

Budget Summaries

Summary of Budgets by Department All Funds

Fiscal Years 2021 to 2023

(Includes operating, debt service and capital improvement program)

DEPARTMENTS	Actual FY 21	Adopted* FY 22	Adjusted* FY 22	Adopted* FY 23
Mayor and Council	\$ 5,186,019	\$ 6,003,222	\$ 5,888,775	\$ 6,157,142
City Attorney	10,721,025	12,264,464	12,264,464	9,816,742
City Auditor	2,913,220	3,394,335	3,394,335	3,450,581
City Clerk	3,863,937	5,048,482	5,415,982	4,205,416
City Manager	20,278,725	17,876,889	20,118,225	20,532,164
City Prosecutor	5,601,624	6,339,562	6,781,172	6,654,887
Civil Service	2,873,435	3,350,703	3,550,703	3,715,317
Airport	82,054,354	50,059,931	50,309,504	53,262,491
Development Services	127,800,087	71,584,220	86,054,793	90,219,452
Disaster Prep and Emerg Comm	13,293,222	13,502,134	13,580,020	13,863,912
Economic Development	60,877,335	20,423,033	21,310,780	23,121,694
Energy Resources	242,951,828	249,894,575	249,894,575	267,480,125
Financial Management	69,409,342	75,844,423	75,996,103	81,645,326
Interfund and Non-Operating ⁽¹⁾	705,203,499	616,029,869	617,711,679	649,081,315
Police and Fire Pension Plan	695,014	818,061	818,061	477,146
Fire	148,353,597	150,128,598	151,512,075	153,727,070
Harbor	492,203,930	619,965,949	619,934,240	639,206,077
Health and Human Services	214,663,549	172,774,829	183,621,951	182,391,970
Human Resources	19,383,121	16,642,679	16,735,984	28,246,147
Library Services	13,991,023	16,632,492	16,651,242	19,102,153
Parks, Recreation and Marine	62,167,281	65,084,988	65,939,177	74,030,641
Police	272,574,548	285,544,890	292,273,914	293,003,779
Public Works	282,979,502	278,484,954	298,342,382	308,971,291
Technology and Innovation	62,777,244	74,970,281	67,663,801	70,020,303
Water	136,180,998	182,279,630	182,275,609	179,577,327
TOTAL	\$ 3,058,997,458	\$ 3,014,943,193	\$ 3,068,039,547	\$ 3,181,960,467
Full-Time Equivalent Employees	5,608.16	5,678.31	5,678.31	5,874.74

ALL FUNDS BY CHARACTER	Adopted* FY 22	Adjusted* FY 22	Adopted* FY 23
Salaries, Wages and Employee Benefits	\$ 1,220,582,171	\$ 1,221,793,464	\$ 1,302,855,230
Materials, Supplies and Services	651,551,447	886,786,550	715,374,351
Capital Purchases	384,746,735	211,284,118	376,249,216
Debt Service	229,868,671	218,292,775	227,955,437
Transfers To Other Funds	183,824,993	184,112,343	198,347,141
Intrafund Transfer Out	-	1,518,560	-
Purchase of Gas & Water	64,794,752	64,794,752	69,739,313
Insurance Premiums and Losses	48,782,992	48,782,992	46,721,140
Depreciation and Non Cash Expenditures	160,000	160,000	160,000
Subtotal	\$ 2,784,311,762	\$ 2,837,525,554	\$ 2,937,401,828
Internal Support	230,631,431	230,513,993	244,558,639
TOTAL ALL FUNDS	\$ 3,014,943,193	\$ 3,068,039,547	\$ 3,181,960,467

⁽¹⁾ Interfund and Non-Operating include pass through transactions and debt service payments.

* Amounts exclude all-years carryover.

Note: The City is currently maintaining two different financial systems and until a new budget development software is established, the financial information displayed in the future may have further adjustments.

Note: The Adjusted Budget numbers has data as of 4/30/22.

Summary of Full-Time Equivalents (FTEs) by Department (All Funds)

Fiscal Years 2021 to 2023

	Adopted FY 21	Adopted FY 22	Adopted FY 23
DEPARTMENT			
Mayor and Council	51.61	51.21	50.71
City Attorney	70.00	70.00	52.00
City Auditor	18.00	18.00	18.00
City Clerk	15.26	15.26	15.26
City Manager	48.81	50.01	61.31
City Prosecutor	38.38	38.38	38.38
Civil Service	18.00	18.00	21.00
Airport	118.04	125.04	128.04
Development Services	210.78	210.78	220.78
Disaster Preparedness & Emergency Comm	87.30	87.00	88.00
Economic Development	87.96	86.96	92.96
Energy Resources	240.39	247.39	260.89
Financial Management	247.03	249.03	257.53
Fire	530.77	535.77	545.41
Harbor	595.60	606.60	617.00
Health and Human Services	450.52	470.52	494.77
Human Resources	45.50	47.00	70.00
Library Services	129.72	132.72	136.71
Parks, Recreation and Marine	427.18	424.59	447.66
Police	1,189.38	1,191.38	1,213.47
Public Works	545.93	557.67	587.63
Technology & Innovation	178.38	181.38	191.38
Water	263.62	263.62	265.85
TOTAL FTEs	5,608.16	5,678.31	5,874.74

