

# Budget Summaries

## Summary of Budgets by Department All Funds

**Fiscal Years 2020 to 2022**

(Includes operating, debt service and capital improvement program)

DEPARTMENTS	Actual FY 20	Adopted* FY 21	Adjusted* FY 21	Proposed* FY 22
Mayor and Council	\$ 5,419,348	\$ 5,645,680	\$ 5,520,428	\$ 6,003,222
City Attorney	10,775,996	11,589,297	11,241,035	12,264,464
City Auditor	2,959,179	3,186,375	3,276,562	3,394,335
City Clerk	4,702,590	5,114,794	5,264,346	5,048,482
City Manager	16,764,374	16,548,119	20,277,181	17,569,256
City Prosecutor	6,243,441	5,998,194	6,416,762	6,339,562
Civil Service	2,612,738	2,996,300	3,116,317	3,350,703
Airport	85,959,089	44,942,444	45,291,048	50,059,931
Development Services	74,430,221	74,924,907	110,237,854	71,416,230
Disaster Prep and Emerg Comm	12,594,765	12,596,230	12,531,774	13,502,134
Economic Development	31,197,329	20,477,968	56,271,463	20,223,033
Energy Resources	200,709,672	233,769,928	233,323,455	249,894,575
Financial Management	72,269,347	73,181,375	73,284,782	75,828,107
Interfund and Non-Operating <sup>(1)</sup>	451,519,936	534,327,555	558,940,182	607,489,869
Police and Fire Pension Plan	905,919	963,004	963,004	818,061
Fire	140,746,435	140,764,690	142,891,513	150,128,598
Harbor	596,028,477	647,103,713	646,930,364	619,941,837
Health and Human Services	165,983,716	157,394,878	212,193,152	172,317,492
Human Resources	16,959,824	15,226,201	15,139,754	16,642,679
Library Services	14,940,527	15,467,219	15,389,990	16,632,492
Parks, Recreation and Marine	61,015,097	61,396,001	64,800,647	65,422,325
Police	278,840,697	269,204,686	272,914,843	285,444,775
Public Works	287,398,993	215,570,650	309,478,773	270,284,954
Technology and Innovation	74,360,537	60,094,185	63,173,234	74,970,281
Water	164,289,911	159,238,677	159,238,677	182,279,630
<b>TOTAL</b>	<b>\$ 2,779,628,156</b>	<b>\$ 2,787,723,070</b>	<b>\$ 3,048,107,142</b>	<b>\$ 2,997,267,026</b>
Full-Time Equivalent Employees	5,648.73	5,608.16	5,608.16	5,684.31

ALL FUNDS BY CHARACTER	Adopted* FY 21	Adjusted* FY 21	Proposed* FY 22
Salaries, Wages and Benefits	\$ 1,135,551,458	\$ 1,144,317,408	\$ 1,220,418,978
Materials, Supplies and Services	583,932,282	984,398,478	642,139,111
Capital Purchases	418,217,051	262,297,725	384,746,735
Debt Service	213,852,422	214,039,981	229,868,671
Transfers To Other Funds	130,067,339	140,537,704	175,824,993
Intrafund Transfer Out	-	1,585,876	-
Purchase of Gas & Water	61,199,707	61,198,632	64,794,752
Insurance Premiums and Losses	37,607,448	37,607,448	48,782,992
Depreciation and Non Cash Expenditures	60,000	60,000	160,000
Subtotal	\$ 2,580,487,708	\$ 2,846,043,253	\$ 2,766,736,231
Internal Support	207,235,362	\$ 202,063,889	230,530,795
<b>TOTAL ALL FUNDS</b>	<b>\$ 2,787,723,070</b>	<b>\$ 3,048,107,142</b>	<b>\$ 2,997,267,026</b>

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

\* Amounts exclude all-years carryover.

Note: During this stabilization period of the new financial system, the amounts and character categories have been updated to match the revised Chart of Accounts in the system. As the City refines its reporting functionality and Chart of Accounts, future reports may have further adjustments.

Note: The Adjusted Budget numbers has data as of 5/31/21.

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

Fiscal Years 2020 to 2022

<b>DEPARTMENT</b>	<b>Adopted FY 20</b>	<b>Adopted FY 21</b>	<b>Proposed FY 22</b>
Mayor and Council	52.12	51.61	51.21
City Attorney	72.00	70.00	70.00
City Auditor	22.00	18.00	18.00
City Clerk	16.26	15.26	15.26
City Manager	50.99	48.81	48.01
City Prosecutor	38.38	38.38	38.38
Civil Service	18.70	18.00	18.00
Airport	115.04	118.04	125.04
Development Services	214.78	210.78	210.78
Disaster Preparedness & Emergency Comm	89.30	87.30	87.00
Economic Development	87.96	87.96	86.96
Energy Resources	236.39	240.39	247.39
Financial Management	255.29	247.03	249.03
Fire	533.86	530.77	535.77
Harbor	593.50	595.60	606.60
Health and Human Services	427.78	450.52	470.52
Human Resources	46.00	45.50	47.00
Library Services	128.22	129.72	132.72
Parks, Recreation and Marine	445.16	427.18	432.59
Police	1,251.91	1,189.38	1,191.38
Public Works	509.70	545.93	557.67
Technology & Innovation	173.00	178.38	181.38
Water	270.39	263.62	263.62
<b>TOTAL FTEs</b>	<b>5,648.73</b>	<b>5,608.16</b>	<b>5,684.31</b>

