

REPORT FROM

## OFFICE OF THE CITY ADMINISTRATIVE OFFICER

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Date: MAY 11 2007

CAO File No. 0116-00001-0000  
Council File No. 06-0600 - 578  
Council District: All

To: Antonio R. Villaraigosa, Mayor  
Eric Garcetti, Council President  
Bernard C. Parks, Chair, Budget and Finance Committee

From: Karen L. Sisson, City Administrative Officer *KLS*

Reference: 2006-07 Adopted Budget

Subject: Year End Adjustment and Financial Status Report

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### SUMMARY

The Office of the City Administrative Officer monitors the budget and transmits periodic reports detailing the City's current financial condition to both the Mayor and Council. As instructed in the 2006-07 Adopted Budget, this Office is transmitting the Year End financial status report for 2006-07. This report provides the status of the Reserve Fund, projected revenue data and employment levels and makes recommendations for budgetary adjustments.

In the Mid-Year financial status report, we projected over-expenditures of approximately \$41.3 million. That estimate has increased by \$5.7 million to \$47 million. The increase is primarily attributable to Workers' Compensation costs.

The Mid-Year financial status report addressed \$24 million of the projected shortfall. The Year End financial status report addresses the remaining projected shortfall as follows:

- Departmental surpluses (\$2.4 million)
- Transfers from the Unappropriated Balance (\$.71 million)
- Reserve Fund (\$18.9 million)

The 2007-08 Proposed Budget estimated that \$13 million would be needed from the Reserve Fund to balance the 2006-07 Budget after adoption of the recommendations contained in the Mid-Year financial status report. The Year End Report recommends that \$18.9 million be transferred from the Reserve Fund to address potential year end deficits. The difference (\$5.9 million) represents an unplanned shortage to the Reserve Fund estimate included in the 2007-08 Proposed Budget if all assumptions hold true (e.g., assumptions on 2006-07 revenues, reversion estimates and other factors that affect the actual July 1, 2007 Reserve Fund balance.)

## **Reserve Fund**

The Contingency Reserve Account in the Reserve Fund has a current available balance of \$43.6 million. However, this report recommends that \$18.9 million of the Reserve Fund be transferred and appropriated to help balance the 2006-07 budget. The use of 2006-07 Reserve Funds to balance the current year budget is expected to be offset by \$68.7 million in additional, unanticipated revenues. The Contingency Reserve Balance is estimated to be \$165.3 million by June 30, 2007.

The Police Department requests an advance from the Reserve Fund of \$9.6 million (\$4.4 million in overtime to be reimbursed by LAWA and \$5.2 million to be reimbursed by various grants). \$3.7 million of the LAWA overtime reimbursement is anticipated to be received in the current year. The remaining \$700,000 will be received in the first two months of 2007-08. Most of the grant reimbursements will be received during 2007-08.

Monies held in the Emergency Reserve Account, which can only be used in the event of a declared emergency, total \$108.5 million. Attachment 1b projects a total Reserve Fund Balance (Contingency Reserve plus Emergency Reserve) of \$273.8 million at year end.

## **Revenue**

Receipts in 2006-07 are expected to be \$68.7 million more than estimated in the Adopted Budget. Most of the increase is composed of revenue belonging to prior years, but for which receipts were delayed until 2006-07: \$44 million in carryover property tax and \$3.1 million in carryover vehicle license fees. Without the carry-over money, the revised revenue estimate would exceed budget by only \$21.6 million or less than one-half percent. Information on changes in revenue estimates by account is presented in Attachments 2a and 2b.

## **Budgetary Adjustments**

Budgetary adjustments recommended in this report, include:

- \$13.6 million for transfers between accounts within various departments and funds;
- \$7.4 million for transfers between various departments and funds;
- A transfer of \$18.9 million from the Reserve Fund to the Unappropriated Balance, Reserve for Economic Uncertainties Account;
- Transfers of \$2.4 million in surpluses to the Unappropriated Balance, Reserve for Economic Uncertainties Account;
- Transfers of \$.71 million from the Unappropriated Balance to the Unappropriated Balance, Reserve for Economic Uncertainties Account
- Appropriations of \$22 million from the Unappropriated Balance, Reserve for Economic Uncertainties Account to offset deficits;
- Appropriations of \$.36 million from the Unappropriated Balance for budgeted items; and,
- Transfers of \$4.2 million for the Santa Monica Boulevard Transit Parkway Project.

## **Additional Details**

The Discussion Section of this report and the following attachments provide additional details:

1. Status of the Reserve Fund
- 2a. 2006-07 General Fund Revenue Summary
- 2b. Summary of Changes to 2006-07 Revenue Estimates
3. Transfers between Accounts within Departments and Funds
4. Transfers between Departments and Funds
5. Transfers to the Unappropriated Balance, Reserve for Economic Uncertainties
6. Appropriations from the Unappropriated Balance
7. Status of the Unappropriated Balance (Non-General Account)
8. Status of the Unappropriated Balance (General Account)
9. Transfers for Santa Monica Boulevard Transit Parkway Project
10. Employment Level Report

## RECOMMENDATIONS

That the Council, subject to the approval of the Mayor:

1. Transfer \$2,381,814 from Departments, the Unappropriated Balance Fund 100/58, and the Reserve Fund to the Unappropriated Balance Fund 100/58, Reserve for Economic Uncertainties Account, as specified in Attachment 5;
2. Appropriate \$22,401,613 from various line items within the Unappropriated Balance, Fund No. 100/58, and from the Unappropriated Balance Fund 100/58, Reserve for Economic Uncertainties Account, to various departments, as specified in Attachment 6;
3. Transfer \$13,590,704 between accounts within various departments and funds as specified in Attachment 3;
4. Transfer \$7,407,693.36 between various departments and funds, as specified in Attachment 4;

### Building and Safety

5. Authorize the Controller to transfer \$39,112.90 from the Reserve Fund to the Unappropriated Balance and appropriate a like amount therefrom to the Building and Safety Building Permit Enterprise Fund, Revenue Source Code 4610, Reimbursement from Other Funds, to reimburse the Enterprise Fund for services provided by the Department following Hurricane Katrina and subsequently reimbursed to the General Fund by the Federal Emergency Management Agency;

### City Attorney

6. Authorize the City Attorney to enter into a contract with Albright Yee & Schmit in the amount of \$110,000 for assistance in the Roberts v. City of Los Angeles lawsuit;
7. Transfer \$110,000 from the Liability Claims Fund 100, Department 59, Account No. 9760 to the City Attorney Fund 100, Department 12, Account No. 9301 for this contract;

### Community Development

8. Authorize the Controller to transfer expenditures from WIA Trust Fund No. 44A, Account Y122 in the amount of \$168,941.71 to UDAG Miscellaneous Fund No. 356, Account W122, and to return the WIA Fund No. 44A year-end advance to the Reserve Fund for \$143,880.00 upon proper demand of the General Manager, CDD;

### Convention Center

9. Authorize the Controller to increase the appropriation in Fund 100/48 Convention Center as follows:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
9150	Building Modification	<u>\$91,131</u>
	Total	\$91,131

10. Authorize the Controller to recognize Salary and Reimbursement Account receipts in Fund No. 725 and make funds available to transfer to Convention Center Account 148A;
11. Authorize the Controller to increase the appropriation in Fund 100/48 Convention Center, Salaries As-Needed, Account 1070, by \$405,016 from available balances in the Convention Center Revenue Trust Fund No. 725;
12. Authorize the Controller to increase the appropriation in Fund 100/48 Convention Center, Salaries Overtime, Account 1090, by \$65,856 from available balances in the Convention Center Revenue Trust Fund No. 725;

Cultural Affairs

13. Authorize the Controller to decrease the related cost Reimbursement to the General Fund from the Arts and Cultural Facilities and Services Trust Fund No. 480, from \$1,878,241 to \$767,000. This would result in the reversion of \$172,121 from the General Fund to Fund No. 480;
14. Transfer \$100,000 from the General City Purposes Fund No. 100/56, Account No. 0833, LA City Arts and Cultural Master Plan to the Art and Cultural Facilities and Services Trust Fund No. 480/30, to a new Account entitled LA City Arts and Cultural Master Plan;

Planning

15. Authorize the Controller to appropriate \$938,269.98 from available monies from Fund 47E Planning Department Expedited Permit Trust Fund to the following accounts:

Fiscal Year 2005-06 Expenditures

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
Y268	Planning	<u>\$39,351.22</u>
	Total	\$39,351.22

Fiscal Year 2006-07 Expenditures

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
A268	Planning	\$840,915.32
A178	PW/Engineering	23,293.38
A194	Transportation	23,534.06
A138	Fire Department	<u>11,176.00</u>
	Total	\$898,918.76

16. Authorize the Controller to transfer from Fund 47E Planning Department Expedited Permit Trust Fund and appropriate a total of \$58,003.44 to the following departments and accounts to reimburse the General Fund for direct costs incurred in 2006-07 by the Department of Public Works, Bureau of Engineering from September 1, 2006 to February 28, 2007 and by the Department of Transportation and the Fire Department from October 1, 2006 to February 28, 2007:

<u>From Fund/Account</u>	<u>To Fund/Account</u>	<u>Amount</u>
F47E/ 68/ A178	F100/ 78/ 1010, Salaries General	\$16,326.86
F47E/ 68/ A178	F100/ 78/ 1090, Overtime	6,966.52
F47E/ 68/ A194	F100/ 94/ 1090, Overtime	23,534.06
F47E/ 68/ A138	F100/ 38/ 1092, Overtime Sworn	<u>11,176.00</u>
	Total	\$ 58,003.44

17. Instruct the Planning Department to reimburse the General Fund, upon receipt of funds for direct costs incurred in 2005-06 by the Planning Department from July 1, 2005 to February 28, 2006 and in 2006-07 by the Planning Department from July 1, 2006 to February 28, 2007.

<u>From Fund/Account</u>	<u>To Fund/ Revenue Source</u>	<u>Amount</u>
F47E/ 68/ Y268	F100/ 68/ 4610	\$39,351.22
F47E/ 68/ A268	F100/ 68/ 4610	<u>840,915.32</u>
	Total	\$880,266.54

18. Instruct the Planning Department to transfer the cash related to the appropriations identified in Item 15 and 16 above to the General Fund, upon receipt of funds and invoices from the Planning Department, Department of Public Works, Bureau of Engineering, Department of Transportation and Fire Department;

19. Instruct the Planning Department to reimburse the General Fund for additional related costs incurred in 2005-06 by the Planning Department from July 1, 2005 to February 28, 2006 and all associated related costs incurred in 2006-07 by the Planning Department from July 1, 2006 to February 28, 2007, by the Department of Public Works, Bureau of Engineering from September 1, 2006 to February 28, 2007, by the Department of Transportation and the Fire Department from October 1, 2006 to February 28, 2007, with funds received in the Expedited Permit Trust Fund;

20. Authorize the Controller to transfer appropriations of \$1,430,519.81 between accounts within the Major Projects Review Trust Fund No. 524:

Playa Vista Project

	<u>Account No. / FY</u>	<u>Account Name</u>	<u>Amount</u>
From:	100Y / 06	Playa Vista	\$ 879,636.55
	100A / 07	Playa Vista	<u>409,995.55</u>
		Total	\$ 1,289,632.10
To:	178A / 07	Engineering	\$ 54,000.00
	278A / 07	Engineering	89,324.53
	276A / 07	Contract Administration	285,991.48
	284A / 07	Street Lighting	67,361.49
	212A / 07	City Attorney	29,716.82
	268A / 07	Planning	104,846.59
	294A / 07	Transportation	86,651.37
	299A / 07	Related Costs	<u>571,739.82</u>
		Total	\$ 1,289,632.10

LA Arena Project

	<u>Account No. / FY</u>	<u>Account Name</u>	<u>Amount</u>
From:	600Y / 06	LA Arena	\$ 3,127.19
	600A / 07	LA Arena	<u>100,789.77</u>
		Total	\$ 103,916.96
To:	294Y / 07	Transportation	\$ 2,711.45
	299Y / 07	Related Costs	1,923.40
	212A / 07	City Attorney	1,120.86
	268A / 07	Planning	54,849.70
	299A / 07	Related Costs	<u>43,311.55</u>
		Total	\$ 103,916.96

USC Project

	<u>Account No. / FY</u>	<u>Account Name</u>	<u>Amount</u>
From:	700Y / 06	USC	\$ 36,970.75
To:	294A / 07	Transportation	\$ 521.17
	268A / 07	Planning	21,309.59
	299A / 07	Related Costs	<u>15,139.99</u>
		Total	\$ 36,970.75

21. Authorize the Controller to transfer \$54,000 from the Major Projects Review Trust Fund No. 524/68, Account 178A, and appropriate the same amount to the Bureau of Engineering Fund No. 100/78, Account 1010, Salaries General, for additional estimated salary costs incurred in 2006-07 for the Playa Vista project from July 1, 2006 to June 30, 2007;
22. Instruct the Planning Department to transfer the cash related to the appropriation established in Item 23 above to the General Fund, upon receipt of funds and invoices from the Department of Public Works, Bureau of Engineering;
23. Instruct the Planning Department to reimburse the General Fund, upon receipt of funds for direct costs incurred in 2005-06 and 2006-07 by the departments for the Playa Vista project, the LA Arena project, and the USC project, as follows:

<u>Project</u>	<u>Date Incurred</u>	<u>From Fund/Account</u>	<u>To Fund/Revenue</u>	<u>Amount</u>
Playa Vista	Jul 06 to Mar 07	F524/ 68/ 268A	F100/ 68/ 4610	\$ 104,846.59
		F524/ 68/ 294A	F100/ 94/ 4610	86,651.37
		F524/ 68/ 278A	F100/ 76/ 4610	62,550.55
		F524/ 68/ 278A	F438/ 50/ 4229	5,949.77
		F524/ 68/ 278A	F568/ 50/ 4233	20,824.21
		F524/ 68/ 276A	F100/ 76/ 4610	241,864.30
		F524/ 68/ 276A	F438/ 50/ 4229	9,806.04
		F524/ 68/ 276A	F568/ 50/ 4233	34,321.14
		F524/ 68/ 284A	F100/ 84/ 4610	57,304.76
		F524/ 68/ 284A	F438/ 50/ 4229	2,234.83
		F524/ 68/ 284A	F568/ 50/ 4233	7,821.90
		F524/ 68/ 212A	F100/ 12/ 4610	<u>29,716.82</u>
			Total	\$ 663,892.28
LA Arena	Apr 06 to Jun 06 Jul 06 to Mar 07 Jul 06 to Mar 07	F524/ 68/ 294Y	F100/ 94/ 4610	\$ 2,711.45
		F524/ 68/ 268A	F100/ 68/ 4610	54,849.70
		F524/ 68/ 212A	F100/ 12/ 4610	<u>1,120.86</u>
			Total	\$ 58,682.01
USC	Jul 06 to Mar 07 Jul 06 to Dec 06	F524/ 68/ 268A	F100/ 68/ 4610	\$ 21,309.59
		F524/ 68/ 294A	F100/ 94/ 4610	<u>521.17</u>
			Total	\$ 21,830.76



24. Instruct the Planning Department to reimburse the General Fund for all associated related costs incurred in 2006-07 by the Department of Public Works, Bureau of Engineering from July 1, 2006 to June 30, 2007, by the Planning Department, the Department of Transportation, the Department of Public Works, Bureaus of Contract Administration and Street Lighting, and the City Attorney from July 1, 2006 to March 31, 2007, for the Playa Vista project with funds received in the Major Projects Review Trust Fund;
25. Instruct the Planning Department to reimburse the General Fund for all associated related costs incurred in 2005-06 by the Department of Transportation from April 1, 2006 to June 30, 2006, and in 2006-07 by the Planning Department and the City Attorney from July 1, 2006 to March 31, 2007 for the LA Arena project with funds received in the Major Projects Review Trust Fund;
26. Instruct the Planning Department to reimburse the General Fund for all associated related costs incurred in 2006-07 by the Planning Department from July 1, 2006 to March 31, 2007 and by the Department of Transportation from July 1, 2006 to December 31, 2006 for the USC project with funds received in the Major Projects Review Trust Fund;

Police

27. Authorize the Controller to transfer \$9,600,000 from the Reserve Fund to the Unappropriated Balance and appropriate a like amount therefrom to Police Department Fund No. 100/70, Sworn Overtime, Account No. 1092, as an advance for reimbursable overtime;

PW-Bureau of Engineering

28. Reduce the Sewer Capital Fund source of fund appropriation to the Bureau of Engineering, Fund No. 761/50, Account A178 by \$500,000 and increase the General Fund source of fund appropriation to the Bureau of Engineering Fund No. 100/78 by \$500,000;

PW-Bureau of Sanitation

29. Rescind the Council action on April 18, 2007 relative to a recommendation in Attachment 6 of the 2006-07 Mid-Year Adjustment and Financial Status Report (C.F. 06-0600-S74) which appropriates \$2,000,000 from the Unappropriated Balance, Fund 100/58, Account No. 0165, Alternative Waste Disposal Technology Study to the Bureau of Sanitation, Fund 100/82, Account No. 3040;
30. Appropriate \$2,000,000 from the Unappropriated Balance, Fund 100/58, Account No. 0165, Alternative Waste Disposal Technology Study, to the Landfill Maintenance Special Fund, 558/50, to a new account to be established by the Controller's Office entitled 'Alternative Technology Project Contract;'
31. Reduce the Landfill Maintenance Special Fund source of fund appropriation to the Bureau of Sanitation, Fund No. 558/50, Account A182, by \$300,000, and

simultaneously reduce Fund 100/82, Account 1010, Salaries General.

