

Budget Summaries

Summary of Budgets by Department All Funds

Fiscal Years 2023 to 2025
(Includes operating, debt service, and capital improvement program)

DEPARTMENTS	Actual FY 23	Adopted* FY 24	Adjusted* FY 24	Proposed* FY 25
Mayor and Council	\$ 6,413,924	\$ 8,050,573	\$ 8,462,282	\$ 8,934,809
City Attorney	9,724,746	10,617,544	10,960,408	11,022,356
City Auditor	3,059,123	3,507,601	3,654,895	3,842,386
City Clerk	3,981,519	5,281,467	5,479,961	5,070,251
City Manager	24,540,767	27,263,045	31,603,053	24,974,397
City Prosecutor	6,922,690	7,138,407	8,023,806	8,006,936
Civil Service	3,704,428	3,895,471	4,293,952	4,352,226
Airport	101,002,888	59,673,043	61,158,923	63,186,317
Community Development	95,237,002	88,390,826	97,720,919	77,170,619
Disaster Prep and Emerg Comm	14,220,119	14,395,629	15,932,283	16,617,089
Economic Development	90,877,704	33,177,659	45,088,576	29,016,680
Energy Resources	330,664,684	109,051,976	117,327,173	101,242,956
Financial Management	83,515,313	83,940,599	93,979,570	95,261,874
Interfund and Non-Operating ⁽¹⁾	612,981,760	668,973,349	668,131,630	690,741,641
Police and Fire Pension Plan	495,737	503,006	503,006	479,514
Fire	176,934,684	166,301,404	168,040,102	189,714,013
Harbor	519,454,486	607,125,849	607,125,849	728,925,803
Health and Human Services	251,543,672	187,732,395	214,084,160	201,166,285
Human Resources	35,715,427	38,587,031	39,661,044	44,521,277
Library, Arts, and Culture	17,847,695	19,803,165	22,961,580	21,612,015
Parks, Recreation and Marine	78,790,940	78,763,151	83,811,762	85,334,857
Police	304,813,555	314,615,694	322,451,861	338,075,131
Police Oversight	-	1,499,453	1,549,883	1,798,512
Public Works	413,237,310	316,639,679	339,246,925	382,408,015
Technology and Innovation	72,770,395	72,962,731	76,409,353	87,788,608
Utilities	189,315,054	313,873,848	313,873,848	374,921,338
TOTAL	\$ 3,447,765,623	\$ 3,241,764,594	\$ 3,361,536,803	\$ 3,596,185,904
Full-Time Equivalent Employees	5,874.74	6,074.74	6,074.74	6,212.20

ALL FUNDS BY CHARACTER	Adopted* FY 24	Adjusted* FY 24	Proposed* FY 25
Salaries, Wages and Employee Benefits	\$ 1,391,269,529	\$ 1,427,232,428	\$ 1,561,790,583
Materials, Supplies and Services	717,504,789	828,116,195	807,630,944
Capital Purchases	308,965,066	276,332,393	438,609,211
Debt Service	225,981,328	225,981,328	214,290,445
Transfers To Other Funds	205,350,396	207,192,057	174,843,337
Intrafund Transfer Out	-	2,717,081	-
Purchase of Gas & Water	81,836,920	81,836,920	80,453,858
Insurance Premiums and Losses	46,472,166	46,472,166	49,358,692
Depreciation and Non Cash Expenditures	1,010,000	1,010,000	10,000
Subtotal	\$ 2,978,390,194	\$ 3,096,890,568	\$ 3,326,987,069
Internal Support	263,374,401	264,646,236	269,198,834
TOTAL ALL FUNDS	\$ 3,241,764,594	\$ 3,361,536,803	\$ 3,596,185,904

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

* Amounts exclude all-years carryover.

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

Note: The Adjusted Budget numbers has data as of 3/31/24.

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

Fiscal Years 2023 to 2025

DEPARTMENT	Adopted FY 23	Adopted FY 24	Proposed FY 25
Mayor and Council	50.71	55.21	59.21
City Attorney	52.00	55.00	53.00
City Auditor	18.00	18.00	18.00
City Clerk	15.26	17.26	17.26
City Manager	61.31	58.31	67.00
City Prosecutor	38.38	38.38	39.38
Civil Service	21.00	21.00	21.00
Community Development	220.78	242.58	246.58
Airport	128.04	135.04	150.04
Disaster Preparedness & Emergency Comm	88.00	91.00	91.00
Economic Development	92.96	96.96	84.65
Energy Resources	260.89	23.50	23.50
Financial Management	257.53	266.78	272.25
Fire	545.41	550.41	555.85
Harbor	617.00	634.00	650.00
Health and Human Services	494.77	518.52	505.76
Human Resources	70.00	85.00	91.00
Library, Arts, and Culture	136.71	151.79	148.12
Parks, Recreation and Marine	447.66	451.32	459.49
Police	1,213.47	1,216.97	1,224.52
Police Oversight	-	8.00	8.00
Public Works	587.63	628.63	699.89
Technology & Innovation	191.38	197.88	204.50
Utilities	265.85	513.20	522.20
TOTAL FTEs	5,874.74	6,074.74	6,212.20

