

## REPORT FROM

### OFFICE OF THE CITY ADMINISTRATIVE OFFICER

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Date: February 09, 2012

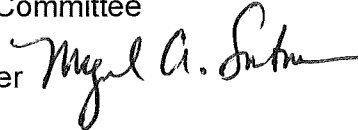
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Council District: All

To: Antonio R. Villaraigosa, Mayor  
Herb J. Wesson, Council President  
Paul Krekorian, Chair, Budget and Finance Committee

From: Miguel A. Santana, City Administrative Officer



Reference: 2011-12 Budget

Subject: **MID-YEAR (THIRD) FINANCIAL STATUS REPORT**

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#### SUMMARY

Pursuant to the City Charter Section 291, the Office of the City Administrative Officer (CAO) monitors the budget and transmits periodic reports to the Mayor and Council detailing the City's current financial condition. As such, this Office is transmitting the Mid-Year Financial Status Report (FSR) for this fiscal year. This report provides an update on the current-year budget—including the projected departmental deficits, trends in revenues, the Reserve Fund, and current issues of concern and their potential impact to the City. Recommendations totaling \$135.9 million for appropriations, transfers and other budgetary adjustments are included in this report. Recommendations include: transfers of \$19.6 million in General Fund money set aside for retiree payouts to the Reserve for Economic Uncertainty to offset the previously reported deficit; appropriations of \$12 million to Departments and Funds from this reserve to partially address reported shortfalls; and other actions to realize additional General Fund savings.

In the Second FSR, a deficit of \$72.0 million was reported, attributed to Police and Fire Department deficits, expenditure increases for petroleum, bank fees, and workers' compensation, and additional payment requirements for sworn and civilian retiree health benefits. Proposed solutions identified in the Second FSR, including the development of department Operational Plans to absorb close to \$20 million of the deficit, reduced the projected deficit to approximately \$21.4 million. This Office was instructed to identify additional solutions to address the remaining shortfall.

At this time, the projected Citywide deficit has been eliminated. More importantly, the deficit has been addressed without relying on a transfer of funds from the Reserve Fund. The re-balancing of the current fiscal year budget is largely due to the departmental savings efforts per their submitted Operational Plans, the controlling of salary expenditures as a result of the Managed Hiring Process, and the identification of additional savings, primarily within Tax Revenue Anticipation Notes (TRAN) Proceeds Fund. However, with half a year left in the fiscal year the City may continue to experience unforeseen expenditure pressures. Additionally, while no deficit in total Citywide revenue is currently

projected, there are known revenue reductions for the vehicle license fee and Power Revenue Fund, downside risks for business, documentary and gas user tax revenues, and likely decreased related cost reimbursements, all of which may offset revenue gains elsewhere. As such, the City should continue to comply with the austerity measures it has implemented, including the Managed Hiring Process, the return of identified under utilized vehicles as part of the City's fleet reduction efforts, and the processing of reimbursements to the General Fund. More immediately, the City Council and Mayor must approve the actions recommended in this report in order to realize the General Fund savings required to address the deficit.

**2011-12 Projected Departmental and Non-Departmental Deficits**

The City began the fiscal year with a balanced budget. However, as has been the case in the last several years, sizable deficits have been identified through the FSRs that have required extraordinary budget balancing efforts. Since 2007-08, the City has faced substantial shortfalls during the fiscal year ranging from \$54 million to \$209 million that it has addressed through interim budget actions on the part of departments, labor negotiations, expenditure deferrals, and revenue initiatives. While the deficit identified for the current year is lower than in prior years, the actions required to eliminate this deficit have been no less difficult given the limited options available and the timing required to achieve the necessary savings.

Table 1 – Citywide Mid-Year Deficits Addressed (millions)

Fiscal Year	2007-08	2008-09	2009-10	2010-11	2011-12
Projected Deficit at Mid-Year	\$155	\$110	\$209	\$54	\$72

In the First FSR of this fiscal year, a \$13.3 million combined deficit was reported for the Animal Services, Fire and Police Departments. By the Second FSR, the estimated Citywide deficit increased to \$72.0 million across department and non-departmental accounts. Of this amount \$16.4 million was attributed to the Fire Department, primarily as a result of an unforeseen increase in constant staffing overtime costs; \$1.1 million was attributed to the Police Department. Additionally, there were new expenditure shortfalls totaling \$26.8 million for petroleum, bank fees, and workers' compensation costs. Finally, the cost of pension contributions for retiree health benefits increased by \$27.7 million for both sworn and civilian employees. (See Table 2 for detail.)

In the Second FSR, approximately \$50.6 million in surplus funds, revenue solutions and department budget reductions were identified to partially address the \$72 million deficit. Approximately \$17.6 million is in the Unappropriated Balance that had been previously been set aside for reducing furloughs for employees represented by the Engineers and Architects Association and the Los Angeles City Attorneys Association. Another \$8.1 million in the Health Benefits Trust was identified, pending the review of the Office of the City Attorney. Additional proprietary revenue totaling \$4.1 million was identified by the Police and Fire Departments as part of their operational plans. Another \$20.8 million in savings was projected to be realized by expanding the operational plan exercise to other departments by directing departments to reduce their budget by an amount equivalent to the General Fund appropriation for Early Retirement Incentive Program (ERIP) retiree payouts. Approximately \$21.4 million of the \$72 million deficit remained unsolved. Council directed this Office to report back in the Mid Year FSR with additional solutions to fully address the shortfall.

Table 2 below provides a summary of projected shortfalls and recommended solutions as presented in the Second FSR.

Second FSR Shortfalls	
Fire	\$16.4
Police	\$1.1
Petroleum	\$9.0
Bank Fees	\$2.8
Workers' Comp	\$15.0
Sworn Retiree Health	\$14.2
Civilian Retiree Health	\$13.5
Second FSR Citywide Deficit	<u>\$72.0</u>
Second FSR Solutions	
Surplus - Unappropriated Balance	(\$17.6)
Surplus - Health Benefits Trust	(\$8.1)
Revenue - Airport	(\$1.1)
Revenue - Water and Power	(\$3.0)
Reduction - ERIP Payout	<u>(\$20.8)</u>
Second FSR Unsolved Deficit	<u>\$21.4</u>

For this reporting period which covers expenditures through December 2011, the Citywide deficit has been eliminated with the identification of savings across several funds. Additionally there has been a net decrease of \$2.7 million in projected shortfalls for department and expense items, which includes a \$1.3 million increase in the Police Department deficit due to unplanned expenditures from responding to the Occupy LA event. Additionally, the projected shortfall for the sworn and civilian retiree health care contribution has decreased by \$24.2 million from the use of additional proceeds from the Tax Revenue Anticipation Notes (TRAN) issuance. As the TRAN sale had been based upon a contribution to the retirement systems that did not yet reflect labor agreement savings, these proceeds remained after the City's initial contribution to the pension systems. (Refer to Section 2.F for more information.)

Departments submitted Operational Plans to absorb approximately \$19.6 million of the \$20.8 million General Fund appropriation for Early Retirement Incentive Program (ERIP) retiree payouts. Many of the Departments were able to absorb these payouts within their existing salary accounts thanks to savings realized through the Managed Hiring Process. Savings will also be realized with recommendations to temporarily reassign Planning Department employees to special funded positions and to limit enrollment in the Solid Waste Fee Lifeline Rate Program according to eligibility.

The \$19.6 million, along with other surpluses totaling \$2.9 million, is now recommended for transfer to the Unappropriated Balance, Reserve for Economic Uncertainty to offset the Citywide deficit. Approximately \$4.2 million in surplus funds remain to offset any potential revenue shortfall and may be used towards building the Reserve Fund balance for the coming fiscal year.

Table 3 below provides a summary of changes to the Citywide deficit since the Second FSR, reflecting the impact of the Occupy LA event to the Police Department, revised expenditure projections for bank fees and workers' compensation, retiree health care contribution payments, and department Operational Plans. It should be noted that all the solutions identified below are one-time, so the continuing expenditures for the Fire Department, petroleum, bank fees and workers' compensation will need to be addressed next fiscal year.

New and Revised Reported Shortfalls	
Fire	\$16.4
Police (+Occupy LA)	\$2.4
Petroleum	\$9.0
Bank Fee	\$3.5
Workers' Comp	\$10.3
Sworn Retiree Health	\$0.0
Civilian Retiree Health	\$3.5
Revised Citywide Deficit	<u>\$45.1</u>
New and Revised Solutions	
Surplus - Unappropriated Balance	(\$17.6)
Surplus - Health Benefits Trust	(\$8.1)
Revenue - Airport	(\$1.1)
Revenue - Water and Power	\$0.0
Reduction - ERIP Payout	(\$19.6)
Other Surpluses	<u>(\$2.9)</u>
Remaining Surplus	<u>(\$4.2)</u>

### 2011-12 Projected Revenue

General Fund receipts through January are very close to budget plan of \$2,130.4 million. Actual receipts are \$2,129.7 million for a difference of \$742 thousand, or 3/10ths of one percent of budgeted receipts through January. Some revenues (particularly economy-sensitive revenues) are on a track to exceed budget, others will almost certainly fall short. While positive and negative variances may continue to offset one another, there is the possibility of finishing the fiscal year with less revenue than budgeted. Should revenue fall short, a remaining surplus of \$4.2 million following the actions recommended in this report will be available to address this shortfall. Attachment 1-a compares receipts with the budget plan for the period July through January for all sources of General Fund revenue. It should be noted that variations from plan as indicated on the attachment, may reflect the timing of transactions and do not necessarily indicate the status of final receipts. Attachments 1-b through 1-k highlight recent trends in some of the major revenue accounts, which are discussed below.

*Revenue Growth:* Two economy-sensitive revenues are showing growth reflecting improvements in the local economy. The sales tax is the City's most economy-sensitive revenue and at January is



9.6 percent above the same period last year (although sales tax receipts are still \$31 million below the pre-recession level). Improving retail activity and modest gains in local employment appear to support continued growth, and it is hoped that sales tax receipts will increase at a similar rate for the balance of the fiscal year. Receipts to date are currently \$7.6 million above plan (Attachment 1-b); however, no adjustments are recommended at this time. Taxable sales for the Christmas quarter will be available in late March and that will provide a basis to revise the sales tax estimate.

Transient occupancy tax receipts are \$8.9 million above plan at January. Based on strong growth in all segments of the travel industry and increasing occupancy and room rates, this revenue will likely exceed budget. The estimate will be revised after reviewing tax receipts for February and March. (Attachment 1-c)

*Revenue Reductions:* State budget action reduced vehicle license fee receipts by \$4.1 million and the audited financial statement for the Power Revenue Fund reduces the budgeted transfer from that fund by \$3.9 million.

*Risks to Revenue:* Documentary transfer tax receipts through January are slightly above last year's level, but are \$3.6 million below budget. No adjustments are recommended until receipts from another two months are reviewed, but the local real estate market is not encouraging. (Attachment 1-d)

Utility users' tax receipts are \$2.7 million above plan at January. Receipts from electric and telephone users' taxes are above plan, but gas users' tax is \$3.3 million below plan. Because of falling natural gas prices, gas users' tax receipts will fall below budget. It is hoped these variances will be offsetting. This Office will continue to review through March. (Attachments 1-e to 1-i)

Receipts from licenses, permits, fees and fines are \$1.6 million below budget at January, and based on mid-year estimates provided by departments, receipts will likely fall short. It is important that reimbursements to the General Fund be made in a timely manner and that permit and billings be quickly processed.

Business tax receipts are \$4 million below plan through January, according to the City's financial system. However, 85 percent of business taxes are received in February, March and April. Receipts prior to the business tax renewal cycle are not indicative of fiscal year receipts. The concern this year is that 2010-11 receipts were \$6 million below budget plan and 2011-12 budgeted receipts are \$21 million more than 2010-11 receipts. In addition, a recent tax change for certain categories of mutual funds is projected to reduce 2011-12 revenue by \$2.5 million. Better information on the business tax will be available in late March when most renewal processing will be completed. At this point, it is likely that revenue from this account will be below the budget estimate.

Tobacco settlement funds administered by the California Attorney General have been declining in recent years due to changing patterns of tobacco consumption. It is likely the 2011-12 budget estimate from this source will be reduced by \$1 million. The amount of the City's share will be known in April.

*Status of Other Revenue:* The property tax is currently very close to budget plan. Secured receipts are a little ahead of plan, but redemptions and refunds are below projections. At this point, these changes are offsetting and achievement of the property tax budget estimate is still likely. (Attachments 1-j and 1-k) The parking tax is \$1.1 million above plan at January, but parking fines are the same amount below plan. Two more months of receipts will be reviewed before any adjustments are recommended. Grant receipts are below plan; however, often variances at this time of year are the result of the timing of cash transactions from grantor agencies. No change to the budget for this account is recommended at this time. All other accounts are close to plan.

#### **Four Year Outlook**

A revised Four-Year Outlook will be made available upon receipt of five-year projections from the Los Angeles Fire and Police Pension (LAFPP) system, which is anticipated in the next few weeks. However, as reported in this Office's January 25, 2012 report concerning pension system contributions (C.F. No. 11-0600-S151), the projected budget gap for fiscal year 2012-13 will be less than the \$200 million to \$250 million reported in previous FSRs. This gap will not be reduced with the deficit solutions discussed previously, as none represent ongoing reductions or revenue offsets for the continuing expenditures for the Fire Department, petroleum, bank fee or workers' compensation. To reduce these growing expenses in the coming fiscal years, permanent solutions will need to be identified.

Based on the reduced contribution rate adopted by Los Angeles City Employees Retirement System (LACERS) and the LAFPP system for 2012-13 and our current estimate of the City's projected payroll for 2012-13, this Office is now projecting the City's General Fund deficit for next year to be between \$150 million and \$200 million. The deficit amount will be closer to \$200 million if future expenditure growth to maintain current level Fire and Police department services are approved for 2012-13.

#### **Reserve Fund and Budget Stabilization Fund**

Per the adopted budget, the fiscal year was to begin with a Reserve Fund balance of \$177.2 million. The current Reserve Fund balance is now \$199.8 million up from \$194.4 million as reported in the Second FSR, reflecting an additional \$6.2 million in loan repayments and other receipts and \$1.3 million in approved and proposed loans and transfers. The balance consists of a \$120.6 million Emergency Reserve and \$79.2 million Contingency Reserve. Please refer to Attachment 2 for greater detail on the Reserve Fund.

The current Reserve Fund balance represents 4.56 percent of the Adopted General Fund budget. Meeting the 5 percent requirement established by the City's Financial Policies would require a balance of \$219.3 million, or an increase of \$19.5 million. As explained within the Reserve Fund policy, the five percent requirement ensures that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls, so that the City remains in a strong fiscal position to weather periods of economic decline or slowdown, like the conditions the City is currently experiencing. As such, this Office recommends that we continue to build the Reserve and minimize its use towards offsetting deficits. Maintaining a healthy reserve fund balance is important to bond rating agencies and has been cited as an area of concern for the City's rating.

To supplement the Reserve Fund, the Budget Stabilization Fund (BSF) was established as part of the 2008-09 Budget to prevent overspending during prosperous years and to provide resources to help maintain service levels during lean years. The current balance is \$500,000, deposited in fiscal year 2009-10. It is important that the City build this fund to provide for pending litigation, slow economic recovery, and other issues discussed below.

### **Issues of Concern**

In addition to current department salary, expense, and pension shortfalls, the potential impact from an economic downturn, and the pressures on the growing budget gap, the following issues may adversely affect the City:

*Mid-Year Budget Deficits:* While not of the same magnitude as some of the mid-year deficits experienced since 2007-08, the deficit projected for the current fiscal year has required significant budget actions on the part of departments as well as the reliance on one-time savings across several funds. It is likely that the pattern of reporting shortfalls and subsequently identifying offsets will continue as long as the City is confronted by restricted revenue growth and increasing costs. The City will need to manage growth in expenditures where it can (e.g., bargaining unit contracts), build a sufficient reserve for expenditure increases beyond its control (e.g., inflation, market loss, lawsuit settlements), and make ongoing cuts in face of ongoing losses (e.g. revenue elimination).

With regard to the cost drivers at the root of the current mid year shortfall—petroleum, bank fees, workers' compensation—the City must continue to pursue measures to reduce cost. However, in developing future year budgets, these accounts should be funded at levels supported by historical and actual experience, as well as current trends.

*Fire Department Deficit and the New Deployment Plan (NDP):* The early departure of DROP participants was an unintended consequence of City efforts to reduce on-going labor costs. Specifically, the changes to retiree health benefits and other labor negotiated savings measures encouraged a significant number of employees to leave City employment before implementation. It had been previously estimated that 71 sworn members would leave the Fire Department by June 30, 2011; the actual number was 57 percent higher, for a total of 112. Since savings from the NDP were based on higher staffing assumptions, the cost of backfilling vacant positions was underestimated. Additionally, Fire Department Workers' Comp. Injury on Duty (IOD) hours has increased by 19 percent this fiscal year, increasing the cost of Constant Staffing Overtime. The Personnel and Fire Departments have worked together to reduce IOD hours and have implemented changes this January to streamline the medical review process. This change along with continued IOD reduction programs such as modified duty and accident investigations are projected to reduce IOD hours. With the experience gained on the NDP this fiscal year, full funding for next year will be determined based on these revised assumptions.

*Expense Account Funding:* As in Fiscal Year 2010-11, both the Petroleum account and the Bank Fee account require additional appropriations above base budget to meet current year expenditures. In light of the growing budget deficits in the coming fiscal years, it is advisable that the City pursue

measures to reduce these costs when considering to fund the accounts in full. The Office of Finance current efforts towards reducing merchant fee costs include establishing a Citywide credit card policy and shifting responsibility for proprietary and special funded payments directly to those departments.

*Labor Costs:* While current year shortfalls attributed to health benefit costs have been largely addressed, there is continued pressure on estimated appropriations due to employee compensation adjustments, civilian and sworn benefits and pension contribution, and other obligatory expenses. Consequently, the City must continue in its efforts to mitigate these key cost drives through proactive measures. Consistent with the City's Three Year Plan to Fiscal Sustainability adopted in 2010, these efforts must include the adoption of a new civilian tier, reducing healthcare costs, focusing on core services, exploring new revenue opportunities, and pursuing alternative service delivery models to maintain service levels without adding to the City workforce

*Occupy Los Angeles:* Expenditures above operating costs, last estimated at \$2 million, for overtime staffing, cleanup and repair associated with the Occupy Los Angeles encampment at City Hall has been provided to Council (C.F. No 11-2004). While several departments reported expenditures in responding to the event, most have been able to absorb these costs within their respective department budgets. At this time, only one appropriation is recommended, to the Police Department for approximately \$1.3 million. Costs for restoration of the park are not reflected in the department impact.

*December Windstorm:* Departments have provided preliminary cost estimates for responding to the aftermath of the December windstorm, including fires, downed power lines, and mass outages. At this time Departments are not reporting any deficits attributed to this event.

*Business Tax Elimination and Study:* Business tax revenue is about ten percent of General Fund revenue and six percent of the total budget. The Business Tax Advisory Committee (BTAC) recently recommended an irrevocable phase-out of the business tax by reducing business tax revenue over a five-year period, which would reduce revenue by \$106 million in the first year and by another \$106 million in each of the next three years. This Office is negotiating a contract for the study of a variety of business tax options, and further information will be provided at the conclusion of the study.

*Class Action Liability:* As reported in the First FSR, the California Supreme court ruled in *Ardon v. City of Los Angeles* that taxpayers may file a class action claim against a municipal government entity for the refund of local telephone use taxes, overturning an earlier Court of Appeal ruling. The Ardon lawsuit challenges the validity of the City's telephone users' tax that was previously based on a federal government interpretation of the federal excise tax. The Supreme Court concluded that class claims for tax refunds against a local governmental entity are permissible, and remanded the matter back to the trial court for consideration on the merits. If the plaintiffs prevail, the City's liability could potentially be as high as \$750 million, payable next fiscal year or thereafter.

*State Budget:* On January 5, 2012 the Governor released his proposed 2012-13 State budget. The Governor identifies a budget problem of \$9.2 billion between now and the start of the 2012-13 fiscal year. This includes a current year deficit of \$4.1 billion which is attributed to court challenges, delays in federal approvals, and lower than anticipated economic performance. The Governor's proposal

consists of \$92.6 billion in General Fund expenditures, \$39.8 billion in spending from state special funds and \$5.0 billion in bond fund expenditures.

To address the deficit, the Governor is proposing a combination of spending reductions and temporary taxes (via ballot initiatives) totaling \$10.3 billion to both balance the budget and establish a \$1.1 billion reserve. Specifically, the plan assumes that voters will approve a temporary increase in income and sales taxes through an initiative that the Governor has proposed for the November 2012 ballot to generate up to \$7 billion in revenue. Should the voters reject the tax measure in November, an additional \$5.4 billion in trigger cuts would occur effective January 1, 2013 mainly to K-12 schools, higher education, courts, fire protection and a variety of State park services. At this time, there are no new proposals to sweep revenue from local government.

As reported in the Second FSR, trigger cuts scheduled for January 2012 are to be imposed as planned except for those being modified by the Legislature (Home to School Transportation alternatives) or challenged in the Court system (In-Home Supportive Services). The cut to the Local Libraries is being implemented, and the reduced funding will be reflected in the Library Department budget next fiscal year. Additional information on the State Budget is included in Section 8 of this report.

*Elimination of the Community Redevelopment Agency (CRA/LA):* On December 29, 2011, the California Supreme Court issued a decision in the case entitled Community Redevelopment Association et al., v. Ana Matosantos. The Court upheld Assembly Bill AB1x26, the redevelopment elimination bill and struck down AB1x27, the bill that would have allowed redevelopment agencies to remain in operation as long as they made a payment to the state to minimize liability to the General Fund. On January 11, 2012, the City of Los Angeles elected not to be the "Successor Agency" of the CRA/LA. On January 25, 2012, the City elected to retain the CRA/LA's housing assets and functions (C.F. No. 12-0049).

As of February 1, 2012, the CRA/LA has been dissolved. On the same day, the Governor appointed three Los Angeles County residents (Timothy McOsker, Nelson Rising and Mee Semcken) to the newly formed Governing Board which will act as the Successor Agency to expeditiously wind down the former CRA/LA, including the disposal of all assets and properties under the direction of the Oversight Board and State Department of Finance (DOF). On February 3, the Governing Board held its first public meeting and, among other things, approved the new name of the former CRA/LA as the "CRA/LA, a designated local authority (DLA)", adopted new bylaws and selected new officers and general legal counsel. Pursuant to AB1x26, a seven-member Oversight Board (which will report to the DOF) will be appointed on or by May 1, 2012. This Office anticipates that these appointments will be sooner – by March or April.

On January 24, 2012, the former CRA/LA submitted to the State its fifth Enforceable Obligations Payment Schedule (EOPS), which contained a total of \$1.8 billion in obligations for the period starting January 1, 2012 and ending April 30, 2012. The DOF has stated that it will closely review the January 24 EOPS. It should be noted that enforceable obligations on the EOPS could ultimately not be approved by the Governing Board, Oversight Board and the DOF. During this transitional period, City staff plans to work with the DLA, Governing Board, Oversight Board and the DOF in order to

addresses our many issues and concerns. The first Recognized Obligation Payment Schedule (ROPS) must be submitted to the DOF and State Controller by April 15, 2012. The ROPS is the budget of the redevelopment tax increment projections and enforceable obligations and the first ROPS will be for a two month period starting May 1, 2012 and ending June 30, 2012. Starting July 1, 2012, all subsequent ROPS will be for a six-month period. The ROPS is not effective until it has been certified by an independent external auditor, approved by the oversight board, provided to the county auditor-controller, the State Department of Finance and State Controller, and posted on the successor agency's website.

### **Budgetary Adjustments**

Budgetary adjustments totaling approximately \$135.9 million are recommended in Sections 1 and 2 of this report which include:

- \$17.0 million in new appropriations;
- \$49.2 million for transfers between accounts within various departments and funds;
- \$17.7 million for transfers between departments and funds, including a transfer to LACERS system for the civilian retiree health contribution;
- \$22.5 million in transfers to the Unappropriated Balance, Reserve for Economic Uncertainty, to include:
  - \$19.6 million in savings identified by Department Operational Plans,
  - \$2.5 million in additional savings identified by the Bureau of Sanitation,
  - \$450,000 from the Attorney Conflict Panel Fund
- \$22.5 million in appropriations from the Unappropriated Balance, to include:
  - \$6.9 million in budgeted funds for the Fire Department
  - \$3.6 million in budgeted funds for the Mayor and Council,
  - \$12.0 million in funds from the Reserve for Economic Uncertainty to address shortfalls related to petroleum costs, bank fees, workers' compensation costs, and the Occupy LA event.
- \$5.5 million in decreased appropriations to departments;
- \$1.2 million in reappropriations of special funds; and

Additionally, several actions are recommended in order to realize the General Fund savings that have been identified in this report to include:

- Direction to the Office of Finance and the Bureau of Sanitation to limit new enrollees for the Solid Waste Fee Lifeline Rate Program to those applicants who have been adequately verified as eligible and to cap the number of enrollees to the funding level of \$4.9 million.
- Direct the Planning Department to temporarily reassign employees in General Fund positions to Special Fund positions in order to fully realize savings to offset retiree payouts.
- Direct the Departments of General Services, Information Technology Agency, Transportation and the Bureaus of Engineering and Street Services to return identified vehicles to the General Services Department as part of the City's fleet reduction efforts.

## Attachments

- 1-a Fiscal Year 2011-12 General Fund Receipts
- 1-b City Sales Tax – Receipts and Annual Change
- 1-c City Hotel Tax Receipts – Moving Sum
- 1-d Documentary Transfer Tax – Moving Sum
- 1-e Utility Users' Tax – Monthly Status Report
- 1-f Electric Users' Tax – Monthly Status Report
- 1-g Gas Users' Tax – Monthly Status Report
- 1-h Cost of Natural Gas – Actual and Projection
- 1-i Telephone Users' Tax – Monthly Status Report
- 1-j Secured Property Tax – Monthly Status Report
- 1-k Redemptions-Property Tax – Monthly Status Report
- 2 Current Status of the Reserve Fund
- 3 New Appropriations
- 4 Transfers between Accounts within Departments and Funds
- 5 Transfers between Departments and Funds
- 6 Transfers to the Unappropriated Balance, Reserve for Economic Uncertainty
- 7 Appropriations from the Unappropriated Balance
- 8-a Department Fleet Vehicle Reduction – General Fund
- 8-b Department Fleet Vehicle Reduction – Special Fund
- 9-a Status of the Unappropriated Balance – General Account
- 9-b Status of the Unappropriated Balance – non-General Accounts
- 10 Employment Level Report
- 11 Status of Voluntary Furlough Program
- 12 Status of Fee Increases in the 2010-11 Budget
- 13 GRYD Program Contracts and Organizational Chart

## FINANCIAL STATUS REPORT RECOMMENDATIONS

*(Refer to Discussion Sections 1 and 2)*

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

1. Appropriate \$9,961,313.96 to Department accounts as specified in Attachment 3;
2. Transfer \$49,186,248.02 between accounts within various departments and funds as specified in Attachment 4;
3. Transfer \$3,864,726.68 between various departments and funds as specified in Attachment 5;
4. Transfer \$22,534,484.00 from various departments and funds to the Unappropriated Balance, Reserve for Economic Uncertainty as specified in Attachment 6;

- Appropriate \$22,546,538.00 from the Unappropriated Balance to various accounts within departments and funds as specified in Attachment 7;

General Services

- Rescind Recommendation No. 3 on Attachment 6, Page 5 in the First Financial Status Report (C.F.No. 11-0600-S145) that transfers \$110,000 from the Special Parking Revenue Fund to the Department of General Services Salaries General account for the Judge John Aiso Parking Operations; and instead transfer \$100,000 from the Special Parking Revenue Fund No. 363/94 to the Department of General Services, Fund 100/40, Account 1070, As-Needed account for the Judge John Aiso Parking Operations;
- Instruct the Departments of General Services, Information Technology Agency, Transportation and the Bureaus of Engineering and Street Services to return the 100 vehicles identified in Attachments 8-a to the General Services Department within 30 days as part of the City's fleet reduction;

Information Technology

- Authorize the Information Technology Agency to revise its 2010-11 reversion worksheet to reduce/increase expenditures among various sources of funds totaling \$127,941 and increase expenditures to the General Fund funding by the same amount, as follows:

Fund/Department	From	To	Increase/ (Decrease)
16A/50 GOB Series 2004A 911/P/F Const	\$ 193,411.70	\$ 188,509.54	\$ (4,902.16)
16D/50 GOB Series 2005A Fire/Para Con	251,026.49	250,473.82	(552.67)
298/32 MICLA Lease Rev Com Paper Nte	1,475,478.76	1,482,598.37	7,119.61
53A/46 UASI 09 UASI Grant Fund	<u>297,651.84</u>	<u>168,046.08</u>	<u>(129,605.76)</u>
Total	\$2,217,568.79	\$2,089,627.81	\$(127,940.98)

Mayor

- Authorize the Mayor's Office to accept a donation in the amount of \$90,228 from Community Partners and appropriate the same amount to Mayor Fund No. 100/46, Account No. 001070, Salaries As Needed for salary costs associated with the Million Trees LA Initiative;
- Reappropriate \$821,364.88 of encumbered prior year funds in Mayor Fund 100/46, Contractual Services Account No. 003040 to the current fiscal year to support service provider contractors associated with the Gang Reduction and Youth Development Program;

Planning

- Instruct the Department to temporarily reassign employees within General Fund positions to special fund positions to generate additional savings to offset retiree payouts;



