Focus on Results FOR Long Beach

Focus on Results (FOR) – Long Beach Performance Management Initiative

The City's Focus on Results (FOR) Long Beach program is a comprehensive performance management system that will better align City operations with the City Council and community's priorities. This effort will improve the efficiency and effectiveness of City operations and increase accountability at all levels of the organization.

This comprehensive performance management system brings together the City's diverse planning, budgeting, performance and service delivery processes into one integrated management structure to ensure that all stakeholders are working together to focus on providing results to the community. The City has implemented FOR Long Beach to align our operations and to ensure that all employees are working with the same set of objectives and expectations. The five key components of FOR Long Beach, listed below, are described in more detail later in this section.

- *Planning for Results*
- *Budgeting for Results*
- *Measuring for Results*
- *Communicating Results*
- *Evaluating Results*

Integration of the FOR Long Beach structure into our daily operations reflects a fundamental change in the way the City conducts business. It will create a culture that is externally focused on providing results to our customers, and not simply internal rules and regulations. On a daily basis, City personnel provide a wide array of programs and services to our residents, businesses and visitors, often without taking a step back to assess the value that work provides to the community. Once fully developed, FOR Long Beach will provide every department with the tools and data needed for all employees to focus on delivering results for customers and will assist the City in communicating the value it provides to the community.

One of the strengths of the FOR Long Beach program is that it incorporates a number of the City's existing performance management initiatives. Since 1999, with the initiation of the Long Beach Plan, the City has been working on key elements of a comprehensive performance management system. This existing work, such as the Service Optimization Program and participation in the International City/County Management Association annual performance measurement project, will help to build out a comprehensive performance management system and ensure a manageable implementation of the FOR Long Beach program.

The FOR Long Beach program is still under development, and will take several years for the City to realize the fullest benefit of this effort. As a result of current budget constraints, a phased implementation has been employed. Nonetheless, the City will benefit from the initial development of FOR Long Beach as it evolves toward a program structure and initial performance measures.

In the end, the FOR Long Beach program will clearly state department goals and priorities in measurable, outcome or results-oriented terms; linking objectives to citywide goals, and the budget to the accomplishment of these results; track progress; and, report the results in terms relevant to the community.

Planning for Results

Planning for Results represents the first phase of FOR Long Beach and is designed to provide clear direction for City departments in achieving results for the community. City departments begin this effort through the Strategic Business Planning process. This departmental planning process incorporates Citywide and department-specific strategic and operational elements, and provides the foundation for the City's entire comprehensive performance management structure. The planning process is undertaken with the customer in mind; providing not only the programs and services that they need and want, but the results that they expect.

The department Strategic Business Plans will all utilize the community's Strategic Plan 2010 document as a guide. This document is critical to understanding the community's goals and objectives and helps to focus departments on how to structure operations to meet those desired goals. Other City planning documents, members of the community and staff from all levels of the organization will also serve as critical resources to the Strategic Business Planning process.

Beginning in March 2005 and continuing throughout FY 06, City Manager departments will develop their Strategic Business Plans. The Strategic Business Plan is a means by which a department develops its mission and identifies issues and strategic objectives, and sets direction to address identified issues in relation to the City's overarching goals and objectives. The Strategic Business Plans will assist departments in identifying strategies and activities that will support the achievement of those goals. The Strategic Business Plans will be updated periodically to reflect customer needs and the changing service delivery environment.

City departments will also identify their program structure as part of this planning process. The program structure will help to communicate to the public about services that are being delivered, rather than focusing on who is delivering them. It is via this structure that City Manager-directed departments' financial and performance information is presented in the FY 06 Budget. An important component of this process is the development of a full complement of performance measures for all programs. These performance measures will serve to drive the City's comprehensive performance management structure by providing useful information to assess the City's progress at providing results for our customers. Each department's measures will provide important performance data on the workload (outputs), demand, efficiencies and outcomes (or results) of City programs. While the budget only provides space for a limited number of performance measures, Strategic Business Plans represent a full family of measures by program.

Every program will also be aligned with one of the City's nine Citywide Focus Areas. These nine Citywide Focus Areas build upon the broad categories identified in the Strategic Plan 2010 document and provide a comprehensive but broad framework for all City programs and services. Organizing the City by Focus Areas will provide better information to the City Council as they develop policy guidance by identifying where financial resources are invested and how performance is impacting areas of strategic importance to the community. The focus areas will also assist staff in evaluating performance and planning for areas that cross department lines. The Citywide Focus Areas include:

- Community Safety
- Neighborhoods and Housing
- Leisure, Culture and Education
- Health and Human Services
- Business and Economic Services
- Transportation and Infrastructure
- Utilities
- Environment
- Leadership, Management and Support

As noted above, the City is phasing in the implementation of the FOR Long Beach program. The following reflects the phased development of department Strategic Business Plans.

Full Strategic Business Plans: At the time of this printing, the Departments of Parks, Recreation and Marine and Community Development have both completed drafts of Full Strategic Business Plans. The departments have taken input from community and employee stakeholders and utilized the City Council's stated priorities, Strategic Plan 2010, and other City planning documents to help inform the identification of key issues confronting each department over the next 2 to 5 years. Strategic objectives have been developed to guide the department in addressing those issues. The two departments have also developed their listing of programs and services (program structure) and the full family of performance measures (output, efficiency, demand and outcome measures) for all programs.

Initial Strategic Business Plans: The remaining City Manager departments have all developed their program structure, identified associated services and developed basic output, or workload, measures. This program structure and output measures serve as the foundation for the FY 06 Budget. These departments will complete the Full Strategic Business Plan during the remainder of 2005 and 2006, which will be reflected in the FY 07 Proposed Budget.

Budgeting for Results

The Budget is the most important policy document the City produces on an annual basis. The program and financial decisions it embodies must reflect the will of the community through the policy direction of the City Council. By developing an annual Budget that is based on aligned goals, strategies, priorities and performance, as defined in the department Strategic Business Plans, the City will be able to better focus its resources and efforts on those areas of the highest importance to the community.

As requested by the Mayor and City Council, the FY 06 Budget is a Performance-based Program Budget that reflects the work completed during the initial implementation of FOR Long Beach. Instead of presenting the budget in the organizational structure (department and bureau), as has been past practice, the City is for the first time presenting budget and performance information at the program level. This new approach will help the City to better associate the cost and performance of municipal programs to clearly set service expectations, and facilitate more informed and empirical fiscal decision-making.

The FY 06 Budget is not only structurally, but visually, different from previous City budgets. The following graphic represents the new layout of the City's budget: by department Programs and Lines of Business (aggregation of like programs within a department):

Focus on Results (FOR) – Long Beach Performance Management Initiative

FISCAL YEAR 2006 PROGRAM BUDGET

Program Budget	Description	Example
Department	Each department budget chapter provides a description of the service delivery environment in which it currently operates, in addition to a listing of significant opportunities and challenges confronting the department. Those departments that completed the Business Planning Process (CD and PRM) also reflect key issues facing the Department in the next two to five years and their key objectives as a Department.	Department of Public Works
Line of Business	Line of Business is a grouping of programs that are organized collectively to realize one high level common purpose with an identifiable end result or outcome for the customer. Lines of Business represent major business functions. A listing of some significant department accomplishments in meeting the community and City Council's goals and priorities are listed by Line of Business in the FY 06 Budget.	Solid Waste Collection, Disposal, and Recycling
Program	Program is a set of services grouped together around a common purpose or result to be achieved for the customer. City costs, revenues and staffing allocations are identified at the program level in the FY 06 Budget. Performance information will also be provided at the program level. Each Program is uniquely associated with a Citywide Focus Area as well.	Refuse Collection Waste Diversion and Recycling Community Enhancement & Litter Abatement
Service	Service is a deliverable that the customer(s) receives from departmental efforts. A listing of key services is provided for every City Manager-directed program in the FY 06 Budget.	Residential Refuse Collections Residential & Commercial Recycling Collections Community Clean-Ups

It is important to note that the entire FOR Long Beach performance management effort, including the budget document, is a work in progress. It will take time to develop Strategic Business Plans and the full family of performance measures for all City Manager departments. As a result, the two departments having drafted the Full Strategic Business Plan have more information to report in the FY 06 Budget than the remaining Initial Strategic Business Plan Departments (such as the identification of issues, strategic objectives, program purpose statements and the full family of performance measures). There are also numerous measures published in this budget document without performance data due to the lack of existing information for these new measures. As the remaining departments complete the Full Strategic Business Planning process over the next year, the City will begin tracking performance for stated measures and begin to fully build out the budget document.

Measuring for Results

One of the objectives of FOR Long Beach is to have necessary information readily available to make good business decisions. The Measuring for Results component is designed to provide that information. As noted above, the Strategic Business Planning process includes the development of performance measures for all programs. These performance measures will serve to drive the City's comprehensive performance management structure by providing useful information to inform City staff and the public on the City's progress at providing results to the community. Staff is currently working to document key information about each performance measure to ensure a department's measures are valid, significant and measurable.

The development over the next year of an online performance tracking, monitoring and reporting software system will provide the City Council, City staff and the community with timely, accurate and meaningful performance information that can be used to help improve services or identify funding issues. Collection of performance data in a central, web-based system will allow employees to track estimated and actual performance, and to monitor their progress in meeting the defined goals from the Strategic Business Plans.