## Summary of FY 21 to FY 22 Full-Time Equivalent (FTE) Changes By Department

Fiscal Years 2021 to 2022

<b>ALL FUNDS</b>				
<b>DEPARTMENT</b>	<b>Adopted FY 21</b>	<b>FY 21 Changes Reflected In FY 22 Base *</b>	<b>Proposed FY 22 Changes</b>	<b>Proposed FY 22</b>
Mayor and Council	51.61	(0.40)	-	51.21
City Attorney	70.00	-	-	70.00
City Auditor	18.00	-	-	18.00
City Clerk	15.26	-	-	15.26
City Manager	48.81	-	(0.80)	48.01
City Prosecutor	38.38	-	-	38.38
Civil Service	18.00	-	-	18.00
Airport	118.04	-	7.00	125.04
Development Services	210.78	-	-	210.78
Disaster Preparedness & Emergency Comm	87.30	-	(0.30)	87.00
Economic Development	87.96	-	(1.00)	86.96
Energy Resources	240.39	-	7.00	247.39
Financial Management	247.03	-	2.00	249.03
Fire	530.77	-	5.00	535.77
Harbor	595.60	11.00	-	606.60
Health and Human Services	450.52	6.50	13.50	470.52
Human Resources	45.50	0.50	1.00	47.00
Library Services	129.72	0.50	2.50	132.72
Parks, Recreation and Marine	427.18	-	5.41	432.59
Police	1,189.38	2.00	-	1,191.38
Public Works	545.93	(1.00)	12.74	557.67
Technology & Innovation	178.38	-	3.00	181.38
Water	263.62	-	-	263.62
<b>TOTAL FTEs</b>	<b>5,608.16</b>	<b>19.10</b>	<b>57.05</b>	<b>5,684.31</b>
<b>CITYWIDE GENERAL FUND</b>	<b>2,694.55</b>	<b>9.50</b>	<b>17.63</b>	<b>2,721.68</b>

\* Personnel Changes made during the FY 21 fiscal year.

# Summary of Salaries, Skill Pays and Benefits by Department

## General and All Funds

Fiscal Year 2022

### GENERAL FUND

Department	Salaries	Skill Pays	Benefits	Total
Mayor and Council	\$ 3,245,363	\$ 2,506	\$ 1,853,435	\$ 5,101,304
City Attorney	2,973,211	-	1,580,261	4,553,472
City Auditor	1,512,977	-	834,044	2,347,021
City Clerk	1,402,829	7,517	794,250	2,204,595
City Manager	3,019,243	-	1,673,075	4,692,318
City Prosecutor	3,878,132	11,075	2,131,139	6,020,346
Civil Service	1,734,171	3,967	989,365	2,727,503
Airport	-	-	-	-
Development Services	2,279,660	17,957	1,349,079	3,646,696
Disaster Prep & Emerg Comm	7,133,323	52,618	4,245,123	11,431,064
Economic Development	1,180,611	3,053	668,517	1,852,180
Energy Resources	-	-	-	-
Financial Management	9,657,274	22,626	5,611,189	15,291,089
Fire	48,226,467	10,260,810	42,206,139	100,693,416
Harbor	-	-	-	-
Health and Human Services	1,852,672	626	1,055,693	2,908,992
Human Resources	-	-	-	-
Library Services	7,304,706	12,528	3,928,790	11,246,025
Parks, Recreation and Marine	13,922,616	16,019	6,490,665	20,429,301
Police	110,947,294	13,951,856	88,008,427	212,907,577
Public Works	18,585,426	40,669	11,658,686	30,284,780
Technology & Innovation	-	-	-	-
Water	-	-	-	-
<b>TOTAL GENERAL FUND</b>	<b>\$ 238,855,976</b>	<b>\$ 24,403,826</b>	<b>\$ 175,077,877</b>	<b>\$ 438,337,679</b>

### ALL FUNDS

Department	Salaries	Skill Pays	Benefits	Total
Mayor and Council	\$ 3,245,363	\$ 2,506	\$ 1,853,435	\$ 5,101,304
City Attorney	8,024,400	-	4,384,590	12,408,990
City Auditor	1,855,921	-	1,037,798	2,893,718
City Clerk	1,402,829	7,517	794,250	2,204,595
City Manager	4,712,518	-	2,643,374	7,355,891
City Prosecutor	3,919,197	12,528	2,156,308	6,088,033
Civil Service	1,755,871	3,967	1,000,930	2,760,769
Airport	9,330,683	39,545	5,544,882	14,915,110
Development Services	18,655,524	153,571	10,723,139	29,532,234
Disaster Prep & Emerg Comm	7,133,323	52,618	4,245,123	11,431,064
Economic Development	7,218,954	12,422	4,079,195	11,310,571
Energy Resources	19,974,773	540,437	12,264,822	32,780,031
Financial Management	19,198,666	129,176	11,705,246	31,033,088
Fire	53,251,980	10,800,435	45,488,390	109,540,805
Harbor	61,190,225	508,838	34,831,149	96,530,212
Health and Human Services	33,179,380	130,958	19,795,020	53,105,358
Human Resources	5,109,768	-	2,863,856	7,973,625
Library Services	8,171,958	20,045	4,280,871	12,472,874
Parks, Recreation and Marine	23,167,180	30,276	11,504,520	34,701,977
Police	116,729,296	14,895,059	92,740,455	224,364,810
Public Works	38,694,701	70,658	23,690,272	62,455,631
Technology & Innovation	17,436,413	-	9,764,345	27,200,758
Water	23,966,959	240,858	14,373,929	38,581,746
<b>TOTAL ALL FUNDS</b>	<b>\$ 487,325,882</b>	<b>\$ 27,651,414</b>	<b>\$ 321,765,901</b>	<b>\$ 836,743,196</b>

## Summary of Budgets by Department General Fund

**Fiscal Years 2020 to 2022**

(Includes operating, debt service and capital improvement program)

