



# CITY OF LONG BEACH

DEPARTMENT OF FINANCIAL MANAGEMENT

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

# R-26

September 7, 2010

HONORABLE MAYOR AND CITY COUNCIL

City of Long Beach  
California

**RECOMMENDATION:**

Receive and File the Fiscal Year 2010 Third Quarter Budget Performance Report.  
(Citywide)

**DISCUSSION**

This report provides an update on the City's Fiscal Year 2010 (FY 10) budget and operational performance through June 30, 2010. The report covers a broad spectrum of financial information for all funds and departments with multi-year comparisons, charts and graphs to provide a clear picture of the City's financial situation. While the focus of the financial report is the General Fund, exceptional performance (both positive and negative) in other funds is highlighted where applicable.

**Summary**

As of June 30, 2010, the City's adjusted expenditure budget for all funds was \$3.3 billion. Year-to-date revenue receipts for all funds were at \$1.9 billion, or 67.1 percent of the \$2.8 billion in projected revenue. With three-quarters of the fiscal year complete, it is clear that revenue trends, especially in the General Fund, continue to lag significantly below the budgeted levels.

**FY 10 General Fund Revenue**

Given the receipt of large upfront, installment payments early in the fiscal year (e.g. property taxes), year-to-date General Fund revenue is at \$306 million, or approximately 79.4 percent of total budget, with 75 percent of the fiscal year complete. However, as has been reported previously, it is estimated that Property Tax, Sales and Use Tax, Transient Occupancy Tax, Parking Citations, Interest-Pooled Cash, Gas UUT, Gas Pipeline Franchise Fee, and other economically sensitive revenues will come in below budget by approximately \$12 million. The increase to the Upland Oil transfer to reflect the year-to-date price of oil of \$70/bbl versus the budgeted price of \$40/bbl, in addition to other revenue opportunities, will offset all but \$2 million of this shortfall. The remaining \$2 million will be addressed through reducing

General Fund expenditures wherever possible and maximizing other funding sources to support eligible administrative and/or operating expenses.

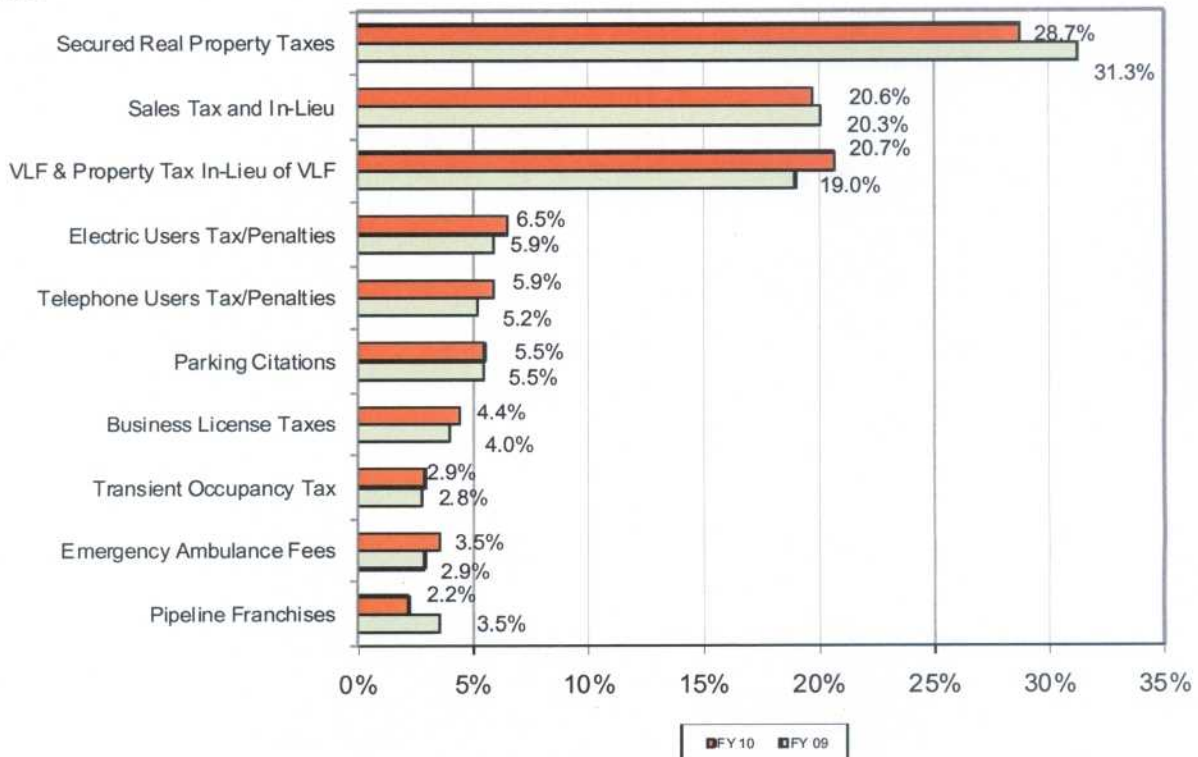
The Department of Financial Management monitors revenue performance on a weekly basis and modifies forecasts based on evolving economic performance data. Current and projected revenue performance is based upon a variety of factors, and includes both structural and one-time revenues. It is important to note the risks inherent in projecting revenue, as the City has limited, if any, authority to affect certain revenue streams. The table below highlights performance through June 30, 2010 for selected General Fund revenues.