Through the use of benchmarking, the City will also be able to compare our performance with that of other communities, resulting in an enhanced ability to identify service delivery alternatives that can enhance performance. As the measures are developed and performance information is collected over time, data will be available for trend analysis and will assist in identifying any issues in performance or needed resources to improve operations.

Communicating Results

Communicating Results is a critical component of the FOR Long Beach performance management effort as it enhances accountability by keeping all stakeholders informed about the results that the City is providing. The City is working to develop a Communications Plan to disseminate important performance information to all stakeholders. Regular reporting of financial and performance information will be provided to the City Council, community and City staff. While the system will be able to produce performance updates as often as data is entered into the system, it is anticipated that weekly and monthly reports will be made available for internal staff purposes, and quarterly reports will be produced for the City Council and the community. The City Manager will use this data to meet regularly with department directors to discuss critical operational and performance issues.

Evaluating Results

Continuous improvement of our municipal services is a primary goal of the City. By integrating the City's planning, budgeting, performance and service delivery processes into one seamless structure; the City will be in a better position to identify areas for needed improvement. Evaluating Results will help to highlight program areas where there may be performance or resource gaps.

City Staff will utilize performance information on a regular basis to evaluate service delivery strategies and guide decision-making with regard to deployment of resources. Both management and line staff will use performance data to inform service delivery approaches. A new approach to managing the organization was introduced over the past year by a group of employees on the City's "Innovation Team," called "Work Smarter Teams." These teams will become the foundation for evaluating results and improving service delivery strategies. Under this concept (which is still being fully developed) a group of employees from each work unit will be selected to evaluate performance information on a regular (weekly or monthly) basis and make recommendations to supervisors and management on service delivery changes they think should be made throughout the year. These teams will be a core component of the annual performance review process.

At the conclusion of the fiscal year, each department will undergo a thorough review and evaluation of their performance measures to ensure that we are achieving our objectives. Service delivery strategies and financial allocations may be re-evaluated at that time to improve performance, if needed. It is anticipated that an Annual Community Survey will be a critical component of the performance evaluation process, to ensure the community's priorities and satisfaction with City services are a basis for decision-making with regard to City services. This evaluation effort will also aide the City's Service Optimization efforts by highlighting potential program areas that could benefit from a review of the City's service delivery practices. In the end, Evaluating Results is critical to producing the best possible results for our customers.

CITY OF LONG BEACH
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Financial Strategic Plan

CITY OF LONG BEACH
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I. Background

The City's Financial Strategic Plan (Plan) is designed to be a fluid document that must be updated each year to reassess the condition of the General Fund, confirm the validity of proposed reductions, add new ideas to address changes in the financial and service delivery environment, and make appropriate adjustments to ensure that the Plan reflects the 15 City Council priorities and input from the community. This section of the Budget is designed to provide an overview of the Plan and provide detailed information on the Plan's direction for the next fiscal year. **Attachment A** to this section shows the proposed FY 06 Plan Model providing an overview of the first three years of the Plan (FY 04 – FY 06), and **Attachment B** contains further detail regarding recommended Plan solutions for FY 06 by Plan category.

II. Development of the Financial Strategic Plan

In September 2002, the Mayor and City Council directed the City Staff to create a Plan to address the City's burgeoning structural deficit in the General Fund, which was projected to reach approximately $102 million over the next three years if the City took no action. Stagnant revenue projections from the voter-approved Utility Users Tax (UUT) reduction, coupled with increased costs such as general liability insurance, workers' compensation, retirement benefits, employee health insurance, and spending on City programs would contribute to this increased gap between ongoing revenues and expenditures. The Plan would eliminate the City's reliance on one-time revenues to balance its budget by rationally and responsibly bringing spending in line with revenues. From the outset, the City Council was supportive of creating an inclusive process to develop the Plan, where all stakeholders could participate in devising strategies to reduce the deficit, while protecting core services and optimizing the organization.

The Mayor and City Council called for the development of the Plan to balance the budget over three years. Departments began immediately evaluating their operations, defining their programs and services and determining the cost of each service. Employees were asked for their ideas through the Voluntary Idea Program (VIP), which garnered over 360 ideas from all levels of the organization. The City launched the Voice Your Choice Community Survey, gathering over 13,500 responses, including over 7,000 written ideas, in an unprecedented community outreach campaign to educate the public on the situation and solicit their ideas and feedback. Based upon this feedback, departments used all this information to generate over 1,600 options to reduce the deficit, which the City Manager and his Executive Management Team used to build the Plan for the City Council's consideration.

The Plan was unveiled to the City Council on January 7, 2003. It contained a comprehensive set of deficit solutions, with 83 percent of the solutions derived from reductions in expenses, and the balance from increased fees, taxes or other revenue. Through the Plan, approximately 487 positions were to be reduced, while every effort would be made to implement efficiency improvements within the internal organization before reducing services to the community. The Plan called for a 25 percent reduction in management over three years in the General and related funds (related funds are those that directly impact the General Fund), and $11.3 million reduction in general administration and management costs by FY 06.

Since over 70 percent of all costs in the General Fund are related to employee wages and benefits, employees were asked to be a part of the solution by setting a target of $23.4 million in savings through changes in employee compensation, benefits and work practices. Optimization was also a key aspect of the Plan, with a goal of $6.9 million in changes in internal operations and organizational changes, and $3.8 million in potential contracting-in/out opportunities.

Despite sizeable savings from internal City changes in operations, some services were planned for reduction or elimination. The Plan included reductions to: library services; public safety and support services; nominal reductions to non-critical public safety costs; arts and cultural programs; recreation services; communications, promotions and special events; and business services and attraction.

The Plan also included a number of outside reviews to solicit information on best practices to help the City become more cost-effective in areas such as Fire Services, Workers' Compensation and Code Enforcement. Finally, the Plan recommended increases in fees to help recover costs, increased marketing and return on City assets, and select voter-approved taxes to help maintain an adequate level of core services. Some use of one-time resources was also recommended over the three year period to help the City make difficult changes without having to devastate services or the organization in the process.

The City Manager and his staff presented the proposed Plan to the City Council and held over 80 community meetings to brief community stakeholders on the potential impacts, and to answer questions and collect input for the City Council's consideration. After two months of intense review, the City Council officially endorsed the Plan on March 25, 2003. For more information on the Financial Strategic Plan please go to the following Internet website: **www.longbeach.gov/finance.**

III. Plan Accomplishments in FY 04 and FY 05

The City has made significant progress in its effort to reduce its structural deficit, as has been evidenced over the past two years through strategic cost reductions and revenue increases. Approximately $74 million in structural budget solutions have been approved by the City Council to date, and all have been achieved with the exception of approximately $4 million in savings in the current fiscal year ($3 million in savings from employee salary, benefit and work practices and $800,000 in custodial optimization).

Successful reductions have been made in all areas of the organization, through reductions in administration, management, staffing, equipment and supplies, optimization efforts and through the reduction in services to the community. Both employees and the community alike have shared in the impacts of the Plan's solutions. Employees have taken on increased workloads and have begun to make contributions to the cost of their benefits. The community, of course, has felt the impacts of the Plan through longer customer service response times, decreased library hours (by 20 percent) and recreation services, delayed street maintenance services, increased charges for services and curtailed funding to community service and art organizations.

In FY 04, the City reduced the structural deficit by $41 million, including $28 million in expenses and $13 million in new revenue, while decreasing reliance on one-time revenues from $43 million in FY 03 to $19.6 million in FY 04. The City successfully negotiated $3.4 million in General Fund savings with the public safety unions, redeployed police officers back into patrol functions, and eliminated over 170 positions, (including 28 management positions), while avoiding layoffs. Other examples of reductions to the organization included eliminating over 225 vehicles from the City's fleet, and hundreds of thousands of dollars worth of cell phones, pagers and other equipment. The City also deferred some funding for capital projects and facility maintenance.

As recommended in the Plan, the FY 04 Budget included reductions in non-core City services. The City reduced recreation spending to outside agencies such as the Forklorico youth dance program, Pools of Hope swimming program, and the Long Beach Unified School District's summer recreational playground program. Other recreational reductions included some staffing at the Nature Center, Senior Olympics and OlympiKid programs. The City also began reductions in support of the arts, with $530,000 in total reductions to the Public Corporation for the Arts, the Long Beach Museum of Art, the Municipal Band and related arts support costs. The City implemented a rolling closure model for libraries, where each branch library strategically reduced one day of service on the day that other libraries in the area would be open. This model saved significant dollars while mitigating the impact to the community by providing an opportunity for library patrons to utilize other nearby libraries. The Library also eliminated Sunday service at Bayshore and Main Libraries.

Higher fees were implemented for certain services to better recover costs. Revenue targets were determined for marketing and sponsorship opportunities, which staff began developing over the last year. Finally, increases in parking citations and fees to match those of comparable cities generated additional revenue, and the City's General Fund benefited from the South East Resource Recovery Facility's (SERRF) increased profits.

In FY 05, the City continued to make bold strides toward reducing the structural deficit by an additional $29 million with spending reductions of $22 million and generating approximately $7 million in new revenue. The use of one-time resources was reduced to $11.4 million as well, down from $19.6 million in FY 04. Reductions in internal City operations, administration and management continued. The Plan eliminated another 202 positions in FY 05, mostly vacant, which allowed the City to reduce positions without impacting employees. To this end, the City Manager developed an Employee Transition Team to ensure any impacted employees found alternate positions within the City. The City is committed to working with every impacted employee to either transition them to a new position within the City or help them achieve outside employment if no internal opportunities exist.