Police

12. Authorize the Controller to transfer and reappropriate uncommitted funds in the amount of \$22,500 from the Police Department Grant Trust Fund No. 339/70, Account No. 70G342 2010 Paul Coverdell Grant to Police Fund No. 100/70, Account No. 001090, Salaries Overtime for the Coverdell Forensic Science Improvement Program (January);
13. Authorize the Controller to transfer and reappropriate uncommitted funds in the amount of \$70,157 from the Police Department Grant Trust Fund No. 339/70, Account No. 70G533 DNA Backlog Reduction Grant to Police Fund No. 100/70, Account No. 001090, Salaries Overtime for the DNA Backlog Reduction Program;
14. Authorize the Controller to transfer and reappropriate uncommitted funds in the amount of \$41,273 from the Police Department Grant Trust Fund No. 339/70, Account No. 70G528 2010 Solving Cold Cases Grant to Police Fund No. 100/70, Account No. 001090, Salaries Overtime for the Solving Cold Cases with DNA grant;
15. Authorize the Controller to decrease appropriation accounts in the United States Department of Justice Asset Forfeiture Trust Fund No. 44D/70 by \$230,899.50 and State of California Asset Forfeiture Asset Trust Fund No. 44F/70 by \$776,289.46 as follows:

Fund	FY	Acct. No.	Account Name	Amount
44D/70	2008	70C434	Black & White Vehicles	\$ 230,899.50
			Total	\$ 230,899.50
44F/70	2008	70C434	Black & White Vehicles	\$ 493,561.46
44F/70	2008	70C435	Black & White Vehicles - SETAS	282,728.00
			Total	\$ 776,289.46

Public Works Engineering

16. Reduce appropriations in the amount of \$4,000,000 in the Bureau of Engineering Fund No. 100/78, Account No. 001010, Salaries General; and thereafter reduce appropriations by \$4,000,000 in the Sewer Capital Fund No. 761/50, Account No. 50H178, PW-Engineering, to reflect salary savings in the fund by the Bureau;

Public Works Sanitation

17. In accordance with Recommendation No. 4 Attachment 6, to transfer Solid Waste Fee Lifeline Rate funding to the Unappropriated Balance, Reserve for Economic Uncertainty direct the Office of Finance and the Bureau of Sanitation to ensure that only new applicants to the Solid Waste Fee Lifeline Rate Program whose income eligibility has been adequately verified be subscribed to the program, and that the participation level in the current year not exceed the revised funding level of \$4.9 million;

Public Works Street Lighting

18. Contingent upon approval of a Memorandum of Understanding (MOU) between the Public Works Bureau of Street Lighting and the Los Angeles Department of Water and Power to accelerate and increase funding for the Bureau's LED Streetlight Conversion program, appropriate \$6,816,000 in additional loan funding in 2011-12 from the Street Lighting Assessment Fund No. 347/50, Available Cash, as follows:

a) Appropriate \$231,000 to the Bureau of Street Lighting, Fund 100/84:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001090	Salaries Overtime	\$ 20,000
001100	Salaries Hiring Hall	119,000
001120	Hiring Hall Benefits	92,000
	Total	\$ 231,000

b) Appropriate \$6,585,000 to the Street Lighting Maintenance Assessment Fund No. 347/50 Account No. 50H453, LED Fixtures;

Public Works Street Services

19. Authorize the Controller to reduce appropriations in the amount of \$450,000 in the Bureau of Street Services Fund No. 100/86, Account No. 3030, Construction Materials; and thereafter reduce appropriations by \$450,000 in the Traffic Safety Fund No. 306/62, Account No. H186, PW-Street Services, to mitigate any potential cash shortfalls in the Fund;

Recreation and Parks

20. Fund the cleaning of City parking lot sweeping services by the General Services, as follows:

- a) Authorize the Controller to reduce the 2011-12 General Fund appropriation to the Recreation and Parks Fund No. 302/88 by \$90,000; Request the Board of Recreation and Parks Commissioners to reduce the appropriation to the Recreation and Parks Fund No. 302/88 Account No. 001010, Salaries General Account by \$90,000;
- b) Transfer \$90,000 from the Non-Departmental Fund No. 100/62, Account No. 000302, Recreation and Parks to the Unappropriated Balance Fund No. 100/58, Account No. 000037, Reserve for Economic Uncertainty; and,
- c) Transfer \$90,000 from the Unappropriated Balance Fund No. 100/58, Account No. 000037, Reserve for Economic Uncertainty, to the Department of General Services, Fund No. 100/40, Account No. 003040, Contractual Services for cleaning of City parking lots;

Transportation

21. Authorize the Department of Transportation to invoice and receive \$89,066.66 from the City of Culver City and to deposit these funds into the Transportation Grant Fund No. 655/94, Sawtelle Blvd Widening and Venice Blvd Project Account No. 94E354;

### General City Purposes

22. Reduce appropriations within General City Purposes Fund No. 100/56, Account No. 000577, Pensions by \$40,000; and thereafter transfer to the Los Angeles City Employee Retirement System (LACERS) Excess Benefit Plan Fund No. 901/16, Retirement Benefit / Refund Account No. 169700 for reimbursement of the City's retirement contribution subsidy; and,

### Human Resources Benefits

23. Unencumber \$558,727.47 in a Fiscal Year 2008 encumbrance in Personnel Fund No. 100/66 Account No. 003040, Contractual Services for Cambridge Contract No. 106701-00 revert to the Reserve Fund; and, appropriate to the Unappropriated Balance; and appropriate therefrom to the Human Resource Benefits Fund No. 100/61 Account No. 009910, Workers' Compensation;

### Tax Revenue Anticipation Note

24. Authorize the City Administrative Officer to transfer proceeds up to \$13.5 million from the Tax Revenue Anticipation Note Fund No. 121/10, Account No. 10H600, LACERS Contribution to LACERS Fund No. 800/16 RS No. 800/5502; and,

### Technical

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

## **FISCAL IMPACT STATEMENT**

In the Second Financial Status Report, a Citywide deficit of \$21.4 million was reported with the implementation of solutions proposed within the report. At this time, the Citywide deficit has been eliminated with the implementation of Department Operational Plans and the identification of surpluses in funds and accounts. Transfers, appropriations and other adjustments totaling approximately \$135.9 million are recommended in Sections 1 and 2 of this report.

## **DISCUSSION**

The Office of the City Administrative Officer (CAO) monitors the budget and transmits reports to the Mayor and Council detailing the City's current financial condition. This report provides an update on the current-year budget deficit, revenue projections, and reserve fund status, and it highlights current issues of concern and the potential impact to the City. In addition, it provides an update on department revenues and expenditures, which includes recommendations totaling \$135.9 million for appropriations, transfers and other budgetary adjustments, and status reports on the City's spending and savings efforts.

The following is a discussion regarding the recommendations included in the report and other budget related items. The discussion is presented in eight sections as follows:

Section 1. Status of Departmental Budgets .....	16
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## 1. STATUS OF DEPARTMENTAL BUDGETS

This section addresses the status of department expenditures and revenues, provides preliminary projections for year-end deficits, and highlights issues of concern. Recommendations include new appropriations, reappropriations and transfers for operational needs. Additionally, there are various transfers to and from the Unappropriated Balance to ensure sufficient funding for department expenditures

Based on department expenditure data through December, a deficit \$18.8 million is projected for the Police (\$2.4 million) and Fire Department (\$16.4 million) for both sworn and civilian salary accounts. The increase of \$1.3 million in the Police Department's deficit is attributable to costs to responding to the Occupy LA event. It should be noted that both Departments report that they will absorb the payout costs for retirees. Additionally, the General Services Department (GSD) and Office of Finance are reporting a combined \$12.5 million shortfall in Citywide expense items for petroleum and bank fees, an increase from the \$11.8 million in the Second FSR.

The following are significant issues of potential impact to department budgets that this Office is closely tracking:

**Department Salary Deficits:** The Fire Department is still reporting sizable deficits attributed to sworn labor costs which already accounts for the appropriation of approximately \$6.97 million in the Unappropriated Balance for the restoration of fire services as recommended in this report. The increase was primarily attributed to an unforeseen increase in constant staffing overtime costs within the Fire Department associated with the implementation of the New Deployment Plan (NDP) on July 3, 2011, an unprojected increase in the number of firefighters leaving early from the Deferred Retirement Option Plan (DROP), an increase in overtime at the Fire Dispatch Center and a 19 percent increase in Workers' Compensation. Injury-on-Duty hours must be filled with constant staffing overtime.

**Department Salary Settlements:** As mentioned in previous FSRs, a pending lawsuit settlement may require that the Fire Department pay up to several million in back pay to sworn personnel. The timing

of the payout for the settlement is expected in the current fiscal year. Last year, funds totaling \$1.3 million were set aside to be recommended for reappropriation for the future payout of this and other smaller settlements.

**Department Revenues:** General Fund related cost revenues may be adversely affected by furloughs and decreasing employment levels. Additional data from pending related costs reimbursements is necessary before any recommendation for adjustment can be made.

As reported in the First and Second FSRs, the elimination of the photo red light traffic citation program will likely reduce current year receipts to the Traffic Safety Fund. The fiscal and service level impact is still being determined.

**Petroleum Costs:** A \$9 million deficit is now projected by year-end and is attributed to rising fuel costs above the \$4 million set aside in the Unappropriated Balance. As fuel prices continue to fluctuate, it is possible that this deficit may continue to increase.

#### **A. Aging**

##### **Attachment 6 – Transfer to the Unappropriated Balance Recommendation No. 4**

As reported in the Second FSR, a year-end \$588,000 surplus is projected for the Salaries, General account, consisting of \$560,000 in special funds and \$28,000 in General Funds. The reported surplus is due to additional grant funding receipts and vacancies currently held within the Department. Aging is in the process of filling six vacancies approved by the Managed Hiring Committee and will request to fill additional grant-funded positions through the fiscal year.

The Department reports that they will be able to absorb the ERIP payouts with budgeted General Fund salaries. The Department advised that grant funds cannot be used towards the ERIP payout.

The following transaction is recommended:

- Transfer \$65,106 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.

#### **B. Animal Services**

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

##### **Attachment 5 – Transfers between Departments and Funds**

##### **Attachment 6 – Transfer to the Unappropriated Balance**

##### **Recommendation Nos. 2 through 4**

As reported in the Second FSR, the Salaries General account is projected to have a deficit which will be eliminated when offset by savings in various accounts as identified by the Operational Plan and

funds for the reimbursement of spay and neutering services. Year-to-date General Fund receipts of \$1.9 million were received for the first six months of the fiscal year or 44 percent of adopted revenue.

As reported previously, a Request for Proposals (RFP) has been developed seeking an outside non-profit organization to operate an existing shelter, such as the South LA shelter, which is now scheduled to open in summer of 2012. A supplemental budget request may be required to transition to a new operator depending on the success of the RFP and contracting processes.

The following transaction is recommended:

- In accordance with the Department's Operational Plan, transfer \$200,000 from various accounts to the Salaries General account to fund ERIP-retiree payouts.
- Transfer \$7,000 from the Contractual Services account to the Medical Supplies account.
- Transfer \$447,562 from the Animal Sterilization Trust Fund to the Salaries General account for reimbursement of spay and neuter services.
- Transfer \$50,000 from the Microchip Fund to the Salaries General account.
- Transfer \$39,602 to the Department of General Services (GSD) to pay for security services at the Northeast Care Center.
- Transfer \$236,288 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.

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

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

**Attachment 5 – Transfers between Departments and Funds**

**Attachment 6 – Transfer to the Unappropriated Balance**

**Recommendation Nos. 2 through 4**

It is projected that the Department's Salaries General account will finish the year within budget, provided funding for ERIP payouts from the Building and Safety Permit Enterprise Fund (Enterprise Fund) are transferred, the Mayor's proposed Community Development Block Grant 38th Project Year funding for Proactive Code Enforcement (\$1,469,030) is approved, and the Department's Operational Plan, which includes a future appropriation of \$169,000 in Local Law Enforcement Agency Fee revenue, is fully implemented

Department General Fund fee revenue is projected to exceed budget by about \$881,000; this is due primarily to one-time collection of prior year Local Enforcement Agency Fees in the current year. However, the Department's related cost reimbursement is projected to be \$1.6 million below budget for which the Department has cited delays in filling vacancies. Enterprise Fund revenue is projected to be on or slightly above budget of \$100.5 million.

The following transactions are recommended:

- Additionally transfer \$116,128 in savings from the Transportation and Printing and Binding accounts (\$100,000 and \$16,128, respectively) to the Salaries General account to offset retiree payouts. An additional \$53,000 in retiree payouts will be absorbed within the account.
- Transfer \$2,049,390 in Building and Safety Permit Enterprise funding from the Early Retirement Incentive Program (ERIP) Payout account to the Salaries General account for retiree payouts from the special fund.
- In accordance with the Department's Operational Plan, transfer \$53,000 from the Building and Safety Enterprise Fund to the Salaries General account for retiree payouts.
- Transfer \$600,000 the Building and Safety Enterprise Fund Reserve for Unanticipated Costs to cover these increased expenses for expedited and off-hour services (\$400,000 Overtime and \$200,000 Transportation). The Department has expended approximately 62 percent of available Overtime funding and 53 percent of Transportation funding due to increased customer demands for expedited services and off-hour inspections that are performed on an overtime basis and increased mileage expenses due to increased construction activities.
- Transfer \$338,255 from the Department's ERIP Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.

#### **D. City Administrative Officer**

##### **Attachment 6 – Transfer to the Unappropriated Balance Recommendation No. 4**

As reported in the Second FSR, it is projected that the Office will complete the fiscal year within budget after reimbursement for staff costs associated with the American Recovery and Reinvestment Act (ARRA) program and other special fund activities along with greater than anticipated attrition. The Office will be able to absorb retiree payouts within the Salaries General account.

The following transaction is recommended:

- Transfer \$227,144 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.

#### **E. City Attorney**

##### **Attachment 4 – Transfers between Accounts within Departments and Funds Attachment 5 – Transfers between Departments and Funds Attachment 6 – Transfer to the Unappropriated Balance Recommendation Nos. 2 through 4**

In the Second FSR, an overall surplus of \$1.1 million was projected for the Department. After accounting for the approval of recommendations contained within this report, the projected surplus would be \$2.0 million, which is comprised of \$1.5 million in General Fund and \$500,000 in Special

Funds. As part of the Department's Operational Plan, this surplus will be used to absorb the cost of the retiree payouts. Additionally per the Operational Plan, an appropriation of \$255,000 from the Consumer Protection Revenue Fund to the Salaries General account will be recommended in a subsequent FSR once revenue is received.

The Department will not meet its annual revenue target by approximately \$570,000 primarily due to the Deferred Entry of Judgment (DEJ) program. The Department's revenue target recognized revenue from the DEJ program, which will not be implemented this fiscal year. A corresponding offset was set aside in the Unappropriated Balance.

The following transactions are recommended:

- Transfer a total of \$2,775,086 from the Salaries General account to various department accounts to offset shortfalls including, \$2,572,086 to Salary Grant Reimbursed and Salary Proprietary accounts due to transition staff from General Fund assignments to grant and proprietary reimbursed assignments, \$150,000 to the Contractual Services account for records retention expenses, \$50,000 to the Office and Administrative account to cover the costs of annual software maintenance and voice/data plans for Blackberry devices, and \$5,000 to Travel account for non-litigation related travel expenses.
- Transfer \$214,050 from the ARRA Teen and Retail Education Tobacco Fund to the Department's Salaries Grant Reimbursed account, in accordance with the operational plan.
- Transfer \$30,801 from the Fiscal Year 2009 Justice Assistance Grant (JAG) to the Department's Salaries General account.
- Transfer \$76,499 from the Fiscal Year 2009 Urban Areas Security Initiative (UASI) Grant to the Department's Salaries General account.
- Transfer \$16,499 from the Fiscal Year 2010 Urban Areas Security Initiative (UASI) Grant to the Department's Salaries General account.
- Transfer \$1,711,789 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.

#### **F. City Clerk**

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

**Attachment 5 – Transfers between Departments and Funds**

**Attachment 6 – Transfer to the Unappropriated Balance**

**Recommendation Nos. 2 through 4**

A deficit of \$200,000 is projected for the Department's Salaries, General account as a result of absorbing ERIP retiree payouts. This shortfall will be addressed with proposed transfers of \$125,000 from the Election Expense Account and \$125,000 from the Business Improvement District Trust Fund per the Department's Operational Plan.



The Department projects a revenue shortfall of \$2 million as a result of a delay in billing the Los Angeles Unified School District for election related expenses. The Department anticipates that the reimbursements will be received in the next fiscal year.

In accordance with the Department's Operational Plan, the following transactions are recommended:

- Transfer existing Fiscal Year 2012 surplus funds in the amount \$125,000 from the Elections Expense Account to the Salaries General Account.
- Transfer existing Fiscal Year 2012 surplus funds in the amount of \$125,000 from the Business Improvement District Fund to the Salaries, General Account.
- Transfer \$519,077 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.

#### **G. Community Development Department No Recommendations**

As reported in the Second FSR, the Department is projected to complete the year within budgeted funding from grant resources and without the transfer of General Fund ERIP funds. The Department is authorized to fill 308 positions (197 regular and 111 resolution authorities). As of December 2011, 281 positions are filled (including one position on loan) and 28 positions are vacant. The Department is in the process of filling two of the 28 vacant positions. The projected total direct cost for 283 positions is approximately \$23 million and the related cost obligation is approximately \$9 million. The funding sources for the Department include the Community Development Block Grant (CDBG), the Community Services Block Grant, the Workforce Investment Act (WIA), WIA-American Recovery and Reinvestment Act (ARRA), CDBG-ARRA, the Energy Efficiency Conservation Block Grant-ARRA, General Fund and various other grants. As of January 24, 2012, the Department has transferred approximately \$3.4 million of the \$4 million incurred for related costs for the period of July 1, 2011 through December 31, 2011 to the General Fund. The Department projects that it will meet its projected revenue of \$8.8 million. The Department transfers related costs to the General Fund throughout the fiscal year as these costs are incurred and after it has allocated the costs between its various funding sources.

#### **H. Controller Attachment 6 – Transfer to the Unappropriated Balance Recommendation No. 4**

It is projected that the Department will complete the year within budget, which assumes that ERIP-retiree and other payouts totaling \$623,000 will be absorbed within the current Salaries, General appropriation. As reported previously, the Department projects to meet all adopted budget revenue projections.

The following transaction is recommended:

- Transfer \$554,319 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.

#### **I. Convention Center**

##### **Attachment 4 – Transfers between Accounts within Departments and Funds Recommendation No. 2**

As reported in the Second FSR, it is projected that the Department will complete the year within budget. Our Office is anticipating that the General Services Department may need additional funding to pay for security services provided at the Convention Center. However, no transfers are recommended at this time. We will continue to monitor expenses and address any potential issues in a future FSR.

The following transactions are recommended:

- Transfer of \$700,000 from the Salaries General Account to offset an increase in service costs anticipated in the Salaries As-Needed (\$350,000), and Water and Electricity (\$350,000) accounts. Adjustments to the salary accounts are necessary since the Department has increased its reliance on as-needed staff in comparison to regular employees.
- Transfer of \$50,000 from the Early Retirement Incentive Program (ERIP) Payout account to the Salaries As-Needed account to offset the remaining deficit in the account, as funding is sufficient within the Salaries General account to absorb retiree payouts. Approximately \$338,000 will remain in the ERIP Payout account.

The Department requested to transfer \$60,000 to the Building Operating Equipment (BOE) account; however, there does not appear to be a projected shortage at this time, therefore no transfer is recommended.

#### **J. Council**

##### **Attachment 7 – Appropriations from the Unappropriated Balance Recommendation No. 5**

The Council requests the following transaction:

- Transfer \$2,829,000 from the Unappropriated Balance, Equipment, Expenses and Alterations and Improvement Account to the Salaries As-Needed and the Office and Administrative Expense accounts to address current expenditure patterns.

**K. Cultural Affairs**

**Attachment 4 – Transfers between Accounts within Departments and Funds  
Recommendation No. 2**

As reported in the Second FSR, it is projected that the Department will complete the year within budget and that revenue may exceed the adopted budget.

The following transaction is recommended:

- Transfer \$185,626 from the Early Retirement Incentive Program Payout account to the Salaries General account for the Department's payouts to retired employees. In the 2011-12 Budget, \$185,626 was allocated in the Arts and Cultural Facilities and Services Trust Fund to fund the payouts.

**L. Disability**

**Attachment 6 – Transfer to the Unappropriated Balance  
Recommendation No. 4**

A surplus of \$20,000 in the Salaries General account is projected by year end, which is in addition to \$38,000 set aside in a separate account for payouts to retired employees. Also previously reported, budgeted General Fund revenue of \$27,000 will not be met.

The following transaction is recommended:

- Transfer \$38,069 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.

**M. El Pueblo**

**Attachment 3 – New Appropriations  
Attachment No. 1**

As reported in the Second FSR, it is projected that the Department will have a \$100,000 deficit in its Salaries General account. This deficit will be eliminated with the approval of recommendations in this report. A projected surplus in revenue for filming and miscellaneous revenue is available to offset the deficit.

The following transaction is recommended:

- Appropriate \$100,000 from the unallocated balance in the El Pueblo Historical Monument Trust Fund to the Salaries General Account to offset the projected deficit.

**N. Emergency Management  
Attachment 6 – Transfer to the Unappropriated Balance  
Recommendation No. 4**

At this time a salary deficit of \$410,000 is projected for the Department, which will be completely eliminated upon receipt of Regional Catastrophic Preparedness Grant Program appropriations. As part of the Department's Operational Plan to absorb ERIP retiree payouts, the Department has proposed using a projected Salaries General surplus that will be realized upon the receipt of the Mayor's Homeland Security and Public Safety grants.

The following transaction is recommended:

- Transfer \$12,324 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.

**O. Employee Relations Board  
Attachment 6 – Transfer to the Unappropriated Balance  
Recommendation No. 4**

It is projected that the Board will complete the fiscal year within budget and that the Department will be able to absorb retiree payouts within the Salaries General account.

The following transaction is recommended:

- Transfer \$52,963 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.

**P. Ethics Commission  
No Recommendations**

As reported in the Second FSR, it is projected that the department will complete the year within budget and that adopted budget revenue targets will be met. Any unfunded obligations will be offset using Special Prosecutor funds. It is further anticipated that the Department will have an increase in revenue generated from Fines and Penalties. Albeit, the anticipated increase this year is not a consistent revenue stream due to the unpredictable nature with determining and assessing enforcement fines and penalties.

## **Q. Finance**

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

**Attachment 5 – Transfers between Departments and Funds**

**Attachment 6 – Transfer to the Unappropriated Balance**

**Attachment 7 – Appropriations from the Unappropriated Balance**

**Recommendation Nos. 2 through 5**

Excluding bank service fee expenditures, the Office of Finance is projected to remain within budget through year-end based on current employment levels as reported in the Second FSR. Finance is reporting a \$700,000 increase to the previously projected year end Bank Service Fees deficit, from \$2.8 million to \$3.5 million, attributed to increased credit card usage.

As part of the Second FSR, Finance and Building and Safety were instructed to report back regarding the feasibility of reimbursing bank service fee expenditures from the Building and Safety Building Permit Enterprise Fund. Finance estimates Building and Safety-related expenditures at \$1 million for the current year. Finance, Building and Safety and this Office continue to work on this issue. The outcome of these discussions will be reported in the next FSR.

It was previously reported in the Second FSR that the Department was expected to meet budgeted revenue. However, based on more recent projections, the Department's revenue outlook has changed and revenue is now projected at \$1.27 million less than budget mainly due to shortfalls in various revenue accounts. Shortfalls of \$2 million in various accounts are partially offset by an \$818,000 increase in bank fee reimbursements resulting in the net revenue shortfall of \$1.27 million. The shortfall is mainly attributed to the following:

- Finance is now projecting escheatment revenue at \$1.18 million which is \$422,000 less than the \$1.6 million budget estimate. The shortfall was last reported at \$100,000. According to Finance, it is also possible that revenue may not be received in the current year as the City Attorney is currently working with Finance to address concerns regarding the escheatment process.
- Revenue from services to the Department of Water and Power is now projected at \$992,000, or \$744,000 less than the budget amount of \$1.74 million, as the previously anticipated revenue is being offset by a credit owed to the Department of Water and Power.
- Shortfalls continue to be projected in the delinquent account collections (\$250,000), and merchant card convenience fees (\$500,000) revenue sources. Pursuant to the Second FSR, Finance was instructed to report back regarding the status of the Merchant Card Convenience Fee Program, including the steps that need to be taken to generate revenue from this program in the current fiscal year. Finance reports that the program has not been implemented and is unlikely to generate any new revenue this fiscal year. However, Finance will continue explore possible revenue opportunities from this program in 2012-13.

The following transactions are recommended:

- In accordance with the Operational Plan, transfer a total of \$125,647 from the Salaries Overtime and Contractual Services accounts (\$25,647 and \$100,000, respectively) to the Salaries General account to cover the unfunded retiree payouts.
- Transfer \$24,188 from the Salaries General account to the Controller's Salaries As-Needed account for the reimbursement of accounting assistance from pay periods 6 through 14.
- Transfer \$419,468 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.
- Transfer \$2,500,000 from the Unappropriated Balance, Reserve for Economic Uncertainty to the Bank Service Fees Account to offset a portion of the projected \$3.5 million shortfall due to an increase in City-wide bank fee expenditures. The 2011-12 Budget provides a \$9.2 million appropriation to the Bank Service Fees account. Based on the current receipts, year-end expenditures are now projected at \$12.7 million, with all budgeted funds anticipated to be exhausted by the end of March 2012. The recommended transfer amount will cover expenditures through the end of May. This Office will reassess bank fee expenditures in the year-end to determine if an additional appropriation is warranted.

#### **R. Fire**

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

**Attachment 6 – Transfer to the Unappropriated Balance**

**Attachment 7 – Appropriations from the Unappropriated Balance**

**Recommendation Nos. 2, 4, 5 and 6**

In the Second FSR a deficit \$19.2 million was reported for the Department, which, with the implantation of the Department's first Operational Plan would be reduced to \$16.4 million. The deficit was primarily attributed to Sworn Constant Staffing Overtime, Sworn Overtime, payouts to Sworn Bonus and Sworn Unused Sick Time deferrals, and assumed the appropriation of \$6.9 million in the Unappropriated Balance for the Restoration of Neighborhood Fire Services that was included in the adopted budget. Approximately \$1.5 million of the deficit is attributed to the approved United Firefighters of Los Angeles City (UFLAC) agreement and \$3 million in deferred payout from their previous contract. A deficit of approximately \$12 million in Constant Staffing Overtime is attributed to: the implementation of the New Deployment Plan on July 3, 2011, an unanticipated increase in the number of firefighters leaving early from the Deferred Retirement Option Plan (DROP) and an increase in overtime cost at the Fire Dispatch Center. Additionally, shortfalls exist in the Sworn Overtime Account and the Sworn Salaries account. For this reporting period, the deficit remains unchanged at \$16.4 million. The proposed \$3 million increase in revenue from the reimbursement of services provided to the Department of Water and Power is still being negotiated.

The revenue budget for this fiscal year is \$142.2 million and the Department is projected to meet budgeted revenue. Ambulance billing revenue is projected to meet \$67.2 million this year. However, the Industrial Building Inspection fee increase has not been implemented, and the \$1 million revenue

is not expected to be collected this fiscal year (see Section 4). The Department projects that other revenue sources will offset this amount.

The Department has been evaluating the fiscal impact of AB678 which will allow local fire departments to submit certified public expenditures for unreimbursed Medi-Cal ground emergency transportation to the California Department of Health Services for reimbursement by the Federal government. The Department expects to receive \$8 million to \$10 million for transports conducted from January 2010 to present. However, this reimbursement is not expected until next fiscal year.

As reported in previous FSRs, pending lawsuits are estimated to cost several million in back wages. The settlement is expected in the current fiscal year.

The following transaction is recommended:

- Transfer a total \$15,643,000 between various accounts to offset various account projected deficits, which includes a \$10 million transfer to the Constant Staffing Overtime account.
- Transfer \$830,313 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.
- Transfer \$6,971,000 from the Unappropriated Balance, Restoration of Fire Services to the Constant Staffing Overtime account to restore funding that was reduced during the Budget Hearings and partially address the account shortfall.

## **S. General Services**

**Attachment 3 – New Appropriations**

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

**Attachment 5 – Transfers between Departments and Funds**

**Attachment 6 – Transfer to the Unappropriated Balance**

**Attachment 7 – Appropriations from the Unappropriated Balance**

**Attachment 8-a and 8-b – Fleet Vehicle Reductions as Proposed by Departments**

**Recommendation Nos. 1, 2, 4 through 7**

In the Second FSR, excluding Petroleum costs, it was reported that the Department would finish the year within budget provided that the transfer of funds set aside for retiree payouts was made. It is now projected that the Department will have a \$3.9 million deficit by year-end primarily attributed to payouts to retirees (\$2.4 million), a deficit in the Parts account (\$925,000) and for services provided to the Library Department (\$561,000). The Department was instructed to identify \$3.2 million in an Operational Plan to cover General Fund retiree payouts. The Department has identified \$2.2 million in transfers to offset the cost of the ERIP retiree payouts. An additional \$1 million in building maintenance and custodial service cuts were offered by the Department, but as implementation would adversely impact health and safety, the cuts are not recommended at this time. The net amount, \$700,000, will be absorbed in the Department's Salaries General account through attrition and reduced hiring.

A \$9 million net deficit is projected in the Petroleum account due to higher fuel price levels; this amount is in excess of the \$4 million in Unappropriated Balance Funds that were transferred to the Department in the Second FSR. For the month of January, the average costs were \$3.71 per gallon for diesel and \$3.36 for unleaded. This represents a price increase of 22 percent and 14 percent, respectively, when compared to last year's January price levels. Although petroleum consumption has decreased by over one million gallons over the last four years, the increase in fuel prices has outpaced fuel reduction efforts. A recommendation to instruct Departments to return fleet vehicles is included in this report.

