

REPORT FROM

OFFICE OF THE CITY ADMINISTRATIVE OFFICER

Date: June 5, 2012

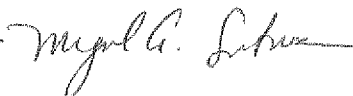
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Council File No. 11-0600

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: **YEAR-END FINANCIAL STATUS REPORT**

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 Year End 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 \$89.3 million for appropriations, transfers and other budgetary adjustments are included in this report. Recommendations include: transfers of \$10.4 million in surplus funds to the Unappropriated Balance, appropriations of \$19.5 million from the Unappropriated Balance to the Fire and Police Departments in accordance with the departments' operational plans, \$5.5 million in reserve fund loans in instances where revenues are delayed; a \$12.1 million set aside to offset revenue losses; and other actions to complete the year within budget.

In the Mid-Year FSR, this Office reported that the projected Citywide deficit would be eliminated with Council's approval of recommendations within the report (C.F. No. 11-0600-S152). The projected \$72.0 million deficit was attributed to Police and Fire Department salary expenses, expenditure increases for petroleum, bank fees, and workers' compensation, and additional payments requirements for sworn and civilian retiree health benefits. Solutions included savings from the \$17.6 million reduction in sworn and civilian retiree health contributions as offset by employees, \$20.3 million in budget reductions and new revenues as identified by departments in their operational plans; and the use of \$34.8 million in one-time fund surpluses in the Health Benefits Trust Fund, Tax Revenue Anticipation Notes Fund and other special funds.

Despite these efforts, the City is now projecting a year-end deficit of \$18.4 million. The deficit is attributed to increased expenditures for bank fees and the Fire Department's sworn staffing, delays in Police and Fire grant receipts and bank fee reimbursements, a net decrease in General Fund

revenue from the adopted budget, and the reconciliation of related cost reimbursements that will impact the General Fund. Recommendations in this report, if approved, will fully resolve 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. This fiscal year, the deficit grew from \$13.3 million, as reported in the First FSR, to \$72.0 million by the Second FSR. This deficit was spread across department (Police and Fire Departments), non-departmental accounts (petroleum, bank fees, and workers' compensation accounts) and pension contributions for retiree health benefits.

The Mid-Year FSR, which was based on expenditures and revenues through December 2011, reported that the Citywide deficit had been eliminated with the identification of savings across several funds and the implementation of department operational plans which offset approximately \$20.3 million of the General Fund appropriation for retiree payouts.

Table 1 provides a summary of the deficits and corresponding offsets, reflecting changes made by Council with the adoption of the Mid-Year FSR and addendum (C.F. No. 11-0600-S152). The Fourth FSR did not report any change to previously reported shortfalls or the Citywide deficit; however, after the adoption of the report, several departments identified increased expenditures that exceeded the approved and pending offsetting appropriations.

Mid-Year and Addendum Reported Shortfalls	
Fire	\$16.4
Police (+Occupy LA)	\$2.4
GSD - Petroleum	\$9.0
Finance - Bank Fee	\$3.5
Human Resources Benefits	\$10.3
Retiree Health	\$3.5
Controller - City Audit	\$1.0
BOE - Mt Lee Appropriation	\$0.9
Mid-Year and Addendum Solutions	
Surplus - Unappropriated Balance	(\$17.6)
Surplus - Health Benefits Trust	(\$8.1)
Revenue - Proprietary	(\$1.1)
Reduction - ERIP Payout	(\$19.2)
Other Surpluses	(\$2.9)
Citywide Surplus as of Mid-Year	(\$1.9)

The largest shortfall, \$16.4 million, reported in the Mid-Year was attributed to the Fire Department, primarily from constant staffing overtime costs. Expenditures for sworn salary expenditures have since increased \$1.8 million beyond the initial projection, as have expenditures for bank fees (\$577,000). Delayed receipt of grant funds for the Fire and Police Departments have increased their respective shortfalls by \$3.1 million and \$700,000, respectively. A total of \$187,000 is required for smaller department and non-departmental shortfalls. Additionally, reconciliation of Bureau of

Sanitation programs results in a net \$5.1 million decrease in General Fund related cost reimbursements. Finally, the City has recognized a \$7.0 million General Fund revenue shortfall attributed to several revenue categories. (Table 2)

Table 2 – New Shortfalls (millions)

Expenditure Shortfalls (Fire, Police, Bank Fees)	\$6.3
Revenue (including Related Costs) Shortfalls	\$12.1
Year-End Citywide Deficit	\$18.4

Table 3 below reflects the current \$37.2 million in shortfalls that still need to be addressed with recommendations in this report. The shortfalls for petroleum, bank fee, civilian benefits and retirement, city auditing, and Mount Lee construction project costs, as reported in the Mid-Year FSR (Table 1), were reduced in accordance with the Mid-Year FSR and Fourth FSR recommendations. However, these decreases were offset by the \$18.4 million in new and increased shortfalls.

Table 3 - Year-End FSR Status (millions)

New and Revised Reported Shortfalls	
Fire	\$21.3
Police	\$3.0
Finance - Bank Fee	\$0.6
Other Appropriations	\$0.2
Net Related Cost Decrease (revenue decrease)	\$5.1
Revenue Shortfall	\$7.0
Total of new and previously identified shortfalls	\$37.2
New and Revised Solutions	
Surplus - Unappropriated Balance	(\$21.3)
Surplus - Capital Finance Admin	(\$6.9)
Surplus - Other Non-Departmental	(\$1.0)
Surplus - Departments	(\$2.5)
Reserve Fund Loans	(\$5.5)
Remaining Deficit	(\$0.0)

It is recommended that \$18.3 million in existing funds within the Unappropriated Balance be appropriated to fund the Fire Department sworn salary expenditures, reimburse the Police Department for its expenditures responding to Occupy L.A., and offset other shortfalls (\$17 million, \$1.2 million, and \$88,000, respectively). The balance (\$3 million) combined with savings in the Capital Finance Administration Fund, other non-departmental accounts and department accounts (\$6.9 million, \$1.0 million, and \$2.5 million, respectively) would be transferred and held in the Unappropriated Balance to offset the \$12.1 million revenue shortfall. The remaining shortfall of \$5.5 million will be addressed with Reserve Fund loans, to be repaid upon receipt of the delayed Police and Fire grants and bank fee reimbursements.

2011-12 Projected Revenue

With the adoption of the Fiscal Year 2012-13 Budget, projected General Fund receipts were revised to \$4.379 billion — \$7 million less than the \$4.386 billion budget. This represent 0.2 percent of the

budget. The sales and transient occupancy taxes are each \$14 million above the original budget estimates as a result of improvement in the local economy from the deep recession experienced in 2008-09 and 2009-10. Even with this recovery, both accounts are expected to be below their peak levels in 2007-08 (\$312 million for sales and \$136 million for transient occupancy taxes).

Offsetting these positive variances from budget, both the major property-related accounts are anticipated to be below budget due to slow recovery in the local real estate market. Although secured property tax receipts showed modest growth, revenue from market-related redemptions and supplemental assessments declined sharply, and refunds to taxpayers for declining valuations were more than originally budgeted. The documentary transfer tax also showed the effects of the slow recovery in the local real estate market.

Other revenues with lower-than-budgeted receipts include the utility users' tax and franchise income, which were both affected by declining natural gas prices; motor vehicle license fees, which were reduced by state budget action; the business tax, which was reduced by a tax law change benefiting mutual funds; the power revenue transfer, which was reduced by lower power sales in 2010-11; and by reduced disaster-related grant reimbursements.

Finally, while Licenses, Permits, Fees and Fines were projected to come in close to budget during the discussion of the Fiscal Year 2012-13 Budget, the reconciliation of Sanitation program costs will reduce department receipts from the Solid Waste Lifeline Resource and the Sewer Capital programs by an addition \$5.1 million. As a result, the projected revenue shortfall is now \$12.1 million. These changes from budget are summarized in the Table 4.

Table 4 – 2011-12 General Fund Revenue Summary at May 29, 2012 (millions)

	Budget	Revised	Change
Transient Occupancy Tax	\$136.2	\$150.2	\$14.0
Sales Tax	306.2	320.0	13.8
Parking Fines	136.9	141.0	4.1
License, Permits, Fees, Fines (LPFF)	725.1	726.2	1.1
All Other	144.3	143.6	(0.7)
Franchise Income	48.1	45.7	(2.4)
Business Tax	439.2	436.7	(2.5)
Grants Receipts	9.8	7.2	(2.6)
Power Revenue Transfer	254.0	250.1	(3.9)
State Motor Vehicle License Fees	14.7	10.6	(4.1)
Utility Users' Tax	627.8	620.8	(7.0)
Documentary Transfer Tax	107.0	100.0	(7.0)
Property Tax	1,436.4	1,426.6	(9.8)
General Fund Receipts	\$4,385.7	\$4,378.7	(\$7.0)
Post-budget change to LPFF			(5.1)
Projected Revenue Shortfall			(\$12.1)

Reserve Fund and Budget Stabilization Fund

Per the 2011-12 Adopted Budget, the fiscal year was to begin with a Reserve Fund balance of \$177.3 million. The current Reserve Fund balance is now \$202.8 million up from \$199.8 million as reported in the Mid-Year FSR, reflecting an additional \$9.1 million in loan repayments and other receipts and \$6.0 million in approved and proposed loans and transfers. The balance consists of a \$120.6 million Emergency Reserve and \$82.2 million Contingency Reserve. Please refer to Attachment 1 for greater detail on the Reserve Fund.

The current Reserve Fund balance represents 4.64 percent of the Adopted General Fund Budget. Meeting the five percent requirement established by the City's Financial Policies would require a balance of \$219.3 million, or an increase of \$15.9 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. The Reserve Fund balance has been budgeted at \$218 million, which represents 4.8 percent of the Fiscal Year 2012-13 Adopted General Fund Budget.

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 for Fiscal Year 2012-13

With the recent adoption of the budget for Fiscal Year 2012-13, the City continues to demonstrate progress towards addressing the structural deficit. The Fiscal Year 2012-13 budget provides solutions to the \$238 million deficit, of which almost two-thirds may be categorized as structural. Without the identification of ongoing, structural solutions over the past years, the City would be facing \$1 billion deficit in Fiscal Year 2013-14.

Nevertheless, the City will be starting the new fiscal year with new challenges and risks. These include: \$72.1 million in revenue solutions for which no pattern of receipts have been established and which rely on pending actions to be taken by federal, state and other agencies; pending lawsuit judgments, such as the potential liability of up to \$750 million in *Ardon v. City of Los Angeles*; the continued reliance on one-time solutions—\$91 million in the Fiscal Year 2012-13 budget—to offset ongoing expenditures; and programmed shortfalls, such as the restoration of 209 positions authorities with only partial-year funding.

New Revenues: The receipt of \$48.6 million in estimated property tax revenue in the Adopted FY 2012-13 Budget from the dissolution of Community Redevelopment Agencies (CRA) remains at risk until a determination of the enforceable obligations of the former Community Redevelopment Agency

of Los Angeles and the administrative costs of the successor agency is made and deducted from projected revenue. Additionally, \$23.5 million in AB678 revenue from the federal government for reimbursement of Medicare transport costs requires an appropriation from the federal government and a funding mechanism from the State.

Class Action Liability: As reported in previous FSRs, 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. Additionally, there are several lawsuits that are also pending that may result in high judgments against the City.

Mid-Year Budget Deficits: The reliance on one-time savings and unfunded position authorities will not solve the structural deficit. It is likely that the City will once again be faced with a significant deficit by the middle of the next fiscal year, which may be further complicated if the City fails to realize the CRA and AB678 revenues. 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).

Due to these issues, the City should expand its efforts to reduce costs, identify savings and collect revenue. These efforts include the continuance of the Managed Hiring Process, the release of prior-year encumbrances, and the processing of reimbursements to the General Fund, as well as the identification of additional mid-year reductions and triggers for those reductions, to ensure that the budget remains balanced throughout the fiscal year.

Budgetary Adjustments

Budgetary adjustments totaling approximately \$89.3 million are recommended in Sections 1 and 2 of this report which include:

- \$7.6 million in new appropriations;
- \$9.7 million for transfers between accounts within various departments and funds;
- \$10.5 million for transfers between departments and funds;
- \$10.4 million in transfers to the Unappropriated Balance, Reserve for Economic Uncertainties in departmental and non-departmental savings
- \$19.5 million in appropriations from the Unappropriated Balance, to include:
 - \$18.2 million in funds from the Budgetary Adjustment and Reserve for Economic Uncertainties accounts for the Fire Department's sworn salaries and constant staffing account shortfalls,
 - \$1.2 million in funds from the Reserve for Economic Uncertainties account to reimburse the Police Department's costs for the Occupy L.A. response, per the operational plan,

- \$88,000 for the Sewer Service Charge (SSC) Low-Income Rate program.
- \$13.6 million in decreased appropriations to departments, which results in a net \$5.1 million reduction to General Fund related cost reimbursements;
- \$5.7 million in Reserve Fund loans for the Office of Finance, Fire Department, Police Department and the Bureau of Engineering to provide sufficient funding for expenditures backed by revenues and reimbursements.
- \$2.2 million in transfers from closed out Police Department grants;
- \$1.7 million in reappropriations of special funds for the Bureau of Street Services;
- \$644,000 transfer of revenue;
- \$319,000 appropriation from the Reserve Fund to repay a loan;
- \$62,000 in reprogrammed funding; and,
- \$7.4 million appropriations and other actions recommended for Fiscal Year 2012-13.