The City also achieved significant savings in FY 05 through continued optimization of City services. Increasing return on assets provided new revenue that is not generated by fees or taxes paid by the community. The City will continue to adjust fees to more appropriately recover costs, which will allow the City to continue to provide quality services. Core City services also remained protected in FY 05 with the community continuing to enjoy excellent police and fire services, planning and building services, health services, street and traffic services, refuse, and many other core municipal services.

IV. Updating the Plan

As mentioned earlier, the Plan is designed to be a fluid document that must be updated each year to reassess the structural deficit, confirm the validity of proposed reductions, add new ideas to address changes, and make appropriate adjustments to ensure that the Plan reflects the input from the City Council and the community. In February 2005, the City Manager directed his departments to review items in the Plan and develop new ideas to provide additional options beyond those originally envisioned. Departments used the City Council's stated goals, the community's input and the City Manager's goals as a general guide to generate solutions for FY 06 and to ensure that these solutions would be representative of stakeholder interests.

The City Manager used input from department directors, employees and the community to generate a comprehensive set of solutions for FY 06. A critical element to the proposed Plan in FY 06 is the extension of the Plan into a fourth year, which will allow the City to utilize natural revenue growth to address Public Safety employee compensation issues and make modest investment in critical street and facility maintenance. Where the currently endorsed Plan solved all but $671,000 of the projected $102 million structural deficit by the end of FY 06, the extended Plan will leave approximately $10 million at the end of FY 06, which will be solved in FY 07.

A status report on the Plan was presented to the City Council on May 10, 2005, a proposed update to the Plan was presented to the City Council on June 21, 2005 and details of proposed FY 06 Plan solutions were shared with the community at the July 9, 2005 citywide Budget Summit (see the following section for more details on community involvement in the FY 06 budget development process). These discussions provided an opportunity for the Mayor, City Council and community to hear the City Manager's recommendations, ask questions and provide input on the updated Plan as a preview of the FY 06 Budget.

V. Budget Summit and Community Involvement

On July 9, 2005 the City previewed the FY 06 Proposed Budget for the community at the third annual *Budget Summit III: Community Voices and Budget Choices* workshop. This event was designed as an opportunity to inform the community on proposed changes to the Budget before it is officially presented to the City Council in August, answer questions and solicit feedback. Approximately 300 members of the community and employees attended the workshop to discuss core services maintained through the FY 06 Proposed Budget as well as recommended solutions through the Plan. Community members also had the opportunity to ask direct one-on-one questions to department directors and City officials in the following service areas:

- Community safety
- Employee impacts, service optimization and new revenue options
- City infrastructure, maintenance and utilities
- Neighborhoods, business and health communities
- Libraries, parks and recreation, and cultural services

The citywide Budget Summit was only one component of the outreach efforts scheduled during the FY 06 budget process. Starting in January, the City Council and the Budget Oversight Committee scheduled public meetings to discuss implementation of FY 05 Plan solutions and the development of the FY 06 Proposed Budget in detail. In April, May and June, City Manager and Financial Management staff visited over 40 neighborhood, commission and committee meetings as well, in an effort to disseminate information about the budget and generate community input on possible solutions. The Mayor and City Council are scheduled to hold additional public budget workshops and hearings throughout August and September to discuss the Plan's impacts, make recommendations and adopt final Plan solutions with the FY 06 Budget.

VI. Structural Deficit Reductions for FY 06

Looking to FY 06, there remains approximately $32 million in structural deficit to solve. Given the need to address overdue public safety compensation and critical infrastructure repair needs, the City Manager has recommended that a fourth year of the Plan be added. The FY 06 Proposed Budget resolves an additional $22 million of the structural deficit through further staffing reductions, optimization savings, service reductions and revenue solutions, and leaves approximately $10 million in structural reduction to solve in FY 07. Adding a fourth

year to the Plan will allow the City to utilize natural revenue growth to address the Public Safety compensation issue and make a modest investment in critical street and facility maintenance.

The following sections describe how the FY 06 Proposed General Fund Budget adheres to the Plan's objectives of addressing the City's General Fund structural deficit, addressing natural cost growth, making critical investments and implementing Plan reductions. Implementation of Year Three of the Plan results in a proposed $16.3 million reduction in the FY 06 operating budgets for City Manager-directed departments, with $14.3 million of those cuts achieved in the General Fund and the balance of $2 million in the related funds (i.e., Gas Fund, Towing Fund, Employee Benefits Fund, Insurance Fund, Civic Center Fund, Fleet Fund and General Services Fund). Reductions in related funds directly and indirectly benefit the General Fund. In the area of general administration and management the City will save $2.1 million through additional management reductions, support staff and contract expenses.

As deeper employee concessions ran counter to the City's ability to attract and retain a highly skilled and motivated workforce, the savings target in the area was significantly reduced. The Plan called for $15 million in employee compensation, benefits and work practices in FY 06. Through the proposed Plan, the City will partner with employees to find $4.9 million in savings in the area of employee health insurance savings while minimizing negative impacts to the level of benefits provided. Operational and organizational changes continue to be a focus for the City, and the Plan sets a goal of $5.2 million through additional savings from the Workers' Compensation study, changes in Financial Management utility meter reading and billing operations, and other changes in multiple departments. A goal of $1,000,000 in optimization or contracting in/out savings is included in the proposed Plan. Additionally, the City will find an additional $180,000 savings in reductions in capital improvement projects, either through reductions in non-core projects or exploring alternative funding sources.

In recreation services, the Plan calls for $836,000 in various reductions to the Discover Long Beach parks programs, reducing the Nature Center to 5 days per week, the elimination of the PAL program and other recreational programs. The Main Library and North Branch are proposed to be closed an additional day per week, reductions made to educational programming and service levels system-wide and further trimming of the materials budget to save $675,000. For public safety support and related services, the Police Department will continue to implement Public Safety Advisory Committee-approved crossing guard reassignments; and in Parks, Recreation and Marine a reduction of the citywide park ranger program back to historical levels to save a total of $291,000. Support of arts and cultural programs will continue to be reduced, as the City seeks corporate support to maintain the Municipal Band at current levels to save $350,000 in FY 06. The City will continue to implement the recommendations of the Code Enforcement Study, and expect to achieve $150,000 through continued optimization and reengineering of this service. To see a more detailed listing of the reductions included for FY 06 by category, please see **Attachment B** of this section or refer to the individual department chapters in the Budget book for department-specific reductions.

Table 1 on the following page reflects the success of the Plan in addressing the structural deficit:

Table 1: Impact on the Structural Deficit FY 04 to FY 06

Beginning Projected General Fund Structural Deficit		$102 million
Plan Year One: FY 04 Achieved Solutions	- $41 million	
Plan Year Two: FY 05 Achieved Solutions	- $29 million	
Plan Year Three: FY 06 Proposed Solutions	- $22 million	
Total Structural Solutions: FY 04 – FY 06		$92 million
Structural Deficit to be Solved FY 07		**$10 million**

VII. FY 07 and Beyond

Solutions to address the remaining $10 million in General Fund structural deficit will be devised during the FY 07 budget development process, to reflect FY 06 revenue performance, revised FY 07 resource estimates, evolving expenditure assumptions or other changes in the General Fund's service delivery environment. It is anticipated that all Plan solutions will be fully implemented by the end of FY 06. However, should there be problems in achieving structural gains in the area of optimization, contracting, employee benefits (namely employee health insurance savings), revenue from new fees or return on assets, the level of solutions required in FY 07 may increase accordingly. Nonetheless, the City will continue to handle its structural deficit in a transparent and collaborative manner, utilizing feedback from the community and employees to incorporate solutions that are aligned with the overall goals of the Mayor, City Council and the community, and position the City for the future through fiscally sustainability.