The following transaction is recommended:

- Appropriate \$561,079 from the Department's revenue account to the Salaries As-Needed, Contractual Services and Custodial Supplies account (\$161,032, \$389,402 and \$10,645, respectively) for increased services related to an additional day of library services. In 2011-12, the Library Department set aside funding of \$561,079 for the increase. However, the General Services Department did not receive a comparable increase to their departmental appropriation. Funding will be available in March 2012.
- Appropriate \$825,000 from the Department's revenue account to the Department's Field Equipment Expense account to offset a projected shortfall of \$975,000 in the parts account resulting from the delay in the implementation of the Fleet reduction and the subsequent reduction to the Department's supporting accounts. The Department is projected to receive \$1.4 million above projected revenues.
- Transfer \$150,000 from the Department's Contractual Service account to the Field Equipment Expense account to offset the remaining projected shortfall for the parts account. The savings in the Contractual Services are due to unanticipated savings in the cost of hazardous waste disposal at Fleet Services facilities this year.
- Transfer a total of \$634,188 from the Department's Furniture, Office and Tech Equipment, Other Operating Equipment, Printing and Binding, Travel, Transportation, Natural Gas and Uniform Account (\$51,000, \$120,000, \$25,000, \$10,000, \$20,000, \$283,188 and \$125,000, respectively) to the Salaries General account to cover retiree payouts in accordance with the Operational Plan.
- Transfer a total of \$2,094,851 from the Early Retirement Incentive Payout account to the Salaries General account to cover retiree payouts, comprised of funding from the General Fund, Solid Waste Resources Fund and the Sewer Operations and Maintenance Fund (\$1,532,252, \$501,511, and \$61,088, respectively). Of the General Fund transfer, \$500,000 has been offset by additional savings in the Water and Electricity account, which is recommended for transfer to the Reserve for Economic Uncertainty below.
- Transfer \$215,000 from the Department's Overtime account the Department's As-Needed, Hiring Hall Benefits and Maintenance, Materials and Supplies for the maintenance of emergency generators. GSD is tasked with the maintenance, repair and operation of 235 emergency generators throughout the City. Each generator requires monthly testing to ensure proper operation. Due to a reduction in staffing, monthly testing has been discontinued and the testing intervals have been increased. The funding transfers will allow the Department to reestablish



appropriate maintenance levels for the emergency generators. A request has been made for long-term funding in the 2012-13 proposed budget request.

- Transfer \$1,714,130 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.
- Transfer \$500,000 from the General City Purpose, Water and Electricity account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit per the Department's Operation Plan. The Water and Electricity account is projected to complete the year within budget.
- Appropriate \$6 million to partially offset a projected \$9 million deficit in the Petroleum account based on price levels for the first six months of the fiscal year. This Office will continue to monitor and report back on any additional funding adjustments in a future financial status report.
- Rescind the recommendation in the First Financial Status Report to transfer \$110,000 from the Special Parking Revenue Fund to the Department's Salaries General account and instead transfer \$100,000 from the fund to the Department's Salaries As-Needed account to properly effectuate the transfer for the operation of the Judge John Aiso Parking Garage.
- Instruct the Departments of General Services, Information Technology Agency, Transportation and the Bureaus of Engineering and Street Services to return the 100 General Fund purchased vehicles identified in Attachments 8-a to the General Services Department within 30 days as part of the City's Fleet Reduction. A pending report from the General Services Department to the Information Technology and General Services Committee will recommend the reduction of a total 447 under-utilized equipment and vehicles from the City inventory, of which 363 are funded by the General Fund. The user departments have agreed that 145 of the vehicles could be removed from their operation at this time. Attachment 8-b is a list of special fund purchased vehicles that have identified. To date, 45 vehicles have been returned to GSD. Reducing the City inventory can provide budget savings through salvage revenue, reduction in mechanic-hours required and a reduction in the Parts account.
- A recommendation to appropriate \$90,000 to the Department's Contractual Services account to fund parking lot sweeping and pressure washing at City facilities is included in Section 1.HH. As reported in the First FSR, the parking lot sweeping services function and funding was transferred from the General Services Department to the Bureau of Street Services. Funding and authority for this service was eliminated in 2010-11 Budget. Street Services previously notified the Department that this service would be discontinued, but has continued to provide the services on a limited basis while this Office evaluated possible solutions including the functional transfer back to the Department. The Department will address future funding for the parking lot sweeping, preliminarily estimated to be \$160,000, through the budget process. Three of the parking lots are eligible for SPRF funding this year at a cost of \$7,100, \$8,800 in 2012-13. General Fund financing is recommended at this time.

## **T. Housing**

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

### **Attachment 5 – Transfers between Departments and Funds**

### **Recommendation Nos. 2 and 3**

It is projected that the Department will remain within budget through the year end. The Department projects that it will meet budgeted revenue. As of the end of December 2011, the Department has recorded receipts totaling \$6.9 million, or approximately 37 percent of the projected \$18.93 million. In October 2011, the Mayor and Council approved increases to the Housing Department's Code and Rent fees for its 2012 annual billing cycle; however a corresponding increase in revenue is not reflected at this time.

The following transfers are also recommended:

- Transfer a total of \$900,182 in special funds from the Early Retirement Incentive Program Payout account to the Department's Salaries General account for the payout of retirees.
- Transfer \$250,000 in Contractual Services to the As-Needed Salaries Account to address the department's staffing needs. At the direction of Mayor and Council, the Housing Department discontinued its temporary staffing contract effective July 1, 2011, and is augmenting its staff to deal with short-term peak season work load demands, medical leaves and difficult-to-fill vacancies with as-needed/intermittent workers approved by the Managed Hiring Committee. The transfer of funds is requested to allow the department to compensate these employees.
- Transfer \$218,051 from the Code Enforcement Trust Fund to Related Costs Account to reimburse the General Fund for related costs during FY 2010-11.
- Transfer \$180,000 within the Code Enforcement Trust Fund (\$180,000) to an off-budget contractual services account for development of a Rent Escrow Account Program (REAP) Module in the upgrades to the Code, Compliance and Rent Information System (CCRIS).
- Additionally, transfer \$20,000 in Rent Stabilization Trust Funding from the Department's Salaries General account to an off-budget contractual services account for the REAP module.

## **U. Information Technology Agency**

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

### **Attachment 5 – Transfers between Departments and Funds**

### **Attachment 6 – Transfer to the Unappropriated Balance**

### **Recommendation Nos. 2 though 4, 8**

It is currently projected that the Department will finish the year within budget across all accounts; although the Information Technology Agency (ITA) has a current deficit of \$2 million deficit in the Salaries General account. The Department anticipates an appropriation of \$800,000 from the Urban Areas Security Initiative (UASI) Grant, which will mitigate a portion of this deficit. The remaining deficit is associated with absorbing ERIP retiree payouts totaling \$1.5 million. In accordance with this instruction, ITA has identified surpluses within the Salaries General account (\$300,000) and the

Communication Services expense account (\$1.2 million) to fund these payouts. The Department projects that it will meet its revenue budget.

The following transactions are recommended:

- Transfer \$1.2 million from the Communication Services account to the Salaries General account to fund ERIP retiree payouts in accordance with the Department's Operational Plan.
- Transfer a total of \$28,698 in special funds from the Early Retirement Incentive Program Payout account to the Department's Salaries General account for the payouts of retirees.
- Transfer \$202,767 from and within the American Recovery and Reinvestment Act (ARRA) Broadband Technology Opportunities Program (BTOP) Fund for ITA salaries (\$93,688), contractual services (\$30,000), and related costs (\$79,709) to support the continuation of the Los Angeles Computer Access Network project (C.F. 09-0648-S17).
- Transfer \$1,507,078 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.
- Authorize the Department to revise its 2010-11 reversion worksheet to reduce expenditures across various sources of funds by a net of \$127,941 and increase expenditures to the Reserve Fund by a like amount in order to accurately account for actual expenditures. The 2010-11 reversion worksheet submitted in July 2011 was based on estimated expenditures.

## **V. Library**

### **Attachment 4 – Transfers between Accounts within Departments and Funds Recommendation No. 2**

It is projected that the Department will have a \$1.05 million year-end surplus in its salaries, general account with the transfer of funds set aside for ERIP-retiree payouts. The reported deficit in Library Fund revenue continues to increase from \$266,000 as reported in the Second FSR to \$527,000 for revenue received through December 2011. Projected to be \$839,000 by year-end, the shortfall is attributed to revenue from Fees and Fines. This Office will monitor department attrition and expenditures and will transfer funds from various departmental accounts to ensure the Department remains within their budgeted funds.

The following transaction is recommended:

- Transfer \$1,943,209 from the Early Retirement Incentive Program Payout account to the Salaries General account for ERIP retiree payouts.

**W. Mayor**

**Attachment 5 – Transfers between Departments and Funds**

**Attachment 7 – Appropriations from the Unappropriated Balance**

**Recommendation Nos. 3, 5, 9 and 10**

The Mayor's Office requests the following transaction:

- Transfer \$20,000 from the Recreation and Parks Municipal Sports Account Fund to the Office of the Mayor to support gang intervention services in the Sun Valley community.
- Accept \$90,228 donated by Community Partners to support salary costs associated with Million Trees LA Initiative funds and appropriate these funds to the Salaries As Needed account.
- Reappropriate \$821,364 of encumbered prior-year funds in the Contractual Services Account to the current fiscal year to support service provider contracts associated with the Gang Reduction and Youth Development Program.
- Transfer \$753,000 from the Unappropriated Balance, Equipment, Expenses and Alterations and Improvement Account to the Department's Salaries, As-Needed Account.

**X. Neighborhood Empowerment**

**No Recommendations**

As reported in the Second FSR, the Department of is projected to complete the year within budget. This is due to transfer from prior year unencumbered funds, salary savings from delayed hiring and furloughs. The projected surplus does not include the transfer for the Early Retirement Incentive Payouts.

**Y. Personnel**

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

**Attachment 6 – Transfer to the Unappropriated Balance**

**Recommendation No. 2 and 4**

At this time, it is projected the Department will have a total surplus of \$1.3 million by the end of the year, assuming current levels of employment, contractual obligations, and required services remain constant. The surplus assumes absorbing General Fund ERIP retiree payouts. The Department has received approximately 35 percent of budgeted General Fund revenue and projects that budgeted revenue will be met.

The following transaction is recommended:

- Transfer \$63,500 in special funds from the Early Retirement Incentive Program account attributable to Personnel Department employees who retired. The Department has sufficient funds available to meet all other immediate obligations.

- Transfer \$816,342 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.

## **Z. Planning**

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

### **Attachment 6 – Transfer to the Unappropriated Balance**

### **Recommendation Nos. 2, 4 and 11**

In the Second FSR, a surplus of \$1.3 million was projected for the year-end. However, this surplus may not be used to absorb the Department's \$819,231 in retiree payouts as instructed by the Second FSR. Current savings are being generated through furloughs of staff funded by fees and special funds, while retired employee positions had been funded entirely by the General Fund. Per the City Attorney, all Early Retirement Incentive Program (ERIP) obligations must therefore be paid by the General Fund.

The Department did not submit an Operational Plan to fully address the absorption of General Fund retiree payouts. The following measures recommended by this Office will result in no layoffs. However, there will be a temporary impact to services with the approval to temporarily move General Fund employees into vacant special fund positions to generate up to \$500,000 in General Fund savings for four months. As of January 5, 2012, the Department had 17 vacant Special Funded positions and 7 vacant General Funded positions. If this recommendation is implemented, the Department would not be able to take on any new programs or assignments and some current services would be temporarily reduced or put on hold.

Additional General Fund savings may be found in the Department's Contractual Services account. As of December 2011, the Department had encumbered or spent 46 percent of the \$2.3 million adopted in the budget. If the Department were to slow down or delay some of its policy and planning programs, savings of \$300,000 in the Contractual Services Account could be found by the end of the fiscal year. The \$19,231 remaining balance could be achieved with \$10,000 from the Office and Administrative account and \$9,231 from the Operating Supplies account.

If the Operational Plan is approved, the transfer of General Funded positions to special funded positions would be temporary and would not eliminate the General Fund authorities for 2011-12. The Department's position authorities and funding sources for 2012-13 will be considered during the upcoming budget deliberations.

The following transactions are recommended:

- Transfer \$319,231 from the Department's Contractual Services, Office and Administrative, and Operation Supplies accounts (\$300,000, \$10,000 and \$9,231, respectively) to the Salaries General account to offset ERIP retiree payouts.
- Direct the Department to temporarily reassign employees within General Fund positions to special fund positions to generate \$500,000 in General Fund savings to offset retiree payouts.

- Transfer \$819,213 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.

#### **AA. Police**

##### **Attachment 5 – Transfers between Departments and Funds**

##### **Attachment 6 – Transfer to the Unappropriated Balance**

##### **Attachment 7 – Appropriations from the Unappropriated Balance**

##### **Recommendation Nos. 3 through 5 and 12 through 15**

In the Second FSR, the Department was projected to have an \$8.7 million deficit that would be fully addressed with the implementation of its proposed Operational Plan and the receipt of additional \$1.1 million in revenue from Los Angeles World Airports (LAWA) for the prior-year reimbursement of overtime worked. The current deficit is \$2.4 million, which will be eliminated with the pending appropriation for the LAWA revenue and an appropriation of approximately \$1.3 million for the Department's additional costs in responding to Occupy LA protest that is recommended in this report.

Per Council direction to absorb its \$4 million in retiree payouts within the Department budget, the Department has proposed utilizing \$2 million in Photo Red Light Program savings and has increased its internal savings target from \$1.5 million as proposed in the original Operational Plan to \$3.5 million for salary and expense accounts.

The Department is currently behind plan on budgeted revenue, with regards to Impound Fees and Excessive False Alarm Fees which may be revised downward by a total of \$2.6 million. Impound fee revenue has declined with a decrease in impounds as well as a decline in claimed vehicles. Excessive False Alarm fee revenue is likewise down due to a decrease in false alarms as well as a lower percentage of invoices being paid.

Through January 31, 2011, 260 Police Officers have been hired and attrition is 172, 57 lower than projected at this point. For Pay Period 15, anticipated total payroll is 9,957, which includes the recently hired Academy class of 45 recruits that started on January 30, 2012. LAPD is projecting attrition to be 158 officers between February 2012 and June 30, 2012.

The following transaction is recommended:

- Reappropriate \$22,500 in open grant funds to the Department's Salaries Overtime account. The Department was given an appropriation of \$22,500 in January 2011 for civilian overtime related to the Coverdell Forensic Science Improvement Grant. However, all of this appropriation remained at the close of Fiscal Year 2010-11.
- Reappropriate \$70,157 in open grant funds to the Department's Salaries Overtime account. The Department was given an appropriation of \$124,475 in March 2011 for civilian overtime related to the Forensic Deoxyribonucleic Acid Backlog Reduction Grant. However, \$70,157 of this appropriation remained at the close of Fiscal Year 2010-11.

- Reappropriate \$41,273 in open grant funds to the Department's Salaries Overtime account. The Department was given an appropriation of \$41,273 in March 2011 for civilian overtime related to the Solving Cold Cases Grant. However, all of this appropriation remained at the close of Fiscal Year 2010-11.
- Reduce appropriations in the Forfeited Assets Trust Fund by a total of \$1,007,188.96. This funding is not required this fiscal year, but may be reprogrammed for use in the following fiscal year.
- Transfer \$100,000 from the Gang Intervention Account to the Department's Salaries Overtime account for officers who work the Cadet academy each Saturday, run youth programs, take Cadets to Cadet related events and who work with the Cadets who distribute crime prevention materials.
- Transfer \$276,000 from the Standard and Training for Corrections Trust Fund to the Department's Salaries Overtime account to reimburse LAPD for overtime incurred due to mandatory training.
- Transfer \$4,045,940 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance (UB), Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.
- Appropriate \$1,254,538 from the UB Reserve for Economic Uncertainty to the Department's civilian overtime, sworn overtime, and the field equipment an expense accounts (\$21,698, \$1,225,546, and \$28,992, respectively) for the reimbursement of expenditures concerning the Occupy LA protest. Standard operating and banked overtime expenditures are not recommended for reimbursement.

## **BB. Public Works/Board**

### **Attachment 3 – New Appropriations**

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

### **Attachment 6 – Transfer to the Unappropriated Balance**

### **Recommendation No. 1, 2 and 4**

In the Second FSR, the Board of Public Works was projected to complete the year within budget assuming the transfer of funds set aside for the Early Retirement Incentive Program (ERIP) payouts to the Board's General Salaries Account. While the Board did submit an Operational Plan that fully offset retiree payouts, approximately \$209,000 of the proposed solution represented a cut to graffiti abatement services. As this program had already been reduced as part of the adopted budget and as no supplementary funding is available to continue the already reduced level of service, this cut is not recommended at this time. The Board will complete the year within budget assuming the transfer of a portion of the ERIP funds.

Approximately \$1.6 million in General Fund revenue (related costs from special funds) has been received through the month of December, which is approximately 42 percent of the \$3.9 million in revenue budgeted for 2011-12. The Board reports that revenue targets will be met.

The following transactions are recommended:

- Appropriate \$110,319 from the Public Works Trust Fund to the Board's General Salaries Account for the direct salary costs of one Senior Management Analyst II position serving as the Project Restore Director. The Board's Project Restore Office is staffed with one Senior Management Analyst II position which oversees the restoration and preservation of historic City-owned facilities and secures grant funding for these projects. Funding for this position is provided by Project Restore and funding in this amount has been received and deposited into the Public Works Trust Fund.
- Transfer \$209,278 in General Fund moneys from the Department's Early Retirement Incentive Program (ERIP) Payout account to the Salaries General account for the retiree payouts.
- Transfer \$113,278 from the ERIP Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.

**CC. Public Works/Bureau of Contract Administration**

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

**Attachment 5 – Transfers between Departments and Funds**

**Attachment 6 – Transfer to the Unappropriated Balance**

**Recommendation Nos. 2 through 4**

At this time, the Bureau projects a year-end surplus of \$3.0 million; consisting of a \$0.6 million General Fund surplus and a \$2.4 million surplus in special funds. This surplus assumes that the Bureau will absorb the General Fund ERIP payout using available funds and the approval of recommendations in this report. The composition of the Bureau's year-end surplus may continue to change as work plans are refined and interim appropriations from bond funded and special projects are approved. As such, this Office will monitor the status of funding sources and accounts and report back in subsequent FSRs with necessary actions to address any future shortfalls.

As previously reported in the Second FSR, revenue receipts are lower than the same time last year, due to a delay in billing departments for first quarter expenditures. The Bureau is working with Public Works Accounting to resolve this problem. Additionally, special fund salary savings may result in a decrease in related costs reimbursements, and General Fund receipts for said reimbursements.

The following transaction is recommended:

- Transfer \$144,865 in Sewer Capital funds from the Early Retirement Incentive Program Account to the Bureau's Salaries, General Account to cover actual payouts anticipated this year.
- Transfer \$225,000 from the Bureau's Salaries, General account to the Bureau's Transportation account to offset the projected deficit per the Department's Operational Plan.
- Transfer \$684,216 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.



**DD. Public Works/Bureau of Engineering**  
**Attachment 6 – Transfer to the Unappropriated Balance**  
**Recommendation Nos. 4 and 16**

In the Second FSR, the Bureau of Engineering was projecting a \$5.91 million year-end surplus which was comprised of a \$77,100 General Fund surplus and a \$5.83 million special fund surplus. For the Third FSR, the Bureau is projecting a \$5.64 million year-end surplus, which is comprised of a \$22,100 General Fund surplus and a \$5.62 million special fund surplus. This projection assumes the future appropriation of \$2.90 million to fund Early Retirement Incentive Program (ERIP) payouts to the Bureau's General Salaries Account upon the receipt of additional General Fund revenue from the related cost reimbursements of off-budget programs.

The Bureau's \$5.64 million surplus includes a \$5.22 million surplus in Sewer Capital funds. A recommendation to reduce the Bureau's Sewer Capital Fund appropriation by \$4.0 million to address any potential cash shortfalls in the Fund is included in this report. Similar recommendations for other special fund surpluses are not recommended at this time as any special fund savings will revert at the end of the year. General Fund receipts through the end of December total \$12.28 million which represents 37.7 percent of the Bureau's total revenue budget of \$32.58 million. The Bureau anticipates meeting its revenue target.

The following transactions are recommended:

- Transfer \$1,295,884 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.
- Reduce the Sewer Capital Fund appropriation by \$4,000,000 in the Department's Salaries General account to address potential cash shortfalls in the fund. These salary savings are due to retirements, attrition, and other various workforce reduction measures.

**EE. Public Works/Bureau of Sanitation**  
**Attachment 3 – New Appropriations**  
**Attachment 4 – Transfers between Accounts within Departments and Funds**  
**Attachment 5 – Transfers between Departments and Funds**  
**Attachment 6 – Transfers to the Unappropriated Balance Reserve for Economic**  
**Uncertainty**  
**Recommendation Nos. 1 through 4 and 17**

A surplus of approximately \$20 million is projected across the Bureau's special funds as a result of vacancies and expense savings. Through the managed hiring process, only the most critical positions are being authorized for employment to offset turnovers and maintain minimum service levels in refuse collection and clean water operations. Remaining year end savings revert to the respective special funds to support future budget needs.

The Bureau has requested \$4.8 million in reimbursement to SWRF from the General Fund for overpayment of related costs in 2010-11 due to a 14 percent vacancy rate in the Solid Resources program (11 percent above the 3 percent required for salary savings) and to account for direct payment of unused sick and vacation payouts and retirement payments absorbed within salary expenditures. This Office is evaluating the request and will report back on this in the next FSR.

The following actions are recommended:

- Reappropriate \$29,333 from the Environmental Affairs Trust Fund (EATF) to the Bureau's Salaries As Needed account for the Drayage Grant program.
- Reappropriate and transfer a total of \$100,176 (\$15,176 and \$85,000, respectively) from the EATF to the Bureau's Salaries As-Needed account for the Branching Out Grant program.
- Reappropriate and transfer a total of \$118,832 (\$68,832 and \$50,000, respectively) from the EATF to the Bureau's Salaries As-Needed account for RELEAF for LA Grant program.
- Appropriate and transfer a total of \$135,000 (\$10,000 and \$125,000, respectively) in various special funds to reimburse a position in the Mayor's Office tasked with environmental policy support including, but not limited to, food waste diversion and water policy. Funding sources include the Sewer Construction and Maintenance Fund (\$62,500), Solid Waste Resources Fund (SWRF) (\$62,500) and EATF (\$10,000).
- Appropriate \$47,049 in Used Oil funds to cover projected deficits in salaries and as-needed support for used oil recycling administration
- Appropriate \$152,000 from the Central Los Angeles Recycling and Transfer Station (CLARTS) cash balance within the fund to ensure sufficient funding is available for the fiscal year due to increased private waste tonnage (projected expenditures of \$713,642 versus budget of \$561,924).
- Transfer \$106,903 in salary and expense savings in the solid resources program to provide as-needed labor support and expenses in refuse and recycling operations, including \$64,420 in Citywide Recycling Trust Funds (CRTF), \$42,000 in SWRF, \$229 in Multifamily Bulky Item Funds (MBIF), and \$254 in Used Oil Funds.
- Transfer \$2,000 in EATF funds to the Bureau's Salaries Overtime account for the Clean Cities Program.
- Transfer \$281,905 in CLARTS and SWRF funds (\$73,415 and 208,490, respectively) to the City Clerk to pay for Community Amenities Fees associated with solid waste tonnages delivered to the CLARTS facility, as provisioned under ordinance.
- Transfer \$284,457 in miscellaneous General Fund salary savings to the Unappropriated Balance Reserve Fund for Economic Uncertainty.
- Transfer the anticipated \$2.2 million balance of Solid Waste Fee Lifeline Rate Program funds to the Reserve for Economic Uncertainty and direct that only new subscribers whose income eligibility has been adequately verified be added to the program to ensure that the Lifeline participation level in the current year not exceed the revised funding level of \$4.9 million. The Lifeline program was budgeted for a total of \$7.1 million in the current year. This figure is based on

a 30 percent subsidy of the Solid Waste Fee and on a fully subscribed program at the cap of 58,910 participants. The Bureau in September 2011 ceased subsidies on approximately 24,000 customers during its recertification effort. The Office of Finance adds new subscribers at the rate of approximately 1,200 per month. At this level of activity, the estimated expenditures for the fiscal year are \$4.9 million.

**FF. Public Works/Bureau of Street Lighting**

**Attachment 3 – New Appropriations**

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

**Attachment 5 – Transfers between Departments and Funds**

**Recommendation Nos. 1 through 3, and 18**

Pending approval of the recommendations in this report and pending grant funding, it is projected that the Bureau will have a special funds surplus of \$1.4 million attributed to its Salaries General (\$1.2 million) and Salaries Overtime (\$220,000) accounts. The Salaries General surplus includes absorption of the Bureau's 2011-12 retiree payout costs.

The Bureau has received 41 percent of General Fund and 43 percent of special fund budgeted receipts to date, and projects that it will meet budgeted revenue. The largest proportion of receipts comes from maintenance assessments, which are distributed in December, January, April and May. Additionally, budgeted energy rebate proceeds are behind schedule.

The following transactions are recommended:

- Appropriate \$150,000 from the Street Banner Trust Fund to reimburse the Bureau for monitoring and oversight of the City's Street Banner Program. The Bureau enforces street banner policies by reviewing and approving street banner permit applications and ensuring that banners meet content and placement requirements and that only authorized contractors install and remove banners. The Bureau has one Street Lighting Engineering Associate II assigned full-time to this assignment.
- Transfer \$297,000 from the Bureau's Salaries General account to its Hiring Hall Salaries and Benefits accounts to keep the LED Conversion program on schedule and minimize delays in maintenance and repair of street lights. The Bureau has been utilizing Hiring Hall to supplement its field crews due to vacancies created by high turnover and difficulty hiring. Savings in the salaries account due to the vacancies are available to offset the increased need for Hiring Hall funding.
- Transfer \$100,000 from the Transportation Grant Fund to the Bureau's Salaries Overtime account for construction of solar bus stop lighting at 26 bus stop locations in Reseda. Materials will be funded directly from the Transportation Grant Fund.
- Transfer \$65,000 from the Measure R Traffic Relief Fund to the Bureau's Salaries General and Overtime accounts to design security lighting systems for 28 bus stops in Council District 8. Each location will have three pedestrian lights installed, increasing illumination and providing better visibility, making them safer for pedestrians and those waiting for transit.
- Appropriate \$231,000 to the Bureau's Salaries Overtime and Hiring Hall Salaries and Benefits accounts and \$6,585,000 to the Street Lighting Maintenance Assessment Fund contingent upon

approval of a Memorandum of Understanding (MOU) between the Bureau and the Department of Water and Power (LADWP) to accelerate funding for the Bureau's LED Streetlight Conversion program. The Mayor's Office has directed the Bureau to accelerate its five year program to convert 140,000 street light fixtures to energy efficient LEDs to be completed in four years—requiring the Bureau to convert an additional 15,000 streetlights for a total of 45,000 streetlights converted in 2011-12. The conversion program is funded by a loan from LADWP and repaid through energy rebates and savings from reductions in energy usage. The loan funding will need to be accelerated by \$3.3 million and increased by \$3.5 million in 2011-12 in order to cash flow the program, as the rebates are not expected to keep up with the rate of the conversion.

**GG.Public Works/Bureau of Street Services**

**Attachment 3 – New Appropriations**

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

**Attachment 5 – Transfers between Departments and Funds**

**Attachment 6 – Transfer to the Unappropriated Balance**

**Recommendation Nos. 1 through 4 and 19**

At this time a total deficit of \$7.8 million is projected in the Salaries General account; however, the deficit is expected to be eliminated by year end through interim appropriations and reimbursements anticipated to be received throughout the fiscal year and with the approval of recommendations contained within this report. The timely receipt of anticipated reimbursements will be monitored to ensure a balanced budget at fiscal year-end.

With the adoption of the Second FSR, the Bureau was instructed to absorb the \$1.3 million General Fund appropriation to the ERIP account. The Bureau submitted an operational plan that proposed to mitigate the cut by reducing appropriations to the Bureau's Overtime account and the Operating Supplies account. The reduction to the Bureau's Operating Supplies account should have minimal impact, as the current level of staffing requires fewer expense costs. The reduction to the Bureau's Overtime account could impact the Bureau's response time for emergencies. The Bureau cannot determine the size or severity of future emergency situations, as experienced with the recent windstorms. Should the Overtime account be depleted prior to another emergency, appropriations to this account may be needed to compensate staff responding to emergencies.

Approximately 18 percent of budgeted revenue has been received. The Bureau reports that General Fund revenue from overhead reimbursements is historically received at the end of the fiscal year. However, this Office is concerned that budgeted revenue reimbursements may be down by several million dollars due to revenue shortfalls across multiple special funds. This Office will work with the Bureau to resolve these revenue issues.

On July 27, 2011, Council approved the phase out of the City's Photo Red Light Traffic Citation Program, effective August 1, 2011(C.F. No. 11-1015). This action will reduce the number of traffic citations issued and will reduce current year receipts for the Traffic Safety Fund (Schedule 4). The Traffic Safety Fund provides the Bureau with \$4.80 million to support the costs of the maintaining the City's streets and \$8.3 million for the Department of Transportation to maintain traffic control devices

and provide crossing guards. At this time, this Office is working to identify the fiscal impact of this Council action. Current year revenue receipts are being revised from \$13.1 million to \$11.0 million, based on the current trend of actual monthly receipts received through December 2011. A reduction in the Bureau's appropriation from the fund is recommended below.

The following transactions are recommended:

- Appropriate \$26,000 from the Subventions and Grant Fund to the Bureau for the CRA 1916 1st Street Sidewalk Repair.
- Appropriate \$1,691 from the Subventions and Grant Fund to the Bureau for the Street Cleaning Services for the Ringling Brothers Animal Walk.
- Appropriate \$32,080 from the Subventions and Grant Fund to the Bureau for the Baldwin Hills Gateway Project.
- Appropriate \$4,315 from the Subventions and Grant Fund to the Bureau for the Filming At 6th Street Yard.
- Appropriate \$248,073 from the Subventions and Grant Fund to the Bureau for the CRA Alameda Buffer Beautification Phase II.
- Appropriate \$1,983 from the Subventions and Grant Fund to the Bureau for the Installation of Six Plaques Along 6th Street.
- Appropriate \$2,198 from the Subventions and Grant Fund to the Bureau for the Bel-Air Pothole Repairs.
- Appropriate \$82,449 from the Subventions and Grant Fund to the Bureau for the State of California Waste Tire Recycling Management.
- Appropriate \$330 from the Subventions and Grant Fund to the Bureau for the Sportswalk to the Waterfront Plaque Installation for Council District 15.
- Appropriate \$1,099 from the Subventions and Grant Fund to the Bureau for the Bel-Air Asphalt Repairs.
- Reappropriate unspent funds totaling \$646,760.20 from the Community Development Block Grant ARRA Trust Fund for the Public Infrastructure California Hospital project.
- Reappropriate unspent funds totaling \$235,385.54 from the Community Development Block Grant ARRA Trust Fund for the Sidewalk and Curb Construction project.
- Transfer and appropriate \$629,999.28 from the Subventions and Grant Fund to DOT's Overtime account to reimburse for various services provided by DOT for special events held from December 2010 through June 2011.
- Transfer and appropriate \$707,548.45 from the Subventions and Grant Fund to LAPD's Sworn Overtime account to reimburse for various services provided by LAPD for special events held from December 2010 through June 2011.