PW-Street Services

32. Decrease appropriations from the Traffic Safety Fund No. 306, Account 1186 by \$3.44 million for the Bureau of Street Services Fund No. 100/86, Account 1010, Salaries General;

33. Appropriate \$93,753.17 from Proposition O Bond Fund No.16M/50, Account AD10 GOB 2005A Clean Water Cleanup to the following accounts within Street Services Fund 100/86 to reimburse Street Services for completed work approved by Council (C.F. 06-1235) for the Oros Green Street Project:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
1010	Salaries, General	\$57,212.97
1120	Hiring Hall Salaries	10,010.12
1090	Overtime Salaries	4,619.94
3030	Construction Expense	<u>21,910.14</u>
	Total	\$93,753.17

34. Recognize reimbursement revenues from street sweeping work from the Sewer Operations and Maintenance Fund No. 760/50, Account Y282 by transferring \$104,141 to Bureau of Street Services Fund No. 100/86, Revenue Source Code 4610;

Transportation

35. Decrease appropriations from the Traffic Safety Fund No. 306, Account No. 1194, to the Department of Transportation Fund No. 100/94, Account 1070, As-Needed Salaries, by \$1.63 million;

36. Authorize the Controller to transfer an appropriation of \$1,050,000.00 between accounts within the Department of Transportation Fund 100/94 as follows:

	<u>Account No. / FY</u>	<u>Account Name</u>	<u>Amount</u>
From:	3040 / 07	Contractual Services	\$1,050,000
To:	1090 / 07	Salaries, Overtime	\$1,050,000

37. Transfer \$1,837,000 from the Proposition C Transit Improvement Fund (540/94), Account A655 to the Transportation Grant Fund No. 655/94, Account A194 and appropriate therefrom to the Department of Transportation Fund No. 100/94, Account 1010, Salaries General, as a reimbursement for work performed under the 2006-07 Transportation Grant Fund Work Program;

Treasurer

38. Transfer appropriations in the amount of \$2,603.23 from Homeland Security Assistance Fund No. 47N/46, Account Y223, to the Treasurer Fund No. 100/96 to the accounts as follows: \$1,781.29 to Account 1010, Salaries General, and \$821.94 to

Account 1090, Salaries Overtime, to reimburse the Treasurer for staff costs associated with the Homeland Security and Public Safety grant audit and accounting activities;

39. In accordance with the above recommendation, authorize the Mayor, upon presentation of proper documentation from the Treasurer, to transfer cash from the UASI' 05 Homeland Security Grant Fund No. 47N, to Fund 100, to reimburse the General Fund for expenditures in support of UASI' 05 grant projects;

Santa Monica Boulevard Transit Parkway

40. Authorize the Controller to increase appropriations to various departments totaling \$4,178,686 as delineated in Attachment 9 from Fund No. 305/50, Account R650, Santa Monica Boulevard Transit Parkway, and authorize the Board of Public Works to reimburse the General Fund on an as-needed basis upon receipt of proper documentation;

Reappropriations

41. Instruct the Controller to transfer all unencumbered funds, from all funding sources, in the Council District Community Services line item in General City Purposes, Fund 100/56 on June 30, 2007, to the Council, Fund 100/28, Salaries General Account No. 1010;
42. Instruct the Controller to revert all prior-year unencumbered funds, for all funding sources in the Council District Community Services line item in the General City Purposes Fund No. 100/56, as of June 30, 2007 to the Reserve Fund;
43. Instruct the City Clerk to place on the agenda for the first City Council meeting date in Fiscal Year 2007-08, or shortly thereafter, the instruction to the Controller to transfer from the Reserve Fund the amount of the prior-year reversion from the Council District Community Services line item of General City Purposes on June 30, 2007, to the Unappropriated Balance, Fund 100/58, and appropriate therefrom to the Council, Fund 100/28, Salaries General Account No. 1010, on July 1, 2007 or shortly thereafter; and,
44. Instruct the City Clerk to place on the agenda for the first City Council meeting date in Fiscal Year 2007-08, or shortly thereafter, the instruction to the Controller to transfer \$1,467,000 from the Reserve Fund to the Unappropriated Balance and appropriate this amount to the following accounts within ITA Fund No. 100/32 for the 3-1-1 Citywide Service Request System:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
1010	Salaries General	\$810,000
3040	Contractual Services	\$477,000
6010	Office and Administrative Expenses	<u>\$180,000</u>
	Total	\$1,467,000

Revenue Requirements Study of DWP (CAO)

45. Authorize the Second Amendment to Contract No.109279 between Barrington Wellesley Group, Incorporated and the City of Los Angeles increasing the amount from \$530,000 to \$546,000.

Homeland Security Grants

46. Authorize the Mayor, or designee, to transfer appropriations in the amount of \$202,428.25 and authorize LAFD to reimburse ITA for support costs, and upon presentation of proper documentation to, and approval by the Office of the Mayor of Homeland Security and Public Safety, transfer funds to LAFD General Fund No. 100/38 up to \$202,428.25 as follows:

<u>From:</u>	
Fund 47N/46 APPR Y238 LAFD	\$202,428.25
<u>To:</u>	
Fund 100/32 APPR 1010 Overtime	\$18,285.93
Fund 100/32 APPR 1010 Overtime, Hiring Hall	\$14,590.12
Fund 100/32 APPR 1010 Salaries, General	\$11,371.20
Fund 100/32 APPR 1010 Salaries, General	\$176,181.00

47. Authorize the Controller to rescind the Council action of November 8, 2006 (C.F. 03-2569-S7) authorizing the Controller to transfer \$53,949 from Homeland Security Assistance Fund No. 47N, Appropriation Account No. W435, Emergency Preparedness Department to the Emergency Operation Fund No. 392 to provide reimbursement for cost associated with the 2005 Emergency Preparedness Summit;
48. Transfer \$53,949 from Homeland Security Assistance Fund No. 47N, Appropriation Account No. W435, Emergency Preparedness Department to the Emergency Operation Fund No. 392/34 Account No. 6010 to provide reimbursement for cost associated with the 2005 Emergency Preparedness Summit.
49. Authorize the Controller to rescind the Council action of October 3, 2006 (C.F. 05-04791) authorizing the Controller to establish Account A212 Police Equipment that was originally assigned to Account A212 Contractual Services, as LAPD Equipment now requires a new appropriation in order to process pending requisitions;
50. Establish a new appropriation Account A214, Equipment, in the amount of \$137,364, within Justice Assistance Grant 2005 Fund No. 40B, the Local Law Enforcement Block Grant Trust Fund, Department 46;
51. Establish a new appropriation account A146, Mayor's Office Salaries, in the amount of \$33,069, within Juvenile Justice Delinquency Prevention Program Fund No. 42H, Department 46, and appropriate \$33,069 from the Juvenile Justice Delinquency Prevention Fund No. 42H, Account No. A146 to Fund No. 100, Department 46, Account 1020, Salaries-Grant Reimbursed;

52. Authorize the Controller to rescind the Council action of May 16, 2006 (C.F. 06-0285) authorizing the Controller to establish Accounts Z146, as Mayor's Office Salaries were originally assigned to Account Z146 but could not be established as the correct alpha letter for appropriation accounts in Fiscal Year 2006-07 is A not Z;

Technical

53. Authorize the City Administrative Officer to make technical corrections, as necessary, to those transactions included in this report to implement the Mayor and Council's intentions.

**FISCAL IMPACT STATEMENT**

In the Mid-Year financial status report, we projected over-expenditures of approximately \$41.3 million. That estimate has increased by \$5.7 million to \$47 million. The increase is primarily attributable to Workers' Compensation costs. The Mid-Year financial status report addressed \$24 million of the projected shortfall. The Year End financial status report addresses the remaining projected shortfall from Departmental surpluses (\$2.4 million), transfers from the Unappropriated Balance (\$.71 million) and a transfer from the Reserve Fund (\$18.9 million), of which \$5.76 million was not budgeted.

## **DISCUSSION**

### **1. BASIS FOR REPORT**

Throughout the course of the fiscal year, the Office of the City Administrative Officer monitors the budget and transmits frequent reports to the Mayor and Council detailing the City's current financial status. This Year-End report: 1) reviews the status of estimated City receipts; 2) estimates potential budgetary problems in departments; and, 3) recommends various budgetary adjustments.

### **2. GENERAL FUND REVENUE**

Receipts in 2006-07 are expected to be \$68.7 million more than estimated in the Adopted Budget. Most of the increase is composed of revenue belonging to prior years, but for which receipts were delayed until 2006-07: \$44 million in carryover property tax and \$3.1 million in carryover vehicle license fees. Without the carry-over money, the revised revenue estimate would exceed budget by only \$21.6 million or less than one-half percent.

Increases from the 2006-07 Adopted Budget include:

- \$37.5 million from increased business tax compliance efforts by the Office of Finance.
- \$26.6 million in previously unbudgeted reimbursements from the State of California for City programs mandated by State law.
- \$11.2 million for police false alarm penalties redirected from a special fund to the General Fund.
- \$6.2 million net positive changes mostly from increased electric users' tax receipts.

Partially offsetting these gains are the following reductions:

- \$31.9 million since the transfer from the Water Revenue Fund will not occur in 2006-07.
- \$15.2 million from the slower real estate market.
- \$12.8 million from lower natural gas prices which affect the gas users' tax and franchise income.

Information on changes in revenue estimates by account is presented in Attachment 2a and 2b. The "Revenue Outlook, Supplement to the 2007-08 Proposed Budget," provides specific detail, recent experience and historical perspective for each revenue account.

### **3. BUDGETARY ADJUSTMENTS AND POTENTIAL SURPLUSES/SHORTFALLS**

The following are brief descriptions by department of budgetary adjustment recommendations included in this report and potential shortfalls.

## **A. Aging**

A year-end grant fund surplus of \$57,744 is projected. A portion of these funds are expected to be used to purchase and install controlled-access devices to increase security at the Department's main facility. A transfer is not recommended at this time as the request is currently under review by this Office. The potential transfer, which is anticipated to be made via Charter Section 343 authority, will reduce the year-end surplus by an amount not yet determined at this time. Any remaining funds will revert to the respective special funds.

## **B. Animal Services**

### **Attachment 3 – Transfers between Accounts within Departments and Funds**

### **Attachment 5 – Transfers to the Unappropriated Balance, Reserve for Economic Uncertainties**

A net surplus of approximately \$665,133 is projected in the Salaries General account after factoring in \$410,562 in recommended transfers. This Office recommends transfers totaling \$410,562 from the Salaries General account to offset deficits in various accounts consisting of: \$50,000 to the Salaries As-Needed account to cover the cost of as-needed employees being used to staff the new, replaced and renovated facilities while the Department, Personnel and the union that represents Animal Care Technicians work to streamline and accelerate the hiring process; \$75,638 to Salaries Overtime to pay down banked overtime to ensure compliance with the Fair Labor Standards Act (FLSA); \$25,000 to the Private Veterinary Care Expenses account; and, \$259,924 to Office and Administrative Expense to pay for additional computers at the larger facilities, replacement computers throughout the Department, and unexpected furniture costs associated with the opening of the new facilities.

It is recommended that \$500,000 of the anticipated surplus be used to offset deficits in other City departments. The remaining salary savings may be needed to offset deficits in other accounts on a case by case basis.

### **C. Building and Safety**

#### **Attachment 3 – Transfers between Accounts within Departments and Funds**

##### **Recommendation No. 5**

A net surplus of \$39,977 is projected in the General Fund portions of the Department's budget, however, this surplus will be used to offset a deficit in the Transportation account, and to provide the Department with some flexibility should additional deficits occur in any General Fund accounts. Additionally, a \$3.49 million Special Fund salary surplus is projected due to Building and Safety Permit Enterprise Funded position vacancies (i.e., less than the \$3.76 million estimated in the Mid-Year). The vacancies are due, in part, to new position authorities approved in the 2006-07 budget that the Department has yet to fill, and staff turnover.

As part of the Mid-Year Financial Status Report, the Council authorized a \$150,000 transfer from the department's Salaries General account to the Transportation account, to address a deficit in the Enterprise Funded portion of the Transportation Account. However, the department continues to project a deficit in this account, and requests an additional \$150,000 transfer. This deficit is the result of continued high levels of construction activity, coupled with a January 1, 2007 increase in the mileage reimbursement rate. A \$150,000 transfer to the Transportation account is recommended consisting of \$120,000 from the Salaries General account (for Enterprise Funded activities) and \$30,000 from the Printing and Binding account (for General Funded activities).

Additionally, the department is due a reimbursement from the General Fund for services provided following Hurricane Katrina. The services were funded by the Enterprise Fund. Subsequently, the Federal Emergency Management Agency reimbursed the General Fund \$39,112.90 for this work. A \$39,112.90 transfer from the Reserve Fund to the Enterprise Fund is recommended to reimburse the Enterprise Fund.

Lastly, Enterprise Fund receipts are now anticipated to be \$2 million below the projected \$124.9 million. This is due to significant projects that were anticipated to begin in late 2006-07 being moved back to early 2007-08. It does not appear that construction activity has slowed, however, we will continue to closely monitor this activity and report any changes. The shortfall will not impact the ability to fund Enterprise Funded activities as there are still adequate funds in the Enterprise Fund to cover all required expenses and retain a large surplus.

### **D. City Attorney**

#### **Attachment 3 – Transfers between Accounts within Departments and Funds**

#### **Attachment 6 – Appropriations from the Unappropriated Balance**

##### **Recommendation Nos. 6 and 7**

The City Attorney does not project any deficits or shortfalls for the year-end, provided that the requested transfers recommended in this report take place. The requested transfers are as follows:



- The Department is requesting that the remaining funds, totaling \$175,000, in the Unappropriated Balance, Litigation Expense line item be transferred to their Litigation account to ensure sufficient funding in this account.
- The Department is requesting to transfer \$175,000 from their Salaries General account to their Contractual Services account to provide the remaining funds for a previously authorized Personal Services Contract.
- The Department also requests to transfer \$50,000 from their Salaries Grant-Reimbursed Account to their Salaries Overtime Account to cover overtime payouts for staff exceeding over 80 hours of compensated time off.