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 Bureau of Engineering to return any unused funds for the Mount Lee Project to the Unappropriated Balance, Reserve for Economic Uncertainties.
- Direction to deposit Special Parking Revenue Funds budgeted for Fiscal Year 2011-12 into the Reserve Fund if received after June 30, 2012.

Attachments

- 1 Current Status of the Reserve Fund
- 2 New Appropriations
- 3 Transfers between Accounts within Departments and Funds
- 4 Transfers between Departments and Funds
- 5 Transfers to the Unappropriated Balance
- 6 Appropriations from the Unappropriated Balance
- 7-a Status of the Unappropriated Balance – General Account
- 7-b Status of the Unappropriated Balance – non-General Accounts
- 8 Employment Level Report
- 9 Status of Voluntary Furlough Program
- 10 Status of Fee Increases in the 2010-11 Budget
- 11 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 \$5,302,789.75 to Department accounts as specified in Attachment 2;
2. Transfer \$9,687,826.00 between accounts within various departments and funds as specified in Attachment 3;

3. Transfer \$9,167,246.44 between various departments and funds as specified in Attachment 4;
4. Transfer \$10,415,847.00 from various departments and funds to the Unappropriated Balance as specified in Attachment 5;
5. Appropriate \$19,495,339.00 from the Unappropriated Balance to various accounts within departments and funds as specified in Attachment 6;

City Administrative Officer

6. Authorize the City Clerk to place on the Council agenda for the first regular Council meeting on or after July 1, 2012, the following instruction:

Reappropriate an amount not to exceed \$945,000 from the unencumbered balance remaining in City Administrative Officer Fund 100/10, Contractual Services Account No. 003040, in the same amount and into the same account as exists on June 30, 2012.

City Attorney

7. Authorize the City Clerk to place on the Council agenda for the first regular Council meeting after July 1, 2012, or shortly thereafter, the following instruction:

Reappropriate the amount not to exceed \$400,000 from the unencumbered balance remaining in the City Attorney Fund No. 100/12, Litigation Expense Account No. 004200, to reimburse the Los Angeles Police Revolver and Athletic Club for legal expenses as provided for in the trademark and permit agreements

Community Development

8. a) Reduce appropriations totaling \$592,360 within the Community Development Block Grant (CDBG) Fund No. 424/22 due to the reduction in 38th Year CDBG funding as follows: reduce appropriations in Account No. 22H229, Related Costs, by \$154,500 and reduce appropriations in Account No. 22H122, Community Development Department, by \$437,860; and,
b) Thereafter reduce appropriations totaling \$437,860 within Community Development Fund No. 100/22 as follows: reduce appropriations in Account No. 001010, Salaries General, by \$419,700 and reduce appropriations in Account No. 006030, Leasing, by \$18,160;
9. Reduce appropriations by \$350,000 within the CDBG Fund No. 424/22 Account No. 22H174, Public Works Board; and thereafter reduce appropriations in Public Works Board Fund No 100/74, Account No. 003040, Contractual Services by a like amount, to reverse appropriations approved in C.F. No. 11-0600-S146;
10. Authorize the General Manager, Community Development Department, or designee, to expend up to \$50,700 within the Miscellaneous Sources Fund No. 45L/22, Account No. 22H723, Summer

Youth Employment Program Los Angeles County, for incentives, stipends, and supportive services provided to participants to be served in the 2012 Pre-Summer program;

11. Authorize the General Manager, Community Development Department, or designee, to expend up to \$185,600 within the General Fund - Various Fund No. 551/22, Account No. 22H713 Summer Youth Employment Program for incentives, stipends, and supportive services provided to participants to be served in the 2012 Pre-Summer program;

Council

12. Authorize the Controller to transfer all unencumbered funds from all funding sources in the Council District Community Services accounts (Nos. 000701 through 000715) in the General City Purposes Fund No. 100/56 on June 30, 2012 to Council Fund No. 100/28, Account No. 001010, Salaries General; and,
13. Authorize the Controller to transfer \$319,853 from the Reserve Fund to the Unappropriated Balance and appropriate therefrom to the Sunshine Canyon Community Amenities Trust Fund No. 699/14, Cash Balance Account No. 1010 as the first of two loan repayments in accordance with C.F. No. 11-0227;

Ethics

14. Authorize the General Manager, City Ethics Commission, to spend \$61,967 allocated for the Special Prosecutor line item within the Ethics Fund No. 100/17 Account No. 003040, Contractual Services account for the annual payment to SouthTech Systems for electronic filing software and technical support; and,

Finance

15. Authorize the Controller to transfer \$572,000 from the Reserve Fund to the Unappropriated Balance and appropriate therefrom to Office of Finance, Fund No. 100/39, Account No. 004040, Bank Services Fees, as an advance from Reserve Fund to be fully reimbursed upon receipt (RSC 5301) from Proprietary Departments;

Fire

16. Authorize the Controller to transfer \$3,100,000 from the Reserve Fund to the Unappropriated Balance and appropriate therefrom to Fire Fund No. 100/38, Account No. 001012 Salaries Sworn as an advance from the Reserve Fund to be repaid upon the receipt of delayed UASI grant reimbursements from projected to be received in fiscal year 2012-13;

Housing

17. Reduce \$2,000,000 in duplicate appropriations within the Affordable Housing Trust Fund No. 44G/43 as follows: reduce appropriations in Account No. 43G218, Housing Development – Other Source by \$1,000,000 and reduce appropriations in Account No. 43H218, Housing Development – Other Source by \$1,000,000;

18. Reduce \$203,405 in excess appropriations within the Federal Emergency Shelter Grant Fund No. 517/22 as follows: reduce appropriations in Account No. 22V382, LAHSA – 300, by \$28,026; reduce appropriations in Account No. 22Y282, LAHSA – Y300, by \$84,951; and reduce appropriations in Account No. 22A846, LAHSA – A845, by \$90,428;

Information Technology

19. Authorize the City Clerk to place on the agenda for the first regular Council meeting after July 1, 2012, or shortly thereafter, the following instructions:

Reappropriate an amount not to exceed \$1,000,000 from the unencumbered balance remaining in the Unappropriated Balance Fund No. 100/58, Account No. 000163, Software License Claim, in the same amount and into the same account as exists on June 30, 2012.

20. Authorize the City Clerk to place on the agenda for the first regular Council meeting after July 1, 2012, or shortly thereafter, the following instructions:

Reappropriate an amount not to exceed \$250,000 from the unencumbered balance remaining in the Unappropriated Balance Fund No. 100/58, Account No. 000162, Information Technology Infrastructure Outsourcing Study, in the same amount and into the same account as exists on June 30, 2012.

Personnel

21. Authorize the City Clerk to place on the agenda for the first regular Council meeting after July 1, 2012, or shortly thereafter, the following instruction:

Reappropriate an amount not to exceed \$3,500,400 from the unencumbered balance remaining in the Unappropriated Balance, Fund 100/58, Account No. 000219, LINX Replacement (Risk Management System), in the same amount and into the same account as exists on June 30, 2012;

Police

22. Authorize the Controller to appropriate \$2,000,000 to a new account entitled "Grant Reimbursement to General Fund" within the Police Grant Fund No. 339/70 from the available cash balance; and transfer therefrom to Police General Fund 100/70, Revenue Source No. 5301 Reimbursement from Other Funds for the cumulative cash received from closed grants;

23. Authorize the Controller to appropriate \$157,974 to a new account entitled "Grant Reimbursement to General Fund" within the ARRA-2009 COPS Hiring Recovery Fund No. 51Y/70 from the available cash balance; and transfer therefrom to Police General Fund 100/70, Revenue Source No. 5301 Reimbursement from Other Funds for the cumulative cash received from closed grants;

24. Authorize the Controller to decrease appropriations by \$1,269,362.34 in the U.S. Department of Justice Asset Forfeiture Fund No. 44D/70 as follows:

<u>FY</u>	<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
2006	70Y403	SPA Equipment	\$12,706.00
2006	70Y404	SPA Travel & Training	7,293.00
2006	70Y406	SPA Misc Operational Expense	457.54
2006	70Y516	Firearm Trng Lic PI Sc	64,833.16
2007	70A514	Replacement Computers	7.42
2008	70C436	Motorcycles	22.97
2008	70C514	Replacement Technology	1.27
2008	70CA43	SPA Equipment	4,547.95
2008	70CA44	SPA Travel & Training	833.03
2008	70CA46	SPA Misc Operational Expense	101,268.00
2009	70E525	Equipment for New & Replacement Facility	1,049,027.00
2009	70EC43	SPA Equipment	23,341.00
2009	70EC44	SPA Travel & Training	1,688.00
2009	70EC46	SPA Misc Operational Expense	<u>3,336.00</u>
Total			\$1,269,362.34

25. Authorize the Controller to decrease appropriations by \$10,915.42 in the U.S. Treasury Asset Forfeiture Fund No. 44E/70 as follows:

<u>FY</u>	<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
2008	70C514	Replacement Technology	\$2.16
2009	70E525	Equipment for New & Replacement Facility	<u>10,913.26</u>
Total			\$10,915.42

26. Authorize the Controller to decrease appropriations by \$257,600.46 in the California State Asset Forfeiture Fund No. 44F/70 as follows:

<u>FY</u>	<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
2001	70R403	SPA Equipment	\$205.41
2005	70W403	SPA Equipment	5,389.00
2005	70WV43	SPA Equipment	703.28
2005	70W406	SPA Misc Operational Expense	3,554.93
2006	70Y406	SPA Misc Operational Expense	34,501.00
2007	70A518	Replacement Technology	0.99
2008	70C436	Motorcycles	15,843.97
2008	70C514	Replacement Technology	4.08
2008	70C515	Replacement Technology	2.95
2009	70E525	Equipment for New & Replacement Facility	80,186.83
2009	70E526	Equipment for New & Replacement Facility	116,817.00
2010	70F525	Equipment for New & Replacement Facility	<u>391.02</u>
Total			\$257,600.46

27. Authorize the City Clerk to place on the agenda for the first regular Council meeting after July 1, 2012 or shortly thereafter, the following instructions:

a) That the City Council, subject to the approval of the Mayor, authorize the Controller to establish appropriations of \$1,537,878.22 within Asset Forfeiture Funds 44D/70, 44E/70, and 44F/70 for the purchase of vehicles as follows:

<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>
<u>Account No.</u>	<u>Account Name</u>	
44D/70	U.S. DOJ Asset Forfeiture	
70J434	Black and White Vehicles	\$1,269,362.34
44E/70	U.S. Treasury Asset Forfeiture	
70J434	Black and White Vehicles	10,915.42
44F/70	California State Asset Forfeiture	
70J434	Black and White Vehicles	257,600.46
	Total	<u>\$1,537,878.22</u>

28. Authorize the Controller to transfer \$1,800,000 from the Reserve Fund to the Unappropriated Balance and appropriate therefrom to Police Fund No. 100/70, Account No. 001012, Sworn Salaries, as an advance from the Reserve Fund to be repaid upon receipt of receipt of State COPS grant funds projected to be received before the close of the fiscal year;

Public Works, Engineering

29. Direct the Bureau of Engineering to return any unspent Mount Lee Washout Reconstruction project funds, with accumulated interest, from the Engineering Special Services Fund No. 682/50, Account No. 50HLAC, Mount Lee Washout Reconstruction, to the Unappropriated Balance, Fund 100/58, Account No. 000037, Reserve for Economic Uncertainties, immediately after the project has been closed out and accepted by the Board of Public Works;

30. Authorize the Controller to transfer \$250,00 from the Reserve Fund to the Unappropriated Balance, and appropriate therefrom to a new account in the Engineering Special Services Fund No. 628/50, entitled "Design Review of the New Hall for the Convention Center" as an advance from the Reserve Fund for architectural design services to be reimbursed via the AEG financial and consulting services agreement;

Public Works, Sanitation

31. Authorize the Controller to decrease appropriations within the Solid Waste Resources Fund No. 508/50, Account No. 50H299, Related Costs, by \$4,784,395.36 to adjust for 2010-11 related cost overpayments for the Bureau;

32. Authorize the Controller to decrease appropriations within the Sewer Capital Fund No. 761/50, Account No. 50H299, Related Costs, by \$4,105,363 for 2011-12 related cost reimbursements to the General Fund for the Bureaus of Sanitation, Engineering and Contract Administration in the amounts of \$113,226, \$3,336,451 and \$655,686, respectively, as an adjustment to the Sewer Capital Fund for prior year over-reimbursement;

33. Authorize the Controller to increase appropriations within the Sewer Construction Maintenance and Operations (SCMO) Fund No. 760/50, Account No. 50H299, Related Costs, by \$2,259,979

for 2011-12 related cost reimbursements to the General Fund for the Bureau of Sanitation as an adjustment to the SCMO Fund for prior year under-reimbursement;

34. Encumber the General City Purposes Fund No. 100/56, Account Nos. 0855 and 0856 balances appropriated for the Solid Waste Lifeline Rate Program and Refuse Service for General Fund Departments to allow payment of invoices beyond June 30, 2012, which must reflect reimbursement obligations for the entire Fiscal Year 2011-12;