- In accordance with the Bureau's Operational Plan, transfer \$357,817 from the Overtime General account and \$935,285 from the Operating Supplies account to the Salaries, General account to offset retiree payouts.
- Transfer \$1,162,596 from the Bureau's Early Retirement Incentive Program account to the Salaries, General account for the special fund share of retiree payouts.
- Transfer and appropriate \$35,854 from the Century City Neighborhood Traffic Protection Trust Fund to the Bureau of Street Services for contract work to be performed for the Motor Avenue Median Project for Council District 5.
- Transfer \$1,293,102 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.
- Reduce appropriations by \$450,000 in the Bureau's Construction Materials account to mitigate any potential cash shortfalls in the Traffic Safety Fund. The proposed reduction will result in a 2-mile reduction in the Bureau's 235-mile resurfacing program goal.

#### **HH. Recreation and Parks**

##### **Attachment 3 – New Appropriations**

##### **Attachment 5 – Transfers between Departments and Funds**

##### **Recommendation Nos. 1, 3 and 20**

At this time, an increased surplus of \$1.9 million in the Salaries General account is projected due to vacancies. The surplus assumes the transfer of \$2.55 million from the account to the Salaries As-Needed, Salaries Hiring Hall and Fringe Benefits Hiring Hall accounts to cover projected deficits, but does not yet account for any pending transfers that may be recommended within a future report to the Board of Commissioners. Of the transfers, \$2 million will fund the early commencement of summer operations to coincide with change in the Los Angeles Unified School District school calendar. The Department will be hiring staff for nine additional days to its summer operations consisting of day camps, aquatics and other programming. The projected surplus also assumes the transfer of \$550,000 to the Salaries Hiring Hall and Fringe Benefits Hiring Hall accounts to cover the projected deficits in these accounts due to vacancies in the crafts and the need to address critical repairs and for graffiti removal.

The Department now projects a net revenue surplus of \$81,000. A \$5.2 million surplus is projected for Administration and Recreation Centers revenues (\$4.5 million and \$690,000, respectively). However, as previously reported, revenues from the Harbor Department and golf operations are anticipated to be \$3.2 million below budget due to the Nexus Settlement Agreement and vacancies in the Golf Division. In addition, revenues from Camps, Tennis and In-House Capital Delivery Plan are projected to be \$1.9 million below budgeted amounts.

The following transactions are recommended:

- Appropriate \$1,000,000 received by the Department of Recreation and Parks from the Housing Authority of the City of Los Angeles (HACLA) to various department accounts. This reimbursement

was not included in the Adopted budget. This funding will make the previous General Fund appropriation available to address concerns at the Police Administration Building (PAB), per Council direction (C.F. Nos. 11-1104 and 11-0600-S146).

The General Fund appropriation will provide funding for an interdepartmental order (IDO) in the amount of \$10,000 to the General Services Department (GSD) to conduct exploratory work to determine the cause of the soil settlement at the Police Administration grounds. GSD will hand excavate three tree wells and obtain soil samples for testing of the soil composition, and, if necessary, a camera will be used to explore the inside of the drain pipes for the presence of soil. When the results are available, Bureau of Engineering will work with the Department, the Council Office, the Police Department, GSD, and this Office on possible solutions. The Department's estimated annual maintenance cost of the PAB grounds is \$124,662.

- Transfer \$12,000 from the Department's Salaries General account to the Controller's Salaries As-Needed account as reimbursement for services provided from the Accounting Assistance Program.
- Transfer \$90,000 in available General Fund appropriations due to the receipt of Housing Authority of the City of Los Angeles (HACLA) funds to GSD's contractual services for the cleaning. See Section 1. S for greater detail.

## **II. Transportation**

### **Attachment 3 – New Appropriations**

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

### **Attachment 5 – Transfers between Departments and Funds**

### **Attachment 6 – Transfer to the Unappropriated Balance**

### **Recommendation Nos. 1 through 4 and 21**

The Department has a current General Fund shortfall of \$4.2 million based on actual expenditures as of December 17, 2011 (Payroll Period 13). The Department reports this shortfall will be mitigated by year-end with the review and correction of various labor charges made to the General Fund rather than to the appropriate Special Fund. The Department calculates actual expenditures based on work order charges per funding source and has determined that various Special Funds may have not been charged appropriately for on-going programs. The Department is working diligently to correct this oversight and anticipates that they will be on budget at year-end.

In the Second FSR, the Department reported a \$1.8 million deficit should the retiree appropriation be transferred. The Operational Plan further requested Department's to review their ability to absorb these payouts. The Department reports they can offset these payouts with a transfer from the Transportation Trust Fund Account and anticipated attrition savings which will occur by year end.

In the Second FSR, a report back was requested on the status and assessment of the Part-Time Traffic Officer program. This Office will provide this information in a separate report

The following transactions are recommended:

- Appropriate to eleven new project accounts within the Transportation Grant Fund. These appropriations are provided as front funding for various projects and will be reimbursed by grantors. There is sufficient funding in the Transportation Grant Fund to provide these appropriations.
- Transfer a total of \$960,690 within Department accounts as follows: \$690,000 of General Fund between various expense accounts; \$247,390 of Proposition C funds; \$15,000 of Overnight Parking Trust Funds from the Salaries General Account to the Overtime Account; \$2,200 of Mobil Source Air Pollution Funds from the Salaries General Account to the Overtime Account; \$4,500 of Neighborhood Traffic Management Funds from the Salaries As-Needed Account to the Salaries General Account; and \$1,600 of Street Furniture Funds from the Salaries Overtime Account to the Salaries General Account.
- Transfer \$275,727 from prior year appropriations for the Taylor Yard Bicycle Bridge project to the Avenue 19 Bridge Bikeway Fence project, as the funds originally set aside are no longer needed as the Taylor Yard Bridge will be fully funded by Metro. This transfer is needed to pay a Bureau of Engineering contractor who will be installing the Avenue 19 Bridge Bikeway Fence.
- Transfer \$200,000 from the Transportation Grant Fund Work Program Account to the Arbor Vitae Widening Project Account. This transfer is for payment to construction contractor for construction delays and impacts caused by utility relocation and other unforeseen changes during construction.
- Transfer \$375,000 from the Special Parking Revenue Fund to the Salaries Overtime Account to cover anticipated overtime labor charges. Overtime charges are being driven by Express Parking activities, meter field investigations and stripping of on-street parking, curb markings and signage.
- Transfer \$1,805,511 from the Department's Early Retirement Incentive Program Payout account to the Unappropriated Balance, Reserve for Economic Uncertainty account to be used to offset the Citywide deficit.
- Authorize the Department of Transportation to invoice and receive \$89,066.66 from the City of Culver City and to deposit these funds into the Transportation Grant Fund for the Sawtelle Blvd Widening and Venice Blvd Project. The Sawtelle Blvd Widening and Venice Blvd Project is part of the MTA call project. These funds represent the 50 percent match of the local required match as committed by the City of Culver City.

## **JJ. Zoo**

### **Attachment 5 – Transfers between Departments and Funds Recommendation No. 3**

As reported in the Second FSR, the Department is projected to complete the year within budget. The current salary projection shows a surplus of approximately \$565,000 in the Salaries General account. This surplus may be necessary to offset potential revenue shortfalls resulting from the delayed opening of the Living Amphibians, Insects and Reptiles exhibit and the delayed fee increase to General Admission prices at the Los Angeles Zoo.



The following transaction is recommended:

- Transfer \$11,390 from the Department's Salaries General account to the Controller's Salaries General account for the reimbursement of accounting services provided by two 120-day retirees.

## **2. STATUS OF NON-DEPARTMENTAL FUNDS AND SPECIAL ACCOUNTS**

This section addresses the status of non-departmental expenditures and revenues and highlights issues of concern. The Workers' Compensation Account in the Human Resources Benefits Fund is projected to have a \$10.9 million shortfall, which is a decrease from the \$15 million reported in the Second FSR. Approximately \$17.6 million in surplus funds is available in the Unappropriated Balance, and another \$8.1 million may be available in the Health Benefits Trust Fund.

Transfers between accounts, to the Reserve for Economic Uncertainty, and to the Los Angeles City Employee Retirement System (LACERS) are recommended.

### **A. Attorney Conflict Panel**

#### **Attachment 6 – Transfers to the Unappropriated Balance**

It is recommended to transfer \$450,000 in surplus savings from the Attorney Conflicts Panel Special Fund to the Unappropriated Balance.

### **B. General City Purposes**

#### **Transfer Recommendation No. 22**

Based on current levels of expenditure, the net projected year end surplus in the General City Purposes (GCP) Fund payroll accounts has increased from \$113,000, as reported in the Second FSR, to \$163,000. This is mainly due to increased savings in the Pensions Savings and Social Security accounts, offsetting a deficit in the Medicare account which had more employees than budgeted during the first three months of the fiscal year. The number of employees has shown a decline, however other factors such forthcoming Cost of Living Adjustments will impact this account.

The following transaction is recommended:

- Transfer \$40,000 from the Fund's Pensions Savings account to the Los Angeles City Employee Retirement System (LACERS) to fund a shortfall in excess benefit payments. The excess benefit payment is due for all retirees who receive more than \$195,000 in annual retirement benefits (an amount adjusted annually). Funding for excess benefit payments is provided when the City makes its pension system contributions, but it is based on an estimate that may change along with IRS regulations. In the Second FSR, this Office reported a potential shortfall of \$250,000 in LACERS excess benefit payments of which \$150,000 would be offset with prior year savings. Pursuant to LACERS' reevaluation of the new 2012 excess benefit limit, the estimated shortfall for Fiscal Year

2011-12 is now \$190,000, which will be offset with prior year funds and the transfer of \$40,000 from the General City Purposes Fund.

### **C. Human Resources Benefits**

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

#### **Attachment 7 – Appropriations from the Unappropriated Balance**

#### **Recommendation No. 2, 5 and 23**

In the second Financial Status Report, a projected deficit was reported in the Human Resource Benefits Trust Fund of approximately \$15.5 million by the end of the fiscal year, a substantial portion of which was attributable to a deficit in the Workers' Compensation account from unusually high and unanticipated costs related to permanent disability settlements, increased medical treatment and pharmaceutical costs, and sworn medical liens against the City.

The Personnel Department has taken various measures to mitigate shortfalls, resulting in a decreased projected deficit. The decreased deficit is due primarily to savings from renegotiated contracts and reductions in civilian flex costs due to lower than expected enrollment. The projected deficit in the workers' compensation account has also been reduced due to successful resolution of various high-value liens.

Given mandatory obligations to pay medical claims and expenses, an appropriation of approximately \$8.9 million for the Workers' Compensation account and \$1.2 million for the Civilian Flex account will be required no later than June 1, 2012, to ensure that the City can meet its obligations and avoid incurring paying unnecessary late penalties. Transfers, including money from the Civilian Flex account, are recommended in this report to fully fund workers' compensation expenditures. If approved, it is proposed that the resulting \$8.1 million shortfall in the Civilian Flex account be addressed with available funding within the Health Benefits Trust Fund, pending a determination by the Office of the City Attorney.

The following transactions are recommended:

- Transfer a total of \$1,674,300 in savings within the Fire Health and Welfare and Unemployment Insurance accounts to the Police Health and Welfare to partially offset the projected account shortfall.
- Transfer \$4,000,000 in Contractual Services account savings and \$6,886,000 from the Civilian Flex account to the Workers' Compensation account to partially offset the projected account shortfall.
- Unencumber and transfer \$558,700 from a prior year contract to the Workers' Compensation account to partially offset the projected account shortfall.
- Appropriate a total of \$2,239,000 from the Unappropriated Balance, Reserve for Economic Uncertainty to the Police Health and Welfare and Workers' Compensation accounts (\$140,700 and \$2,098,300, respectively) to fully address remaining account shortfalls. Given mandatory obligations to pay medical claims and expenses, the appropriation will ensure that the City will meet its obligations and avoid incurring paying unnecessary late penalties.

#### **D. Liability Claims Account**

##### **Attachment 4 – Transfers between Accounts within Departments and Funds Recommendation No. 2**

The 2011-12 Adopted Budget provides \$47.85 million for liability claims. These funds are set-aside for the payment or settlement of claims brought by or against the City. \$1.75 million was approved in the Second Financial Status Report for the combined settlement of the Awe, Cosham, and Escobar litigation matters. In addition, a \$25,000 reimbursement was received related to the Pettit matter. The additional appropriations bring the total Liability Claims Account budget to \$49.625 million.

Through December 2011, expenditures for liability claims \$100,000 and under total \$3 million for an available balance of \$7 million. Expenditures for liability claims over \$100,000 total \$22.4 million for an available balance of \$15.4 million. To date, the City has approved (or has pending for approval) \$28.4 million in payouts for both accounts. The City Attorney's Office will continue to provide periodic updates on the status of the Liability Claims Account in a separate report to the City Council.

The following transaction is recommended:

- Transfer \$2 million from Liability Claims \$100,000 and under account to the Liability Claims over \$100,000 account to cover the anticipated shortfall in the account.

#### **E. Reserve Fund and Budget Stabilization Fund**

##### **Attachment 2 – Status of the Reserve Fund No Recommendation**

The current Reserve Fund balance is \$199.8 million up from \$194.4 million as reported in the Second FSR, reflecting an additional \$6.2 million in loan repayments and other receipts and \$1.3 million in approved and proposed loans and transfers. The balance consists of a \$120.6 million Emergency Reserve and \$79.2 million Contingency Reserve. Please refer to Attachment 2 for greater detail on the Reserve Fund.

To supplement the Reserve Fund, the Budget Stabilization Fund (BSF) was established as part of the 2008-09 Budget. The policy of its funding is to be incorporated in the City's Financial Policies. As originally envisioned, this policy would require compulsory saving when the economy is strong and actual revenue exceeds the projected revenue target. Expenditures from the Fund would be restricted to those fiscal years when actual revenue is less than the adopted revenue target. In 2009-10, \$500,000 was initially deposited into the Fund and the current budget maintains the \$500,000 cash balance. The intent of the BSF is to prevent overspending during prosperous years and to provide resources to help maintain service levels during lean years.

## **F. Tax Revenue Anticipation Note Proceeds Recommendation No. 24**

At the beginning of each fiscal year, the City issues Tax and Revenue Anticipation Notes (TRAN) to provide effective cash flow management for the City's General Fund. The proceeds are used to pay the City's annual contribution to the Los Angeles City Employees Retirement System (LACERS) and the Los Angeles Fire and Police Pension (LAFPP) systems as well as alleviate the City's short-term cash flow needs that occur early in the fiscal year when certain taxes and revenues have not yet been received.

For purposes of the TRAN sale (late June 2011), the City assumed a LAFPP contribution amount of \$472 million which did not reflect savings from labor agreements made with the Los Angeles Police Protective League because those agreements were still being negotiated at that time. In early July 2011, the City approved these agreements. Subsequently, as reported in the previous FSR, on July 15, 2011, the City paid \$428 million to LAFPP for its 2011-12 contribution in anticipation of \$44 million in expected savings from the health subsidy freeze and two percent opt-in contributions. Therefore, due to timing issues, the City had additional TRAN proceeds to pay the remaining City contribution owed to LAFPP. On January 17, 2012, the City paid \$13.7 million to LAFPP to complete its 2011-12 contribution payment totaling \$441.7 million. The remaining TRAN note proceeds of \$30.3 million were used for cash flow management purposes.

Similarly, for purposes of the TRAN sale, the City assumed a LACERS contribution amount of \$355.9 million which did not fully reflect savings from labor negotiated agreements. Subsequently, as reported in the previous FSR, on July 15, 2011, the City paid \$341.5 million to LACERS for its 2011-12 contribution. Therefore, the City has additional TRAN proceeds to pay the remaining City contribution owed to LACERS. Any remaining TRAN proceeds will be used for cash flow management purposes.

The following transaction is recommended:

- Authorize this Office to transfer up to \$13.5 million from the fund to LACERS for the payment of the remaining retiree health care contribution.

## **G. Unappropriated Balance**

### **Attachment 9-a – Status of the Unappropriated Balance – General Accounts**

### **Attachment 9-b - Status of the Unappropriated Balance – non-General Accounts**

#### **No Recommendations**

As of January 2012, \$7,284 has been appropriated from the Unappropriated Balance (UB), General Account, leaving \$17,716 in funding remaining. With the approval of the adopted budget, the UB began with a balance of approximately \$21.7 million. To date, approximately \$110.9 million has been transferred or reappropriated to the account (including \$107.4 million approved in the Budgetary Adjustment report (C.F. No. 11-0600-S104), \$97.2 million has been transferred out (\$89.9 million in the Budgetary Adjustment report), leaving a balance of \$35.4 million.

The UB balance will be \$34.9 million with the approval of \$22 million in transfers to the fund (specifically the Reserve for Economic Uncertainty account) and \$22.5 million in appropriations from the fund, as recommended in this report. (Please see Attachments 6 and 7 for recommended transfers.) Approximately \$10.5 million in the Reserve for Economic Uncertainty account and \$17.6 million in the Budgetary Adjustments for Departments account remain to offset shortfalls for Fire Department, petroleum, bank fees, and civilian health retiree expenditures.

### **3. STATUS OF EMPLOYMENT AND LABOR COST SAVINGS EFFORTS**

#### **A. Employment Level Report**

##### **Attachment 10 – Employment Level Report**

Citywide employment authority from all funding sources totaled 34,436 at the end of December for both civilian and sworn classes. There are 31,648 filled positions at the end of December, compared to the 31,645 reported in the Second Financial Status report (end of October 2011). Departments reported a total of 2,788 vacant positions: 2,039 General Fund and 749 special funded.

#### **B. Voluntary Furloughs**

##### **Attachment 11 – Status of Voluntary Furlough Program**

As of February, 2012 (Pay Period 16), approximately \$1.09 million in savings has been achieved across City departments through voluntary furloughs. However, it is estimated that only 53 percent of this amount, approximately \$558,000, represents General Fund savings.

### **4. STATUS OF FEE INCREASES**

##### **Attachment 12 - Status of Fee Increases in the 2011-12 Budget**

Attachment 12 provides a status of fee increases included in the adopted budget, which includes revenue collected by the Animal Services Department (ASD), Fire Department (FD), Police Department (PD), Planning Department, and the Bureau of Street Lighting (BSL) and remains unchanged from the Second FSR. To date, the Above Ground Inspection Fee (FD), Alarm System Late Penalty Fee (PD) and Planning Fee Increase have been implemented. The Administrative Citation Enforcement Program (ASD) was approved by Council on September 16; however implementation is pending the approval of the City Attorney's adjudication process. The Industrial Building Inspection fee (FD) is in the early stages of the process, and the \$1 million revenue is not expected to be collected this fiscal year. The planned implementation date of Banner Permit Fees and Fines (BSL) is unknown; however, there is no impact to the General Fund as it will only offset revenue from the Street Lighting Maintenance Assessment Fund.

## 5. STATUS OF THE CITY'S MICLA COMMERCIAL PAPER PROGRAM

The City's Financial Policies instruct the City Administrative Officer (CAO) to periodically report on the status of the MICLA Commercial Paper (CP) Program. In June 2004, the Mayor and Council approved a \$200 million MICLA CP program to be used as temporary financing for approved capital construction projects and capital equipment purchases. In December 2009, the Mayor and Council approved an increase of \$100 million to expand the MICLA CP program from \$200 million to \$300 million.

During the past few months, MICLA CP was used towards the construction and improvements of the Alternative Fuel Infrastructure Facilities, Financial Management System, Neighborhood City Halls, Vine St. Parking Garage, Aiso St. Parking Garage, and Transportation-ARRA projects. Capital equipment and replacement vehicles were purchased for the departments of Fire, General Services, Information Technology Agency and Police.

The 6th Street Viaduct Seismic Improvement Project anticipates borrowing approximately \$98.4 million over seven years for its cash flow financing needs. MICLA will be fully reimbursed, including interest costs and costs of issuance, from funds by the Federal Highway Bridge Program and the State Proposition 1B Local Seismic Retrofit Account.

The CAO anticipates a \$100 million to \$125 million MICLA refinancing to occur in March of 2012 which will reduce the amount of CP outstanding.

Below is the status of the MICLA CP Program through January 31, 2012:

Reporting Period	Amount Outstanding	Range of Interest Rates
11/23/11-01/31/12	\$ 214,219,000	0.07% to 1.35% (tax-exempt)
11/23/11-01/31/12	\$ 5,000,000	0.11% to 0.18% (taxable)
Total:	<u>\$ 219,219,000</u>	

## 6. STATUS OF FEE WAIVERS AND SUBSIDIES

### A. Special Event and Convention Center 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.

The Office of the City Clerk, which is responsible for the administration of fee waivers, reports out of available fiscal year funding that 45 fee waivers have been allocated, which includes 8 waivers from the 2010-11 and 1 waiver from fiscal year 2009-10. Approximately \$4.2 million in Citywide special events and Council District fee subsidies remains to be allocated, \$1.9 million and \$2.3 million, respectively. Figures do not include Citywide or Council District events that are pending or undergoing review by the Office of the Chief Legislative Analyst.

No new Convention Center waivers have been approved this fiscal year.

## **B. Development Fee and Permit Subsidies**

In accordance with the City's Development Fee Subsidy Policy, this Office is required to report on the number and amount of Council-approved development fee subsidies. No development fee and permits subsidies have been approved this fiscal year.

## **7. STATUS OF GANG REDUCTION AND YOUTH DEVELOPMENT PROGRAM Attachment 13 – GRYD Program Contracts and Organizational Chart**

At the request of the Budget and Finance Committee (C.F. 09-0600-S203), the Mayor's Office provides an update of current year Gang Reduction Program spending in the Financial Status Report. This Office was instructed to work with the Mayor's Office to review allocations from all funding sources.

Total funding for the Fiscal Year 2011-12 Gang Reduction Program in the Mayor's Gang Reduction and Youth Development (GRYD) Office is approximately \$22.5 million from the following sources: \$18 million from the General Fund and \$4.5 million from federal and state grants. Of this amount, \$1.3 million is allocated for GRYD salaries and administration and \$21.2 million for contracted agencies. As of December 31, 2011, General Fund expenditures totaled \$8.5 million and encumbrances totaled \$17.9 million. Attachment 13 outlines the distribution of funds to each of the GRYD contracted agencies.

The GRYD Office is currently comprised of 33 positions as follows: ten staff provide executive and contract/fiscal management, twelve staff provide program development and implementation, five staff implement the Mayor's Summer Night Lights (SNL) Program and the Young Women from Adversity to Resiliency (YWAR) program, two staff are implementing the Watts Regional Strategy, two staff provide administrative support and two are Student Professional Workers. Funds allocated for the GRYD Office, administration and program staff consists of \$1,009,000 in General Funds and \$325,000 in grant funds for a total of \$1,334,000. Total salary expenditures as of December 31, 2011 are \$804,000.

The Mayor's Office has received reimbursement of SNL program and administrative salaries from Fiscal Year 2010-11 for a total amount of \$598,000. Additional appropriations are anticipated for Mayor's Office salaries and administration in support of the Watts Regional Strategy in partnership with the Housing Authority of the City of Los Angeles (C.F. No. 11-1879).

## **8. STATE BUDGET UPDATE**

On January 5, 2012 the Governor released his proposed 2012-13 State budget. The Governor identifies a budget problem of \$9.2 billion between now and the start of the 2012-13 fiscal year. This includes a current year deficit of \$4.1 billion which is attributed to court challenges, delays in federal approvals, and lower than anticipated economic performance. The Governor's proposal consists of \$92.6 billion in General Fund expenditures, \$39.8 billion in spending from state special funds and \$5.0 billion in bond fund expenditures.

To address the deficit, the Governor is proposing a combination of spending reductions and temporary taxes (via ballot initiatives) totaling \$10.3 billion to both balance the budget and establish a \$1.1 billion reserve. Specifically, the plan assumes that voters will approve a temporary increase in income and sales taxes through an initiative that the Governor has proposed for the November 2012 ballot to generate up to \$7 billion in revenue (i.e., an income tax increase of up to 2 percent on high-income earners for five years and a temporary one-half cent sales tax increase). Should the voters reject the tax measure in November, an additional \$5.4 billion in trigger cuts would occur effective January 1, 2013 mainly to K-12 schools, higher education, courts, fire protection and a variety of State park services.

At this time, there are no new proposals to sweep revenue from local government. However, the proposed expenditure reductions consist of significant reductions in social services. Specifically, the Governor proposes to reduce General Fund support for the CalWORKs program and subsidized child care, the State's primary sources of cash assistance and work support for long-income families for total savings to the State of about \$1.4 billion.

### **Redevelopment**

The proposal includes a summary of past actions on redevelopment in 2011-12, including the recent Supreme Court decision, but no new proposals.

### **Restructuring and Reorganizing State Government**

The Governor proposes a reorganization of State government, including the elimination and consolidation of 48 boards, commissions, programs, and departments. Items of interest to the City include:

- Consolidating CalTrans, Department of Motor Vehicles (DMV), High Speed Rail Authority, Highway Patrol, California Transportation Commission and Board of Pilot Commissioners into a new Transportation Agency.
- Eliminating the Office of Traffic Safety, which distributes federal grants to State, County, cities and other entities, and transferring its duties to the DMV.
- Moving the office of California Emergency Management Agency (CalEMA) and California Technology Agencies under the new Government Operations Agency.



- Transferring the Public Employees' Retirement System under a newly created Government Operation Agency.

Other Items of Interest to the City include the following:

- California Air Resources Board Cap and Trade program funds: the Governor's proposed budget contains a framework to invest Cap and Trade fees to reduce greenhouse gases. Funding opportunities may be available for local government programs that address emissions reductions.
- Economic Development: the Governor has proposed legislation to reform the enterprise zone program. This Office will review the legislation when available to assess the potential impact on the City.
- Pensions: in connection to the Proposed Budget, on February 1, 2012, the Governor released legislative language for his 12 point Pension Reform Plan which proposes changes to state and local pensions. At this time it is unknown whether any of the proposed changes will directly impact the City's Retirement Systems. The Pensions Systems are in the process of reviewing the proposed language for any impact. Proposed changes include increasing retirement ages for new employees, limiting public employee post-retirement employment to 960 hours, requiring forfeiture of benefits if convicted of certain felonies, reduces retiree health care costs for the state and encourages local governments to do the same.
- State Mandates: the Governor proposes to suspend most State mandates not related to law enforcement or property taxes. In addition, the Administration is proposing trailer bill language to repeal or make permissive many of the mandates that have been suspended for the past two years or more. Additionally, implementation of a mandated sex offender treatment program participation under Chelsea's law will be delayed for two years. This Office will review the full list of repealed mandates when available to assess any impact on the City.

### **State Cash Flow**

The State Controller recently warned that the State would experience a cash shortfall in March 2012. The Governor subsequently signed legislation allowing the state to borrow \$865 million from earmarked funds to help avoid a cash flow problem in March.

This Office will continue to monitor State Budget deliberations and report back on any potential impacts to the City as more information is known.