In addition, the City was recently served a new class action lawsuit (Bradford Roberts v. City of Los Angeles) alleging that LAPD violated certain provisions of the Fair Labor Standards Act (FLSA) by failing to properly compensate police officers for "on-call" hours. Due to limited staffing, capacity and expertise in the City Attorney's Office, this case was referred for outside counsel. This report recommends a \$110,000 transfer from the Liability Claims account to the City Attorney's Outside Counsel account.

#### **E. City Clerk**

##### **Attachment 5 – Transfers to the Unappropriated Balance, Reserve for Economic Uncertainties**

The City Clerk is anticipated to have a year-end surplus of \$5,637 in the Salaries General account. This Office recommends transferring these funds to cover shortfalls in other departments.

#### **F. Commission for Children, Youth and their Families**

##### **Attachment 6 – Appropriations from the Unappropriated Balance**

As part of the Mid-Year actions, \$228,000 was transferred from the Department's Salaries General account to offset deficits in other Departments. However, the Department is now projecting a \$46,709 deficit due to shortfalls in the Salaries General (\$1,709) and Salaries As-Needed (\$45,000) accounts, resulting from the increased use of As-Needed staff to offset vacancies in full-time staffing. The Department is expected to fill the vacancies in early FY 2007-08, following its reorganization. In the interim, savings in other accounts totaling \$37,500 will be used to offset a portion of this deficit, leaving a balance of \$9,209 to be addressed. The Department is expected to absorb \$1,709 of this amount. A \$7,500 appropriation is recommended from the Unappropriated Balance, Reserve for Economic Uncertainties to the Salaries As-Needed account to offset the Department's remaining year-end deficit.

## **G. Commission on the Status of Women**

A year-end deficit of \$7,945 is projected in the Salaries General account due to the EAA retro payout. The Department will be transferring savings from the Contractual Services account prior to year-end to fully offset this deficit. A transfer is not included in this report as the Department is expected to process the transfer via Charter Section 343 authority.

## **H. Community Development**

### **Attachment 3 – Transfers between Accounts within Departments and Funds Recommendation No. 8**

CDD has a funding deficit of \$20,000 in the Utilities (3340) account to cover unbudgeted expenses for the Robert Pitts Center, which operates alongside Youth and Family Centers. The project was not adequately funded due to CDBG public services reductions in the 2006-07 Consolidated Plan. The Department will forego other expenses within the Office and Administrative (6010) account to meet this expense and therefore requests to transfer \$20,000 to the Utilities account. No other deficits are projected at year-end.

Repayment is now available for a Reserve Fund liability created in FY 2005-06 as a result of CDD's relocation from Spring St. to the Garland Building. CDD had obtained Council approval (C.F. 04-0598) to use up to \$959,960 in Urban Development Action Grant (UDAG) Miscellaneous Revenue as temporary funding in place of the Workforce Investment Act (WIA) portion of the Garland move, subject to the approval by the State for the reprogramming of prior years' WIA administrative budget savings for this purpose. An amount of \$168,942 was recorded as a WIA expense during 2005-06, although a Reserve Fund loan for a portion of the cost, \$143,880, was posted since the State had not responded by fiscal year end. CDD's request was ultimately declined by the State. Thus, it is now necessary to credit this expense to UDAG to facilitate applicable reimbursements to the Reserve Fund. This entails a transfer of expenditures from WIA Trust Fund No. 44A to UDAG Miscellaneous Revenue Fund No. 356.

## **I. Controller**

### **Attachment 5 – Transfers to the Unappropriated Balance, Reserve for Economic Uncertainties**

The City Controller's Office projects a year-end surplus of \$400,000 in its Salaries General account due to vacancies in the Auditing Division (a \$600,000 surplus was previously transferred from this account in the Mid-Year to address deficits in other City departments). A \$107,500 deficit is also projected in the Contractual Services account. However, this deficit is expected to be fully offset upon receipt of a \$107,500 reimbursement from the Department of Transportation (DOT) (Proposition A Local Transit Fund No. 385). On April 16, 2007, the Budget and Finance Committee recommended approval of a \$107,500 transfer from DOT to the Controller's Contractual Services account (C.F. 07-0911). The matter is currently pending Mayor/Council approval. In anticipation of the receipt of these funds, this Office recommends transferring the \$400,000 salary surplus to offset deficits in other City departments.

**J. Convention Center  
Recommendation Nos. 9 – 12**

The Department requires additional appropriations in various accounts for a total of \$562,003. The additional appropriations are needed for required increases to replace failing interior electronic signage (\$91,131); and, to reimburse the Overtime (\$65,856) and Salaries As-Needed (\$405,016) accounts for client-requested services. These expenses are paid from the Department's operating budget and are reimbursed by the Convention Center Revenue Fund.

**K. Cultural Affairs  
Recommendation Nos. 13 and 14**

This Office is projecting a net surplus of \$81,000 for this Department. It is recommended that any year-end surplus be reverted to the Arts and Cultural Facilities and Services Trust Fund No. 480 since the Fund is currently experiencing a shortfall.

As reported in the Mid-Year Report, the Arts and Cultural Facilities and Services Trust Fund (Fund 480) is experiencing a shortfall due to an inadvertent omission made during the development of the 2006-07 budget of prior year commitments in the calculation of the Fund. Revenues the Fund received for prior year commitments are strictly designated for General Obligation Bond Projects. Additionally, the 2005-06 estimated Transient Occupancy Tax receipts to this fund were lower than anticipated. These changes will result in a reduction of related cost payments from Fund 480 to the General Fund in 2006-07, and a reimbursement to Fund 480 of approximately \$172,121. It is recommended that the related cost appropriation to the General Fund be decreased from \$1,878,241 to \$767,000. This will also result in the reversion of \$172,121 from the General Fund to Fund No. 480.

Additionally, General City Purposes funding of \$100,000 identified for the Cultural Masterplan should be transferred to Fund 480.

**L. Disability  
Attachment 6 – Appropriations from the Unappropriated Balance**

The Department projects a deficit of \$145,100 and requests additional funding to address this deficit. The deficits are in the Salaries General account due to unfunded sick time and retroactive salary payouts (\$36,100); Printing and Binding account (\$2,000); and the Contractual Services account due to the necessary provision of assistive technology and sign language interpreter requests (\$107,000). A \$145,100 appropriation from the UB, Reserve for Economic Uncertainties is recommended to address the year-end deficit.

This Office released a report on April 23, 2007, that would provide the Department authority to invoice the CDBG for \$145,334 in 2005-06 eligible expenses (C.F. 06-2366-S1). The report was approved by the Housing, Community and Economic Development Committee on April 24, 2007 and is pending scheduling at the Budget and Finance Committee. When this report is approved by Council and the Mayor, the General Fund will receive \$145,334 in

unanticipated, current-year grant receipts.

#### **M. El Pueblo**

##### **Attachment 3 – Transfers between Accounts within Departments and Funds**

The Department is expected to close the fiscal year within budget. A \$35,000 transfer from the Salaries General account to the Special Events account is recommended for the relocation of historical City artifacts in order to preserve and protect them, as recommended in the Controller's audit of the Department.

El Pueblo revenue projections are currently \$200,000 less than CAO projections, as the Department included the General Fund subsidy as part of its projected receipts. While parking revenues have exceeded projections, the CAO will continue to monitor El Pueblo revenues closely through the year-end.

#### **N. Emergency Preparedness**

##### **Attachment 6 – Appropriations from the Unappropriated Balance**

This Office projects a deficit of \$187,013 in the Salaries General account due to one unfunded (Senior Management Analyst) position, MOU retro-payments, lack of attrition, and the need for cash flow pending a federal grant reimbursement. Since the Department has remained fully staffed throughout the fiscal year, it has been unable to generate salary savings to offset the MOU retro-payments. It is recommended that \$187,013 be transferred from the Unappropriated Balance, Emergency Management line item to the Salaries General account to offset this deficit. In addition, upon receipt of the 2006 Urban Area Security Initiative (UASI) grant funds, the Department will reimburse the General Fund for the \$60,019 cash flow loan.

A CAO report and addendum recommending approval of Phase One of the Emergency Preparedness Department Enhancement and Reorganization Plan are pending Council approval (C.F. 06-2070). The addendum recommends appropriating \$161,941 from the UB, Emergency Management line item to the Department, which includes \$97,480 in funding for the Senior Management Analyst position that has been filled since July 1, 2006. Should the Council approve the CAO report and addendum prior to the adoption of the Year-End Report, the proposed transfer from the UB will need to be reduced to \$89,533.

#### **O. Environmental Affairs**

##### **Attachment 5 – Transfers to the Unappropriated Balance, Reserve for Economic Uncertainties**

A year-end surplus of \$47,524 is anticipated in the Salaries General account, as EAD is not expected to fill the Assistant General Manager or the Environmental Supervisor I positions in the current fiscal year. It is recommended that these funds be transferred to offset deficits in other City departments.

As part of the Mid-Year actions, a \$60,000 Reserve Fund loan was made to the Department to front payments to non-profits until grant reimbursements are received from the State of

California. The grant project "Rooted in Neighborhoods" ended in March, and the Department requested the funds to pay program invoices within the required 30-day period. It is anticipated that it may take 60 days or more to receive the reimbursement grant funds after submitting receipts to the State. The Department will repay the Reserve Fund when the grant reimbursement is received from the State.

#### **P. Ethics**

In the Mid-Year Report, \$73,000 in General Fund salary savings were identified and the departmental budget appropriation was reduced by this amount. The Department is currently projecting \$35,000 in year-end savings. However, these savings will be needed to fund transfers that are currently under review.

#### **Q. Finance**

##### **Attachment 3 – Transfers between Accounts within Departments and Funds**

Although the year-end deficit has increased to \$269,000, the deficit will be fully offset due to greater than expected attrition which generated additional salary savings, as well as savings in expense accounts. Since the Mid-Year, Finance proactively managed its resources and held back lower priority expenditures in various expense accounts in order to generate savings to address shortfalls and provide funding for higher priority technological needs. Transfers totaling \$269,000 are recommended from the Salaries General, Travel, Contractual Services, and Office and Administrative accounts to offset deficits in the following accounts: Salaries As-Needed, Salaries Overtime, Printing and Binding and Transportation.

The Department is requesting \$214,200 in funding for technological equipment for the improvement of systems' efficiencies which will enhance revenue production and customer service efforts. Transfers are requested from the Contractual Services and Office and Administrative accounts for a total of \$214,200, to the Furniture, Office and Technical Equipment account for this purpose. The current database server environment is not providing the required level of system performance to support the growth of data related to new and existing accounts processed for the past three years by LATAX. These monies would be expended for database servers to replace the current database server environment in use by LATAX. This would eliminate the need to request this equipment in the FY 2008-09 budget as part of the LATAX server replacement plan. This equipment may also eliminate or reduce the monies required to establish a disaster recovery environment for the LATAX system.

The Department's proposal to improve the LATAX environment appears to merit consideration. This Office recommends that the requested \$214,200 remain in departmental accounts and that the Department submit an interim budget request to Mayor and Council requesting a reappropriation of funds from the available balance of their accounts at the close of the 2006-07 fiscal year. Additionally, it is recommended that the Department submit a budget package for FY 2008-09 that adjusts funding between the Office and Administrative account and the Salaries Overtime and Printing and Binding accounts reflecting year-to-year surpluses (Office and Administrative) and deficits (Salaries Overtime and Printing and Binding).

**R. Fire**

**Attachment 3 – Transfers between Accounts within Departments and Funds**

**Attachment 4 – Transfers between Departments and Funds**

At this time, a year-end surplus of about \$467,705 is projected mainly due to surpluses in various accounts totaling \$4,472,619 and projected deficits in other accounts totaling \$4,004,914. However, after factoring in the proposed year-end recommendations, the surplus is reduced to \$279,972.

Specifically, surpluses totaling \$4,472,619 are projected for the following accounts: Variable Staffing Overtime (\$2,071,910), Sworn Salaries (\$1,908,147), Contractual Services (\$300,000), General Salaries (\$175,483), Sworn Overtime (\$13,131), Firefighter Bonuses (\$2,740) and Sworn Overtime (\$1,208). However, deficits totaling \$4,004,914 are projected for the following accounts: Constant Staffing Overtime (\$3,907,518), Unused Sick Time (\$96,396) and As-Needed Salaries (\$1,000). Transfers totaling \$4,005,000 between accounts and within department funds will alleviate the deficits within the accounts identified above.

A transfer of funds from Fund 335/38, Fire Grants, totaling \$251,022 will reimburse the Sworn Salaries account in Fund 100/38 for a cash flow loan made at the beginning of the fiscal year for Urban Search and Rescue Team expenditures. In addition, a transfer totaling \$187,733 to the Department of General Services is requested to initiate a build-out for additional office space and the movement of the Human Resources Division from the 18<sup>th</sup> floor to the 16<sup>th</sup> floor of City Hall East.

**S. General City Purposes**

**Attachment 3 – Transfers between Accounts within Departments and Funds**

**Attachment 6 – Appropriations from the Unappropriated Balance**

**Recommendation Nos. 41 – 43**

A net year-end deficit of \$1.8 million is currently projected in General City Purposes. Deficits are projected in the Medicare Contributions (\$2.44 million) and Pension Savings Plan (\$30,000) accounts due to an increase in the number of employees subject to FICA contributions, and an increase in the number of employees participating in the Pension Savings Plan (i.e., more temporary workers were hired). The deficits (\$2.47 million) in the Medicare and Pension Savings accounts will be partially offset by an anticipated \$652,000 surplus from the Retirement Defrayal (\$241,000) and Social Security (\$411,000) accounts. Transfers between these accounts are recommended, as well as a \$1.8 million appropriation from the Unappropriated Balance, Reserve for Economic Uncertainties.

It is further recommended that: 1) all unencumbered funds in the Council District Community Services line item be transferred to the Council's Salaries General account, 2) that the Controller revert all prior-year unencumbered funds in the Council District Community Services line item to the Reserve Fund, and 3) after July 1, 2007, transfer those prior-year unencumbered funds to the Unappropriated Balance to the Council's Salaries General account.

**T. General Services Department**  
**Attachment 4 – Transfers Between Departments and Funds**  
**Attachment 6 – Appropriations from the Unappropriated Balance**

Excluding the petroleum deficit, the Department is projecting a net year-end surplus of \$95,000. Shortfalls totaling \$511,000 are projected in the Salaries Overtime, Benefits Hiring Hall, Custodial Supplies, and Uniform accounts. However, an \$800,000 surplus in the Utilities Expense account, the result of a mild winter, is expected to fully offset these deficits. It is recommended that \$511,000 of the surplus be used to offset the deficits in the various accounts, with the balance (\$289,000) to be used to offset a portion of the petroleum deficit.

A detailed explanation of departmental deficits follows:

- Salaries Overtime (\$300,000)-The deficit is largely due to a significant number of vacancies within the Office of Public Safety that must be backfilled using overtime to provide consistent level of security within the City. Approximately 35 positions remain to be filled out of 75 vacancies.
- Benefits Hiring Hall (\$86,000)-This account is used to pay for the benefits of Hiring Hall personnel. Fringe benefit expenditures are currently slightly higher than budgeted.
- Custodial Supplies (\$50,000)-The deficit is due to the rise in the cost of paper goods and the opening of new City facilities.
- Uniform (\$75,000)-A new uniform contractor was selected in 2006-07. The deficit is the result of a one-time start up cost of \$25,000 for uniform emblems and a \$50,000 billing dispute with the previous contractor.