	Actual FY 20	Adopted* FY 21	Adjusted* FY 21	Proposed* FY 22
<b>DEPARTMENTS</b>				
Mayor and Council	\$ 5,419,348	\$ 5,645,680	\$ 5,520,428	\$ 6,003,222
City Attorney	2,840,544	2,963,297	2,823,960	3,220,647
City Auditor	2,286,035	2,591,904	2,671,018	2,769,439
City Clerk	4,702,590	5,114,794	5,264,346	5,048,482
City Manager	5,692,423	6,164,671	9,105,325	6,955,890
City Prosecutor	5,854,776	5,882,328	6,298,572	6,220,236
Civil Service	2,585,178	2,919,307	2,840,157	3,271,144
Development Services	4,814,580	5,067,659	4,980,877	5,281,910
Disaster Prep and Emergency Com	12,310,088	12,596,230	12,531,774	13,502,134
Economic Development	7,695,377	4,154,480	35,753,725	4,293,721
Financial Management	17,173,031	18,368,814	18,106,507	19,908,349
Interfund and Non-Operating <sup>(1)</sup>	63,313,712	36,080,449	60,834,676	61,649,415
Police and Fire Pension Plan	905,919	963,004	963,004	868,179
Fire	105,214,152	107,712,258	109,063,214	116,961,721
Health and Human Services	4,458,790	4,886,800	14,851,439	5,757,856
Library Services	13,657,652	14,349,519	14,147,660	15,395,643
Parks, Recreation and Marine	34,585,309	36,164,940	38,188,773	38,489,621
Police	254,247,762	247,102,849	250,698,069	262,077,030
Public Works	45,132,107	40,556,203	43,638,570	47,351,631
Technology and Innovation	514	-	1,024,485	-

<b>TOTAL</b>	<b>\$592,889,887</b>	<b>\$559,285,185</b>	<b>\$639,306,579</b>	<b>\$625,026,268</b>
--------------	----------------------	----------------------	----------------------	----------------------

Full-Time Equivalent Employees	2,757.23	2,694.55	2,694.55	2,721.68
--------------------------------	----------	----------	----------	----------

	Adopted* FY 21	Adjusted* FY 21	Proposed* FY 22
<b>General Fund by Character</b>			
Salaries, Wages and Benefits	\$420,795,208	\$432,887,145	\$459,170,126
Materials, Supplies and Services	47,192,779	85,903,244	48,775,964
Capital Purchases	169,111	24,905,747	129,111
Debt Service	512,000	512,000	512,000
Transfers To Other Funds	32,248,257	41,166,664	44,178,947
Intrafund Transfer Out	-	1,440,285	-
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	\$500,919,625	\$586,817,355	\$552,768,417
Internal Support	58,365,560	52,489,224	72,257,851

<b>TOTAL GENERAL FUND</b>	<b>\$559,285,185</b>	<b>\$639,306,579</b>	<b>\$625,026,268</b>
---------------------------	----------------------	----------------------	----------------------

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

\* Amounts exclude all-years carryover.

Note: During this stabilization period of the new financial system, the amounts and character categories have been updated to match the revised Chart of Accounts in the system. As the City refines its reporting functionality and Chart of Accounts, future reports may have further adjustments.

Note: The Adjusted Budget numbers has data as of 5/31/21.

# General Fund Revenues

TOP 40 GENERAL FUND REVENUES	Actuals FY 20	Adopted FY 21	Adjusted FY 21	Estimated FY 21	Proposed FY 22
1 REAL PROPERTY TAX	\$127,769,402	\$133,679,752	\$133,679,752	\$143,398,153	\$140,690,282
2 CITY SALES AND USE TAX	64,455,563	66,739,189	66,739,189	69,468,929	71,578,901
3 TRANSACTION AND USE SALES TAX-MEASURE A	62,233,157	62,688,149	62,688,149	66,824,389	69,037,355
4 PROPERTY TAX IN-LIEU OF VLF	53,930,730	56,163,462	56,163,462	57,057,334	58,854,639
5 TRANSFERS FROM OTHER FUNDS*	71,384,729	22,212,528	44,618,166	46,693,382	22,698,963
6 ELECTRIC USERS TAX & PENALTIES	19,178,261	20,566,947	20,566,947	20,231,792	19,521,333
7 PARKING CITATIONS	15,607,250	17,978,399	17,978,399	14,223,731	17,978,399
8 TRANSIENT OCCUPANCY TAX	13,320,899	13,846,633	13,846,633	10,260,197	16,277,817
9 CHARGES FOR SPECIAL SERVICES	13,392,284	14,025,613	14,025,613	12,350,599	14,025,613
10 EMERGENCY AMBULANCE FEES	13,111,890	13,626,931	13,626,931	12,574,888	13,626,931
11 OTHER DEPT SVCS TO PROPRIETARY FUNDS	13,437,298	12,539,536	12,620,800	10,554,143	13,348,229
12 BUSINESS LICENSE TAXES	12,049,017	12,732,000	12,732,000	12,732,000	12,732,000
13 PIPELINE FEE - WATER & SEWER	14,352,697	11,693,278	11,693,278	9,693,278	11,927,143
14 CANNABIS LICENSE APPLC FEE/TAX	10,289,430	7,985,050	7,985,050	9,237,523	9,237,523
15 ELECTRIC COMPANY FRANCHISES	6,843,996	7,062,088	7,062,088	8,392,046	7,387,510
16 LAND,BLDG,R/W,EASEMENT,APT RENTALS	4,662,137	5,274,783	5,274,783	5,139,800	5,301,042
17 GAS USERS TAX & PENALTIES	4,043,194	4,899,347	4,899,347	4,918,924	5,010,862
18 WATER USERS TAX & PENALTIES	4,828,689	4,423,179	4,423,179	4,711,658	4,915,505
19 AMERICAN GOLF LEASE	3,741,122	4,800,000	4,800,000	7,455,528	4,687,908
20 TELEPHONE USERS TAX & PENALTIES	5,797,369	5,090,406	5,090,406	4,305,739	3,840,196
21 INTEREST-POOLED CASH	5,288,693	3,690,000	3,690,000	3,160,000	3,690,000
22 REIMB OF STATE MANDATED COSTS	1,133,583	3,585,000	3,585,000	3,632,280	3,585,000
23 PIPELINE SAFETY FEES	879,683	3,144,554	3,144,554	3,144,554	3,253,984
24 HAULER FEES	3,015,304	3,000,000	3,000,000	3,000,000	3,000,000
25 MISC REFUNDS & REIMB	1,357,826	2,944,780	2,944,780	264,689	2,944,780
26 ASSET MANAGEMENT CHARGES	2,429,660	2,479,379	2,479,379	2,479,379	2,940,223
27 OIL PRODUCTION TAX	1,500,927	1,508,358	1,508,358	1,413,281	2,656,970
28 RECREATION-PARK	108,672	2,504,565	2,543,639	2,514,840	2,518,444
29 PIPELINE FRANCHISES	1,839,708	2,178,810	2,178,810	3,509,014	2,332,167
30 REAL PROPERTY TRANSFER TAX	1,711,499	2,292,084	2,292,084	2,622,619	2,315,759
31 FIRE INSPECTION FEES	1,991,521	1,781,767	1,781,767	2,421,435	2,191,591
32 HARBOR-POLICE	2,063,389	2,104,656	2,104,656	1,818,000	2,104,656
33 MISC REVENUE FROM OTHER AGENCIES	2,265,936	1,978,643	1,978,643	2,003,248	2,098,425
34 TRANSIENT OCCUPANCY TAX (MEASURE B)	306,334	1,700,000	1,700,000	1,384,180	2,050,385
35 ACTIVITY CHARGES-REC	624,317	2,009,721	2,009,721	248,818	1,989,386
36 POLICE CHARGES FOR SPECIAL EVENTS	946,209	1,750,000	1,750,000	479,856	1,750,000
37 FIRST RESPONDER FEE	783,054	1,689,276	1,689,276	1,721,603	1,689,276
38 EXCAVATION PERMITS	3,977,437	1,645,681	1,645,681	3,000,000	1,645,681
39 PARKING REVENUES FROM OPERATIONS	1,252,644	1,397,372	1,397,372	920,147	1,535,372
40 METERED/OTHER PARKING	1,143,130	1,500,000	1,500,000	1,055,000	1,500,000
<b>SUBTOTAL TOP 40 GENERAL FUND REVENUES</b>	<b>569,048,640</b>	<b>542,911,914</b>	<b>565,437,890</b>	<b>571,016,977</b>	<b>570,470,250</b>
<b>SUBTOTAL ALL OTHER REVENUES</b>	<b>30,630,522</b>	<b>20,871,401</b>	<b>20,832,464</b>	<b>18,344,645</b>	<b>20,546,386</b>
<b>TOTAL</b>	<b>\$599,679,162</b>	<b>\$563,783,315</b>	<b>\$586,270,354</b>	<b>\$589,361,622</b>	<b>\$591,016,636</b>