  
\_\_\_\_\_  
Melissa Krance, Senior Administrative Analyst

APPROVED:

  
Raymond P. Ciranna, Assistant City Administrative Officer

MAS:RPC:BC/MCK: 01120029

Attachments

Attachment 1-a

Fiscal Year 2011-12 General Fund Receipts  
At January 31, 2012

\$ Thousands

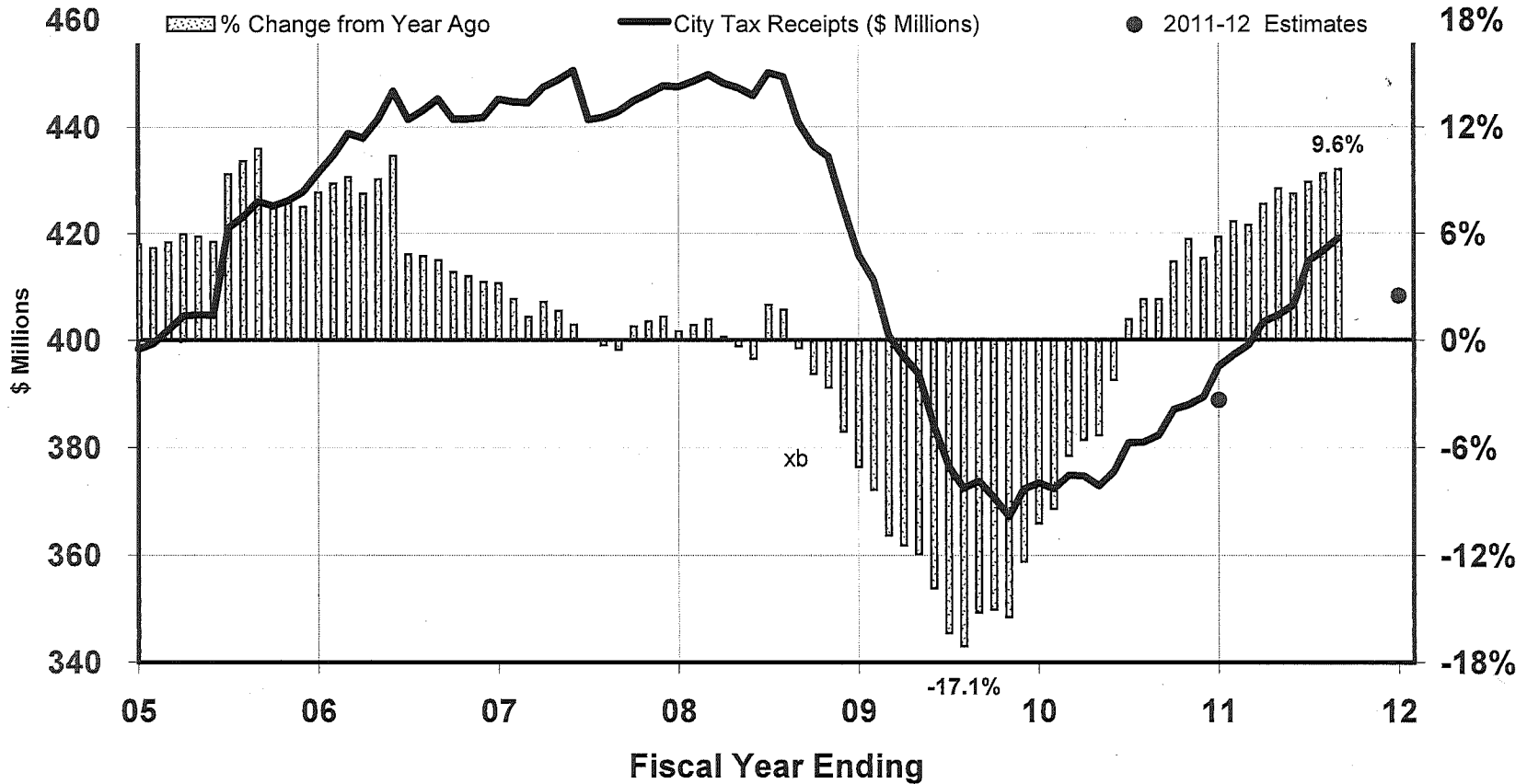
	<u>Fiscal Year Budget</u>	<u>Plan*</u>	<u>Receipts</u>	<u>Variance **</u>	
Property Tax	\$1,436,363	\$774,303	\$773,107	(\$1,196)	Secured receipts are a little ahead of plan, but redemptions and refunds are below projections. These changes are offsetting and achievement of the property tax budget estimate is still likely,
Utility Users' Tax	627,832	365,066	367,732	2,666	Receipts for electric and telephone users' taxes are above plan at January. Gas users' tax is \$3.3 million below plan through January. Because of falling natural gas prices, gas users' tax receipts will fall below budget.
Licenses, Permits, Fees and Fines	725,092	326,291	324,682	(1,609)	Variance to date is not meaningful. Most revenue for this account is typically received in the final four months of the fiscal year. Based on estimates provided by departments, this account figures to fall short.
Business Tax	439,219	44,578	40,144	(4,434)	Plan not meaningful before renewals; problem is receipts at Feb 2 are identical to last year and FY 2011-12 budget is \$20 million above last year's receipts.
Sales Tax	306,239	175,056	182,674	7,618	This account will exceed budget.
Documentary Transfer Tax	107,000	64,892	61,221	(3,671)	Figures to be \$5 to 8 million short.
Power Revenue Transfer	254,000	127,000	125,039	(1,961)	Will be \$3.9 million short.
Transient Occupancy Tax	136,200	80,094	88,953	8,859	This account will exceed budget.
Parking Fines	136,879	79,800	78,515	(1,285)	Close to plan at mid-year.
Parking Users' Tax	88,200	50,430	51,601	1,171	Too early to make adjustment.
Franchise Income	48,100	21,391	21,808	417	Close to plan at mid-year.
State Motor Vehicle License Fees	14,700	14,700	10,578	(4,122)	State budget action reduced City revenue by \$4.1 million.
Grant Receipts	9,820	5,726	2,529	(3,197)	Follow up in progress; too early to recommend adjustment.
Tobacco Settlement	9,500				Received \$9 million last year and annual revenue is declining. Figures to fall \$1 million short.
Transfer from Telecommunications	4,915				
Residential Development Tax	1,905	1,110	1,112	2	Close to plan at mid-year.
Special Parking Revenue Transfer	16,509				
<b>Subtotal General Fund</b>	<b>\$4,362,473</b>	<b>\$2,130,437</b>	<b>\$2,129,695</b>	<b>(\$742)</b>	
Interest Income	14,280	8,330	15,192	6,862	Not meaningful at this time because disbursements to proprietary departments and special funds are pending.
Transfer from Reserve Fund	8,939				
<b>Total General Fund</b>	<b>\$4,385,692</b>	<b>\$2,138,767</b>	<b>\$2,144,887</b>	<b>\$6,120</b>	

\* Adjusted

\*\* Equals Receipts Less Plan

# Attachment 1-b

## Sales Tax -- City Sales Tax at 1% Rate

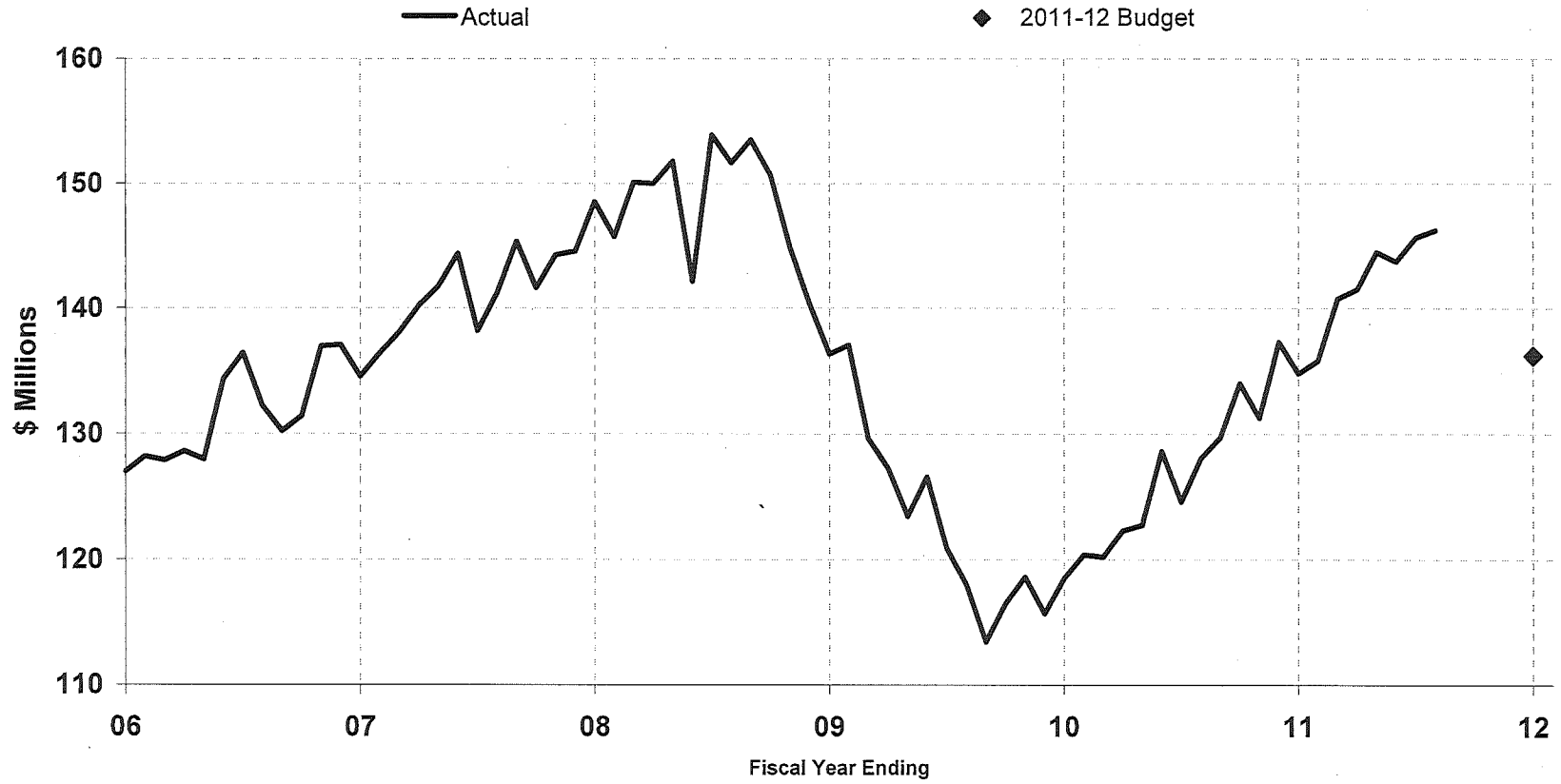


Sales tax performance has been steadily improving and increased by 9.6% in the Summer quarter.

The City tax rate was changed from 1% of taxable sales to 3/4% as part of a state budget balancing plan. The 1/4% is now remitted to the City as part of the property tax. For comparative purposes, this table shows sales tax at the 1%-tax rate.

# Attachment 1-c

## City Hotel Tax Receipts 12-Month Moving Sum

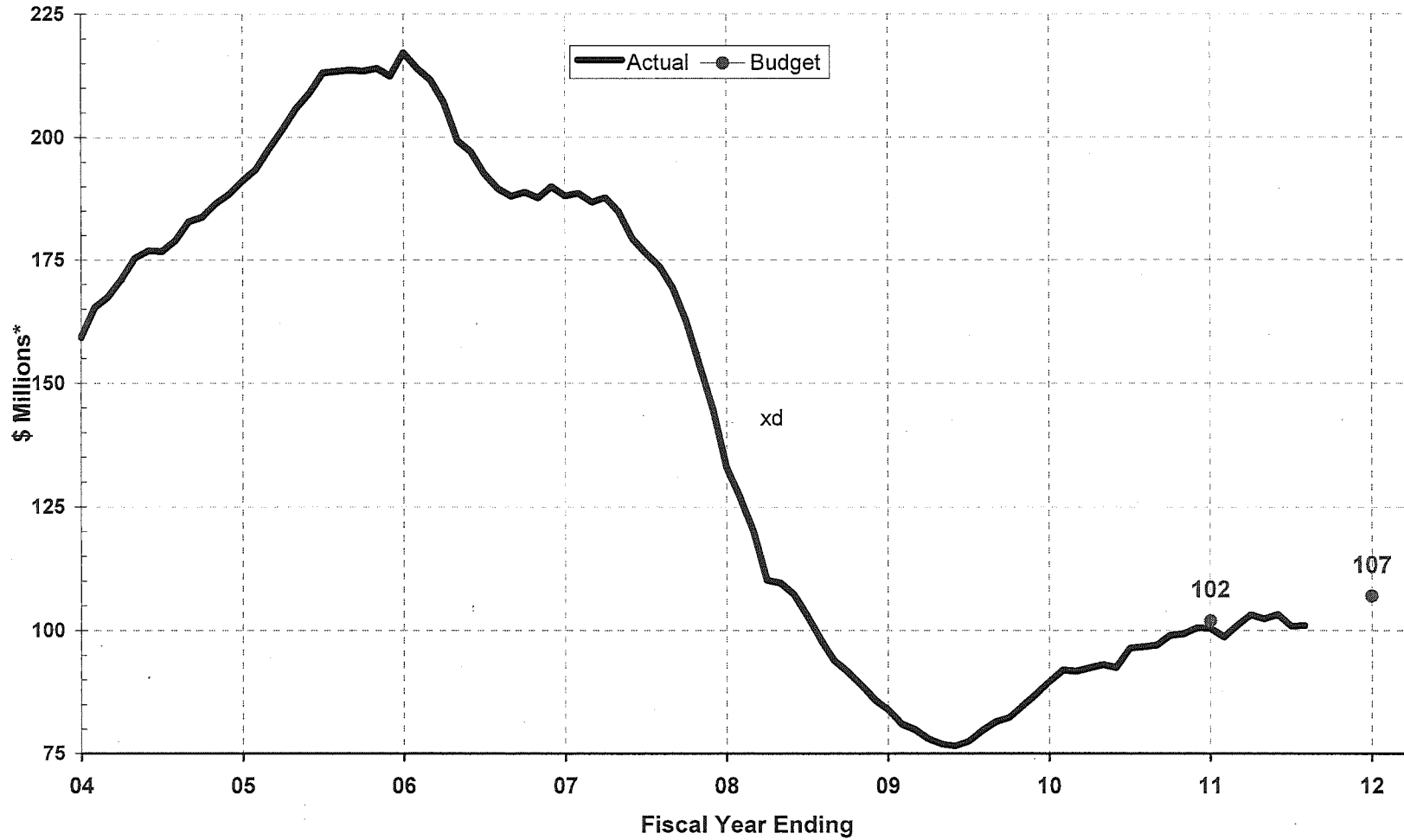


This revenue is showing strong recovery from the recession.

# Attachment 1-d

## Documentary Transfer Tax -- Includes Legal Entity Transfers

12-Month Moving Sum



Receipts for documentary transfer tax through January are above the same period last year, but below budget.

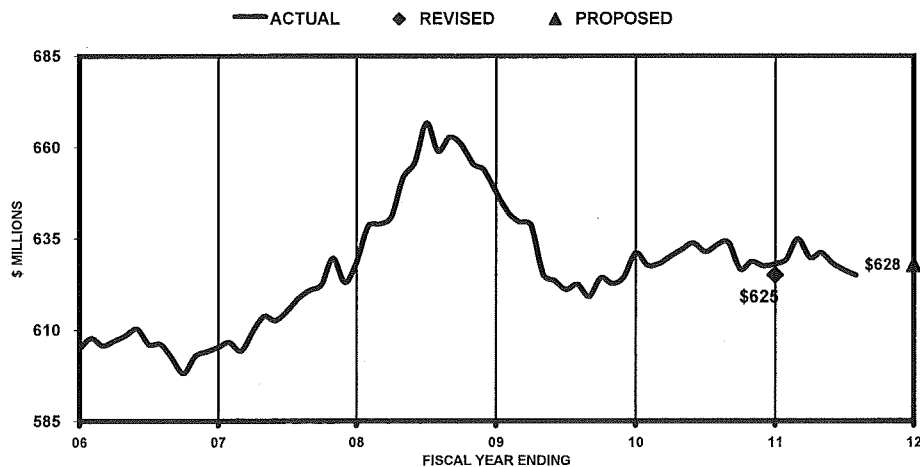
**REVENUE MONTHLY STATUS REPORT**  
**UTILITY USERS' TAX**  
(Thousand Dollars)

MONTHLY	2008-09	2009-10	2010-11	2011-12		
	ACTUAL	ACTUAL	ACTUAL	PLAN	* ACTUAL	VARIANCE
JULY	\$59,303	\$53,724	\$50,379	\$49,076	\$51,668	\$2,592
AUGUST	49,913	47,181	47,541	54,487	53,038	(1,448)
SEPTEMBER	54,500	53,686	55,708	48,502	50,605	2,103
OCTOBER	65,521	52,082	53,945	51,878	55,331	3,453
NOVEMBER	59,629	57,871	59,670	58,384	56,745	(1,640)
DECEMBER	55,711	53,270	50,858	52,535	48,989	(3,546)
JANUARY	49,504	50,872	52,714	50,204	51,357	1,153
FEBRUARY	55,059	51,744	52,571	52,551		
MARCH	52,745	57,839	50,453	57,741		
APRIL	54,302	52,742	54,820	50,233		
MAY	47,304	49,092	47,891	54,163		
JUNE	44,330	50,945	51,520	48,077		
<b>TOTAL</b>	<b>\$647,822</b>	<b>\$631,048</b>	<b>\$628,068</b>	<b>\$627,832</b>		
% CHANGE	3.1%	-2.6%	-0.5%	-0.5%		

\* Adjusted

CUMULATIVE	2008-09	2009-10	2010-11	2011-12		
	ACTUAL	ACTUAL	ACTUAL	PLAN	ACTUAL	VARIANCE
JULY	\$59,303	\$53,724	\$50,379	\$49,076	\$51,668	\$2,592
AUGUST	109,216	100,905	97,920	103,563	104,706	1,143
SEPTEMBER	163,716	154,591	153,627	152,065	155,311	3,246
OCTOBER	229,238	206,673	207,572	203,943	210,642	6,698
NOVEMBER	288,867	264,543	267,242	262,328	267,386	5,059
DECEMBER	344,578	317,813	318,100	314,863	316,375	1,513
JANUARY	394,082	368,685	370,814	365,067	367,732	2,665
FEBRUARY	449,141	420,430	423,385	417,618		
MARCH	501,886	478,269	473,838	475,359		
APRIL	556,188	531,011	528,658	525,592		
MAY	603,492	580,103	576,549	579,756		
JUNE	647,822	631,048	628,068	627,832		

UTILITY USERS' TAX  
12-MONTH MOVING SUM



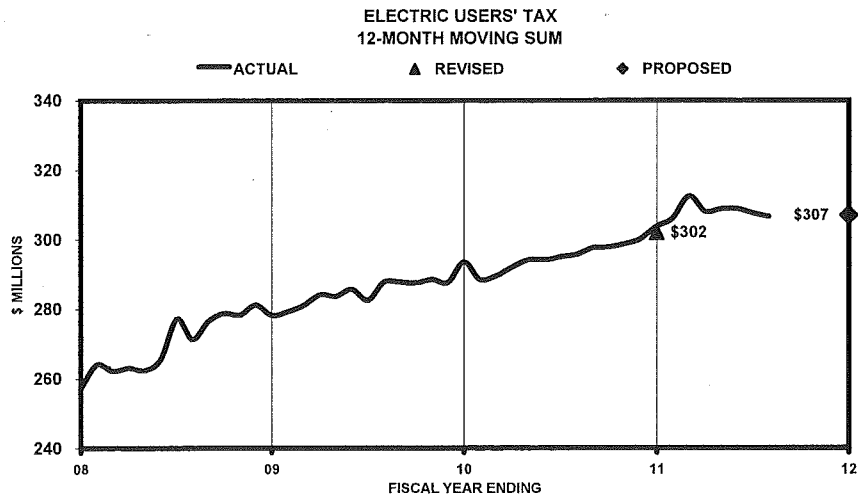
The utility users' tax is composed of the electric, gas and communications users' taxes. Its components are affected by the price of fuel, weather and the changing telecommunications marketplace.

**REVENUE MONTHLY STATUS REPORT**  
**ELECTRIC USERS' TAX**  
(Thousand Dollars)

MONTHLY	2008-09	2009-10	2010-11	2011-12		
	ACTUAL	ACTUAL	ACTUAL	PLAN	ACTUAL	VARIANCE
JULY	\$26,491	\$27,546	\$22,516	\$23,297	\$24,790	\$1,492
AUGUST	18,694	20,578	21,652	29,122	28,018	(1,104)
SEPTEMBER	24,608	27,592	30,110	23,297	25,795	2,497
OCTOBER	26,712	26,290	28,393	26,623	29,060	2,437
NOVEMBER	30,497	32,491	32,452	33,279	32,577	(701)
DECEMBER	27,739	24,628	25,497	26,623	24,173	(2,450)
JANUARY	18,633	23,838	24,511	21,197	23,481	2,284
FEBRUARY	21,490	21,554	23,469	22,468		
MARCH	22,237	21,933	22,148	28,086		
APRIL	24,814	25,804	26,718	22,406		
MAY	19,769	18,892	20,366	28,008		
JUNE	16,523	22,407	25,979	22,427		
<b>TOTAL</b>	<b>\$278,208</b>	<b>\$293,554</b>	<b>\$303,812</b>	<b>\$306,832</b>		
% CHANGE	8.2%	5.5%	3.5%	1.0%		

\* Adjusted

CUMULATIVE	2008-09	2009-10	2010-11	2011-12		
	ACTUAL	ACTUAL	ACTUAL	PLAN	ACTUAL	VARIANCE
JULY	\$26,491	\$27,546	\$22,516	\$23,297	\$24,790	\$1,492
AUGUST	45,186	48,124	44,168	52,419	52,807	389
SEPTEMBER	69,793	75,716	74,279	75,716	78,602	2,886
OCTOBER	96,506	102,006	102,672	102,339	107,662	5,323
NOVEMBER	127,002	134,497	135,124	135,618	140,239	4,622
DECEMBER	154,741	159,125	160,621	162,241	164,412	2,171
JANUARY	173,374	182,963	185,132	183,438	187,893	4,456
FEBRUARY	194,865	204,517	208,601	205,906		
MARCH	217,101	226,450	230,748	233,992		
APRIL	241,916	252,255	257,466	256,398		
MAY	261,685	271,147	277,832	284,406		
JUNE	278,208	293,554	303,812	306,832		



At January, this revenue is very close to plan.



Attachment 1-g

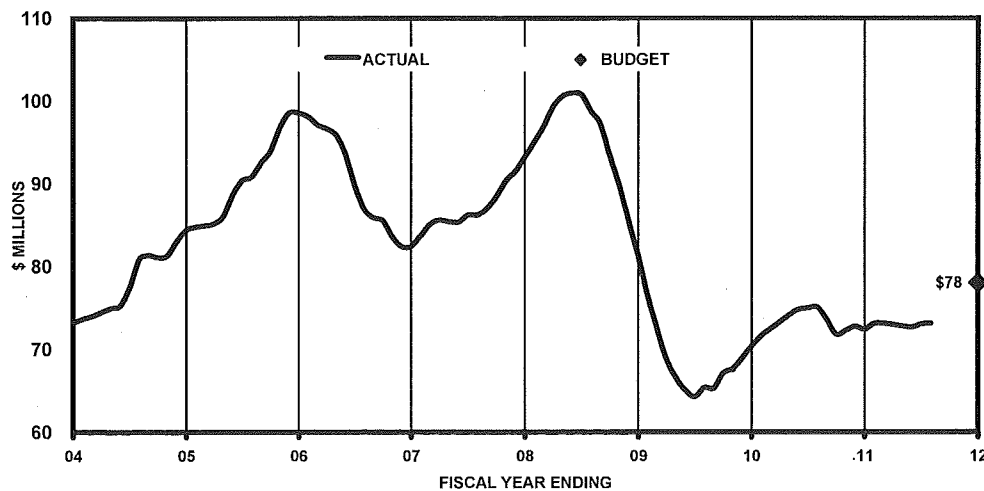
**REVENUE MONTHLY STATUS REPORT  
GAS USERS' TAX**

(Thousand Dollars)

MONTHLY	2008-09	2009-10	2010-11	2011-12		
	ACTUAL	ACTUAL	ACTUAL	PLAN	ACTUAL	VARIANCE
JULY	\$8,621	\$3,783	\$4,962	\$5,529	\$5,664	\$135
AUGUST	7,728	3,707	4,591	5,115	4,614	(501)
SEPTEMBER	7,225	3,619	4,447	4,955	4,293	(662)
OCTOBER	5,885	3,647	4,492	5,005	4,301	(704)
NOVEMBER	5,222	3,666	4,358	4,856	4,257	(599)
DECEMBER	5,642	4,922	5,081	5,662	5,454	(208)
JANUARY	6,651	7,756	7,859	8,758	7,927	(830)
FEBRUARY	10,383	10,319	8,824	9,832		
MARCH	8,381	10,223	8,441	9,406		
APRIL	6,495	6,977	7,443	7,577		
MAY	4,732	6,042	6,518	5,906		
JUNE	4,292	5,737	5,394	5,400		
<b>TOTAL</b>	<b>\$81,258</b>	<b>\$70,397</b>	<b>\$72,410</b>	<b>\$78,000</b>		
% CHANGE	-12.9%	-13.4%	2.9%	10.8%		

CUMULATIVE	2008-09	2009-10	2010-11	2011-12		
	ACTUAL	ACTUAL	ACTUAL	PLAN	ACTUAL	VARIANCE
JULY	\$8,621	\$3,783	\$4,962	\$5,529	\$5,664	\$135
AUGUST	16,350	7,490	9,553	10,644	10,278	(367)
SEPTEMBER	23,575	11,108	13,999	15,599	14,571	(1,028)
OCTOBER	29,460	14,755	18,491	20,604	18,872	(1,732)
NOVEMBER	34,682	18,421	22,849	25,460	23,128	(2,331)
DECEMBER	40,324	23,343	27,930	31,122	28,582	(2,540)
JANUARY	46,975	31,099	35,789	39,879	36,509	(3,370)
FEBRUARY	57,358	41,418	44,613	49,712		
MARCH	65,739	51,641	53,054	59,117		
APRIL	72,233	58,618	60,498	66,695		
MAY	76,966	64,659	67,016	72,600		
JUNE	81,258	70,397	72,410	78,000		

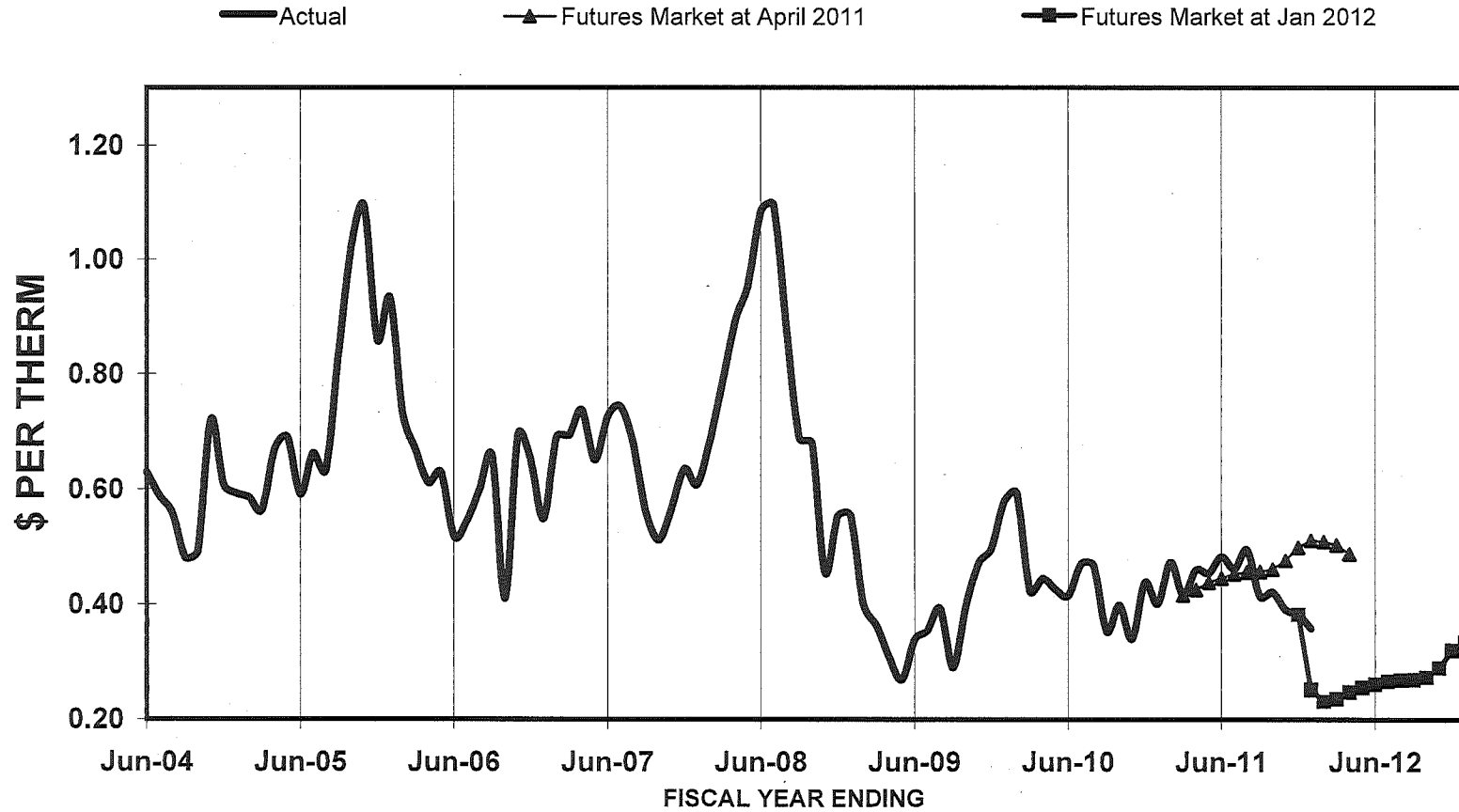
**GAS USERS' TAX  
12-MONTH MOVING SUM**



The 2011-12 budget was based on rising gas prices which were expected to push revenue upward. Since the budget was adopted, natural gas prices have declined. Additional cold weather with attendant increased usage would not be enough to overcome the lower commodity price. The gas users' tax component of the utility users' tax will fall short of budget in 2011-12. Information on the cost of natural gas is presented on the next page.

Attachment 1-h

# COST OF NATURAL GAS



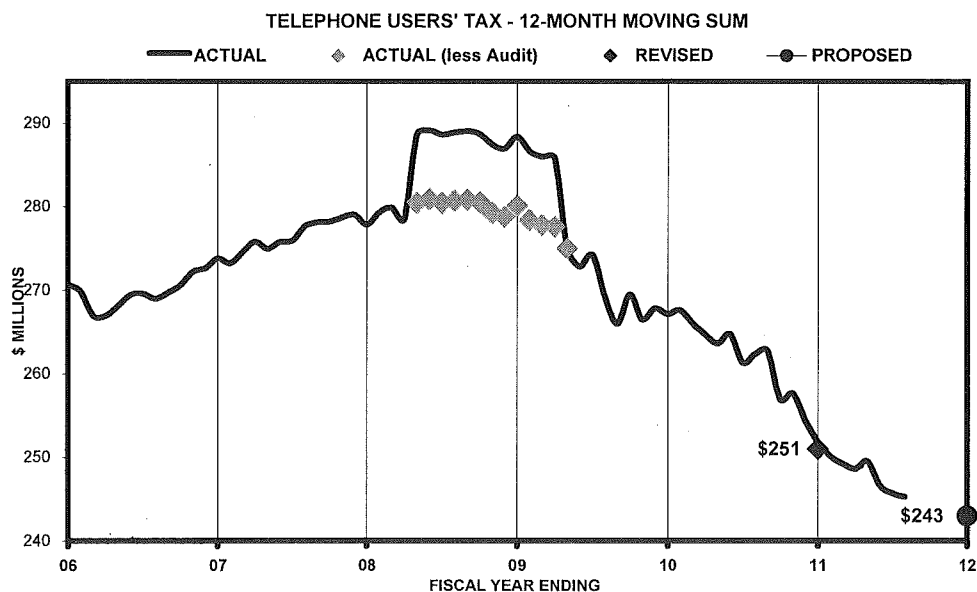
Prices have fallen and the forward market for natural gas is now about \$0.25 per therm. The budget, prepared in April 2011, was consistent with the futures market at that time, which placed the price at about \$0.40 per therm.

