



# CITY OF LONG BEACH

DEPARTMENT OF FINANCIAL MANAGEMENT

# R-20

333 West Ocean Boulevard 6<sup>th</sup> Floor • Long Beach, CA 90802

May 22, 2012

HONORABLE MAYOR AND CITY COUNCIL  
City of Long Beach  
California

## RECOMMENDATION:

Receive and file the Fiscal Year 2012 Second Quarter Budget Performance Report (Citywide)

## DISCUSSION

This report includes information on the City's Fiscal Year 2012 (FY 12) budget performance through March 31, 2012 for all funds, with particular emphasis on the General Fund.

### **Summary**

The actions initiated by the City Manager at the end of the first quarter to close the projected \$11 million General Fund budget gap appear to be working and no further action is proposed at this time.

As of the end of the second quarter, expenditures in all City funds are expected to end the year under budget. General Fund revenue, however, is projected to end the year at about \$392 million or 2.9 percent under budget. To close the mid-year shortfall as discussed in the First Quarter report, the City Manager directed the implementation of a 1 percent savings target and recommended the use of one-time revenue of \$5 million from FY 11, which was reserved at year-end to address potential revenue shortfalls in FY 12. A remaining \$150,000 shortfall is expected to be resolved before year-end.

### **FY 12– All Funds**

There are no significant spending or revenue concerns to report at this time. Please see Attachment A for a complete summary of expenditures by fund. Staff will update the City Council in the third quarter budget performance report if any new problems arise. All discussion of General Fund changes is included in separate sections below.

### **FY 12 General Fund Expenditures**

As of March 31, 2012, all departments have estimated to end the year within their appropriations, except the Police Department. The Police Department estimated at the end of March that it will be over adjusted budget, but has committed to end the year within appropriations and their estimates at the end of April show they are on track to do so. See Attachment D for a summary of expenditures by department and Attachment footnotes for an explanation of any relevant changes. In addition, a single audit finding related to Technology Services' grant charges could increase costs for General Fund departments, if not in FY 12, then potentially in FY 13.

### **FY 12 General Fund Revenue**

As reported in the first quarter performance report, the General Fund revenues have declined or grown slower than expected since the budget was adopted. That trend has not reversed itself in the second quarter, but hasn't worsened noticeably. Second quarter estimates are projecting an \$11.8 million shortfall in the General Fund.

Seventy-five percent of the FY 12 major revenue deviations from adopted projections are within the General Fund's top 40 revenues (including transfers). These decreases in revenue estimates include \$3.5 million in transfers from other funds, \$2.8 million in projected utility users tax revenues, \$1.2 million in franchise fee revenues and the \$1.1 million in prior-year property taxes.

The largest decreases in transfers from other funds are from the SERRF and Towing Funds. As stated in the first quarter performance report, the SERRF Fund will not make a budgeted \$2.1 million net facility transfer to the General Fund as a result of ending FY 11 with insufficient fund balance to exceed the minimum amount required by the JPA agreement. While Towing and Lien Sales has reduced expenditures, the budgeted transfer to the General Fund will be \$1 million lower as a result of continuing declines in towing volumes and associated revenues over the past few years, which have reduced the Towing fund balance below desired levels. The declines in utility users taxes (UUT) are primarily in Electric and Telephone UUT, which have exhibited 5.5 percent and 6.5 percent year-over-year decreases in revenue, respectively, during the first half of FY 12. Additionally, at least a \$600,000 reduction in Gas UUT is expected with the end of the City's current price hedging contract in the second half of FY 12. Associated decreases can be seen in the gas and electric franchise revenue, which are exhibiting combined declines of \$1.2 million, with \$900,000 reflecting the nationwide decline in the commodity price of natural gas. The City is also experiencing reductions in prior-year property taxes, which had been stable until FY 12. Conversations with the County Assessor's Office indicate that prior-year assessment appeals submitted by property owners County-wide, and recognized in the current tax roll year are resulting in revenue reductions in FY 12.

A summary of the top 40 General Fund revenues is included in Attachment B. Attachment C provides a more detailed breakdown of General Fund revenue performance and variances by department. Many of the departmental variances are captured in the footnotes to this attachment.