In the Mid-Year, it was estimated that the remaining deficit in the Petroleum Products account would be in the range of \$1 million to \$5 million. However, fuel prices continue to be extremely volatile. The Department now projects a \$3.6 million shortfall, should consumption and current fuel prices remain the same. According to GSD, as of the week of April 16, 2007, the cost of unleaded gasoline is \$3.04 a gallon and diesel is \$2.63 a gallon which represents an increase of 27 percent and 4 percent, respectively, from the per gallon cost for the same time frame in 2006. This Office recommends that the \$3.6 million shortfall be addressed as follows: an appropriation of \$3,311,000 from the Unappropriated Balance, Reserve for Economic Uncertainties and a \$289,000 transfer from the Utilities Expense account to the Petroleum Products account for total funding of \$3.6 million.

## **U. Housing**

### **Attachment 3 – Transfers between Accounts within Departments and Funds**

The Department estimates a net Special Fund surplus of approximately \$3.3 million, of which \$2.8 million consists of projected salary savings due to many vacancies. During 2006-07, the Department began an aggressive hiring campaign to reduce the number of vacancies in critical areas. As a result, the Department has experienced a significant increase in hiring with the hiring of 25 staff since the beginning of the fiscal year. There are currently 52 vacancies, down from 97 in July.

In addition, a \$136,891 deficit is anticipated due to an increase in mileage reimbursement costs resulting from the higher cost of gasoline and the need to purchase office and computer equipment. A \$136,891 transfer is recommended from the Salaries General account to the Transportation (\$45,117) and Office and Administrative accounts (\$91,774) to fully offset this deficit. The proposed transfer will not impact the anticipated \$3.3 million surplus.

Since the sources of funds for the \$3.3 million surplus include restricted federal grant and fee sources, the funds cannot be used offset deficits in other City Departments. However, the surplus should be used to offset any potential increases in related costs in 2007-08. It should be noted that the increase in overhead rates from Cost Allocation Plan (CAP) 28 to CAP 29 in 2006-07 has significantly impacted the Department's ability to fund shortfalls in various expense accounts without requiring appropriations from other funding sources such as the General Fund. Furthermore, it is anticipated that in 2007-08, CDBG funds will be insufficient to fully cover related costs reimbursements to the General Fund. Consequently, with grant funding being reduced and fee revenue stabilizing, monitoring of salary and expense accounts, hiring plans, and the effect of further CAP rate increases on the Department, will need to be closely watched in 2007-08.

## **V. Human Relations Commission**

### **Attachment 5 – Transfers to the Unappropriated Balance, Reserve for Economic Uncertainties**

A surplus of \$19,470 is projected in the Salaries General account mainly due to a position that will not be filled in the current fiscal year. This Office recommends transferring \$18,000 of this amount to offset deficits in other City departments.

## **W. Information Technology Agency**

### **Attachment 3 – Transfers between Accounts within Departments and Funds**

### **Attachment 5 – Transfers to the Unappropriated Balance, Reserve for Economic Uncertainties**

A year-end surplus of \$419,173 is projected in the department's Salaries General account, due to the receipt of reimbursements from various bond funds. This Office recommends transferring \$75,000 of this amount to offset a shortfall in ITA's Communication Services account, with the remaining \$344,173 to be used to offset deficits in other departments.



Specifically, the \$75,000 transfer from ITA's Salaries General account to its Communications Services account is needed to reimburse ITA for expenses incurred for the installation of communications systems at Fire Station No. 67 located in the Playa Vista development. Under an agreement between the City and the Playa Vista Corporation (Playa Vista), Playa Vista is required to pay \$75,000 to the City to fund the communications systems at Fire Station 67. ITA received \$75,000 from Playa Vista for reimbursement of these costs and deposited the funds into its 4552 Reimbursement of Expenditures Revenue Source account. ITA requests an appropriation from this account to address a shortfall in its Communications Services account related to this work. However, funds are available in the department's Salaries General account to offset this shortfall.

ITA is also requesting a \$344,000 transfer for the Enterprise Server Storage replacement. According to ITA, all application data that is hosted on the City's Enterprise Server (mainframe) is stored on this machine. Some of the critical databases that are stored on the mainframe include: FMIS and payroll data and personnel and public safety systems. The replacement is critical in order to ensure user data protection and to provide continuity of timely information to Enterprise Server applications. This Office recommends a \$344,000 transfer from ITA's Contractual Services account (3040) to its Furniture, Office and Technical Equipment account (7300) to fund this purchase.

Additionally, Section 4.c. of this report discusses \$1,467,000 in proposed reappropriations for the 3-1-1 Service Request System.

Lastly, the 2006-07 Adopted Budget estimated Telecommunications Development Account (cable franchise) revenues at \$9,600,000. Revenues are now projected at \$10,378,000, \$778,000 more than the Adopted Budget.

#### **X. Library**

Budgeted surplus property sales may fall short of \$868,000 due to the timing of close of escrow and transfer of funds. As a result, the Library will work to manage cash flow through the end of the fiscal year by carefully monitoring expenditures and modifying its hiring schedule accordingly.

#### **Y. Mayor**

##### **Attachment 3 – Transfers between Accounts within Departments and Funds**

Transfers totaling \$198,312 are recommended between accounts within the Office to the Salaries As-Needed, Salaries Overtime, Printing and Binding, Transportation, and Furniture, Office and Technical Equipment accounts to ensure that sufficient resources are available in these accounts.

## **Z. Neighborhood Empowerment**

### **Attachment 3 – Transfers between Accounts within Departments and Funds**

### **Attachment 5 – Transfers to the Unappropriated Balance, Reserve for Economic Uncertainties**

A net year-end surplus of \$200,624 is projected in the Salaries General account, due to various vacancies throughout the year and cost savings from in-lieu positions. It is recommended that this surplus be transferred to offset deficits in other City departments.

In April, the Department of Neighborhood Empowerment filled three vacant positions which include one Executive Administrative Assistant and two Management Aides in lieu of a Management Analyst and a Management Assistant. The Department expects to fill three additional positions including one Management Analyst I position, one Clerk Typist and one Systems Analyst II in the month of May.

The Department is reporting a \$70,000 deficit in the Contractual Services account. A \$70,000 transfer from the Printing and Binding account to the Department's Contractual Services account is recommended to offset this deficit. The proposed transfer will not impact the anticipated year-end surplus of \$200,624.

## **AA. Personnel**

This Office projects an overall surplus of \$285,724 in the Salaries General account. However, the Department has expressed concern about the potential need for these funds to meet the year-end payroll. This Department is expected to close the fiscal year within budget.

## **BB. Planning**

### **Attachment 3 – Transfers between Accounts within Departments and Funds**

### **Attachment 5 – Transfers to the Unappropriated Balance, Reserve for Economic Uncertainties**

### **Recommendations Nos. 15 – 26**

Deficits are anticipated in the Salaries General, Salaries Overtime, Printing and Binding, and Office and Administrative Expense accounts totaling \$196,063. However, there are surpluses in various other accounts totaling \$298,206. Therefore, transfers totaling \$239,000 are recommended from the Contractual Services (\$135,000) and Operating Supplies (\$104,000) accounts to offset the projected deficits. After factoring in the proposed actions in this report, a year-end surplus of approximately \$102,143 is projected. Of this amount, \$15,000 from Salaries As-Needed (1070) is available to offset deficits in other departments.

Specifically, the deficits are as follows:

- A deficit of approximately \$13,570 is anticipated in the Salaries General account. This is largely because the Department has transferred \$286,000 out of this account to cover its overtime deficit and has absorbed the \$438,000 EAA retro pay out. A \$50,000 transfer is recommended to ensure that sufficient funds are available at year-end.
- A deficit of \$70,000 is projected in the Salaries Overtime account. The total spending in this account in 2006-07 is projected to be \$565,500 (i.e., \$381,000 more than budgeted). However, \$311,000 of this total deficit has been addressed through prior transfers and appropriations. The Department has made an effort to reduce the pace of overtime spending, but, overtime has been exacerbated by the high number of departmental vacancies. A \$75,000 transfer is recommended to ensure that sufficient funds are available at year-end.
- A deficit of \$8,493 is projected in the Printing and Binding account due to higher than expected levels of outreach and other materials prepared during 2006-07. A \$10,000 transfer to this account is recommended to ensure that sufficient funds are available at year-end.
- A deficit of \$104,000 is anticipated in the Office and Administrative Expense Account, due to the need to supply a high number of new hires during 2006-07.

The Department is responsible for administering its Expedited Permit Trust Fund and the Major Projects Trust Fund. Appropriations have been requested from the Expedited Permit Trust Fund totaling \$938,269.98 and from the Major Projects Trust Fund totaling \$1,094,521.53. These appropriations will reimburse the Departments and the General Fund for services rendered for projects that are paid for by developers through these two Trust Funds. The Major Projects Trust Fund reimbursements are for ongoing work related to the Playa Vista, LA Arena, and USC projects.

## **CC. Police**

### **Attachment 3 – Transfers between Accounts within Departments and Funds**

### **Attachment 6 – Appropriations from the Unappropriated Balance**

### **Recommendation No. 27**

This Office projects a year-end expenditure deficit of approximately \$4 million due to non-reimbursable sworn overtime. A year-end cash flow need of approximately \$9.6 million is also projected in the Sworn Overtime account (consisting of \$4.4 million in overtime to be reimbursed by LAWA and \$5.2 million to be reimbursed by various grants). As previously reported in the Mid-Year, \$3.7 million of the LAWA overtime reimbursement is anticipated to be received in the current year. However, since the LAWA reimbursements are paid directly to the General Fund and not deposited into the Department's Sworn Overtime account, funds must be advanced to the Department in order to meet payroll. The remaining \$700,000 will be received in the first two months of 2007-08. Most of the grant reimbursements will be received during 2007-08. An appropriation of \$4 million from the UB, Reserve for Economic Uncertainties to the Sworn Overtime account is recommended to offset the non-reimbursable overtime shortfall and a \$9.6 million Reserve Fund advance is also recommended to address

the Department's cash-flow needs.

Since the Mid-Year, the portion of the deficit attributable to non-reimbursable overtime (after factoring in the Mid-Year actions) increased from \$2.3 million to \$4 million. However, the anticipated deficit attributable to grant-reimbursements decreased from \$8.5 million to \$5.2 million. Total sworn overtime expenditures for FY 2006-07 are estimated at \$97.7 million.

In addition, this Office is projecting deficits in the Accumulated Overtime Account (\$1.6 million) due to higher than anticipated payouts to officers retiring from DROP, Travel Expense (\$100,000) due to increases in investigative travel and public figure security details and Office and Administrative Expense (\$100,000) due to blackberry service bills which had been previously paid by the Police Foundation.

To address these deficits, transfers are recommended from the Printing and Binding (\$100,000), Operating Supplies (\$100,000) and Transportation Equipment (\$1.6 million) accounts. Significant savings are available in the latter account due to vehicle purchase discounts.

The Department has instituted a freeze on civilian hiring and civilian overtime in order to stay within their Salaries General and Overtime General accounts.

#### **DD. Public Works/Board**

##### **Attachment 6 – Appropriations from the Unappropriated Balance**

There is a projected deficit of approximately \$93,714 in the Salaries General account due to retroactive EAA payments, retirement payouts, sick-leave, and three substitute positions. Although the Board continues to hold five unfilled positions vacant to generate savings, the resulting savings will not be enough to offset the deficit. A \$94,000 appropriation is recommended from the UB, Reserve for Economic Uncertainties to the Salaries General account to offset this deficit along with any unforeseen Salaries General expenditures.

#### **EE. Public Works/Contract Administration**

##### **Attachment 5 – Transfers to the Unappropriated Balance, Reserve for Economic Uncertainties**

This Office projects a year-end surplus of \$3,995,612 in the Salaries General account. However, it is anticipated that \$3,144,756 of the surplus will be reverted back to the Sewer Construction Maintenance Fund, Special Gas Tax, and Propositions A and C. After subtracting the amount to be reverted, the net surplus will be \$850,856 (consisting of General Funds). It is recommended that the \$850,856 be transferred to offset deficits in other City department.

The department is anticipating a \$1,521,000 deficit in General Fund receipts. The deficits are largely due to delays in LAWA and DWP projects and delayed implementation of the new Peak Hour fee.

**FF. Public Works/Engineering  
Recommendation No. 28**

The Bureau projects a year-end special-funded salary surplus totaling \$5.4 million, which is comprised of \$5 million in Sewer Construction and Maintenance funds, \$301,000 in Stormwater Pollution Abatement funds and \$110,000 in Proposition A funds. In contrast, General Fund savings are not projected as the Bureau did not receive additional funding to cover the estimated General Fund portion of EAA retro payments (\$1 million) and staffing for the Zoo Bond Program (\$650,000) and Griffith Observatory Project (\$300,000). Consequently, the Bureau reports that there are insufficient General Fund monies to cover General Fund expenses. Source of funds adjustments of \$636,805 were provided in the Mid-Year Financial Status Report, from unanticipated revenue receipts, to partially offset the additional projected General Fund costs of \$2 million. However, additional adjustments are now required. This Office recommends an increase of \$500,000 in the General Fund source of fund appropriation to the Bureau of Engineering and a \$500,000 reduction in the Sewer Capital Fund source of fund appropriation to the Bureau of Engineering. Further source of funds adjustments will be addressed in 2007-08 after completion of the year-end closing.

**GG. Public Works/Sanitation  
Attachment 3 – Transfers between Accounts within Departments and Funds  
Attachment 4 – Transfers between Departments and Funds  
Recommendation Nos. 29 – 31**

In the Mid-Year, a year-end surplus of \$7 million, comprised mostly of special funds, was projected. At this time, the total projected surplus of \$6.7 million is primarily savings from various accounts within the Sewer Construction and Maintenance Fund (\$4.2 million). The portion of the surplus attributable to the General Fund is \$1.19 million, largely from salary savings. Projected deficits in various accounts and funding sources total \$1.6 million. Of this amount, \$915,000 is from Landfill Maintenance Special Fund salary expenditures which will be absorbed by the Bureau's General Fund surplus. The Bureau will cover the remaining deficits internally using savings in other accounts.

The 2006-07 budget for the Landfill Maintenance Special Fund included \$4.773 million in revenues attributable to the sale of recyclable materials. In the 2006-07 Mid-Year Report, projected revenue was decreased to an estimated \$3.317 million due to delays in the implementation of the Recycling Ambassador Program. The Bureau now projects decreased revenues by an additional \$300,000 to \$3.017 million due to lower than projected receipts. We recommend reducing the Bureau's appropriation from this funding source by \$300,000 to reflect the decreased revenues. The General Fund surplus of \$1.19 million will mitigate the deficit. No additional appropriation is necessary.

At this time, we recommend transferring \$468,734 from Salaries General, \$40,274 from Contractual Services and \$292,716 from Uniform Expense to various accounts to make funding source adjustments and cover increased As-Needed and Overtime expenditures by the Solids Division. The transfers will also cover increased Overtime expenditures related to the Wastewater Program and mandatory commercial driver training. In addition, we

recommend transferring \$91,250 from Salaries General to Office and Administrative Expense to replace 50 computers. The projected surplus is insufficient to fully fund the Bureau's request of 115 replacement computers.

In Attachment 6 of the 2006-07 Mid-Year Report (C.F. 06-0600-S74), we recommended the transfer of \$2 million in the Unappropriated Balance to fund the second year of a contract with URS for Phase II of the Alternative Technology Project. It was subsequently determined that a contract amendment must first be executed so that these funds can be encumbered. We recommend that the Council rescind this instruction from the Mid-Year Report. Instead, we recommend that these funds be transferred from the Unappropriated Balance to a new account within the Integrated Solid Waste Management Fund (ISWM) designated for this purpose. Once the contract amendment is executed, the Bureau can encumber funds from this account.