Revenue Source	FY 10 Estimates-to-Close	FY 10 YTD Revenue	YTD Rev as % of Estimates-to-Close	Notes
Secured Property Tax	\$57,432,258	\$55,447,280	96.5%	The City received its fourth secured property tax distribution in May. The total year-to-date payments are net of administrative costs charged to the City, which are being disputed. Estimates-to-close reflect a 3 percent year-over-year decline in the City's assessed valuation.
Sales and Use Tax, (includes the Triple Flip)	\$49,285,804	\$38,116,963	77.3%	The Sales and Use Tax payments were reduced by 25 percent for the State Triple Flip and are offset by the bi-annual Property Tax In-Lieu of Sales Tax payment from the State. It is estimated that year-end receipts will be 4 percent below budget due to high unemployment and low consumer spending.
Utility Users Tax	\$39,711,163	\$29,445,974	74.2%	Electric UUT collections are trending below budget. Natural gas UUT collections are less than anticipated due to lower consumption and gas prices than in the prior year. Telephone UUT collections are expected to come in slightly over budget. Water UUT collections are trending below budget due to the success of water conservation efforts.
Motor Vehicle In-Lieu Tax (VLF), combined with Property Tax in Lieu of VLF	\$40,585,173	\$39,923,253	98.4%	Payments for VLF are received monthly, while the Property Tax In-Lieu of VLF is received in January and May. Monthly VLF payments are trending lower than budget due to a decline in auto sales. In-Lieu VLF payments reached budgeted expectations.
Parking Citations	\$13,555,378	\$10,563,545	77.9%	Parking citation activity is currently trending below budget due to the increased number of rain events as well as the timing of Holidays and their impact on street sweeping activities. It is also possible that the economy is impacting parking behavior, as residents try to avoid unnecessary fines and out-of-pocket costs.
Uplands Oil Transfer	\$13,437,022	\$10,077,425	75.0%	Budgeted FY 10 revenue is based on an oil price of \$40/bbl. The price of Wilmington Crude oil averaged \$70/barrel as of June. The ETC reflects this increase in oil price and a resultant increase in the Upland Oil Transfer to help the General Fund end the year in balance.
Business License Tax	\$11,550,000	\$8,548,887	74.0%	Business recovery efforts and the annual CPI adjustment should lead to year-end collections at budget.

Revenue Source	Estimates-to-Close	FY 10 YTD Revenue	YTD Rev as % of Estimates-to-Close	Notes
Emergency Ambulance Fees	\$9,591,490	\$6,786,466	70.8%	Implementation of a program within the Department of Financial Management to collect on unpaid Basic Life Support bills dating back five years has brought in an additional \$93K. This revenue stream will be closely monitored as it appears the year-end actuals may come in lower than the June ETC.
Transient Occupancy Tax	\$7,200,000	\$5,582,899	77.5%	Transient Occupancy Tax receipts are expected to come in below budget. The slowing economy has had a negative impact on Long Beach tourism, which has led to declines in hotel room occupancy rates in Long Beach hotels.
Pipeline Franchises	\$5,200,000	\$4,230,796	81.4%	Southern California Gas Pipeline Franchise fee revenue is trending below budget. The most recent quarterly payments demonstrated decreases in the volume and cost of gas over the same period last year.

A summary of the top 40 General Fund revenues is included in Attachment A. Exhibit 1 below shows the City's Top 10 General Fund revenue sources in FY 10 as a percentage of total year-to-date General Fund revenue.

*Exhibit 1 shows the City's top 10 General Fund revenue sources in FY 10 as a percentage of total year-to-date General Fund revenue.*



## **FY 10 Revenue by Department**

As of June 30, 2010, General Fund departments generated \$306.1 million or 79.5 percent of budgeted revenues. Among the top revenue producers were the Financial Management Department with \$16.8 million, Public Works with \$16.3 million, Fire Department with \$10.2 million, Police Department with \$9.2 million and the Parks, Recreation & Marine Department with \$5.8 million.

It is important to note that revenue trends and receipts to date are trailing below their budgeted amounts. The Department of Financial Management is working closely with General Fund departments to maximize revenue as much as possible. Attachment B provides a more detailed breakdown of General Fund revenue performance and variances by department.

