



CITY OF LONG BEACH

DEPARTMENT OF FINANCIAL MANAGEMENT

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

September 21, 2004

HONORABLE MAYOR AND CITY COUNCIL
City of Long Beach
California

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

DISCUSSION

This report provides an update on the City's Fiscal Year 2004 (FY 04) budget performance through July 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 during the reporting period (both positive and negative) in other funds will be highlighted where appropriate.

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.

Summary

Current General Fund revenue and other resources estimates-to-close (ETCs) are \$369.3 million, which is \$5.7 million lower than estimates provided in the June Revenue Report. The decrease in the estimated revenues is due to the loss of Vehicle License Fee (VLF) backfill from the State Budget actions; this loss is slated to be repaid by the State next fiscal year. Current General Fund expenditure ETCs equal \$369.6 million, which is \$8.6 million less than the adjusted budget as of July 2004.

The City Manager-imposed hiring freeze and purchasing curtailment continues to generate additional savings to assist with a multi-year approach to implementing the Three-Year Financial Strategic Plan (Plan). The same is true for the elected and appointed offices as well. These measures have helped the City realize savings in the General Fund and other funds throughout the ten months of the year and continue to produce needed carry-over savings. Despite the loss of VLF revenue, with the addition of one-time dividends from exceptional performance in the oil and waste-to-energy (SERRF) enterprise operations, it is estimated that a \$10.7 million carry-over savings will be achieved by the end of the fiscal year. A target of \$17.8 million had originally been established, but due to State budget impacts this has been reduced.

FY 04 REVENUE PERFORMANCE

General Fund Revenue

As reported earlier, these ETCs include several one-time revenues, including additional SERRF profit transfer and Uplands oil revenue. There will be shortfalls in some revenues, including an expected loss of approximately \$1.8 million in Sales Tax due to the implementation of the State's Proposition 57 "Triple Flip," a loss of approximately \$6 million in VLF revenue, and approximately \$1.0 million less Electric UUT due to last winter's State Power Rebate. Without these exceptional uncontrollable revenue losses, recurring revenue performance reflects slight growth (1.1 percent) over budgeted projections. A summary of all General Fund revenues, including detail on the Top 40 General Fund revenues, is included in **Attachment A**.

General Fund Revenue By Department

With ten months (83.3 percent) of the fiscal year complete, approximately 82.8 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 B-1** for an overview of Year-to-Date General Fund revenue by department. While year-end projections indicate that most departments will be realizing their revenue budget or exceeding it, there are a few departments worth highlighting:

- The Department of Library Services is projecting to receive only 91.6 percent of its budgeted revenue due to a decline in State Public Library Foundation (PLF) funding. Additionally some of its funding, such as revenue from the Foundation for the Family Learning Centers, has not yet been received, which accounts for the lower than average (54.9 percent) year-to-date revenue receipts.
- The Department of Parks, Recreation and Marine is estimating to realize approximately 96.4 percent of its revenue budget. This is mainly due to revenue-generating programs that were not implemented fully in FY 04 and lower than expected activity fees. The Department's year-to-date actuals are at 71 percent, since the Department realizes a large portion of revenue during the summer months. This pattern, along with year-end billing for County Bonds, accounts for the lower than average July actuals.

On a Year-to-Year basis, revenue levels through July 2004 are down only 2.5 percent. Lower revenue is attributable to reduced reliance on one-time transfers used to balance the General Fund. Departments with significant Year-to-Year revenue fluctuations, either in the positive or negative direction, have been reported in previous months and are indicated as footnotes on **Attachment B-2**.

FY 04 EXPENDITURE PERFORMANCE

The City's Adopted FY 04 Expenditure Budget for all funds was \$1.66 billion, plus the carry-over budgets for multi-year grants, encumbrances and capital project funds of \$265.7 million. With the addition of \$155.3 million in approved amendments, the total Adjusted City Budget as of July 31, 2004 was \$2.08 billion. The amendments are mainly found in the Tidelands Oil Revenue Fund, which was adjusted by \$52.8 million to appropriate increased payments to the State due to the inflated price of oil.