Public Works, Street Services

35. Authorize the Controller to reappropriate unspent funds totaling \$189,862.88 from the Gas Tax Fund No. 206/50, Account No. 50G186, to the following accounts within the Bureau of Street Services Fund No. 100/86 for the Construction of a Retaining Wall Medina Road Council District 3 Project:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries General	\$114,036.00
001090	Salaries Overtime	19,000.00
003030	Construction Expense	28,000.00
003040	Contractual Services	19,000.00
006020	Operating Supplies	<u>9,826.88</u>
	Total	\$189,862.88

36. Authorize the Controller to reappropriate unspent funds totaling \$120,219.00 from Subventions and Grants, Fund No. 305/50, Account No. 50G186, to the following accounts within the Bureau of Street Services Fund No. 100/86 for CRA-Huntington Drive Public Improvement Project:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries General	\$72,131.00
001090	Salaries Overtime	12,000.00
003030	Construction Expense	18,000.00
003040	Contractual Services	12,000.00
006020	Operating Supplies	<u>6,088.00</u>
	Total	\$120,219.00

37. Authorize the Controller to reappropriate unspent funds totaling \$144,384.00 from Subventions and Grants, Fund No. 305/50, Account No. 50G186, to the following accounts within the Bureau of Street Services Fund No. 100/86 for the MTA Gold Line Eastside Extension:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries General	\$86,630.00
001090	Salaries Overtime	14,000.00
003030	Construction Expense	22,000.00
003040	Contractual Services	14,000.00
006020	Operating Supplies	<u>7,754.00</u>
	Total	\$144,384.00

38. Authorize the Controller to reappropriate unspent funds totaling \$308,843.81 from Subventions and Grants, Fund No. 305/50, Account No. 50G186, to the following accounts within the Bureau of Street Services Fund No. 100/86 for the CRA Improvement Project – Council District Eight AB 1290 Project:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries General	\$185,306.00
001090	Salaries Overtime	30,000.00
003030	Construction Expense	46,000.00
003040	Contractual Services	30,000.00
006020	Operating Supplies	<u>17,537.81</u>
	Total	\$308,843.81

39. Authorize the Controller to reappropriate unspent funds totaling \$48,569.44 from Subventions and Grants, Fund No. 305/50, Account No. 50G186, to the following accounts within the Bureau of Street Services Fund No. 100/86 for the CRA Victory Boulevard Sidewalk Improvement Project:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries General	\$29,142.00
001090	Salaries Overtime	5,000.00
003030	Construction Expense	7,000.00
003040	Contractual Services	5,000.00
006020	Operating Supplies	<u>2,427.44</u>
	Total	\$48,569.44

40. Authorize the Controller to reappropriate unspent funds totaling \$113,777.10 from Subventions and Grants, Fund No. 305/50, Account No. 50G186, to the Construction Expense Account No. 003030 within the Bureau of Street Services Fund No. 100/86 for the LAWA Asphalt Purchase;

41. Authorize the Controller to reappropriate unspent funds totaling \$239,619.33 from Transportation Grant, Fund No. 655/94, Account No. 94G186, to the following accounts within the Bureau of Street Services Fund No. 100/86 for Transportation Grants Fund for the Foothill and Sierra Highway Intersection Improvement Project:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries General	\$143,772.00
001090	Salaries Overtime	24,000.00
003030	Construction Expense	36,000.00
003040	Contractual Services	24,000.00
006020	Operating Supplies	<u>11,847.33</u>
	Total	\$239,619.33

42. Authorize the Controller to reappropriate unspent funds totaling \$152,645.40 from Sunshine Canyon Community Amenities, Fund No. 699/14, Account No. 14G186, to the following accounts within the Bureau of Street Services Fund No. 100/86 for Various Projects in Granada Hills:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries General	\$91,587.00
001090	Salaries Overtime	15,000.00
003030	Construction Expense	23,000.00
003040	Contractual Services	15,000.00
006020	Operating Supplies	<u>8,058.40</u>
	Total	\$152,645.40

43. Authorize the Controller to reappropriate unspent funds totaling \$46,771.72 from Street Furniture Revenue, Fund No. 43D/50, Account No. 50G186, to the following accounts within the Bureau of Street Services Fund No. 100/86 for the Tree Trim and Removal – Council District 12 Project:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries General	\$28,063.00
001090	Salaries Overtime	10,000.00
003040	Contractual Services	5,000.00
006020	Operating Supplies	<u>3,708.72</u>
	Total	\$46,771.72

44. Authorize the Controller to reappropriate unspent funds totaling \$35,556.16 from Street Furniture Revenue, Fund No. 43D/50, Account No. 50G186, to the following accounts within the Bureau of Street Services Fund No. 100/86 for the Washington Boulevard Project:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries General	\$21,334.00
001090	Salaries Overtime	4,000.00
003030	Construction Expense	5,000.00
003040	Contractual Services	4,000.00
006020	Operating Supplies	<u>1,222.16</u>
	Total	\$35,556.16

45. Authorize the Controller to reappropriate unspent funds totaling \$8,251.02 from Street Furniture Revenue, Fund No. 43D/50, Account No. 50G186, to the following accounts within the Bureau of Street Services Fund No. 100/86 for the Install Speed Humps on Avenue 52 – Council District One Project:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries General	\$ 4,951.00
001090	Salaries Overtime	825.00
003030	Construction Expense	1,000.00
003040	Contractual Services	825.00
006020	Operating Supplies	<u>650.02</u>
	Total	\$8,251.02

46. Authorize the Controller to reappropriate unspent funds totaling \$66,561.68 from Street Furniture Revenue, Fund No. 43D/50, Account No. 50G186, to the following accounts within the Bureau of Street Services Fund No. 100/86 for the Ruthellen Curb Improvement – Council District Eight Project:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries General	\$39,937.00
001090	Salaries Overtime	7,000.00
003030	Construction Expense	10,000.00
003040	Contractual Services	7,000.00
006020	Operating Supplies	<u>2,624.68</u>
	Total	\$66,561.68

47. Authorize the Controller to reappropriate unspent funds totaling \$6,370.30 from Century City Neighborhood Traffic, Fund No. 47M/50, Account No. 50G186, to the Contractual Services Account No. 003040 within the Bureau of Street Services Fund No. 100/86 for the for the Cheviot Hills Replant Project;

48. Authorize the Controller to transfer appropriations within the Environmental Affairs Trust Fund No. 537/50, as detailed below and appropriate therefrom to the Bureau of Street Services Fund No. 100/86, Account No. 001090, Salaries Overtime:

	<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
From	50G307	Relaef for LA	\$170,000.00
To	50H186	Public Works Street Services	\$170,000.00

49. Authorize the Controller to increase/decrease appropriations within the Community Development Trust Fund No. 424/22 for the Recreation and Parks Float Loan and the Community Development Block Grant Pico Washington Project:

a) Decrease appropriations within the Community Development Trust Fund No. 424/22 as follows:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
22G140	GSD	\$284.49
22G710	Rancho Cienega	<u>58,763.09</u>
	Total	\$59,047.58

b) Transfer appropriations within Community Development Trust Fund No. 424/22 as follows:

	<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
From	22G719	Pico Washington Streetscape	\$1,200,000.00
To	22H186	Public Works Street Services	\$1,200,000.00

c) Appropriate within Public Works Fund No. 100/86 as follows:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries General	\$600,000.00
001090	Salaries Overtime	210,000.00
003030	Construction Expense	195,000.00
003040	Contractual Services	55,000.00
006010	Office & Admin Exp	10,000.00
006020	Operating Supplies	130,000.00
Total		\$1,200,000.00

Transportation

50. Authorize the City Clerk to place on the agenda for the first regular Council meeting after July 1, 2012 or shortly thereafter, the following instructions:

a) That the City Council, subject to the approval of the Mayor, authorize the Controller to establish an appropriation of \$1,341,000 within the Transportation Regulation Trust Fund No. 596/94 to support LAPD Sworn Overtime, DOT Salaries General and various expense accounts as follows:

<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>
<u>Account No.</u>	<u>Account Name</u>	
596/94 Transportation Regulation Trust Fund		
New	Operating Expenses	\$135,000.00
New	Contractual Services	256,000.00
New	Administration	70,000.00
New	Equipment	10,000.00
New	Transportation	235,000
New	Police	635,000
Total		\$1,341,000

a) Thereafter transfer \$870,000 from the Transportation Regulation Trust Fund No. 596/94 to the General Fund, as follows:

	<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
From:	Fund 596/94, Transportation Regulation Trust Fund		
	New	Transportation	\$ 235,000
	New	Police	635,000
	Total		\$870,000
To:	Fund No. 100/94, Transportation		
	001090	Salaries Overtime	\$ 235,000
	Fund No. 100/70, Police		
	001092	Sworn Overtime	635,000
	Total		\$870,000

51. Transfer \$644,095 from the Transportation Trust Fund No. 840/94, 2200 Cash Balance to the Transportation Fund No. 100/94 Revenue Source Code No. 5301, Reimbursement from other Funds for overtime worked for various Special Event venues;

Recovery Zone Facility Bonds Deposit Fund

52. a) Instruct the Controller to reclassify the funds available in ARRA - Recovery Zone Facility Bonds Deposit Fund No. 52G/10, Account No. 102200, Miscellaneous Deposits and Account No. 102539, Unrestricted and Undesignated Fund Balance as revenue;
- b) Appropriate \$24,785 from the available cash balance to a new account, entitled Selma Hotel Bond Counsel;
- c) Authorize the payment of \$24,785 from the new account entitled Selma Hotel Bond Counsel to Squire Sanders LLC, Contract No. C-116325, for services rendered in connection with the developer's application for Recovery Zone Facility Bond financing; and
- d) Transfer the remaining cash balance to the Reserve Fund;

Special Parking Revenue Fund

53. Deposit in the Reserve Fund the adopted budget transfer of Special Parking Revenue Funds to the General Fund should the funds be received after the close of Fiscal Year 2011-12;
54. a) Authorize an Amendment to the Agreement with Katten Muchin Rosenman, LLP to increase the contract not to exceed \$325,000 for legal services related to the parking asset public-private partnership transaction; and,
- b) Transfer appropriations of \$180,000 from the Special Parking Revenue Fund No. 363/97, Account No. 97F158, Unappropriated Balance, to the Capital Finance Administration Fund No. 100/53, General Administration Account No. 000170, for payment of final expenditures related to services rendered by outside counsel, Sell-Side Advisors, and Financial Advisor including subcontractors, related to the parking asset public-private partnership transaction; and,

Technical

55. 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 Fourth Financial Status Report, the Citywide deficit was reported to be eliminated with the implementation of recommendations included in previous Financial Status Reports. New and increased shortfalls have since increased the deficit to \$18.4 million, for which solutions are recommended in this report. Transfers, appropriations and other adjustments totaling approximately \$89.3 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 \$89.3 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	19
Section 2. Status of Non-Departmental Funds and Special Accounts	43
Section 3. Status of Employment and Labor Cost Savings Efforts.....	47
Section 4. Status of Performance Budgeting Efforts	48
Section 5. Status of Fee Increases	48
Section 6. Status of the City's MICLA Commercial Paper Program	48
Section 7. Status of Fee Waivers and Subsidies	49
Section 8. Status of Gang Reduction and Youth Development Program	49
Section 9. State Budget Update	50

1. STATUS OF DEPARTMENTAL BUDGETS

This section addresses the status of department expenditures and revenues and provides projections for year-end deficits. Recommendations include new appropriations, reappropriations and transfers for operational needs, as well as reduced appropriations to accurately reflect program costs. Additionally, there are various transfers to and from the Unappropriated Balance to ensure sufficient funding for department expenditures through year end.

A. Aging

Attachment 3 – Transfers between Accounts within Departments and Funds Recommendation No. 4

A year-end surplus of \$1.2 million in special funds is projected for the Salaries, General account, an increase from the \$560,000 surplus reported in the Mid-Year FSR. The reported surplus is due to additional grant funding received and vacancies currently held within the Department. The Department is in the process of filling two vacancies approved by the Managed Hiring Committee this fiscal year and fill additional grant-funded positions early in fiscal year 2012-13. Approximately \$1

million in surplus grant funds may be returned to the grantor after June 30, 2012 if the Department's positions are still vacant at that time; however the funds may be reprogrammed or returned to the Department as one time only funds in subsequent fiscal years.

The following transaction is recommended:

- Transfer \$40,000 from the Salaries, General account to the Office and Administrative account for the purchase of supplies for the Tailored Care-Giver Assessment Referral Training Program (T-Care) and the purchase of caregiver support kits and supplies for use in the event of an emergency.

B. Animal Services

Attachment 3 – Transfers between Accounts within Departments and Funds Recommendation No. 2

As reported in the Mid-year FSR, the Salaries General account is projected to have a deficit which will be eliminated when offset by savings in various accounts. Year-to-date General Fund receipts of \$3.34 million were received for the first ten months of the fiscal year or 74.6 percent of adopted revenue. A \$500,000 revenue shortfall is projected, primarily attributed to lower revenue from dog licenses.

The following transaction is recommended:

- Transfer \$381,700 from various accounts to the Salaries General account to address a shortfall within the account.

C. Building and Safety

Attachment 2 – New Appropriations

Attachment 3 – Transfers between Accounts within Departments and Funds Recommendation Nos. 1 and 2

As reported in the Mid-year FSR, the Salaries General account is projected to have a deficit which will be eliminated with the approval of recommendations in the report and the realignment of \$123,136 in General Fund expenditures to the Building and Safety Building Permit Enterprise Fund in accordance with permitted uses of these special funds. Department General Fund revenue is projected to exceed budget by \$818,000, primarily due to successfully collecting unanticipated, prior year Local Enforcement Agency revenue. Enterprise Fund revenue is projected to exceed revenue by about \$3 million for a total of \$103 million.