## **FY 10 General Fund Expenditures**

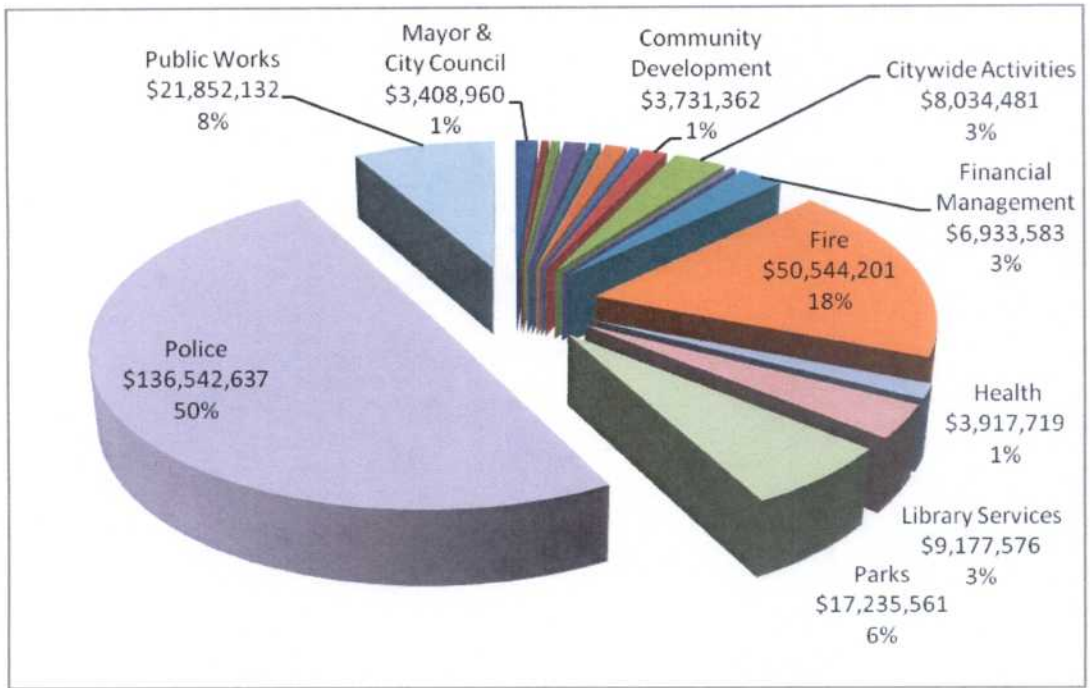
The Adopted General Fund budget for FY 10 was \$384.3 million; however, due to the carry-over of prior year encumbrances, the adjusted General Fund budget as of June 30, 2010 became \$386.1 million. The year-to-date General Fund spending reached \$274.7 million, or 71.1 percent of the budget, with 75 percent of the year completed. As revenue performance continues to lag behind projected levels, it is imperative that Departments come in at or below their General Fund budgets to the greatest extent as possible. As such, City Manager departments have been asked to manage within 99.0 percent of their budgets to the greatest extent possible.

## **FY 10 General Fund Expenditures by Department**

Although General Fund expenditures are generally on target, the following departments are worth noting:

- The Development Services Department is estimating to close \$380,123 over its General Fund adjusted budget allocation. This is largely due to delays with its parking automation program. The program is expected to be fully implemented by the end of the fiscal year.
- The Health and Human Services Department is estimating to close \$140,112 over its General Fund adjusted budget. This is due to the one-time expense incurred for the purchase of a new pet licensing, dispatching and kennel management program for Animal Services.
- The Police Department is at 72 percent of budget and is estimating to close 1 percent over its adjusted budget allocation. The Department has made a concerted effort to limit overtime expenses and has currently spent 71 percent, or \$6.2 million of its overtime budget. The Department is currently estimating to end the year with \$8.6 million in actual overtime spending, which reflects a 5 percent savings from their budgeted amount.

**Exhibit 2 – Largest FY 10 General Fund Expenditures Year-to-Date by Department as a Percentage of the \$274.7 million total expenditures to date.**



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

Exhibit 2 above shows the City's Top 10 General Fund year-to-date expenditures by department. When combined, the Top 10 represent \$261.4 million, or 95 percent of the General Fund year-to-date expenditures. Both the Police and Fire Departments comprise 50 and 18 percent of the budget, respectively (68 percent combined). Attachment C provides a listing of all departments' year-to-date General Fund expenditure performance.

**FY 10 Expenditure Performance – All Funds**

While it is not expected that department or fund expenditures will occur equally throughout the fiscal year, measuring fund performance in quarterly intervals allows for review of the revenue and expenditure trends thus giving policymakers and administrators the ability to make the necessary changes to ensure a balanced budget.

The City's \$2.9 billion all funds adopted budget for FY 10 included \$349.7 million in carryover (multi-year grants and capital projects funds) and prior year encumbrances (goods and services ordered in FY 09, but received in FY 10). Throughout FY 10, the City Council has also approved budget amendments, which combined as of June 30, 2010, bring the Adjusted Budget to \$3.3 billion. Please see Attachment D for a breakdown of Citywide expenditures by fund. With 75 percent of the year complete, expenditure performance in all funds is at approximately 54 percent year-to-date.