Summary of FY 24 to FY 25 Full-Time Equivalent (FTE) Changes By Department

**Fiscal Years 2024 to 2025
All Funds**

DEPARTMENT	Adopted FY 24	FY 24 Changes Reflected In FY 25 Base*	Proposed FY 25 Changes	Proposed FY 25
Mayor and Council	55.21	4.00	-	59.21
City Attorney	55.00	-	(2.00)	53.00
City Auditor	18.00	-	-	18.00
City Clerk	17.26	-	-	17.26
City Manager	58.31	-	8.69	67.00
City Prosecutor	38.38	-	1.00	39.38
Civil Service	21.00	-	-	21.00
Community Development	242.58	-	4.00	246.58
Airport	135.04	-	15.00	150.04
Disaster Preparedness & Emergency Comm	91.00	-	-	91.00
Economic Development	96.96	-	(12.31)	84.65
Energy Resources	23.50	-	-	23.50
Financial Management	266.78	(4.00)	9.47	272.25
Fire	550.41	-	5.44	555.85
Harbor	634.00	-	16.00	650.00
Health and Human Services	518.52	14.00	(26.76)	505.76
Human Resources	85.00	-	6.00	91.00
Library, Arts, and Culture	151.79	(0.07)	(3.60)	148.12
Parks, Recreation and Marine	451.32	-	8.17	459.49
Police	1,216.97	-	7.55	1,224.52
Police Oversight	8.00	-	-	8.00
Public Works	628.63	-	71.26	699.89
Technology & Innovation	197.88	-	6.62	204.50
Utilities	513.20	-	9.00	522.20
TOTAL FTEs	6,074.74	13.93	123.53	6,212.20
CITYWIDE GENERAL FUND	2,849.98	0.13	50.24	2,900.35

*Personnel Changes made during the FY 24 fiscal year.

Summary of Salaries, Skill Pays and Benefits by Department General and All Funds

Fiscal Year 2025

GENERAL FUND

Department	Salaries	Skill Pays	Benefits	Total
Mayor and Council	\$ 4,631,549	\$ 6,264	\$ 2,786,225	\$ 7,424,038
City Attorney	3,376,274	-	1,910,880	5,287,154
City Auditor	1,693,916	-	983,959	2,677,875
City Clerk	1,783,773	12,528	1,058,144	2,854,445
City Manager	5,049,086	-	2,975,494	8,024,580
City Prosecutor	4,662,474	6,264	2,636,587	7,305,326
Civil Service	2,294,931	6,264	1,378,913	3,680,107
Community Development	2,658,576	36,284	1,654,163	4,349,024
Airport	-	-	-	-
Disaster Prep & Emerg Comm	8,859,343	179,568	5,472,000	14,510,911
Economic Development	1,910,511	-	1,165,749	3,076,260
Energy Resources	-	-	-	-
Financial Management	12,149,649	28,188	7,410,191	19,588,029
Fire	56,406,434	12,715,010	54,255,830	123,377,274
Harbor	-	-	-	-
Health and Human Services	3,716,334	783	2,226,573	5,943,690
Human Resources	-	-	-	-
Library, Arts, and Culture	9,195,113	54,810	5,285,901	14,535,824
Parks, Recreation and Marine	16,618,510	22,749	8,283,674	24,924,933
Police	130,100,828	20,424,273	114,253,891	264,778,992
Police Oversight	907,029	-	546,536	1,453,565
Public Works	23,154,980	29,112	15,051,773	38,235,865
Technology & Innovation	-	-	-	-
Utilites	-	-	-	-
TOTAL GENERAL FUND	\$ 289,169,310	\$ 33,522,096	\$ 229,336,484	\$ 552,027,891

ALL FUNDS

Department	Salaries	Skill Pays	Benefits	Total
Mayor and Council	\$ 4,631,549	\$ 6,264	\$ 2,786,225	\$ 7,424,038
City Attorney	7,458,091	-	4,256,948	11,715,039
City Auditor	2,149,666	-	1,251,072	3,400,738
City Clerk	1,783,773	12,528	1,058,144	2,854,445
City Manager	7,523,533	-	4,451,877	11,975,410
City Prosecutor	4,707,192	6,264	2,663,625	7,377,080
Civil Service	2,326,882	6,264	1,396,867	3,730,012
Community Development	24,439,617	168,502	14,639,026	39,247,145
Airport	12,063,712	31,298	7,581,993	19,677,003
Disaster Prep & Emerg Comm	8,859,343	179,568	5,472,000	14,510,911
Economic Development	7,975,730	6,264	4,798,618	12,780,612
Energy Resources	3,635,217	-	2,150,145	5,785,362
Financial Management	24,166,101	138,130	15,308,468	39,612,699
Fire	62,782,962	13,457,525	58,645,042	134,885,528
Harbor	81,453,774	805,067	47,466,069	129,724,910
Health and Human Services	43,093,588	141,425	26,767,805	70,002,817
Human Resources	10,408,058	-	6,248,396	16,656,454
Library, Arts, and Culture	10,244,408	67,338	5,726,661	16,038,407
Parks, Recreation and Marine	27,639,538	32,552	14,519,935	42,192,025
Police	136,530,249	21,482,142	119,986,510	277,998,901
Police Oversight	907,029	-	546,536	1,453,565
Public Works	56,053,172	62,597	35,947,540	92,063,309
Technology & Innovation	22,187,359	-	13,105,364	35,292,723
Utilities	50,465,893	958,934	31,940,341	83,365,168
TOTAL ALL FUNDS	\$ 613,486,435	\$ 37,562,660	\$ 428,715,207	\$ 1,079,764,302

Note: Figures exclude budgets that are not part of budgeted personnel records, such as overtime, auto allowance, and telephone stipends.