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 83.3 percent of the year complete, 64.4 percent of the City's budget in all funds has been expended to date. Please note that while the All-Years Carryover is incorporated into the Adjusted Budget, it may not be spent during FY 04. Please see **Attachment C** for an overview of the FY 04 Budget with a breakdown of citywide Year-to-Date expenditures by fund. Fund performance worth noting include:

- The high year-to-date performance in the Park Development Fund (99.8 percent) is attributable to the one-time \$1.2 million internal transfer of new development fee revenues into Capital Project accounts, which occurred in October 2003.
- The budget for the Parking Authority Fund (94.3 percent) is predominately for Debt Service and related costs. A \$240,000 principal payment is made in one payment, with interest charged monthly.
- Performance in the Special Advertising and Promotion Fund (93.1 percent) is attributable to the annual payments to the Convention and Visitor's Bureau, which have already occurred.

General Fund Expenditures By Department

The Adopted General Fund budget for FY 04 was \$360.6 million. Budget appropriation adjustments totaling approximately \$17.6 million have been made primarily for the carry-over of FY 03 grant funding, including over \$1.2 million for Fire Department grants and \$12 million in Citywide activities. As of July 31, 2004, the total adjusted General Fund budget was \$378.2 million.

As called for in the City Council's Financial Policies, please see **Attachment D-1** for an overview of all departments' Year-to-Date General Fund expenditure performance and **Attachment D-2** for a Year-to-Year comparison of expenditure performance by department. The overall Year-to-Date General Fund spending is 79.4 percent of budget. On a Year-to-Year basis, General Fund spending is approximately \$8.6 million (2.8 percent) less than last year. Departments' spending reflects a reduction in resources available per the Three-Year Plan as well as an increased number of vacant positions due to the hiring freeze. There are no variances of significance that have not been previously reported.

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,



MICHAEL A. KILLEBREW
ACTING DIRECTOR OF FINANCIAL MANAGEMENT

MK:DW:AT:tl

Attachments

APPROVED:



GERALD R. MILLER
CITY MANAGER

**CITY OF LONG BEACH
GENERAL FUND REVENUES**
as of July 31, 2004
(83.4% of fiscal year)

TOP 40 GENERAL FUND REVENUES	(Cash Basis)		(Cash Basis)		(Accrual Basis)				% of FY 04 Adj Budget	FY 04 Adjusted Budget	FY 04 Current ETC*	Variance Current ETC/ Adj Budget	FY 05 Proposed Budget
	FY 02 Year-End Actuals	FY 03 Year-End Actuals	FY 03 July YTD	FY 04 July YTD	FY 04 July YTD	FY 04 Over/(Under) FY 03 July YTD	FY 04 YTD Growth/(Loss)	FY 04 July YTD Growth/(Loss)					
CURED REAL PROPERTY TAXES	45,841,330	48,642,542	48,436,068	51,998,222	\$ 3,550,156	7.0%	7.3%	\$ 51,998,222	99.9%	52,043,000	52,200,000	\$ 157,000	56,700,000
Y SALES AND USE TAX	38,427,651	42,345,525	34,559,522	33,725,944	(833,577)	-2.5%	-2.4%	27,474,344	66.5%	41,287,000	40,100,000	(1,187,000)	32,325,000
FOR VEHICLE IN LIEU TAX	27,434,551	22,487,884	22,070,453	20,416,061	(1,654,392)	-25.6%	-7.5%	19,819,471	69.5%	28,249,000	20,700,000	(7,549,000)	29,900,000
PHONE USERS TAX & PENALTIES	19,395,152	18,412,302	15,150,503	15,123,350	(27,153)	0.8%	-0.2%	13,489,173	72.7%	18,562,000	18,200,000	(362,000)	16,731,000
ELECTRIC USERS TAX & PENALTIES	27,424,247	23,426,752	19,863,663	14,759,813	(5,103,850)	-22.0%	-25.7%	13,219,813	72.4%	18,272,000	18,200,000	(72,000)	16,153,000
PROCEEDS FROM LONG TERM DEBT	24,337,478	3,642,506	2,785,145	15,509,591	12,724,446	333.3%	456.9%	15,509,591	98.3%	15,784,591	15,555,753	(228,838)	138,485
WORKING CITATIONS	7,626,582	7,650,522	6,514,581	7,889,553	1,174,972	11.1%	18.0%	7,689,553	90.5%	8,496,487	9,309,300	812,813	9,885,790
BUSINESS LICENSE TAXES/SURCHARGE	7,800,764	8,158,748	6,871,829	7,822,847	751,018	9.1%	10.9%	7,622,847	85.7%	8,899,600	8,980,000	80,400	9,350,000
VEHICLE ROR-FIRE	5,958,072	6,908,130	5,179,600	5,612,845	433,245	8.4%	8.4%	5,612,845	75.0%	7,483,792	7,483,792	-	8,217,744
TRANSIENT OCCUPANCY TAX	6,223,373	6,566,720	5,287,156	5,716,871	429,714	4.0%	8.1%	5,156,871	75.5%	6,829,000	7,000,000	171,000	7,200,000
STREET TAX-MAINTENANCE CHARGES	6,885,310	6,308,973	6,308,973	6,308,973	-	0.0%	0.0%	6,308,973	100.0%	6,308,973	6,308,973	-	6,308,973
ELECTRIC COMPANY FRANCHISES	6,389,618	8,271,788	5,118,900	4,248,084	(868,816)	-4.4%	-17.0%	2,678,194	44.7%	5,997,000	5,500,000	(497,000)	5,600,000
VEHICLE FRANCHISES	3,586,877	7,091,421	4,848,959	4,816,523	67,564	-22.4%	1.4%	2,516,523	45.8%	5,500,000	6,100,000	600,000	7,325,000
STREET TAXES & PENALTIES	4,824,243	5,540,557	4,756,744	4,621,700	(135,043)	-17.3%	-2.8%	4,567,168	99.7%	4,580,000	5,030,000	450,000	4,618,000
EMERGENCY AMBULANCE FEES	4,287,706	4,027,071	3,506,571	3,972,704	466,133	8.0%	13.3%	3,972,704	91.3%	4,350,000	5,200,000	850,000	5,546,000
ARGES FOR SPECIAL SERVICES	1,324,160	1,641,034	1,232,038	1,844,966	612,928	146.8%	49.7%	1,844,966	45.6%	4,049,603	2,760,477	(1,289,126)	2,974,840
STREET BILLING & COLLECTION SERVICES	3,855,266	3,891,241	3,242,701	3,287,531	44,930	1.4%	1.4%	3,287,531	83.3%	3,945,157	3,945,157	-	3,603,174
EMERGENCY POOLED CASH	6,100,662	4,552,127	3,842,745	2,905,885	(936,861)	-17.4%	-24.4%	2,905,885	77.3%	3,759,316	3,475,874	(283,442)	3,175,000
OP 172 FUNDS (SB509)	3,456,482	3,567,270	2,934,908	3,172,826	237,918	1.5%	8.1%	3,172,826	87.7%	3,619,000	3,700,000	81,000	3,793,000
VEHICLE CODE FINES	3,453,978	3,010,748	2,520,720	2,952,388	431,666	16.3%	17.1%	2,952,388	84.4%	3,500,000	3,650,000	150,000	3,300,000