\*In FY 20, Transfers from Other Funds include \$40.3 million in CARES Act funding.

## Summary of Resources & Expenditures by Fund\* Fiscal Year 2022

	Estimated Funds Available 10/1/2021	Total Revenues	Release of Reservations**	Cancelled Carryover***	Total Resources
<b>GENERAL FUNDS</b>					
General	\$ -	\$ 591,016,636	\$ -	\$ -	\$ 591,016,636
Uplands Oil	270,047	11,811,475	-	-	12,081,522
<b>Total</b>	<b>\$ 270,047</b>	<b>\$ 602,828,111</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 603,098,157</b>
<b>SPECIAL REVENUE FUNDS</b>					
General Grants	1,830,614	\$ 8,599,759	\$ -	\$ -	\$ 10,430,373
Police & Fire Public Safety Oil Prod Act	199,805	2,960,556	-	-	3,160,362
Health	5,849,759	59,116,501	-	-	64,966,259
CUPA	89,374	1,866,016	-	-	1,955,390
Special Advertising & Promotion	5,526,300	9,690,625	-	-	15,216,925
Housing Development	31,291,143	1,697,500	-	-	32,988,643
Belmont Shore Parking Meter	173,500	898,884	-	-	1,072,384
Business Assistance	814,110	728,199	-	-	1,542,308
Community Development Grants	35,645,073	10,803,424	-	-	46,448,497
Housing Authority	6,382,387	105,236,185	-	-	111,618,572
Gasoline Tax Street Improvement	4,032,860	11,267,258	-	-	15,300,119
<b>Total</b>	<b>\$ 91,834,926</b>	<b>\$ 212,864,906</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 304,699,832</b>
<b>CAPITAL PROJECTS FUNDS</b>					
Capital Projects	\$ 85,053,213	\$ 153,713,826	\$ -	\$ -	\$ 238,767,039
Successor Agency Operations	7,087,156	4,219,567	-	-	11,306,723
<b>Total</b>	<b>\$ 92,140,369</b>	<b>\$ 157,933,393</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,073,762</b>
<b>INTERNAL SERVICE FUNDS</b>					
Civic Center	\$ (8,117,859)	\$ 25,481,441	\$ -	\$ -	\$ 17,363,582
General Services	3,566,026	80,551,225	-	-	84,117,251
Fleet Services	(3,296,729)	51,184,797	-	-	47,888,068
Insurance	1,156,721	75,967,483	-	-	77,124,204
Employee Benefits	24,564,404	361,457,746	-	-	386,022,150
<b>Total</b>	<b>\$ 17,872,562</b>	<b>\$ 594,642,692</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 612,515,254</b>
<b>TIDELANDS FUNDS</b>					
Tidelands Operations	\$ 752,574	\$ 99,729,931	\$ 3,844,061	\$ -	\$ 104,326,567
Tidelands Area	14,746,452	30,499,656	-	-	45,246,108
Tidelands Oil Revenue	4,413,441	98,787,714	-	-	103,201,155
Reserve For Subsidence	-	1,480,000	-	-	1,480,000
<b>Total</b>	<b>\$ 19,912,467</b>	<b>\$ 230,497,301</b>	<b>\$ 3,844,061</b>	<b>\$ -</b>	<b>\$ 254,253,830</b>
<b>ENTERPRISE FUNDS</b>					
Development Services	\$ 19,174,846	\$ 24,793,271	\$ -	\$ -	\$ 43,968,117
Gas	36,331,285	148,356,226	-	-	184,687,511
Gas Prepay	-	-	-	-	-
Water	10,881,350	157,899,073	-	-	168,780,423
Sewer	4,921,049	19,079,298	-	-	24,000,347
Airport	43,890,621	60,206,822	-	-	104,097,443
Refuse/Recycling	5,265,259	56,469,579	-	-	61,734,838
SERRF	12,093,515	40,853,000	-	-	52,946,515
SERRF JPA	-	-	-	-	-
Towing	344,961	6,845,982	-	-	7,190,943
Harbor	328,131,019	504,260,000	-	-	832,391,019
<b>Total</b>	<b>\$ 461,033,905</b>	<b>\$ 1,018,763,251</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,479,797,156</b>
<b>DEBT SERVICE FUNDS</b>					
Debt Service Fund	\$ -	\$ 6,536,532	\$ -	\$ -	\$ 6,536,532
Successor Agency - Debt Service	-	30,162,041	-	-	30,162,041
<b>Total</b>	<b>\$ -</b>	<b>\$ 36,698,573</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,698,573</b>
<b>TOTAL</b>	<b>\$ 683,064,277</b>	<b>\$ 2,854,228,227</b>	<b>\$ 3,844,061</b>	<b>\$ -</b>	<b>\$ 3,541,136,565</b>