Summary of Budgets by Department General Fund

Fiscal Years 2023 to 2025
(Includes operating, debt service and capital improvement program)

DEPARTMENTS	Actual FY 23	Adopted* FY 24	Adjusted* FY 24	Proposed* FY 25
Mayor and Council	\$ 6,413,924	\$ 8,050,573	\$ 8,462,282	\$ 8,934,809
City Attorney	3,325,229	3,927,276	4,090,068	3,863,153
City Auditor	2,429,859	2,829,264	2,913,181	3,056,214
City Clerk	3,981,519	5,281,467	5,479,961	5,070,251
City Manager	11,450,304	14,867,287	17,219,474	11,107,213
City Prosecutor	6,533,012	7,012,368	7,887,766	7,883,511
Civil Service	3,628,626	3,806,107	4,097,334	4,256,660
Community Development	6,590,150	6,266,252	12,332,252	6,884,567
Disaster Prep and Emergency Comm	13,780,354	14,395,629	15,932,283	16,617,089
Economic Development	56,643,510	6,123,419	16,590,906	5,834,799
Human Resources	386,169	-	-	-
Financial Management	20,975,712	22,326,583	23,531,584	24,565,437
Interfund and Non-Operating ⁽¹⁾	71,736,792	70,831,459	69,794,110	42,725,401
Police and Fire Pension Plan	-	503,006	503,006	479,514
Fire	135,917,894	131,419,046	132,780,785	153,697,840
Health and Human Services	19,295,178	12,564,304	24,902,652	12,501,108
Library, Arts, and Culture	16,424,145	18,246,907	21,285,027	20,098,149
Parks, Recreation and Marine	46,720,916	46,076,732	49,705,775	48,602,977
Police	276,991,276	288,871,867	295,596,804	311,538,013
Police Oversight	-	1,499,453	1,549,883	1,798,512
Public Works	54,549,277	55,188,015	61,251,553	63,400,387
Technology and Innovation	332,070	-	35,624	-
TOTAL	\$ 758,105,916	\$ 720,087,012	\$ 775,942,311	\$ 752,915,603
Full-Time Equivalent Employees	2,791.80	2,849.98	2,849.98	2,900.35

General Fund by Character	Adopted* FY 24	Adjusted* FY 24	Proposed* FY 25
Salaries, Wages and Employee Benefits	\$ 517,149,462	\$ 530,839,424	\$ 565,603,290
Materials, Supplies and Services	77,383,752	113,792,507	59,158,552
Capital Purchases	129,111	525,611	129,111
Debt Service	12,000	12,000	12,000
Transfers To Other Funds	45,455,843	47,297,504	37,364,271
Intrafund Transfer Out	-	2,684,251	-
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	\$ 640,132,438	\$ 695,153,566	\$ 662,269,494
Internal Support	79,954,574	80,788,745	90,646,109
TOTAL GENERAL FUND	\$ 720,087,012	\$ 775,942,311	\$ 752,915,603

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

* Amounts exclude all-years carryover.

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

Note: The Adjusted Budget numbers has data as of 3/31/2024.

General Fund Revenues

TOP 40 GENERAL FUND REVENUES	Actuals FY 23	Adopted FY 24	Adjusted FY 24	Estimated FY 24	Proposed FY 25
1 REAL PROPERTY TAX	\$156,374,705	\$161,710,432	\$161,710,432	\$165,272,083	\$176,987,253
2 CITY SALES AND USE TAX	83,803,535	91,719,369	91,719,369	86,635,886	89,234,963
3 PROPERTY TAX IN-LIEU OF VLF	62,875,672	66,019,456	66,019,456	67,022,108	71,177,479
4 TRANSACTION AND USE SALES TAX-MEASURE A	68,843,597	68,413,262	68,413,262	63,890,701	65,807,422
5 ELECTRIC USERS TAX & PENALTIES	31,304,071	29,343,878	29,343,878	33,870,637	37,257,701
6 TRANSIENT OCCUPANCY TAX	24,176,028	23,189,199	23,189,199	25,049,156	26,301,614
7 TRANSFERS FROM OTHER FUNDS*	78,826,695	25,433,098	25,463,016	26,144,559	22,065,008
8 EMERGENCY AMBULANCE FEES	20,741,581	14,489,708	14,489,708	24,427,450	21,931,251
9 CHARGES FOR SPECIAL EVENTS/SVCS	18,402,043	16,223,940	16,223,940	17,227,692	20,476,750
10 PARKING CITATIONS	16,268,366	15,931,836	15,931,836	14,831,197	16,530,649
11 INTEREST-POOLED CASH	10,995,900	10,193,709	10,191,398	15,136,421	15,925,536
12 BUSINESS LICENSE TAXES	10,353,488	15,000,000	15,000,000	15,000,000	15,000,000
13 ELECTRIC COMPANY FRANCHISES	10,595,450	10,259,731	10,259,731	11,102,333	12,212,567
14 CANNABIS LICENSE APPLC FEE/TAX	13,380,887	10,920,000	10,920,000	11,320,000	11,046,415
15 PIPELINE FRANCHISES	10,260,203	7,763,126	7,763,126	11,004,104	10,844,796
16 OTH DEPT SVC TO PROP FUNDS REV	9,677,303	9,269,945	9,269,945	8,392,610	9,502,236
17 COMMERCIAL SRVCS/BILLING & COLLECTION	4,276,550	6,449,014	6,449,014	6,449,014	6,833,989
18 AMERICAN GOLF LEASE	6,647,553	6,046,000	6,046,000	6,445,989	6,460,368
19 GAS USERS TAX & PENALTIES	7,852,205	6,848,835	6,848,835	5,465,201	5,683,809
20 LAND,BLDG,R/W,EASEMENT,APT RENTALS	5,554,340	5,521,479	5,521,479	5,447,784	5,154,555
21 WATER USERS TAX & PENALTIES	4,529,445	3,761,571	3,761,571	4,794,828	5,130,466
22 TELEPHONE USERS TAX & PENALTIES	5,039,424	4,762,389	4,762,389	4,972,094	4,822,931
23 HAULER FEES	4,226,233	3,900,000	3,900,000	4,800,000	4,600,000
24 REIMB OF STATE MANDATED & FEDERAL COSTS	5,699,730	3,620,000	3,620,000	1,418,623	3,860,001
25 ASSET MANAGEMENT CHARGES	3,294,006	3,363,382	3,363,382	3,363,382	3,687,688
26 PIPELINE SAFETY FEES	3,418,852	3,293,584	3,293,584	3,600,000	3,339,600
27 TRANSNT OCCUP TAX-MEASURE B 1%	3,228,953	2,804,279	2,804,279	3,075,741	3,229,528
28 MISC REFUNDS & REIMB	586,391	3,215,878	3,215,878	911,303	3,205,697
29 TRSF FRM EF - WATER & SEWER	2,999,087	3,674,341	3,674,341	3,089,060	3,181,731
30 HARBOR-POLICE	2,052,978	2,114,567	2,114,567	2,590,892	2,655,664
31 FIRE INSPECTION FEES	2,705,034	2,214,304	2,214,304	2,705,034	2,595,029
32 CURB & WALK PERMITS	2,444,445	2,000,000	2,000,000	2,700,000	2,300,000
33 OIL PRODUCTION TAX	2,701,713	2,534,247	2,534,247	2,737,310	2,273,389
34 EL DORADO PARK FEES	1,898,207	1,800,000	1,800,000	1,900,000	1,911,977
35 REAL PROPERTY TRANSFER TAX	1,931,681	2,480,196	2,480,196	1,823,254	1,877,951
36 POLICE CHARGES FOR SPECIAL EVENTS	2,343,653	1,750,000	1,750,000	2,373,854	1,750,000
37 FIRST RESPONDER FEE	2,172,506	2,303,988	2,303,988	1,828,840	1,596,018
38 CHARGES FOR SERVICES	1,456,056	1,592,868	1,592,868	1,397,952	1,524,424
39 METERED/OTHER PARKING	974,969	1,150,000	1,150,000	965,000	1,150,000
40 PARKING REVENUES FROM OPERATIONS	975,664	1,316,000	1,316,000	756,937	1,316,000
SUBTOTAL TOP 40 GENERAL FUND REVENUES	705,889,202	654,397,608	654,425,215	671,939,029	702,442,454
SUBTOTAL ALL OTHER REVENUES	29,759,843	22,392,393	22,983,814	25,002,758	20,780,873
TOTAL	\$735,649,045	\$676,790,001	\$677,409,029	\$696,941,787	\$723,223,326