ATTACHMENT A

Proposed FY 06 Financial Strategic Plan Model

Category	*FY 04*		*FY 05*		*FY 06*		*Three Year Total*		*% of the Solution*
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	
Updated Structural Budget Gap	$16,755,000		$39,000,000		$3,500,000		$102,255,000		
Structural Deficit Remaining from Prior Year	$43,000,000		$18,930,534		$29,069,374				
Total Structural Budget Gap	$59,755,000		$57,930,534		$32,569,374				
Carry-over from Previous Year	($9,500,000)		($10,069,017)		($6,400,000)				
Backfill from State VLF Loss			($7,700,000)						
Current Year Budget Gap	$50,255,000		$40,161,517		$26,169,374				
General Administration and Management	($7,153,614)		($3,873,069)		($2,105,584)		($13,132,267)		14.2%
Employee Compensation, Benefits & Work Practices	($3,383,498)		($2,000,000)		($4,973,034)		($10,356,532)		11.2%
Contracting Opportunities	($1,199,229)		($960,000)		($1,000,000)		($3,159,229)		3.4%
Operational and Organizational Changes	($5,384,697)		($4,710,695)		($5,246,224)		($15,341,616)		16.6%
Capital Projects and Infrastructure	($163,200)		($2,241,568)		($180,000)		($2,584,768)		2.8%
Maintenance Reductions	($518,365)		($1,578,226)		($30,000)		($2,126,591)		2.3%
Materials, Supplies and Equipment	($3,948,483)		($1,683,036)		($448,487)		($6,080,006)		6.6%
Recreation Services	($590,352)		($598,546)		($836,101)		($2,024,999)		2.2%
Library Services	($853,964)		($394,060)		($675,814)		($1,923,838)		2.1%
Public Safety Support and Related Services	($3,443,499)		($1,399,729)		($291,000)		($5,134,228)		5.6%
Public Safety Emergency Services	($155,009)		($1,826,906)				($1,981,915)		2.1%
Arts and Cultural Programs	($529,194)		($50,000)		($350,000)		($929,194)		1.0%
Communication, Promotions and Special Events	($203,253)		($144,739)				($347,992)		0.4%
Business Services and Attraction	($275,605)		($71,326)				($346,931)		0.4%
Code Enforcement	($223,656)		($464,217)		($150,000)		($837,873)		0.9%
TOTAL EXPENDITURE REDUCTIONS	($28,025,618)	-174	($21,996,117)	-202	($16,286,244)	-37	($66,307,979)	-412	71.9%
Return on Assets & Marketing Opportunities	($6,032,068)		($2,289,630)		($3,809,189)		($12,130,887)		13.2%
Implementation of New Fees	($225,440)		($3,400)		($265,688)		($2,395,544)		2.6%
Increases in Existing Fees	($6,541,340)		($4,572,013)		($2,166,704)		($11,379,041)		12.3%
New or Increased Taxes									
TOTAL REVENUE ADJUSTMENTS	($6,766,780)		($4,575,413)		($2,432,392)		($13,774,585)		14.9%
Impact to the Structural Deficit	($40,824,466)		($28,861,160)		($22,527,825)		($92,213,451)		100.0%
One-time Revenues/Transfers	($19,581,119)		($11,361,910)		($10,451,000)		($41,394,029)		
Total Cost/Revenue Adjustments (including one-time)	($60,405,585)		($40,223,070)		($32,978,825)		($133,607,480)		
FY 04 One-Time State VLF Shift	$7,700,000								
Funding of Infrastructure Reserve			$200,000						
STRUCTURAL DEFICIT REMAINING	$18,930,534		$29,069,374		$10,041,549				

Financial Strategic Plan Implementation by Category: Year Three (FY 06)

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
General Administration and Management	($2,105,584)	-7.0	9.3%
Category Includes:			
Reallocate Administrative Costs to Non-General Funds			($413,689)
Reduce Management and Administrative Staffing			($886,413)
Reduce Materials, Supplies and Outside Contracts			($285,039)
Realign Budgets to Reflect Reduced Costs for Services			($520,443)

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Employee Benefits and Work Practices	($4,973,034)	-0.68	22.1%
Category Includes:			
Reduce Employee Assistance Program Administration			($43,034)
Optimize Employee Health Insurance Program			($4,900,000)
Reduce Budget to Reflect Insurance Premiums			($30,000)

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Contracting Opportunities	($1,000,000)		4.4%
Category Includes:			
Additional Contracting Opportunities (TBD)			($1,000,000)

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Operational and Organizational Changes	($5,246,224)	3.2	23.3%
Category Includes:			
Additional Savings from Workers' Compensation Reforms			($700,000)
Reduce Staffing and Personnel Costs			($1,690,982)
Reduce Operational, Contract and Facilities Costs			($1,540,982)
Optimize Paramedic Collections and Parking Enforcement			($400,000)
Reallocate Operational Costs to Non-General Funds			($811,995)

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Capital Projects and Infrastructure	($180,000)		0.8%
Category Includes:			
Suspend Non-critical Park CIP Expenditures			($50,000)
Reduce Wireless and Computer Hardware Expenses			($130,000)

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Maintenance Reductions	($30,000)		0.1%
Category Includes:			
Curtail Funding for Structural Improvements at Parks			($30,000)

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Materials, Supplies and Equipment	($448,487)		2.0%
Category Includes:			
Reductions in Fleet Costs and Services			($24,957)
Reduced Technology and Equipment Costs			($372,440)
Reduced Travel Expense			($11,090)
Reduced Parking Operations Expense			($40,000)

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Recreation Services	($836,101)	-20.61	3.7%
Category Includes:			
Reduce Nature Center by One Day, to 5 days Per Week			($59,000)
Suspend Discover Long Beach Parks Program			($56,947)
Reduce Staffing in the Intervention and Prevention Program			($23,617)
Reduce Administration and Supplies for Day Camps and Summer Food Program			($58,000)
Allocate Blair Field Costs to Facility Users			($47,654)
Reduce General Fund Mobile Skate Park and Mobile Recreation Programs			($27,403)
Reduce Recreation Programs at School Sites on Sundays			($98,919)
Restructure Teen Center Activities to High Demand Sites			($86,067)
Suspend North and Freeman PAL Programs			($378,494)

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Library Services	($675,814)	-8.5	3.0%
Category Includes:			
Close Main Library One Additional Day, to 5 Days Per Week			($262,006)
Close North Library One Additional Day, to 5 Days Per Week			($56,924)
System-wide Reduction in Youth Services and Programs			($223,498)
Delay Wireless Networks in Neighborhood Libraries			($100,000)
Internal Service reductions in Fleet and Energy Costs			($33,386)

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Public Safety Support and Related Services	($291,000)	-5.27	1.3%
Category Includes:			
Redeploy Crossing Guards from PSAC-approved Corners			($50,000)
Restructure Citywide Park Ranger Program			($241,000)

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Public Safety Emergency Services			

The FY 06 Budget does not include any Public Safety and Emergency Service solutions.

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Arts and Cultural Programs	($350,000)		1.6%
Category Includes:			
Develop Corporate Sponsorship for Municipal Band			($350,000)

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Communication, Promotions and Special Events			

The FY 06 Budget does not include any Communication, Promotions and Special Event solutions.

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Business Services and Attraction			

The FY 06 Budget does not include any Business Service and Attraction solutions.

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Code Enforcement	($150,000)		0.7%
Category Includes:			
Utilize Combination Building Inspector Aides for General Property Inspections			($150,000)

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Return on Assets & Marketing Opportunities	($3,809,189)	2	6.3%
Category Includes:			
Provide Basic Life Support Transportation Service In-house			($445,695)
Increase Cable Franchise Revenue			($140,000)
Fully Implement Pipeline Permit Fee			($1,588,371)
Implement Evening Parking Enforcement Detail			($132,123)
Parking Citation Processing for LBCC			($55,000)
Proceeds from Business License Tax Audits			($118,000)
Demand Driven Increase in Towing Revenue			($1,100,000)
Enforcement of Construction Debris Recycling Ordinance			($230,000)

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Implementation of New Fees	($265,688)		1.2%
Category Includes:			
Credit Card Banking Fee on Phone/Internet Payments			($130,823)
Remote Pay Station Fee			($50,000)
Implement Sundry Library Service Fees			($5,640)
Implement Fee for Structural Observation Reports			($18,500)
Implement Towing Fees to Improve Cost Recovery			($23,725)
Implement Various Utility Account and Service Fees			($87,000)

For a complete listing of proposed FY 06 Fee Adjustments, including those mentioned above that relate to the Plan, please refer to **Attachment D** of the City Manager's Proposed Budget Message.

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
Increases in Existing Fees	($2,166,704)		9.6%
Category Includes:			
Increase Sundry Library Service Fees			($4,180)
Increase Fire Prevention Fees			($220,737)
Increase Gas Connection Fee			($174,000)
Increase Health Housing Inspection Fees			($29,000)
Increase Utility Account and Service Fees			($640,000)
Increase Various Building and Inspection Fees			($153,706)
Increase Various Facility Rental and Recreation Fees			($161,256)
Increase Street Sweeping Citation and Fee Study Fees			($375,355)
Increase Towing Fees to Increase Cost Recovery			($385,070)

For a complete listing of proposed FY 06 Fee Adjustments, including those mentioned above that relate to the Plan, please refer to **Attachment D** of the City Manager's Proposed Budget Message.

Category	FY 06 Dollars	FY 06 FTE	Percent of the Solution
New or Increased Existing Taxes			

The FY 06 Budget does not include any new taxes or increases in existing taxes.

Category	FY 05 Dollars	FY 05 FTE	Percent of the Solution
One-time Revenues/Transfers	($10,400,000)		N/A

While the City is determined to gradually downsize the organization, eliminate the structural deficit and reduce the City's reliance on one-time funds, prudent uses of one-time resources can be a useful tool to implement this multi-year strategy while maintaining core services to the community. Examples of uses of one-time resources in FY 06 include proceeds from land sales, transfer from the Gas Fund, revenue from a Transient Occupancy Tax audit and reimbursement from the Federal Emergency Management Agency (FEMA) for expenses incurred during the February 2005 winter storms.

A major goal of the Plan is to eliminate reliance on one-time revenue to balance the budget and much progress is being made toward that goal. The FY 03 Budget required $43 million in one-time resources, while the FY 06 Proposed Budget recommends only using $10.4 million.

Budget Summaries

Notes:

Beginning with the FY 03 budget, all-years funds show both estimated carryover revenues and expenditures. These carryover amounts are for multi-year grants and projects that have been previously budgeted but not yet received nor expended.