\* The funds listed in the City's Comprehensive Annual 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) Shortfall is \$29.6 m but will be covered with federal funds. 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.



Operating Expenditures	Capital Improvement Expenditures	Debt Service	Total Expenditures	Additions to Reservations & Adjustments****	Estimated Funds Available 9/30/2022
\$ 624,514,268	\$ -	\$ 512,000	\$ 625,026,268	\$ (4,367,090)	\$ - <sup>(1)</sup>
10,186,475	-	-	10,186,475	1,625,000	270,047
\$ 634,700,743	\$ -	\$ 512,000	\$ 635,212,743	\$ (2,742,090)	\$ 270,047
\$ 8,883,278	\$ -	\$ -	\$ 8,883,278	\$ -	\$ 1,547,095
2,960,556	-	-	2,960,556	-	199,805
59,077,572	-	-	59,077,572	-	5,888,687
2,604,353	-	-	2,604,353	-	(648,964) <sup>(2)</sup>
11,225,241	-	-	11,225,241	-	3,991,684
2,767,047	-	-	2,767,047	-	30,221,596
587,034	-	200,000	787,034	-	285,350
758,675	-	-	758,675	-	783,633
16,970,907	-	-	16,970,907	-	29,477,591
107,028,544	-	-	107,028,544	-	4,590,029
(4,860,635)	16,000,000	-	11,139,365	-	4,160,753
\$ 208,002,574	\$ 16,000,000	\$ 200,000	\$ 224,202,574	\$ -	\$ 80,497,259
\$ 114,366,509	\$ 38,579,000	\$ -	\$ 152,945,509	\$ -	\$ 85,821,531
4,293,771	-	-	4,293,771	-	7,012,952
\$ 118,660,280	\$ 38,579,000	\$ -	\$ 157,239,280	\$ -	\$ 92,834,482
\$ 14,251,857	\$ -	\$ 10,881,265	\$ 25,133,122	\$ -	\$ (7,769,540) <sup>(2)</sup>
56,867,759	-	22,263,285	79,131,044	-	4,986,207
44,222,020	-	2,322,839	46,544,859	3,670,178	(2,326,969) <sup>(2)</sup>
67,033,336	-	-	67,033,336	-	10,090,868
361,028,146	-	-	361,028,146	-	24,994,004
\$ 543,403,117	\$ -	\$ 35,467,389	\$ 578,870,506	\$ 3,670,178	\$ 29,974,570
\$ 99,214,429	\$ 4,300,000	\$ -	\$ 103,514,429	\$ -	\$ 812,138
21,287,056	-	9,625,737	30,912,793	-	14,333,315
91,662,713	-	-	91,662,713	7,125,000	4,413,441
-	-	-	-	1,480,000	-
\$ 212,164,198	\$ 4,300,000	\$ 9,625,737	\$ 226,089,935	\$ 8,605,000	\$ 19,558,895
\$ 27,857,236	\$ -	\$ -	\$ 27,857,236	\$ -	\$ 16,110,881
90,866,576	11,050,000	45,904,245	147,820,821	3,716,297	33,150,392
-	-	-	-	-	-
111,922,370	41,076,287	6,884,726	159,883,383	-	8,897,039
16,907,467	5,679,299	734,300	23,321,066	-	679,281
40,172,395	1,000,000	9,236,040	50,408,435	-	53,689,008
58,712,949	-	-	58,712,949	-	3,021,889
46,043,433	-	-	46,043,433	-	6,903,082
-	-	-	-	-	-
6,755,469	-	-	6,755,469	-	435,475
291,295,101	331,476,000	-	622,771,101	-	209,619,918
\$ 690,532,996	\$ 390,281,586	\$ 62,759,311	\$ 1,143,573,893	\$ 3,716,297	\$ 332,506,965
\$ 8,132,197	\$ -	\$ -	\$ 8,132,197	\$ (1,595,666)	\$ -
-	-	23,945,898	23,945,898	6,216,143	-
\$ 8,132,197	\$ -	\$ 23,945,898	\$ 32,078,095	\$ 4,620,478	\$ -
\$ 2,415,596,105	\$ 449,160,586	\$ 132,510,335	\$ 2,997,267,026	\$ 17,869,863	\$ 555,642,218

\*\*\* 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: With the conversion to the new financial system, the amounts and character categories have been updated to match the revised Chart of Accounts in the system. The City is still going through a stabilization period with the new system and future reports may have further adjustments.