### **FY 12 General Fund Budget To Be Balanced by Year-End**

The current estimates, based on six months of data, show General Fund expenses coming in slightly under budget. Financial Management does not anticipate any issues with expenditures ending the year within budgeted Citywide appropriation. As previously mentioned, however, the General Fund revenue and fund transfers are currently estimated to come in \$11.8 million under budget. In order to end the fiscal year in balance, the City Manager initiated a 1 percent savings target Citywide for all General Fund departments at the end of the first quarter. Both the Police and Fire Departments are expected and are able to accommodate the 1 percent adjustment without further impacts to services. In addition, the FY 11 revenue surplus of \$5 million will be applied, as needed, to further offset the FY 12 shortfall.

These actions, in combination, reduce the projected deficit to less than \$500,000. Past history indicates it is very possible that unexpected revenues or additional department savings will cover the remaining shortfall. If revenues drop further than estimated, additional actions may be recommended.

### TIMING CONSIDERATIONS

City Council action on this matter is requested on May 22, 2012.

### SUGGESTED ACTION:

Approve recommendation.

Respectfully submitted,



JOHN GROSS  
DIRECTOR OF FINANCIAL MANAGEMENT

APPROVED:



PATRICK H. WEST  
CITY MANAGER

March 2012 (50% of FY Completed)  
Expenditure Analysis by Fund - Fiscal Year 2012