## **Other Fund Highlights**

### Development Services Fund

The Development Services Fund continues to face challenges in generating sufficient revenue to adequately support its expenditures. However, due to mid-year budget reductions, the Fund is now projected to conclude FY 10 within balance.

The Development Services Department plans to take a series of structural changes that will allow the Fund to eliminate the estimated \$2 million structural deficit that has challenged the Fund for the last couple of years due to the real estate development crisis.

### Proposition H

Proposition H funding is currently yielding about 27 cents per barrel of oil produced. Although the tax per barrel has slightly increased since the approval of Proposition H in 2007 due to annual CPI adjustments, actual oil production has declined. During the first quarter of FY 10 alone, oil production dropped to 3,258,260 barrels, the lowest in the last five years. In the second quarter of FY 10, oil production was at 3,215,619 barrels, a 1.48 percent decline from the previous quarter.

The City Manager and the Financial Management Department are currently working with both the Police and Fire Departments to address the projected revenue shortfall to end the current fiscal year with a balanced fund.

### Special Advertising and Promotions (SAP) Fund

Annual SAP Fund expenditures exceed budgeted revenue due to the decline in Transient Occupancy Tax revenue and certain non-reimbursable community events such as the Summer Concert series, Municipal Band and parades. Based on a projected FY 10 shortfall of approximately \$1 million, mid-year spending restrictions were implemented to bring expenditures in line with the reduced level of funding.

Measures to improve financial sustainability and cost recovery in the SAP Fund are proposed for FY 11 to ensure a positive ending fund balance and ongoing structural balance in future years.

## **Conclusion**

Federal, State and local governments are still suffering from the lasting impacts of the recession. As the current fiscal year progresses, we must not lose sight of the fact that this is a fragile and long economic recovery. The uncertainty and volatility of the national and international markets, coupled with continuing declines in the City's economically sensitive revenue streams, can easily undermine the City's balanced budget.

As the fiscal year comes to a close and we enter FY 11, it is important to note that current and future financial resources are limited. As such, we must continue to exercise considerable fiscal restraint. To assist in these efforts, and to help ensure a balanced

budget by year end, the City Manager and Department of Financial Management are working closely with departments to reduce spending, and generate additional revenue whenever possible.

TIMING CONSIDERATIONS

City Council action on this matter is not time critical.

FISCAL IMPACT

There is no fiscal impact associated with the recommended action.

SUGGESTED ACTION:

Approve recommendation.

Respectfully submitted,



LORI ANN FARRELL  
DIRECTOR OF FINANCIAL MANAGEMENT/CFO

LAF:VB:BW  
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ATTACHMENTS

APPROVED:

  
\_\_\_\_\_  
PATRICK H. WEST  
CITY MANAGER

**June 2010**  
**General Fund Revenue (Top 40)**  
**Fiscal Year 2010**  
**(75.0% of Year Completed)**

Attachment A

TOP 40 GENERAL FUND REVENUES	FY 09 Year End Actuals	FY 09 June YTD	FY 10 June YTD	FY 10 June YTD Over/(Under) FY 09 June YTD	% of FY 10 Adopted Budget	FY 10 Adjusted Budget	FY 10 Estimate-to-Close
SECURED REAL PROPERTY TAXES <sup>1</sup>	\$ 69,988,469	\$ 67,549,408	\$ 55,447,280	\$ (12,102,128)	84%	\$ 66,100,000	\$ 57,432,258
CITY SALES AND USE TAX & IN-LIEU SALES AND USE TAX <sup>2</sup>	30,542,526	43,429,137	38,116,963	(5,312,174)	74%	51,260,000	49,285,804
VEHICLE LICENSE FEE & PROPERTY TAX IN-LIEU OF VLF	41,672,148	41,017,149	39,923,253	(1,093,896)	99%	40,300,000	40,585,173
ELECTRIC USERS TAX & PENALTIES	17,149,861	12,741,881	12,552,627	(189,255)	71%	17,630,000	17,150,000
TELEPHONE USERS TAX & PENALTIES	15,145,983	11,213,726	11,371,417	157,691	75%	15,200,000	15,400,000
WATER USERS TAX & PENALTIES	3,373,889	2,424,958	2,655,054	230,096	69%	3,830,000	3,600,000
GAS USERS TAX & PENALTIES <sup>3</sup>	4,321,945	3,672,995	2,866,877	(806,119)	55%	5,200,000	3,561,163
PARKING CITATIONS <sup>4</sup>	15,419,075	11,808,078	10,563,545	(1,244,533)	68%	15,588,828	13,555,378
GAS-IN-LIEU	11,101,767	2,980,794	8,737,030	5,756,236	73%	11,923,175	11,923,175
BUSINESS LICENSE TAXES	11,260,222	8,580,540	8,548,887	(31,653)	74%	11,550,000	11,550,000
EMERGENCY AMBULANCE FEES	7,492,844	6,214,096	6,786,466	572,370	74%	9,114,000	9,591,490
PIPE LINE FRANCHISES <sup>5</sup>	5,612,635	7,585,190	4,230,796	(3,354,394)	51%	8,270,955	5,200,000
TRANSIENT OCCUPANCY TAX	7,368,691	5,945,129	5,582,899	(362,230)	70%	8,020,000	7,200,000
TRSFRR UPLAND OIL (SR134) <sup>6</sup>	12,571,195	4,459,276	10,077,425	5,618,149	154%	6,547,022	13,437,022
ELECTRIC COMPANY FRANCHISES	6,115,507	4,843,361	4,707,737	(135,624)	75%	6,300,000	6,300,000
CHARGES FOR SPECIAL SERVICES	5,103,659	1,591,299	2,648,396	1,057,096	46%	5,697,427	4,761,893
PIPELINE FEE - WATER <sup>7</sup>	5,393,083	4,044,812	2,783,910	(1,260,902)	50%	5,609,000	5,609,000
PRIOR YEAR SECURED REAL PROPERTY TAXES <sup>8</sup>	4,892,810	4,352,514	3,043,036	(1,309,478)	61%	5,000,000	3,435,707
AMERICAN GOLF LEASE	4,806,942	2,956,904	2,886,290	(70,614)	60%	4,800,000	5,100,000
OTHER DEPT SVCS TO PROPRIETARY FUNDS	4,477,883	3,164,557	468,556	(2,696,002)	10%	4,769,087	4,189,313
PIPELINE FEE - SEWER <sup>7</sup>	4,152,481	3,114,361	2,146,625	(967,736)	50%	4,319,000	4,319,000
MISC REFUNDS & REIMB	3,948,888	2,844,976	3,582,867	737,892	87%	4,136,225	4,456,212
VEHICLE CODE FINES	3,402,440	2,366,175	2,129,609	(236,566)	57%	3,740,000	3,067,996
LAND,BLDG,R/W,EASEMENT,APT RENTALS	3,379,372	2,593,940	2,376,720	(217,220)	68%	3,510,300	3,254,000
OIL PRODUCTION TAX	2,012,246	1,522,820	1,463,510	(59,310)	47%	3,090,000	1,600,000
CIP-ENGINEERING CHARGES <sup>9</sup>	4,094,416	2,024,718	1,327,062	(697,656)	49%	2,689,976	2,129,976
PIPELINE SAFETY FEES	1,875,729	2,419,583	2,459,373	39,790	97%	2,542,040	2,460,000
INTEREST-POOLED CASH <sup>10</sup>	2,008,712	1,780,478	599,662	(1,180,816)	24%	2,506,950	645,919
REDEV. REIMB.-NORTH LB	2,874,814	1,900,403	1,746,062	(154,341)	75%	2,328,082	2,328,082
CITY/MISC/BOND REFI ADVANCES	2,300,000	2,300,000	2,300,000	-	100%	2,300,000	2,300,000
UNSECURED PERSONAL PROPERTY TAXES	1,662,800	1,133,887	1,160,096	26,209	79%	1,470,000	1,470,000
FIRE PLAN CHECK FEES <sup>11</sup>	1,374,260	1,141,109	1,753,143	612,034	135%	1,302,950	2,339,161
MISC REV <sup>12</sup>	261,871	142,951	152,527	9,576	12%	1,295,207	617,294
ASSET MANAGEMENT CHARGES	1,311,972	983,979	944,166	(39,813)	74%	1,269,321	1,269,321
METERED/OTHER PARKING	1,086,939	809,896	787,854	(22,042)	65%	1,214,000	1,100,000
FIRE INSPECTION FEES	1,186,124	943,730	929,383	(14,346)	77%	1,210,000	1,267,700
REFUSE HAULER FRANCHISE FEE	-	-	608,816	608,816	51%	1,191,667	891,667
OFF-STREET PARKING	742,728	564,458	260,522	(303,936)	23%	1,143,585	570,476
POLICE CHARGES FOR SPECIAL EVENTS	1,314,246	1,089,303	1,097,966	8,664	100%	1,100,000	1,600,000
TRANSFERS FROM OTHER FUNDS <sup>13</sup>	16,710,731	11,405,474	24,618,192	13,212,718	169.1%	14,554,597	28,563,684
SUBTOTAL TOP 40 GENERAL FUND REVENUES	339,511,704	291,658,042	286,442,597	(5,215,444)	79.7%	359,623,394	355,117,865
SUBTOTAL ALL OTHER REVENUES	48,610,241	18,480,803	19,613,068	1,132,265	74.5%	26,326,001	28,723,894
TOTAL	\$ 388,121,945	\$ 310,138,844	\$ 306,055,665	\$ (4,083,179)	79.3%	\$ 385,949,395	\$ 383,841,759