The following transactions are recommended:

- Appropriate \$98,864 in Local Enforcement Agency fee to the Department's Salaries General account per the Department's modified operational plan. The amount represents a reduction from the original planned appropriation of \$169,000, which will be addressed with transfers from other accounts and funds below.

- Appropriate \$90,000 from Repair and Demolition Fund to the Salaries General account in accordance with the revised operational plan.
- Transfer a total of \$60,000 from the Department's Printing and Binding, Contractual Services and Transportation accounts to the Salaries General account to address the shortfall in the account.

D. City Administrative Officer
Attachment 2 – New Appropriations
Recommendation Nos. 1 and 6

As reported in previous FSRs, the Office projected that it will complete the fiscal year within budget.

The following transaction is recommended:

- Appropriate \$25,307 in receipts to the City Administrative Officer's Contractual Services account to pay for economic and fiscal analysis provided by Parsons Brinckerhoff, Inc. for the Hidden Creeks project on behalf of the Office of Economic Analysis. The funding was originally provided by the Forestar Group, Inc.
- Reappropriate a total of \$945,000 in current year unencumbered funds in the Contractual Services account to the same account in Fiscal Year 2012-13. The 2011-12 Budget includes \$600,000 in this Office's Contractual Services account for the study of the City's asset management services. The scope of the study has largely been developed, but the Request for Proposals is not expected to be released until 2012-13. Additionally, the 2011-12 Budget includes funding for actuarial studies (\$225,000) and studies to be undertaken as part of the Office of Economic Analysis (\$120,000). Due to pending contracts and scope of work clarification, these funds will not be encumbered until 2012-13.

E. City Attorney
Attachment 3– Transfers between Accounts within Departments and Funds
Attachment 4 – Transfers between Departments and Funds
Recommendation Nos. 2, 3 and 7

In the Mid-Year FSR, a \$2.0 million surplus was projected for the City Attorney's Office, which was comprised of \$1.5 million in General Fund and \$500,000 in Special Funds. The General Fund surplus was used to absorb the cost of retiree payouts. After accounting for the approval of the recommendations contained within this report, it is now projected that the Department will have an overall surplus of \$559,000, which is comprised entirely of special funds.

The following transactions are recommended:

- Transfer \$96,800 from the Early Retirement Incentive Program Payout (ERIP) account to the Salaries General account to fund special fund ERIP payouts.
- Transfer a total of \$382,255 from the Salaries General and Salaries Grant Reimbursed accounts to various departments accounts to offset shortfalls including, \$265,872 to the Salaries Proprietary account due to the transition of staff from General Fund assignments and \$116,383 to the

Contractual Services account to partially fund a personal services contract for professional consulting services to the City Attorney on legal and administrative matters.

- Transfer \$275,000 from the Attorney Conflicts Panel Fund and \$35,000 from the Municipal Housing Finance Fund to the Litigation Expense account to hire consultants. The consultants will conduct accessibility reviews of housing projects and will develop policies and procedures to bring departments into compliance with the Fair Housing Act, the Americans with Disabilities Act, and the Rehabilitation Act.
- Transfer a total of \$400,000 from the Liability Claims account to address a projected shortfall in the Litigation Expense account due to the volume and complexity of cases being filed against the City. The department has expended or encumbered 85 percent or \$4.4 million of their budgeted appropriation and has requested these funds to cover the projected shortfall.
- Reappropriate \$400,000 in unspent current year funds in the City Attorney's Litigation Expense account in Fiscal Year 2012-13. In February 2012, the Mayor and Council transferred \$400,000 from the Capital Improvement Expenditure Fund to the Litigation Expense Account in anticipation of the execution of trademark and permit agreements with the Los Angeles Police Revolver and Athletic Club (LAPRAAC) (C.F. No. 09-0698). The purpose of the appropriation is to reimburse LAPRAAC up to \$400,000 for legal expenses incurred by the organization relating to the development of the agreements. Execution of the agreements is pending. However, their execution is not likely to be accomplished in the current fiscal year.

F. City Clerk

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 6 – Transfer to the Unappropriated Balance

Recommendation Nos. 2 and 4

This Office projects a surplus of \$491,000 in the Department's accounts as a result of salary savings and savings from the Council District 15 Special Election.

The Department received an allocation of \$1.5 million to fund the Election (C.F. No. 11-1800). In addition to expenditures directly attributable to the Election, the Department requests that the Council instruct the Department to use \$41,000 for the review of the Adult Film Initiative Petition and \$17,000 for the Emergency Back-up System for accounting purposes. The Department conducted the signature review of the voter petition relative to the use of protection in the adult film industry according to the Elections Code with experienced staff that was also responsible for the preparation of the special CD 15 Runoff Election. The Emergency Back-up System included the purchase of hardware required to increase disk storage for recovery of the City Clerk's systems, including elections.

In the Mid-Year FSR, Election Reimbursement was projected to be short by \$2,000,000 due to a delay in receipts. Since the Mid-Year FSR, the shortfall has been reduced by \$441,000 with the receipt of a reimbursement of \$4,474,174 from the Los Angeles Community College District (LACCD).

The following transactions are recommended:

- Transfer \$260,000 from the City Clerk's Salaries-As Needed Account to the Contractual Services Account to cover contract costs associated with the Los Angeles Unified School District (LAUSD) Redistricting process. The Department received funding for as-needed positions associated with the redistricting process (C.F. No. 11-1933). Instead of hiring as-needed staff, the LAUSD Redistricting Commission contracted with numerous organizations to provide outreach services.
- Transfer \$461,172 from the City Clerk's accounts to the Unappropriated Balance, Reserve for Economic Uncertainties account to be used to offset the Citywide deficit.

G. Community Development Department

Attachment 2 – New Appropriations

Attachment 4 – Transfers between Departments and Funds

Recommendations No. 1, 3, 8 through 11

The Department is projected to complete the year within budgeted funding from grant resources. The Department projects that it will meet its projected revenue of \$8.8 million. The Department has transferred approximately \$6.38 million for related costs from its various funding sources for the period of July 2011 through April 2012.

The following actions are recommended:

- Appropriate and transfer \$84,500 earmarked for audit fees within the Urban Development Action Grant (UDAG) Miscellaneous Revenue Fund for contracts with Certified Public Accounting firms assigned to perform fiscal reviews of Department contractors.
- Appropriate and transfer \$9,285 for Department salaries within the UDAG Miscellaneous Revenue Fund to ensure compliance with salary limits established by federal guidelines (Public Law 109-234).
- Appropriate and transfer \$5,200 for expenses within the Board of Community and Family Commission Trust Fund and to the Department's operating budget to pay for expenses as authorized in Ordinance No. 181192.
- Appropriate and transfer \$12,825.90 in available cash within the Board of Human Relations Commissioners Trust Fund and to the Department's operating budget to pay for expenses as authorized in Ordinance No. 181193.
- Appropriate and transfer \$95 in available cash within the Board of Commission on Status of Women Trust Fund and to the Department's operating budget to pay for expenses as authorized in Ordinance No. 181193.
- Appropriate and transfer \$79,500 (\$60,135 for salary and expenses and \$19,365 for related costs) within the Enterprise Zone Tax Credit (EZTC) Fund and to the Department's operating budget to pay salary and operating costs associated with the administration of the EZTC program from fees collected.

- Appropriate \$39,747 for contractual services within CDBG Fund to the Board of Public Works' operating budget to implement actions approved in the 37th Year Consolidated Plan, C.F. No. 10-2440.
- Transfer appropriations totaling \$39,747 for contractual services within CDBG Fund to the Board of Public Works' operating budget to implement actions approved in the 37th Year Consolidated Plan, Schedule 8.
- Transfer \$31,125 (\$25,274 for salary and expenses and \$5,851 for related costs) within the Miscellaneous Sources Fund to the Department's operating budget to administer a Pre-Summer Youth Employment Program between May 1, 2012 and June 30, 2012, through the Youth Opportunity Program allowing the Department to serve an additional 63 youths with funds provided in C.F. No. 11-0582-S1. Authorize the Department to expend up to \$50,000 for incentives, stipends and support services for participants.
- Transfer \$104,065 for salary and expenses within the City General Fund Various Programs Fund to the Department's operating budget to administer a Pre-Summer Youth Employment Program between May 1, 2012 and June 30, 2012 through the Youth Opportunity Program allowing the Department to serve an additional 145 youths with funds provided in C.F. Nos. 11-1047-S1, 11-0582 and 11-0859. Authorize CDD to expend \$185,600 for incentives, stipends and support services for participants.
- Transfer \$86,865 (\$65,613 for salary and expenses and \$21,252 for related costs) within the Workforce Investment Act (WIA) American Recovery and Reinvestment Act Fund to pay for current year expenditures associated with the administration of the National Emergency Grant/On-The-Job Training grant pursuant to C.F. No. 09-1423-S5.
- Transfer \$94,913 within WIA Fund and to the Department's operating budget to pay for expenses in support of Youth Opportunity Movement program activities (C.F. No. 11-0582).
- Transfer \$11,500 for contractual services within the Community Services Block Grant Fund to pay Capacity Building contractors' (Contract Nos. C-118496, C-118416 and C-118322) expenses.
- Reduce appropriations totaling \$592,360 (\$437,860 salaries and expenses and \$154,500 related costs) within the CDBG Fund and the Department's operating budget due to the reduction in 38th Year Community Development Block Grant (CDBG) funding for the last quarter of the fiscal year (C.F. No. 11-1593).
- Reduce appropriations in the amount of \$350,000 within the CDBG Trust Fund and the Board of Public Works (BPW) operating budget for contractual services to adjust an over-appropriation associated with the City Trees (\$250,000), Clean Streets Clean Neighborhoods (\$100,000) programs and reverse actions approved in the C.F. No. 11-0600-S146.
- Expend up to \$50,700 within the Miscellaneous Sources Fund, Summer Youth Employment Program Los Angeles County account for incentives, stipends, and supportive services provided to participants to be served in the 2012 Pre-Summer program; and,
- Expend up to \$185,600 within the General Fund - Various Fund, Summer Youth Employment Program account for incentives, stipends, and supportive services provided to participants to be served in the 2012 Pre-Summer program.

H. Controller

No recommendations

It is projected that the Department will complete the year with a \$360,000 salary surplus to be reappropriated next fiscal year per the adopted 2012-13 budget. Revenue is expected to exceed the adopted budget by \$370,000 due to higher than anticipated Unclaimed Assets Monies and Miscellaneous revenues. No transactions are recommended at this time.

I. Convention Center

Attachment 3 – Transfers between Accounts within Departments and Funds

Attachment 4 – Transfers between Departments and Funds

Recommendation Nos. 2 and 3

As reported in previous FSRs, it is projected that the Department will complete the year within budget. The Department is projecting a slight surplus in special fund revenues.

The following transactions are recommended:

- Transfer \$59,000 in Convention Center Trust Fund revenue to the General Services Department to pay for additional security services.
- Transfer \$600,000 from the Early Retirement Incentive Program Payout (ERIP) and the Modifications, Repairs and Addition accounts (\$337,872 and \$262,128, respectively) to the Salaries As-Needed account to offset an increase in service costs. The surplus in the Salaries General account was sufficient to cover ERIP costs, therefore funding set aside for the ERIP payout is available to offset other costs.
- Transfer \$100,000 from the Modifications, Repairs and Addition account to the Contractual Services account to pay for additional custodial services as a result of an increase in event demands.

J. Council

Attachment 3 – Transfers between Accounts within Departments Funds

Recommendation No. 2, 12 and 12

The Council requests the following transactions:

- Transfer \$139,732 from the Council's Early Retirement Incentive Program Payout account to the Salaries As-Needed account.
- Transfer all funds in the General City Purposes Fund, Council District Community Services accounts that remain unencumbered on June 30, 2012 to the Council's Salaries General account.
- Appropriate \$319,853 from the Reserve Fund to the Sunshine Canyon Community Amenities Trust Fund to make the first of two repayments in accordance with C.F. No. 11-0227. On February 15, 2011, Council approved a \$639,706 loan from the fund to the General Fund to eliminate furloughs for detention officers assigned to the Police Department jail to be repaid over the next two fiscal years.

K. Cultural Affairs
No Recommendations

As reported previously, it is projected that the Department will complete the year within budget and that revenue may exceed the adopted budget. The Department has a projected shortfall in the As-Needed account of \$182,000 which will be fully addressed with planned transfers that will be recommended outside this report.

L. Disability
Attachment 5 – Transfer to the Unappropriated Balance
Recommendation No. 4

A surplus of \$106,000 in the Salaries General account is projected by year end due to various vacancies held within the Department throughout the year. It is recommended that this savings be used to address the Citywide shortfall.

The following transaction is recommended:

- Transfer \$106,000 from the Salaries General account to the Unappropriated Balance, Reserve for Economic Uncertainties account to be used to offset the Citywide deficit.

M. El Pueblo
No Recommendations

The \$100,000 deficit in its Salaries General account, as reported in the Mid-Year FSR has been eliminated. A \$40,000 surplus is now projected for the account due to a vacancy. It is recommended that the funds remain in the Department's Trust Fund to offset any potential revenue shortfalls next year.

N. Emergency Management
No Recommendations

A deficit of \$102,000 is projected for the Department's Salaries, General account which will be completely eliminated upon receipt of Regional Catastrophic Preparedness Grant Program appropriations.