In addition to the transfers discussed above, the Bureau is requesting action on the following items:

- A transfer of \$25,000 from the Solid Waste Resources Revenue Fund (SWRRF) to the City Attorney to fund expenses related to the BLT Alameda, LP litigation;
- A transfer of \$157,706 from the Central Los Angeles Recycling Transfer Station (CLARTS) Fund and the Bureau's contractual services account to the CLARTS Amenities Trust Fund as reimbursement for third quarter expenses;
- A transfer of \$214,524 from the Available Cash Balance in the SWRRF to reimburse the Bureau's Salaries account for collection services provided to other City departments. Reimbursements from these departments are deposited into SWRRF.

## **HH. Public Works/Street Lighting**

### **Attachment 4 – Transfers between Departments and Funds**

The Bureau of Street Lighting is projecting a year-end Special Fund surplus of \$532,404, mainly due to the deferral of projects which will be undertaken in 2007-08. Should these savings be realized by year-end, the funds will remain within the Street Lighting Maintenance Assessment Fund.

The Bureau of Street Lighting performed work on the Downtown 7<sup>th</sup> Street Project rather than contract with a vendor due the project's short timeline. The approved funding for materials and equipment for this project was budgeted in the Capital Improvement Expenditure Program (Proposition C). An \$80,000 transfer is recommended from the Proposition C, Antigriddock Improvement Fund to the Bureau's Overtime and Supplies accounts for this work.

Additionally, the Bureau requests a transfer of \$72,117.72 from the Street Lighting Improvement Fund to offset the unanticipated price increase of one Derrick Truck. Per the Department of General Services, the truck needs to be purchased this year and the funding must be transferred on or before May 18, 2007. It is recommended that the funds be transferred from the Street Lighting Improvement Fund to the Department of General Services

for the purchase of this truck.

## **II. Public Works/Street Services**

### **Attachment 3 – Transfers between Accounts within Departments and Funds**

### **Attachment 4 – Transfers between Departments and Funds**

### **Recommendation Nos. 32 – 34**

The Bureau projects a year-end surplus totaling \$8.8 million in the Salaries, General account (\$2.1 million) and in the Construction Expense account (\$6.7 million). Approximately, \$4.4 million of this amount is due to increases in appropriations to several accounts in Street Services' operating budget approved by the Council from MICLA Leasing Revenue Commercial Paper Notes Fund No. 298 for the Storm Damage Repair Program (C.F. 05-0049-S1). However, it is anticipated that these funds will need to be reappropriated in 2007-08 due to projects that will be completed after June 30, 2007. The balance of the surplus is due to savings resulting from vacancies and attritions and from a lower than anticipated oil price increase earlier in the fiscal year. These savings are required to mitigate deficits in various expense accounts and a shortfall in revenue from the Traffic Safety Fund.

The Bureau projects year-end deficits totaling \$2.85 million in six accounts including Hiring Hall Salaries (\$250,000), Hiring Hall Benefits (\$400,000), Contractual Services (\$1 million), Transportation (\$150,000), Uniforms (\$50,000) and Operating Supplies (\$1 million). The deficits are due to a change in the method of calculating Hiring Hall Benefits and anticipated increases in contract trucking, debris disposal and maintenance costs for two asphalt plants. Street Services requests a transfer of funds from the surplus in the Construction Expense account to mitigate these shortfalls.

A shortfall is anticipated in the Traffic Safety Fund (TSF) that would affect the source of funding for the Bureau. The 2006-07 Adopted Budget allocated a total of \$18.5 million for the Bureau (\$10.2 million) and the Department of Transportation (\$8.3 million). However, based on receipts through March 2007, revenue to TSF is anticipated to be only \$13.4 million. This will result in a \$5.1 million shortfall. The deficit in the TSF is due to a decline in revenue from citation issuance. Due to the anticipated \$5.1 million shortfall in TSF receipts, the TSF appropriation to the Bureau is recommended to be reduced by \$3.44 million (a reduction of \$1.63 million is also recommended for Transportation). Discussions with the Bureau indicate that the deficit could be absorbed within the Bureau's existing budget as a result of the surplus in the Salaries General and Construction Expense accounts.

Transfers totaling \$2.85 million within Street Services accounts is recommended from the Construction Expense account to mitigate the shortfalls in Hiring Hall Salaries - \$250,000, Hiring Hall Benefits - \$400,000, Contractual Services - \$1,000,000, Transportation - \$150,000, Uniforms - \$50,000 and Operating Supplies - \$1,000,000.

Additionally, the following transfers between departments and funds are recommended, which involve off-budget funds:

- Transfer \$21,252 from the Street Furniture Revenue Fund No. 43D for the installation of Christmas lights at various locations in Council District 14 (C.F. 02-2640).

- Transfer \$140,000 from the Street Furniture Revenue Fund No. 43D to purchase and install tree guards and trash receptacles at various locations in Council District 10.
- Transfer \$159,991 from the Subventions and Grants Fund No. 305 to reimburse Street Services for sidewalk repair at 48<sup>th</sup> Place for the Community Redevelopment Agency.
- Transfer \$2,100 from the Subventions and Grants Fund No. 305 to reimburse Street Services for street print repair work at Rubidoux and Sanford.
- Transfer \$9,725 from the Subventions and Grants Fund No. 305 to reimburse Street Services for K rails installed for the Grammy awards.
- Transfer \$211,363 from the Local Transportation Fund No. 207 to reimburse Street Services for work associated with the Orange Line Bikeway Enhancements (C.F. 05-1121).
- Transfer \$20,000 from the Sewer Operations and Maintenance Fund No. 760 to reimburse Street Services for street sweeping work in 2006-07.
- Transfer \$622.05 from the Sanitation Equipment Charge Fund No. 46P to reimburse Street Services for asphalt purchases.
- Transfer \$26,000 from Street Services' Construction Expense account to the Sewer Operations and Maintenance Fund No. 760 to reimburse the fund for the BKK Carson Landfill payment.
- Transfer \$49,552.55 from the Subventions and Grants Fund No. 305 to reimburse Street Services for work related Illegal Dumping and Waste. Tire Enforcement.
- Appropriate \$93,753.17 from Proposition O Bond Fund 16M/50, Account AD10 GOB 2005A Clean Water Cleanup to the following accounts within Street Services Fund 100/86 to reimburse Street Services for completed work approved by Council (C.F. 06-1235) for the Oros Green Street Project,

<u>Account</u>	<u>Account Title</u>	<u>Amount</u>
1010	Salaries, General	\$57,212.97
1120	Hiring Hall Salaries	10,010.12
1090	Overtime Salaries	4,619.94
3030	Construction Expense	<u>21,910.14</u>
		\$93,753.17

## JJ. Recreation and Parks

The Department has increased its year-end projected shortfall in Griffith Observatory revenues from the \$2.2 million reported in the Mid-Year to \$2.56 million. However, salary



savings and a revenue surplus from the Department's other revenue categories are available to offset the Griffith Observatory revenue shortfall.

As previously reported, the 2006-07 Griffith Observatory revenue projection of \$4.1 million was based on the Observatory being open seven days a week. Currently, the Griffith Observatory is open six days a week because the Department has determined that a six-day operation would be optimal. Mondays are reserved for special events, filming, lectures, presentations and conferences. The Department also schedules various repairs, equipment tests and installations on Mondays. Additionally, throughout its 72-year history, the Griffith Observatory has been traditionally closed on Mondays.

## **KK. Transportation**

### **Attachment 4 – Transfers between Departments and Funds**

### **Attachment 6 – Appropriations from the Unappropriated Balance**

### **Recommendations Nos. 35 – 37**

Earlier in the fiscal year, it was anticipated that DOT would have an overtime shortfall of over \$2 million. Mid-year adjustments provided DOT with about \$1.5 million to cover the overtime shortfall until May 27. However, the Department is now projecting a remaining shortfall of \$1.05 million in the Salaries Overtime account for the period May 27 through June 30, 2007. As a result, total DOT overtime expenditures are expected to exceed budget by \$2.5 million in FY 2006-07.

Specifically, the \$1.05 million overtime shortfall is associated with special events occurring in the last part of the fiscal year such as the recent immigration march, power outage due to high winds, the Broadway Fiesta (Cinco de Mayo festival) and additional support at the Staples Center for NBA playoff games. It is recommended that the Salaries Overtime shortfall be offset through the transfer of \$750,000 from the General City Purposes, Special Fund Fee Subsidy Reimbursement account, and a \$300,000 appropriation from the UB, Reserve for Economic Uncertainties.

The Special Fund Fee Subsidy Reimbursement account (formerly the Special Fund Fee Waiver Reimbursement account) was established to reimburse departments for special fund revenue losses from fee subsidies. However, since the DOT overtime shortfall is mainly a result of special events, and since the above funds were not utilized in the current fiscal year, the unspent funds should be used to offset a portion of DOT's overtime deficit. The proposed transfer is intended to be a one-time occurrence pending the establishment of the Special Events and Convention Center Fee Waiver policies.

DOT also requests a transfer of funds from the Transportation Grant Fund to Salaries, General as part of the 2006-07 Transportation Grant Fund Annual Work Program. Funding in the amount of \$1.8 million is available in the Proposition C Transit Improvement Fund for the Transportation Grant Fund Annual Work Program for this purpose for existing staff. A separate report to the Mayor and Council regarding the 2006-07 Transportation Grant Fund Annual Work Program that would ordinarily contain an instruction for this transfer is pending release. To ensure that DOT will make payroll, the transfer of these funds is recommended at this time in the event unanticipated circumstances delay the approval of the Annual Work

Program.

Lastly, as previously discussed (see Bureau of Street Services Section), the 2006-07 Adopted Budget provided \$8.5 million to DOT from the Traffic Safety Fund. However, due to an anticipated \$5.1 million shortfall in Traffic Safety Fund receipts, the Traffic Safety Fund appropriation to DOT is recommended to be reduced by \$1.63 million (a reduction of \$3.44 million is also recommended for Street Services). The Department reports that it has the ability to absorb this reduction within current General Fund appropriations.

#### **LL. Treasurer**

**Attachment 3 – Transfers between Accounts within Departments and Funds**

**Attachment 4 – Transfers between Departments and Funds**

**Recommendation Nos. 38 and 39**

The Treasurer's Office does not project a net year-end shortfall. Although deficits are anticipated in the Salaries General, Contractual Services, Office and Administrative, and Furniture accounts, the Treasurer's Office will utilize existing resources to absorb the unbudgeted expenditures. The Treasurer proposes to use savings from Printing and Binding (\$2,400), Bank Service Fees (\$159,084) and Operating Supplies (\$5,300) accounts to cover the projected deficits in Salaries (\$10,000), Travel (\$300), Office Administrative Expenses (\$103,377) and a transfer to GSD (\$53,107) to pay for office modification expenditures.

To date, the Treasurer has incurred \$14,400 for ergonomic supplies and an additional \$10,000 is necessary to provide ergonomic supplies to other staff. The remaining transfers to the Office Administrative Expenses account will fund office supplies, paper, and equipment repair expenses. The Treasurer will also use these savings to replace outdated computers.

In addition, a \$2,603 transfer is recommended from the Homeland Security Assistance Fund to the Salaries General and Salaries Overtime accounts to reimburse the Treasurer's Office for work performed by one staff member on loan to the Mayor's Office. The employee assisted with the Homeland Security and Public Safety grant audit and performed accounting activities.

The Budget and Finance Committee has requested this office to report in each Financial Status report on position vacancies in the Office of the Treasurer and on the status of the Treasury Workstation

- The Department has 38 authorized regular positions and 2 resolution authority positions. The current vacancies are an Investment Officer I and a Management Assistant.
- The Workstation project team continues to communicate system solution and configuration design adjustments with the vendor. The FMIS cash receipts interface module is currently being tested with the Controller's Office. Application improvements have been implemented, however, the resolution of the pending functionality issues may result in deviations from the project schedule.

**MM. Zoo**

**Attachment 4 – Transfers between Departments and Funds**

After factoring in the proposed transfers, the Department projects a \$210,000 year-end Special Fund surplus in the Salaries General account. The surplus will automatically revert to the Zoo Enterprise Trust Fund. It is recommended that the surplus remain within the Fund.

In addition, the Department requests transfers totaling \$398,396 from the Salaries General (\$155,331) and Furniture, Office and Technical Equipment (\$243,065) accounts to the Department of General Services to pay for the purchase and installation of a back-up generator for the Sea Lion Cliffs exhibit. The Department reports that it is imperative that the entire system be maintained and fully operational at all times to preserve the water quality in the exhibit and ensure the health and safety of the sea lions. The generator will ensure consistent operation in the event of a power failure.

**4. OTHER BUDGETARY ADJUSTMENTS**

**A. Human Resource Benefits**

**Attachment 3 – Transfers between Accounts within Departments and Funds**

**Attachment 6 – Appropriations from the Unappropriated Balance**

As part of the Mid-Year actions, the Mayor/Council authorized a \$12.1 million appropriation to the Human Resources Benefits Fund Civilian Flex (\$7 million) and Worker's Compensation (\$5.1 million) accounts. After factoring in these interim adjustments, the Personnel Department estimates the year-end deficit in the Human Resources Benefits Fund to be \$12.7 million. The deficit includes a \$1 million shortfall in the Civilian Flex account due to significant increases in health care costs and a steady increase in the hiring of City employees; and, a \$9.64 million deficit in the Workers' Compensation account as monthly expenditures continue to exceed budgeted amounts. The projected year-end deficit for the Workers' Compensation account is based on estimated costs of \$11.6 million per month through the end of the fiscal year.

The following are also included in the HRB deficit. A deficit of \$600,000 in the Police Health and Welfare Program is partly due to the hiring of additional officers and an increase in medical and dental subsidies that took effect July 1, 2006 as part of negotiated benefits with the union. The Personnel Department projects a deficit of \$1.5 million in the Fire Health and Welfare Program due to an increase in medical and dental subsidies that took effect January 1, 2007 pursuant to the new negotiated MOU. The Personnel Department projects a \$125,000 deficit in the Employee Assistance Program due to the recent negotiated contract that provides for an increase in civilian employee cost. The Personnel Department is also projecting a \$200,000 surplus in the Unemployment Insurance account due to lower than expected payments.

This Office recommends a \$12.36 million appropriation from the Reserve Fund to the Unappropriated Balance, Reserve for Economic Uncertainties Account, and appropriations of the same amount therefrom, to the Employee Assistance (125,000) Human Resources

Benefits Fund Civilian Flex (\$1 million), Fire Health and Welfare (\$1,500,000), Police Health and Welfare (\$400,000) Workers' Compensation (\$9.34 million) accounts. A \$200,000 transfer from the Unemployment Insurance account to the Police Health and Welfare account is also recommended. The \$9.34 million appropriation for Workers' Compensation is based on lower expenditure estimates for the month of April (i.e., less than \$11.6 million).

**B. Santa Monica Boulevard Transit Parkway Project  
Attachment 9 – Transfers for Santa Monica Boulevard Transit Parkway Project  
Recommendation No. 40**

The sum of \$4,178,686 is recommended to be appropriated to various departments to offset costs associated with the Santa Monica Boulevard Transit Parkway Project as delineated in Attachment 9. Positions for this project are authorized by resolution, and funding for the resources that directly support the project is provided on a reimbursement basis. This amount of nearly \$4.18 million reflects actual expenses to date and estimated expenses to year-end. Related cost reimbursements are not included as the Mayor and Council waived reimbursements to the General Fund and redirected these funds to project use (C.F. 05-0987).