Attachment 1-i

**REVENUE MONTHLY STATUS REPORT**  
**TELEPHONE USERS' TAX**  
 (Thousand Dollars)

MONTHLY	2008-09	2009-10	2010-11	2011-12		
	ACTUAL	ACTUAL	ACTUAL	PLAN	ACTUAL	VARIANCE
JULY	\$24,190	\$22,395	\$22,901	\$20,250	\$21,215	\$965
AUGUST	23,491	22,896	21,298	20,250	20,406	156
SEPTEMBER	22,667	22,475	21,151	20,250	20,517	267
OCTOBER	32,924	22,145	21,060	20,250	21,970	1,720
NOVEMBER	23,910	21,715	22,860	20,250	19,911	(339)
DECEMBER	22,330	23,719	20,280	20,250	19,362	(888)
JANUARY	24,220	19,278	20,343	20,250	19,949	(301)
FEBRUARY	23,186	19,871	20,278	20,250		
MARCH	22,128	25,683	19,865	20,250		
APRIL	22,993	19,961	20,658	20,250		
MAY	22,803	24,158	21,007	20,250		
JUNE	23,514	22,801	20,146	20,250		
<b>TOTAL</b>	<b>\$288,356</b>	<b>\$267,097</b>	<b>\$251,847</b>	<b>\$243,000</b>		
% CHANGE	3.8%	-7.4%	-5.7%	-9.0%		

CUMULATIVE	2008-09	2009-10	2010-11	2011-12		
	ACTUAL	ACTUAL	ACTUAL	PLAN	ACTUAL	VARIANCE
JULY	\$24,190	\$22,395	\$22,901	\$20,250	\$21,215	\$965
AUGUST	47,681	45,291	44,199	40,500	41,621	1,121
SEPTEMBER	70,348	67,767	65,349	60,750	62,138	1,388
OCTOBER	103,272	89,911	86,410	81,000	84,108	3,108
NOVEMBER	127,182	111,626	109,269	101,250	104,019	2,769
DECEMBER	149,512	135,345	129,549	121,500	123,381	1,881
JANUARY	173,732	154,623	149,893	141,750	143,329	1,579
FEBRUARY	196,918	174,494	170,171	162,000		
MARCH	219,046	200,178	190,036	182,250		
APRIL	242,039	220,138	210,694	202,500		
MAY	264,842	244,296	231,701	222,750		
JUNE	288,356	267,097	251,847	243,000		



This account has been declining steadily since the beginning of FY 09-10. A continuing decline was projected in the 2011-12 budget estimate. At January, this revenue source is close to budget plan.

## Attachment 1-j

### REVENUE MONTHLY STATUS REPORT

### SECURED PROPERTY TAX RECEIPTS RECORDED BY CITY FISCAL YEAR

(THOUSAND DOLLARS)

MONTHLY	2008-09	2009-10	2010-11	2011-12		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	VARIANCE
JULY	\$34,976	\$31,626	\$38,486	\$38,000	\$36,250	(\$1,750)
AUGUST	4,640	6,573	4,279	4,000	5,256	1,256
SEPTEMBER						
OCTOBER						
NOVEMBER						
DECEMBER	387,358	387,100	378,148	381,173	384,904	3,731
JANUARY	96,839	96,775	94,537	95,293	96,226	933
FEBRUARY	45,277	47,423	58,556	58,904		
MARCH						
APRIL	304,016	294,859	280,360	300,000		
MAY	72,839	80,049	89,402	71,000		
JUNE						
TOTAL	<u>\$945,946</u>	<u>\$944,405</u>	<u>\$943,768</u>	<u>\$948,370</u>		
% CHANGE	10.2%	-0.2%	-0.1%	0.5%		

\* from Revised

CUMULATIVE	2008-09	2009-10	2010-11	2011-12		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	VARIANCE
JULY	\$34,976	\$31,626	\$38,486	\$38,000	\$36,250	(\$1,750)
AUGUST	39,616	38,199	42,765	42,000	41,506	(494)
SEPTEMBER	39,616	38,199	42,765	42,000	41,506	(494)
OCTOBER	39,616	38,199	42,765	42,000	41,506	(494)
NOVEMBER	39,616	38,199	42,765	42,000	41,506	(494)
DECEMBER	426,974	425,299	420,913	423,173	426,410	3,237
JANUARY	523,813	522,074	515,450	518,466	522,636	4,170
FEBRUARY	569,091	569,497	574,006	577,370		
MARCH	569,091	569,497	574,006	577,370		
APRIL	873,107	864,357	854,367	877,370		
MAY	945,946	944,405	943,768	948,370		
JUNE	945,946	944,405	943,768	948,370		

Secured receipts are above plan at January 2012, but this positive development is offset by lower redemptions.

## Attachment 1-k

### REVENUE MONTHLY STATUS REPORT

### REDEMPTIONS -- PROPERTY TAX RECEIPTS

(THOUSAND DOLLARS)

MONTHLY	2008-09	2009-10	2010-11	2011-12	
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u> <u>VARIANCE</u>
JULY					
AUGUST	5,059	6,587	4,813	4,000	3,278    (722)
SEPTEMBER					
OCTOBER					
NOVEMBER	27,003	29,419	22,252	20,000	15,515    (4,485)
DECEMBER					
JANUARY					
FEBRUARY	17,363	14,153	12,236	10,000	
MARCH					
APRIL					
MAY	8,902	5,042	6,257	3,000	
JUNE					
<b>TOTAL</b>	<u>\$58,328</u>	<u>\$55,201</u>	<u>\$45,558</u>	<u>\$37,000</u>	
<b>% CHANGE</b>	92.2%	-5.4%	-17.5%	-12.5%	

CUMULATIVE	2008-09	2009-10	2010-11	2011-12	
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u> <u>VARIANCE</u>
JULY					
AUGUST	5,059	6,587	4,813	4,000	3,278    (722)
SEPTEMBER	5,059	6,587	4,813	4,000	3,278    (722)
OCTOBER	5,059	6,587	4,813	4,000	3,278    (722)
NOVEMBER	32,062	36,006	27,065	24,000	18,793    (5,207)
DECEMBER	32,062	36,006	27,065	24,000	18,793    (5,207)
JANUARY	32,062	36,006	27,065	24,000	18,793    (5,207)
FEBRUARY	49,425	50,159	39,301	34,000	
MARCH	49,425	50,159	39,301	34,000	
APRIL	49,425	50,159	39,301	34,000	
MAY	58,328	55,201	45,558	37,000	
JUNE	58,328	55,201	45,558	37,000	

Redemptions at mid-year are significantly below the level of prior years and offset positive variance in secured receipts.

**Attachment 2**  
**STATUS OF RESERVE FUND AS OF 1/25/2012**

<b>Council File No. Item Description</b>	<b>Amount</b>
<b>Balance Available, 7/1/2011</b>	\$ 200,702,445
<b>Less: Emergency Reserve Account</b>	120,607,000
<b>Contingency Reserve Account 7/1/2011</b>	\$ 80,095,445
<b>Loan Repayment and Other Receipts</b>	12,217,729
<b>Contingency Reserve Account</b>	\$ 92,313,174
 <b>Loans and Transfers Approved to Date</b>	
CAO memo LA Inc.	(797,336)
11-0452-S6 Office of Public Accountability DWP	(671,550)
10-0600-S72 LINX Replacement (reappropriation)	(3,500,400)
11-0600 Special Events Subsidy	(3,013,943)
11-1800 CD 15 Special Election	(1,500,000)
10-0600-S72 Alternative Dispute Resolution Program (reappropriation)	(1,000,000)
11-0600-S145 Network maintenance infrastructure (reappropriation)	(715,916)
10-0600-S72 FMS Replacement Project (reappropriation) Not to exceed	(410,136)
11-0600-S145 Police Criminalists back-pay (reappropriation)	(392,290)
10-0600-S72 Civic Center Parking Equipment (reappropriation) Not to exceed	(232,344)
11-0600-S145 Police MOU 24 and 25 expenses (reappropriation)	(200,000)
10-0600-S72 Actuarial Studies (reappropriation)	(200,000)
10-0600-S72 Inspector General (reappropriation)	(150,000)
10-0600-S72 Treasury Diagnostic and Liquidity Study (reappropriation)	(120,000)
06-0010-S22 David and Luis Marcial/Luis Cervantes/Sergio Marcial	(75,000)
11-1416 Office of Community Beautification (reappropriation)	(40,000)
11-0600-S145 Police TASER holsters (reappropriation)	(39,610)
11-0600-S145 Police cameras and WiFi equipment (reappropriation)	(16,000)
10-0010-S3 Mr. Fereidoun Kohanim	(15,000)
09-0440-S1 Chicano Employees Association	(1,187)
11-1577 SEIU Latino Caucus	(957)
11-1533 UCLA Advocacy Day	(696)
11-1417 Project Islamic H.O.P.E. CD 13 special reception	(464)
 <b>Loans and Transfers Approved to Date Subtotal</b>	 \$ (13,092,829)
 <b>Proposed Loans and Transfers</b>	
<b>Proposed Loans and Transfers Subtotal</b>	\$ -
<b>Contingency Reserve Available Balance as of 1/25/2012</b>	<b>\$ 79,220,345</b>
<b>Total Emergency and Contingency Reserve Fund</b>	<b>\$ 199,827,345</b>

**Attachment 3  
NEW APPROPRIATIONS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
El Pueblo <i>Salaries General Deficit</i>	<u>Fund 737/33, El Pueblo Historical Monument Trust Fund</u> RSC 4472, Facilities Use Fees RSC 5188, Miscellaneous Revenue	\$ 70,000.00 \$ 30,000.00 <u>Subtotal \$ 100,000.00</u>	<u>Fund 100/33, El Pueblo</u> 001010, Salaries General	\$ 100,000.00
General Services <i>Library Services</i>	<u>Fund 100/40, General Services</u> RSC 5188, Miscellaneous Revenue	\$ 561,079.00	<u>Fund 100/40, General Services</u> 001070, As-Needed Salaries 003040, Contractual Services 003160, Custodial Supplies	\$ 161,032.00 \$ 389,402.00 \$ 10,645.00 <u>Subtotal \$ 561,079.00</u>
<i>Parts Account Deficit</i>	<u>Fund 100/40, General Services</u> RSC 5188, Miscellaneous Revenue	\$ 825,000.00	<u>Fund 100/40, General Services</u> 003090, Field Equipment Expense	\$ 825,000.00
Public Works - Board <i>Project Restore</i>	<u>Fund 834/50, Public Works Trust Fund</u> Available Balance	\$ 110,319.00	<u>Fund 100/74, Board of Public Works</u> 001010, Salaries General	\$ 110,319.00
Public Works - Sanitation <i>Drayage Grant Reappropriation</i>	<u>Fund 537/50, Environmental Affairs Trust Fund</u> 1010, Cash Balance	\$ 29,332.87	<u>Fund 100/82, Bureau of Sanitation</u> 001070, Salaries As-Needed	\$ 29,332.87
<i>Branching Out Grant Reappropriation</i>	1010, Cash Balance	\$ 15,175.59	001070, Salaries As-Needed	\$ 15,175.59
<i>Re-Leaf Grant Reappropriation</i>	1010, Cash Balance	\$ 68,832.39	001070, Salaries As-Needed	\$ 68,832.39
<i>Mayor's Office Environmental Pgms</i>	<u>Fund 537/50, Environmental Affairs Trust Fund</u> 1010, Cash Balance	\$ 10,000.00	<u>Fund 100/46, Mayor's Office</u> 001010, Salaries General	\$ 10,000.00
<i>Used Oil Operations</i>	<u>Fund 586/50, Used Oil Fund</u> 1010, Cash Balance	\$ 47,049.00	<u>Fund 100/82, Bureau of Sanitation</u> 001010, Salaries General 001070, Salaries As-Needed	\$ 39,868.00 \$ 7,181.00 <u>Subtotal \$ 47,049.00</u>
<i>CLARTS Community Amenities</i>	<u>Fund 47R/50, City of LA Recycling Transfer Station</u> 1010, Cash Balance	\$ 152,000.00	<u>Fund 47R/50, City of LA Recycling Transfer Station</u> 50H47S, CLARTS Community Amenities	\$ 152,000.00

**Attachment 3  
NEW APPROPRIATIONS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Public Works - Street Lighting <i>Street Banner Program</i>	<u>Fund 43U/50, Street Banner Revenue Trust Fund</u> Available Cash	\$ 150,000.00	<u>Fund 100/84, Street Lighting</u> 001010, Salaries General	\$ 86,000.00
			<u>Fund 43U/50, Street Banner Revenue Trust Fund</u> NEW, Related Costs	\$ 64,000.00
			Subtotal	\$ 150,000.00
Public Works - Street Services <i>CRA 1916 1st Street Sidewalk Repair</i>	<u>Fund 305/50, Subventions and Grant Fund</u> RSC 385101, Revenue from Comm Redev Agency	\$ 26,000.00	<u>Fund 100/86, Street Services</u> 001010, Salaries General	\$ 13,520.00
			003030, Construction Expense	\$ 6,760.00
			003040, Contractual Services	\$ 3,640.00
			006020, Operating Supplies	\$ 2,080.00
			Subtotal	\$ 26,000.00
<i>Street Cleaning Services for Ringling Brothers Animal Walk</i>	<u>Fund 305/50, Subventions and Grant Fund</u> RSC 381100, Reimbursement from Other Agencies	\$ 1,691.00	<u>Fund 100/86, Street Services</u> 001090, Overtime	\$ 1,032.00
			003040, Contractual Services	\$ 524.00
			006020, Operating Supplies	\$ 135.00
			Subtotal	\$ 1,691.00
<i>Baldwin Hills Gateway Project</i>	<u>Fund 305/50, Subventions and Grant Fund</u> RSC 381100, Reimbursement from Other Agencies	\$ 32,080.00	<u>Fund 100/86, Street Services</u> 001010, Salaries General	\$ 17,010.00
			003030, Construction Expense	\$ 5,770.00
			003040, Contractual Services	\$ 5,130.00
			006020, Operating Supplies	\$ 4,170.00
			Subtotal	\$ 32,080.00
<i>Filming At 6th Street Yard</i>	<u>Fund 305/50, Subventions and Grant Fund</u> RSC 381100, Reimbursement from Other Agencies	\$ 4,315.00	<u>Fund 100/86, Street Services</u> 001090, Overtime	\$ 4,315.00
<i>CRA Alameda Buffer Beautification Phase II</i>	<u>Fund 305/50, Subventions and Grant Fund</u> RSC 385101, Revenue from Comm Redev Agency	\$ 248,073.00	<u>Fund 100/86, Street Services</u> 001010, Salaries General	\$ 100,000.00
			003030, Construction Expense	\$ 138,150.00
			3040, Contractual Services	\$ 9,923.00
			Subtotal	\$ 248,073.00



**Attachment 3  
NEW APPROPRIATIONS**

TRANSFER FROM		TRANSFER TO		
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Public Works - Street Services <i>Installation of 6 Plaques Along 6th St.</i>	<u>Fund 305/50, Subventions and Grant Fund</u>		<u>Fund 100/86, Street Services</u>	
	RSC 381100, Reimbursement from Other Agencies	\$ 1,983.00	001090, Overtime	\$ 1,482.00
			003030, Construction Expense	\$ 89.00
			003040, Contractual Services	\$ 370.00
			006020, Operating Supplies	\$ 42.00
		Subtotal	\$ 1,983.00	
Bel-Air Pothole Repairs	<u>Fund 305/50, Subventions and Grant Fund</u>		<u>Fund 100/86, Street Services</u>	
	RSC 381100, Reimbursement from Other Agencies	\$ 2,198.00	001010, Salaries General	\$ 1,240.00
			003030, Construction Expense	\$ 522.00
			003040, Contractual Services	\$ 344.00
			006020, Operating Supplies	\$ 92.00
		Subtotal	\$ 2,198.00	
State of CA Waste Tire Recycling <i>Management</i>	<u>Fund 305/50, Subventions and Grant Fund</u>		<u>Fund 100/86, Street Services</u>	
	RSC 381100, Reimbursement from Other Agencies	\$ 82,449.38	001010, Salaries General	\$ 37,000.00
			006010, Office and Administrative	\$ 26,000.00
			006020, Operating Supplies	\$ 19,449.38
			Subtotal	\$ 82,449.38
Sportswalk to the Waterfront Plaque <i>Installation for CD15</i>	<u>Fund 305/50, Subventions and Grant Fund</u>		<u>Fund 100/86, Street Services</u>	
	RSC 381100, Reimbursement from Other Agencies	\$ 330.00	001090, Overtime	\$ 247.00
			003030, Construction Expense	\$ 62.00
			003040, Contractual Services	\$ 16.00
			006020, Operating Supplies	\$ 5.00
		Subtotal	\$ 330.00	
Bel-Air Asphalt Repairs	<u>Fund 305/50, Subventions and Grant Fund</u>		<u>Fund 100/86, Street Services</u>	
	RSC 381100, Reimbursement from Other Agencies	\$ 1,099.00	001010, Salaries General	\$ 615.00
			003030, Construction Expense	\$ 263.00
			003040, Contractual Services	\$ 175.00
			006020, Operating Supplies	\$ 46.00
		Subtotal	\$ 1,099.00	
Reimbursement for Special Events <i>(12/2010 - 06/2011)</i>	<u>Fund 305/50, Subventions and Grant Fund</u>		<u>Fund 100/94, Transportation</u>	
	RSC 465803, One Stop Special Events Revenue DOT	\$ 629,999.28	001090, Overtime	\$ 629,999.28
Reimbursement for Special Events <i>(12/2010 - 06/2011)</i>	<u>Fund 305/50, Subventions and Grant Fund</u>		<u>Fund 100/50, Police</u>	
	RSC 465807, One Stop Special Events Revenue LAPD	\$ 707,548.45	001092, Sworn Overtime	\$ 707,548.45

**Attachment 3  
NEW APPROPRIATIONS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Recreation and Parks <i>HACLA Reimbursement</i>	<u>Fund 302/88, Recreation and Parks</u> Cash Balance	\$ 1,000,000.00	<u>Fund 302/88, Recreation and Parks</u> 001010, Salaries, General 001070, Salaries, As-Needed 003040, Contractual Services 003160, Maintenance Materials & Supplies 006020, Operating Supplies	\$ 688,775.00 \$ 294,025.00 \$ 1,800.00 \$ 10,040.00 \$ 5,360.00
			Subtotal	\$ 1,000,000.00
Transportation <i>Grant reimbursed projects</i>	<u>Fund 655/94, Transportation Grant Fund</u> Cash Balance	\$5,154,760.00	<u>Fund 655/94, Transportation Grant Fund</u> NEW HSIP Cycle 4- 64th/Main St and other projects NEW HSIP Cycle 4-Pacific Avenue and other projects NEW HSIP Cycle 4-Various Locations NEW HSIP Cycle 4-48th Street NEW HSIP Cycle 4-Gaffey NEW HSIP Cycle 4 - Anaheim Street NEW HSIP Cycle 4 - Roxford NEW Fed SR2S Cycle 2 Ped and Bike Safety NEW Fed SR2S Cycle 3 Esperanza and other projects NEW Fed SR2S Cycle 3 Meno Avenue NEW MTA Call 2009 Western Ave Bus Stop/Ped Improvement	\$ 522,470.00 \$ 266,500.00 \$ 568,165.00 \$ 487,500.00 \$ 292,500.00 \$ 650,000.00 \$ 260,000.00 \$ 325,000.00 \$ 445,900.00 \$ 379,600.00 \$ 957,125.00
			Subtotal	\$5,154,760.00
<b>TOTAL ALL DEPARTMENTS AND FUNDS</b>		\$ 9,961,313.96		\$ 9,961,313.96

**Attachment 4**  
**TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	FUND/ACCOUNT	TRANSFER FROM	AMOUNT	FUND/ACCOUNT	TRANSFER TO	AMOUNT
<i>Animal Services</i> <i>Operational Plan ERIP Payouts</i>	<u>Fund 100/06, Animal Services</u>			<u>Fund 100/06, Animal Services</u>		
	001070, Salaries, As-Needed		\$ 50,000.00	001010, Salaries, General		\$ 200,000.00
	001090, Overtime		\$ 10,000.00			
	002120, Printing and Binding		\$ 30,000.00			
	004460, Private Veterinary Care		\$ 40,000.00			
	004580, Animal Food and Feed		\$ 40,000.00			
	006010, Office & Administration		\$ 20,000			
006020, Operating Supplies		\$ 10,000.00				
		Subtotal	\$ 200,000.00			
<i>Medical Supplies</i>	003040, Contractual Services		\$ 7,000.00	003190, Medical Supplies		\$ 7,000.00
<i>Building &amp; Safety</i> <i>Operational Plan</i>	<u>Fund 100/08, General Fund</u>			<u>Fund 100/08, General Fund</u>		
	003310 Transportation		\$ 100,000.00	001010 Salaries General		\$ 116,128.00
	002120 Printing and Binding		\$ 16,128.00			
		Subtotal	\$ 116,128.00			
<i>Special Fund ERIP Payouts (F48R)</i>	<u>Fund 100/08, General Fund</u>			<u>Fund 100/08, General Fund</u>		
	008140, Early Retirement Incentive Program Layout		\$ 2,049,390.00	001010, Salaries General		\$ 2,049,390.00
<i>City Attorney</i> <i>Account Deficits</i>	<u>Fund 100/12, City Attorney</u>			<u>Fund 100/12, City Attorney</u>		
	001010, Salary General		\$ 2,777,086.00	001020, Salaries Grant Reimbursed		\$ 421,601.00
				001080, Salaries Proprietary		\$ 2,150,485.00
				002130, Travel		\$ 5,000.00
				003040, Contractual Services		\$ 150,000.00
				006010, Office and Administrative Expenses		\$ 50,000.00
				Subtotal	\$ 2,777,086.00	
<i>City Clerk</i> <i>Operational Plan</i>	<u>Fund 100/14, City Clerk</u>			<u>Fund 100/14, City Clerk</u>		
	004170, Elections		\$ 125,000.00	001010, Salaries General		\$ 125,000.00
<i>Convention Center</i> <i>Account Deficits</i>	<u>Fund 100/48, Convention Center</u>			<u>Fund 100/48, Convention Center</u>		
	001010, Salaries General		\$ 700,000.00	001070, Salaries, As Needed		\$ 350,000.00
				003340, Water and Electricity		\$ 350,000.00
				Subtotal	\$ 700,000.00	
<i>Special Fund ERIP Payout</i>	008140, Early Retirement Incentive Program		\$ 50,000.00	001070, Salaries, As Needed		\$ 50,000.00
<i>Cultural Affairs</i> <i>Special Fund ERIP Payouts (F480)</i>	<u>Fund 100/30, Cultural Affairs</u>			<u>Fund 100/30, Cultural Affairs</u>		
	008140, Early Retirement Incentive Program Payout		\$ 185,626.00	001010, Salaries, General		\$ 185,626.00

**Attachment 4**  
**TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Finance	<u>Fund 100/39, Finance</u>		<u>Fund 100/39, Finance</u>	
Operational Plan	001090, Salaries Overtime	\$ 25,647.00	001010, Salaries General	\$ 125,647.00
	003040, Contractual Services	\$ 100,000.00		
	Subtotal	\$ 125,647.00		
Fire	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
Account Deficits	001012, Sworn Salaries	\$ 10,000,000.00	001030, Sworn Bonuses	\$ 500,000.00
	001098, Overtime Variable Staffing	\$ 3,350,000.00	001050, Unused Sick Time	\$ 571,125.00
	002120, Printing and Binding	\$ 100,000.00	001092, Overtime Sworn	\$ 700,000.00
	003030, Construction Materials	\$ 50,000.00	001093, Overtime Constant Staffing	\$ 13,071,875.00
	003040, Contractual Services	\$ 200,000.00	003090, Field Equipment Expense	\$ 800,000.00
	004430, Uniforms	\$ 1,543,000.00		
	004450, Water Control Devices	\$ 50,000.00		
	007300, Furn, Office & Tech Equip	\$ 78,125.00		
	007340, Transportation Equipment	\$ 271,875.00		
	Subtotal	\$ 15,643,000.00	Subtotal	\$ 15,643,000.00
General Services	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
Parts Account Deficit	003040, Contractual Services	\$ 150,000.00	003090, Field Equipment Expense	\$ 150,000.00
Operational Plan	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	007300, Furniture, Office & Tech Equipment	\$ 51,000.00	001010, Salaries General	\$ 453,808.00
	007350, Other Operating Equipment	\$ 120,000.00	001070, As Needed Salaries	\$ 26,608.00
	002120, Printing and Binding	\$ 25,000.00	001014, Salaries Construction Projects	\$ 153,772.00
	002130, Travel	\$ 10,000.00		
	003310, Transportation	\$ 20,000.00		
	003330, Utilities Expense Private Company (Natural Gas	\$ 283,188.00		
	004430, Uniforms	\$ 125,000.00		
	Subtotal	\$ 634,188.00	Subtotal	\$ 634,188.00
Special Fund (SPRF 501,511, SCM 61,008) and General Fund ERIP Payouts	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	008140, Early Retirement Incentive Program Payout	2,094,851.00	001010, Salaries General	2,094,851.00
Maintenance of Emergency Generators	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	001090, Salaries Overtime	\$ 215,000.00	001070, As Needed Salaries	\$ 55,000.00
			001120, Hiring Hall Benefits	110,000.00
			003160, Maintenance Materials, Supplies	50,000.00
			Subtotal	\$ 215,000.00

**Attachment 4**  
**TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	FUND/ACCOUNT	TRANSFER FROM	AMOUNT	FUND/ACCOUNT	TRANSFER TO	AMOUNT
Housing	<u>Fund 100/43, Housing</u>			<u>Fund 100/43, Housing</u>		
Special Fund ERIP Payout - CDBG	008140, Early Retirement Incentive Program Payouts		\$ 375,135.00	001010, Salaries General		\$ 900,182.00
HOME			\$ 75,202.00			
MHFF			\$ 34,047.00			
AHTF			\$ 38,027.00			
RENT			\$ 94,123.00			
CODE			\$ 283,648.00			
	Subtotal		<u>\$ 900,182.00</u>	Subtotal		<u>\$ 900,182.00</u>
Housing	<u>Fund 100/43, Housing</u>			<u>Fund 100/43, Housing</u>		
Short-term Peak Staffing	003040, Contractual Services		\$ 250,000.00	001070, Salaries As-Needed		\$ 250,000.00
CODE Related Cost Reimbursement	<u>Fund 41M/43, Code Enforcement Trust Fund</u>			<u>Fund 41M/43, Code Enforcement Trust Fund</u>		
	43F143, Housing		\$ 218,051.00	43G299, Related Costs		\$ 218,051.00
Rent Escrow Account Program	<u>Fund 41M/43, Code Enforcement Trust Fund</u>			<u>Fund 41M/43, Code Enforcement Trust Fund</u>		
	43H411, Unallocated		\$ 180,000.00	43H410, Miscellaneous		\$ 180,000.00
Information Technology Agency	<u>Fund 100/32, Information Technology Agency</u>			<u>Fund 100/32, Information Technology Agency</u>		
Operational Plan	009350, Communication Services		\$ 1,200,000.00	001010, Salaries General		\$ 1,200,000.00
Special Fund ERIP Payouts (F342, 760, 761)	008140, Early Retirement Incentive Program		\$ 28,698.00	001010, Salaries General		\$ 28,698.00
Library	<u>Fund 300/44, Library</u>			<u>Fund 300/44, Library</u>		
Library Fund ERIP Payouts (F300)	008140, Early Retirement Incentive Program Payout		\$ 1,943,209.00	001010, Salaries, General		\$ 1,943,209.00
Personnel	<u>Fund 100/66, Personnel Department</u>			<u>Fund 100/66, Personnel Department</u>		
Special Fund ERIP Payouts (F760)	008140, Early Retirement Incentive Program Payout		\$ 63,500.00	1010, Salaries General		\$ 63,500.00
Planning	<u>Fund 100/68, Planning</u>			<u>Fund 100/68, Planning</u>		
Operational Plan Savings	003040, Contractual Services		\$ 300,000.00	001010, Salaries General		\$ 319,231.00
	006010, Office and Administrative		\$ 10,000.00			
	006020, Operating Supplies		\$ 9,231.00			
	Subtotal		<u>\$ 319,231.00</u>			
Public Works - Board	<u>Fund 100/74, Board</u>			<u>Fund 100/74, Board</u>		
General Fund ERIP Payouts	008140, Early Retirement Incentive Program Payout		\$ 209,278.00	001010, Salaries, General		\$ 209,278.00