O. Employee Relations Board
No Recommendations

As reported in previous FSRs, it is projected that the Board will complete the fiscal year within budget.

P. Ethics Commission

Attachment 3 – Transfers between Accounts within Departments and Funds

Attachment 4 – Transfers between Departments and Funds

Recommendation Nos. 2, 3, and 14

As reported in previous FSRs, it is projected that the department will complete the year within budget and that adopted budget revenue targets will be met. The Department is projected to have a \$202,000 surplus in the Contractual Services account for the Special Prosecutor. The Special Prosecutor allocation of \$250,000 is a City Charter required appropriation to be re-appropriated in its entirety each fiscal year. In light of the City's current fiscal constraints it is recommended that the surplus funds that exceed the \$250,000 reappropriation be used to fund the transfers included below.

The following transactions are recommended:

- Transfer the \$9,651 remaining in Department's Early Retirement Incentive Program account to the Salaries General account to be reappropriated next year for funding three restored positions for next year per the adopted budget for Fiscal Year 2012-13.
- Transfer \$25,000 from the Department's Contractual Services account, Special Prosecutor line item, to the Personnel Department in order to transfer the ethics training module to the Personnel Department's electronic training system and update the content to reflect current State and City law. This one-time cost will result in annual savings of \$26,000 on the current licensing fees.
- Approve the use of \$61,967 in the Contractual Services account, Special Prosecutor line item, for the annual payment to SouthTech Systems for electronic filing software and technical support. Council authorization is needed in that the Department does not have funded line item authority in its Contractual Services account for this purpose and the Special Prosecutor line item is a appropriation.

Q. Finance

Attachment 3 – Transfers between Accounts within Departments and Funds

Recommendation Nos. 2 and 15

Excluding bank service fee expenditures, the Department continues to remain within budget through year-end. However, based on expenditure data through the end of April, bank fee expenditures continue to rise.

The Fourth FSR estimated year-end bank fee expenditures at \$12.8 million (i.e., \$3.6 million more than the \$9.2 million in the 2011-12 Budget). However, based on expenditures through the end of April, year-end expenditures are now projected to be approximately \$13.4 million (i.e., \$4.2 million more than the 2011-12 Budget) due to a continued rise in credit card usage. To date, \$3.5 million in supplemental funding has been appropriated to the Bank Fee account leaving \$672,000 in unfunded expenditures. A portion of the increased expenditures will be offset by bank fee reimbursement revenue. The Department is projecting revenue of \$5.1 million, which is a \$608,000 increase from the revised revenue budget of \$4.5 million.

The following transactions are recommended:

- Transfer \$100,000 from the Department's Salaries General account to the Bank Fee account to offset a portion of the bank service fee deficit.
- Appropriate \$572,000 as a loan from the Reserve Fund to the Department's Bank Fee account to offset the remaining year-end deficit. The loan will be reimbursed from expected bank reimbursement revenue that is expected to be received before the close of Fiscal Year 2011-12.

R. Fire

Attachment 3 – Transfers between Accounts within Departments and Funds

Attachment 4 – Transfers between Departments and Funds

Attachment 7 – Appropriations from the Unappropriated Balance

Recommendation Nos. 2, 3, 5 and 16

In the Fourth FSR, a year-end deficit of \$16.4 million was projected for the Department primarily attributed to Sworn Constant Staffing Overtime, Sworn Overtime, payouts to Sworn Bonus, and Sworn Unused Sick Time deferrals. The deficit has now increased to \$21.3 million which is primarily attributable to a delay of \$3.1 million in reimbursements from several Homeland Security grants, as well as higher than anticipated unused vacation time and unused sick time payments for 40 Sworn members that exited the Deferred Retirement Option Program (DROP) in April and an increase in constant staffing costs. The grant reimbursements are expected to be received early in the first quarter of the next fiscal year.

The revenue budget for this fiscal year is \$142.2 million and the Department is projected to receive \$141.9 million; \$300,000 short of budgeted revenue. As reported in previous FSRs, pending lawsuits are estimated to cost several million dollars in back wages. One settlement, in the amount of \$180,000 will be paid this fiscal year and has been accounted for in this FSR. A separate, larger settlement is not expected to occur in the current fiscal year.

The following transactions are recommended:

- Appropriate \$185,000 from the United Firefighters of Los Angeles City (UFLAC) to the Department's Constant Staffing Overtime account for the reimbursement of special detail assisting the bargaining unit.
- Transfer \$625,000 between various Fire Department accounts to offset a portion of the projected account deficits.
- Transfer \$951,916 from Fire Special Funds, Measure B – Trauma Program account to the Department's Salaries Sworn account to reimburse this account for salary expenditures in accordance with C.F. No. 10-0458.
- Appropriate \$8,400,000 from the Unappropriated Balance, Budgetary Adjustments for Departments account to Salaries Sworn account to meet payroll needs in this account. The shortfall in this account is due to a \$10 million transfer to the Constant Staffing Overtime account in the Mid-Year FSR.

- Appropriate \$9,794,339 from Unappropriated Balance, Reserve for Economic Uncertainties and Budgetary Adjustments for Departments accounts (\$2,402,450 and \$7,391,889, respectively) to the Constant Staffing Overtime account to meet payroll through the end of the year. This account was under-funded for the number of platoon duty authorities.
- Appropriate \$3,100,000 as a loan from the Reserve Fund to the Department's Salaries Sworn account to be repaid upon receipt of delayed grant reimbursements in Fiscal Year 2012-13.

S. General Services

Attachment 3 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers to the Unappropriated Balance

Recommendation Nos. 2 and 4

A year-end surplus of \$300,000 is projected for the Salaries General account due to attrition, implementation of the operational plan, and Early Retirement Incentive Program payout transfers approved in the Mid-Year FSR. This projected surplus assumes the transfer of funds recommended below.

The following transactions are recommended:

- Transfer \$400,000 from the Salaries General account to the Department's Field Equipment Expense to cover the cost of maintaining equipment that was not eliminated from the current and previous fleet reduction programs, higher maintenance costs due to the aging fleet, and deferrals in replacing the fleet through the Citywide Fleet Replacement Program.
- Transfer \$377,000 (\$330,000 from the Salaries Hiring Hall account and \$47,000 from the Salaries Hiring Hall, Overtime account) to Hiring Hall Fringe Benefits account to cover projected shortfall in the Fringe Benefits account.
- Transfer \$200,000 in Salaries General savings to the Unappropriated Balance, Reserve for Economic Uncertainties to offset the Citywide deficit.

T. Housing

Attachment 2 – New Appropriations

Attachment 3 – Transfers between Accounts within Departments and Funds

Attachment 4 – Transfers between Departments and Funds

Recommendation Nos. 1, 2, 3, 17 and 18

A special fund surplus of \$3.5 million is projected for the Department by year-end, primarily derived from savings that will be realized due to a high vacancy rate. Since surplus funds consist of restricted federal grant and fee sources, surpluses cannot be used to offset deficits in other City Departments. Unexpended Special Fund savings will be carried over for use in the next fiscal year.

The following transactions are recommended:

- Relative to the 37th Program Year Consolidated Plan (2011-12), increase grant entitlement amounts for the HOME Investment Partnerships Program (HOME) (\$385,069), Housing Opportunities for Persons with AIDS (HOPWA) (\$55,559) and Emergency Solutions Grant (ESG)

(\$7,840) based on the final entitlements approved by the U.S. Department of Housing and Urban Development (HUD) following Council action (C.F. 10-2440).

- Transfer \$50,000 from the Municipal Housing Finance Fund for consulting services relative to the dissolution of the Community Redevelopment Agency (CRA) and the affordable housing assets and projects that the Department is expected to undertake as part of the transfer of housing assets and functions from the former CRA to the Department (C.F.No. 12-0049). Consulting services are provided by Keyser Marston. Due to the limited time frame to secure critical information needed in formulating decisions regarding the housing assets of the former CRA, LAHD needs the expertise Keyser Marston.
- Transfer \$227,000 in Special Fund salary savings to the Department's Office and Administrative expense account for the partial equipment replacement of 75 F5 Tablet minicomputers used by Housing Inspectors assigned to the Systematic Code Enforcement Program. The source of funds for this is the Systematic Code Enforcement Trust Fund.
- Transfer \$424,000 in appropriations for the Housing Department to the City Attorney's Office for salaries and related costs to be funded by the Community Development Trust Fund (\$223,000), Rent Stabilization Fund (\$100,500) and the Systematic Code Enforcement Fund (\$100,500).
- Transfer Homelessness Prevention and Rapid Re-Housing Program (HPRP) funding (\$36,803) for Department salaries and related costs in order to meet American Recovery and Reinvestment Act (ARRA) grant deadlines.
- Appropriate a total of \$1,035,947 from prior year Neighborhood Stabilization Program 2 (NSP 2) grant funds to various Department accounts for grant-eligible administrative expenses (salaries and related costs) for the current fiscal year. In addition, increase appropriations by \$184,947 in salaries overtime and various expense accounts to allow the Department to spend the funds.
- Transfer \$105,481 in available Special Fund Office and Administrative expense funds to the Department of General Services for postage reimbursement. Due to aggressive efforts to collect on past-due Systematic Code Enforcement Program and Rent Stabilization Ordinance fee accounts, the Department has exceeded its postage allocation. The sources of funds for this action are the Systematic Code Enforcement Fund (\$52,741) and the Rent Stabilization Fund (\$52,740).
- Decrease various appropriations in Department accounts to reflect technical corrections for appropriations that were duplicative in the Affordable Housing Trust Fund (\$2,000,000) and unspent funds that have exceeded the authorized two year expenditure limit under the Emergency Shelter Grant (\$203,405).

**U. Information Technology Agency
Attachment 2 – New Appropriations
Recommendation Nos. 1, 19 and 20**

It is projected that the Department will complete the year within budget across all accounts, assuming receipt of salary appropriations totaling approximately \$800,000 from the 2008, 2009, and 2009 Urban Areas Security Initiative (UASI) grants that are pending Council approval (C.F. NO.12-0590).

The Department anticipates achieving budgeted General Fund and Telecommunications Development Account revenue.

The following transactions are recommended:

- Appropriate \$10,934 in reimbursements from the Department of Recreation and Parks to the Department's Communication Services account for Customer Service Requests.
- Appropriate \$131,379 in reimbursements from the Department of Water and Power, the Harbor Department, the Los Angeles World Airports, and other agencies to the Telecommunications Development Account, to allow ITA to complete video production services requested by these agencies.
- Reappropriate funding included in the Unappropriated Balance for a Software License Claim (\$1,000,000) and Technology Outsourcing Study (\$250,000).

V. Library

Attachment 4 – Transfers between Accounts within Departments and Funds Recommendation No. 3

It is projected that the Department will have a \$1.2 million year-end surplus in its Salaries, General account due to the transfer of funds set aside for ERIP retiree payouts in the Mid-Year. The Department is projecting a deficit in their Salaries, As-Needed account due to the workload created by the need for the as-needed employees to fill in for regular staff who are unable to report for work due to illness, vacation, jury duty or other reasons.

The reported deficit in Library Fund Revenue continues to increase from \$527,000 reported in the Mid-year FSR to \$779,301 for the revenue received through April 2012. Projected to be \$865,000 by year-end, the shortfall is attributed to revenue from Fines and Fees.

The following transaction is recommended:

- Transfer \$100,000 from the Salaries, General account to the Salaries, As-Needed account to prevent a deficit.

W. Mayor

Attachment 2 – New Appropriations Attachment 4 – Transfers between Departments and Funds Recommendation Nos. 1 and 3

The Mayor's Office requests the following transactions:

- Appropriate and transfer \$40,377 to accounts within the 2009 Justice Assistance Grant Fund to reimburse Mayor's Office and City Attorney salary and related costs.
- Appropriate and transfer \$302 to accounts within the 2008 Justice Assistance Grant Fund for Mayor's Office salaries and related costs.

- Appropriate \$8,363.31 in Miscellaneous Revenues to the Mayor's Office Contractual Services account for the Gang Reduction and Youth Development (GRYD) program.
- Transfer \$70,000 from the ARRA Justice Assistance Grant Fund, Contractual Services account to the Information Technology Agency's Salaries General account to reimburse ITA for grant-related activities associated with the implementation of the 2009 ARRA Justice Assistance Grant.

X. Neighborhood Empowerment
No Recommendations

As reported in previous FSRs, the Department is projected to complete the year within budget. This is a result of salary savings from managed hiring and a transfer from prior year unencumbered funds into the Salaries, General account.

Y. Personnel

Attachment 5 – Transfers to the Unappropriated Balance
Recommendation Nos. 4 and 21

At this time, it is projected the Department will have a total surplus of \$1.2 million by the end of the year, of which \$690,000 is General Fund Salaries General savings. The Department projects that budgeted revenue will be met.

The following transaction is recommended:

- Transfer \$500,000 from the Department's Salaries General account to the Unappropriated Balance, Reserve for Economic Uncertainties to offset the Citywide deficit.
- Reappropriate up to \$3,500,400 from the remaining unencumbered balance in the Unappropriated Balance, LINX Replacement (Risk Management System). Funds remain unexpended due to delays in program implementation, but will be required next fiscal year.