The Adjusted Budget is the budget as of June 2005, and does not reflect quarterly or other budget adjustments that are pending City Council approval in July, August and/or September 2005.

Summary of Budgets by Department
All Funds

Fiscal Years 2004 to 2006
(Includes operating, debt service and capital improvement program)

OPERATIONS	Actual FY 04	Adopted* FY 05	Adjusted FY 05	Estimated** FY 05	Proposed* FY 06
Mayor and Council	$ 3,905,000	$ 4,312,710	$ 4,357,548	$ 4,321,830	$ 4,730,757
City Attorney	7,925,120	9,201,901	9,302,340	8,308,356	9,518,945
City Auditor	2,041,612	2,571,990	2,622,285	2,364,130	2,711,455
City Clerk	2,997,787	2,677,630	2,678,480	2,382,195	4,456,157
City Manager	7,536,377	8,133,923	8,210,453	8,162,568	8,161,078
City Prosecutor	3,749,538	4,131,504	4,157,563	3,812,802	4,265,278
Civil Service	2,393,445	2,503,837	2,569,359	2,261,775	2,610,522
Community Development (1)	184,023,101	180,940,088	210,555,016	267,150,152	329,858,650
Financial Management	17,528,137	18,698,946	18,777,906	17,764,330	19,043,052
Interfund and Non-Operating (2)	234,822,241	282,239,962	287,020,882	284,203,231	300,259,882
Police and Fire Pension Plan	5,507,282	5,425,000	5,425,000	4,960,000	4,720,000
Fire	72,308,649	76,805,241	86,636,146	90,009,846	81,570,024
Harbor	307,990,699	448,961,292	448,961,292	339,964,021	409,323,590
Health and Human Services (3)	42,789,255	42,718,227	48,343,732	41,174,545	42,671,637
Human Resources	6,681,227	7,531,839	7,525,579	6,769,697	7,343,611
Library Services	11,478,667	12,840,154	12,642,504	11,519,163	11,813,253
Long Beach Energy	205,306,331	140,994,331	140,010,008	149,378,744	159,391,350
Oil Properties	110,969,299	93,723,460	129,133,427	159,905,386	128,743,219
Parks, Recreation and Marine	53,343,296	44,379,362	37,860,913	47,250,346	45,675,319
Planning and Building	10,802,691	12,590,717	10,385,055	9,697,554	11,349,350
Police	151,343,918	168,047,499	172,777,389	169,547,572	166,541,489
Public Works	173,511,660	160,734,008	193,525,422	219,433,061	169,912,128
Technology Services	32,065,747	34,285,686	36,112,968	33,318,162	34,393,905
Water	75,179,945	85,341,650	85,341,650	78,385,731	87,857,227
TOTAL	$ 1,726,201,024	$ 1,849,790,956	$ 1,964,932,920	$ 1,962,045,197	$ 2,046,921,877
Full-Time Equivalent Employees	5,850.46	5,613.95	5,613.95	5,613.95	5,626.30

All Funds by Character	Adopted* FY 05	Adjusted FY 05	Estimated** FY 05	Proposed* FY 06
Salaries, Wages and Benefits	$ 641,061,790	$ 643,756,537	$ 620,032,757	$ 682,218,329
Materials, Supplies and Services	567,693,672	653,881,332	774,087,816	731,322,692
Capital Purchases	289,427,395	300,300,051	159,730,985	250,426,799
Debt Service	175,896,807	186,351,218	219,862,761	183,132,963
Transfers From Other Funds	71,892,207	77,565,280	83,407,004	103,340,897
Prior Year Encumbrance	-	-	-	-
Subtotal	$ 1,745,971,870	$ 1,861,854,419	$ 1,857,121,323	$ 1,950,441,680
Internal Support	103,819,085	103,078,501	104,923,874	96,480,196
TOTAL ALL FUNDS	$ 1,849,790,956	$ 1,964,932,920	$ 1,962,045,197	$ 2,046,921,877

* Amounts exclude all-years carryover.

** Amounts include all-years carryover estimates.

(1) Represents increased appropriations to expend RDA Bond proceeds.

(2) Interfund and Non-Operating include pass through transactions, debt service on revenue anticipation notes, etc.

(3) Represents structural reductions of $1.9 million in an effort to address the Health Fund.

Summary of Full-Time Equivalents (FTEs) by Department

Fiscal Years 2004 to 2006

DEPARTMENT	FY 04 Adopted	FY 05 Adopted	FY 06 Proposed
Mayor and Council	52.17	53.13	54.10
City Attorney [1]	75.00	75.00	76.75
City Auditor [1]	22.00	22.00	22.00
City Clerk	29.00	19.50	22.97
City Manager	27.00	25.50	25.00
City Prosecutor [1]	42.00	42.00	42.00
Civil Service	23.00	22.00	22.00
Community Development [2]	262.63	243.64	285.57
Financial Management	162.62	154.66	152.96
Fire [3]	554.36	540.36	568.36
Harbor	380.90	377.20	386.30
Health and Human Services [2]	486.08	451.04	428.16
Human Resources	24.71	24.80	25.80
Library Services	158.44	155.11	149.62
Long Beach Energy [4]	519.76	197.25	195.25
Oil Properties	41.25	42.00	42.00
Parks, Recreation and Marine	568.52	522.77	485.76
Planning and Building [2]	117.75	119.00	95.60
Police	1,497.83	1,460.60	1,467.95
Public Works [4]	425.46	700.22	712.11
Technology Services	153.50	145.00	144.00
Water	226.48	221.17	222.04
TOTAL FTEs	**5,850.46**	**5,613.95**	**5,626.30**

[1] The City Attorney, City Auditor and City Prosecutor have committed to leaving 4.00, 3.00 and 3.65 positions vacant, respectively, in FY 06.

[2] Represents the consolidation of Code Enforcement services from the Planning & Building and Health & Human Services Departments to Community Development.

[3] Represents the addition of the Basic Life Support (BLS) Program.

[4] Fleet, Towing and Environmental Services Operations moved from Long Beach Energy to Public Works.

Summary of General Fund Budgets by Department

Fiscal Years 2004 to 2006

(Includes operating, debt service and capital improvement program)

OPERATIONS	Actual FY 04	Adopted FY 05	Adjusted FY 05	Estimated FY 05	Proposed FY 06
Mayor and Council	$ 3,905,000	$ 4,312,710	$ 4,357,548	$ 4,321,830	$ 4,730,757
City Attorney	2,802,565	3,266,774	3,358,002	2,973,145	3,414,481
City Auditor	1,993,986	2,328,700	2,378,994	2,318,754	2,465,544
City Clerk	2,997,787	2,677,630	2,678,480	2,382,195	4,456,157
City Manager	3,650,991	3,800,950	3,865,886	3,770,645	3,613,173
City Prosecutor	3,687,278	4,067,586	4,093,645	3,724,376	4,200,865
Civil Service	2,387,019	2,481,445	2,546,967	2,247,839	2,576,513
Community Development [1]	2,222,907	3,353,600	5,909,887	4,480,258	5,881,603
Financial Management [2]	14,803,435	15,815,008	15,867,285	15,033,164	8,363,117
Interfund and Non-Operating [3]	25,666,407	2,962,590	3,166,840	14,867,274	12,120,139
Police and Fire Pension Plan	5,507,282	5,425,000	5,425,000	4,960,000	4,720,000
Fire [4]	64,924,743	71,188,849	71,972,230	74,089,241	67,328,435
Health and Human Services	4,761,531	4,599,774	4,762,725	4,798,601	4,862,337
Human Resources	280,730	319,482	315,936	247,503	334,378
Library Services	11,343,243	12,662,984	12,283,752	11,306,010	11,257,568
Long Beach Energy	7,988,394	-	-	-	-
Parks, Recreation and Marine	28,001,797	25,502,274	25,806,034	25,372,719	25,415,680
Planning and Building [1]	10,802,691	12,590,717	10,385,055	9,697,554	11,349,350
Police [5]	147,014,708	162,265,854	163,381,989	162,247,206	156,453,929
Public Works	24,368,352	34,505,412	34,481,931	32,402,991	27,990,170
Technology Services	984,214	881,719	881,814	881,491	889,114
TOTAL	$ 370,095,059	$ 375,009,055	$ 377,919,998	$ 382,122,796	$ 362,423,309
Full-Time Equivalent Employees	3,390.08	3,178.59	3,178.59	3,178.59	3,167.11

General Fund by Character	Adopted FY 05	Adjusted FY 05	Estimated FY 05	Proposed FY 06
Salaries, Wages and Benefits	$ 282,833,115	$ 282,200,004	$ 282,863,943	$ 297,584,357
Materials, Supplies and Services	44,436,401	46,357,208	48,733,535	45,956,738
Capital Purchases	1,309,404	1,565,580	3,010,112	1,367,319
Debt Service	11,147,749	11,147,852	10,918,545	9,832,162
Transfers From Other Funds	95,802	1,681,488	1,096,393	(17,981,728)
Subtotal	$ 339,822,471	$ 342,952,132	$ 346,622,528	$ 336,758,848
Internal Support	35,186,584	34,967,866	35,500,267	25,664,461
TOTAL GENERAL FUND	$ 375,009,055	$ 377,919,998	$ 382,122,796	$ 362,423,309

[1] Represents the consolidation of Code Enforcement services into Community Development.