VEHICLE ROR-FIRE	3,333,922	2,640,783	2,200,653	2,498,870	298,218	26.2%	13.6%	2,498,870	75.0%	3,331,826	3,331,826	-	3,609,142
VEHICLE TAXES & PENALTIES	4,252,224	3,583,054	2,926,927	2,724,658	(202,268)	-10.8%	-6.9%	2,653,001	83.0%	3,197,000	3,390,000	193,000	2,693,000
RD,BLDG,R/W,EASEMENT,APT RENTALS	4,124,532	3,761,019	3,179,470	2,856,261	(323,209)	-16.3%	-10.2%	2,856,261	90.7%	3,148,097	3,310,288	162,191	3,214,873
VEHICLE GOLF LEASE	3,637,159	3,683,520	2,985,338	2,399,353	(585,985)	-16.0%	-19.6%	2,399,353	77.5%	3,084,465	3,294,465	200,000	4,344,465
ENGINEERING CHARGES	3,627,776	3,889,635	3,082,121	2,302,760	(779,361)	-17.4%	-25.3%	2,302,760	75.6%	3,047,416	3,075,173	27,757	3,689,371
SECURED PERSONAL PROPERTY TAXES	2,234,790	2,540,349	1,852,646	1,826,040	(26,606)	-10.6%	-1.4%	1,826,040	65.0%	2,809,000	2,700,000	(109,000)	2,900,000
VEHICLE DEPT SVCS TO PROPRIETARY FUNDS	2,176,815	2,482,701	2,061,404	1,749,429	(311,975)	-7.0%	-15.1%	1,749,429	65.9%	2,655,893	2,093,081	(562,812)	2,488,127
VEHICLE FEE - WATER	-	-	1,874,388	1,874,388	-	0.0%	0.0%	1,874,388	75.0%	2,499,184	2,499,184	-	3,345,494
SC REVENUE FROM OTHER AGENCIES	897,782	2,154,456	1,727,193	518,495	(1,208,698)	-13.5%	-70.0%	518,495	21.2%	2,444,422	1,375,311	(1,069,111)	1,564,701
VEHICLE BILLING & COLLECTION	2,209,669	2,389,795	1,991,496	2,019,273	27,778	1.4%	1.4%	2,019,273	83.3%	2,423,128	2,423,128	-	2,215,610
VEHICLE DEPT CHGS TO GOVTL FUNDS	2,322,250	2,339,459	1,765,882	1,623,488	(142,394)	-5.8%	-8.1%	1,623,488	73.7%	2,202,737	1,953,830	(248,908)	2,136,201
VEHICLE PRODUCTION TAX	2,253,947	2,243,394	1,681,578	1,701,361	19,783	7.4%	1.2%	1,701,361	81.9%	2,077,000	2,367,000	290,000	2,240,000
VEHICLE SAFETY FEES	1,624,451	1,883,572	1,883,572	1,981,994	78,422	9.6%	4.2%	1,981,994	115.2%	1,703,000	1,961,994	258,994	1,880,000
SC REFUNDS & REIMB	1,775,295	1,564,797	1,217,266	1,391,120	173,854	6.0%	14.3%	1,391,120	83.8%	1,659,302	1,768,895	109,593	1,820,017
FUSE-BILLING & COLLECTION SERVICES	1,518,566	1,616,925	1,347,438	1,373,778	26,341	2.0%	2.0%	1,373,778	83.3%	1,648,534	1,648,534	-	1,702,161
SC GRANTS FEDERAL	5,001,551	5,156,928	2,859,968	413,184	(2,546,781)	-68.2%	-86.0%	413,184	25.2%	1,639,886	1,000,833	(639,052)	-
BUILDING PLAN CHECK FEES	1,892,863	1,818,191	1,513,845	1,707,543	193,698	-12.0%	12.8%	1,707,543	106.7%	1,600,000	1,950,000	350,000	1,765,000
BUILDING PERMITS	2,322,543	2,076,891	1,823,251	1,200,842	(622,409)	-27.7%	-34.1%	1,200,842	80.1%	1,500,000	1,390,000	(110,000)	1,650,000
SET MANAGEMENT CHARGES	1,339,500	1,411,198	1,176,790	1,562,000	385,210	5.8%	32.7%	1,562,000	104.6%	1,493,372	1,493,372	-	1,501,706
VEHICLE 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)	-
ANSWERS FROM OTHER FUNDS	23,202,789	44,653,291	36,829,125	25,019,845	(11,809,279)	-12.5%	-32.1%	25,019,845	64.0%	39,069,031	47,184,238	8,115,207	34,569,491
TOTAL TO 40 GENERAL FUND REVENUES	324,181,927	325,831,016	279,235,736	276,278,480	(2,957,276)	3.2%	-1.1%	\$ 261,400,012	77.7%	\$ 336,248,847	\$ 334,769,478	\$ (1,479,369)	\$ 312,474,365
TOTAL ALL OTHER REVENUES	\$ 43,872,436	\$ 41,019,232	\$ 32,093,985	\$ 27,383,391	\$ (4,710,594)	-25.8%	-14.7%	\$ 27,383,391	90.0%	\$ 30,417,758	\$ 34,235,164	3,817,407	\$ 42,643,243
TOTAL REVENUES	\$ 368,054,363	\$ 366,850,248	\$ 311,329,721	\$ 303,661,851	\$ (7,667,870)	-0.1%	-2.5%	\$ 288,783,404	78.8%	\$ 366,666,605	\$ 369,004,643	\$ 2,338,038	\$ 355,117,609