Fund	FY 12 New Allocation	Estimated All-Years Carryover <sup>1</sup>	FY 12 Adopted Appropriation	Amendments <sup>2</sup> Funds with All Years Carryover	Adjusted Budget Carryover	Year-to-Date Actuals	Estimates-to-Close	Remaining	% Spent
Airport	40,009,253	64,837,870	104,847,123	696,418	105,543,540	26,885,027	75,326,770	\$78,658,514	25.5%
Business Assistance	723,288	1,340,574	2,063,862	418,844	2,482,706	214,635	657,370	\$2,268,071	8.6%
Capital Projects	4,880,009	159,084,775	163,964,784	(5,722,898)	98,241,886	5,102,617	10,598,331	\$93,139,269	5.2%
Civic Center <sup>3</sup>	1,309,512	724,955	2,034,467	77,557	2,112,024	(655,876)	935,229	\$2,767,900	-31.1%
Community Development Grants	28,160,185	29,985,248	58,145,432	(930,559)	57,214,874	13,536,924	38,988,756	\$43,677,950	23.7%
Fleet Services	31,301,278	(577,111)	30,724,167	4,060,526	34,784,693	11,765,843	34,558,097	\$23,018,849	33.8%
Gas	123,543,074	12,564,139	136,107,213	5,028,041	141,135,254	65,987,758	122,988,562	\$75,147,496	46.8%
Gas Tax Street Improvement	16,653,929	21,805,942	38,459,871	2,276,207	40,736,077	5,465,683	11,284,965	\$35,270,394	13.4%
General Grants	6,368,921	11,051,337	17,420,258	9,875,944	27,296,201	5,927,226	9,267,849	\$21,368,975	21.7%
General Services	38,857,906	39,047,139	39,047,139	14,335,334	53,382,473	19,521,542	41,769,194	\$33,860,931	36.6%
Health	39,156,197	27,986,543	67,142,740	(1,898,397)	65,244,344	15,054,388	33,593,706	\$50,189,956	23.1%
Housing Authority <sup>4</sup>	73,268,134	558,353	73,926,487	(27,014)	73,899,473	38,917,901	79,226,786	\$34,981,571	52.7%
Housing Development	28,177,360	55,104,629	83,281,989	10,876,722	94,158,711	10,675,517	28,147,910	\$83,483,195	11.3%
Insurance	38,864,900	295,483	39,160,383	(113,928)	39,046,455	14,583,781	33,690,702	\$24,462,674	37.3%
Redevelopment Funds	170,977,877	188,160,508	359,138,385	(8,275,572)	350,862,813	111,636,947	170,701,383	\$239,225,866	31.8%
Refuse/Recycling	43,690,702	122,138	43,812,840	30,462	43,843,301	18,924,512	42,471,643	\$24,918,789	43.2%
Tidelands	131,779,936	60,733,543	192,513,479	27,572,302	220,085,781	58,033,799	143,526,071	\$162,051,982	26.4%
Transportation	15,879,532	18,448,967	34,328,498	(388,378)	33,940,121	3,597,766	19,240,280	\$30,342,355	10.6%
<b>SUBTOTAL</b>	<b>\$833,601,993</b>	<b>\$652,517,124</b>	<b>\$1,486,119,116</b>	<b>(2,108,389)</b>	<b>\$1,484,010,728</b>	<b>\$425,175,990</b>	<b>\$896,973,605</b>	<b>\$1,058,834,737</b>	<b>28.7%</b>
<b>Funds without All Years Carryover</b>									
Belmont Shore Pkg Meter	\$461,872	-	\$461,872	-	\$461,872	\$247,972	\$461,872	\$213,900	53.7%
CUPA	\$1,241,978	-	\$1,241,978	27	\$1,242,006	\$579,184	\$1,237,864	\$662,821	46.6%
Debt Service Fund	\$10,813,439	-	\$10,813,439	-	\$10,813,439	\$4,974,599	\$9,267,470	\$5,838,839	46.0%
Development Impact Fees Fund	-	-	-	-	-	-	-	-	-
Development Services	\$11,899,047	-	\$11,899,047	375,885	\$12,274,931	\$5,452,458	\$11,289,710	\$6,822,474	44.4%
Employee Benefits	\$234,238,194	-	\$234,238,194	21	\$234,238,214	\$104,938,889	\$232,146,207	\$129,299,325	44.8%
General Funds <sup>5</sup>	\$392,004,602	-	\$392,004,602	8,845,356	\$400,849,957	\$179,664,623	\$397,149,928	\$221,185,334	44.8%
Harbor Funds	\$829,937,985	-	\$829,937,985	-	\$829,937,985	\$172,633,215	\$829,937,985	\$657,304,770	20.8%
Parking And Business Area Improvement	\$6,231,869	-	\$6,231,869	13,053	\$6,244,922	\$1,046,638	\$6,231,869	\$5,198,284	16.8%
Police & Fire Public Safety	\$3,135,304	-	\$3,135,304	-	\$3,135,304	\$1,411,934	\$3,075,697	\$1,723,371	45.0%
Oil Prod Act	\$47,995,289	-	\$47,995,289	101,663	\$48,096,952	\$20,500,101	\$46,569,572	\$27,596,851	42.6%
SERRF	\$11,369,810	-	\$11,369,810	-	\$11,369,810	\$9,497,091	\$11,369,810	\$1,872,719	83.5%
SERRF - JPA	\$21,298,167	-	\$21,298,167	-	\$21,298,167	\$8,043,134	\$21,173,619	\$13,255,034	37.8%
Sewer	\$5,348,243	-	\$5,348,243	50,525	\$5,398,768	\$2,368,598	\$5,328,935	\$3,030,170	43.9%
Special Advertising & Promotion	\$242,069,969	-	\$242,069,969	218,927	\$242,288,896	\$161,328,275	\$242,163,896	\$80,960,621	66.6%
Tideland Oil Revenue	\$8,295,917	-	\$8,295,917	226	\$8,296,143	\$3,220,988	\$7,718,331	\$5,075,155	38.8%
Towing	\$19,650,857	-	\$19,650,857	18,400,000	\$38,050,857	\$16,308,516	\$19,650,857	\$21,742,341	42.9%
Upland Oil	\$100,136,513	-	\$100,136,513	-	\$100,136,513	\$36,779,971	\$92,821,644	\$63,356,542	36.7%
<b>SUBTOTAL</b>	<b>\$1,946,129,054</b>	<b>\$652,517,124</b>	<b>\$3,432,248,170</b>	<b>28,005,682</b>	<b>\$1,974,134,736</b>	<b>\$728,996,186</b>	<b>\$1,937,595,267</b>	<b>\$1,245,138,550</b>	<b>36.9%</b>
<b>TOTAL - All Funds</b>	<b>\$2,779,731,046</b>	<b>\$652,517,124</b>	<b>\$3,432,248,170</b>	<b>25,897,293</b>	<b>\$3,458,145,464</b>	<b>\$1,154,172,176</b>	<b>\$2,834,568,872</b>	<b>\$2,303,973,288</b>	<b>33.4%</b>

Notes:  
<sup>1</sup> Estimated 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> Planned expenditures will occur in second half of the fiscal year.  
<sup>4</sup> The Housing Authority will be requesting a Third Quarter Budget Adjustment. The Housing Authority is facing new requirements by HUD to draw down excess reserves in the Housing Fund, and plans to increase.  
<sup>5</sup> Includes \$3 million in Upland Oil approved by Council on October 4, 2011 to be placed in General Fund Reserve.