*Transfers from Other Funds: Includes various transfers to the General Fund including those from the Gas, General Services, Towing, and Uplands Oil Fund Groups. FY 23 Actuals include a one-time transfer to record \$5 million specific to Long Beach Recovery Act uses as well as \$37.3 million in one-time transfers from other fund groups to purchase property. \$16.1 million is from the Health Fund Group for Project Home Key and \$21.2 million from the bond proceeds for 125 Elm Avenue.

Summary of Resources & Expenditures by Fund* Fiscal Year 2025

	Estimated Funds Available 10/1/2024	Total Revenues	Release of Reservations**	Cancelled Carryover***	Total Resources
GENERAL FUNDS					
General	\$ -	\$ 723,223,326	\$ 10,167,220	\$ -	\$ 733,390,546
Uplands Oil	-	9,898,351	-	-	9,898,351
Total	\$ -	\$ 733,121,677	\$ 10,167,220	\$ -	\$ 743,288,897
SPECIAL REVENUE FUNDS					
General Grants	\$ 2,897,854	\$ 10,757,006	\$ -	\$ -	\$ 13,654,859
Police & Fire Public Safety Oil Prod Act	221,397	2,265,348	-	-	2,486,745
Health	2,260,578	62,764,763	-	-	65,025,341
CUPA	(1,085,918)	1,864,161	-	-	778,243
Special Advertising & Promotion	10,526,814	13,717,197	-	-	24,244,010
Housing Development	26,469,874	4,486,609	-	-	30,956,483
Belmont Shore Parking Meter	569,212	893,794	-	-	1,463,006
Business Assistance	912,816	728,199	-	-	1,641,014
Community Development Grants	5,473,565	9,071,230	-	-	14,544,796
Housing Authority	33,000,827	125,902,164	-	-	158,902,991
Gasoline Tax Street Improvement	576,369	12,628,624	-	-	13,204,993
Total	\$ 81,823,387	\$ 245,079,095	\$ -	\$ -	\$ 326,902,482
CAPITAL PROJECTS FUNDS					
Capital Projects	\$ 16,869,698	\$ 209,008,929	\$ -	\$ -	\$ 225,878,627
Successor Agency Operations	8,702,120	4,219,567	-	-	12,921,687
Total	\$ 25,571,818	\$ 213,228,496	\$ -	\$ -	\$ 238,800,314
INTERNAL SERVICE FUNDS					
Civic Center	\$ (6,204,193)	\$ 25,671,529	\$ -	\$ -	\$ 19,467,337
General Services	2,041,973	94,283,784	-	-	96,325,756
Fleet Services	(502,143)	78,268,670	-	-	77,766,527
Insurance	21,829,178	85,388,496	-	-	107,217,675
Employee Benefits	89,320,321	478,273,017	-	-	567,593,338
Total	\$ 106,485,136	\$ 761,885,497	\$ -	\$ -	\$ 868,370,633
TIDELANDS FUNDS					
Tidelands Operating	\$ 14,716,814	\$ 105,398,036	\$ -	\$ -	\$ 120,114,850
Tidelands Area	41,846,327	32,764,952	-	-	74,611,279
Tidelands Oil Revenue	3,798,865	96,873,865	-	-	100,672,730
Reserve For Subsidence	-	5,286,979	-	-	5,286,979
Total	\$ 60,362,006	\$ 240,323,833	\$ -	\$ -	\$ 300,685,838
ENTERPRISE FUNDS					
Development Services	\$ 25,291,064	\$ 38,970,203	\$ -	\$ -	\$ 64,261,268
Gas	15,551,383	203,316,180	-	-	218,867,562
Water	7,011,953	174,177,238	-	-	181,189,191
Sewer	10,528,358	21,395,898	-	-	31,924,256
Airport	29,761,222	73,660,268	-	-	103,421,490
Refuse/Recycling	14,484,960	74,516,115	-	-	89,001,075
SERRF	10,071,052	150,000	-	-	10,221,052
SERRF JPA	-	-	-	-	-
Towing	1,432,871	7,323,379	-	-	8,756,250
Harbor	817,415,000	611,274,000	-	-	1,428,689,000
Total	\$ 931,547,864	\$ 1,204,783,281	\$ -	\$ -	\$ 2,136,331,145
DEBT SERVICE FUNDS					
Debt Service	\$ -	\$ 10,974,916	\$ -	\$ -	\$ 10,974,916
Successor Agency - Debt Service	(172)	30,162,041	-	-	30,161,869
Total	\$ (172)	\$ 41,136,957	\$ -	\$ -	\$ 41,136,785
TOTAL	\$ 1,205,790,038	\$ 3,439,558,835	\$ 10,167,220	\$ -	\$ 4,655,516,093