July 2004 Revenue Analysis by Department
General Fund - Fiscal Year 2004
(83.3% of Year Completed)

Department	FY 04 Adopted Budget	Amendments ¹	Adjusted Budget	Estimates-to-Close	Year-to-Date Actuals	% Received	
Mayor and City Council	\$ -	\$ -	\$ -	\$ -	\$ 1,250	0.0%	
City Attorney	5,000	-	5,000	5,000	5,356	107.1%	
City Auditor	-	-	-	250	250	0.0%	
City Clerk (A)	171,552	275,000	446,552	796,965	76,687	17.2%	
City Manager	-	-	-	5,865	5,493	0.0%	
City Prosecutor	66,608	(43,557)	23,051	23,084	15,123	65.6%	
Civil Service	-	-	-	-	-	0.0%	
Community Development (B)	5,708,819	-	5,708,819	5,004,427	4,109,522	72.0%	
Financial Management	23,725,724	16,437	23,742,161	23,801,988	21,434,854	90.3%	
Citywide Activities ²	248,137,440	11,595,000	259,732,440	261,684,800	215,363,137	82.9%	
Fire	17,435,351	1,549,883	18,985,234	19,969,842	16,079,643	84.7%	
Harbor	-	-	-	-	-	0.0%	
Health	1,880,623	-	1,880,623	2,079,894	1,531,440	81.4%	
Human Resources	-	-	-	810	774	0.0%	
Library Services	1,113,822	27,396	1,141,218	1,044,816	626,229	54.9%	
Long Beach Energy	5,717,747	2,921,418	8,639,165	8,933,251	7,458,669	86.3%	
Oil Properties	-	-	-	-	-	0.0%	
Parks, Recreation & Marine	8,463,956	(44,369)	8,419,587	8,112,549	5,977,433	71.0%	
Planning & Building	8,648,882	199,170	8,848,052	10,673,881	9,235,328	104.4%	
Police (C)	21,670,352	(650,301)	21,020,051	19,421,887	15,218,130	72.4%	
Public Works	7,074,652	-	7,074,652	7,202,022	6,127,346	86.6%	
Technology Services (D)	1,000,000	-	1,000,000	529,057	395,188	39.5%	
Water	-	-	-	-	-	0.0%	
TOTAL	\$ 350,820,528	\$ 15,846,078	\$366,666,605	\$369,290,388	100.7%	\$303,661,852	82.8%

Notes:

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

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

(A) As reported in June, the City Clerk will realize less Microfilm revenue since the Police and Planning and Building Departments are scanning permit records instead of using microfilm. While not reflected in Year-to-Date Actuals, ETCs for the Clerk's Office anticipate the receipt of lease-financing proceeds of \$400,000 for the Legistar system procurement as well as a \$299,000 election refund from the LBUSD and LB Community College.

(B) As reported earlier, Community Development will not realize its full revenue budget due to lower than expected revenues in the City's marketing program.

(C) Police will be short of budgeted revenue primarily due to lower reimbursements from Long Beach City College and the Airport due to lower expenses being billed to these entities

(D) Technology Services will fall short of budgeted revenue projections due to CityPlace parking revenue remaining lower than anticipated. When full build-out occurs, revenue is expected to increase.

Year to Date Revenue Analysis by Department
General Fund -
FY 03 compared to FY 04
(As of July 31, 2004)