[2] Represents the direct charge of Utility Billings & Collections to the Gas Fund.

[3] Interfund and Non-Operating include pass through transactions, debt service on revenue anticipation notes, etc.

[4] Represents the direct charge of Tidelands-related expenditures to the Tidelands Fund.

[5] Represents the transfer of all Tidelands-related activity to the Tidelands Fund and the transfer of Prop 172 -supported overtime expenses to the General Grants Fund.

Summary of Resources & Expenditures by Fund
Fiscal Year 2006

	Estimated Fund Balance 10/1/2005	Unreserving/ (Reserving) Restricted Fund Balance*	Total Revenues	Estimated All-years Carryover Revenue	Total Resources
GENERAL FUNDS					
General	$ 6,421,962	$ 241,601	$ 355,796,283	$ -	$ 362,459,846
Total	$ 6,421,962	$ 241,601	$ 355,796,283	$ -	$ 362,459,846
SPECIAL FUNDS					
General Grants (1) (2)	$ 112,665	$ -	$ 8,454,891	$ 7,933,028	$ 16,500,583
Health (1)	2,141,763	-	35,754,648	28,808,238	66,704,649
Parking And Business Area Improvement	359,339	-	2,549,312	-	2,908,651
Special Advertising & Promotion	454,745	-	5,466,988	-	5,921,733
Upland Oil	1,152,481	-	16,296,276	-	17,448,757
Housing Development (1)	13,982,467	-	38,994,390	8,762,441	61,739,298
Belmont Shore Parking Meter	171,266	-	448,000	-	619,266
Business Assistance	1,071,127	-	1,890,000	-	2,961,127
Community Development Grants (1)	1,229,288	-	27,423,082	41,133,469	69,785,840
Park Development	724,304	-	1,020,000	-	1,744,304
Gasoline Tax Street Improvement (1) (2)	13,370,169	-	11,999,972	9,418,814	34,788,955
Transportation (1)	23,419,832	-	14,242,930	(541,689)	37,121,073
Capital Projects (1)	18,045,319	-	9,917,425	41,332,715	69,295,459
Total	$ 76,234,764	$ -	$ 174,457,914	$ 136,847,016	$ 387,539,695
INTERNAL SERVICE FUNDS					
Civic Center (1)	$ 16,268,933	$ -	$ 1,270,100	$ 744,252	$ 18,283,286
General Services	3,799,445	-	29,416,657	-	33,216,102
Fleet Services (1)	13,545,134	-	25,889,427	2,085,257	41,519,818
Insurance	953,641	-	35,844,801	-	36,798,442
Employee Benefits	102	(503,000)	193,105,876	-	192,602,978
Total	$ 34,567,256	$ (503,000)	$ 285,526,861	$ 2,829,509	$ 322,420,626
TIDELANDS FUNDS					
Tidelands Funds (1)	$ 5,801,194	$ (4,307,715)	$ 103,136,248	$ 17,767,659	$ 122,397,386
Tideland Oil Revenue	77,806,449	-	114,654,185	-	192,460,634
Reserve For Subsidence	148,590,357	-	4,001,826	-	152,592,183
Total	$ 232,198,000	$ (4,307,715)	$ 221,792,259	$ 17,767,659	$ 467,450,203
ENTERPRISE FUNDS					
Gas (1)	$ 14,593,259	$ -	$ 112,562,798	$ (556,266)	$ 126,599,791
Water	6,749,912	-	77,262,333	-	84,012,245
Sewer	7,108,634	-	9,433,900	-	16,542,534
Airport (2)	7,857,601	-	23,967,952	10,243,595	42,069,148
Refuse/Recycling	19,144,512	-	33,177,800	(511,608)	51,810,704
SERRF	33,049,184	-	42,309,000	-	75,358,184
SERRF-JPA	914,724	265,793	10,983,475	-	12,163,992
Towing	2,355,426	-	8,394,433	-	10,749,859
Total	$ 91,773,253	$ 265,793	$ 318,091,691	$ 9,175,722	$ 419,306,459
SUBSIDIARY AGENCIES-FUNDS	-	-			
Harbor	$ 504,743,159	$ -	$ 403,078,655	$ -	$ 907,821,814
Parking Authority	430,485	-	580,908	-	1,011,393
Housing Authority	876,984	-	66,814,605	847,787	68,539,377
Redevelopment (1)	185,623,325	-	59,284,680	(43,716,888)	201,191,116
CUPA	347,754	-	893,315	-	1,241,069
Total	$ 692,021,707	$ -	$ 530,652,163	$ (42,869,101)	$ 1,179,804,769
TOTAL	$ 1,133,216,941	$ (4,303,321)	$ 1,886,317,170	$ 123,750,805	$ 3,138,981,596

* Reserving fund balance is the setting aside of restricted funds when received, while unreserving is the making available of these restricted funds as prescribed expenditures are incurred.

(1) Fund balance may include appropriations for grants and projects in all-year subfunds that are committed, thus not available.

(2) Fund balance includes amounts to be received from approved grant proceeds to cover open contracts.

Operating Expenditures	Capital Improvement Expenditures	Debt Service	Total Expenditures	Estimated All-years Carryover Expense	Estimated Fund Balance 9/30/2006
$ 347,491,147	$ 5,100,000 [1]	$ 9,832,162	$ 362,423,309	$ -	$ 36,537 [2]
$ 347,491,147	$ 5,100,000	$ 9,832,162	$ 362,423,309	$ -	$ 36,537
$ 8,457,394	$ -	$ -	$ 8,457,394	$ 7,900,670	$ 142,520
36,646,816	-	324,000	36,970,816	28,462,584	1,271,249
2,482,500	-	-	2,482,500	-	426,151
5,347,121	-	-	5,347,121	-	574,612
15,975,015	-	-	15,975,015	-	1,473,742
51,704,777	-	1,438,862	53,143,639	8,533,559	62,100
361,337	-	212,275	573,612	-	45,654
1,922,404	-	-	1,922,404	-	1,038,723
27,735,074	-	-	27,735,074	33,667,676	8,383,090
1,052,180	-	-	1,052,180	-	692,124
6,308,973	5,691,000	-	11,999,973	15,814,282	6,974,700
8,195,254	6,056,158	-	14,251,412	22,033,278	836,383
1,032,594	10,184,465	-	11,217,059	57,260,748	817,652
$ 167,221,439	$ 21,931,623	$ 1,975,137	$ 191,128,199	$ 173,672,797	$ 22,738,700
$ (1,682,644)	$ 2,500,000	$ 3,670,667	$ 4,488,023	$ 11,734,572	$ 2,060,690
31,730,328	-	1,482,680	33,213,008	-	3,094
26,376,672	220,000	3,140,839	29,737,511	1,609,460	10,172,847
36,365,828	-	-	36,365,828	-	432,614
182,357,166	-	10,240,112	192,597,278	-	5,700
$ 275,147,351	$ 2,720,000	$ 18,534,298	$ 296,401,649	$ 13,344,032	$ 12,674,944
$ 81,997,529	$ 1,550,000	$ 15,482,408	$ 99,029,937	$ 23,215,681	$ 151,768
113,154,541	-	-	113,154,541	-	79,306,094
4,000,000	-	-	4,000,000	-	148,592,183
$ 199,152,069	$ 1,550,000	$ 15,482,408	$ 216,184,477	$ 23,215,681	$ 228,050,044
$ 115,903,025	$ 4,335,000	$ 1,077,085	$ 121,315,110	$ 1,693,283	$ 3,591,398
61,803,601	12,508,000	3,350,875	77,662,476	-	6,349,768
7,032,056	3,890,000	-	10,922,056	-	5,620,478
21,045,465	1,500,000	1,296,775	23,842,240	14,536,652	3,690,256
36,178,803	-	-	36,178,803	(17,550)	15,649,452
47,168,575	-	5,500	47,174,075	-	28,184,109
-	-	12,130,340	12,130,340	-	33,652
7,474,952	-	-	7,474,952	-	3,274,906
$ 296,606,478	$ 22,233,000	$ 17,860,575	$ 336,700,053	$ 16,212,385	$ 66,394,020
$ 97,409,069	$ 222,636,000	$ 91,101,845	$ 411,146,914	$ -	$ 496,674,900
10,675	-	495,518	506,193	-	505,200
67,118,225	-	-	67,118,225	664,651	756,500
136,498,649	-	27,851,020	164,349,668	14,745,828	22,095,620
963,190	-	-	963,190	-	277,879
$ 301,999,807	$ 222,636,000	$ 119,448,383	$ 644,084,189	$ 15,410,479	$ 520,310,100
$ 1,587,618,291	$ 271,070,623	$ 183,132,963	$ 2,046,921,877	$ 241,855,375	$ 850,204,345

[1] General Fund CIP total of $5,100,000 is included in the Capital Projects total of $271,070,623. It is shown in the General Fund line to illustrate the General Fund's contribution to citywide CIPs such as Sidewalks, Critical Facility Repair, Underground Storage Tank Program, Residential Street Repair, Storm Drains and Universally Accessible Playgrounds.

[2] Excludes the General Fund Emergency Reserve of $36.1 million and other Restricted Reserves.