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

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

(1) The FY 24 structural shortfall of \$8.8 million will be offset by \$5.8 million funds made available through the Long Beach Recovery Act and \$3 million previously reserved cannabis tax revenues and other reserves. Excludes the General Fund Emergency Reserve and other Restricted Reserves.

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

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

	Operating Expenditures	Capital Improvement Expenditures	Debt Service	Total Expenditures	Additions to Reservations & Adjustments****	Estimated Funds Available 9/30/2025
\$	728,670,634	\$ 14,723,467	\$ 9,521,502	\$ 752,915,603	\$ (813,449)	\$ (20,338,506) ⁽¹⁾
	5,636,609	-	-	5,636,609	(1,625,000)	2,636,742
\$	734,307,243	\$ 14,723,467	\$ 9,521,502	\$ 758,552,212	\$ (2,438,449)	\$ (17,701,764)
\$	11,218,746	\$ -	\$ -	\$ 11,218,746	\$ 36,632	\$ 2,472,745
	2,238,619	-	-	2,238,619	-	248,126
	67,147,153	-	-	67,147,153	2,121,812	-
	3,239,286	-	-	3,239,286	-	(2,461,043) ⁽²⁾
	13,715,173	-	-	13,715,173	-	10,528,837
	7,722,951	-	-	7,722,951	-	23,233,532
	649,990	-	200,000	849,990	-	613,016
	773,229	-	-	773,229	-	867,786
	16,551,271	-	-	16,551,271	8,186,580	6,180,105
	120,067,600	-	-	120,067,600	-	38,835,390
	(3,860,635)	16,800,000	-	12,939,365	-	265,628
\$	239,463,385	\$ 16,800,000	\$ 200,000	\$ 256,463,385	\$ 10,345,025	\$ 80,784,122
\$	161,879,521	\$ 45,602,805	\$ -	\$ 207,482,326	\$ -	\$ 18,396,301
	4,278,680	-	-	4,278,680	-	8,643,007
\$	166,158,201	\$ 45,602,805	\$ -	\$ 211,761,006	\$ -	\$ 27,039,308
\$	13,044,395	\$ -	\$ 11,608,525	\$ 24,652,920	\$ -	\$ (5,185,583) ⁽²⁾
	72,124,135	-	21,531,808	93,655,943	-	2,669,814
	55,320,646	-	4,070,826	59,391,472	(19,872,539)	(1,497,484) ⁽²⁾
	77,520,817	-	-	77,520,817	(4,000,000)	25,696,857
	477,615,490	-	-	477,615,490	-	89,977,848
\$	695,625,482	\$ -	\$ 37,211,159	\$ 732,836,641	\$ (23,872,539)	\$ 111,661,452
\$	92,813,830	\$ 7,000,000	\$ 8,904,501	\$ 108,718,331	\$ (192,916)	\$ 11,203,604
	26,155,528	-	10,100,936	36,256,464	9,800,000	48,154,815
	87,748,865	-	-	87,748,865	(7,125,000)	5,798,865
	-	-	-	-	(5,286,979)	-
\$	206,718,224	\$ 7,000,000	\$ 19,005,437	\$ 232,723,661	\$ (2,804,894)	\$ 65,157,284
\$	40,349,217	\$ -	\$ -	\$ 40,349,217	\$ -	\$ 23,912,050
	152,570,528	9,975,000	47,546,617	210,092,145	(785,646)	7,989,771 ⁽³⁾
	119,864,593	50,071,000	10,092,650	180,028,243	15,655,138	16,816,087
	19,813,906	12,400,000	733,450	32,947,356	4,654,125	3,631,025
	53,525,656	2,000,000	8,594,072	64,119,728	-	39,301,762
	101,537,256	-	-	101,537,256	27,000,000	14,463,819
	8,347,731	-	-	8,347,731	-	1,873,322
	-	-	-	-	-	-
	8,093,427	-	-	8,093,427	-	662,822
	297,288,837	370,150,000	65,280,316	732,719,153	(26,279,847)	669,690,000
\$	801,391,151	\$ 444,596,000	\$ 132,247,104	\$ 1,378,234,255	\$ 20,243,770	\$ 778,340,659
\$	-	\$ -	\$ 12,568,546	\$ 12,568,546	\$ 1,593,631	\$ -
	-	-	13,046,198	13,046,198	(17,115,671)	-
\$	-	\$ -	\$ 25,614,744	\$ 25,614,744	\$ (15,522,041)	\$ -
\$	2,843,663,685	\$ 528,722,272	\$ 223,799,947	\$ 3,596,185,904	\$ (14,049,129)	\$ 1,045,281,062