Attachment B-2

Department	FY 03 Adjusted Budget	FY 03 Actuals YTD	FY 04 Adjusted Budget	FY 04 YTD Actuals	Difference from 03 to 04	% Variance
Mayor and City Council	\$ -	(15)	\$ -	1,250	\$ 1,265	N/A
City Attorney (A)	5,000	136,817	5,000	5,356	(131,461)	-96.1%
City Auditor	-	1,799	-	250	(1,549)	-86.1%
City Clerk	171,552	81,699	446,552	76,687	(5,012)	-6.1%
City Manager	-	3,000	-	5,493	2,493	83.1%
City Prosecutor	97,343	48,466	23,051	15,123	(33,343)	-68.8%
Civil Service	-	-	-	-	-	0.0%
Community Development	5,184,700	3,756,705	5,708,819	4,109,522	352,817	9.4%
Financial Management	21,403,609	19,401,693	23,742,161	21,434,854	2,033,161	10.5%
Citywide Activities ¹	261,956,185	225,675,042	259,732,440	215,363,137	(10,311,905)	-4.6%
Fire (B)	19,468,737	13,745,357	18,985,234	16,079,643	2,334,286	17.0%
Harbor	-	-	-	-	-	0.0%
Health	1,792,906	1,454,974	1,880,623	1,531,440	76,466	5.3%
Human Resources	-	1,732	-	774	(958)	-55.3%
Library Services	1,561,773	848,730	1,141,218	626,229	(222,501)	-26.2%
Long Beach Energy (C)	4,962,347	3,801,588	8,639,165	7,458,669	3,657,081	96.2%
Oil Properties	-	-	-	-	-	0.0%
Parks, Recreation & Marine	8,949,464	6,638,310	8,419,587	5,977,433	(660,877)	-10.0%
Planning & Building	8,373,077	9,053,255	8,848,052	9,235,328	182,073	2.0%
Police (D)	26,423,923	19,445,961	21,020,051	15,218,130	(4,227,831)	-21.7%
Public Works	7,003,549	6,893,711	7,074,652	6,127,346	(766,365)	-11.1%
Technology Services	1,431,265	340,897	1,000,000	395,188	54,291	15.9%
Water	-	-	-	-	-	0.0%
TOTAL	\$368,785,430	\$ 311,329,721	\$366,666,605	\$ 303,661,852	(7,667,869)	-2.5%

Notes:

¹Citywide Activities include debt service payments, interfund transfers and overhead allocations.

(A) The City Attorney's Office has realized less revenue in FY 04 due to a one-time refund/reimbursement settlement received from oil operators in FY 03.

(B) As reported previously, Fire experienced a \$3.5 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.

(C) As reported previously, Long Beach Energy is \$3.2 million above FY 03 levels due primarily to one-time lease proceeds used to purchase new Street Sweepers.

(D) As reported previously, Police is below in revenue as compared to FY 03 due to \$2.78 million in one-time helicopter lease financing proceeds received in FY 03, and federal grant receipts that, as of this fiscal year, are now accounted for in the General Grants Fund (SR 120).