Notes:  
See next page



**June 2010**  
**General Fund Revenue (Top 40)**  
**Fiscal Year 2010**  
**(75.0% of Year Completed)**

<b>Notes:</b>
<sup>1</sup> The City received its fourth secured property tax distribution in May. The total year-to- date payments are net of administrative costs charged to the City, which are being disputed. Estimates-to-close reflect the 3 percent decline in the City's assessed valuation.
<sup>2</sup> During the third quarter of the fiscal year, sales tax receipts experienced declines of 1.2 percent, over the same quarter a year ago. Annual Sales and Use Tax revenue is projected to decrease by 3 percent from FY 10 Adopted Budget revenues.
<sup>3</sup> Gas Users Tax & Penalties revenue is significantly lower than anticipated. The decline in revenue is attributed to a decrease in gas commodity prices and low consumption.
<sup>4</sup> As a result of street flooding caused by rains, and timing of holidays, parking citation revenue will not meet budgeted expectations.
<sup>5</sup> Collections are anticipated to come in lower than budget due to a decrease in gas commodity prices and consumption.
<sup>6</sup> Estimate-to-close include an additional \$6 million transfer. Available revenue is a result of an average price of oil at \$70/bbl.
<sup>7</sup> The third installment of quarterly Water and Sewer Pipeline Fee payments are expected to post in July .
<sup>8</sup> During difficult economic times delinquency rates for secured property tax increase. While the economy has begun to recover high unemployment and a tight job market will drive up delinquent property tax payments.
<sup>9</sup> Major capital projects are being funded by federal ARRA monies, which cannot be charged the City's administrative overhead rate.
<sup>10</sup> Interest earnings from pooled cash will come in below budget due to interest rate declines in the financial market.
<sup>11</sup> Fire Plan Check revenue is over budget as a result of a large one-time project at the Port.
<sup>12</sup> The estimate-to-close reflects a reduction of \$500,000 in budgeted revenue from Blair Field which will not be realized in FY 10.
<sup>13</sup> Transfers from Other Funds includes \$10.8 million borrowed from the Subsidence Fund to fill the revenue shortfall created by the State take-away of secured property tax revenue and a \$3.7 million transfer from Downtown Transient Occupancy Tax.

**June 2010**  
**Revenue Analysis by Department**  
**General Fund - Fiscal Year 2010**  
**(75.0 % of Year Completed)**

Attachment B

Department	FY 10 Adopted Budget	Amendments <sup>1</sup>	Adjusted Budget	Year-to-Date Actuals	Remaining	Estimates-to-Close	
Mayor and City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
City Attorney	250	-	250	62,857	(62,607)	250	100.0%
City Auditor	-	-	-	(263)	263	-	-
City Clerk <sup>2</sup>	893,521	-	893,521	190,620	702,901	898,619	100.6%
City Manager	-	-	-	920	(920)	920	-
City Prosecutor	-	24,792	24,792	20,829	3,963	20,829	84.0%
Civil Service	-	-	-	-	-	-	-
Community Development <sup>3</sup>	5,091,808	-	5,091,808	3,336,362	1,755,446	4,594,414	90.2%
Citywide Activities	288,524,968	-	288,524,968	241,945,240	46,579,728	291,491,388	101.0%
Development Services <sup>4</sup>	1,249,049	25,000	1,274,049	531,732	742,317	723,163	56.8%
Financial Management	19,597,456	-	19,597,456	16,772,152	2,825,304	19,455,826	99.3%
Fire <sup>5</sup>	13,039,950	-	13,039,950	10,192,541	2,847,409	14,437,698	110.7%
Health and Human Services <sup>6</sup>	1,824,412	-	1,824,412	1,205,942	618,470	2,012,750	110.3%
Library Services <sup>7</sup>	551,741	-	551,741	479,042	72,699	582,220	105.5%
Parks, Recreation & Marine <sup>8</sup>	9,776,820	11,400	9,788,220	5,812,598	3,975,622	9,487,821	96.9%
Police <sup>9</sup>	18,220,299	553,290	18,773,589	9,228,567	9,545,021	17,375,791	92.6%
Public Works <sup>10</sup>	26,564,640	-	26,564,640	16,276,450	10,288,190	22,760,071	85.7%
<b>TOTAL</b>	<b>\$ 385,334,914</b>	<b>\$ 614,482</b>	<b>\$ 385,949,395</b>	<b>\$ 306,055,589</b>	<b>\$ 79,893,806</b>	<b>\$ 383,841,759</b>	<b>99.5%</b>

**Notes:**

<sup>1</sup> Amendments reflect budget adjustments during the fiscal year.

<sup>2</sup> The City Clerk's Office will be reimbursed for elections conducted for LBUSD and LBCC.