Z. Planning

Attachment 3 – Transfers between Accounts within Departments and Funds
Attachment 4 – Transfers between Departments and Funds
Recommendation Nos. 2 and 3

The Planning Department projects a special fund surplus of approximately \$2.4 million due to furloughs of special-funded employees and to an increase in the amount of fees collected during the year. The balance of the unexpended fees will be continued to the next fiscal year and will be used to provide the services paid for by the fees.

The following transactions are recommended:

- Transfer \$50,000 from the Department's Salaries As-Needed account to the Salaries Overtime account to process the environmental impact review cases and to reduce the backlog in entitlement cases.

- Transfer \$6,011 from the Major Projects Review fund to the Bureau of Engineering's salaries and overtime accounts to reimburse labor costs incurred for the Westfield Project under the Westfield Supplemental Fee Agreement.
- Transfer \$16,907 from the City Planning Case Processing Fund to the Office of the Controller's Salaries As-Needed account to reimburse Accounting Assistance Program costs.

AA. Police

Attachment 3 – Transfers between Accounts within Departments and Funds

Attachment 4 – Transfers between Departments and Funds

Attachment 6 – Appropriations from the Unappropriated Balance

Recommendation Nos. 2, 3, 5 and 22 through 28

As reported previously, the Department's original deficit was eliminated with implementation of the Department's operational plan which included a planned \$1.2 million appropriation for the Department's additional costs in responding to Occupy L.A. protest. Current shortfalls within the Department's civilian and sworn salary accounts (\$1.06 million and \$2.7 million, respectively) will be addressed with recommendations in this report.

Through April 21, 2012, 309 police officers have been hired, and attrition is 265; 52 lower than projected at this point. As of May 5, 2012, total filled sworn positions is 9899. The Department currently has 64 existing sworn vacancies and is anticipating attrition to be greater than 100 officers through the end of the fiscal year. The next planned academy class for 50 recruits is scheduled to start on May 21, 2012, and another class of 50 recruits is scheduled to start on June 11, 2012.

The following transactions are recommended:

- Transfer \$700,000 in savings from the Salaries Overtime and the Accumulated Overtime accounts to the Salaries General account to partially address the \$1.06 million shortfall attributed to absorbing retiree payouts. The remaining shortfall is addressed with the Occupy L.A. appropriation discussed below.
- Transfer of \$40,000 from the 1070 Salaries As-Needed account to the Sworn Salaries account to mitigate the \$2.7 million deficit, attributed to the contractual obligation to pay out the firearms and equipment (\$1,500 per employee) cost to sworn officers.
- Transfer \$60,000 from the California State Asset Forfeiture Fund, Youth and Gang Intervention account to the Department's Overtime Sworn account. This transfer is necessary to reimburse the General Fund 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 of \$300,000 from the Contractual Services account to the Field Equipment Expense account to mitigate the deficit. Due to LAPD's aging fleet, additional expenditures on maintenance parts and supplies for vehicles are incurred.
- Appropriate \$1,213,000 from the Unappropriated Balance, Reserve for Economic Uncertainties account to the Department's Salaries General and the Salaries Sworn account to reimburse the

Department for its expenditures for the Occupy L.A. event per the Department's operational plan (\$363,562 and \$849,438, respectively). Approval of this recommendation, eliminates the Salaries General shortfall and reduces the Sworn Salaries shortfall from \$2.7 million to \$1.8 million.

- Transfer \$2,000,000 in new receipts within the Police Grant Fund and transfer to the General Fund.
- Transfer \$157,974.00 in new receipts within the ARRA-2009 COPS Hiring Recovery Fund and transfer to the General Fund.
- Decrease appropriations by \$1,269,362.34 in the U.S. Department of Justice Asset Forfeiture Fund, by \$10,915.42 in the U.S. Treasury Asset Forfeiture Fund, and by \$257,600.46 in the California State Asset Forfeiture Fund to allow the use of funding for fiscal year 2012-13 for the purchase of vehicles.
- Approve a Reserve Fund loan of \$1,800,000 to address the remaining sworn salaries shortfall attributed to the delay in State COPS grant reimbursements. Receipt of this funding is expected at the end of this fiscal year.

BB. Public Works/Board

Attachment 5 – Transfers to the Unappropriated Balance Recommendation No. 4

In the Mid-Year FSR, the Board was projected to complete the year within budget assuming the transfer of funds set aside for the ERIP payouts, which was approved in the Mid-Year FSR. For the Year-End FSR, the Board is projecting a \$230,000 year-end surplus, which includes a \$66,000 General Fund surplus and a net special fund surplus of \$164,000. Therefore, the Board is projected to finish the year within budget and no actions are recommended at this time.

The following transaction is recommended:

- Transfer \$60,000 from the Department's Salaries General account to the Unappropriated Balance, Reserve for Economic Uncertainties to offset the Citywide deficit.

CC. Public Works/Bureau of Contract Administration

Attachment 5 – Transfers to the Unappropriated Balance Recommendation No. 4

It is projected that the Bureau will complete the year within budget. A year-end surplus of \$4.0 million is projected, consisting of a \$1.2 million General Fund surplus and a \$2.8 million net surplus in special funds.

The projected \$2.8 million net special fund surplus is comprised of surpluses in the Salaries General, overtime, and transportation accounts and includes surpluses in Sewer Construction Maintenance (SCM) funds attributed to the deferral of projects within the Wastewater Capital Program and a shortfall in Proposition C funding which may be mitigated with the approval of the recommendation listed in the Department of Transportation's section of this report. No actions are recommended for special fund surpluses, which will revert at the end of the fiscal year.

As previously reported in the Mid-Year FSR, revenue receipts are lower than the same time last year, due to a delay in billing departments for expenditures. The Bureau is working with Public Works Accounting to resolve this problem. However, as a result of this delay, the Bureau projects that total General Fund departmental receipts associated with service to proprietary departments could be down \$2.0 million. 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 \$800,000 from the Department's Salaries General account to the Unappropriated Balance, Reserve for Economic Uncertainties to offset the Citywide deficit.

DD. Public Works/Bureau of Engineering

Attachment 3 – Transfers between Accounts within Departments and Funds Recommendation Nos. 2, 29 and 30

In the Mid-Year FSR, the Bureau of Engineering was projecting a \$5.64 million year-end surplus, which was mainly comprised of special fund savings. As such, a \$4.0 million reduction to the Bureau's Sewer Capital Fund appropriation was approved by the Mayor and City Council. For the Year-End FSR, the Bureau is projecting a net surplus of \$2.2 million, which includes a \$1.8 million surplus in the General Salaries account and a \$400,000 surplus in the Overtime Salaries account. The \$1.8 million surplus in the General Salaries account includes a \$1.95 million special fund surplus and a \$150,000 General Fund deficit. The \$400,000 surplus in the Overtime Salaries account includes a \$150,000 General Fund surplus and \$250,000 special fund surplus.

The Bureau reports that it will be able to absorb \$1.15 million in General Fund ERIP payouts, without an additional appropriation of revenue per the Bureau's operational plan. However, a transfer of funds within its budgeted accounts is required to complete its General Fund ERIP payouts for the remainder of the fiscal year.

General Fund receipts through the end of April total \$18.64 million which represents 57.2 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 \$150,000 in General Fund savings from the Bureau's Overtime Salaries account to the Bureau's General Salaries account to offset the projected year-end deficit in this account.
- Direct the Bureau to return any unspent funds with accumulated interest from the Engineering Special Services Fund, Mount Lee Washout Reconstruction account to the Unappropriated Balance to the Reserve for Economic Uncertainties immediately after the project has been closed out and accepted by the Board of Public Works. In the Addendum to the Mid-Year FSR (C.F. No. 11-0600-S152), Council approved a transfer of \$900,000 from the Unappropriated Balance to the Bureau of Engineering's Special Services Fund to address a washout on the Mount Lee access road, which made the road impassable for vehicular traffic and unsafe for pedestrians. The slope repairs were completed in March 2012 and the Bureau is in the process of closing out the project.

The Bureau has estimated that project costs will be lower than the budgeted amount for this project.

- Approve a \$250,000 Reserve Fund loan to the Bureau for the architectural design services for the New Hall for the Downtown Convention Center and Event Center Project. The costs for these funds will be reimbursed from AEG through the financial and consulting services agreement. The Bureau is working with the Convention Center and other City departments, and architectural design review services are required for architectural, structural, mechanical, plumbing electrical, civil, landscaping, security, communications (audio/visual, telephones and data), kitchen design, vertical transportation and cost estimates.

EE. Public Works/Bureau of Sanitation

Attachment 3 – Transfers between Accounts within Departments and Funds

Attachment 4 – Transfers between Departments and Funds

Attachment 6 – Appropriations from the Unappropriated Balance

Recommendation Nos. 2, 3, 5, and 31 through 34

A surplus of approximately \$19 million is projected across the Bureau of Sanitation'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 following transactions are recommended:

- Transfer \$15,000 in Solid Waste Resources Revenue Fund (SWRF) expense savings in the solid resources program to provide contract funding for clean up of hazardous chemical spills.
- Transfer \$615,000 in Stormwater Pollution Abatement Fund (SPA) fund salary savings to reimburse the City Attorney for a claim settlement of \$215,000 due to flooding (Krumer Claim No. C09-4706), and \$400,000 for the Swarthmore Avenue Storm Drain Project. The project will utilize current year funds to begin construction by July 2012 in advance of the wet weather season, and \$150,000 from 2012-13 to complete the project for total funding of \$550,000.
- Transfer \$24,000 in Sewer Construction and Maintenance (SCM) funds to the Information Technology Agency (ITA) for installation of a network fiber connection from the Hyperion Treatment Plant in the west side to the Public Works Building in the civic center.
- Transfer \$432,019 in Central Los Angeles Recycling and Transfer Station (CLARTS) (\$172,509) and SWRF (\$259,510) funds for payment of Community Amenities Fees associated with solid waste tonnages received at the CLARTS facility, as required by ordinance, for the period November 2011 to June 2012.
- Transfer \$1,582,593 in projected Stormwater Pollution Abatement (SPA) fund salary and expense savings back to the fund to offset the related cost impact to the General Fund. The savings are due to high vacancies in the stormwater program (approximately 24 percent). This amount would be applied as additional related cost reimbursements from the SPA fund which is \$5.3 million short of full cost recovery in the current year.

- Transfer \$401,835 from the Sewer Construction Maintenance and Operations Fund's Sanitation – Operation Related account to the Insurance and Premium Bond Fund to reimburse the General Fund for the payment of wastewater facility property insurance.
- Appropriate \$88,000 from the Unappropriated Balance, Reserve for Economic Uncertainties for the Sewer Service Charge (SSC) Low-Income Rate program. The SSC provides an approximate 31 percent discount for low-income customers for the first nine hundred cubic feet of wastewater discharge. The City cannot subsidize incremental adjustments to the low-income subsidy with fees from rate payers in recognition of Proposition 218. The incremental adjustments are triggered by adjustments to the SSC and/or the number of low-income subscribers. The \$88,000 represents the current year amount based on 78,753 subscribers following adoption of the latest SSC adjustments in February 2012.
- Decrease appropriations by \$4,784,395 in Solid Waste Resources Revenue Fund (SWRF) reimbursements to the General Fund. The decrease corrects the 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). The adjustment also accounts for direct payment of unused sick and vacation payouts by the special fund and retirement payments absorbed within salary expenditures.
- Decrease appropriations within the Sewer Capital Fund by \$4,105,363 for 2011-12 related cost reimbursements to the General Fund for the bureaus of Sanitation, Engineering and Contract Administration (\$113,226, \$3,336,451 and \$655,686, respectively) as an adjustment to the Sewer Capital Fund for prior year over-reimbursement. The Public Works Office of Accounting has completed its reconciliation of prior year Sewer Construction and Maintenance (SCM) related costs for the bureaus of Sanitation, Engineering and Contract Administration as part of its annual auditing requirements. This decrease and the corresponding increase below result in a net impact of \$1.8 million on the General Fund due to over-reimbursement of related costs attributed to ongoing attrition and vacancies, with the greatest impact among Engineering and Contract Administration. The adjustments are reflected as a reduction in current year related cost revenues.
- Appropriate \$2,259,979 in the Sewer Construction Maintenance and Operations (SCMO) Fund for 2011-12 related cost reimbursements to the General Fund for the Bureau of Sanitation as an adjustment to the SCMO Fund for prior year under-reimbursement.
- Encumber the balance for current year General City Purposes Funds appropriated for the Solid Waste Lifeline Rate program and refuse service for non-reimbursing departments to pay for invoices beyond June 30, 2012.

FF. Public Works/Bureau of Street Lighting
No Recommendations

It is projected that the Bureau of Street Lighting will end the fiscal year with a special funds surplus of \$3,585,926, mainly attributed to its Salaries General, Salaries Overtime, Hiring Hall and ERIP Payout accounts. The Salaries General surplus includes absorption of the Bureau's 2011-12 ERIP payout costs, which the Bureau is able to absorb due to vacancies. The \$1.6 million surplus in Salaries General and \$0.5 million surplus in Salaries Overtime can also be attributed to \$2.9 million in interim

appropriations to those accounts from outside funding sources from work the Bureau has been requested to perform for other agencies. It is expected that year-end receipts will be at 94 percent of budgeted amounts, mainly due to vacancies in the Bureau of Street Lighting.

**GG.Public Works/Bureau of Street Services
Attachment 2 – New Appropriations
Recommendation Nos. 1 and 35 through 49**

At this time a total deficit of \$641,000 is projected in the Salaries General account; however, the deficit is expected to be eliminated with the approval of recommendations contained within this report.