**C. 3-1-1 Service Request System  
Recommendation No. 44**

The Information Technology Agency (ITA) is requesting that the Council revert and then reappropriate \$1,467,000 from previously budgeted funds for the 3-1-1 Service Request System. The reversion and reappropriation of \$1,467,000 will provide for continuation of the work accomplished in 2006-07 in support of the phased implementation of the 3-1-1 Citywide Service Request System (CSRS). It will provide a minimum level of staffing to support the project; add the Public Works Graffiti Abatement, Cable Complaints, and Los Angeles Department of Transportation calls to the CSRS; begin initial work to integrate the Animal Services call center; continue hosting of the software by Motorola; and provide required equipment for the completion of the new call center. It should be noted that while existing call center equipment will be moved to the new City Hall East tenth floor location and re-used, new equipment that is not eligible for MICLA financing is also needed for the planned expansion.

The following funds which will revert on June 30, 2007 are recommended to be reappropriated: \$813,000 from ITA's Contractual Services account, and \$654,000 from the Unappropriated Balance, 3-1-1 Service Request System line item. These funds will be expended as follows:

- \$477,000 for general consulting, training and Application Service Provider (Motorola).
- \$60,000 for software licenses.
- \$120,000 for additional equipment and workstations for the 3-1-1 call center to be relocated to the tenth floor of City Hall East.
- \$810,000 for project staffing (eight resolution authorities).

**D. Homeland Security Grant Reimbursements**  
**Attachment 4 – Transfers between Departments and Funds**  
**Recommendation Nos. 46-52**

The Mayor's Office advised on the receipt of homeland security-related grant reimbursements that are now available for transfer to various departments. This report recommends transactions that will allow grant funds to reimburse the General Fund for expenditures relating to UASI and SHSGP projects for which work has been completed. Departments are required to submit documentation on grant-eligible costs pertaining to project activities and purchases prior to reimbursement. Attachment 4 includes transfers for:

- \$103,538 to reimburse LAFD for Operation Lead Shield Weapons of Mass Destruction planning and exercise;
- \$73,211 to reimburse LAFD for COCEP Weapons of Mass Destruction training;
- \$9,667.86 to reimburse EPD for Disaster and Crisis Intervention training;
- \$20,955 to reimburse GSD for public safety-bollards/barricades;
- \$216,269.78 to reimburse LAPD for approved training and exercise costs; and,
- \$479,839.67 to reimburse LAPD for approved training and exercise costs.

**E. Revenue Requirements Study of the DWP**  
**Recommendation No. 45**

The City has contracted with Barrington-Wellesley (BWG) to conduct the Second Annual Revenue Requirements Study of the DWP, which will be completed on or before June 30, 2007. Funds in the amount of \$530,000 were provided to complete the study. However, since DWP is in the process of updating its approved 2007 Power System Budget, the approved budget did not represent the true revenue requirement they plan to submit to the Board for approval in June 2007. BWG will have to perform additional work to update the Power Revenue Requirements to reflect the updated information. Council authority is required to amend the contract for this additional work. However, additional funds are not required because funds in the amount of \$16,000 are available in CAO Contractual Services Account 3040 for this contract. This amount is fully reimbursable from DWP.

**5. MICLA COMMERCIAL PAPER PROGRAM STATUS**

The City's Financial Policies instruct the City Administrative Officer to periodically report on the status of the MICLA Commercial Paper (CP) Program. In June 2004, the Mayor and Council approved a \$200 million CP program to be used as temporary financing for the construction and purchase of capital projects and for the acquisition of capital equipment. CP will be used during the next few months on the renovation of the Boyle Heights Neighborhood City Hall, the renovation and relocation of the City Clerk Elections Division to Piper Technical Center, and the acquisition of land to build the Motor Transport Division for the new Police Administration Building. Funds will also be used for previously approved MICLA projects and equipment. The City does not have any taxable notes outstanding at this time. Below is the status of the MICLA CP Program during the last quarter:

<b>Quarter Ending</b>	<b>Amount Outstanding</b>	<b>Range of Interest Rates</b>
March 31, 2007	\$133,000,000	3.38% to 3.85% (tax-exempt)

## 6. SPECIAL EVENT FEE WAIVERS

The Budget and Finance Committee instructed this Office to periodically report on the number and amount of Council-approved fee waivers (subsidies) associated with special events and with convention center meetings and events. For July 1, 2006 to April 30, 2007, the total number of fee waivers is 792 at an estimated amount of \$3.8 million. These numbers include Council-approved room rental charge waivers for 28 events held at the Convention Center, in the total amount of \$459,324.

## 7. EMPLOYMENT LEVEL REPORT

Citywide employment authority from all funding sources totaled 39,476 at the end of March 2007. Filled positions increased by 953 from 34,879 at the end of July to 35,832 at the end of March. Departments reported a total of 3,644 vacant positions, 2,614 General Fund and 1,030 special funded (see Attachment 10).

  
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Maria D. Gutierrez, Senior Management Analyst

APPROVED:

  
Assistant City Administrative Officer

KLS:RPC:DDL:MDG:01070074c

Attachments

**ATTACHMENT 1**  
**STATUS OF RESERVE FUND AS OF 5/8/07**

Council File No.	Item Description	Amount
	Balance Available, 7/1/06	\$179,137,097
	Emergency Reserve Account	(108,468,000)
<b>Contingency Reserve Account</b>		<b>\$ 70,669,097</b>
<b>Loan Repayment and Other Receipts</b>		<b>\$ 43,924,058</b>
03-0063-S5	Police Headquarters	(30,600,000)
04-2341-S1	Verdugo Mountain Park Acquisition Project	(1,106,800)
06-0100-S9	CBDO Certification	(388,000)
06-0600-S59;1st FSF	Safe Corridors Project	(206,041)
04-0423	Internet Crimes Against Children Grant	(138,651)
05-1583	Spousal Abuse Prosecution Program Grant	(59,395)
04-0011-S1	Project Safe Neighborhood Grant Program	(40,000)
07-0057	C/Atty. Family Violence Unit Case management system	(32,000)
04-0011-S1	Project Safe Neighborhood Grant Program	(26,172)
02-1820	Victim Assistance Program Grant	(10,800)
01-1401	Special Emphasis Victim Assistance Grant	(7,270)
06-0600-S59;1st FSF	Police (reappropriation)	(6,088,885)
06-0600-S59;1st FSF	LINX Replacement	(3,312,000)
06-1800-S3	Affordable Housing GO Bond Special Election	(2,500,000)
06-0600-S59;1st FSF	Information Technology Agency (reappropriation)	(1,860,656)
06-0600-S59;1st FSF	General Services Dept. Building Management System (reappropriation)	(1,086,698)
06-0600-S59;1st FSF	Controller Audit	(642,500)
01-0147	Chinatown Blossom Plaza Project	(531,376)
06-0600-S59;1st FSF	Sanitation (reappropriation)	(400,000)
05-1196	77th Street Police Station	(383,000)
06-2648	Pensions Retirement Systems Audit	(222,000)
06-0600-S59;1st FSF	Project Restore Trust Fund	(200,000)
Treasurer JV	Escheated Bond Claims	(192,308)
06-0600-S59;1st FSF	Revenue Requirement Study - DWP	(160,000)
06-1828-S1	Clean and Safe Program	(150,000)
CAO Memo	LACVB Quarterly Payment	(135,165)
06-0600-S59;1st FSF	Finance (reappropriation)	(90,000)
06-0600-S33	Homeless Shelter Program	(50,000)
04-0010-S9	Special Reward Trust Fund (Sergio Reyes)	(25,000)
03-0010-s24	Special Reward Trust Fund (R. Groetken)	(25,000)
06-0600-S59;1st FSF	Disability AIDS Program (reappropriation)	(9,000)
05-1614	Ecuadorian Independence	(2,528)
06-2740	Harbor Reception	(663)
06-1741	International Cancer Symposium	(611)
06-2552	LA's BEST Reception	(530)
06-1925	Leadership Accountability Training Tom Bradley Tower	(428)
06-2676	UCLA Reception	(428)
06-2667	US District Court Reception	(407)
06-2605	LA Superior Court Reception	(362)
05-2071	Jewish Federation Reception	(326)
07-0061	African American History Heritage Month Celebration	(234)
04-2669	Forensic Casework DNA Backlog Reduction Program	(498,570)
06-3237	DNA Capacity Enhancement Grant	(564,048)
06-3081	2006-07 Law Enforcement Specialized Units Program (LESUP)	(33,288)
06-0600-S74	UB, Reserve for Economic Uncertainties	(17,000,000)
06-0600-S74	Rooted in Neighborhoods Grant	(60,000)
06-0600-S74	City Attorney Proprietary Salaries	(1,100,000)
06-2863	Selective Traffic Safety Enforcement Program	(82,389)
04-0881	Bulky Item Collection for Multi-Family Residences	(250,000)
05-1385	Joint Powers of Verification Unit	(582,638)
05-1385	Joint Powers of Verification Unit	(28,452)
05-1385	Joint Powers of Verification Unit	(7,722)
05-1385	Joint Powers of Verification Unit	(3,400)
06-3238	2006-07 Juvenile Justice Crime Prevention Act Grant	(92,000)
<b>Loans and Transfers Approved to Date</b>		<b>\$ (70,987,741)</b>
<b>Proposed Loans and Transfers</b>		<b>\$ -</b>
<b>Contingency Reserve Available Balance as of 5/8/2007</b>		<b><u>\$ 43,605,414</u></b>

**ATTACHMENT 1b  
2006-07 SUMMARY OF BUDGET STATUS**

**FINANCIAL  
STATUS**

**PROJECTED BUDGETARY STATUS**

Projected 2006-07 General Fund Revenue Status	\$	68,748,000
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**AVAILABLE FUNDS**

**Unappropriated Balance, Reserve for Economic Uncertainties**

Balance at Mid-Year	\$	7,035,742
Interim Council Actions (Mid-Year FSR)		(7,035,742)
Balance Remaining		-
Recommended Transfers In (Year End)		3,090,187
Recommended Appropriations (Year End)		(3,090,187)
Balance Remaining	\$	-

**Reserve Funds**

Reserve Fund, Contingency Account	\$	43,605,414
Emergency Reserve Fund		108,468,000
Estimated Reversions at Year End (per Budget)		60,230,000
Anticipated Reappropriations (per Budget)		(10,000,000)
Other Adjustments		512,903
Early Reversion of Unencumbered Funds		8,222,370
Additional Year End Transfer		(5,949,413)

Subtotal	\$	<u>205,089,274</u>
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<b>PROJECTED RESERVE FUND BALANCE, JUNE 30, 2007</b>	<b>\$</b>	<b><u>273,837,274</u></b>
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**REVENUE SUMMARY**  
**FISCAL YEAR 2006-07**  
(Thousand Dollars)

	<b>Budget</b>	<b>Revised *</b>	
Property Tax **	\$1,298,371	\$1,333,980	\$8 million reduction due to slowing real estate market offset by \$44 million in delayed receipts from 2005-06.
Utility Users' Tax	613,448	604,248	Decline in natural gas price partially offset by higher electric sales.
Licenses, Permits, Fees and Fines	526,841	574,140	Unbudgeted receipts of claims for State mandated costs, higher reimbursements from special funds and redirection of revenue from special funds.
Business Tax	421,720	459,191	Primarily tax compliance efforts.
Sales Tax	338,097	334,044	Slower Christmas-quarter sales.
Documentary Transfer Tax	192,500	185,000	Slowing in local real estate market.
Power Revenue Transfer	175,000	174,747	
Transient Occupancy Tax	133,600	134,000	
Parking Fines	122,328	122,328	
Parking Users' Tax	82,350	82,350	
Franchise Income	50,946	48,165	Decline in natural gas price.
Interest	44,060	44,967	
Water Revenue Transfer	31,600		No transfer is included in current planning pending judicial review.
State Motor Vehicle License Fees	25,000	28,100	Delayed receipts of prior-year revenue.
Grants Receipts	17,061	17,061	
Tobacco Settlement	10,473	9,672	
Transfer from Tax Reform Fund	14,390	14,390	
Transfer from Telecommunications Development Account	5,364	5,364	
Residential Development Tax	4,250	4,400	
Transfer from Reserve Fund	231,304	231,304	
<b>Total General Fund Receipts</b>	<b><u>\$4,338,703</u></b>	<b><u>\$4,407,451</u></b>	
<b>Difference</b>		<b>\$68,748</b>	

\* Per 2007-08 Proposed Budget

\*\* Property tax includes all categories of the City allocation of one percent-property tax collections such as secured, unsecured, state replacement, redemptions and penalties, supplemental receipts and other adjustments and is net of refunds and County charges. Also included are property taxes remitted to the City as replacement revenue for both vehicle license fees and sales and use taxes.

ATTACHMENT 2b.

**Summary of Changes to FY 2006-07 Revenue Estimates**

(Thousand Dollars)

	Detail by Account	Summary by Category of Change	Total
<b>2006-07 Adopted Budget</b>			<b>\$4,338,703</b>
<b>Revenue Related to Real Estate and Building Activity</b>			
VLF Replacement	\$2,188		
Residential Development Tax	150		
Documentary Transfer Tax	(7,500)		
Property Tax Base	<u>(10,048)</u>	(\$15,210)	
<b>Economy-related Changes</b>			
Business Tax	\$37,471		
Franchise Income	802		
Transient Occupancy Tax	400		
Sales Tax and Sales Tax Replacement	<u>(4,584)</u>	34,089	
<b>Revenue Related to Energy Costs</b>			
Electricity Users' Tax	\$5,800		
Franchise Income, Gas	(3,583)		
Gas Users' Tax	<u>(15,000)</u>	(12,783)	
<b>All Other Adjustments</b>			
Departmental Receipts *	\$47,299		
Carryover of Prior-year Property Tax	44,000		
Carryover of Vehicle License Fees	3,100		
Interest Income	907		
Tobacco Settlement	(801)		
Transfers from Water and Power **	<u>(31,853)</u>	<u>62,652</u>	
<b>Change to 2006-07 Budget</b>			<b><u>68,748</u></b>
<b>2006-07 Revised Estimates as Presented in 2007-08 Proposed Budget</b>			<b><u><u>\$4,407,451</u></u></b>

\* Detail for these changes is in Licenses Permits Fees and Fines section of the 2007-08 Revenue Outlook.

\*\* No Water Fund transfer is budgeted for 2006-07 or 2007-08.

