,327	44.7%
Citywide Activities ²	248,137,440	-	248,137,440	97,625,620	150,511,820	39.3%
Fire	17,435,351	3,089,101	20,524,452	8,463,549	12,060,903	41.2%
Harbor	-	-	-	-	-	0.0%
Health	1,880,623	-	1,880,623	647,443	1,233,180	34.4%
Human Resources	-	-	-	380	(380)	0.0%
Library Services	1,113,822	31,554	1,145,376	192,423	952,953	16.8%
Long Beach Energy	5,717,747	-	5,717,747	5,351,958	365,789	93.6%
Oil Properties	-	-	-	-	-	0.0%
Parks, Recreation & Marine	8,463,956	148,191	8,612,147	2,709,326	5,902,821	31.5%
Planning & Building	8,648,882	199,170	8,848,052	3,821,182	5,026,870	43.2%
Police	21,670,352	324,284	21,994,636	6,962,125	15,032,511	31.7%
Public Works	7,074,652	226,500	7,301,152	3,632,569	3,668,583	49.8%
Technology Services	1,000,000	-	1,000,000	150,887	849,113	15.1%
Water	-	-	-	-	-	0.0%
TOTAL	\$350,820,528	\$ 4,331,947	\$ 355,152,475	\$ 142,124,406	213,028,069	40.0%

Notes:

¹Amendments reflect Council approved adjustments made during the fiscal year.

²Citywide Activities include tax revenues, pass through transactions, etc.

Highlighted cells indicate variances explained in text of report.

Year to Date Revenue Analysis by Department
General Fund -
FY 03 compared to FY 04
(As of February 29, 2004)

Attachment A-2

Department	FY 03 Adjusted Budget	FY 03 Actuals YTD	FY 04 Adjusted Budget	FY 04 YTD Actuals	% of FY 03 Budget	% of FY 04 Budget	% Variance
Mayor and City Council	\$ -	(15)	\$ -	1,250	-	-	-
City Attorney	5,000	297	5,000	1,159	5.9%	23.2%	17.2%
City Auditor	-	2,048	-	250	-	-	-
City Clerk	171,552	25,634	446,552	23,726	14.9%	5.3%	-9.6%
City Manager	-	-	-	1,865	-	-	-
City Prosecutor	97,343	11,536	88,317	5,778	11.9%	6.5%	-5.3%
Civil Service	-	-	-	-	-	-	-
Community Development	4,075,200	1,488,441	5,708,819	1,911,081	36.5%	33.5%	-3.0%
Financial Management	21,403,609	10,284,437	23,742,161	10,621,834	48.1%	44.7%	-3.3%
Citywide Activities ¹	261,956,185	131,817,322	248,137,440	97,625,620	50.3%	39.3%	-11.0%
Fire	17,770,680	6,022,186	20,524,452	8,463,549	33.9%	41.2%	7.3%
Harbor	-	-	-	-	-	-	-
Health	1,792,906	416,125	1,880,623	647,443	23.2%	34.4%	11.2%
Human Resources	-	1,118	-	380	-	-	-
Library Services	1,561,773	228,726	1,145,376	192,423	14.6%	16.8%	2.2%
Long Beach Energy	4,962,347	1,600,738	5,717,747	5,351,958	32.3%	93.6%	61.3%
Oil Properties	-	-	-	-	-	-	-
Parks, Recreation & Marine	8,874,464	2,739,021	8,612,147	2,709,326	30.9%	31.5%	0.6%
Planning & Building	8,373,077	4,748,306	8,848,052	3,821,182	56.7%	43.2%	-13.5%
Police	25,881,961	7,198,732	21,994,636	6,962,125	27.8%	31.7%	3.8%
Public Works	7,003,549	4,062,969	7,301,152	3,632,569	58.0%	49.8%	-8.3%
Technology Services	1,431,265	167,873	1,000,000	150,887	11.7%	15.1%	3.4%
Water	-	-	-	-	-	-	-
TOTAL	\$365,360,911	\$170,815,494	\$355,152,474	\$142,124,405	46.8%	40.0%	-6.7%

Notes:

¹Citywide Activities include debt service payments.