Summary of FY 22 to FY 23 Full-Time Equivalent (FTE) Changes By Department

Fiscal Years 2022 to 2023

ALL FUNDS

DEPARTMENT	Adopted FY 22	FY 22 Changes Reflected In FY 23 Base*	Proposed FY 23 Changes	Adopted FY 23 Changes	Adopted FY 23
Mayor and Council	51.21	-	(0.50)	-	50.71
City Attorney	70.00	-	-	(18.00)	52.00
City Auditor	18.00	-	-	-	18.00
City Clerk	15.26	-	-	-	15.26
City Manager	50.01	-	7.30	4.00	61.31
City Prosecutor	38.38	-	-	-	38.38
Civil Service	18.00	-	3.00	-	21.00
Airport	125.04	-	3.00	-	128.04
Development Services	210.78	-	10.00	-	220.78
Disaster Preparedness & Emergency Comm	87.00	-	1.00	-	88.00
Economic Development	86.96	-	6.00	-	92.96
Energy Resources	247.39	-	13.50	-	260.89
Financial Management	249.03	-	4.50	4.00	257.53
Fire	535.77	4.50	4.14	1.00	545.41
Harbor	606.60	-	10.40	-	617.00
Health and Human Services	470.52	12.00	12.25	-	494.77
Human Resources	47.00	-	5.00	18.00	70.00
Library Services	132.72	2.50	1.49	-	136.71
Parks, Recreation and Marine	424.59	-	23.07	-	447.66
Police	1,191.38	-	22.09	-	1,213.47
Public Works	557.67	-	29.96	-	587.63
Technology & Innovation	181.38	-	10.00	-	191.38
Water	263.62	-	2.23	-	265.85
TOTAL FTEs	5,678.31	19.00	168.43	9.00	5,874.74
CITYWIDE GENERAL FUND	2,714.68	2.00	67.12	8.00	2,791.80

*Personnel Changes made during the FY 22 fiscal year.

Summary of Salaries, Skill Pays and Benefits by Department

General and All Funds

Fiscal Year 2023

GENERAL FUND

Department	Salaries	Skill Pays	Benefits	Total
Mayor and Council	\$ 3,255,913	\$ 5,011	\$ 1,902,678	\$ 5,163,602
City Attorney	2,971,596	-	1,618,362	4,589,958
City Auditor	1,588,338	-	897,971	2,486,310
City Clerk	1,456,033	10,022	845,457	2,311,513
City Manager	4,140,151	-	2,390,598	6,530,749
City Prosecutor	4,147,093	6,064	2,262,533	6,415,689
Civil Service	1,937,993	5,011	1,161,322	3,104,327
Airport	-	-	-	-
Development Services	2,305,937	2,506	1,392,479	3,700,922
Disaster Prep & Emerg Comm	7,422,112	80,179	4,516,402	12,018,694
Economic Development	1,338,855	1,253	785,379	2,125,487
Energy Resources	-	-	-	-
Financial Management	10,466,139	29,725	6,275,629	16,771,493
Fire	49,136,523	10,638,153	44,143,052	103,917,728
Harbor	-	-	-	-
Health and Human Services	2,459,600	626	1,464,616	3,924,843
Human Resources	-	-	-	-
Library Services	8,744,654	17,539	4,297,565	13,059,758
Parks, Recreation and Marine	14,779,679	16,019	7,306,993	22,102,690
Police	116,419,227	14,544,303	92,318,327	223,281,857
Public Works	19,148,724	38,732	12,287,796	31,475,253
Technology & Innovation	-	-	-	-
Water	-	-	-	-
TOTAL GENERAL FUND	\$ 251,718,569	\$ 25,395,143	\$ 185,867,160	\$ 462,980,873

ALL FUNDS

Department	Salaries	Skill Pays	Benefits	Total
Mayor and Council	\$ 3,255,913	\$ 5,011	\$ 1,902,678	\$ 5,163,602
City Attorney	6,739,844	-	3,712,707	10,452,550
City Auditor	1,943,070	-	1,114,424	3,057,493
City Clerk	1,456,033	10,022	845,457	2,311,513
City Manager	5,992,143	-	3,489,838	9,481,981
City Prosecutor	4,193,273	7,517	2,290,876	6,491,665
Civil Service	1,960,294	5,011	1,173,677	3,138,983
Airport	9,722,618	41,007	5,956,547	15,720,171
Development Services	19,651,456	113,065	11,598,464	31,362,985
Disaster Prep & Emerg Comm	7,422,112	80,179	4,516,402	12,018,694
Economic Development	7,765,603	12,528	4,536,534	12,314,664
Energy Resources	20,923,151	494,812	13,096,664	34,514,627
Financial Management	20,335,733	168,164	12,718,541	33,222,438
Fire	54,752,916	11,234,584	47,709,044	113,696,545
Harbor	66,713,186	553,376	38,551,458	105,818,020
Health and Human Services	36,609,157	121,040	22,402,931	59,133,129
Human Resources	7,337,535	-	4,280,376	11,617,911
Library Services	9,700,349	27,561	4,686,080	14,413,990
Parks, Recreation and Marine	24,500,903	30,276	12,733,691	37,264,870
Police	122,211,751	15,561,914	97,177,809	234,951,474
Public Works	41,950,182	62,953	26,349,601	68,362,736
Technology & Innovation	18,719,163	-	10,769,761	29,488,924
Water	25,199,829	249,147	15,414,784	40,863,760
TOTAL ALL FUNDS	\$ 519,056,215	\$ 28,778,169	\$ 347,028,343	\$ 894,862,726

Summary of Budgets by Department

General Fund

Fiscal Years 2021 to 2023

(Includes operating, debt service and capital improvement program)