**ATTACHMENT 3  
FY 2006-07 BUDGET ADJUSTMENTS  
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS**

DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Animal Services	<u>Fund 100/06, Animal Services</u>		<u>Fund 100/06, Animal Services</u>	
	1010, Salaries General	\$ 410,562	1070, Salaries As-Needed	\$ 50,000
			1090, Salaries Overtime	\$ 75,638
			4460, Private Veterinary Care Expenses	\$ 25,000
			6010, Furniture Office and Technical Equipment	\$ 259,924
		Subtotal	\$ 410,562	
Building and Safety	<u>Fund 100/08, Building and Safety</u>		<u>Fund 100/08, Building and Safety</u>	
	1010, Salaries General	\$ 120,000	3310, Transportation	\$ 150,000
	2120, Printing and Binding	\$ 30,000		
	Subtotal	\$ 150,000		
City Attorney	<u>Fund 100/12, City Attorney</u>		<u>Fund 100/12, City Attorney</u>	
	1010, Salaries General	\$ 175,000	3040, Contractual Services	\$ 175,000
	1080, Salaries Grant Reimbursed	\$ 50,000	1090, Salaries Overtime	\$ 50,000
	Subtotal	\$ 225,000	Subtotal	\$ 225,000
Community Development	<u>Fund 100/22, Community Development</u>		<u>Fund 100/22, Community Development</u>	
	6010, Office and Administration	\$ 20,000	3340, Utilities	\$ 20,000
El Pueblo	<u>Fund 100/33, El Pueblo</u>		<u>Fund 100/33, El Pueblo</u>	
	1010, Salaries General	\$ 35,000	6900, Special Events	\$ 35,000
Finance	<u>Fund 100/39, Finance</u>		<u>Fund 100/39, Finance</u>	
	1010, Salaries General	\$ 99,000	1070, Salaries As Needed	\$ 5,000
	2130, Travel	\$ 13,000	1090, Salaries Overtime	\$ 104,000
	3040, Contractual Services	\$ 152,000	2120, Printing and Binding	\$ 152,000
	6010, Office and Administration	\$ 5,000	3310, Transportation	\$ 8,000
	Subtotal	\$ 269,000	Subtotal	\$ 269,000
Fire	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
	1010, Salaries General	\$ 100,000	1050, Unused Sick Time	\$ 96,400
	1012, Firefighter Sworn	\$ 1,900,000	1070, Salaries As-Needed	\$ 1,000
	1098, Overtime Variable Staffing	\$ 2,000,000	1093, Overtime Constant Staffing	\$ 3,907,600
	3040, Contractual Services	\$ 5,000	Subtotal	\$ 4,005,000
Subtotal	\$ 4,005,000			
General City Purposes	<u>Fund 100/56, General City Purposes</u>		<u>Fund 100/56, General City Purposes</u>	
	0505, Retirement Defrayal	\$ 241,000	0510, Medicare Contributions	\$ 622,000
	0570, Social Security	\$ 411,000	0577, Pension Savings Plan	\$ 30,000
	Subtotal	\$ 652,000	Subtotal	\$ 652,000

**ATTACHMENT 3  
FY 2006-07 BUDGET ADJUSTMENTS  
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS**

DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
General Services	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	3330, Utilities Expense Private Comp.	\$ 800,000	1090, Salaries Overtime	\$ 300,000
	Subtotal	\$ 800,000	1120, Benefits Hiring Hall	\$ 86,000
			3170, Custodial Supplies	\$ 50,000
			3230, Petroleum Products	289,000
			4430, Uniform	\$ 75,000
			Subtotal	\$ 800,000
Housing	<u>Fund 100/43, Housing*</u>		<u>Fund 100/43, Housing</u>	
	1010, Salaries General	\$ 136,891	3310, Transportation	\$ 45,117
	Subtotal	\$ 136,891	6010, Office and Administrative	\$ 91,774
			Subtotal	\$ 136,891
Human Resources Benefits	<u>Fund 100/61, Human Resources Benefits</u>		<u>Fund 100/61, Human Resources Benefits</u>	
	9100, Unemployment Insurance	\$ 200,000	9220, Police Health & Welfare	\$ 200,000
Information Technology	<u>Fund 100/32, Information Technology</u>		<u>Fund 100/32, Information Technology</u>	
	1010, Salaries General	\$ 75,000	7300, Furn, Office & Tech. Equip.	\$ 344,000
	3040, Contractual Services	\$ 344,000	9350, Communications Services	\$ 75,000
	Subtotal	\$ 419,000	Subtotal	\$ 419,000
Mayor	<u>Fund 100/46, Mayor</u>		<u>Fund 100/46, Mayor</u>	
	1090, Salaries Overtime	\$ 9,397	1070, Salaries As Needed	\$ 185,397
	1020, Salaries Grant Reimbursed	\$ 108,000	6010, Office and Administrative	\$ 12,915
	3310, Transportation	\$ 11,715	Subtotal	198,312
	4140, Leg. Econ. Gov't	\$ 1,200		
	4620, Contingency	\$ 68,000		
	Subtotal	\$ 198,312		
Neighborhood Empowerment	<u>Fund 100/47, Neighborhood Empowerment</u>		<u>Fund 100/47, Neighborhood Empowerment</u>	
	2120, Printing and Binding	\$ 70,000	3040, Contractual Services Account	70,000
Planning	<u>Fund 100/68, City Planning</u>		<u>Fund 100/68, City Planning</u>	
	3040, Contractual Services	\$ 135,000	1010, Salaries - General	\$ 50,000
	6020, Operating Supplies	\$ 104,000	1090, Salaries - Overtime	\$ 75,000
	Subtotal	\$ 239,000	2120, Printing and Binding	\$ 10,000
			6010, Office and Administrative Expense	\$ 104,000
			Subtotal	\$ 239,000
	<u>Fund 100/68, City Planning</u>		<u>Fund 100/68, City Planning</u>	
	6020, Operating Supplies	\$ 104,000	6010, Office and Administrative Expense	\$ 104,000

**ATTACHMENT 3  
FY 2006-07 BUDGET ADJUSTMENTS  
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS**

DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Police	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
	2120, Printing and Binding	\$ 100,000	1095, Accumulated Overtime	\$ 1,600,000
	6020, Operating Supplies	\$ 100,000	2130, Travel	\$ 100,000
	7340, Transportation Equipment	\$ 1,600,000	6010, Office and Administrative	\$ 100,000
	Subtotal	<u>\$ 1,800,000</u>	Subtotal	<u>\$ 1,800,000</u>
PW/Sanitation	<u>Fund 100/82, Sanitation</u>		<u>Fund 100/82, Sanitation</u>	
	1010, Salaries General	\$ 559,984	1070, Salaries As-Needed	\$ 86,803
	3040, Contractual Services	\$ 40,274	1090, Salaries Overtime	\$ 380,758
	4430, Uniform Expense	\$ 292,716	2120, Printing & Binding	\$ 1,000
	6010, Office and Administrative	\$ 288	3040, Contractual Services	\$ 333,451
	Subtotal	<u>\$ 893,262</u>	6010, Office and Administrative	\$ 91,250
Subtotal		Subtotal	<u>\$ 893,262</u>	
PW/Street Services	<u>Fund 100/86, Street Services</u>		<u>Fund 100/86, Street Services</u>	
	3030, Construction Expense	\$ 2,850,000	1100, Hiring Hall Salaries	\$ 250,000
	Subtotal	<u>\$ 2,850,000</u>	1120, Benefits Hiring Hall	\$ 400,000
			3040, Contractual Services	\$ 1,000,000
		3310, Transportation	\$ 150,000	
		4430, Uniforms	\$ 50,000	
		6020, Operating Supplies	\$ 1,000,000	
Subtotal		Subtotal	<u>\$ 2,850,000</u>	
Treasurer	<u>Fund 100/96, Treasurer</u>		<u>Fund 100/96, Treasurer</u>	
	2120, Printing and Binding	\$ 2,400	1010, Salaries General	\$ 10,000
	4040, Bank Service Fees	\$ 105,977	2130, Travel	\$ 300
	6020, Operating Supplies	\$ 5,300	6010, Office and Administrative	\$ 103,377
	Subtotal	<u>\$ 113,677</u>	Subtotal	<u>\$ 113,677</u>
<b>TOTAL ALL DEPARTMENTS AND FUNDS</b>		<b>\$13,590,704</b>	<b>\$13,590,704</b>	

Source of Funds:

\*Housing-Rent Stabilization, Code Enforcement, CDBG & HOME

**ATTACHMENT 4  
FY 2006-07 BUDGET ADJUSTMENTS  
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

TRANSFER FROM			TRANSFER TO	
DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
PW/Bureau of Street Lighting	<u>Fund 540/94, Proposition C</u>		<u>Fund 100/84, Bureau of Street Lighting</u>	
	W211, Street Lighting Project Unit XI	\$ 80,000.00	1090, Salaries Overtime	\$ 60,000.00
		Subtotal \$ 80,000.00	8780, Street Lighting Improvement Supplies	\$ 20,000.00
			Subtotal	\$ 80,000.00
	<u>Fund 100/84, Bureau of Street Lighting</u>		<u>Fund 100/40, General Services</u>	
	8780, Street Lighting Improvement Supplies	\$ 72,118.00	7340, Transportation Equipment	\$ 72,118.00
Fire	<u>Fund 335/38, Fire Dept. Grant Fund</u>		<u>Fund 100/38, Fire</u>	
	006R, FEMA USR-APCA 2006	\$ 251,022.00	1012, Sworn Salaries	\$ 251,022.00
			<u>Fund 100/40, General Services</u>	
			1014, Salaries Construction Project	\$ 61,099.00
	<u>Fund 100/38, Fire</u>		3180, Construction Materials	\$ 126,634.00
	3040, Contractual Services	\$ 187,733.00	Subtotal	\$ 187,733.00
PW/Sanitation	<u>Fund 508/50, Solid Waste Resources Revenue Fund</u>		<u>Fund 100/12, City Attorney</u>	
	Available Balance	\$ 239,524.00	4200, Litigation Expense	\$ 25,000.00
		Subtotal \$ 239,524.00	<u>Fund 100/82, Sanitation</u>	
			1010, Salaries General	\$ 214,524.00
		Subtotal	\$ 239,524.00	
	<u>Fund 47R/50, CLARTS Trust Fund</u>		<u>Fund 47S/14, CLARTS Communities Amenities Trust Fund</u>	
	A330, Community Amenities Fees	\$ 112,503.00	3040, Contractual Services	\$ 157,706.00
	<u>Fund 100/82, Sanitation</u>			
	3040, Contractual Services	\$ 45,203.00		
	Subtotal	\$ 157,706.00		
PW/Street Services	<u>Fund 43D/86, Street Furniture Revenue Fund</u>		<u>Fund 100/86, Street Services</u>	
	CD 14	\$ 21,252.00	1090, Overtime Salaries	\$ 14,877.00
		Subtotal \$ 21,252.00	6010, Office and Administrative	\$ 2,000.00
			6020, Operating Supplies	\$ 4,375.00
		Subtotal	\$ 21,252.00	

**ATTACHMENT 4  
FY 2006-07 BUDGET ADJUSTMENTS  
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

TRANSFER FROM		TRANSFER TO		
DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
	<u>Fund 43D/86, Street Furniture Revenue Fund</u>		<u>Fund 100/86, Street Services</u>	
	CD 10	\$ 140,000.00	1090, Overtime Salaries	\$ 68,000.00
	Subtotal	<u>\$ 140,000.00</u>	6010, Office and Administrative	\$ 2,000.00
			6020, Operating Supplies	\$ 70,000.00
			Subtotal	<u>\$ 140,000.00</u>
	 <u>Fund 305/50, Subventions and Grants Fund</u>		 <u>Fund 100/86, Street Services</u>	
	4290, Service to Community Redevelopment Agency	\$ 159,991.00	1090, Overtime Salaries	\$ 111,994.00
	Subtotal	<u>\$ 159,991.00</u>	6010, Office and Administrative	\$ 4,000.00
			6020, Operating Supplies	\$ 43,997.00
			Subtotal	<u>\$ 159,991.00</u>
	 <u>Fund 305/50, Subventions and Grants Fund</u>		 <u>Fund 100/86, Street Services</u>	
	3734, Contributions from Other Agencies	\$ 49,553.00	1090, Overtime Salaries	\$ 35,000.00
	Subtotal	<u>\$ 49,553.00</u>	6010, Office and Administrative	\$ 4,000.00
			6020, Operating Supplies	\$ 10,553.00
			Subtotal	<u>\$ 49,553.00</u>
	 <u>Fund 305/50, Subventions and Grants Fund</u>		 <u>Fund 100/86, Street Services</u>	
	3734, Contributions form Other Agencies	\$ 2,100.00	1090, Overtime Salaries	\$ 1,470.00
	Subtotal	<u>\$ 2,100.00</u>	6020, Operating Supplies	\$ 630.00
			Subtotal	<u>\$ 2,100.00</u>
	 <u>Fund 305/50, Subventions and Grants Fund</u>		 <u>Fund 100/86, Street Services</u>	
	4511, Contributions/Nongovernmental	\$ 9,725.00	1090, Overtime Salaries	\$ 5,725.00
	Subtotal	<u>\$ 9,725.00</u>	6010, Office and Administrative	\$ 2,000.00
			6020, Operating Supplies	\$ 2,000.00
			Subtotal	<u>\$ 9,725.00</u>
	 <u>Fund 207/94, Local Transportation Fund</u>		 <u>Fund 100/86, Street Services</u>	
	To be determinied	\$ 211,363.00	1090, Overtime Salaries	\$ 200,363.00
	Subtotal	<u>\$ 211,363.00</u>	3030, Construction Expense	\$ 7,000.00
			6010, Office and Administrative	\$ 2,000.00
			6020, Operating Supplies	\$ 2,000.00
			Subtotal	<u>\$ 211,363.00</u>

**ATTACHMENT 4  
FY 2006-07 BUDGET ADJUSTMENTS  
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
	<u>Fund 760/Sewer Operations and Maintenance Fund/50</u>		<u>Fund 100/86, Street Services</u>	
	A282, Sanitation	\$ 20,000.00	1090, Overtime Salaries	\$ 14,000.00
	Subtotal	\$ 20,000.00	6010, Office and Administrative	\$ 2,000.00
			6020, Operating Supplies	\$ 4,000.00
			Subtotal	\$ 20,000.00
	<u>Fund 46P/Sanitation Equipment Charge Fund/50</u>		<u>Fund 100/86, Street Services</u>	
	Y186, Street Services	\$ 622.05	3030, Construction Expense	\$ 622.05
	<u>Fund 100/86, Street Services</u>		<u>Fund 760/50 Sewer Operations and Maintenance Fund</u>	
	3030, Construction Expense	\$ 26,000.00	A282, Sanitation	\$ 26,000.00
Transportation	<u>Fund 100/56, General City Purposes</u>		<u>Fund 100/94 Transportation</u>	
	0838, Special Fund Fee Subsidy Reimbursement	\$ 750,000.00	1090, Salaries Overtime	\$ 750,000.00
	<u>Fund 540/94 Proposition C Transit Improvement Fund</u>		<u>Fund 655/94 Transportation Grant Fund</u>	
	A655, TGF Wrk. Pro.	\$ 1,837,000.00	A194, Transportation	\$ 1,837,000.00
	<u>Fund 655/94 Transportation Grant Fund</u>		<u>Fund 100/94 Transportation</u>	
	A194, Transportation	\$ 1,837,000.00	1010, Salaries General	\$ 1,837,000.00
Treasurer	<u>Fund 100/96, Treasurer</u>		<u>Fund 100/40, General Services</u>	
	4040, Bank Service Fees	\$ 53,107.00	3180, Construction Materials	\$ 53,107.00
Zoo	<u>Fund 100/87, Zoo</u>		<u>Fund 100/40, General Services</u>	
	1010, Salaries General	\$ 155,331.00	1014, Salaries Construction Project	\$ 10,000.00
	7300, Furniture, Office and Technical Equipment	\$ 243,065.00	1101, Hiring Hall Construction	\$ 110,000.00
	Subtotal	\$ 398,396.00	1121, Benefits Hiring Hall Construct	\$ 35,331.00
			3180, Construction Materials	\$ 243,065.00
			Subtotal	\$ 398,396.00