**February 2004 Expenditure Analysis by Fund
Fiscal Year 2004
(41.7% of Year Completed)**

Attachment B

Fund	FY 04 Adopted Budget	Amendments¹	All-Years Carryover²	Adjusted Budget	Year-to-Date Actuals	Remaining	% Spent
General	\$ 360,561,514	\$ 6,103,836	\$ -	\$ 366,665,350	\$ 143,346,005	\$ 223,319,345	39.1%
Airport	36,938,880	2,414	16,989,494	53,930,788	9,790,978	44,139,810	18.2%
Belmont Shore Parking Meter	574,137	8	-	574,145	84,428	489,717	14.7%
Business Assistance	2,739,431	2,575	-	2,742,006	867,489	1,874,517	31.6%
Capital Projects	15,817,121	477,862	71,810,776	88,105,759	19,187,161	68,918,598	21.8%
Certified Unified Program Agency (CUPA)	864,756	-	-	864,756	307,489	557,267	35.6%
Civic Center	846,282	182,155	12,406,624	13,435,061	(253,006)	13,688,067	-1.9%
Community Development Grants	24,703,049	1,071,938	40,016,551	65,791,538	9,011,224	56,780,314	13.7%
Employee Benefits	133,698,147	127,143	-	133,825,290	47,870,672	85,954,618	35.8%
Fleet Services	24,377,379	6,430,444	161,445	30,969,268	9,598,207	21,371,061	31.0%
Gas	84,725,707	1,061,799	7,198,075	92,985,581	31,008,244	61,977,337	33.3%
Gasoline Tax Street Improvement	10,748,973	150,000	15,832,769	26,731,742	1,597,538	25,134,204	6.0%
General Services	36,513,893	137,867	-	36,651,760	9,870,719	26,781,041	26.9%
Harbor	402,488,513	-	-	402,488,513	107,500,600	294,987,913	26.7%
Health	37,561,016	1,268,403	22,057,832	60,887,251	13,753,945	47,133,306	22.6%
Housing Authority	49,599,237	-	1,066,046	50,665,283	26,011,164	24,654,119	51.3%
Housing Development	12,019,350	2,207	5,119,721	17,141,278	2,077,037	15,064,241	12.1%
Insurance	37,393,207	195,534	-	37,588,741	14,293,562	23,295,179	38.0%
Park Development	1,245,907	-	-	1,245,907	1,217,958	27,949	97.8%
Parking & Business Area Improvement	2,445,000	-	-	2,445,000	795,335	1,649,665	32.5%
Parking Authority	507,437	-	-	507,437	109,337	398,100	21.5%
Redevelopment	59,063,988	22,177	26,860,603	85,946,768	20,908,305	65,038,462	24.3%
Refuse/Recycling	30,792,557	25,962	-	30,818,519	10,274,108	20,544,411	33.3%
SERRF	46,348,060	350	-	46,348,410	21,773,440	24,574,970	47.0%
SERRF JPA	10,927,492	-	-	10,927,492	325,475	10,602,017	3.0%
Sewer	10,831,707	-	-	10,831,707	2,999,400	7,832,307	27.7%
Special Advertising & Promotion	5,056,349	21,745	-	5,078,094	2,189,475	2,888,619	43.1%
Tideland Oil Revenue	36,731,429	82,098	-	36,813,527	23,656,406	13,157,121	64.3%
Tidelands Operating	78,864,362	509,633	30,197,311	109,571,306	30,272,623	79,298,682	27.6%
Tidelands-Reserve for Subsidence	2,089,473	-	-	2,089,473	441,005	1,648,468	21.1%
Towing	5,970,173	8,742	-	5,978,915	1,443,363	4,535,552	24.1%
Transportation	15,485,060	600,000	16,027,372	32,112,432	3,948,768	28,163,664	12.3%
Upland Oil	8,681,527	-	-	8,681,527	4,512,112	4,169,415	52.0%
Water	73,608,520	-	-	73,608,520	27,088,660	46,519,860	36.8%
TOTAL	\$1,660,819,632	\$ 18,484,891	\$265,744,619	\$ 1,945,049,144	\$ 597,879,227	1,347,169,917	30.7%

Notes:

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

2 Carryover of multi-year grants and CIP funds.

Highlighted cells indicate variances explained in text of report.

February 2004 Expenditure Analysis by Department Attachment C-1
General Fund - Fiscal Year 2004
(41.7% of Year Completed)