DEPARTMENTS	Actual FY 21	Adopted* FY 22	Adjusted* FY 22	Adopted* FY 23
Mayor and Council	\$ 5,185,881	\$ 6,003,222	\$ 5,888,775	\$ 6,157,142
City Attorney	2,761,177	3,220,647	3,220,647	3,293,251
City Auditor	2,307,676	2,769,439	2,769,439	2,826,461
City Clerk	3,863,937	5,048,482	5,415,982	4,205,416
City Manager	8,963,324	7,135,890	8,548,590	9,621,690
City Prosecutor	5,415,135	6,220,236	6,661,846	6,527,271
Civil Service	2,822,097	3,271,144	3,271,144	3,635,534
Development Services	4,828,839	5,281,910	5,441,910	5,778,454
Disaster Prep and Emergency Comm	12,659,129	13,502,134	13,502,134	13,863,912
Economic Development	35,617,159	4,493,721	5,381,468	4,337,992
Financial Management	18,187,099	19,908,349	20,060,029	21,722,712
Interfund and Non-Operating ⁽¹⁾	129,646,304	70,239,533	68,813,201	78,046,939
Police and Fire Pension Plan	695,014	818,061	818,061	477,146
Fire	112,546,610	116,980,667	117,921,144	119,572,025
Health and Human Services	16,306,824	6,215,194	6,610,606	11,526,412
Library Services	13,784,796	15,395,643	15,414,393	17,737,920
Parks, Recreation and Marine	36,196,833	38,152,284	38,881,473	45,157,052
Police	245,882,564	262,196,090	268,225,840	268,626,143
Public Works	45,248,923	47,551,631	48,637,802	51,024,735
Technology and Innovation	984,296	-	-	-
TOTAL	\$703,903,617	\$634,404,275	\$645,484,482	\$674,138,209

Full-Time Equivalent Employees	2,694.55	2,714.68	2,714.68	2,791.80
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General Fund by Character	Adopted* FY 22	Adjusted* FY 22	Adopted* FY 23
Salaries, Wages and Employee Benefits	\$459,227,261	\$460,248,440	\$481,922,693
Materials, Supplies and Services	50,188,300	61,273,661	67,470,537
Capital Purchases	129,111	529,111	351,111
Debt Service	512,000	512,000	12,000
Transfers To Other Funds	52,178,947	49,342,197	50,790,337
Intrafund Transfer Out	-	1,410,418	-
Purchase of Gas & Water	1,000	1,000	1,000
Insurance Premiums and Losses	1,270	1,270	1,270
Depreciation and Non Cash Expenditures	-	-	-
Subtotal	\$562,237,889	\$573,318,097	\$600,548,948
Internal Support	72,166,385	72,166,385	73,589,261
TOTAL GENERAL FUND	\$634,404,275	\$645,484,482	\$674,138,209

⁽¹⁾ Interfund and Non-Operating include pass through transactions and debt service payments.

* Amounts exclude all-years carryover.

Note: The City is currently maintaining two different financial systems and until a new budget development software is established, the financial information displayed in the future may have further adjustments.

Note: The Adjusted Budget numbers has data as of 4/30/2022.

General Fund Revenues

TOP 40 GENERAL FUND REVENUES	Actuals FY 21	Adopted FY 22	Adjusted FY 22	Estimated FY 22	Adopted FY 23
1 REAL PROPERTY TAX	\$142,955,205	\$140,372,333	\$140,372,333	\$143,748,334	\$150,172,471
2 CITY SALES AND USE TAX	74,963,267	71,578,901	71,578,901	80,845,848	82,065,258
3 TRANSACTION AND USE SALES TAX-MEASURE A	73,485,405	69,037,355	69,037,355	81,862,286	67,447,606
4 PROPERTY TAX IN-LIEU OF VLF	57,057,333	58,854,639	58,854,639	59,071,294	62,225,701
5 TRANSFERS FROM OTHER FUNDS*	163,176,999	22,698,963	22,698,963	31,248,265	24,354,830
6 ELECTRIC USERS TAX & PENALTIES	23,450,979	19,521,333	19,521,333	22,080,914	23,080,112
7 TRANSIENT OCCUPANCY TAX	12,140,413	16,277,817	16,277,817	18,131,252	18,703,818
8 CHARGES FOR SPECIAL EVENTS/SVCS	13,332,246	14,190,613	14,190,613	11,772,925	17,264,054
9 PARKING CITATIONS	13,821,607	17,978,399	17,978,399	16,080,628	15,808,285
10 COMMERCIAL SRVCS/BILLING & COLLECTION	14,509,156	13,348,229	13,348,229	13,052,340	13,194,138
11 CANNABIS LICENSE APPLC FEE/TAX	12,099,297	9,237,523	9,237,523	12,000,000	12,000,000
12 EMERGENCY AMBULANCE FEES	12,422,318	13,626,931	13,626,931	13,961,332	12,836,867
13 BUSINESS LICENSE TAXES	12,767,328	12,732,000	12,732,000	12,732,000	12,732,000
14 ELECTRIC COMPANY FRANCHISES	8,491,374	7,387,510	7,387,510	8,500,000	8,884,639
15 AMERICAN GOLF LEASE	6,603,871	4,687,908	4,687,908	5,560,896	5,547,529
16 WATER USERS TAX & PENALTIES	5,144,438	4,915,505	4,915,505	4,758,929	5,535,430
17 GAS USERS TAX & PENALTIES	4,844,585	5,010,862	5,010,862	5,025,974	5,328,658
18 LAND,BLDG,R/W,EASEMENT,APT RENTALS	5,813,773	5,301,042	5,301,042	5,104,625	5,140,670
19 TELEPHONE USERS TAX & PENALTIES	5,177,114	3,840,196	3,840,196	4,938,573	4,225,234
20 INTEREST-POOLED CASH	2,322,029	3,690,000	3,690,000	1,978,977	3,660,000
21 TRSF FRM EF - WATER & SEWER	12,693,278	11,927,143	11,927,143	3,570,837	3,642,254
22 REIMB OF STATE MANDATED & FEDERAL COSTS	4,519,345	3,585,000	3,585,000	3,574,751	3,620,000
23 PIPELINE FRANCHISES	3,393,514	2,332,167	2,332,167	3,614,284	3,530,611
24 ASSET MANAGEMENT CHARGES	2,479,379	2,940,223	2,940,223	2,940,223	3,294,006
25 PIPELINE SAFETY FEES	4,608,926	3,253,984	3,253,984	3,253,984	3,293,584
26 MISC REFUNDS & REIMB	311,818	2,944,780	2,944,780	193,993	3,211,606
27 REAL PROPERTY TRANSFER TAX	2,690,636	2,315,759	2,315,759	3,012,798	3,141,987
28 HAULER FEES	3,174,113	3,000,000	3,000,000	3,204,727	3,000,000
29 OTHER DEPT CHGS TO GOV'TL FUNDS	711,299	2,518,444	2,518,444	2,518,444	2,832,370
30 OIL PRODUCTION TAX	1,349,281	2,656,970	2,656,970	2,621,474	2,489,326
31 FIRE INSPECTION FEES	1,802,878	2,191,591	2,191,591	1,514,378	2,214,304
32 TRANSNT OCCUP TAX-MEASURE B 1%	1,464,560	2,050,385	2,050,385	2,098,275	2,164,536
33 FIRST RESPONDER FEE	1,612,911	1,689,276	1,689,276	2,265,973	2,120,540
34 HARBOR-POLICE	1,817,425	2,104,656	2,104,656	1,970,653	2,029,773
35 EL DORADO PARK FEES	2,166,080	1,402,705	1,402,705	1,700,000	1,712,250
36 CURB & WALK PERMITS	2,417,076	1,196,414	1,196,414	1,500,000	1,600,000
37 CHARGES FOR SERVICES	171,021	1,989,386	1,989,386	1,000,509	1,599,088
38 MISCELLANEOUS REVENUES	125,564	1,102,734	1,102,734	943,349	1,552,163
39 EXCAVATION PERMITS	2,625,515	1,645,681	1,645,681	1,500,000	1,400,000
40 PARKING REVENUES FROM OPERATIONS	974,364	1,535,372	1,535,372	696,191	1,316,000
 SUBTOTAL TOP 40 GENERAL FUND REVENUES	 715,687,719	 568,670,729	 568,670,729	 596,150,235	 599,971,699
 SUBTOTAL ALL OTHER REVENUES	 23,814,871	 22,345,907	 22,345,907	 20,352,741	 21,311,366
 TOTAL	 \$739,502,590	 \$591,016,636	 \$591,016,636	 \$616,502,976	 \$621,283,066