**ATTACHMENT 4  
FY 2006-07 BUDGET ADJUSTMENTS  
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

TRANSFER FROM			TRANSFER TO		
DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT	
Homeland Security Grant Reimbursements	<u>Fund 47N/46, Homeland Security Assistance Fund</u> V338, LAFD Expenses	\$ 103,538.00	<u>Fund 100/38, Fire</u> 1098, Overtime Variable Staffing	\$ 103,538.00	
	<u>Fund 47N/46, Homeland Security Assistance Fund</u> V338, LAFD Expenses	\$ 73,211.00	<u>Fund 100/38, Fire</u> 1098, Overtime Variable Staffing	\$ 73,211.00	
	<u>Fund 47N/46, Homeland Security Assistance Fund</u> Y235, EPD	\$ 9,667.86	<u>Fund 392/35, Emergency Preparedness</u> 6010, Office and Administrative Expense	\$ 9,667.86	
	<u>Fund 47N/46, Homeland Security Assistance Fund</u> V335, EPD Expenses	\$ 20,955.00	<u>Fund 100/40, General Services</u> 1014, Salaries Construction Project 3180, Construction Materials	\$ 18,070.00 \$ 2,885.00	
	<u>Fund 47N/46, Homeland Security Assistance Fund</u> Y601, LAPD	\$ 216,269.78	<u>Fund 100/70, Police</u> Revenue Source Code 4610	\$ 216,269.78	
	<u>Fund 47N/46, Homeland Security Assistance Fund</u> W613, LAPD Training	\$ 479,839.67	<u>Fund 100/70, Police</u> Revenue Source Code 4610	\$ 479,839.67	
	Subtotal	<u>\$ 903,481.31</u>	Subtotal	<u>\$ 903,481.31</u>	
<b>TOTAL ALL DEPARTMENTS AND FUNDS</b>		<b>\$ 7,407,693.36</b>		<b>\$ 7,407,693.36</b>	

**ATTACHMENT 5**  
**2006-2007 BUDGET ADJUSTMENTS**  
**TRANSFERS/APPROPRIATION REDUCTIONS TO THE UNAPPROPRIATED BALANCE (UB), RESERVE FOR ECONOMIC UNCERTAINTIES**

**TRANSFERS FROM DEPARTMENTS:**

<u>DEPARTMENT</u>	<u>FUND/ACCOUNT</u>	<u>AMOUNT</u>
Animal Services	<u>Fund 100/06, Animal Services</u> 1010, Salaries General	\$ 500,000
City Clerk	<u>Fund 100/14, City Clerk</u> 1010, Salaries General	5,637
Controller	<u>Fund 100/26, Controller</u> 1010, Salaries General	400,000
Environmental Affairs	<u>Fund 100/37, Environmental Affairs</u> 1010, Salaries General	47,524
Human Relations	<u>Fund 100/49, Human Relations</u> 1010, Salaries General	18,000
Information Technology	<u>Fund 100/32, Information Technology</u> 1010, Salaries General	344,173
Neighborhood Empowerment	<u>Fund 100/47, Neighborhood Empowerment</u> 1010, Salaries General	200,624
Planning	<u>Fund 100/68, Planning</u> 1070, Salaries As-Needed	15,000
PW/Bureau of Contract Administration	<u>Fund 100/76, PW/Bureau of Contract Administration</u> 1010, Salaries General	850,856
<b><u>SUBTOTAL (General Fund Transfers from Departments to the UB, Reserve for Economic Uncertainties Account):</u></b>		<b><u>\$ 2,381,814</u></b>

**ATTACHMENT 5  
2006-2007 BUDGET ADJUSTMENTS  
TRANSFERS/APPROPRIATION REDUCTIONS TO THE UNAPPROPRIATED BALANCE (UB), RESERVE FOR ECONOMIC UNCERTAINTIES**

**TRANSFERS FROM THE UNAPPROPRIATED BALANCE (UB):**

<b>NAME OF ACCOUNT</b>	<b>FUND/ ACCOUNT</b>	<b>AMOUNT</b>
Emergency Management (Beginning Balance= \$710,000; \$153,005 swept in Mid-Year; \$386,218 pending for: a) Americorps match C.F. 05-2476, b) Reorg. C.F. 06-2070 and c) Year-End salaries deficit)	58/0204	170,777
Homeland Security Enhancement Phase 2 (Fire) (Related Costs)	58/0206	397,658
Solid Waste Integrated Resource Plan (Related Costs)	58/0199	139,938
<b>SUBTOTAL (General Fund Transfers from the UB to the UB, Reserve for Economic Uncertainties Account):</b>		<b>\$ 708,373</b>
<b>SUBTOTAL RESERVE FOR ECONOMIC UNCERTAINTIES ACCOUNT BALANCE:</b>		<b>\$ 3,090,187</b>
<b>ADDITIONAL TRANSFER FROM THE RESERVE FUND TO THE UB, RESERVE FOR ECONOMIC UNCERTAINTIES ACCOUNT:</b>		<b>\$ 18,949,413</b>
<b>TOTAL RESERVE FOR ECONOMIC UNCERTAINTIES ACCOUNT BALANCE:</b>		<b>\$ 22,039,600</b>

**ATTACHMENT 6  
FY 2006-07 BUDGET ADJUSTMENTS  
APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE (UB)**

<b>APPROPRIATE FROM:</b>	<b>APPROPRIATE TO:</b>	<b>AMOUNT</b>
Emergency Management, 0204	<u>Fund 100/35, Emergency Preparedness</u> 1010, Salaries General	\$187,013
Litigation Expense, 0055	<u>Fund 100/12, City Attorney</u> 4200, Litigation Expense	175,000
<b><u>SUBTOTAL (Appropriations from Existing UB Line-items):</u></b>		<b>\$ 362,013</b>

<b>APPROPRIATE FROM:</b>	<b>APPROPRIATE TO:</b>	<b>AMOUNT</b>
Reserve for Economic Uncertainties Account (See Attachment 5) <b>\$22,039,600</b>	<u>Fund 100/27, Comm. for Children, Youth &amp; Families</u> 1070, Salaries As Needed	\$ 7,500
	Subtotal	<u>7,500</u>
	<u>Fund 100/65, Disability</u> 1010, Salaries General	36,100
	2120, Printing and Binding	2,000
	3040, Contractual Services	107,000
	Subtotal	<u>145,100</u>
	<u>Fund 100/40, General Services</u> 3230, Petroleum Products	3,311,000
	Subtotal	<u>3,311,000</u>
	<u>Fund 100/70, Police</u> 1092, Overtime Sworn	4,000,000
	Subtotal	<u>4,000,000</u>
	<u>Fund 100/74, PW-Board</u> 1010, Salaries General	94,000
	Subtotal	<u>94,000</u>
	<u>Fund 100/94, Transportation</u> 1090, Salaries Overtime	300,000
	Subtotal	<u>300,000</u>

**ATTACHMENT 6  
FY 2006-07 BUDGET ADJUSTMENTS  
APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE (UB)**

Fund 100/56, General City Purposes

0510, Medicare Contributions		1,818,000
	Subtotal	1,818,000

Human Resources Benefits

9110, Employee Assistance		125,000
9200, Civilian Flex		1,000,000
9210, Fire Health and Welfare		1,500,000
9220, Police Health and Welfare		400,000
9910, Workers' Compensation		9,339,000
	Subtotal	12,364,000

<b>SUBTOTAL (Appropriations from the UB, Reserve for Economic Uncertainties Account):</b>	<b>\$</b>	<b>22,039,600</b>
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<b>TOTAL APPROPRIATIONS FROM THE UB:</b>	<b>\$</b>	<b>22,401,613</b>
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**ATTACHMENT 7**  
**STATUS OF UNAPPROPRIATED BALANCE NON-GENERAL ACCOUNT as of 5/8/07**

Council File No.	UB Non-General Accounts	Primary Department	Adopted Budget	Amount Appropriated during year	MidYear trf to Econ Uncert 06-0600-S74	Available Balance
<b>General Fund</b>						
	General (see Attachment 4A)		\$ 25,000	\$ (21,089)		\$ 3,911
06-0600-S74 Mid Yr	3-1-1 Service Request System	ITA	1,120,000	(192,000)		928,000
	Boyle Heights Neighborhood City Hall	GSD	407,022			407,022
	Fire - Complaint Resolution Office	Fire	360,045			360,045
06-0600-S59;1st FSF	GSD - Petroleum Products	GSD	9,000,000	(9,000,000)		0
04-2621-S2;07-0104; 07-0104-S2; 07-1082;07-1329	Gang Prevention/Intervention/Reduction Program	Mayor/Council	2,000,000	(1,015,780)		984,220
06-0600-S59;1st FSF	LAPD Consent Decree Program	Police/CLA	1,855,018	(1,735,000)		120,018
06-0600-S67;06-0600-S74 MidYr	Litigation Expense Account	City Atty	750,000	(575,000)		175,000
06-0600-S67	Los Angeles Regional Crime Laboratory	Police	307,355	(307,355)		0
05-0894-S1	Neighborhood Council Study	DONE	500,000	(500,000)		0
06-0600-S67;06-0600-S74 MidYr	New Fire Stations	Fire	299,762	(299,762)		0
06-0600-S67	New Police Facilities	Police	2,000,000	(2,000,000)		0
04-0893; 05-0213 (Ja	Outside Counsel inc. Workers' Comp	City Atty	2,700,000	(2,600,000)		100,000
05-0524	Peak Hour Construction Program	Various	652,907	(493,522)	(159,385)	0
	Training Final Decision makers of N/C Elections	DONE	25,000		(25,000)	0
06-0600-S74 Mid Yr	Water and Electricity	GSD	1,371,000	(1,371,000)		0
06-0600-S41	CCYF Phase II Special Projects	CCYF	100,000	(70,000)	(30,000)	0
06-0600-S76	Civic Center Master Plan	Planning	150,000	(150,000)		0
06-1362; 06-2949	Contamination Reduction Program	P/W Sanitation	1,636,572	(1,486,668)	(149,904)	0
	Emergency Management	EPD	710,000		(153,005)	556,995
06-0272	Homeland Security Enhancement Ph 2	Fire	2,220,001	(1,822,343)	-	397,658
	Homeland Security Enhancement Ph 2	Police	1,155,992		(1,155,992)	0
06-0600-S13	Green Agenda	EAD	62,476		(62,476)	0
06-0600-S33	Homeless Shelter	Housing	1,050,000	(1,050,000)		0
06-0600-S74 Mid Yr	Human Trafficking - CSOW	CSOW	49,000	(10,000)	(39,000)	0
	In-Car Video	Police	2,500,000			2,500,000
06-1380	Learn and Earn	Mayor/Council	2,000,000	(2,000,000)		0
	Left-turn Arrow Signals	DOT	802,000			802,000
	Medical Exams for Sworn Fire Emp.	Fire	800,000		(800,000)	0
	Medical Services Efficiencies	Personnel	25,980		(25,980)	0
06-0600-S74 Mid Yr	Nate Holden Performing Arts Center	Cultural Affairs	108,000	(89,139)		18,861
06-2498	Neighborhood Prosecutor Program -School Safety	City Atty	251,077	(251,077)		0
06-0600-S22	Outside Counsel Oversight Unit	City Atty	479,903	(479,903)		0
06-2583-S1	Pollworker Stipend Phase I	City Clerk	522,000	(522,000)		0
	Senior Services	Aging	300,000		(300,000)	0
06-1362;07-0427	Solid Waste Integrated Resource Plan	P/W Sanitation	2,758,422	(2,618,484)		139,938
Budget Reso reappro	Cultural & Historical Facilities	Cultural Affairs	800,000			800,000
Budget Reso Reappr	Council Initiated Assignments	Planning	440,000	(320,000)	(120,000)	0
06-0600-S59;1st FSF	LINX Replacement	Personnel	3,312,000			3,312,000

**ATTACHMENT 7**  
**STATUS OF UNAPPROPRIATED BALANCE NON-GENERAL ACCOUNT as of 5/8/07**

<b>Council File No.</b>	<b>UB Non-General Accounts</b>	<b>Primary Department</b>	<b>Adopted Budget</b>	<b>Amount Appropriated during year</b>	<b>MidYear trf to Econ Uncert 06-0600-S74</b>	<b>Available Balance</b>
			\$ 45,606,532	\$ (30,980,122)	\$ (3,020,742)	\$ 11,605,668
	<b>Special Funds</b>					
06-0600-S74 Mid Yr	Alternative Waste Disposal Tech Study	Sanitation	2,000,000	(2,000,000)		0
06-2949	Contamination Reduction Program	P/W Sanitation	820,000	(820,000)		0
	Green Agenda	EAD	122,952			122,952
	In-Car Video	Police	2,500,000			2,500,000
05-2669 (Report Back)	One-Stop Permit Center- Charter Sch.	BAS	100,000			100,000
			\$ 5,542,952	\$ (2,820,000)	\$ -	\$ 2,722,952
	<b>Grand Total</b>		\$ 51,149,484	\$ (33,800,122)	\$ (3,020,742)	\$ 14,328,620

**ATTACHMENT 8**  
**STATUS OF UNAPPROPRIATED BALANCE**  
**GENERAL ACCOUNT as of 5/8/07**

<b>C.F.</b>	<b>Appropriations</b>	<b>Date</b>	<b>Amount</b>
	Beginning Balance		25,000
	<b>Approved Transfer</b>		
06-1657	Annual Watts Summer Festival	7/27/2006	(480)
06-0600-S59;1s	Off-site Council meetings	7/21/2006	(15,000)
06-2880	DWP Reception	11/28/2006	(530)
06-2969	Korean American Coalition Reception	12/12/2006	(713)
07-0434	Gabrielino/Tongva Tribal Council Reception	2/13/2007	(1,838)
07-0482	NSTP Commission Reception	2/23/2007	(530)
07-0358	LA Municipal Accountant Reception	2/9/2007	(468)
07-0683	Iranian American Bar Assoc. Reception	3/16/2007	(549)
07-0874	League of Women Voters of LA	3/30/2007	(615)
Mkek CLA	Foundation for African Children Today Reception	5/8/2007	(366)
	<b>Balance Available</b>		<u><u>3,911</u></u>
	<b>Anticipated Appropriations</b>		
	<b>Projected Balance Available</b>		<u><u>3,911</u></u>



**ATTACHMENT 9**  
**FY 2006-07 BUDGET ADJUSTMENTS**  
**TRANSFERS BETWEEN FUNDS AND DEPARTMENTS**  
**Santa Monica Boulevard Transit Parkway Project**

TRANSFER FROM		TRANSFER TO	
FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
<u>Fund 100/50/R650 Santa Monica Blvd Transit Parkway</u>	\$ 4,178,686	<u>Fund 100/74, Board of Public Works</u>	
		1010, Salaries General	\$ 122,684
		1090, Salaries Overtime	791
		Subtotal	\$ 123,475
		<u>Fund 100/76, PW - Bureau of Contract Administration</u>	
		1010, Salaries General	\$ 311,950
		1090, Salaries Overtime	100,000
		Subtotal	\$ 411,950
		<u>Fund 100/78, PW - Bureau of Engineering</u>	
		1010, Salaries General	\$ 315,880
		1090, Salaries Overtime	35,000
		3310, Transportation	207
		Subtotal	\$ 351,087
		<u>Fund 100/84, PW - Bureau of Street Lighting</u>	
		1010, Salaries General	\$ 28,230
		<u>Fund 100/86, PW - Bureau of Street Services</u>	
		1010, Salaries General	\$ 1,072,899
		1090, Salaries Overtime	300,000
		3090, Field Equipment	37,707
		3330, Utilities Expenses	200,000
		6010, Office and Administrative	10,000
		6020, Operating Expenses	1,290,000
		Subtotal	\$ 2,910,606
		<u>Fund 100/94, Department of Transportation</u>	
		1010, Salaries General	\$ 146,414
		1090, Salaries Overtime	144,000
		3030, Construction Material	7,924
		3040, Contractual Services	10,000
		3350, Paint and Sign Maintenance & Repair	5,000
		Subtotal	\$ 313,338
		<u>Fund 655/94, Department of Transportation</u>	
		NEW, Santa Monica Project Traffic Signals	\$ 40,000
	<b>\$ 4,178,686</b>		<b>\$ 4,178,686</b>