## Comparison of Revenues by Fund Fiscal Years 2020 to 2022

	Actual FY 20	Adopted* FY 21	Adjusted* FY 21	Proposed* FY 22
<b>GENERAL FUNDS</b>				
General	\$ 599,679,162	\$ 563,783,315	\$ 586,270,354	\$ 591,016,636
Uplands Oil	9,743,042	8,030,005	8,030,005	11,811,475
<b>Total</b>	<b>\$ 609,422,205</b>	<b>\$ 571,813,320</b>	<b>\$ 594,300,359</b>	<b>\$ 602,828,111</b>
<b>SPECIAL FUNDS</b>				
General Grants	\$ 65,389,066	\$ 7,909,220	\$ 9,416,060	\$ 8,599,759
Police & Fire Pub Sfty Oil Prod Act	2,980,540	3,318,387	3,318,387	2,960,556
Health	46,831,331	59,981,745	105,744,559	59,116,501
CUPA	1,869,740	1,866,016	1,881,464	1,866,016
Special Advertising & Promotion	8,427,543	8,071,102	8,071,102	9,690,625
Housing Development	4,094,859	3,436,465	3,436,465	1,697,500
Belmont Shore Parking Meter	544,342	783,243	783,243	898,884
Business Assistance	183,895	728,199	728,199	728,199
Community Development Grants	29,041,342	18,623,074	73,369,188	10,803,424
Housing Authority	106,108,361	92,215,718	92,215,718	105,236,185
Gasoline Tax Street Improvement	16,184,711	10,588,659	10,588,659	11,267,258
<b>Total</b>	<b>\$ 281,655,730</b>	<b>\$ 207,521,828</b>	<b>\$ 309,553,045</b>	<b>\$ 212,864,906</b>
<b>CAPITAL FUNDS</b>				
Capital Projects	\$ 135,380,409	\$ 103,441,897	\$ 129,995,622	\$ 153,713,826
Successor Agency Operations	4,977,033	4,219,567	4,219,567	4,219,567
<b>Total</b>	<b>\$ 140,357,442</b>	<b>\$ 107,661,464</b>	<b>\$ 134,215,189</b>	<b>\$ 157,933,393</b>
<b>INTERNAL SERVICE FUNDS</b>				
Civic Center	\$ 31,717,138	\$ 23,035,567	\$ 26,139,067	\$ 25,481,441
General Services	60,956,131	61,981,249	66,365,438	80,551,225
Fleet Services	51,102,833	47,943,347	48,443,347	51,184,797
Insurance	50,574,964	60,194,854	60,194,854	75,967,483
Employee Benefits	312,668,061	338,855,575	338,855,575	361,457,746
<b>Total</b>	<b>\$ 507,019,127</b>	<b>\$ 532,010,592</b>	<b>\$ 539,998,281</b>	<b>\$ 594,642,692</b>
<b>TIDELANDS FUNDS</b>				
Tidelands Operating	\$ 103,993,451	\$ 87,547,840	\$ 85,328,535	\$ 99,729,931
Tidelands Area Funds	30,163,152	27,280,625	27,380,625	30,499,656
Tideland Oil Revenue	59,385,289	89,209,421	89,209,421	98,787,714
Reserve For Subsidence	3,321,607	1,480,000	1,480,000	1,480,000
<b>Total</b>	<b>\$ 196,863,500</b>	<b>\$ 205,517,886</b>	<b>\$ 203,398,581</b>	<b>\$ 230,497,301</b>
<b>ENTERPRISE FUNDS</b>				
Development Services	\$ 25,175,075	\$ 24,763,271	\$ 25,589,004	\$ 24,793,271
Gas	113,127,994	142,056,226	142,056,226	148,356,226
Water	121,166,195	136,253,165	136,253,165	157,899,073
Sewer	19,556,088	18,631,083	18,631,083	19,079,298
Airport	66,271,663	47,229,263	58,000,839	60,206,822
Refuse/Recycling	51,785,642	49,984,579	49,984,579	56,469,579
SERRF	34,891,588	40,502,000	40,502,000	40,853,000
SERRF JPA	140	-	-	-
Towing	4,598,626	6,845,982	6,845,982	6,845,982
Harbor	588,652,722	434,522,425	447,233,943	504,260,000
<b>Total</b>	<b>\$ 1,025,225,734</b>	<b>\$ 900,787,995</b>	<b>\$ 925,096,821</b>	<b>\$ 1,018,763,251</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service	\$ 7,190,322	\$ 6,900,861	\$ 6,138,420	\$ 6,536,532
Successor Agency - Debt Service	30,563,276	30,162,041	30,162,041	30,162,041
<b>Total</b>	<b>\$ 37,753,599</b>	<b>\$ 37,062,902</b>	<b>\$ 36,300,461</b>	<b>\$ 36,698,573</b>
<b>TOTAL</b>	<b>\$ 2,798,297,335</b>	<b>\$ 2,562,375,986</b>	<b>\$ 2,742,862,737</b>	<b>\$ 2,854,228,227</b>

\* Amounts exclude all-years carryover.

Note: With the conversion to the new financial system, the amounts and character categories have been updated to match the revised Chart of Accounts in the system. The City is still going through a stabilization period with the new system and future reports may have further adjustments.