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

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

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

Comparison of Revenues by Fund Fiscal Years 2023 to 2025

	Actual FY 23	Adopted* FY 24	Adjusted* FY 24	Proposed* FY 25
GENERAL FUNDS				
General	\$ 735,649,045	\$ 676,790,001	\$ 676,868,464	\$ 723,223,326
Uplands Oil	15,590,993	11,811,475	11,811,475	9,898,351
Total	\$ 751,240,038	\$ 688,601,476	\$ 688,679,939	\$ 733,121,677
SPECIAL FUNDS				
Belmont Shore Parking Meter	\$ 1,048,434	\$ 893,794	\$ 893,794	\$ 893,794
Business Assistance	557,278	728,199	1,058,351	728,199
Community Development Grants	39,806,839	9,778,871	10,778,871	9,071,230
CUPA	1,990,975	1,864,161	1,864,161	1,864,161
Gasoline Tax Street Improvement	11,966,724	13,096,064	13,096,064	12,628,624
General Grants	28,449,561	11,147,287	11,841,425	10,757,006
Health	115,815,765	63,475,465	77,428,882	62,764,763
Housing Authority	126,087,450	105,713,883	105,713,883	125,902,164
Housing Development	3,992,654	12,735,212	12,735,212	4,486,609
Police & Fire Pub Sfty Oil Prod Act	2,955,025	2,897,874	2,897,874	2,265,348
Special Advertising & Promotion	13,638,342	12,008,333	12,008,333	13,717,197
Total	\$ 346,309,048	\$ 234,339,143	\$ 250,316,850	\$ 245,079,095
CAPITAL FUNDS				
Capital Projects	\$ 327,664,897	\$ 173,190,407	\$ 185,878,760	\$ 209,008,929
Successor Agency Operations	1,435,805	4,219,567	4,219,567	4,219,567
Total	\$ 329,100,702	\$ 177,409,974	\$ 190,098,327	\$ 213,228,496
INTERNAL SERVICE FUNDS				
Civic Center	\$ 27,714,064	\$ 24,361,028	\$ 25,084,028	\$ 25,671,529
Employee Benefits	341,051,727	416,498,796	416,498,796	478,273,017
Fleet Services	63,942,864	67,916,587	68,211,078	78,268,670
General Services	73,277,432	78,547,435	79,469,980	94,283,784
Insurance	78,378,277	84,593,625	84,593,625	85,388,496
Total	\$ 584,364,364	\$ 671,917,471	\$ 673,857,507	\$ 761,885,497
TIDELANDS FUNDS				
Reserve For Subsidence	\$ 4,530,841	\$ 5,286,979	\$ 5,286,979	\$ 5,286,979
Tidelands Area Funds	45,993,968	34,619,590	34,619,590	32,764,952
Tidelands Oil Revenue	120,164,493	98,787,714	98,787,714	96,873,865
Tidelands Operating	165,667,655	112,569,406	112,569,406	105,398,036
Total	\$ 336,356,958	\$ 251,263,689	\$ 251,263,689	\$ 240,323,833
ENTERPRISE FUNDS				
Airport	\$ 94,477,247	\$ 65,877,118	\$ 65,877,118	\$ 73,660,268
Development Services	34,786,962	36,905,203	36,905,203	38,970,203
Gas	244,806,536	175,242,069	175,242,069	203,316,180
Harbor	757,703,264	581,604,000	472,537,590	611,274,000
Refuse/Recycling	64,477,875	73,516,115	73,516,115	74,516,115
SERRF	23,025,097	4,150,000	4,150,000	150,000
SERRF JPA	5	-	-	-
Sewer	20,984,840	21,395,898	21,395,898	21,395,898
Towing	6,583,614	7,328,360	7,328,360	7,323,379
Water	118,073,569	168,344,878	168,344,878	174,177,238
Total	\$ 1,364,919,010	\$ 1,134,363,642	\$ 1,025,297,231	\$ 1,204,783,281
DEBT SERVICE FUNDS				
Debt Service	\$ 95,031,282	\$ 10,000,690	\$ 10,000,690	\$ 10,974,916
Successor Agency - Debt Service	18,579,189	30,162,041	30,162,041	30,162,041
Total	\$ 113,610,471	\$ 40,162,731	\$ 40,162,731	\$ 41,136,957
TOTAL	\$ 3,825,900,590	\$ 3,198,058,126	\$ 3,119,676,275	\$ 3,439,558,835

*Amounts exclude all-years carryover.

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

Note: The Adjusted Budget numbers has data as of 3/31/24.