*Transfers from Other Funds: FY 21 actuals include one-time Long Beach Recovery Act funding to recover revenue lost due to the pandemic and funding received but designated for future Long Beach Recovery Act uses. FY 23 adopted includes budgeted transfers from Uplands Oil and Gas Fund Groups in the amounts of \$6.1 million and \$13.8 million, respectively.

Summary of Resources & Expenditures by Fund*

Fiscal Year 2023

	Estimated Funds Available 10/1/2022	Total Revenues	Release of Reservations**	Cancelled Carryover***	Total Resources
GENERAL FUNDS					
General	\$ -	\$ 621,283,066	\$ (67,477,524)	\$ -	\$ 553,805,542
Uplands Oil	152,740	11,811,475	-	-	11,964,215
Total	\$ 152,740	\$ 633,094,541	\$ (67,477,524)	\$ -	\$ 565,769,756
SPECIAL REVENUE FUNDS					
General Grants	\$ 1,531,463	\$ 9,701,912	\$ -	\$ -	\$ 11,233,375
Police & Fire Public Safety Oil Prod Act	176,692	2,693,369	-	-	2,870,062
Health	8,936,075	61,770,617	-	-	70,706,691
CUPA	(365,054)	1,866,016	-	-	1,500,962
Special Advertising & Promotion	2,259,754	8,584,444	-	-	10,844,199
Housing Development	29,831,470	15,237,500	-	-	45,068,970
Belmont Shore Parking Meter	121,171	898,884	-	-	1,020,055
Business Assistance	783,633	728,199	-	-	1,511,832
Community Development Grants	27,408,031	10,716,548	-	-	38,124,580
Housing Authority	14,542,285	105,236,185	-	-	119,778,470
Gasoline Tax Street Improvement	2,974,835	13,491,359	-	-	16,466,194
Total	\$ 88,200,356	\$ 230,925,034	\$ -	\$ -	\$ 319,125,390
CAPITAL PROJECTS FUNDS					
Capital Projects	\$ 78,827,123	\$ 171,610,605	\$ -	\$ -	\$ 250,437,728
Successor Agency Operations	8,862,601	4,219,567	-	-	13,082,168
Total	\$ 87,689,724	\$ 175,830,172	\$ -	\$ -	\$ 263,519,896
INTERNAL SERVICE FUNDS					
Civic Center	\$ (5,584,833)	\$ 24,975,297	\$ -	\$ -	\$ 19,390,464
General Services	1,538,588	74,592,189	-	-	76,130,777
Fleet Services	(3,237,675)	56,958,170	-	-	53,720,495
Insurance	18,665,180	76,808,762	-	-	95,473,942
Employee Benefits	17,512,397	390,119,981	-	-	407,632,377
Total	\$ 28,893,656	\$ 623,454,398	\$ -	\$ -	\$ 652,348,054
TIDELANDS FUNDS					
Tidelands Operations	\$ 15,754,203	\$ 110,893,919	\$ 12,000,000	\$ -	\$ 138,648,122
Tidelands Area	28,698,379	30,242,344	-	-	58,940,723
Tidelands Oil Revenue	3,763,361	98,787,714	-	-	102,551,075
Reserve For Subsidence	1,290,212	980,000	-	-	2,270,212
Total	\$ 49,506,155	\$ 240,903,977	\$ 12,000,000	\$ -	\$ 302,410,132
ENTERPRISE FUNDS					
Development Services	\$ 19,973,243	\$ 30,462,627	\$ -	\$ -	\$ 50,435,870
Gas	26,154,209	165,712,559	-	-	191,866,767
Gas Prepay	-	-	-	-	-
Water	25,612,130	149,242,781	-	-	174,854,911
Sewer	7,461,705	19,829,298	-	-	27,291,003
Airport	22,328,764	61,065,806	-	-	83,394,570
Refuse/Recycling	10,627,323	73,373,934	-	-	84,001,257
SERRF	10,829,081	43,794,850	-	-	54,623,931
SERRF JPA	1	-	-	-	1
Towing	1,107,942	7,256,458	-	-	8,364,400
Harbor	441,105,235	582,701,000	-	-	1,023,806,235
Total	\$ 565,199,633	\$ 1,133,439,312	\$ -	\$ -	\$ 1,698,638,945
DEBT SERVICE FUNDS					
Debt Service	\$ -	\$ 6,543,779	\$ -	\$ -	\$ 6,543,779
Successor Agency - Debt Service	-	30,162,041	-	-	30,162,041
Total	\$ -	\$ 36,705,820	\$ -	\$ -	\$ 36,705,820
TOTAL	\$ 819,642,264	\$ 3,074,353,254	\$ (55,477,524)	\$ -	\$ 3,838,517,993