Approximately 29 percent of budgeted revenue has been received through the beginning of May 2012, which is lower than projected. The processing of overhead reimbursements related to Measure R, Proposition 1B, and Proposition A would bolster General Fund receipts. The Bureau reports that General Fund revenue from overhead reimbursements is historically received at the end of the fiscal year.

Additionally, special fund revenues for the Traffic Safety Fund and Street Damage Revenue Fund indicate possible deficits of \$745,000 and \$1,450,000, respectively. This Office will work with Public Works Accounting and the Department of Water and Power to ensure that outstanding invoices are paid in timely manner related to Street Damage revenue and continue to monitor receipts to the Traffic Safety Fund.

The following transactions are recommended:

- Appropriate \$1,000,000.00 from the Subventions and Grant Fund to the Bureau for the Woodman Avenue Multi-Beneficial Stormwater Capture Pilot Project.
- Appropriate \$237,615 from the Subventions and Grant Fund to the Bureau for the Baldwin Hills Gateway Project.
- Appropriate \$9,385 from the Subventions and Grant Fund to the Bureau for State of California Waste Tire Recycling Management.
- Appropriate \$800,000 from the Subventions and Grants Fund to the Bureau for reimbursement for the LAWA Asphalt Purchase.
- Appropriate \$200,000 from the Subventions and Grants Fund to DOT's Overtime account to reimburse for various services provided by DOT for special events held from July 2011 through December 2011.
- Appropriate \$211,895 from the Subventions and Grants Fund to LAPD's Sworn Overtime account to reimburse for various services provided by LAPD for special events held from July 2011 through December 2011.
- Appropriate \$113,289 from the Subventions and Grants Fund to LAFD's Sworn Overtime account to reimburse for various services provided by LAPD for special events held from July 2011

through December 2011. Appropriate \$170,000 from the Environmental Affairs Trust Fund to the Bureau for the Heat ReLeaf Tree Planting Project.

- Transfer and appropriate \$200,000 from the Special Parking Revenue Fund to the Bureau of Street Services for DOT parking lot cleaning.
- Transfer and appropriate \$50,000 from the Local Transportation Fund to the Bureau of Street Services for the TDA LA River Bike Path IV and Headwater Project.
- Reappropriate unspent funds totaling \$189,863 from the Gas Tax Fund for the Construction of a Retaining Wall Medina Road Council District 3 Project.
- Reappropriate unspent funds totaling \$120,219 from the Subventions and Grants Fund for the CRA-Huntington Drive Public Improvement Project.
- Reappropriate unspent funds totaling \$144,38 from the Subventions and Grants Fund for the MTA Gold Line Eastside Extension.
- Reappropriate unspent funds totaling \$308,843 from the Subventions and Grants Fund for the CRA Improvement Project – Council District Eight AB 1290 Project. The Council District Eight and Victory Boulevard (see below) projects were completed by the Bureau of Street Services during the current fiscal year and payment was received after January 1, 2011. On April 20, 2012, the State Controller ordered the City of Los Angeles to reverse the transfer and return applicable assets (cash and property) transferred by the former Community Redevelopment Agency (Agency) to the City during the period of January 1, 2011 through January 31, 2012. The City is currently in the process of securing new Outside Legal Counsel to assist the City in resolving this matter. There may be a potential future negative impact to the City's General Fund if a legal determination is made that requires the City to return cash that was received from the CRA for the CRA Improvement Project Council District Eight or the CRA Victory Boulevard Sidewalk Improvement Project.
- Reappropriate unspent funds totaling \$48,569 from the Subventions and Grants Fund for the CRA Victory Boulevard Sidewalk Improvement Project.
- Reappropriate unspent funds totaling \$113,777 from the Subventions and Grants Fund for the LAWA Asphalt Purchase.
- Reappropriate unspent funds totaling \$239,619 from the Transportation Grants Fund for the Foothill and Sierra Highway Intersection Improvement Project.
- Reappropriate unspent funds totaling \$152,645 from the Sunshine Canyon Community Amenities Fund for Various Projects in Granada Hills.
- Reappropriate unspent funds totaling \$46,772 from the Street Furniture Revenue Fund for the Tree Trim and Removal – Council District 12 Project.
- Reappropriate unspent funds totaling \$35,556 from the Street Furniture Revenue Fund for the Washington Boulevard Project.
- Reappropriate unspent funds totaling \$8,251 from the Street Furniture Revenue Fund for the Install Speed Humps on Avenue 52 – Council District One Project.

- Reappropriate unspent funds totaling \$66,561 from the Street Furniture Revenue Fund for the Ruthellen Curb Improvement – Council District Eight Project.
- Reappropriate unspent funds totaling \$6,370 from the Century City Neighborhood Traffic Fund for the Cheviot Hills Replant Project.
- Decrease appropriations and transfer a total of \$1,200,000 within the Community Development Trust Fund to the Bureau for the Pico Washington Project.
- Reappropriate \$170,000 from the Environmental Affairs Trust Fund to the Bureau of Street Services for the Heat ReLeaf Tree Planting Project.

HH. Recreation and Parks

No Recommendations

The Department is projected to complete the year with a \$4.3 million surplus in Salaries General compared to the \$1.9 million reported in the Mid-Year FSR as a result of the vacancy rate of over 16 percent throughout the year. The surplus includes the \$1 million in General Fund that became available with the reimbursement from the Housing Authority of the City of Los Angeles.

The Department now projects a net revenue surplus of nearly \$2.3 million compared to the \$81,000 reported in the Mid-Year. An \$8.4 million surplus is projected for Administration and Recreation centers revenue (\$7.2 million and \$1.2 million, respectively). Revenue from golf operations, which was previously reported at \$1.7 million below budget due to vacancies, is now projected at \$1.2 million below budget. However, reimbursement from the Harbor Department (Harbor) is now projected at \$3.1 million below budget since the last reimbursement from Harbor was for services through October 2011. The Department indicated that they will be working with Harbor to resolve any concerns. In addition, revenues from Camps, Tennis and In-House Capital Delivery Plan are projected to be \$1.8 million below budgeted amounts.

In the Mid-Year FSR, this Office reported that the \$1,000,000 reimbursement from the Housing Authority of the City of Los Angeles (HACLA) to the Department would free up General Funds to address landscape improvements required at the Police Administration Building (PAB). The Fourth Construction Projects Report includes a recommendation to transfer \$46,566 from the Department to the Bureaus of Engineering and Contract Administration, and the Department of General Services to pay for staffing and testing costs associated with the PAB landscape rework and for the final payment of the exploratory work. The transfer will be from the projected Salaries General surplus. According to a recent preliminary assessment by the Department and the Chief Forester at the Bureau of Street Services, the trees at risk of falling down should be removed because they will not be able to grow properly within the limited space provided by the tree wells and planters. The Department will review the planters' structural limitations and plant a different species of tree or plant that would be more suitable. The irrigation system will also need to be modified. At this time, it is uncertain if the available funding will be sufficient.

II. Transportation

Attachment 2 – New Appropriations

Attachment 3 – Transfers between Accounts within Departments and Funds

Attachment 4 – Transfers between Departments and Funds

Attachment 5 – Transfers to the Unappropriated Balance

Recommendation Nos. 1, 2, 3, 4, 50 and 51

It is projected that the Department will have a surplus of \$386,000 in the General Fund and a surplus of \$2.3 million in Special Funds, respectively with the approval of the recommendations in this report. Previously, a year-end shortfall was projected due to labor charges made to the General Fund rather than to the appropriate Special Fund. The Department has made the necessary work order adjustments and assumes that labor charges will be made accurately through year-end.

Currently, the General Fund revenues receipts are short by \$1.5 million compared to projected revised receipts. This shortfall is due to delays in transfers or pending reimbursements owed. As of this report, Parking Fine receipts collected through April 30 are \$128.8 million and it is projected that revenue projections of \$141 million for year-end will be consistent with the adopted budget.

The following transactions are recommended:

- Appropriate and transfer \$1,500 from the ATSAC Trust Fund to the Department to cover anticipated overtime work orders charged to ATSAC for the duration of the fiscal year.
- Appropriate and transfer \$120,957 from the Coastal Transportation Corridor Trust fund to the Department's Salaries General account to cover anticipated salary shortfalls for eligible workload activities for the duration of the fiscal year.
- Appropriate \$1,338,000 within the Transportation Grant (TG) Fund for the City/County Traffic Management Integration Phase 2 Project. These funds will be used to develop a computer software application to integrate the City's Adaptive Traffic Control System (ATCS) with the Los Angeles County's Information Exchange Network (IEN) servers for other agencies and local surrounding cities relative to traffic conditions. This project was approved and awarded in the 2009 MTA Call for Projects and is scheduled by the grantor to begin receiving reimbursement in Fiscal Year 2012-13. No additional funds are projected to be needed in the future. The TG Fund will fund this appropriation, and it is anticipated that these expenditures will be reimbursed.
- Transfer a total of \$3,216,885 within the Department's accounts as follows to cover projected shortfalls: \$1,000,442 of General Fund between various expense accounts; \$711,943 from various expense accounts to the Salaries General account within the Gas Tax Fund; \$2,000 from the Overtime account to the Salaries General account within the Street Furniture Fund; \$35,000 from the Overtime account to the Salaries General account within the Coastal Corridor Fund; \$500,000 from the Salaries General account to the Salaries Overtime account within the ARRA (MICLA) Fund; \$800,000 from the Signal Supplies account (Proposition C) to the Salaries General account; \$31,000 from the Salaries General account (Proposition A) to the Salaries As-Needed account; \$122,000 from the Salaries General account to the Salaries Overtime account within the Measure R Fund; \$6,000 from the Salaries General account to the Salaries Overtime account within the Traffic Safety Fund; \$5,500 from the Salaries Overtime account to the Salaries General

account within the Neighborhood Traffic Management Fund; and \$3,000 from the Salaries Overtime account to the Salaries General account within the West Los Angeles Trust Fund.

- Transfer \$20,000 from the 2006 Bikeway Studies account to the 2010 Bikeways account within the Local Transportation Trust Fund. These funds were previously approved through various Transportation Development Act funding reports and will be used to cover expenses associated with implementation of the Bicycle Program.
- Transfer \$930,000 from various appropriation units within the Special Parking Revenue Fund to SPRF Contractual Services to pay for higher than anticipated parking meter credit card transaction fees. In October 2011, federal legislation (the Durbin Amendment) changed the structure of per-transaction debit card interchange fees to place emphasis on flat rate fees. Due to the low, but frequent transactions, on parking meters with credit card payment capabilities, actual fees are turning out to be significantly higher than the \$700,000 originally budgeted.
- Transfer \$155,000 from Contractual Services to Salaries General to cover anticipated salary shortfalls for work related to the Warner Center Trust Fund and West Los Angeles Mitigation Trust Fund.
- Transfer \$901,975 appropriations within the Proposition C Anti-Gridlock Fund and transfer said amount to the Bureau of Contract Administration to cover salary and transportation expenses associated with the Transportation Grant Fund Work Program, the Metro-Exposition Annual Work Program and the Accelerated ATSAC Work Program.
- Transfer \$127,000 from the Local Transportation Trust Fund, Bike Maintenance Refurbishment account to the Department's Salaries General account for projects costs associated with Pedestrian and Bike Facilities Design.
- Transfer \$13,363.69 from the Port of Los Angeles Revenue Fund to the Department's Salaries Overtime account for work related to the following Port projects; Improvements made to the Interstate 110/SR 47 Connector and John Gibson Intersection and Northbound Interstate 110 Ramp Access Improvements; Reconfiguration of the C Street Northbound Off Ramp; and Improvements made to Berth 200 Rail Yard.
- Transfer a total of \$773,000 within the Proposition C Anti-Gridlock Fund Transportation Grant Fund Work Program to the Salaries General account (\$420,000), Salaries As-Needed account (\$153,000) and the Salaries Overtime account (\$200,000) to cover eligible anticipated shortfalls within the Department for Bicycle Projects and other Proposition C workorders.
- Reappropriate and transfer \$41,161 from prior year appropriations within the Community Development Trust Fund to the Salaries General account to cover work performed by the Department in connection with the First Mile/Last Mile Study approved in the 36th Consolidated Plan (C.F. No. 09-2665-S2).
- Transfer \$4,500 from the Department's As-Needed Salary account to the Department of Information Technology Agency's As-Needed Salary account to cover projected costs associated with web design services to be provided for the LADOT website before the end of the fiscal year.
- Transfer \$368,675 in General Fund savings to the Unappropriated Balance, Reserve for Economic Uncertainties to offset the Citywide deficit.

- Appropriate \$1,341,000 for use in the first quarter of Fiscal Year 2012-13 within the Transportation Regulation Trust Fund for various accounts within the Fund to provide an annual budget for the Bandit Taxicab and Taxicab Regulations Enforcement Programs. Funding is set aside annually for reimbursement costs in the Los Angeles Police Department, and the Department of Transportation and various expense accounts. Of this amount, \$235,000 will fund the Department's Salaries Overtime account for the Bandit Taxicab and Taxicab Regulations Enforcement Programs, and \$635,000 will fund the Police Department's Sworn Salaries, Overtime account for the Bandit Taxicab Program.
- Transfer \$644,095 from the Transportation Trust Fund to the Department's General Fund Revenue Source Code 5301, Reimbursement from other Funds for overtime worked for various Special Event venues. The Department has received payment for services provided to the Pasadena Police Department (\$439,870.88) and various other small events (\$204,422.12). The Department has provided traffic control services for various events held in the City of Pasadena, including the Rose Parade, the Rose Bowl Football game and UCLA football games.