Comparison of Expenditures by Fund Fiscal Years 2023 to 2025

	Actual FY 23	Adopted* FY 24	Adjusted* FY 24	Proposed* FY 25
GENERAL FUNDS				
General	\$ 758,105,916	\$ 720,087,012	\$ 775,942,311	\$ 752,915,603
Uplands Oil	13,729,973	10,339,080	10,339,080	5,636,609
Total	\$ 771,835,889	\$ 730,426,092	\$ 786,281,391	\$ 758,552,212
SPECIAL FUNDS				
Belmont Shore Parking Meter	\$ 868,954	\$ 844,382	\$ 844,382	\$ 849,990
Business Assistance	527,749	757,019	1,089,180	773,229
Community Development Grants	38,622,440	18,319,604	19,319,604	16,551,271
CUPA	2,578,277	2,935,653	3,029,417	3,239,286
Gasoline Tax Street Improvement	10,602,773	11,889,365	11,889,365	12,939,365
General Grants	30,564,110	11,598,781	12,491,256	11,218,746
Health	106,524,280	64,101,091	78,115,623	67,147,153
Housing Authority	124,277,057	109,722,688	109,724,459	120,067,600
Housing Development	3,167,097	12,463,329	12,660,110	7,722,951
Police & Fire Pub Sfty Oil Prod Act	2,937,742	2,871,145	2,871,145	2,238,619
Special Advertising & Promotion	12,268,024	11,649,628	11,996,482	13,715,173
Total	\$ 332,938,503	\$ 247,152,684	\$ 264,031,024	\$ 256,463,385
CAPITAL FUNDS				
Capital Projects	\$ 236,540,500	\$ 184,783,392	\$ 196,902,634	\$ 207,482,326
Successor Agency Operations	2,959,636	4,233,281	4,233,281	4,278,680
Total	\$ 239,500,135	\$ 189,016,673	\$ 201,135,915	\$ 211,761,006
INTERNAL SERVICE FUNDS				
Civic Center	\$ 25,815,636	\$ 24,819,094	\$ 25,571,216	\$ 24,652,920
Employee Benefits	265,765,343	416,869,196	417,791,773	477,615,490
Fleet Services	54,064,398	51,911,234	60,318,311	59,391,472
General Services	77,805,603	78,420,346	81,857,936	93,655,943
Insurance	72,322,753	74,815,760	75,414,815	77,520,817
Total	\$ 495,773,733	\$ 646,835,630	\$ 660,954,051	\$ 732,836,641
TIDELANDS FUNDS				
Reserve For Subsidence	\$ 92	\$ -	\$ -	\$ -
Tidelands Area Funds	43,539,772	38,084,601	39,115,144	36,256,464
Tidelands Oil Revenue	112,444,078	91,986,960	92,236,495	87,748,865
Tidelands Operating	158,840,760	107,900,479	111,641,422	108,718,331
Total	\$ 314,824,701	\$ 237,972,039	\$ 242,993,061	\$ 232,723,661
ENTERPRISE FUNDS				
Airport	\$ 101,826,719	\$ 60,627,755	\$ 62,113,635	\$ 64,119,728
Development Services	31,911,121	35,350,578	38,396,899	40,349,217
Gas	245,450,736	176,864,723	176,864,723	210,092,145
Harbor	521,837,531	609,066,908	609,066,908	732,719,153
Refuse/Recycling	58,411,067	72,415,343	75,409,550	101,537,256
SERRF	19,380,389	7,093,001	15,118,663	8,347,731
SERRF JPA	-	-	-	-
Sewer	21,948,308	23,564,028	23,564,028	32,947,356
Towing	6,594,418	7,327,677	7,555,493	8,093,427
Water	168,092,472	162,465,645	162,465,645	180,028,243
Total	\$ 1,175,452,761	\$ 1,154,775,658	\$ 1,170,555,544	\$ 1,378,234,255
DEBT SERVICE FUNDS				
Debt Service	\$ 90,718,470	\$ 11,593,856	\$ 11,593,856	\$ 12,568,546
Successor Agency - Debt Service	26,721,432	23,991,962	23,991,962	13,046,198
Total	\$ 117,439,902	\$ 35,585,818	\$ 35,585,818	\$ 25,614,744
TOTAL	\$ 3,447,765,623	\$ 3,241,764,594	3,361,536,803	\$ 3,596,185,904

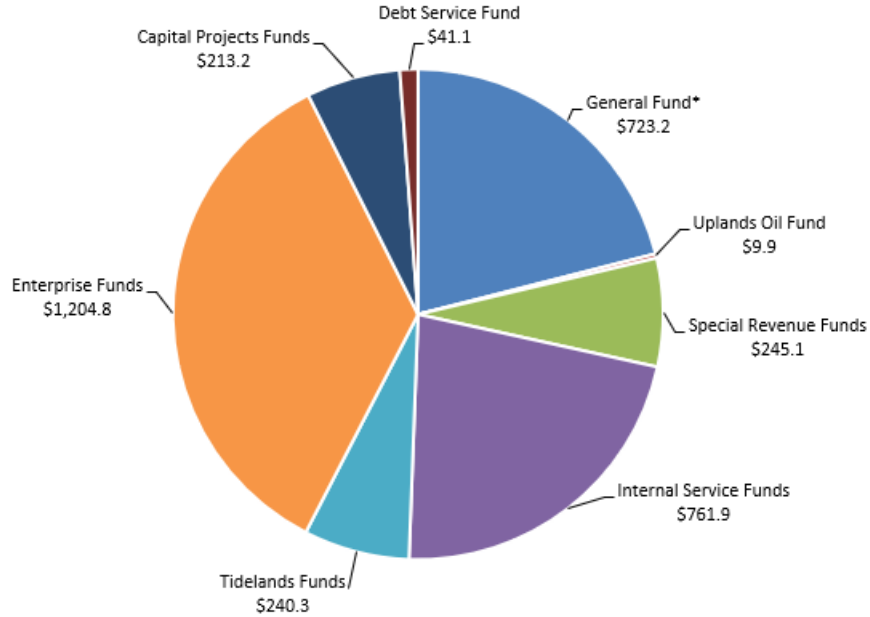
*Amounts exclude all-years carryover.

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

Note: The Adjusted Budget numbers has data as of 3/31/24.