* The funds listed in the City's Annual Comprehensive Financial Report vary from the Budget Book because of different categorizations.

** Release of Reservations represents the making available of restricted funds reservations as prescribed expenditures are incurred.

(1) Structural shortfall is \$20.2M but will be covered with one-time funds made available through the LB Recovery Act and reserves set aside to mitigate the Measure M mitigation impact. Excludes the General Fund Emergency Reserve and other Restricted Reserves.

(2) For more information on the negative ending funds available please visit the Funds Summaries section of the book.

(3) Sufficient budgetary funds available and revenues are able to cover Gas Fund uses, and any necessary updates to the fund will be evaluated for future adjustments.

Operating Expenditures	Capital Improvement Expenditures	Debt Service	Total Expenditures	Additions to Reservations & Adjustments****	Estimated Funds Available 9/30/2023
\$ 639,131,491	\$ 34,994,718	\$ 12,000	\$ 674,138,209	\$ (97,667,492)	\$ (22,665,175)
9,352,752	-	-	9,352,752	1,625,000	986,462
\$ 648,484,243	\$ 34,994,718	\$ 12,000	\$ 683,490,961	\$ (96,042,492)	\$ (21,678,713)
\$ 9,962,155	\$ -	\$ -	\$ 9,962,155	\$ -	\$ 1,271,220
2,693,369	-	-	2,693,369	-	176,692
61,744,891	-	-	61,744,891	-	8,961,800
2,808,924	-	-	2,808,924	-	(1,307,962)
11,555,107	-	-	11,555,107	-	(710,908)
16,000,104	-	-	16,000,104	-	29,068,866
586,388	-	200,000	786,388	-	233,666
756,036	-	-	756,036	-	755,796
16,684,677	-	-	16,684,677	-	21,439,903
108,252,290	-	-	108,252,290	-	11,526,180
(4,360,635)	18,500,000	-	14,139,365	-	2,326,829
\$ 226,683,308	\$ 18,500,000	\$ 200,000	\$ 245,383,308	\$ -	\$ 73,742,082
\$ 124,100,557	\$ 51,729,851	\$ -	\$ 175,830,408	\$ -	\$ 74,607,320
4,248,628	-	-	4,248,628	-	8,833,540
\$ 128,349,185	\$ 51,729,851	\$ -	\$ 180,079,036	\$ -	\$ 83,440,861
\$ 12,984,151	\$ -	\$ 11,118,476	\$ 24,102,627	\$ -	\$ (4,712,163)
63,855,682	-	10,891,545	74,747,226	-	1,383,550
45,011,299	-	5,467,385	50,478,684	4,272,667	(1,030,856)
67,547,362	-	-	67,547,362	-	27,926,580
389,690,381	-	-	389,690,381	-	17,941,997
\$ 579,088,875	\$ -	\$ 27,477,405	\$ 606,566,280	\$ 4,272,667	\$ 41,509,108
\$ 86,089,977	\$ 12,000,000	\$ 15,362,512	\$ 113,452,489	\$ 10,230,126	\$ 14,965,507
23,141,845	-	9,722,536	32,864,381	-	26,076,342
90,037,870	-	-	90,037,870	7,125,000	5,388,205
-	-	-	-	-	2,270,212
\$ 199,269,692	\$ 12,000,000	\$ 25,085,048	\$ 236,354,740	\$ 17,355,126	\$ 48,700,266
\$ 30,222,823	\$ -	\$ -	\$ 30,222,823	\$ -	\$ 20,213,047
108,550,202	11,050,000	47,547,197	167,147,399	3,000,000	21,719,368
-	-	-	-	-	-
108,249,074	41,127,000	7,415,234	156,791,308	-	18,063,603
17,775,007	5,179,299	733,450	23,687,756	-	3,603,246
42,493,539	2,000,000	9,221,861	53,715,400	-	29,679,169
67,121,695	-	-	67,121,695	-	16,879,563
49,063,921	-	-	49,063,921	-	5,560,010
-	-	-	-	-	1
6,945,988	-	-	6,945,988	-	1,418,412
241,040,611	324,086,000	75,384,579	640,511,190	-	383,295,045
\$ 671,462,860	\$ 383,442,299	\$ 140,302,321	\$ 1,195,207,480	\$ 3,000,000	\$ 500,431,465
\$ -	\$ -	\$ 8,134,944	\$ 8,134,944	\$ (1,591,166)	\$ -
-	-	26,743,719	26,743,719	3,418,323	-
\$ -	\$ -	\$ 34,878,663	\$ 34,878,663	\$ 1,827,158	\$ -
\$ 2,453,338,162	\$ 500,666,868	\$ 227,955,437	\$ 3,181,960,467	\$ (69,587,541)	\$ 726,145,069

*** Cancelled Prior Year Carryover Exp/(Rev) represents funds that become available from previously budgeted prior year grants/projects once a grant/project is completed or cancelled.