## Comparison of Expenditures by Fund Fiscal Years 2020 to 2022

		Actual FY 20	Adopted* FY 21	Adjusted* FY 21	Proposed* FY 22
<b>GENERAL FUNDS</b>					
General	\$	592,888,575	\$ 559,285,185	\$ 639,306,579	\$ 625,026,268
Uplands Oil		9,742,388	8,029,761	8,029,761	10,186,475
<b>Total</b>	<b>\$</b>	<b>602,630,963</b>	<b>\$ 567,314,945</b>	<b>\$ 647,336,339</b>	<b>\$ 635,212,743</b>
<b>SPECIAL FUNDS</b>					
General Grants	\$	67,605,739	\$ 8,068,290	\$ 9,584,081	\$ 8,883,278
Police & Fire Pub Sfty Oil Prod Act		2,959,804	3,318,387	3,318,387	2,960,556
Health		57,863,876	58,700,024	103,651,456	59,077,572
CUPA		2,074,340	2,410,787	2,385,270	2,604,353
Special Advertising & Promotion		10,757,804	10,991,372	11,707,617	11,225,241
Housing Development		4,145,662	3,727,605	3,665,600	2,767,047
Belmont Shore Parking Meter		734,449	787,500	787,229	787,034
Business Assistance		1,034,045	731,848	731,560	758,675
Community Development Grants		21,542,387	19,262,313	51,977,630	16,970,907
Housing Authority		102,797,261	93,904,996	93,760,973	107,028,544
Gasoline Tax Street Improvement		13,556,783	9,639,365	9,639,365	11,139,365
<b>Total</b>	<b>\$</b>	<b>285,072,151</b>	<b>\$ 211,542,487</b>	<b>\$ 291,209,169</b>	<b>\$ 224,202,574</b>
<b>CAPITAL FUNDS</b>					
Capital Projects	\$	121,343,309	\$ 112,780,354	\$ 199,278,350	\$ 152,945,509
Successor Agency Operations		2,462,350	4,222,220	4,187,418	4,293,771
<b>Total</b>	<b>\$</b>	<b>123,805,659</b>	<b>\$ 117,002,574</b>	<b>\$ 203,465,768</b>	<b>\$ 157,239,280</b>
<b>INTERNAL SERVICE FUNDS</b>					
Civic Center	\$	36,878,420	\$ 22,722,099	\$ 28,386,347	\$ 25,133,122
General Services		77,344,894	62,595,146	64,637,216	79,131,044
Fleet Services		47,413,564	44,860,488	45,362,154	46,544,859
Insurance		52,329,451	57,461,744	57,193,799	67,033,336
Employee Benefits		231,417,466	338,440,755	338,580,295	361,028,146
<b>Total</b>	<b>\$</b>	<b>445,383,795</b>	<b>\$ 526,080,232</b>	<b>\$ 534,159,810</b>	<b>\$ 578,870,506</b>
<b>TIDELANDS FUNDS</b>					
Tidelands Operating	\$	121,162,423	\$ 89,619,628	\$ 94,230,605	\$ 103,514,429
Tidelands Area Funds		29,072,127	26,777,150	26,878,569	30,912,793
Tidelands Oil Revenue		59,317,138	86,180,079	86,070,993	91,662,713
Reserve For Subsidence		45	-	-	-
<b>Total</b>	<b>\$</b>	<b>209,551,733</b>	<b>\$ 202,576,858</b>	<b>\$ 207,180,168</b>	<b>\$ 226,089,935</b>
<b>ENTERPRISE FUNDS</b>					
Development Services	\$	26,530,558	\$ 27,586,744	\$ 30,055,059	\$ 27,857,236
Gas		99,277,131	142,304,091	141,982,315	147,820,821
Water		142,940,000	136,799,603	136,799,603	159,883,383
Sewer		22,048,715	23,788,961	23,788,961	23,321,066
Airport		86,518,761	45,601,812	45,978,046	50,408,435
Refuse/Recycling		50,354,361	54,284,256	54,298,813	58,712,949
SERRF		40,177,421	42,176,170	42,160,558	46,043,433
SERRF JPA		-	-	-	-
Towing		5,065,564	6,806,146	6,770,132	6,755,469
Harbor		599,511,517	649,329,439	649,156,090	622,771,101
<b>Total</b>	<b>\$</b>	<b>1,072,424,029</b>	<b>\$ 1,128,677,220</b>	<b>\$ 1,130,989,576</b>	<b>\$ 1,143,573,893</b>
<b>DEBT SERVICE FUNDS</b>					
Debt Service	\$	14,263,870	\$ 8,159,695	\$ 7,397,254	\$ 8,132,197
Successor Agency - Debt Service		26,495,956	26,369,058	26,369,058	23,945,898
<b>Total</b>	<b>\$</b>	<b>40,759,826</b>	<b>\$ 34,528,753</b>	<b>\$ 33,766,312</b>	<b>\$ 32,078,095</b>
<b>TOTAL</b>	<b>\$</b>	<b>2,779,628,156</b>	<b>\$ 2,787,723,070</b>	<b>\$ 3,048,107,142</b>	<b>\$ 2,997,267,026</b>

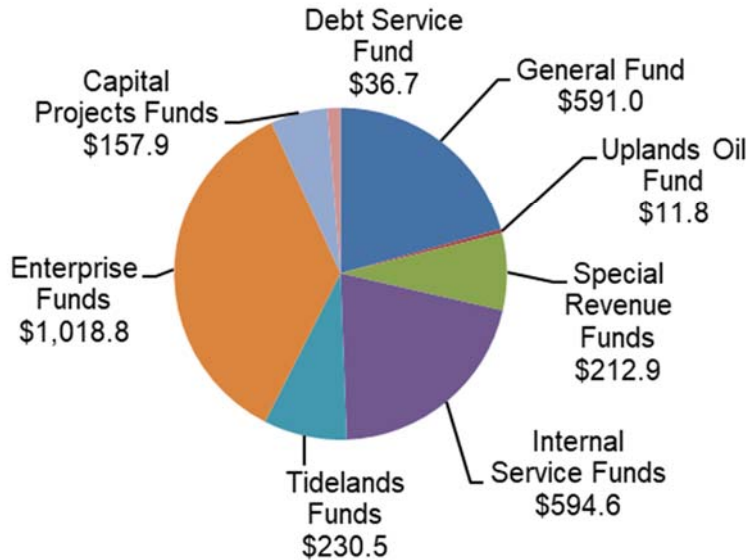
\* Amounts exclude all-years carryover.