**Attachment 4**  
**TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Public Works - Contract Administration <i>Sewer Capital ERIP Payouts</i>	<u>Fund 100/76, Contract Administration</u> 008140, Early Retirement Incentive Program Payout	\$ 144,865.00	<u>Fund 100/76, Contract Administration</u> 001010, Salaries, General	\$ 144,865.00
Public Works - Sanitation <i>Solid Resources Program</i>	<u>Fund 100/82, Bureau of Sanitation</u> 1010, Salaries General 4430, Uniforms 6010, Office and Administrative	\$ 64,649.00 \$ 42,000.00 \$ 254.00	<u>Fund 100/82, Bureau of Sanitation</u> 1070, Salaries As-Needed 6010, Office and Administrative 6020, Operating Supplies & Expenses	\$ 44,903.00 \$ 54,000.00 \$ 8,000.00
	Subtotal	<u>\$ 106,903.00</u>	Subtotal	<u>\$ 106,903.00</u>
Public Works - Street Lighting <i>Hiring Hall - LED &amp; Maintenance</i>	<u>Fund 100/84, Street Lighting</u> 001010, Salaries General	\$ 297,000.00	<u>Fund 100/84, Street Lighting</u> 001100, Salaries Hiring Hall 001120, Hiring Hall Benefits	\$ 150,000.00 \$ 147,000.00
			Subtotal	<u>\$ 297,000.00</u>
Public Works - Street Services <i>Operational Plan</i>	<u>Fund 100/86, Street Services</u> 001090, Overtime 006020, Operational Supplies	\$ 357,817.00 \$ 935,285.00	<u>Fund 100/86, Street Services</u> 001010, Salaries, General	\$ 1,293,102.00
	Subtotal	<u>\$ 1,293,102.00</u>		
<i>ERIP Payouts - Special Fund</i>	008140, ERIP	\$ 1,162,596.00	001010, Salaries, General	\$ 1,162,596.00
Transportation <i>Internal Adjustments within General Fund</i>	<u>Fund 100/General Fund</u> 001010, Salaries General 001090, Overtime General 003030, Construction Expense 003040, Contractual Services 003350, Paint & Sign Maintenance 003360, Signal Supplies 003090, Field Equipment Expense 003120, Investigation 003330, Utilities Expense, Private	\$ 117,200.00 \$ 6,100.00 \$ 50,000.00 \$ 519,350.00 \$ 40,000.00 \$ 80,000.00 \$ 108,040.00 \$ 25,000.00 \$ 15,000.00	<u>Fund 100/General Fund</u> 001010, Overtime General 001090, Overtime General 002120, Printing and Binding 003310, Transportation 006020, Operating Supplies	\$ 646,100.00 \$ 264,590.00 \$ 25,000.00 \$ 10,000.00 \$ 15,000.00
	Subtotal	<u>\$ 960,690.00</u>	Subtotal	<u>\$ 960,690.00</u>
<i>BOE Contractor; Installation of Bridge</i>	<u>Fund 207/94 Local Transportation Fund</u> 94216E, Taylor Yard Bicycle Bridge (FY2009) 94216F, Taylor Yard Bicycle Bridge (FY2010)	\$ 75,727.02 \$ 200,000.00	<u>Fund 207/94 Local Transportation Fund</u> NEW, Ave 19 Bridge Bikeways Fence	\$ 275,727.02
	Subtotal	<u>\$ 275,727.02</u>		
Liability Claims <i>Account Deficits</i>	<u>Fund 100/59, City Attorney Liability Claims</u> 009760, Liability Claims	\$ 2,000,000.00	<u>Fund 100/59, City Attorney Liability Claims</u> 009770, Liability Claims	\$ 2,000,000.00

### Attachment 4

#### TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	FUND/ACCOUNT	TRANSFER FROM	AMOUNT	FUND/ACCOUNT	TRANSFER TO	AMOUNT
Human Resource Benefits	<u>Fund 100/61, Human Resource Benefits</u>			<u>Fund 100/61, Human Resource Benefits</u>		
<i>Account Deficits</i>	009100, Unemployment Insurance		\$ 242,300	009220, Police Health and Welfare		\$ 1,674,300
	009200, Civilian Flex		\$ 6,886,000	009910, Workers' Compensation		\$ 10,886,000
	009210, Fire Health and Welfare		\$ 1,432,000			
	003040, Contractual Services		\$ 4,000,000			
	Subtotal		\$ 12,560,300.00	Subtotal		\$ 12,560,300.00
<b>TOTAL ALL DEPARTMENTS AND FUNDS</b>			<b>\$ 49,186,248.02</b>	<b>\$ 49,186,248.02</b>		

**Attachment 5**  
**TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Animal Services <i>Spay/Neuter Reimbursement</i>	<u>Fund 842/06 Animal Sterilization Trust Fund</u> 06106G, Animal Services - Gen Fund	\$ 447,562.00	<u>Fund 100/06, Animal Services</u> 001010, Salaries General	\$ 447,562.00
<i>Microchip Fund</i>	<u>Fund 41C/06 Microchip</u> 06106G, Animal Services - Gen Fund	\$ 50,000.00	<u>Fund 100/06, Animal Services</u> 001010, Salaries General	\$ 50,000.00
<i>Northeast Animal Care Center (General Fund)</i>	<u>Fund 100/06 Animal Services</u> 003040, Contractual Services	\$ 39,602.19	<u>Fund 100/40, General Services</u> 003040, Contractual Services	\$ 39,602.19
<i>Building and Safety</i>	<u>Fund 48R08, Enterprise Fund</u> 08H108 Building & Safety	\$ 53,000.00	<u>Fund 100/08, Building &amp; Safety</u> 001010 Salaries General	\$ 53,000.00
<i>Expedited and Off-Hour Services</i>	<u>Fund 48R08, Enterprise Fund</u> 08H108 Building & Safety	\$ 600,000.00	<u>Fund 100/08, Building &amp; Safety</u> 001090 Salaries Overtime 003310 Transportation	\$ 400,000.00 \$ 200,000.00
			<b>Subtotal</b>	<b>\$ 600,000.00</b>
City Attorney <i>Operational Plan (TARGET)</i>	<u>Fund 52K/12 ARRA Teen &amp; Retail Education Tobacco</u> 12F641, Personal Services	\$ 214,050.00	<u>Fund 100/12, City Attorney</u> 001020, Salaries Grant Reimbursed	\$ 214,050.00
<i>Justice Assistance Grant</i> <i>Fiscal Year 2009</i>	<u>Fund 52A/46, JAG (FY 2009)</u> 46F212, City Attorney - Reserve 46G112, City Attorney - Salaries	\$ 27,143.33 \$ 3,657.39	<u>Fund 100/12, City Attorney (46H112)</u> 001010, Salaries General	\$ 30,800.72
	<b>Subtotal</b>	<b>\$ 30,800.72</b>		
<i>Fiscal Year 2009 Urban Areas</i> <i>Security Initiative (UASI)</i>	<u>Fund 53A/46, UASI Grant (FY 2009)</u> 46G112, City Attorney Salaries 46G908, Grant Management & Administration	\$ 4,207.04 \$ 72,291.96	<u>Fund 100/12, City Attorney (46H112)</u> 001010, Salaries General	\$ 76,499.00
	<b>Subtotal</b>	<b>\$ 76,499.00</b>		
<i>Fiscal Year 2010 Urban Areas</i> <i>Security Initiative (UASI)</i>	<u>Fund 53V/46, UASI Grant (FY 2010)</u> 46H946, Grant Management & Administration	\$ 16,499.00	<u>Fund 100/12, City Attorney</u> 001010, Salaries General	\$ 16,499.00
City Clerk <i>Operational Plan</i>	<u>Fund 659/14, BID Trust Fund</u> 140301, BID General	\$ 125,000.00	<u>Fund 100/14, City Clerk</u> 001010, Salaries General	\$ 125,000.00
Finance <i>Accounting Assistance Program</i>	<u>Fund 100/39, Finance</u> 001010, Salaries General	\$ 24,187.77	<u>Fund 100/26, Controller</u> 001070, Salaries As-Needed	\$ 24,187.77



**Attachment 5**  
**TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Housing <i>Rent Escrow Account Program</i>	<u>Fund 100/43, Housing</u> 001010, Salaries General (F440/43, 43H143)	\$ 20,000.00	<u>Fund 440/43, Rent Stabilization Trust Fund</u> 43H412, Service Delivery	\$ 20,000.00
Information Technology Agency <i>BTOP Grant, Los Angeles Computer Access Network Project</i>	<u>Fund 52B/32, ARRA BTOP Public Computer Center</u> 32F300, LA Computer Access Network Project	\$ 202,767.00	<u>Fund 100/32, Information Technology Agency</u> 001010, Salaries General 003040, Contractual Services	\$ 93,688.00 \$ 30,000.00
			<u>Fund 52B/32, ARRA BTOP Public Computer Center</u> 32H299, Related Costs	\$ 79,079.00
			Subtotal	<u>\$ 202,767.00</u>
Mayor <i>GRYD Program</i>	<u>Fund 301/88, Municipal Sports Account</u> 88053M, Aquatics Division	\$ 20,000.00	<u>Fund 100/46, Mayor</u> 003040 Contractual Services	\$ 20,000.00
Police <i>Cadet Program</i>	<u>Fund 44F/70, State of California Asset Forfeiture Trust</u> 70F517, Gang Intervention Program, St Set Aside	\$ 100,000.00	<u>Fund 100/70, Police</u> 001092, Overtime Sworn	\$ 100,000.00
<i>Mandatory Training</i>	<u>Fund 41Y/70, Standard and Training for Corrections Trust</u> 70F207, Standard and Training Collection 70G207, FY11 Standard and Training Collection 70H207, FY12 Standard and Training Collection	\$ 69,150.44 \$ 180,849.56 \$ 26,000.00	<u>Fund 100/70, Police</u> 001090, Salaries Overtime	\$ 276,000.00
	Subtotal	<u>\$ 276,000.00</u>	Subtotal	<u>\$ 276,000.00</u>
Public Works - Contract Administration <i>Transportation Expense</i>	<u>Fund 100/76, Contract Administration</u> 001010, Salaries, General	\$ 225,000.00	<u>Fund 100/76, Contract Administration</u> 003310, Salaries, Transportation	\$ 225,000.00
Public Works - Sanitation <i>Branching Out Grant</i>	<u>Fund 537/50, Environmental Affairs Trust Fund</u> 50G308, Branching Out - DOT Prop C	\$ 85,000.00	<u>Fund 100/82, Bureau of Sanitation</u> 001070, Salaries As-Needed	\$ 85,000.00
<i>Re-Leaf Grant</i>	50G307, RELEAF For LA	\$ 50,000.00	001070, Salaries As-Needed	\$ 50,000.00
<i>Clean Cities Program</i>	50G311, Clean Cities Programatic Support	\$ 2,000.00	001090, Salaries Overtime	\$ 2,000.00
<i>Mayor's Office Environmental Pgms</i> <i>(\$62,500 SCMO + \$62,500 SWRF)</i>	<u>Fund 100/82, Bureau of Sanitation</u> 001010, Salaries General	\$ 125,000.00	<u>Fund 100/46, Mayor's Office</u> 001010, Salaries General	\$ 125,000.00
<i>CLARTS Community Amenities</i>  <i>(\$208,490 SWRF)</i>	<u>Fund 47R/50, City of LA Recycling Transfer Station</u> 50H47S, CLARTS Community Amenities <u>Fund 100/82, Bureau of Sanitation</u> 003040, Contractual Services	\$ 73,415.00 \$ 208,490.00	<u>Fund 100/14, City Clerk</u> 003040, Contractual Services	\$ 281,905.00
	Subtotal	<u>\$ 281,905.00</u>		

**Attachment 5**  
**TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Public Works - Street Lighting <i>Reseda Bus Stop Lighting</i>	<u>Fund 540/94, Proposition C</u> 94H656, Transportation Grant Fund Work Program	\$ 100,000.00	<u>Fund 100/84, Street Lighting</u> 001090, Salaries Overtime	\$ 100,000.00
<i>CD 8 Bus Stop Security Lighting</i>	<u>Fund 51Q/94, Measure R</u> 94214G, Bus Stop Security Lighting	\$ 65,000.00	<u>Fund 100/84, Street Lighting</u> 001010, Salaries General 001090, Salaries Overtime	\$ 58,000.00 \$ 7,000.00
			Subtotal	\$ 65,000.00
Public Works-Street Services <i>Motor Avenue Median Project for Council District Five</i>	<u>Fund 47M/50, Century City Neighborhood Traffic Protection Trust</u> 50V201, Constellation Place Neighborhood	\$ 35,854.00	<u>Fund 100/86, Street Services</u> 003040, Contractual Services	\$ 35,854.00
Recreation and Parks <i>Accounting Assistance Program</i>	<u>Fund 302/88, Recreation and Parks</u> 001010, Salaries General	\$ 12,000.00	<u>Fund 100/26, Controller</u> 001070, Salaries As-Needed	\$ 12,000.00
Transportation <i>Arbor Vitae Street Widening-La Cienega to Airport</i>	<u>Fund 540/94 Proposition C Anti-Gridlock Fund</u> 94H656, Transportation Grant Fund Work Program	\$ 200,000.00	<u>Fund 655/94 Transportation Grant Fund</u> 94W708, Arbor Vitae Street Widening-La Cienega to Airport	\$ 200,000.00
<i>Special Parking Revenue Fund Overtime expenditures</i>	<u>Fund 363/94 Special Parking Revenue Fund</u> 940060, Parking Meter and Off-Street Parking	\$ 375,000.00	<u>Fund 100/94, Transportation</u> 001010, Salaries Overtime	\$ 375,000.00
Zoo <i>Accounting Assistance Program (Zoo Enterprise Trust Fund 40E/87)</i>	<u>Fund 100/87, Zoo</u> 001010, Salaries General	\$ 12,000.00	<u>Fund 100/26, Controller</u> 001010, Salaries General	\$ 12,000.00
<b>TOTAL ALL DEPARTMENTS AND FUNDS</b>		<b>\$ 3,864,726.68</b>		<b>\$ 3,864,726.68</b>

**Attachment 6**  
**FY 2011-12 BUDGET ADJUSTMENTS**  
**TRANSFERS TO THE UNAPPROPRIATED BALANCE, RESERVE FOR ECONOMIC UNCERTAINTY**

DEPT	APPROPRIATE FROM:	APPROPRIATE TO:	AMOUNT
Aging <i>Operational Plan</i>	<u>Fund 100/02, Aging</u> 008140, Early Retirement Incentive Program Payout	<u>Fund 100/58, Unappropriated Balance</u> 000037, Reserve for Economic Uncertainty	\$ 65,106.00
Animal Services <i>Operational Plan</i>	<u>Fund 100/06, Animal Services</u> 008140, Early Retirement Incentive Program Payout		\$ 236,288.00
Building And Safety <i>Operational Plan</i>	<u>Fund 100/08, Building and Safety</u> 008140, Early Retirement Incentive Program Payout		\$ 338,255.00
City Administrative Officer <i>Operational Plan</i>	<u>Fund 100/10, City Administrative Officer</u> 008140, Early Retirement Incentive Program Payout		\$ 227,144.00
City Attorney <i>Operational Plan</i>	<u>Fund 100/12, City Attorney</u> 008140, Early Retirement Incentive Program Payout		\$ 1,711,789.00
City Clerk <i>Operational Plan</i>	<u>Fund 10/14, Clerk</u> 008140, Early Retirement Incentive Program Payout		\$ 519,077.00
Controller <i>Operational Plan</i>	<u>Fund 100/26, Controller</u> 008140, Early Retirement Incentive Program Payout		\$ 554,319.00
Disability <i>Operational Plan</i>	<u>Fund 100/65, Disability</u> 008140, Early Retirement Incentive Program Payout		\$ 38,069.00
Emergency Management <i>Operational Plan</i>	<u>Fund 100/35, Emergency Management</u> 008140, Early Retirement Incentive Program Payout		\$ 12,324.00
Employee Relations <i>Operational Plan</i>	<u>Fund 100/36, Employee Relations</u> 008140, Early Retirement Incentive Program Payout		\$ 52,963.00
Finance <i>Operational Plan</i>	<u>Fund 100/39, Finance</u> 008140, Early Retirement Incentive Program Payout		\$ 419,468.00
Fire <i>Operational Plan</i>	<u>Fund 100/38, Fire</u> 008140, Early Retirement Incentive Program Payout		\$ 830,313.00
General Services <i>Operational Plan</i>	<u>Fund 100/40, General Services</u> 008140, Early Retirement Incentive Program Payout		\$ 1,714,330.00
	<u>Fund 100/58, Unappropriated Balance</u> 000200, Water and Electricity		\$ 500,000.00
Information Technology <i>Operational Plan</i>	<u>Fund 100/32, Information Technology</u> 008140, Early Retirement Incentive Program Payout		\$ 1,507,078.00
Personnel <i>Operational Plan</i>	<u>Fund 100/66, Personnel</u> 008140, Early Retirement Incentive Program Payout		\$ 816,342.00
Planning <i>Operational Plan</i>	<u>Fund 100/68, Planning</u> 008140, Early Retirement Incentive Program Payout		\$ 819,231.00
Police <i>Operational Plan</i>	<u>Fund 100/70, Police</u> 008140, Early Retirement Incentive Program Payout		\$ 4,045,940.00
Public Works-Board <i>Operational Plan</i>	<u>Fund 100/74, Public Works Board</u> 008140, Early Retirement Incentive Program Payout		\$ 113,278.00
Public Works-Contract Administration <i>Operational Plan</i>	<u>Fund 100/76, Contract Administration</u> 008140, Early Retirement Incentive Program Payout		\$ 684,216.00
Public Works-Engineering <i>Operational Plan</i>	<u>Fund 100/78, Engineering</u> 008140, Early Retirement Incentive Program Payout		\$ 1,295,884.00
Public Works- Sanitation <i>General Fund Savings</i>	<u>Fund 100/82, Bureau of Sanitation</u> 001010, Salaries General		\$ 284,457.00
	<u>Fund 100/56, General City Purposes</u> 000855, Solid Waste Fee Lifeline Rate Program		\$ 2,200,000.00
Public Works-Street Services <i>Operational Plan</i>	<u>Fund 100/86, Street Services</u> 008140, Early Retirement Incentive Program Payout		\$ 1,293,102.00
Transportation <i>Operational Plan</i>	<u>Fund 100/94, Transportation</u> 008140, Early Retirement Incentive Program Payout		\$ 1,805,511.00
Attorney Conflict Panel	<u>Fund 46T/10, Attorney Conflict Panel</u> 000594, Attorney Conflict Panel		\$ 450,000.00
<b>TOTAL APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE</b>			<b>\$ 22,534,484.00</b>

**Attachment 7**

**FY 2011-12 BUDGET ADJUSTMENTS  
APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE**

<b>DEPT</b>	<b>APPROPRIATE FROM:</b>	<b>APPROPRIATE TO:</b>	<b>AMOUNT</b>
Council	<u>Fund 100/58, Unappropriated Balance</u>	<u>Fund 100/28, Council</u>	
<i>Current Expenditure Program</i>	000132, Equipment, Expenses and A&Is	001070, Salaries, As-Needed	\$ 2,729,000.00
		006010, Office and Administrative	\$ 100,000.00
		Subtotal	<u>\$ 2,829,000.00</u>
Finance	<u>Fund 100/58, Unappropriated Balance</u>	<u>Fund 100/39, Finance</u>	
<i>Bank Fee Deficit</i>	000037, Reserve for Economic Uncertainty	004040, Bank Service Fees	\$ 2,500,000.00
Fire	<u>Fund 100/58, Unappropriated Balance</u>	<u>Fund 100/38, Fire</u>	
<i>Labor Concession Offset</i>	000165, Restoration of Neighborhood Fire Service	001093, Overtime Constant Staffing Overtime	\$ 6,971,000.00
General Services	<u>Fund 100/58, Unappropriated Balance</u>	<u>Fund 100/40, General Services</u>	
<i>Petroleum Deficit</i>	000037, Reserve for Economic Uncertainty	003230, Petroleum Products	\$ 6,000,000.00
Mayor	<u>Fund 100/58, Unappropriated Balance</u>	<u>Fund 100/46, Mayor</u>	
<i>Current Expenditure Program</i>	000132, Equipment, Expenses and A&Is	001070, Salaries As Needed	\$ 753,000.00
Police	<u>Fund 100/58, Unappropriated Balance</u>	<u>Fund 100/70, Police</u>	
<i>Occupy LA</i>	000037, Reserve for Economic Uncertainty	001090, Overtime General	\$ 21,698.00
		001092, Sworn Overtime	\$ 1,225,546.00
		003090, Field Equipment Expense	\$ 28,992.00
		Subtotal	<u>\$ 1,254,538.00</u>
Human Resources Benefits	<u>Fund 100/58, Unappropriated Balance</u>	<u>Fund 100/61, Human Resource Benefits</u>	
<i>Account Deficits</i>	000037, Reserve for Economic Uncertainty	009220, Police Health and Welfare	\$ 140,700.00
		009910, Workers' Compensation	\$ 2,098,300.00
		Subtotal	<u>\$ 2,239,000.00</u>
<b>TOTAL APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE</b>			<u><b>\$ 22,546,538.00</b></u>

**Attachment 8-a**  
**GENERAL FUND**  
**Fleet Vehicle Reduction as Proposed by Departments**

DOM	DEPT/BUREAU/DIVISION	CLASS	CLASS DESCRIPTION	UNITS OFFERED BY DEPT	UNITS TURNED IN	REMAINING
27A	INFO TECHNOLOGY AGCY (OLD ISD)	B100	LIGHT DUTY TRUCK	3	0	3
27A	INFO TECHNOLOGY AGCY (OLD ISD)	C100	MEDIUM DUTY TRUCK	1	0	1
27A	INFO TECHNOLOGY AGCY (OLD ISD)	T100	AERIAL EQUIPMENT	2	0	2
27A	INFO TECHNOLOGY AGCY (OLD ISD)	8100	HEAVY DUTY TRUCK	1	0	1
			<b>Subtotal</b>	<b>7</b>	<b>0</b>	<b>7</b>
27B	ITA/COMMUNICATIONS	A100	AUTOMOBILE	4	0	4
27B	ITA/COMMUNICATIONS	B100	LIGHT DUTY TRUCK	2	0	2
27B	ITA/COMMUNICATIONS	C100	MEDIUM DUTY TRUCK	1	0	1
27B	ITA/COMMUNICATIONS	S100	SMALL EQUIPMENT	2	0	2
			<b>Subtotal</b>	<b>9</b>	<b>0</b>	<b>9</b>
33D	GSD / FLT SVCS	A100	AUTOMOBILE	3	3	0
33D	GSD / FLT SVCS	B100	LIGHT DUTY TRUCK	7	7	0
33D	GSD / FLT SVCS	C100	MEDIUM DUTY TRUCK	5	5	0
33D	GSD / FLT SVCS	E200	RCV REAR LOADER	1	1	0
33D	GSD / FLT SVCS	H100	MISC SWEEPER	1	1	0
33D	GSD / FLT SVCS	I700	FORKLIFT	6	6	0
33D	GSD / FLT SVCS	J100	TRUCKSTERS	3	3	0
33D	GSD / FLT SVCS	S100	SMALL EQUIPMENT	5	5	0
33D	GSD / FLT SVCS	T100	AERIAL EQUIPMENT	3	3	0
33D	GSD / FLT SVCS	8100	HEAVY DUTY TRUCK	6	6	0
33K	GSD-OFFICE OF PUBLIC SAFETY	B101	SECURITY SERVICES LT TRKS	1	0	1
33K	GSD-OFFICE OF PUBLIC SAFETY	J100	TRUCKSTERS	2	0	2
33M	GSD-BUILDING MAINTENANCE	B100	LIGHT DUTY TRUCK	4	0	4
33M	GSD-BUILDING MAINTENANCE	C100	MEDIUM DUTY TRUCK	9	2	7
33M	GSD-BUILDING MAINTENANCE	H100	MISC SWEEPER	2	0	2
33M	GSD-BUILDING MAINTENANCE	I400	TRACTOR, BACKHOE	1	0	1
33M	GSD-BUILDING MAINTENANCE	L100	TRAILER	1	0	1
33M	GSD-BUILDING MAINTENANCE	S100	SMALL EQUIPMENT	1	0	1
33M	GSD-BUILDING MAINTENANCE	8100	HEAVY DUTY TRUCK	1	0	1
33O	GSD-SUPPLY SERVICES	A100	AUTOMOBILE	1	0	1
33O	GSD-SUPPLY SERVICES	B100	LIGHT DUTY TRUCK	1	0	1
33O	GSD-SUPPLY SERVICES	C100	MEDIUM DUTY TRUCK	2	0	2

**Attachment 8-a**  
**GENERAL FUND**  
 Fleet Vehicle Reduction as Proposed by Departments

DOM	DEPT/BUREAU/DIVISION	CLASS	CLASS DESCRIPTION	UNITS OFFERED BY DEPT	UNITS TURNED IN	REMAINING
33O	GSD-SUPPLY SERVICES	I700	FORKLIFT	8	0	8
33O	GSD-SUPPLY SERVICES	8100	HEAVY DUTY TRUCK	1	0	1
33Q	GSD-CUSTODIAL	A100	AUTOMOBILE	1	0	1
33Q	GSD-CUSTODIAL	B100	LIGHT DUTY TRUCK	2	0	2
			<b>Subtotal</b>	<b>78</b>	<b>42</b>	<b>36</b>
35	LIBRARY	8100	HEAVY DUTY TRUCK	1	1	0
			<b>Subtotal</b>	<b>1</b>	<b>1</b>	<b>0</b>
62	PUBLIC WORKS - ENGINEERING	B100	LIGHT DUTY TRUCK	5	0	5
			<b>Subtotal</b>	<b>5</b>	<b>0</b>	<b>5</b>
74A	STREET SVCS-AREA MAINTENANCE	8100	HEAVY DUTY TRUCK	3	0	3
74C	STREET SVCS-LOT CLEANING	L100	TRAILER	4	0	4
74D	STREET SVCS-URBAN FORESTRY	B100	LIGHT DUTY TRUCK	1	0	1
74D	STREET SVCS-URBAN FORESTRY	C100	MEDIUM DUTY TRUCK	3	0	3
74D	STREET SVCS-URBAN FORESTRY	L100	TRAILER	2	0	2
74D	STREET SVCS-URBAN FORESTRY	T100	AERIAL EQUIPMENT	4	0	4
74D	STREET SVCS-URBAN FORESTRY	8100	HEAVY DUTY TRUCK	6	0	6
74F	STREET SVCS-SPECIAL PROJECTS	L100	TRAILER	4	0	4
74G	STREET SVCS-TRANSPORTATION	L100	TRAILER	3	0	3
74G	STREET SVCS-TRANSPORTATION	8100	HEAVY DUTY TRUCK	3	1	2
			<b>Subtotal</b>	<b>33</b>	<b>1</b>	<b>32</b>
85A	TRANSPORTATION-OTHER	A100	AUTOMOBILE	4	1	3
85A	TRANSPORTATION-OTHER	B100	LIGHT DUTY TRUCK	2	0	2
85A	TRANSPORTATION-OTHER	C100	MEDIUM DUTY TRUCK	1	0	1
85B	TRANSP - PARKING MGT/ENFORCEMN	A500	PARKING ENFORCEMENT	5	0	5
			<b>Subtotal</b>	<b>12</b>	<b>1</b>	<b>11</b>
			<b>Grand Total</b>	<b>145</b>	<b>45</b>	<b>100</b>

## Attachment 8-b

### SPECIAL FUND

#### Fleet Vehicle Reduction as Proposed by Departments

DOM	DEPT/BUREAU/DIVISION	CLASS	CLASS DESCRIPTION	UNITS OFFERED BY DEPT	UNITS TURNED IN	REMAINING
70C	SOLID RESOURCES ENG & CONSTR	8100	HEAVY DUTY TRUCK	1	0	1
70C	SOLID RESOURCES ENG & CONSTR	I200	GRADER	1	0	1
70C	SOLID RESOURCES ENG & CONSTR	I201	SCRAPER	4	0	4
70C	SOLID RESOURCES ENG & CONSTR	I500	TRACTOR, WHEEL LOADER	2	0	2
70C	SOLID RESOURCES ENG & CONSTR	I600	TRACTOR, CRAWLER	3	0	3
70C	SOLID RESOURCES ENG & CONSTR	I900	MOWER	2	0	2
70C	SOLID RESOURCES ENG & CONSTR	J100	TRUCKSTERS	1	0	1
70C	SOLID RESOURCES ENG & CONSTR	L100	TRAILER	2	0	2
70C	SOLID RESOURCES ENG & CONSTR	T100	AERIAL EQUIPMENT	1	0	1
			Subtotal	17	0	17
70D	SANITATION - WASTEWATER COLL	C100	MEDIUM DUTY TRUCK	1	0	1
70D	SANITATION - WASTEWATER COLL	S100	SMALL EQUIPMENT	2	0	2
			Subtotal	3	0	3
70G	SANITATION - HYPERION TREATMENT PLANT	B100	LIGHT DUTY TRUCK	3	0	3
70G	SANITATION - HYPERION TREATMENT PLANT	C100	MEDIUM DUTY TRUCK	1	0	1
70G	SANITATION - HYPERION TREATMENT PLANT	J100	TRUCKSTERS	2	0	2
70G	SANITATION - HYPERION TREATMENT PLANT	L100	TRAILER	7	0	7
70G	SANITATION - HYPERION TREATMENT PLANT	S100	SMALL EQUIPMENT	3	0	3
			Subtotal	16	0	16
70P	SANITATION - HUMAN RESOURCES DEVELOPMENT	B100	LIGHT DUTY TRUCK	1	0	1
			Subtotal	1	0	1
73	PUBLIC WORKS-STREET LIGHTING	L100	TRAILER	1	0	1
			Subtotal	1	0	1
74E	STREET SVCS-STREET RESURFACING	8100	HEAVY DUTY TRUCK	2	0	2
74E	STREET SVCS-STREET RESURFACING	L100	TRAILER	4	0	4
74E	STREET SVCS-STREET RESURFACING	S100	SMALL EQUIPMENT	4	0	4
			Subtotal	10	0	10
			<b>Grand Total</b>	<b>48</b>	<b>0</b>	<b>48</b>

**Attachment 9-a**  
**STATUS OF UNAPPROPRIATED BALANCE**  
**GENERAL ACCOUNT as of 1/25/2012**

<b>C.F.</b>	<b>Appropriations</b>	<b>Date</b>	<b>Amount</b>
	1st FSR		\$ 25,000
<b>Approved Transfer</b>			
11-1097	Midnight Mission for their Summer Barbecue	7/1/2011	(444)
11-1218	LAAAWPPI Graduation (CD 9)	7/19/2011	(580)
11-1395	California Trout, Inc.	8/17/2011	(696)
11-1436	US-Japan Council Reception	9/6/2011	(348)
11-1465	Mothers in Action - Back to School	9/6/2011	(666)
11-1634	U.S. Naval Recruiting Command LA Chief Petty Officer Assoc.	10/4/2011	(1,218)
11-1664	Canoga Park Chamber of Commerce Fall Fest	10/7/2011	(666)
11-1722	Culture Collide Block Party	10/19/2011	(666)
09-2181-S2	Metropolitan LA Branch of Am. Society of Civil Engineers (ASC)	10/18/2011	(580)
11-1768	100th Anniversary of Loyola Marymount University	10/26/2011	(406)
10-2436-S1	Midnight Mission Thanksgiving Event	11/16/2011	(666)
12-0077	Trust for Public Land	1/18/2012	(348)
<b>Projected Balance Available</b>			<b>\$ 17,716</b>