**March 2012  
General Fund Revenue (Top 40)  
Fiscal Year 2012  
(50% of Year Completed)**

TOP 40 GENERAL FUND REVENUES	FY 11 Year End Actuals	FY 11 March YTD	FY 12 March YTD	FY 12 March YTD Over/(Under) FY 11 March YTD	FY 12 Adjusted Budget	Estimates-to-Close	Notes:
SECURED REAL PROPERTY TAXES	\$ 68,587,857	\$ 38,367,599	\$ 39,233,431	\$ 865,831	\$ 67,879,673	\$ 68,024,333	102%
CITY SALES AND USE TAX & IN-LIEU SALES AND USE TAX	58,071,721	29,544,785	28,833,521	(711,264)	56,856,014	57,589,491	101%
VEHICLE LICENSE FEE & PROPERTY TAX IN-LIEU OF VLF	40,211,114	19,822,120	19,295,915	(226,205)	38,150,000	38,307,934	100%
ELECTRIC USERS TAX & PENALTIES	17,152,152	8,774,622	8,387,254	(387,368)	17,480,000	16,308,028	93%
TELEPHONE USERS TAX & PENALTIES	13,885,558	7,203,980	6,733,211	(470,769)	15,000,000	13,556,685	90%
WATER USERS TAX & PENALTIES	3,733,372	1,748,851	1,756,439	7,588	3,800,000	3,748,046	99%
GAS USERS TAX & PENALTIES	4,090,171	2,309,729	2,328,570	18,841	3,870,000	3,700,000	96%
PARKING CITATIONS	12,744,119	6,387,821	6,493,449	105,628	13,258,846	12,668,488	96%
TRSRFR FR UPLAND OIL (SR134)	13,793,770	3,435,000	6,450,000	3,015,000	12,900,000	12,900,000	100%
GAS-IN-LIEU	10,123,175	5,961,588	5,961,588	-	11,923,175	11,923,175	100%
BUSINESS LICENSE TAXES	11,367,173	6,003,535	6,039,846	36,311	11,697,000	11,411,505	98%
ONE TIME TRSF FR UPLAND OIL (SR134)	-	-	-	-	11,665,000	11,615,000	100%
EMERGENCY AMBULANCE FEES	10,226,722	3,830,679	4,383,253	552,584	9,100,000	9,900,000	109%
TRANSIENT OCCUPANCY TAX	8,846,638	3,967,543	3,722,978	(244,566)	8,360,000	8,989,970	108%
ELECTRIC COMPANY FRANCHISES	6,140,049	3,406,111	3,227,332	(178,780)	6,200,000	5,917,608	95%
PIPELINE FEE-WATER	5,551,165	2,775,583	2,774,443	(1,140)	5,744,000	5,548,593	97%
OTHER DEPT SVCS TO PROPRIETARY FUNDS	5,011,539	1,600,868	1,921,786	320,918	5,696,331	5,492,409	96%
CHARGES FOR SPECIAL SERVICES	4,988,147	1,490,290	1,683,597	193,307	5,398,983	5,083,282	94%
PIPELINE FRANCHISES	4,475,618	2,709,617	2,104,523	(604,095)	4,618,744	3,699,174	80%
AMERICAN GOLF LEASE	4,459,881	2,076,236	1,699,127	(377,109)	4,537,240	4,541,686	100%
PIPELINE FEE-SEWER	4,276,136	2,138,066	2,136,523	(1,545)	4,423,000	4,272,612	97%

March 2012  
General Fund Revenue (Top 40)  
Fiscal Year 2012  
(50% of Year Completed)