Comparison of Revenues by Fund
Fiscal Years 2004 to 2006

	Actual FY 04	Adopted* FY 05	Adjusted* FY 05	Estimated FY 05	Proposed* FY 06
GENERAL FUNDS					
General [1]	$ 366,980,703	$ 363,475,254	$ 363,816,173	$ 372,654,456	$ 355,796,283
Total	$ 366,980,703	$ 363,475,254	$ 363,816,173	$ 372,654,456	$ 355,796,283
SPECIAL FUNDS					
General Grants	$ 3,670,544	$ 3,951,986	$ 18,907,991	$ 17,545,898	$ 8,454,891
Health	38,238,273	36,059,102	44,875,949	37,718,915	35,754,648
Parking and Business Area Improvement	1,898,659	2,517,517	2,517,517	2,517,517	2,549,312
Special Advertising & Promotion	4,906,327	5,119,737	5,119,737	5,350,513	5,466,988
Upland Oil	13,274,234	11,080,786	14,908,461	16,823,786	16,296,276
Housing Development	16,739,889	11,424,905	12,637,227	13,838,400	38,994,390
Belmont Shore Parking Meter	466,857	445,500	445,500	445,500	448,000
Business Assistance	2,088,405	3,300,000	1,800,000	2,218,965	1,890,000
Community Development Grants	29,638,239	26,758,252	36,210,274	26,457,067	27,423,082
Park Development	378,323	1,715,000	1,715,000	1,730,000	1,020,000
Gasoline Tax Street Improvement	12,027,775	10,849,972	11,952,972	10,102,481	11,999,972
Transportation	14,489,847	13,474,330	13,474,330	13,663,487	14,242,930
Capital Projects	25,294,448	10,734,387	22,916,053	18,492,427	9,917,425
Total	$ 163,111,818	$ 137,431,474	$ 187,481,011	$ 166,904,957	$ 174,457,914
INTERNAL SERVICE FUNDS					
Civic Center	$ 1,673,793	$ 1,302,000	$ 1,313,650	$ 1,385,512	$ 1,270,100
General Services	34,150,863	30,355,248	31,072,296	29,753,731	29,416,657
Fleet Services	25,408,742	22,795,035	27,530,703	29,390,990	25,889,427
Insurance	34,456,500	35,460,968	35,460,968	35,445,062	35,844,801
Employee Benefits	111,945,135	177,645,689	177,645,689	158,155,097	193,105,876
Total	$ 207,635,033	$ 267,558,940	$ 273,023,306	$ 254,130,392	$ 285,526,861
TIDELANDS FUNDS					
Tidelands Funds	$ 86,908,081	$ 79,898,260	$ 80,421,479	$ 96,940,867	$ 103,136,248
Tideland Oil Revenue	117,987,035	85,436,703	117,498,371	170,933,246	114,654,185
Reserve For Subsidence	3,875,177	4,001,826	4,001,826	4,001,826	4,001,826
Total	$ 208,770,293	$ 169,336,789	$ 201,921,676	$ 271,875,939	$ 221,792,259
ENTERPRISE FUNDS					
Gas	$ 89,665,499	$ 91,578,414	$ 99,869,016	$ 111,076,241	$ 112,562,798
Water	67,572,004	75,206,800	75,206,800	69,717,564	77,262,333
Sewer	9,469,709	9,468,900	9,468,900	9,648,950	9,433,900
Airport	43,109,613	28,294,466	28,467,714	46,923,283	23,967,952
Refuse/Recycling	32,749,959	32,080,281	32,080,281	36,218,215	33,177,800
SERRF	43,432,860	41,781,000	41,781,000	40,599,995	42,309,000
SERRF-JPA	9,841,344	10,703,982	10,703,982	11,043,006	10,983,475
Towing	6,824,734	6,416,838	6,846,838	7,533,631	8,394,433
Total	$ 302,665,722	$ 295,530,681	$ 304,424,531	$ 332,760,884	$ 318,091,691
SUBSIDIARY AGENCIES-FUNDS					
Harbor	$ 474,650,303	$ 336,621,000	$ 336,621,000	$ 373,736,250	$ 403,078,655
Parking Authority	579,524	578,830	578,830	578,107	580,908
Housing Authority	64,825,677	61,606,001	61,606,001	63,836,619	66,814,605
Redevelopment	60,883,623	48,886,953	245,707,904	255,368,245	59,284,680
CUPA	785,348	839,515	839,515	819,988	893,315
Total	$ 601,724,475	$ 448,532,299	$ 645,353,250	$ 694,339,208	$ 530,652,163
TOTAL	$ 1,850,888,043	$ 1,681,865,437	$ 1,976,019,946	$ 2,092,665,836	$ 1,886,317,170

* Amounts exclude all-years carryover.

[1] Represents the direct charge for Tidelands related revenues to the Tidelands Fund.

Comparison of Expenditures by Fund
Fiscal Years 2004 to 2006

	Actual FY 04	Adopted* FY 05	Adjusted* FY 05	Estimated FY 05	Proposed* FY 06
GENERAL FUNDS					
General	$ 370,095,059	$ 375,009,055	$ 377,919,998	$ 382,122,796	$ 362,423,309
Total	$ 370,095,059	$ 375,009,055	$ 377,919,998	$ 382,122,796	$ 362,423,309
SPECIAL FUNDS					
General Grants	$ 3,931,797	$ 3,951,985	$ 18,904,763	$ 17,445,022	$ 8,457,394
Health	36,741,237	37,105,595	45,918,168	38,322,718	36,970,816
Parking and Business Area Improvement	1,881,260	2,480,000	2,480,000	2,480,000	2,482,500
Special Advertising & Promotion	4,653,614	5,066,720	5,077,274	5,224,969	5,347,121
Upland Oil	13,082,558	11,001,246	14,201,246	16,509,254	15,975,015
Housing Development	15,644,771	15,173,715	15,175,246	16,488,842	53,143,639
Belmont Shore Parking Meter	397,046	576,662	579,326	579,326	573,612
Business Assistance	1,794,343	3,645,966	2,146,262	1,919,410	1,922,404
Community Development Grants	30,359,461	26,238,190	28,552,717	28,288,171	27,735,074
Park Development	1,243,098	1,748,600	1,748,687	1,749,202	1,052,180
Gasoline Tax Street Improvement	12,606,022	10,849,973	12,452,973	10,313,424	11,999,973
Transportation	14,091,661	13,261,366	13,846,008	11,700,987	14,251,412
Capital Projects	70,255,890	13,935,125	23,662,241	33,902,845	11,217,059
Total	$ 206,682,759	$ 145,035,143	$ 184,744,911	$ 184,924,169	$ 191,128,199
INTERNAL SERVICE FUNDS					
Civic Center	$ (643,874)	$ 1,373,158	$ 1,483,649	$ 3,874,945	$ 4,488,023
General Services	35,294,836	36,197,718	36,954,138	33,974,037	33,213,008
Fleet Services	27,965,589	25,228,211	33,995,862	31,678,948	29,737,511
Insurance	37,701,443	36,191,300	37,174,789	36,790,664	36,365,828
Employee Benefits	118,129,402	179,025,326	179,026,002	163,571,038	192,597,278
Total	$ 218,447,395	$ 278,015,713	$ 288,634,441	$ 269,889,632	$ 296,401,649
TIDELANDS FUNDS					
Tidelands Funds	$ 87,840,737	$ 82,032,794	$ 85,034,653	$ 101,794,514	$ 99,029,937
Tideland Oil Revenue	98,187,125	83,108,551	115,318,518	143,607,469	113,154,541
Reserve For Subsidence	441,005	4,000,000	4,000,000	4,000,000	4,000,000
Total	$ 186,468,867	$ 169,141,345	$ 204,353,171	$ 249,401,984	$ 216,184,477
ENTERPRISE FUNDS					
Gas	$ 89,609,106	$ 94,471,671	$ 94,781,364	$ 104,449,641	$ 121,315,110
Water	68,163,963	75,437,962	75,437,962	70,309,819	77,662,476
Sewer	7,880,586	10,630,995	10,630,995	8,803,219	10,922,056
Airport	52,465,572	28,091,581	28,567,337	48,489,177	23,842,240
Refuse/Recycling	28,133,052	30,767,841	30,677,909	30,006,523	36,178,803
SERRF	46,681,555	47,299,140	47,296,251	45,705,584	47,174,075
SERRF-JPA	7,990,998	14,433,982	14,433,982	12,178,645	12,130,340
Towing	6,774,642	6,381,892	6,794,884	6,665,264	7,474,952
Total	$ 307,699,474	$ 307,515,064	$ 308,620,684	$ 326,607,872	$ 336,700,053
SUBSIDIARY AGENCIES-FUNDS					
Harbor	$ 310,210,934	$ 450,784,616	$ 450,784,616	$ 341,787,345	$ 411,146,914
Parking Authority	522,520	505,368	505,368	505,915	506,193
Housing Authority	65,101,572	62,396,214	62,391,315	64,208,370	67,118,225
Redevelopment	60,229,456	60,513,004	86,098,783	141,807,276	164,349,668
CUPA	742,988	875,433	879,633	789,838	963,190
Total	$ 436,807,470	$ 575,074,636	$ 600,659,715	$ 549,098,744	$ 644,084,189
TOTAL	$ 1,726,201,024	$ 1,849,790,956	$ 1,964,932,920	$ 1,962,045,197	$ 2,046,921,877

* Amounts exclude all-years carryover.