**Attachment 9-b**  
**STATUS OF UNAPPROPRIATED BALANCE NON-GENERAL ACCOUNT as of 1/25/2012**

Council File No.	UB Non-General Accounts	Primary Department	Adopted Budget	Transfer In/ Reapprop.	Amount Appropriated during year	Mid-Year Request	Transfer to Reserve for Economic Uncertainties	Available Balance
	<b>General Fund</b>							
	General (see Attachment 4A)		\$ 25,000		\$ (7,284)		\$ -	\$ 17,716
	City Disaster Planning Study	EMD	500,000					500,000
	Deferred Entry of Judgement Program	City Atty	520,000					520,000
Mid-Year	Equipment, Expenses & Alterations & Improvement	all	3,582,000			(3,582,000)		0
11-0600-s146	GSD- Petroleum Products	GSD	4,000,000		(4,000,000)			0
	IT Infrastructure Outsourcing	ITA	250,000					250,000
	Merchant Card Convenience Fee Program	Finance	500,000					500,000
11-0600-s146	Neighborhood Council Funding	DONE	81,000		(81,000)			0
11-1328; 11-1329; 11-1380; 11-1834; 11-0828;12-0105	Outside Counsel inc. Workers' Comp	City Atty	2,250,000		(1,811,000)			439,000
11-1530; 11-1933	Redistricting Costs for Council and LAUSD	City Clerk	1,500,000		(1,500,000)			0
	Software License Claim	ITA	1,000,000					1,000,000
Mid-Year	Water and Electricity	GSD	500,000				(500,000)	0
Mid-Year	Restoration of Neighborhood Fire Services	Fire	6,971,000			(6,971,000)		0
10-0600-S72	LINX Replacement (reappropriation)			3,500,400				3,500,400
	Gang Prevention/Intervention (reappropriation)			40,000				40,000
11-0600-S104; CAO memo	Budgetary Adjustments for Departments			107,393,836	(89,809,024)			17,584,812
	Reserve for Economic Uncertainty					10,540,946		10,540,946
	<b>Grand Total</b>		<b>\$ 21,679,000</b>	<b>\$ 110,934,236</b>	<b>\$ (97,208,308)</b>	<b>\$ (12,054)</b>	<b>\$ (500,000)</b>	<b>\$ 34,892,874</b>

	Reserve for Economic Uncertainty (Detail)							
Mid-Year	Operational Plan						19,600,027	\$ 19,600,027
Mid-Year	Additional General Fund Savings (BOS)						284,457	284,457
Mid-Year	Lifeline Savings						2,200,000	2,200,000
Mid-Year	Attorney Conflict Panel						450,000	450,000
Mid-Year	Bank Fees						(2,500,000)	(2,500,000)
Mid-Year	Petroleum Expenses						(6,000,000)	(6,000,000)
Mid-Year	Occupy LA						(1,254,538)	(1,254,538)
Mid-Year	Human Resources Benefits						(2,239,000)	(2,239,000)
								-
								-
								-
								-
								-
	<b>Reserve for Economic Uncertainties</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,540,946</b>	<b>\$ 10,540,946</b>

**Attachment 10  
EMPLOYMENT LEVEL REPORT  
FY 2011-12**

Department	Adopted Budget	Position Authorities			Filled Positions			Vacancies	Activated Sub. Auth.
		Start of December	Changes	End of December	Start of December	Changes	End of December		
Aging	38	55	-	55	40	(1)	39	16	
Animal Services	337	338	-	338	327	(1)	326	12	
Building and Safety	725	777	-	777	737	4	741	36	4
City Administrative Officer	110	113	-	113	105	(2)	103	10	
City Attorney	776	908	-	908	879	(1)	878	30	2
City Clerk	100	100	-	100	95	-	95	5	
Community Development	197	308	-	308	280	-	280	28	
Controller	152	177	-	177	153	2	155	22	2
Cultural Affairs	40	43	-	43	39	1	40	3	3
Disability	10	16	-	16	13	-	13	3	
El Pueblo	10	10	-	10	11	-	11	(1)	
Emergency Management	14	24	-	24	22	1	23	1	
Employee Relations Board	3	3	-	3	-	-	-	-	
Ethics Commission	19	19	-	19	18	(1)	17	2	
Finance	367	380	-	380	364	-	364	16	2
Fire - Civilian	319	338	-	338	313	(2)	311	27	9
Fire - Sworn	3,218	3453	(1)	3452	3420	(1)	3419	33	5
General Services	1,506	1579	-	1579	1523	(6)	1517	62	12
Housing	534	620	-	620	547	-	547	73	
Information Technology Agency	480	525	-	525	503	(2)	501	24	1
L.A. Convention Center	133	153	-	153	113	(1)	112	41	9
Neighborhood Empowerment	17	22	-	22	18	1	19	3	
Personnel	388	406	-	406	380	3	383	23	
Planning	240	270	-	270	234	(1)	233	37	
Police - Civilian	3,197	3217	-	3217	2851	(3)	2848	369	19
Police - Sworn	10,480	10554	-	10554	9940	3	9943	611	3
PW/Board of Public Works	95	102	-	102	97	-	97	5	
PW/Bureau of Contract Admin	230	331	-	331	291	(1)	290	41	
PW/Bureau of Engineering	701	831	11	842	735	(2)	733	109	6
PW/Bureau of Sanitation	2,739	2819	-	2819	2415	(3)	2412	407	17
PW/Bureau of Street Lighting	214	247	-	247	206	-	206	41	2
PW/Bureau of Street Services	762	1229	-	1229	1020	-	1020	209	14
Transportation	1,341	1530	-	1530	1451	-	1451	79	8
Zoo	229	231	-	231	212	1	213	18	2
<b>Subtotal</b>	<b>29,721</b>	<b>31,728</b>	<b>10</b>	<b>31,738</b>	<b>29,352</b>	<b>(12)</b>	<b>29,340</b>	<b>2,398</b>	<b># 120</b>
Library	828	888	-	888	832	5	837	51	
Recreation and Parks	1,550	1810	-	1810	1475	(4)	1471	339	254
<b>Subtotal</b>	<b>2,378</b>	<b>2,698</b>	<b>-</b>	<b>2,698</b>	<b>2,307</b>	<b>1</b>	<b>2,308</b>	<b>390</b>	<b>254</b>
<b>Total</b>	<b>32,099</b>	<b>34,426</b>	<b>10</b>	<b>34,436</b>	<b>31,659</b>	<b>(11)</b>	<b>31,648</b>	<b>2,788</b>	<b>374</b>

"Position Authorities-Start of October" includes resolution authority and substitute positions.

Monthly Summary	Adopted Budget	Position Authorities			Filled Positions			Vacancies	Activated Sub. Auth.
		Start of Month	Changes	End of Month	Start of Month	Changes	End of Month		
July	32,099	34,385	54	34,439	29,880	(23)	29,857	4,582	344
August	32,099	34,449	(2)	34,447	31,395	(14)	31,381	3,066	354
September	32,099	34,447	(13)	34,434	31,381	313	31,694	2,740	371
October	32,099	34,434	1	34,435	31,694	(49)	31,645	2,790	372
November	32,099	34,435	(9)	34,426	31,645	14	31,659	2,767	374
December	32,099	34,426	10	34,436	31,659	(11)	31,648	2,788	374
January			-			-		-	
February			-			-		-	
March			-			-		-	
April			-			-		-	
May			-			-		-	
June			-			-		-	

## Attachment 11

## VOLUNTARY FURLOUGH FY 2011/12 - RECAP BY DEPARTMENT - 2/6/2012

Department	PP 1 - 13 (6/19-12/17)		PP 14 (12/18-12/31)		PP 15 (1/1 - 1/14)		PP 16 (1/15-1/28)		Total	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
Animal Services	181.7	\$ 4,658.56	6.0	\$ 166.80	12.0	\$ 339.68	4.0	\$ 111.20	203.7	\$5,276.24
Building & Safety	913.7	\$ 29,390.72	72.0	\$ 2,650.21	15.7	\$ 553.49	41.2	\$ 1,695.05	1,042.6	\$34,289.47
CAO	466.4	\$ 20,254.65	35.0	\$ 1,290.90	8.0	\$ 383.20	19.0	\$ 693.82	528.4	\$22,622.57
CDD	183.0	\$ 5,911.72	33.5	\$ 1,227.45	31.0	\$ 979.25	17.0	\$ 380.71	264.5	\$8,499.13
City Attorney	1,522.5	\$ 66,196.31	117.2	\$ 2,348.14	31.5	\$ 1,574.48	42.9	\$ 1,992.04	1,714.1	\$72,110.97
City Clerk	122.5	\$ 5,361.12	8.0	\$ 320.88					130.5	\$5,682.00
Controller	24.0	\$ 755.28	6.0	\$ 188.82	6.0	\$ 188.82	6.0	\$ 188.82	42.0	\$1,321.74
Convention Center	16.0	\$ 506.24							16.0	\$506.24
Council	2,136.0	\$ 71,299.66	164.0	\$ 4,995.48	210.0	\$ 7,042.24	71.0	\$ 1,713.26	2,581.0	\$85,050.64
Cultural Affairs	82.0	\$ 2,492.24							82.0	\$2,492.24
Disability	0.0	\$ -							0.0	\$0.00
DONE	8.0	\$ 320.88	8.0	\$ 305.04	8.0	\$ 305.04			24.0	\$930.96
ERB	0.0	\$ -							0.0	\$0.00
Ethics	137.0	\$ 5,941.79							137.0	\$5,941.79
Finance	431.0	\$ 13,797.85	20.0	\$ 785.42	229.0	\$ 8,105.74	11.0	\$ 381.80	691.0	\$23,070.81
Fire	387.7	\$ 11,149.81	32.0	\$ 1,137.76	39.0	\$ 1,274.12	33.0	\$ 907.42	491.7	\$14,469.11
General Services	802.5	\$ 25,320.80	71.0	\$ 2,507.63	72.5	\$ 2,178.70	35.5	\$ 1,147.06	981.5	\$31,154.19
Harbor	0.0	\$ -	8.0	\$ 388.64	8.0	\$ 252.88	8.0	\$ 382.24	24.0	\$1,023.76
Housing	1,830.0	\$ 64,467.80	129.5	\$ 4,909.07	76.5	\$ 2,902.67	84.0	\$ 3,411.25	2,120.0	\$75,690.79
ITA	522.0	\$ 22,210.72	20.0	\$ 765.16	24.0	\$ 1,022.88	35.0	\$ 1,525.08	601.0	\$25,523.84
LACERS	176.0	\$ 6,451.26	4.0	\$ 136.11	2.0	\$ 43.82			182.0	\$6,631.19
Library	2,173.0	\$ 68,056.51	111.0	\$ 3,523.09	117.5	\$ 3,578.34	95.5	\$ 3,114.98	2,497.0	\$78,272.92
Mayor	8.0	\$ 369.92							8.0	\$369.92
Personnel	599.0	\$ 16,980.82	47.0	\$ 1,399.77	19.0	\$ 562.25	82.5	\$ 2,118.80	747.5	\$21,061.64
Planning	1,441.8	\$ 55,426.03	88.4	\$ 3,453.15	35.0	\$ 1,223.10	48.0	\$ 1,816.28	1,613.2	\$61,918.56
Police	5,580.6	\$ 184,952.61	345.4	\$ 11,353.12	360.5	\$ 12,256.64	304.5	\$ 10,476.03	6,591.0	\$219,038.40
PW Board	48.0	\$ 1,650.98			10.0	\$ 318.20	19.0	\$ 601.43	77.0	\$2,570.61
PW Con Admin	10.0	\$ (89.62)	2.0	\$ 55.60	21.0	\$ 799.73	27.0	\$ 729.00	60.0	\$1,494.71
PW Engineering	1,885.0	\$ 79,881.33	162.0	\$ 5,755.19	43.0	\$ 1,801.72	67.0	\$ 2,632.70	2,157.0	\$90,070.94
PW Sanitation	2,013.0	\$ 76,225.82	151.0	\$ 5,965.17	153.0	\$ 6,302.10	106.0	\$ 4,643.43	2,423.0	\$93,136.52
PW Street Lighting	85.0	\$ 3,455.30	10.0	\$ 391.40	171.0	\$ 6,858.81			266.0	\$10,705.51
PW Street Services	801.5	\$ 27,580.80	28.0	\$ 661.44	61.0	\$ 1,679.85	39.0	\$ 1,081.70	929.5	\$31,003.79
Rec & Parks	1,161.0	\$ 35,793.03	88.0	\$ 2,874.04	86.7	\$ 2,536.87	87.5	\$ 2,679.39	1,423.2	\$43,883.33
Transportation	413.0	\$ 12,216.11	13.0	\$ 388.59	1.0	\$ 47.90	3.5	\$ 167.65	430.5	\$12,820.25
Treasurer	9.0	\$ 256.59							9.0	\$256.59
Zoo	32.0	\$ 667.68			8.0	\$ 290.88	0.5	\$ 18.18	40.5	\$976.74
<b>TOTAL</b>	<b>26,201.9</b>	<b>\$919,911.32</b>	<b>1,780.0</b>	<b>\$59,944.07</b>	<b>1,859.9</b>	<b>\$65,403.40</b>	<b>1,287.6</b>	<b>\$44,609.32</b>	<b>31,129.4</b>	<b>\$1,089,868.11</b>

**Attachment 12**  
**Status of Fee Increases Funding the 2011-12 Budget**

**General Fund**

<b>Department</b>	<b>Type of Fee</b>	<b>Proposed Change</b>	<b>Proposed Implementation Date</b>	<b>Effective Date</b>	<b>Notes</b>
Animal Services	Administrative code enforcement program	The net revenue change is \$125,000.	April 1, 2012 at the latest		The ordinance was approved by Council on 9/16. The Administrative Citation Enforcement Program which allows the City Attorney to adjudicate the citations is pending in Budget & Finance.
Fire	Industrial Building Inspection	Increase fee, net revenue change is \$1 million.	Unknown		The Department is still in the early stages of the Industrial Building Inspection fee process and does not expect to collect anything for this fee in 2011-12.
Fire	Above Ground Inspection fee	New fee, net revenue change \$150,000	Unknown	September 2011	The Above Ground Inspection fee will be billed on a consolidated invoice with other items covered by the Unified Program Fees; the revenue will be recognized under the Unified Program revenue source code.
Police	Alarm System late penalty fee change.	Increase fee, net revenue change is \$180,000	June 2011	June 2011	These fees became effective in June 2011, in time for the renewal period starting in January 2012.
Street Lighting	Banner permit fees and fines	Fee to be adjusted to recover the costs of the street banner program.	Unknown	Unknown	No revenue was added for this fee increase because it will only offset revenue from SLMAF.
Planning	Planning fee increase.	Increase the fee to recover an additional \$500k in overhead costs.	Unknown, but likely an August 2011 start date was assumed.	August 18, 2011	

## Attachment 13

**MAYOR'S OFFICE OF GANG REDUCTION AND YOUTH DEVELOPMENT  
STATUS REPORT OF EXPENDITURES/ PAYMENTS  
AS OF DECEMBER 31 2011**

LA Bridges	B	C Fund #	D Adopted Budget	E Encumbrances	F Payments / Expenditures	G = E - F Encumbered Balance	H = D - E Unencumbered Amount
LA Bridges I (Prevention)	Jul - Dec 08	F100	4,639,307	4,639,307	4,419,055	220,252	0
Cal State LA & Venice 2000	Jul - Dec 08	F100	98,000	98,000	85,337	12,663	0
LA Bridges II Intervention	Jul - Dec 08	F100	1,537,003	1,537,003	1,512,214	24,789	0
LA Bridges II Intervention	Jul - Dec 08	F50K/E200	874,879	874,879	774,072	100,807	0
		<b>Sub total</b>	<b>7,149,189</b>	<b>7,149,189</b>	<b>6,790,677</b>	<b>358,512</b>	<b>0</b>
LA Bridges II Extension	Jan - Mar 09	F100	948,620	948,620	897,551	51,069	0
LA Bridges II Extension	Jan - Mar 09	F50K/E200			11,738	(11,738)	0
		<b>Sub total</b>	<b>948,620</b>	<b>948,620</b>	<b>909,289</b>	<b>39,331</b>	<b>0</b>
		<b>TOTAL</b>	<b>8,097,809</b>	<b>8,097,809</b>	<b>7,699,966</b>	<b>397,843</b>	<b>0</b>

Contract 2008-2009	B	C Fund #	D Adopted Budget	E Encumbrances	F Payments / Expenditures	G = E - F Encumbered Balance	H = D - E Unencumbered Amount
Contract 2008-2009	Sep 08- Jun 09	F100/3040	7,499,996	7,499,996	5,771,307		1,728,689
	Sep 08- Jun 09	F40B/C201	400,000	400,000	389,528	10,472	10,472
	Sep 08- Jun 09	F50H/E807	400,000	400,000	340,579	0	59,421
	Sep 08- Jun 09	F50E/C205	400,000	400,000	346,999	53,001	53,001
Alma Family Services Cal Grip	Jan 09 - Jun 09	F50W/E931	500,000	500,000	357,921	0	142,079
Intervention-GZ (CIS)	Apr - Sept 09	F51A/E617	250,000	250,000	249,887	113	113
Intervention-GZ (SEA-BH)	Apr - Sept 09	F51M/F609	250,000	250,000	215,912	0	34,088
		<b>TOTAL</b>	<b>9,699,996</b>	<b>9,699,996</b>	<b>7,672,133</b>	<b>63,586</b>	<b>2,027,863</b>
** The unencumbered balance of \$1,728,689 transferred back into 3040 as 6/30/10 & re-appropriated into FY11					(1,728,689)		(1,728,689)
** The unencumbered grant balance of \$63,586 was transferred back into Grant funds by Regie Figueroa					(63,586)	(63,586)	(63,586)
** The unencumbered grant balance of \$235,588 was transferred back into Grant funds as 7/27/10					(235,588)		(235,588)
		<b>ADJUSTED TOTAL</b>	<b>9,699,996</b>	<b>7,672,133</b>	<b>7,672,133</b>	<b>0</b>	<b>0</b>

Contract 2009-2010	B	C Fund #	D Adopted Budget	E Encumbrances	F Payments / Expenditures	G = E - F Encumbered Balance	H = D - E Unencumbered Amount
Prevention Extention (1st)	Jul 09 - Jun 10	F100	11,506,000	11,506,000	9,053,143		2,452,857
**disencumbered \$225,000 from contract#114705M and put back into Fund 3040 as of 6/30/10							
Intervention Extention (NEW)	Oct 09 - Jun 10	F100	4,166,667	4,166,667	3,823,164		343,503
Non-GRYD - Intervention (NEW)	Oct 09 - Jun 10	F100	675,000	675,000	633,101		41,899
Non-GRYD - Prevention (NEW)	Oct 09 - Jun 10	F100	1,122,000	1,122,000	1,012,373		109,627
	Jul 09 - Jun 10	F50H/E807	254,000	254,000	254,000	0	0
	Jul 09 - Jun 10	F50W/E931	240,000	240,000	240,000	0	0
	Jul 09 - Jun 10	F50W/E923	30,000	30,000	30,000	0	0
Intervention-GZ (SEA-BH)	Oct 09 - Jun 10	F51M/F609	375,000	375,000	348,860	26,140	0
** The unencumbered grant bal of \$26,140 was transferred back into 51M on 1/11/11, HSPS will use this remaining fund							
		<b>Sub Total</b>	<b>18,368,667</b>	<b>18,368,667</b>	<b>15,394,641</b>	<b>26,140</b>	<b>2,947,886</b>

## Attachment 13

### MAYOR'S OFFICE OF GANG REDUCTION AND YOUTH DEVELOPMENT STATUS REPORT OF EXPENDITURES/ PAYMENTS

AS OF DECEMBER 31 2011

Summer Light Night (SNL)	Apr - Sept 09	F100	240,000	240,000	234,425		5,575
Summer Light Night (SNL)	Apr - Sept 09	50k/F300	540,000	540,000	501,960	38,040	
<b>Sub Total</b>			<b>780,000</b>	<b>780,000</b>	<b>736,385</b>	<b>38,040</b>	<b>5,575</b>
Special Fund-Homeboy	Sep 09 - Jun 10	K47/V203	240,000	240,000	240,000	0	
Special Fund-Athena Software	Sep 09 - Jun 10	50H/F809	80,000	80,000	62,493	17,508	
Special Fund-Advancement Pro	Jan 10 - Dec 10	F100	200,000	200,000	199,851		149
<b>Sub Total</b>			<b>520,000</b>	<b>520,000</b>	<b>502,343</b>	<b>17,508</b>	<b>149</b>
Evaluation-Urban Institute	Apr 09-Mar 10	F100 / 3040	735,000	735,000	714,987		20,013
Evaluation-Urban Institute	Apr 09-Mar 10	F50E / C205	45,000	45,000	42,352	2,648	
Evaluation-Urban Institute	Apr 09-Mar 10	F50H / E809	80,000	80,000	80,000	0	
Evaluation-Urban Institute	Apr 09-Mar 10	F50W / E927	40,000	40,000	40,000	0	0
<b>Sub Total</b>			<b>900,000</b>	<b>900,000</b>	<b>877,338</b>	<b>2,648</b>	<b>20,013</b>
<b>TOTAL</b>			<b>20,568,667</b>	<b>20,568,667</b>	<b>17,510,708</b>	<b>84,336</b>	<b>2,973,623</b>
** The uncumbered balance of \$225,000 fr LAM transferred back into Fund 3040 as 6/30/10 & re-appropriated into FY11					(225,000)		(225,000)
back into 51M on 1/11/11, HSPS will use this remaining fund					(26,140)	(26,140)	
** The uncumbered balance of \$2,748,623 transferred back into 3040 as 6/13/11 & re-appropriated into FY12					(2,748,623)		(2,748,623)
<b>ADJUSTED TOTAL</b>			<b>20,568,667</b>	<b>17,568,904</b>	<b>17,510,708</b>	<b>58,196</b>	<b>0</b>

Contract 2010-2011	B	C Fund #	D Adopted Budget	E Encumbrances	F Payments / Expenditures	G = E - F Encumbered Balance	H = D - E Unencumbered Amount
Prevention Extention (2nd)	Jul 10 - Jun 11	F100	10,957,921	10,957,921	8,907,241	2,050,680	0
**disencumbered \$332,000 from contract#114705M & tranfer to #118813M 5/28/11							
**disencumbered \$200,000 from contract#114705M & tranfer to #115573M 6/16/11							
Prevention-Non GRYD (2nd)	Jul 10 - Jun 11	F100	1,500,000	1,500,000	1,296,981	203,019	0
Intervention Extention (2nd)	Jul 10 - Jun 11	F100	4,771,263	4,771,263	4,241,518	529,745	0
Intervention-Non GRYD (2nd)	Jul 10 - Jun 11	F100	650,000	650,000	546,465	103,535	0
2010 CSGP Newton (CIS)	Jul 10 - Jun 12	53F/G601	125,000	125,000	101,670	23,330	0
FY10 CSGP Newton	Jul 10 - Jun 12	53F/G602	250,000	250,000	250,000	0	0
2010 CSGP SFV (CIS)	Jul 10 - Jun 12	53G/G601	100,000	100,000	100,000	0	0
CDBG 35th Year (Pending)	Jul 10 - Jun 11	50K/50K	624,881	624,881	624,881	0	0
BH 2009 Earmark (pending)	Jul 10 - Jun 11	53N/G501	218,000	218,000	215,512	2,488	0
2009 CalGRIP	Jul 10 - Jun 11	53J/G601	786,768	786,768	786,768	0	0
2010 CalGRIP	Jul 10 - Jun 11	53K/G601	190,000	190,000	190,000	0	0
Targeting Violence Crime	Jul 10 - Jun 11	50H/F807	62,088	62,088	62,088	0	0
2008 CalCRIP	Jul 10 - Jun 11	50W/E931	142,079	142,079	142,079	0	0
2008 CalCRIP	Jul 10 - Jun 11	50W/E923	12,000	12,000	12,000	0	0
FY08 CMA BH/Hollenbeck	Jul 10 - Jun 11	F51M/F609	205,000	205,000	205,000	0	0
<b>Sub Total</b>			<b>20,595,000</b>	<b>20,595,000</b>	<b>17,682,203</b>	<b>2,912,797</b>	<b>0</b>
Evaluation-Urban Institute	Jul 10 - Jun 11	F100 / 3040	825,000	619,323	606,220	13,103	205,677
Evaluation-Urban Institute	Jul 10 - Jun 11	F50E / C205	75,000	75,000	75,000	0	0
<b>Sub Total</b>			<b>900,000</b>	<b>694,323</b>	<b>681,220</b>	<b>13,103</b>	<b>205,677</b>
<b>TOTAL</b>			<b>21,495,000</b>	<b>21,289,323</b>	<b>18,363,422</b>	<b>2,925,901</b>	<b>205,677</b>

## Attachment 13

### MAYOR'S OFFICE OF GANG REDUCTION AND YOUTH DEVELOPMENT STATUS REPORT OF EXPENDITURES/ PAYMENTS AS OF DECEMBER 31 2011

<b>Contract 2010-2011</b> (SNL/Special contracts)	<b>B</b>	<b>C</b> Fund #	<b>D</b> Adopted Budget	<b>E</b> Encumbrances	<b>F</b> Payments / Expenditures	<b>G = E - F</b> Encumbered Balance	<b>H = D - E</b> Unencumbered Amount
Summer Light Night (SNL)	Jun 10-Sept 10	F100	979,402	979,402	975,000	4,402	0
Summer Light Night (SNL)	Jun 10-Sept 10	50K/G50K	1,124,881	1,124,881	1,038,816	86,065	0
Summer Light Night (SNL)	Jun 10-Sept 10	52Y	50,000	50,000	4,294	45,706	0
		<b>Sub Total</b>	<b>2,154,283</b>	<b>2,154,283</b>	<b>2,018,110</b>	<b>136,173</b>	<b>0</b>
Special Fund-Homeboy	Jul 10 - Jun 11	53N/G501	260,000	260,000	259,647	353	0
Special Fund-Athena Software	Jul 10 - Jun 11	50H/F809	30,000	0	0	0	30,000
Special Fund-Advancement Pro	Jan 11-Dec 11	53R/G613	200,000	200,000	118,777	81,223	0
Special Fund-Cal State		53F/G601	179,800	0	0	0	179,800
Special Fund-USC		53F/G601	110,351	110,351	0	110,351	0
		<b>Sub Total</b>	<b>780,151</b>	<b>570,351</b>	<b>378,425</b>	<b>191,926</b>	<b>209,800</b>
<b>TOTAL</b>			<b>2,934,434</b>	<b>2,724,634</b>	<b>2,396,535</b>	<b>328,099</b>	<b>209,800</b>
			<b>24,429,434</b>	<b>24,013,957</b>	<b>20,759,957</b>	<b>3,254,000</b>	<b>415,477</b>

<b>Contract 2011-2012</b>	<b>B</b>	<b>C</b> Fund #	<b>D</b> Adopted Budget	<b>E</b> Encumbrances	<b>F</b> Payments / Expenditures	<b>G = E - F</b> Encumbered Balance	<b>H = D - E</b> Unencumbered Amount
Prevention	Jul 11 - Jun 12	F100	9,774,069	9,099,069	1,989,707	7,109,362	675,000
Prevention-Non GRYD	Jul 11 - Jun 12	F100	1,350,000	1,350,000	232,008	1,117,992	0
Intervention - GRYD	Jul 11 - Jun 12	F100	5,183,190	5,183,190	1,119,559	4,063,631	0
Intervention - Non GRYD	Jul 11 - Jun 12	F100	894,375	894,375	225,983	668,392	0
2010 CSGP Newton (CIS)	Jul 11 - Jun 12	53F/G601	282,649	282,649	71,975	210,674	0
2010 CalGRIP	Jul 11 - Jun 12	53K/G601	643,282	226,641	0	226,641	416,641
2011 CalGrip	Jul 11 - Jun 12		500,000	0	0	0	500,000
CDBG 35th Year	Jul 11 - Jun 12	50K/F50K	250,000	250,000	73,239	176,761	0
Evaluation-Urban Institute	Jul 11 - Jun 12	F100 / 3040	910,000	910,000	0	910,000	0
<b>TOTAL</b>			<b>19,787,565</b>	<b>18,195,924</b>	<b>3,712,472</b>	<b>14,483,452</b>	<b>1,591,641</b>

<b>Contract 2011-2012</b> (SNL/Special contracts)	<b>B</b>	<b>C</b> Fund #	<b>D</b> Adopted Budget	<b>E</b> Encumbrances	<b>F</b> Payments / Expenditures	<b>G = E - F</b> Encumbered Balance	<b>H = D - E</b> Unencumbered Amount
Summer Light Night (SNL)	Jun 11-Sept 11	F100	862,201	500,000	500,000	0	362,201
CDBG 36th Year	Jun 11-Sept 11	50K / F300	38,039	0	0	0	38,039
CDBG 37th Year	Jun 11-Sept 11	50K/668	1,749,760	1,749,760	1,489,665	260,095	0
		<b>Sub Total</b>	<b>2,650,000</b>	<b>2,249,760</b>	<b>1,989,665</b>	<b>260,095</b>	<b>400,240</b>
USC/YSET	Jul 10 - Jun 11	F100	62,156	0	0	0	62,156
2011 CalGrip		53F/G601	186,610	0	0	0	186,610
Advancement Project/ LEVITA	Jan 12-Dec 12	F100	200,000	0	0	0	200,000
		<b>Sub Total</b>	<b>448,766</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>448,766</b>
<b>TOTAL</b>			<b>3,098,766</b>	<b>2,249,760</b>	<b>1,989,665</b>	<b>260,095</b>	<b>849,006</b>
			<b>22,886,331</b>	<b>20,445,684</b>	<b>5,702,137</b>	<b>14,743,547</b>	<b>2,440,647</b>
<b>GRAND TOTAL</b>			<b>85,682,237</b>	<b>77,798,487</b>	<b>59,344,901</b>	<b>18,453,586</b>	<b>2,856,124</b>