June 2010  
Expenditure Analysis by Department  
General Fund - Fiscal Year 2010  
(75.0% of Year Completed)

Attachment C

Department	FY 10 Adopted Budget	Amendments <sup>1</sup>	Adjusted Budget	Year-to-Date Actuals <sup>2</sup>	Remaining	% Spent	Estimates-to-Close	
Mayor and City Council	\$ 4,857,270	\$ 6,752	\$ 4,864,022	\$ 3,408,960	\$ 1,455,062	70.1%	\$ 4,862,901	100.0%
City Attorney	1,225,945	148,820	1,374,765	1,146,265	228,500	83.4%	1,374,270	100.0%
City Auditor	2,152,102	109,400	2,261,502	1,438,737	822,764	63.6%	2,233,773	98.8%
City Clerk	5,784,826	83,410	5,868,236	3,290,653	2,577,583	56.1%	4,371,848	74.5%
City Manager	2,539,561	72,979	2,612,540	1,776,256	836,284	68.0%	2,434,015	93.2%
City Prosecutor	4,660,730	147,706	4,808,436	3,387,734	1,420,702	70.5%	4,808,436	100.0%
Civil Service	1,911,452	66,102	1,977,554	1,379,706	597,848	69.8%	1,977,553	100.0%
Community Development	4,601,846	166,983	4,768,828	3,731,362	1,037,466	78.2%	4,344,913	91.1%
Citywide Activities <sup>3</sup>	14,343,497	(2,078,585)	12,264,912	8,034,481	4,230,431	65.5%	12,357,624	100.8%
Development Services	1,058,245	34,542	1,092,787	882,651	210,136	80.8%	1,472,910	134.8%
Financial Management	9,982,400	272,451	10,254,851	6,933,583	3,321,268	67.6%	10,134,678	98.8%
Fire	72,173,522	105,258	72,278,780	50,544,201	21,734,579	69.9%	71,549,465	99.0%
Health and Human Services	4,764,418	49,307	4,813,725	3,917,719	896,006	81.4%	4,953,838	102.9%
Library Services	12,673,618	180,133	12,853,751	9,177,576	3,676,175	71.4%	12,773,303	99.4%
Parks, Recreation & Marine	25,170,607	301,597	25,472,204	17,235,561	8,236,643	67.7%	25,435,137	99.9%
Police	187,207,293	1,288,757	188,496,050	136,542,637	51,953,412	72.4%	190,105,394	100.9%
Public Works	29,226,178	829,960	30,056,138	21,852,132	8,204,006	72.7%	30,158,570	100.3%
<b>TOTAL</b>	<b>\$ 384,333,509</b>	<b>\$ 1,785,572</b>	<b>\$ 386,119,081</b>	<b>\$ 274,680,215</b>	<b>\$ 111,438,866</b>	<b>71.1%</b>	<b>\$ 385,348,627</b>	<b>99.8%</b>

**Notes:**

<sup>1</sup> Amendments reflect budget adjustments approved by the City Council during the fiscal year, but are primarily due to prior-year encumbrances (purchase orders).

<sup>2</sup> As of June 30, 2010, 71.65 percent of payrolls are posted with 75 percent of the year complete.

<sup>3</sup> Citywide Activities include debt service payments, as well as interdepartmental transfers, including transfers to the Capital Improvement Fund.

June 2010  
Expenditure Analysis by Fund  
Fiscal Year 2010  
(75.0% of Year Completed)