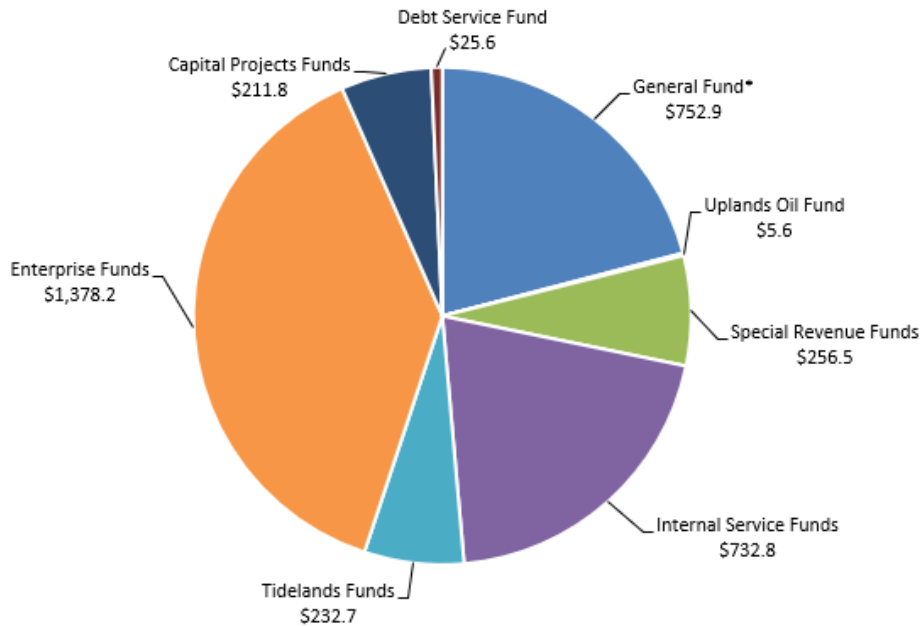
Fund Charts

Proposed FY 25 Revenues All Funds (in millions) (TOTAL= \$3.4 billion)



*FY 25 proposed revenue excludes \$10.2 million for a release of reserves comprised of \$7 million in anticipated FY 24 operating surplus and \$3.2 million in funding set-aside for negotiated labor increases.

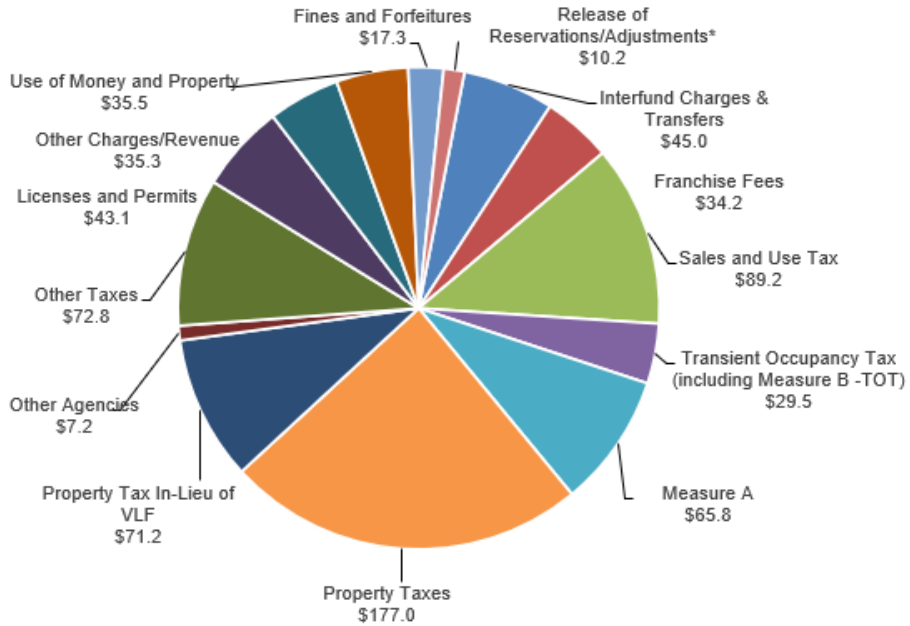
Proposed FY 25 Expenditures All Funds (in millions) (Total = \$3.6 billion)



*FY 25 proposed expenditures excludes Measure B stabilization fund set-aside of \$0.8 million.

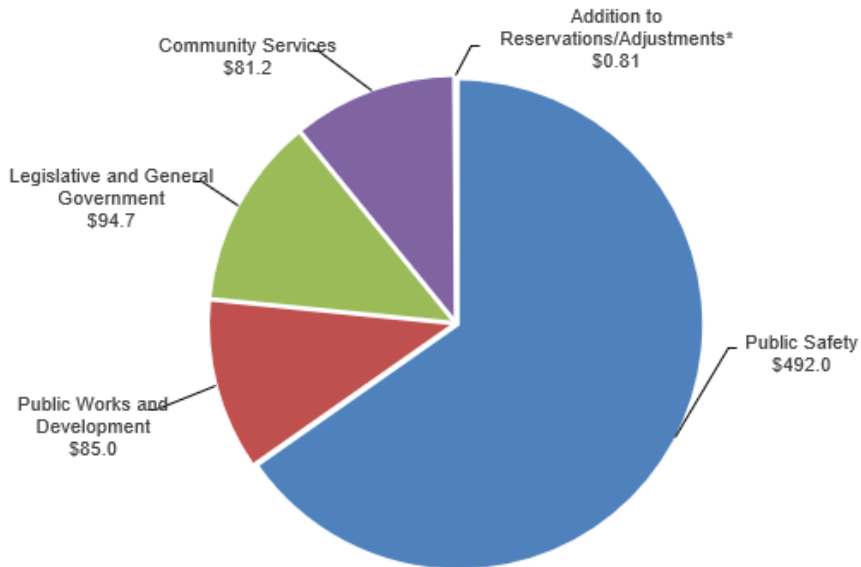
Fund Charts

**Proposed FY 25 Sources
General Fund (in millions)
(Total = \$733.3 million)**



*Release of Reservations/Adjustments comprised of \$7.0 million in anticipated FY 24 operating surplus and \$3.2 million in funding set-aside for negotiated labor increases.

**Proposed FY 25 Uses
General Fund (in millions)
by Category of Service
(Total = \$753.7 million)**



*Addition to Reservations/Adjustments is Measure B stabilization funds set-aside of \$0.81 million.