Note: During this stabilization period of the new financial system, the amounts and character categories have been updated to match the revised Chart of Accounts in the system. As the City refines its reporting functionality and Chart of Accounts, future reports may have further adjustments.

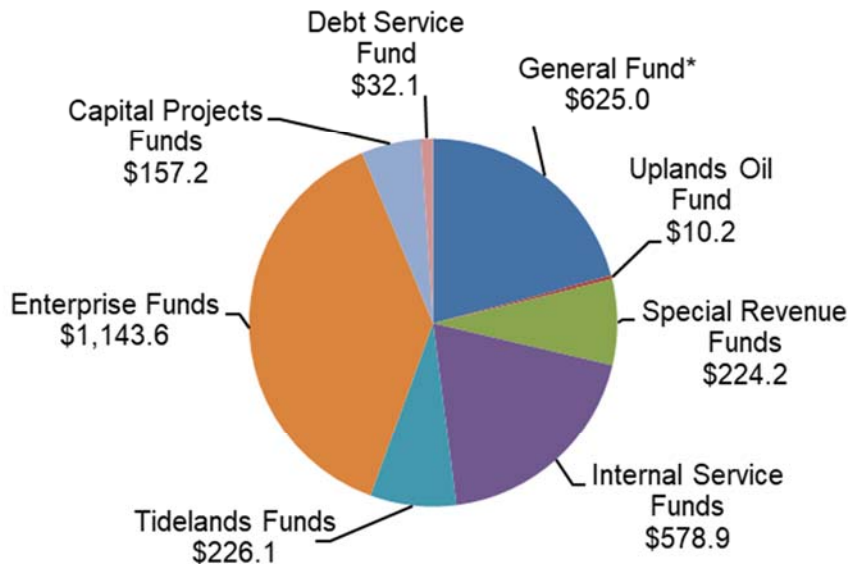
Note: The Adjusted Budget numbers has data as of 5/31/21.

## Fund Charts

### Proposed FY 22 Revenues All Funds (in millions) (Total = \$2.9 billion)



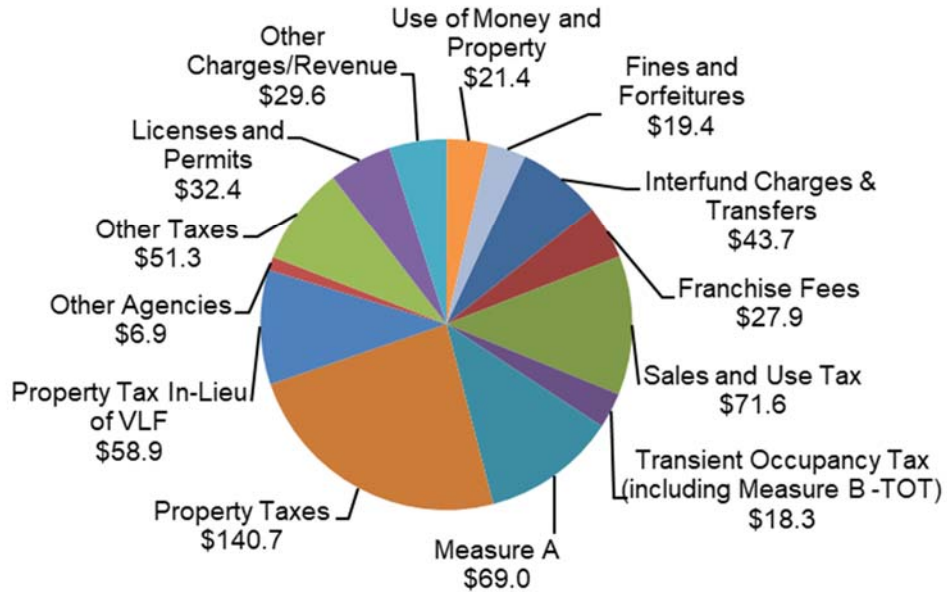
### Proposed FY 22 Expenditures All Funds (in millions) (Total = \$3.0 billion)



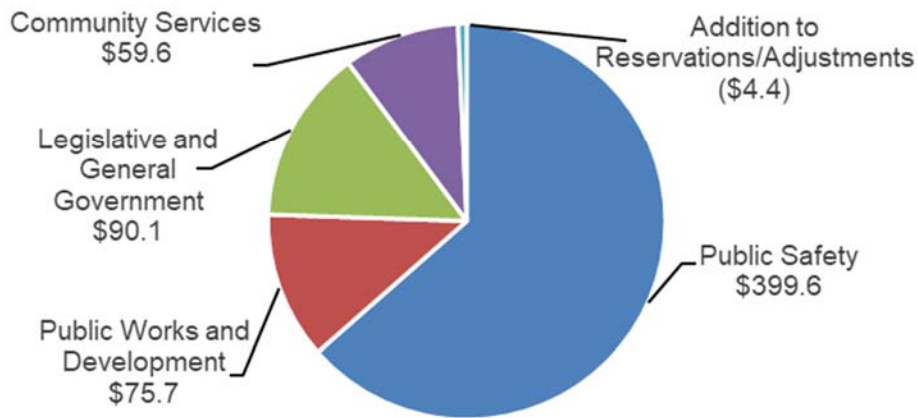
\*FY 22 total General Fund uses (to generate Non-Measure A related bottom line status) total \$620.7 million, and includes B set-asides and Measure A adjustments resulting in a net benefit of \$4.4 million to the General Fund when calculating the bottom line impact of the General Fund (Non-Measure A)

## Fund Charts

### Proposed FY 22 Sources General Fund (in millions) (Total = \$591.0 million)



### Proposed FY 22 Uses General Fund (in millions) by Category of Service (Total = \$620.7 million)



\*The General Fund sources less uses results in a shortfall of approximately \$30 million but is anticipated to be covered with federal funds for FY 22.