**** Additions to Reservations represents the setting aside of restricted funds reservations when received and also includes reservations for funds to be used for subsequent years' appropriations or current expenses to be paid in future years. For the General Fund, this includes Measure B stabilization fund and excludes the impact of Measure A revenues and expenses as those are accounted for separately.

Note: The City is currently maintaining two different financial systems and until a new budget development software is established, the financial information displayed in the future may have further adjustments.

Comparison of Revenues by Fund Fiscal Years 2021 to 2023

	Actual FY 21	Adopted* FY 22	Adjusted* FY 22	Adopted* FY 23
GENERAL FUNDS				
General	\$ 739,502,590	\$ 591,016,636	\$ 591,016,636	\$ 621,283,066
Uplands Oil	12,732,997	11,811,475	11,811,475	11,811,475
Total	\$ 752,235,587	\$ 602,828,111	\$ 602,828,111	\$ 633,094,541
SPECIAL FUNDS				
General Grants	\$ 99,913,719	\$ 8,599,759	\$ 9,819,919	\$ 9,701,912
Police & Fire Pub Sfty Oil Prod Act	2,980,701	2,922,666	2,922,666	2,693,369
Health	98,939,018	59,116,501	69,711,977	61,770,617
CUPA	1,772,256	1,866,016	1,866,016	1,866,016
Special Advertising & Promotion	13,206,286	9,690,625	9,690,625	8,584,444
Housing Development	3,421,661	1,697,500	1,697,500	15,237,500
Belmont Shore Parking Meter	575,990	898,884	898,884	898,884
Business Assistance	1,080,529	728,199	728,199	728,199
Community Development Grants	50,296,056	10,803,424	23,903,126	10,716,548
Housing Authority	116,059,122	105,236,185	105,236,185	105,236,185
Gasoline Tax Street Improvement	10,756,794	11,267,258	11,267,258	13,491,359
Total	\$ 399,002,132	\$ 212,827,016	\$ 237,742,354	\$ 230,925,034
CAPITAL FUNDS				
Capital Projects	\$ 169,178,205	\$ 161,713,826	\$ 176,658,123	\$ 171,610,605
Successor Agency Operations	2,912,422	4,219,567	4,219,567	4,219,567
Total	\$ 172,090,627	\$ 165,933,393	\$ 180,877,690	\$ 175,830,172
INTERNAL SERVICE FUNDS				
Civic Center	\$ 29,463,051	\$ 25,481,441	\$ 25,481,441	\$ 24,975,297
General Services	65,244,637	80,551,225	69,297,133	74,592,189
Fleet Services	45,334,179	51,184,797	51,184,797	56,958,170
Insurance	57,399,533	75,967,483	75,967,483	76,808,762
Employee Benefits	304,503,965	361,457,746	361,457,746	390,119,981
Total	\$ 501,945,365	\$ 594,642,692	\$ 583,388,600	\$ 623,454,398
TIDELANDS FUNDS				
Tidelands Operating	\$ 120,009,858	\$ 101,502,428	\$ 102,152,428	\$ 110,893,919
Tidelands Area Funds	31,868,602	30,499,656	33,499,656	30,242,344
Tideland Oil Revenue	104,843,840	98,787,714	98,787,714	98,787,714
Reserve For Subsidence	1,972,005	1,480,000	1,480,000	980,000
Total	\$ 258,694,306	\$ 232,269,798	\$ 235,919,798	\$ 240,903,977
ENTERPRISE FUNDS				
Development Services	\$ 19,150,424	\$ 24,793,271	\$ 24,793,271	\$ 30,462,627
Gas	130,487,792	148,356,226	148,356,226	165,712,558
Water	156,655,756	157,899,073	157,899,073	149,242,781
Sewer	19,990,523	19,079,298	19,079,298	19,829,298
Airport	56,776,484	55,595,195	55,595,195	61,065,806
Refuse/Recycling	51,211,328	56,469,579	56,469,579	73,373,934
SERRF	41,910,522	40,853,000	40,853,000	43,794,850
SERRF JPA	10	-	-	-
Towing	6,142,643	6,845,982	6,845,982	7,256,458
Harbor	392,510,366	504,260,000	509,003,952	582,701,000
Total	\$ 874,835,847	\$ 1,014,151,624	\$ 1,018,895,576	\$ 1,133,439,312
DEBT SERVICE FUNDS				
Debt Service	\$ 6,732,895	\$ 6,536,532	\$ 6,536,532	\$ 6,543,779
Successor Agency - Debt Service	46,761,549	30,162,041	30,162,041	30,162,041
Total	\$ 53,494,444	\$ 36,698,573	\$ 36,698,573	\$ 36,705,820
TOTAL	\$ 3,012,298,309	\$ 2,859,351,207	\$ 2,896,350,701	\$ 3,074,353,254

*Amounts exclude all-years carryover.