Attachment D

Fund	FY 10 New Allocation	Estimated All-Years Carryover <sup>1</sup>	FY 10 Adopted Appropriation	Amendments <sup>2</sup>	Adjusted Budget	Year-to-date Actuals	Estimates-to-close	Remaining	% Spent	
<b>Funds with All Years Carryover</b>										
Airport	\$37,204,261	\$30,129,568	\$67,333,829	\$53,851,570	\$121,185,399	\$40,694,682	65,516,050	54.1%	\$80,490,718	33.6%
Business Assistance <sup>3</sup>	675,996	(234,209)	441,787	-	441,787	312,999	600,000	135.8%	128,787	70.8%
Capital Projects	5,019,201	49,500,270	54,519,471	6,139,440	60,658,910	13,686,956	34,272,350	56.5%	46,971,955	22.6%
Civic Center	2,401,467	2,207,705	4,609,172	5,060	4,614,232	866,702	4,186,829	90.7%	3,747,530	18.8%
Community Development Grants	31,506,742	35,312,476	66,819,218	26,870,625	93,689,843	25,724,863	41,874,822	44.7%	67,964,980	27.5%
Fleet Services	33,951,850	840,510	34,792,360	6,582,384	41,374,744	21,024,746	34,689,731	83.8%	20,349,998	50.8%
Gas	96,757,969	1,208,457	97,966,426	30,299,980	128,266,406	119,628,552	117,315,602	91.5%	8,637,855	93.3%
Gasoline Tax Street Improvement	7,808,973	21,926,803	29,735,776	15,008,210	44,743,986	11,352,299	24,438,521	54.6%	33,391,687	25.4%
General Grants	6,293,947	11,009,980	17,303,927	4,929,674	22,233,601	9,948,376	13,240,117	59.6%	12,285,225	44.7%
General Services	38,166,555	189,233	38,355,788	975,491	39,331,279	25,427,629	37,132,989	94.4%	13,903,650	64.6%
Harbor	879,222,103	-	879,222,103	-	879,222,103	352,535,101	760,549,850	86.5%	526,687,002	40.1%
Health	41,727,578	29,575,921	71,303,499	2,802,465	74,105,965	26,810,809	33,643,068	45.4%	47,295,155	36.2%
Housing Authority	69,413,372	764,004	70,177,376	0	70,177,377	53,493,038	72,446,760	103.2%	16,684,339	76.2%
Housing Development	21,386,907	67,423,986	88,810,893	102	88,810,996	32,997,205	44,288,257	49.9%	55,813,791	37.2%
Insurance	39,627,348	-	39,627,348	172,303	39,799,651	25,801,302	38,061,302	95.6%	13,998,349	64.8%
Police & Fire Public Safety Oil Production Act	3,886,970	-	3,886,970	0	3,886,970	2,909,414	3,684,238	94.8%	977,556	74.9%
Redevelopment	153,775,370	55,218,212	208,993,582	48,162	209,041,744	100,373,920	181,877,761	87.0%	108,667,824	48.0%
Refuse/Recycling	45,628,503	90,213	45,718,716	32,133	45,750,849	26,924,538	42,514,311	92.9%	18,826,310	58.9%
SERRF	51,570,779	-	51,570,779	(0)	51,570,779	35,849,286	50,748,754	98.4%	15,721,494	69.5%
Sewer	21,597,406	-	21,597,406	-	21,597,406	10,284,062	15,298,866	70.8%	11,313,344	47.6%
Tidlands Operating	112,431,361	20,660,890	133,092,251	17,179,190	150,271,440	82,523,365	119,026,490	79.2%	67,748,076	54.9%
Transportation	15,463,493	23,872,736	39,336,229	17,475	39,353,704	8,976,430	19,339,631	49.1%	30,377,274	22.8%
Water	92,494,894	-	92,494,894	-	92,494,894	63,064,229	88,651,909	95.8%	29,430,665	68.2%
<b>SUBTOTAL</b>	<b>\$ 1,808,013,047</b>	<b>\$ 349,696,755</b>	<b>\$ 2,157,709,802</b>	<b>\$ 164,914,264</b>	<b>\$ 2,322,624,066</b>	<b>\$ 1,091,210,501</b>	<b>1,843,398,209</b>	<b>79.4%</b>	<b>\$ 1,231,413,565</b>	<b>47.0%</b>
<b>Funds Without All Years Carryover</b>										
General	\$ 384,333,509	\$ -	\$ 384,333,509	\$ 1,785,572	\$ 386,119,081	\$ 274,680,215	385,348,627	99.8%	\$ 111,438,866	71.1%
Belmont Shore Parking Meter	668,275	-	668,275	352,135	1,020,410	873,347	913,332	89.5%	147,062	85.6%
Certified Unified Program Agency (CUPA)	1,236,316	-	1,236,316	0	1,236,316	856,862	1,188,333	96.1%	379,454	69.3%
Employee Benefits	220,797,435	-	220,797,435	(157,779)	220,639,656	149,459,779	213,610,619	96.8%	71,179,877	67.7%
Development Services	13,057,431	-	13,057,431	114,080	13,171,511	8,767,364	11,746,405	89.2%	4,404,147	66.6%
Park Development	307,093	-	307,093	-	307,093	41,870	308,996	100.6%	265,223	13.6%
Parking & Business Area Improvement	7,319,800	-	7,319,800	1,433,178	8,752,978	4,561,899	5,997,580	68.5%	4,191,079	52.1%
SERRF JPA	11,295,285	-	11,295,285	-	11,295,285	9,095,715	11,295,285	100.0%	2,199,570	0.0%
Special Advertising & Promotion	6,086,957	-	6,086,957	105,875	6,192,831	4,254,597	5,854,617	94.5%	1,938,234	68.7%
Tideland Oil Revenue	70,735,534	-	70,735,534	180,164,428	250,899,962	191,452,827	250,549,920	99.9%	59,447,134	76.3%
Towing	9,465,723	-	9,465,723	2,009	9,467,732	6,594,670	8,940,771	94.4%	2,873,062	69.7%
Upland Oil	14,907,730	-	14,907,730	7,174,385	22,082,115	14,448,265	22,082,115	100.0%	7,633,850	65.4%
<b>SUBTOTAL</b>	<b>\$ 740,211,087</b>	<b>\$ -</b>	<b>\$ 740,211,087</b>	<b>\$ 190,973,882</b>	<b>\$ 931,184,969</b>	<b>\$ 665,087,411</b>	<b>917,836,600</b>	<b>98.6%</b>	<b>\$ 266,097,558</b>	<b>71.4%</b>
<b>TOTAL - All Funds</b>	<b>\$ 2,548,224,134</b>	<b>\$ 349,696,755</b>	<b>\$ 2,897,920,889</b>	<b>\$ 355,888,146</b>	<b>\$ 3,253,809,035</b>	<b>\$ 1,756,297,912</b>	<b>2,761,234,809</b>	<b>84.9%</b>	<b>\$ 1,497,511,123</b>	<b>54.0%</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> The negative expense carryover balance in SR 149 is offset by the overages in revenue carryover balances.