Comparison of Revenues by Fund Group and Source
Fiscal Years 2004 to 2006

GENERAL FUNDS	Actual FY 04	Adopted* FY 05	Adjusted* FY 05	Estimated FY 05	Proposed* FY 06
General Revenues					
Property Taxes	$ 55,677,155	$ 61,483,000	$ 61,483,000	$ 60,909,494	$ 63,528,000
Taxes Other Than Property Taxes					
Sales and Use Taxes	39,784,896	32,325,000	32,325,000	35,555,000	36,700,000
Oil Production Taxes	2,247,267	2,240,000	2,240,000	2,127,361	2,240,000
Franchises	14,458,873	11,230,494	11,230,494	16,126,494	18,460,865
Utility Users Taxes	45,341,715	40,425,000	40,425,000	39,705,450	41,215,150
Business License Taxes	9,283,796	9,616,000	9,616,000	10,364,000	10,220,000
Transient Occupancy Taxes	7,044,122	7,200,000	7,200,000	7,648,000	8,150,000
Other Taxes	3,136,621	7,740,000	7,740,000	2,868,452	3,002,000
Fines and Forfeitures	13,569,639	13,525,790	13,525,790	13,064,357	14,390,758
Use of Money and Property					
Interest on Investments	3,684,571	3,671,667	3,671,667	3,650,163	3,998,677
Other Use of Money and Property	11,731,119	13,031,277	13,031,277	11,919,248	17,942,047
Subventions From Other Agencies					
State Prop. Tax Exempt. Replace.	666,322	719,000	719,000	687,000	700,000
In-Lieu Sales and Use Tax	-	8,064,680	8,064,680	9,981,675	11,038,000
Motor Vehicle In-Lieu	20,963,264	3,700,000	3,700,000	2,578,000	2,750,000
Other	8,671,048	34,802,800	34,463,298	36,916,293	27,101,525
City Utilities In-Lieu	11,578,634	15,497,360	15,497,360	15,497,360	15,501,767
Sundry Revenues	21,251,006	7,599,331	8,117,333	11,810,865	11,521,976
Interfund Transfers	29,438,965	23,372,131	23,372,131	23,630,144	19,670,904
Reimbursements and Charges for Services					
Licenses and Permits	17,161,348	16,860,995	16,968,995	17,852,220	20,982,792
From Other Governmental Agencies	1,127,024	-	-	49,222	-
Charges to Other City Funds	37,450,464	38,310,848	38,310,848	37,965,628	14,399,837
Other Reimbursements and Chgs for Svcs	12,712,853	12,059,880	12,114,299	11,748,031	12,281,985
TOTAL - GENERAL FUNDS	$ 366,980,703	$ 363,475,254	$ 363,816,173	$ 372,654,456	$ 355,796,283
SPECIAL FUNDS					
Taxes Other Than Property					
Transient Occupancy Taxes	$ 4,144,917	4,342,000	$ 4,342,000	$ 4,470,000	4,640,000
Parking and Business Improvement Taxes	740,717	815,000	815,000	815,000	817,500
Other Taxes	3,635,448	4,169,026	4,169,026	4,297,391	4,197,647
Use of Money and Property					
Interest on Investments	2,325,005	1,852,472	1,469,256	2,478,514	2,355,816
Other Use of Money and Property	14,106,244	11,872,086	15,608,635	17,588,297	17,107,576
Fines and Forfeitures	11,638	-	-	3,500	-
Reimbursements and Charges for Services					
Licenses and Permits	4,184,988	5,068,145	5,018,102	5,144,161	4,540,028
Employment and Training Grants	5,967,253	5,006,902	5,300,932	7,766,122	8,856,356
Capital Improvement Projects	25,294,448	10,734,387	22,916,053	18,492,427	9,917,425
CDBG	15,413,476	10,996,115	13,439,103	11,580,465	15,002,908
Proposition A & C	13,243,193	12,374,330	12,374,330	12,618,737	13,143,680
Other Government Agencies	46,892,220	49,251,859	69,317,804	53,934,992	49,331,463
Charges for Current Services	1,649,830	1,601,453	1,688,207	1,681,794	1,616,362
Interfund Charges	466,863	653,713	653,713	594,104	653,713
Other	25,035,577	18,693,985	30,368,848	25,439,453	42,277,440
TOTAL - SPECIAL FUNDS	$ 163,111,818	$ 137,431,474	$ 187,481,011	$ 166,904,957	$ 174,457,914
INTERNAL SERVICE FUNDS					
Use of Money and Property					
Interests on Investments	$ 1,769,115	$ 1,303,000	$ 1,303,000	$ 1,533,078	$ 1,383,000
Other Use of Money and Property	2,221,796	2,265,200	2,265,200	2,225,000	2,265,200

* Amounts exclude all-years carryover.

INTERNAL SERVICE FUNDS (continued)	Actual FY 04	Adopted* FY 05	Adjusted* FY 05	Estimated FY 05	Proposed* FY 06
Charges for Current Services					
Civic Center	886,245	726,800	738,450	791,980	694,900
General Services	32,921,111	30,127,061	30,844,108	29,626,467	29,306,157
Fleet	22,868,832	20,423,903	25,159,571	26,759,707	23,293,295
Insurance	32,880,566	34,343,468	34,343,468	34,336,968	34,727,301
Employee Leave Time and Other Benefits	110,899,865	177,013,089	177,013,089	157,327,749	192,397,276
Sundry & Other Revenues	3,187,505	1,356,419	1,356,419	1,529,443	1,239,732
Interfund Transfers	-	-	-	-	220,000
TOTAL - INTERNAL SERVICE FUNDS	$ 207,635,033	$ 267,558,940	$ 273,023,306	$ 254,130,392	$ 285,526,861
TIDELANDS FUNDS					
Use of Money and Property					
Interest on Investments	$ 7,623,127	8,170,806	8,049,627	8,182,115	7,271,097
Other Use of Money and Property	146,304,162	111,036,864	143,429,784	195,193,176	142,156,023
Other Revenues					
Sundry	1,797,911	52,356	120,550	191,808	285,090
Interfund Charges/Transfers	25,894,912	23,919,435	24,096,240	40,993,369	40,695,472
From Other Agencies	1,250,370	617,960	624,107	753,365	607,960
Licenses and Permits	61,824	30,000	30,000	48,313	59,990
Charges for Services	25,596,778	25,260,848	25,322,848	26,275,293	30,478,127
Fines & Forfeitures	241,209	248,520	248,520	238,500	238,500
TOTAL - TIDELANDS FUNDS	$ 208,770,293	$ 169,336,789	$ 201,921,676	$ 271,875,939	$ 221,792,259
ENTERPRISE FUNDS					
Use of Money and Property					
Interest on Investments	$ 3,357,851	$ 2,363,791	$ 2,363,791	$ 3,052,840	$ 2,706,485
Other Use of Money and Property	37,577,839	39,295,016	39,295,016	38,753,859	34,955,019
Licenses and Permits	1,751,781	1,569,250	1,569,250	1,856,225	1,571,250
Charges for Services					
Gas	84,480,230	91,276,128	94,315,707	105,300,459	112,096,294
Refuse/Recycling	29,344,005	29,121,842	29,121,842	32,592,979	30,219,361
SERRF	41,225,712	39,834,000	39,834,000	38,758,800	40,613,000
SERRF-JPA	-	-	-	-	-
Towing	6,732,952	6,375,451	6,805,451	7,415,000	8,353,046
Sewer	8,754,500	7,986,400	7,986,400	8,677,654	7,986,400
Water	65,229,242	71,755,800	71,755,800	68,331,564	73,802,333
Airport	14,918,053	92,598	265,846	19,149,440	92,598
Interfund Transfers	-	750,000	750,000	-	750,000
Other/Misc Revenues	9,293,558	5,110,405	10,361,428	8,872,065	4,945,905
TOTAL - ENTERPRISE FUNDS	$ 302,665,722	$ 295,530,681	$ 304,424,531	$ 332,760,884	$ 318,091,691
SUBSIDIARY AGENCIES - FUNDS					
Property Taxes	$ 41,765,503	$ 39,150,000	$ 39,150,000	$ 44,611,000	$ 47,758,000
Taxes Other than Property	3,430,204	3,780,000	3,780,000	3,790,000	3,888,000
Use of Money and Property					
Interest on Investments	16,535,795	12,806,561	12,880,100	17,654,849	17,074,855
Other Use of Money and Property	30,137,102	27,720,236	27,720,236	33,517,325	32,433,019
Charges for Services	281,061,615	275,400,000	275,400,000	312,977,831	335,507,155
From Other Governmental Agencies	61,599,096	81,116,081	81,116,081	77,978,729	86,207,390
Sundry Revenues	156,543,759	5,912,240	202,659,652	196,600,434	3,392,095
Licenses and Permits	816,979	826,760	826,760	804,607	872,515
Interfund Transfers	9,834,422	1,820,421	1,820,421	6,404,434	3,519,134
TOTAL - SUBSIDIARY AGENCIES	$ 601,724,475	$ 448,532,299	$ 645,353,250	$ 694,339,208	$ 530,652,163
TOTAL - REVENUES	$ 1,850,888,043	$ 1,681,865,437	$ 1,976,019,946	$ 2,092,665,836	$ 1,886,317,170

* Amounts exclude all-years carryover.

CITY OF LONG BEACH
URBS AMICITIAE
INCORPORATED - 1897