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Comparison of Expenditures by Fund Fiscal Years 2021 to 2023

		Actual FY 21	Adopted* FY 22	Adjusted* FY 22	Adopted* FY 23
GENERAL FUNDS					
General	\$	703,926,678	\$ 634,404,275	\$ 645,484,482	\$ 674,138,209
Uplands Oil		9,807,997	10,186,475	10,186,475	9,352,752
Total	\$	713,734,675	\$ 644,590,750	\$ 655,670,957	\$ 683,490,961
SPECIAL FUNDS					
General Grants	\$	94,716,456	\$ 8,883,278	\$ 10,103,438	\$ 9,962,155
Police & Fire Pub Sfty Oil Prod Act		3,005,377	2,922,666	2,922,666	2,693,369
Health		88,102,417	59,077,572	69,529,282	61,744,891
CUPA		2,200,234	2,604,353	2,604,353	2,808,924
Special Advertising & Promotion		10,301,508	11,352,874	12,020,325	11,555,107
Housing Development		2,483,888	2,767,047	2,767,047	16,000,104
Belmont Shore Parking Meter		657,144	787,034	787,034	786,388
Business Assistance		453,894	758,675	758,675	756,036
Community Development Grants		51,078,321	16,970,907	30,070,609	16,684,677
Housing Authority		109,028,668	107,028,544	107,028,544	108,252,290
Gasoline Tax Street Improvement		9,888,014	11,139,365	11,139,365	14,139,365
Total	\$	371,915,921	\$ 224,292,316	\$ 249,731,339	\$ 245,383,308
CAPITAL FUNDS					
Capital Projects	\$	137,502,300	\$ 160,945,509	\$ 176,129,806	\$ 175,830,408
Successor Agency Operations		4,232,626	4,293,771	4,293,771	4,248,628
Total	\$	141,734,926	\$ 165,239,280	\$ 180,423,577	\$ 180,079,036
INTERNAL SERVICE FUNDS					
Civic Center	\$	30,960,789	\$ 25,133,122	\$ 25,133,122	\$ 24,102,627
General Services		66,578,487	79,131,044	71,824,564	74,747,226
Fleet Services		43,334,629	46,561,174	46,561,174	50,478,684
Insurance		49,860,897	67,033,336	67,033,336	67,547,362
Employee Benefits		386,305,080	361,028,146	361,321,451	389,690,381
Total	\$	577,039,882	\$ 578,886,821	\$ 571,873,646	\$ 606,566,280
TIDELANDS FUNDS					
Tidelands Operating	\$	115,141,153	\$ 103,514,429	\$ 107,745,716	\$ 113,452,489
Tidelands Area Funds		29,385,709	30,912,793	33,912,793	32,864,381
Tideland Oil Revenue		91,481,420	91,662,713	91,662,713	90,037,870
Reserve For Subsidence		135	-	-	-
Total	\$	236,008,418	\$ 226,089,935	\$ 233,321,222	\$ 236,354,740
ENTERPRISE FUNDS					
Development Services	\$	29,054,481	\$ 28,025,226	\$ 28,986,097	\$ 30,222,823
Gas		115,114,180	147,820,821	147,820,821	167,147,399
Water		117,137,765	159,883,383	159,879,363	156,791,308
Sewer		20,159,568	23,321,066	23,321,066	23,687,756
Airport		82,239,462	50,408,435	50,658,008	53,715,400
Refuse/Recycling		51,893,662	58,712,949	58,712,949	67,121,695
SERRF		40,327,215	46,043,433	46,043,433	49,063,921
SERRF JPA		-	-	-	-
Towing		5,168,379	6,755,469	6,755,469	6,945,988
Harbor		494,435,545	622,795,213	622,763,504	640,511,190
Total	\$	955,530,257	\$ 1,143,765,995	\$ 1,144,940,711	\$ 1,195,207,480
DEBT SERVICE FUNDS					
Debt Service	\$	11,729,331	\$ 8,132,197	\$ 8,132,197	\$ 8,134,944
Successor Agency - Debt Service		51,304,047	23,945,898	23,945,898	26,743,719
Total	\$	63,033,379	\$ 32,078,095	\$ 32,078,095	\$ 34,878,663
TOTAL	\$	3,058,997,457	\$ 3,014,943,193	\$ 3,068,039,547	\$ 3,181,960,467

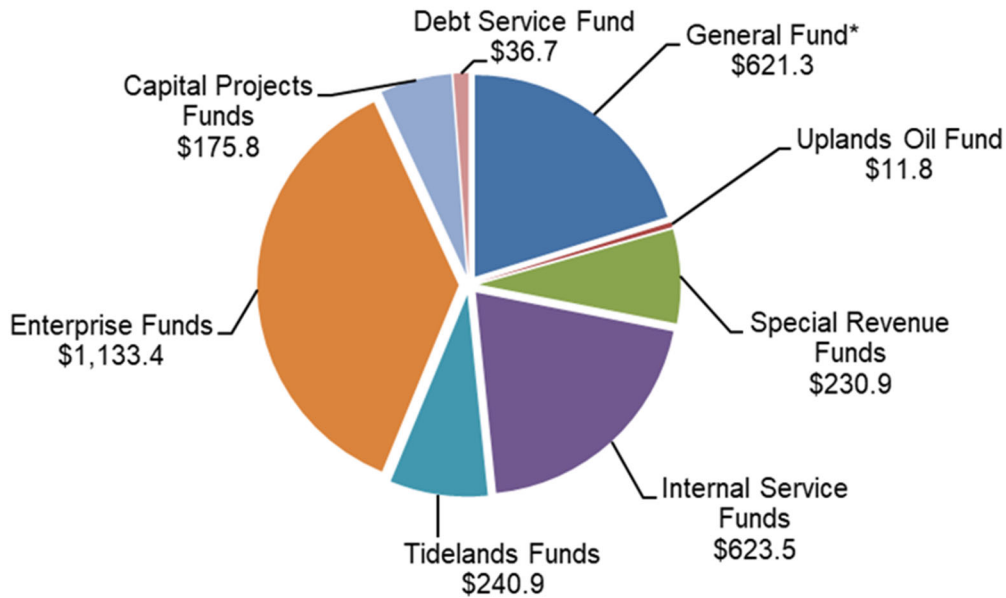
*Amounts exclude all-years carryover.

Note: The City is currently maintaining two different financial systems and until a new budget development software is established, the financial information displayed in the future may have further adjustments.