Department	FY 04 Adopted Budget	Amendments ¹	Adjusted Budget	Year-to-Date Actuals	Remaining	% Spent
Mayor and City Council	\$ 4,045,433	\$ 7,933	\$ 4,053,366	\$ 1,484,852	\$ 2,568,514	36.6%
City Attorney	2,943,657	947	2,944,604	1,172,226	1,772,378	39.8%
City Auditor	2,066,908	69,615	2,136,523	1,080,657	1,055,866	50.6%
City Clerk	3,092,043	275,000	3,367,043	773,806	2,593,237	23.0%
City Manager	3,853,356	70,018	3,923,374	1,823,173	2,100,201	46.5%
City Prosecutor	3,886,247	36,228	3,922,475	1,383,980	2,538,495	35.3%
Civil Service	2,431,069	34,491	2,465,560	851,487	1,614,073	34.5%
Community Development	3,081,234	7,945	3,089,179	856,648	2,232,531	27.7%
Financial Management	15,327,145	168,312	15,495,457	5,494,050	10,001,407	35.5%
Citywide Activities ²	16,587,242	473,132	17,060,374	10,060,401	6,999,973	59.0%
Fire	63,930,087	3,121,665	67,051,752	26,720,132	40,331,620	39.9%
Harbor	-	-	-	-	-	0.0%
Health	4,833,704	8,247	4,841,951	1,948,550	2,893,401	40.2%
Human Resources	338,145	40,135	378,280	95,588	282,692	25.3%
Library Services	11,262,950	218,146	11,481,096	3,934,345	7,546,751	34.3%
Long Beach Energy	5,711,817	2,621	5,714,438	4,787,638	926,800	83.8%
Oil Properties	-	-	-	-	-	0.0%
Parks, Recreation & Marine	28,792,037	138,345	28,930,382	10,530,243	18,400,139	36.4%
Planning & Building	11,477,117	472,003	11,949,120	4,011,204	7,937,916	33.6%
Police	147,350,467	588,620	147,939,087	56,844,392	91,094,695	38.4%
Public Works	28,548,221	370,323	28,918,544	9,269,058	19,649,486	32.1%
Technology Services	1,002,636	109	1,002,745	223,574	779,171	22.3%
Water	-	-	-	-	-	0.0%
TOTAL	\$ 360,561,515	\$ 6,103,836	\$366,665,350	\$ 143,346,003	223,319,347	39.1%

Notes:

¹Amendments reflect Council approved adjustments made during the fiscal year.

²Citywide Activities include debt service payments.

Highlighted cells indicate variances explained in text of report.

Year to Date Expenditure Analysis by Department

Attachment C-2

General Fund -

FY 03 compared to FY 04

(As of February 29, 2004)

Department	FY 03 Adjusted Budget	FY 03 Actuals YTD	FY 04 Adjusted Budget	FY 04 YTD Actuals	% of FY 03 Budget Spent	% of FY 04 Budget Spent	% Variance
Mayor and City Council	\$ 4,258,352	1,558,335	\$ 4,053,366	1,484,852	36.6%	36.6%	0.0%
City Attorney	3,233,594	1,052,832	2,944,604	1,172,226	32.6%	39.8%	7.3%
City Auditor	2,227,114	814,463	2,136,523	1,080,657	36.6%	50.6%	14.0%
City Clerk	2,950,266	912,099	3,367,043	773,806	30.9%	23.0%	-7.9%
City Manager	4,444,026	2,330,280	3,923,374	1,823,173	52.4%	46.5%	-6.0%
City Prosecutor	4,084,691	1,603,329	3,922,475	1,383,980	39.3%	35.3%	-4.0%
Civil Service	2,335,175	826,420	2,465,560	851,487	35.4%	34.5%	-0.9%
Community Development	2,299,519	768,087	3,089,179	856,648	33.4%	27.7%	-5.7%
Financial Management	15,467,754	5,856,536	15,495,457	5,494,050	37.9%	35.5%	-2.4%
Citywide Activities ¹	29,674,400	18,340,823	17,060,374	10,060,401	61.8%	59.0%	-2.8%
Fire	64,477,584	24,780,256	67,051,752	26,720,132	38.4%	39.9%	1.4%
Harbor	-	-	-	-	-	-	-
Health	4,530,455	1,670,151	4,841,951	1,948,550	36.9%	40.2%	3.4%
Human Resources	404,405	141,794	378,280	95,588	35.1%	25.3%	-9.8%
Library Services	11,755,985	4,173,714	11,481,096	3,934,345	35.5%	34.3%	-1.2%
Long Beach Energy	5,706,957	1,966,329	5,714,438	4,787,638	34.5%	83.8%	49.3%
Oil Properties	-	-	-	-	-	-	-
Parks, Recreation & Marine	27,422,183	9,017,738	28,930,382	10,530,243	32.9%	36.4%	3.5%
Planning & Building	11,064,326	4,265,831	11,949,120	4,011,204	38.6%	33.6%	-5.0%
Police	148,803,933	56,781,932	147,939,087	56,844,392	38.2%	38.4%	0.3%
Public Works	30,848,797	10,649,776	28,918,544	9,269,058	34.5%	32.1%	-2.5%
Technology Services	1,165,428	178,611	1,002,745	223,574	15.3%	22.3%	7.0%
Water	-	-	-	-	-	-	-
TOTAL	\$377,154,944	\$147,689,336	\$366,665,350	\$143,346,003	39.2%	39.1%	-0.1%

Notes:

¹Citywide Activities include debt service payments.