TOP 40 GENERAL FUND REVENUES	FY 11 Year End Actuals	FY 11 March YTD	FY 12 March YTD	FY 12 March YTD Over/(Under) FY 11 March YTD	FY 12 Adjusted Budget	Estimates-to-Close	Notes:
MISC REFUNDS & REIMB	3,753,423	1,814,238	1,929,350	115,111	4,267,524	4,175,580	98%
PRIOR YEAR SECURED REAL PROPERTY TAXES	3,313,125	2,243,787	848,771	(1,395,016)	3,405,980	2,286,581	67%
LAND,BLDG,R/W,EASEMENT,APT RENTALS	3,524,151	1,656,231	2,862,814	1,006,583	3,335,300	3,693,257	111%
VEHICLE CODE FINES	2,916,165	1,240,226	1,130,770	(109,455)	3,100,000	2,765,312	89%
PIPELINE SAFETY FEES	2,355,579	2,355,579	2,441,669	86,091	2,428,000	2,442,000	101%
REDEV. REIMB.-NORTH LB	1,844,323	1,664,041	434,596	(1,229,445)	2,328,082	1,736,386	75%
CITY/MISC/BOND REFI ADVANCES	1,362,749	2,300,000	2,027,530	(272,470)	2,300,000	2,027,530	88%
FIRE PLAN CHECK FEES	1,787,198	803,817	1,034,132	230,314	2,290,476	1,800,000	79%
CIP-ENGINEERING CHARGES	3,924,090	674,134	560,962	(113,172)	2,145,941	2,145,941	100%
OIL PRODUCTION TAX	1,899,671	941,140	913,671	(27,469)	2,000,000	1,913,288	96%
PRIVATE HAULER FEE	-	746,392	645,691	(100,701)	1,670,000	1,300,000	78%
UNSECURED PERSONAL PROPERTY TAXES	1,566,837	798,984	749,945	(49,040)	1,412,000	1,569,292	111%
POLICE CHARGES FOR SPECIAL EVENTS	1,513,082	770,857	667,501	(103,356)	1,400,000	1,141,919	82%
FIRE INSPECTION FEES	1,109,209	608,212	612,459	4,246	1,314,780	1,254,000	95%
ASSET MANAGEMENT CHARGES	1,301,261	677,217	680,585	3,368	1,314,075	1,354,000	103%
HARBOR-POLICE	1,493,367	722,924	330,284	(392,639)	1,297,931	1,301,957	100%
OTHER DEPT CHGS TO GOVTL FUNDS	1,046,010	466,627	554,541	87,914	1,078,087	1,085,340	101%
DOG LICENSES & PENALTIES	1,014,029	460,993	488,027	27,034	1,070,122	1,070,122	100%
TRANSFERS FROM OTHER FUNDS	14,851,283	9,903,923	7,210,269	(2,693,654)	20,099,220	16,640,220	83%
SUBTOTAL TOP 40 GENERAL FUND REVENUES	\$ 358,243,626	\$ 184,102,950	\$ 181,090,362	\$ (3,012,588)	\$ 376,825,505	\$ 367,902,945	98%
SUBTOTAL ALL OTHER REVENUES	\$ 31,183,820	\$ 14,202,876	\$ 11,001,775	\$ (3,201,102)	\$ 26,924,257	\$ 24,096,779	89%
TOTAL	\$ 389,427,447	\$ 198,305,826	\$ 192,092,137	\$ (6,213,689)	\$ 403,749,761	\$ 391,999,724	97%

March 2012  
**Revenue Analysis by Department**  
**General Fund - Fiscal Year 2012**  
**(50% of Year Completed)**

Department	FY 12 Adopted Budget	Amendments <sup>1</sup>	Adjusted Budget	Year-to-Date Actuals	Remaining	Estimates-to-Close	
Mayor and City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
City Attorney	250	-	250	841	(591)	1,000	400%
City Auditor	-	-	-	1,186	(1,186)	-	-
City Clerk	747,876	-	747,876	37,630	710,246	774,010	103%
City Manager	-	-	-	-	-	-	-
City Prosecutor	30,000	-	30,000	47,998	(17,998)	30,000	100%
Civil Service	-	-	-	-	-	-	-
Citywide Activities	298,380,413	10,665,000	309,045,413	148,420,397	160,625,015	300,526,033	97%
Development Services <sup>2</sup>	953,837	-	953,837	398,255	555,582	755,212	79%
Financial Management <sup>3</sup>	20,121,878	-	20,121,878	10,016,741	10,105,137	19,243,634	96%
Fire	14,349,787	-	14,349,787	6,448,783	7,901,004	14,142,480	99%
Health and Human Services <sup>4</sup>	164,249	29,500	193,749	105,626	88,123	206,134	106%
Human Resources	348,405	-	348,405	160,776	187,629	218,736	63%
Library Services <sup>5</sup>	572,443	-	572,443	184,372	388,071	358,272	63%
Parks, Recreation & Marine	11,108,356	49,770	11,158,126	4,433,864	6,724,262	11,187,894	100%
Police <sup>6</sup>	18,555,927	274,007	18,829,934	6,919,680	11,910,255	17,896,606	95%
Public Works	26,671,181	726,883	27,398,064	14,915,987	12,482,077	26,659,712	97%
<b>TOTAL</b>	<b>\$ 392,004,602</b>	<b>\$ 11,745,160</b>	<b>\$ 403,749,761</b>	<b>\$ 192,092,137</b>	<b>\$ 211,657,625</b>	<b>\$ 391,999,724</b>	<b>97.09%</b>

**Notes:**

<sup>1</sup> Amendments reflect budget adjustments during the fiscal year, including Uplands Oil Fund transfer to General Fund.