**July 2004 Expenditure Analysis by Fund
Fiscal Year 2004
(83.3% of Year Completed)**

Attachment C

Fund	FY 04 Adopted Budget	Amendments ¹	All-Years Carryover ²	Adjusted Budget	Year-to-Date Actuals	Remaining	% Spent
General	\$ 360,561,514	\$ 17,647,966	\$ -	\$ 378,209,480	\$ 300,294,143	\$ 77,915,337	79.4%
General Grants	\$ -	10,351,728	-	10,351,728	1,324,463	9,027,265	12.8%
Airport	36,938,880	11,429,559	16,989,494	65,357,933	28,828,742	36,529,191	44.1%
Belmont Shore Parking Meter	574,137	8	-	574,145	334,010	240,135	58.2%
Business Assistance	2,739,431	2,575	-	2,742,006	1,481,754	1,260,252	54.0%
Capital Projects	15,817,121	12,681,982	71,810,776	100,309,879	40,983,106	59,326,773	40.9%
Certified Unified Program Agency (CUPA)	864,756	-	-	864,756	618,533	246,223	71.5%
Civic Center	846,282	1,302,156	12,406,624	14,555,062	(2,377,616)	16,932,678	-16.3%
Community Development Grants	24,703,049	1,071,938	40,016,551	65,791,538	23,960,397	41,831,141	36.4%
Employee Benefits	133,698,147	127,143	-	133,825,290	96,887,093	36,938,197	72.4%
Fleet Services	24,377,379	6,430,444	161,445	30,969,268	18,142,489	12,826,779	58.6%
Gas	84,725,707	1,061,799	7,198,075	92,985,581	74,437,492	18,548,089	80.1%
Gasoline Tax Street Improvement	10,748,973	82,807	15,832,769	26,664,549	9,918,335	16,746,214	37.2%
General Services	36,513,893	137,867	-	36,651,760	21,536,569	15,115,191	58.8%
Harbor	402,488,513	-	-	402,488,513	249,972,908	152,515,605	62.1%
Health	37,561,016	2,045,588	22,057,832	61,664,436	29,468,859	32,195,577	47.8%
Housing Authority	49,599,237	16,500,000	1,066,046	67,165,283	54,172,120	12,993,163	80.7%
Housing Development	12,019,350	5,452,207	5,119,721	22,591,278	10,569,760	12,021,518	46.8%
Insurance	37,393,207	195,534	-	37,588,741	31,605,794	5,982,947	84.1%
Park Development	1,245,907	-	-	1,245,907	1,243,055	2,852	99.8%
Parking & Business Area Improvement	2,445,000	-	-	2,445,000	1,495,826	949,174	61.2%
Parking Authority	507,437	-	-	507,437	478,550	28,887	94.3%
Redevelopment	59,063,988	22,177	26,860,603	85,946,768	44,855,995	41,090,773	52.2%
Refuse/Recycling	30,792,557	25,962	-	30,818,519	21,833,543	8,984,976	70.8%
SERRF	46,348,060	350	-	46,348,410	36,441,383	9,907,027	78.6%
SERRF JPA	10,927,492	-	-	10,927,492	4,596,145	6,331,347	42.1%
Sewer	10,831,707	-	-	10,831,707	6,287,253	4,544,454	58.0%
Special Advertising & Promotion	5,056,349	21,745	-	5,078,094	4,729,376	348,718	93.1%
Tideland Oil Revenue	36,731,429	52,835,483	-	89,566,912	74,635,649	14,931,263	83.3%
Tidelands Operating	78,864,362	12,406,926	30,197,311	121,468,599	67,686,700	53,781,900	55.7%
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	5,056,949	921,966	84.6%
Transportation	15,485,060	600,000	16,027,372	32,112,432	10,850,764	21,261,668	33.8%
Upland Oil	8,681,527	2,808,529	-	11,490,056	9,735,547	1,754,509	84.7%
Water	73,608,520	-	-	73,608,520	58,748,578	14,859,942	79.8%
TOTAL	\$1,660,819,632	\$ 155,251,215	\$265,744,619	\$ 2,081,815,467	\$ 1,341,275,269	740,540,198	64.4%

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.

**July 2004 Expenditure Analysis by Department
General Fund - Fiscal Year 2004
(83.3% of Year Completed)**

Department	FY 04 Adopted Budget	Amendments ¹	Adjusted Budget	Estimates-to Close		Year-to-Date Actuals	% Spent
Mayor and City Council	\$ 4,045,433	\$ 7,933	\$ 4,053,366	\$ 4,053,365	100.0%	\$ 3,089,842	76.2%
City Attorney	2,943,657	947	2,944,604	2,202,624	74.8%	2,345,756	79.7%
City Auditor	2,066,908	69,615	2,136,523	2,116,453	99.1%	1,574,226	73.7%
City Clerk	3,092,043	275,000	3,367,043	3,025,411	89.9%	2,171,635	64.5%
City Manager	3,853,356	70,018	3,923,374	3,797,903	96.8%	3,232,747	82.4%
City Prosecutor	3,886,247	(29,038)	3,857,209	3,733,096	96.8%	2,898,183	75.1%
Civil Service	2,431,069	34,491	2,465,560	2,254,251	91.4%	1,885,961	76.5%
Community Development	3,081,234	7,945	3,089,179	2,381,703	77.1%	1,699,471	55.0%
Financial Management	15,327,145	168,312	15,495,457	15,357,442	99.1%	11,941,518	77.1%
Citywide Activities ²	16,587,242	12,098,132	28,685,374	31,939,310	111.3%	27,134,020	94.6%
Fire	63,930,087	1,582,447	65,512,534	64,437,696	98.4%	53,521,430	81.7%
Harbor	-	-	-	-	-	-	0.0%
Health	4,833,704	8,247	4,841,951	4,550,386	94.0%	3,816,769	78.8%
Human Resources	338,145	40,135	378,280	291,087	77.0%	240,608	63.6%
Library Services	11,262,950	213,988	11,476,938	11,154,009	97.2%	8,295,463	72.3%
Long Beach Energy	5,711,817	2,924,039	8,635,856	8,069,986	93.4%	7,028,818	81.4%
Oil Properties	-	-	-	-	-	-	0.0%
Parks, Recreation & Marine	28,792,037	(54,215)	28,737,822	28,467,507	99.1%	22,174,885	77.2%
Planning & Building	11,477,117	472,003	11,949,120	10,948,507	91.6%	8,460,204	70.8%
Police	147,350,467	(385,965)	146,964,502	145,264,800	98.8%	118,215,833	80.4%
Public Works	28,548,221	143,823	28,692,044	24,648,294	85.9%	19,856,544	69.2%
Technology Services	1,002,636	109	1,002,745	864,048	86.2%	710,231	70.8%
Water	-	-	-	-	-	-	0.0%
TOTAL	\$ 360,561,515	\$ 17,647,967	\$ 378,209,481	\$ 369,557,878	97.7%	\$ 300,294,144	79.4%