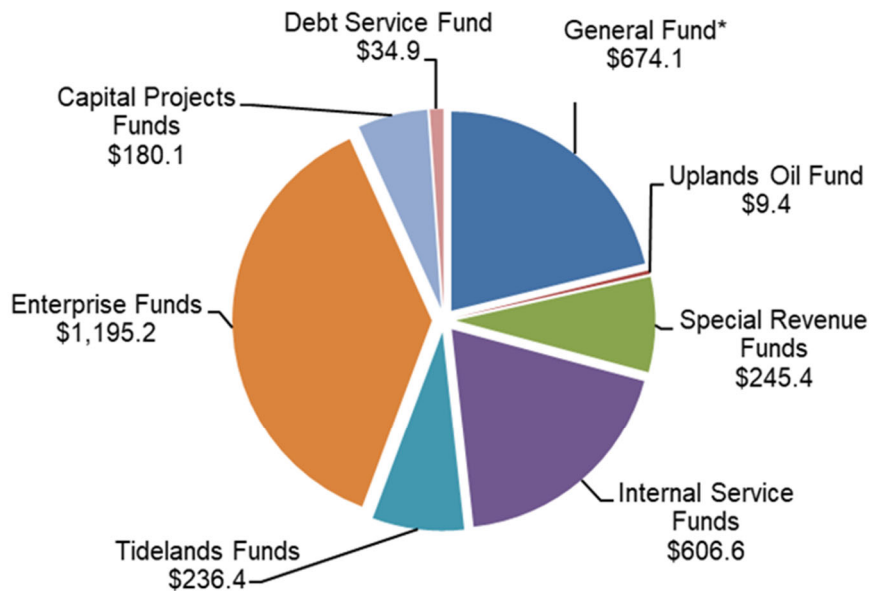
Note: The Adjusted Budget numbers has data as of 4/30/22.

Fund Charts

Adopted FY 23 Revenues All Funds (in millions) (Total = \$3.1 billion)



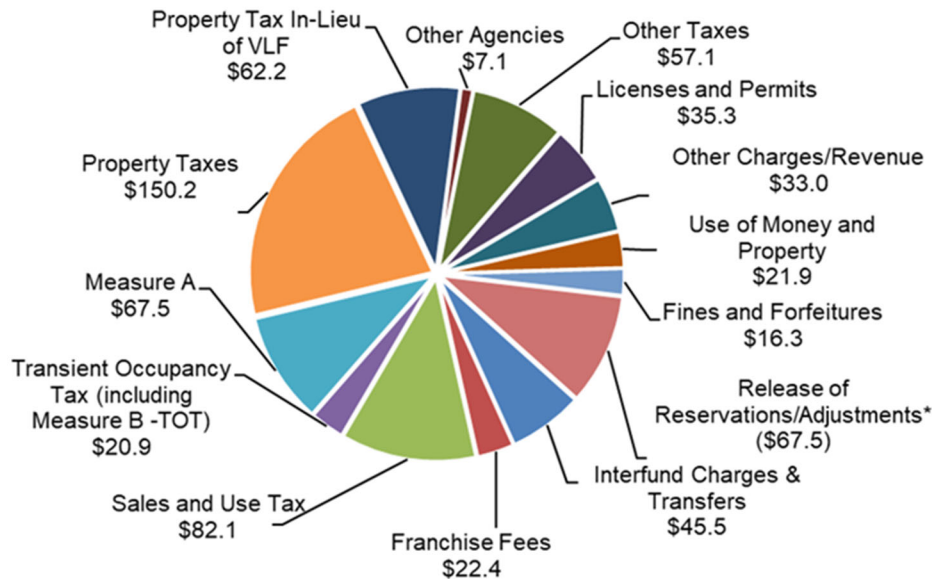
Adopted FY 23 Expenditures All Funds (in millions) (Total = \$3.2 billion)



*FY 23 Total General Fund Uses used to develop budgetary funds available is \$576.5 million, which includes an adjustment of a negative \$97.7 million largely to back out Measure A and one-times.

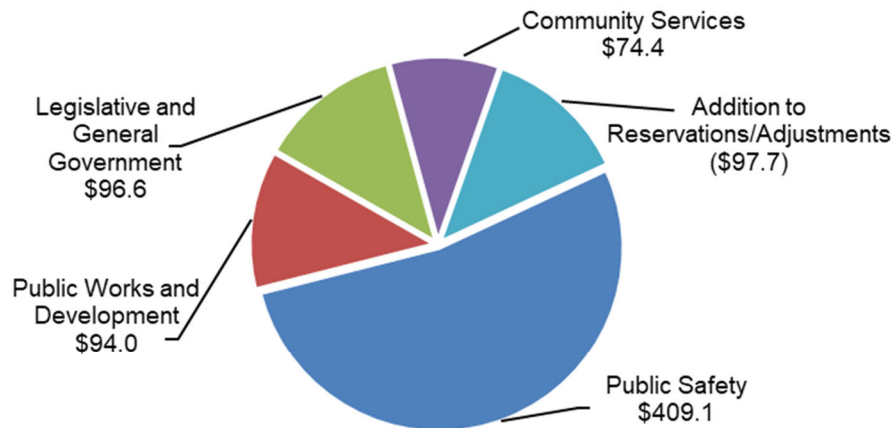
Fund Charts

Adopted FY 23 Sources General Fund (in millions) (Total = \$553.8 million)



*The FY 23 General Fund adjustment of a negative \$67.5 million includes backing out impact of Measure A and one-time revenues when calculating budgetary funds available.

Adopted FY 23 Uses General Fund (in millions) by Category of Service (Total = \$576.5 million)



*The FY 23 General Fund adjustment of a negative \$97.7 million includes backing out Measure A impact as well as one-times, and adding the impact of Measure B set-asides when calculating budgetary funds available. The General Fund sources less uses results in a shortfall of \$22.7 million but is anticipated to be covered with one-time funding from the LB Recovery Act and reserves set aside to mitigate the Measure M litigation impact.