<sup>2</sup> Lower ETC's are mainly due to the Coca Cola marketing revenue contract that expired.

<sup>3</sup> Lower ETC's are due to decreased Medical Marijuana Permit Fees and Business License Tax revenues.

<sup>4</sup> Health will be requesting a Quarterly Budget Adjustment to appropriate new Mayor's Funds for the Homeless, currently reflected in revenues.

<sup>5</sup> Lower ETC's are due to the elimination of State funding for the Public Library Fund (PLF) to libraries from the the budgeted amount of \$186K.

<sup>6</sup> Lower ETCs are primarily attributed to reduced revenue from Vehicle Code and Tow related fines, Special Events revenue and inter and intra-agency contracts.

March 2012  
Expenditure Analysis by Department  
General Fund - Fiscal Year 2012  
(50% of Year Completed)

Department	FY 12 Adopted Budget	Amendments <sup>1</sup>	Adjusted Budget	Year-to-Date Actuals	Remaining	% Spent	Estimates-to-Close	
Mayor and City Council	\$ 4,818,974	\$ (42,767)	\$ 4,776,207	\$ 2,277,314	\$ 2,498,893	47.7%	\$ 4,776,207	100.0%
City Attorney	\$ 1,674,802	(16,748)	1,658,054	1,092,345	565,709	65.9%	1,658,054	100.0%
City Auditor	\$ 2,258,256	(18,351)	2,239,906	899,688	1,340,218	40.2%	2,239,894	100.0%
City Clerk	\$ 4,870,191	(44,476)	4,825,716	1,469,598	3,356,118	30.5%	4,660,541	96.6%
City Manager	\$ 2,617,969	(25,812)	2,592,156	1,162,281	1,429,875	44.8%	2,582,337	99.6%
City Prosecutor	\$ 4,779,552	(47,209)	4,732,343	2,125,994	2,606,349	44.9%	4,732,343	100.0%
Civil Service	\$ 2,103,455	(18,663)	2,084,792	984,900	1,099,892	47.2%	2,036,370	97.7%
Citywide Activities <sup>2,3</sup>	\$ 24,964,215	5,920,406	30,884,621	4,008,961	26,875,660	13.0%	27,166,036	88.0%
Development Services	\$ 4,362,320	157,076	4,519,396	1,261,671	3,257,725	27.9%	4,387,225	97.1%
Fire	\$ 72,631,459	418,034	73,049,493	34,762,174	38,287,319	47.6%	73,026,926	100.0%
Financial Management	\$ 10,167,889	(68,813)	10,099,076	3,619,864	6,479,212	35.8%	10,093,250	99.9%
Health & Human Services	\$ 1,379,915	15,701	1,395,616	705,450	690,166	50.5%	1,388,002	99.5%
Human Resources	\$ 445,132	(4,451)	440,681	217,517	223,163	49.4%	431,914	98.0%
Library Services	\$ 12,399,419	428,448	12,827,867	5,627,095	7,200,771	43.9%	12,827,874	100.0%
Police <sup>3</sup>	\$ 185,779,379	913,196	186,692,574	91,404,370	95,288,204	49.0%	187,357,754	100.4%
Parks, Recreation & Marine	\$ 28,708,896	264,730	28,973,626	13,197,331	15,776,295	45.5%	28,973,622	100.0%
Public Works	\$ 28,042,778	1,015,056	29,057,834	14,848,069	14,209,764	51.1%	28,811,579	99.2%
<b>TOTAL</b>	<b>\$ 392,004,602</b>	<b>\$ 8,845,356</b>	<b>\$ 400,849,957</b>	<b>\$ 179,664,623</b>	<b>\$ 221,185,334</b>	<b>44.8%</b>	<b>\$ 397,149,928</b>	<b>99.1%</b>

**Notes:**

<sup>1</sup> Amendments reflect budget adjustments during the fiscal year, including Uplands Oil Fund transfer to General Fund.

<sup>2</sup> \$2.2 million of Uplands Oil money for Police Overtime is appropriated in Citywide Activities. If this is taken into account, the Police Department is projected to end FY 12 under budget.

<sup>3</sup> Includes \$3 million in one-time Upland Oil approved by Council October 4, 2011 to be placed in General Fund Reserve.