Notes:

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

²Citywide Activities include debt service payments.

Attachment D-2

Year to Date Expenditure Analysis by Department
General Fund -
FY 03 compared to FY 04
(As of July 31, 2004)

Department	FY 03 Adjusted Budget	FY 03 Actuals YTD	FY 04 Adjusted Budget	FY 04 YTD Actuals	Difference from 03 to 04	% Variance
Mayor and City Council	\$ 4,241,026	3,117,591	\$ 4,053,366	\$ 3,089,842	\$ (27,749)	-0.9%
City Attorney	3,233,594	2,301,093	2,944,604	2,345,756	44,663	1.9%
City Auditor	2,227,114	1,570,649	2,136,523	1,574,226	3,577	0.2%
City Clerk	2,950,266	1,764,120	3,367,043	2,171,635	407,515	23.1%
City Manager	4,444,026	3,848,098	3,923,374	3,232,747	(615,351)	-16.0%
City Prosecutor	4,084,691	3,263,531	3,857,209	2,898,183	(365,348)	-11.2%
Civil Service	2,335,175	1,743,897	2,465,560	1,885,961	142,064	8.1%
Community Development	3,409,019	1,990,194	3,089,179	1,699,471	(290,723)	-14.6%
Financial Management	15,467,754	12,035,724	15,495,457	11,941,518	(94,206)	-0.8%
Citywide Activities ¹	39,307,176	33,274,401	28,685,374	27,134,020	(6,140,381)	-18.5%
Fire	66,175,641	52,133,487	65,512,534	53,521,430	1,387,943	2.7%
Harbor	-	-	-	-	-	0.0%
Health	4,530,455	3,744,426	4,841,951	3,816,769	72,343	1.9%
Human Resources	404,405	256,077	378,280	240,608	(15,469)	-6.0%
Library Services	11,755,985	8,718,169	11,476,938	8,295,463	(422,706)	-4.8%
Long Beach Energy (A)	5,706,957	4,229,852	8,635,856	7,028,818	2,798,966	66.2%
Oil Properties	-	-	-	-	-	0.0%
Parks, Recreation & Marine	27,497,183	20,851,714	28,737,822	22,174,885	1,323,171	6.3%
Planning & Building	11,064,326	8,460,133	11,949,120	8,460,204	71	0.0%
Police	149,345,895	122,591,090	146,964,502	118,215,833	(4,375,257)	-3.6%
Public Works	30,848,797	22,451,351	28,692,044	19,856,544	(2,594,807)	-11.6%
Technology Services (B)	1,165,428	538,120	1,002,745	710,231	172,111	32.0%
Water	-	-	-	-	-	0.0%
TOTAL	\$390,194,913	\$ 308,883,717	\$378,209,481	\$ 300,294,144	(8,589,573)	-2.8%

Notes:

¹Citywide Activities include debt service payments.

(A) As reported in March, Long Beach Energy's increased expenditures are due to a \$2.9 million budget outlay for the purchase of new street sweepers.

(B) As reported in March, 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.