JJ. Zoo

Attachment 2 – Transfers between Accounts within Departments and Funds

Attachment 3 – Transfers between Departments and Funds

Recommendation Nos. 2 and 3

The Zoo Department is projected to complete the year within budget. The current salary projection shows a surplus of approximately \$299,000 in the Salaries General account. This surplus includes a total transfer from the Salaries General account in the amount of \$68,323 for part-time staffing. The projected surplus may be necessary to offset revenue shortfalls and/or to provide funding for the operation and maintenance of the new Living Amphibians, Insects and Reptiles exhibit which opened in March 2012. Funding for the maintenance of the new exhibit was not provided in the Department's 2011-12 budget.

The following transactions are recommended:

- Transfer \$50,000 from the Salaries General account to the Salary As-Needed account for part-time staffing.
- Transfer \$18,323 from the Department's Salaries General account to the Office of the Controller's Salary As-Needed account for accounting services through the end of the year.

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. Transfers between accounts, to the Reserve for Economic Uncertainties, and to a new account to offset lost revenue are recommended.

A. Capital Finance Fund

Attachment 5 – Transfers to the Reserve for Economic Uncertainties

Recommendation No. 4

The 2011-12 Capital Finance Administration Fund budget includes monies to pay for debt service on a proposed bond issuance. Because this bond issuance has been delayed for several months, the projected debt service repayment amount can be decreased by \$6.9 million, and these monies can now be used to offset the Citywide deficit.

The following transaction is recommended

- Transfer \$6,900,000 to the Unappropriated Balance, Reserved for Economic Uncertainties to offset the Citywide deficit.

B. General City Purposes

Attachment 3 – Transfers between Accounts within Departments and Funds

Recommendation No. 2

Based on current levels of expenditure, the net projected year end surplus in the General City Purposes (GCP) Fund has been eliminated. This is mainly due to a shortfall in the Medicare account for payouts related for the Fire Department to include: banked overtime for those that have left City service from the Deferred Retirement Option Program (DROP) and negotiated unused sick time payouts for sworn employees. The shortfall is also attributed to a delay in reimbursement from Harbor and Airports for the last pay period of the fiscal year. Savings in the Social Security and Pensions Savings accounts (\$175,000) have been identified and are recommended to be transferred to offset this deficit.

The following transaction is recommended:

- Transfer a total \$175,000 from the Fund's Social Security and Pensions Savings accounts to the Medicare account to offset the account deficit.

C. Human Resources Benefits

No Recommendations

At this time a deficit of \$8.1 million is projected for the Fund, specifically the Civilian FLEX account. It is recommended that savings within the Health Benefits Trust (HBT) Fund be utilized to make the necessary payments to the City's health, dental, and benefit providers for the month of June 2012. The Joint Labor-Management Benefits Committee (JLMBC) has approved direct expenditures from the Fund, thereby eliminating the need for a General Fund transfer or Reserve Fund loan.

D. Liability Claims Account

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

To date, the City has approved \$37.2 million in payouts for both accounts. Based on the City Attorney's remaining projected settlements for this fiscal year, a \$450,000 surplus is projected for the Liability Claims account. The City Attorney's Office requests that \$50,000 be transferred from the Liability Claims Over \$100,000 account to the City Attorney's Workers' Compensation Outside Counsel account. Another request to transfer \$400,000 from the Liability Claims account to the City Attorney's Litigation Expense account is included in the discussion on the City Attorney's budget in Section 1. E.

The following transaction is recommended:

- Transfer \$50,000 from the Liability Claims account to the Workers' Compensation Outside Counsel account to cover billings through year-end. No new Workers' Compensation cases are being transferred to outside counsel, except conflict cases that cannot be handled in-house.

E. Recovery Zone Facility Bonds Deposit Fund

Recommendation No. 52

City Council approved an allocation of bond financing for the Selma Hotel Project as part of the Recovery Zone Facility Bond Program (RZFB) authorized under the American Recovery and Reinvestment Act (ARRA; C.F. No. 09-0648-S14). Ordinance Number 181162 (C.F. No. 09-0648-S20) established a fund for the purpose of receiving and disbursing funds deposited by applicants seeking RZFB financing. The Ordinance further specifies that the Special Fund shall be closed three months after the authorization to issue facility bonds pursuant to ARRA expires. Any moneys remaining in the Special Fund at that time shall be transferred to the Reserve Fund or to such other fund or person(s) as the CAO shall designate.

The following action is recommended:

- Use funds within the RZFB Deposit Fund to compensate bond counsel Squire Sanders and transfer the remaining balance to the Reserve Fund. The deposit of \$100,000 made by the Selma Hotel developer is the only deposit held by the RZFB Deposit Fund. As part of the application process, the Selma Hotel developer engaged the services of Squire Sanders LLC as bond counsel pursuant to City requirements and subsequently failed to compensate bond counsel for services totaling \$24,785 (C-116325). The Selma Hotel developer failed to complete the RZFB financing by the deadline of December 31, 2010 and forfeited its deposit.

F. Reserve Fund and Budget Stabilization Fund

Attachment 2 – Status of the Reserve Fund

No Recommendation

The current Reserve Fund balance is now \$202.8 million up from \$199.8 million as reported in the Mid-Year FSR, reflecting an additional \$9.1 million in loan repayments and other receipts and

\$6.0 million in approved and proposed loans and transfers. The balance consists of a \$120.6 million Emergency Reserve and \$82.2 million Contingency Reserve. Please refer to Attachment 1 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.

G. Special Parking Revenue Fund Recommendation Nos. 53 and 54

The adopted 2011-12 budget includes a transfer of \$16.5 million from the Special Parking Revenue Fund (SPRF). This transfer was delayed until the final adoption of an ordinance that forgoes the repayment of funds transferred from the fund during any fiscal year when a fiscal emergency has been year (C.F. No. 10-0596). Due to the delay it is unlikely that the transfer of funds will occur before the close of the fiscal year.

The following action is recommended:

- In the event that the transfer of SPRF funds to the General Fund does not occur before the close before the close of the fiscal year, per the adopted 2011-12 budget, instruct that the funds be deposited in the Reserve Fund.
- Authorize an Amendment to the Agreement with Katten Muchin Rosenman, LLP to increase the contract not to exceed \$325,000 for legal services related to the parking asset public-private partnership transaction, and transfer \$180,000 in SPRF funds for the payment of final expenditures.

In February 2011, the Council took action terminating the process to enter into a concession and lease agreement for a proposed public-private partnership for nine City parking structures. The Mayor and Council originally approved an appropriation of \$3 million from the Special Parking Revenue Fund to the Unappropriated Balance to cover the costs associated with evaluating and implementing this project. Remaining invoices exceed the \$1.32 million previously appropriated over the course of the project, requiring additional appropriation of \$180,000 to cover final invoices. Funds are currently available in the Special Parking Revenue Fund, Unappropriated Balance account. Further, the original contract with transaction counsel was capped at \$200,000, with the expectation that an amendment would be needed to increase the ceiling as work progressed on the project. The remaining invoices totaling approximately \$115,000, requiring an increase to the contract ceiling to \$325,000 so that final invoices can be paid. The final total expenditures for this project will be approximately \$1.47 million. The materials that were developed, including the maintenance and operation manual, have been provided to the

Department of Transportation for their consideration as they move toward optimizing the operations of these assets.

H. Unappropriated Balance

Attachment 5 – Transfers to the Unappropriated Balance

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

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

Recommendation No. 4

As of May 9, 2012, \$14,721 has been appropriated from the Unappropriated Balance (UB), General account, leaving \$10,279 in funding remaining. With the approval of the adopted budget, the UB began with a balance of approximately \$21.7 million. To date, approximately \$128.0 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), \$126.5 million has been transferred out (\$89.9 million in the Budgetary Adjustment report), leaving a balance of \$27.7 million.

The UB balance will be \$17.6 million with the approval of \$10.4 million in transfers to the fund (specifically to the Reserve accounts) and \$19.5 million in appropriations from the fund, as recommended in this report. (Please see Attachments 5 and 6 for recommended transfers.) Approximately \$12.2 million in the Unappropriated Balance to offset the projected revenue shortfall and appropriations.

The following transactions are recommended:

- Transfer \$520,000 within the Unappropriated Balance, from the Deferred Entry of Judgment account to the Reserve for Economic Uncertainties.
- Transfer \$500,000 within the Unappropriated Balance, from the Merchant Card Convenience Fee Program to the Reserve for Economic Uncertainties.

3. STATUS OF EMPLOYMENT AND LABOR COST SAVINGS EFFORTS

A. Employment Level Report

Attachment 8 – Employment Level Report

Citywide employment authority from all funding sources totaled 34,395 at the end of April for both civilian and sworn classes. There are 31,354 filled positions at the end of April, compared to the 31,648 reported in the Mid-Year Financial Status report (end of December 2011). Departments reported a total of 3,041 vacant positions: 2,000 General Fund and 1,041 special funded.

B. Voluntary Furloughs

Attachment 9 – Status of Voluntary Furlough Program

As of May 29, 2012 (Pay Period 24), approximately \$1.49 million in savings has been achieved across City departments through voluntary furloughs. However, it is estimated that only 53 percent of this amount, approximately \$792,000, represents General Fund savings.

4. STATUS OF PERFORMANCE BUDGETING EFFORTS

Performance based budgeting is a priority for Fiscal Year 2012-13. With the Mayor's Office, this Office has been working with the Planning Department and the Bureau of Street Lighting on a pilot program to develop a citywide strategic planning element that will be incorporated into the 2013-14 budget formulations process. Council instructions with the adoption of the next year's budget directs this Office to coordinate and update those metrics based on the 2012-13 adopted budget and fiscal year 2011-12 actual results, as well as to begin regular reporting to Mayor and Council on departments' progress in meeting budgeted goals and objectives.

5. STATUS OF FEE INCREASES

Attachment 10 - Status of Fee Increases in the 2011-12 Budget

Attachment 10 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 Mid-Year 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 development of the citywide code enforcement program, including 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. Planned implementation is Fiscal Year 2012-13. 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.

6. 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, Neighborhood City Halls, a Reptile Zoo Exhibit, Vine 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.

Below is the status of the MICLA CP Program through May 29, 2012:

Reporting Period	Amount Outstanding	Range of Interest Rates
01/31/12-5/29/12	\$ 111,197,000	0.07% to 0.24% (tax-exempt)
01/31/12-5/29/12	\$ 5,000,000	0.18% to 0.20% (taxable)
Total:	<u>\$ 116,197,000</u>	

7. 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 63 fee waivers have been allocated, which includes 8 waivers from the 2010-11 and 1 waiver from Fiscal Year 2009-10. Approximately \$4.0 million in Citywide special events and Council District fee subsidies remains to be allocated, \$1.8 million and \$2.2 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.

To date, two Convention Center waivers have been approved. The Council approved waivers for the Stop the Pain! Teen Summit on March 28, 2012 (C.F. No. 11-0324-S1) and for the Glamour Gowns 2012 event on April 25, 2012 (C.F. No. 10-1667-S1).

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.

8. STATUS OF GANG REDUCTION AND YOUTH DEVELOPMENT PROGRAM

Attachment 11 – GRYD Program Contracts and Organizational Chart

At the request of the Budget and Finance Committee (C.F. No. 09-0600-S203), the Mayor's Office provides an update of current year Gang Reduction and Youth Development 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. Actual General Fund expenditures totaled \$18,327,876 and encumbrances totaled \$4,718,455 through April 30, 2012. Anticipated encumbrances for May and June 2012 total \$903,440.

Attachment GR outlines the distribution of funds to each of the GRYD contracted agencies. The GRYD Office is currently comprised of 33 positions as follows: ten (10) staff provide executive and contract/fiscal management, twelve (12) staff provide program development and implementation, five (5) staff implement the Mayor's Summer Night Lights Program and the Young Women from Adversity to Resiliency (YWAR) program, two (2) staff are implementing the Watts Regional Strategy, two (2) staff provide administrative support and two (2) are Student Professional Workers. Funds allocated for the GRYD Office, administration and program staff consists of approximately \$1.0 million in General Funds and \$325,000 in grant funds for a total of \$1.33 million. Salary expenditures as of April 30, 2012 are \$1.55 million. Projected salary expenditures for May and June 2012 are \$408,000, for an anticipated total of \$1.96 million in salary expenditures. An appropriation for Mayor's Office salaries and office and administration (\$196,560) has been received in support of the Watts Regional Strategy in partnership with the Housing Authority of the City of Los Angeles (C.F. No. 11-1879).

9. STATE BUDGET UPDATE

The Governor has released his May Revision to the 2012-13 Proposed State Budget wherein the 2012-13 budget deficit has increased from the \$9.2 billion reported in January to \$15.7 billion. This increase is mainly due to lower revenue projections, higher than expected school expenditures, and decisions by the federal government and courts that blocked certain budget cuts. The California Legislative Analyst Office (LAO) has since estimated a higher budget shortfall of \$17 billion. While the LAO finds the Governor's revenue forecast to be reasonable, the LAO estimates revenue through June 2013 to be \$550 million below the Governor's estimate. In addition to this, the LAO warns that redevelopment revenues could be overstated by \$900 million, due to lower property tax revenue distributions.

To close the budget deficit, the Governor recommends further cuts to health and welfare programs, courts and state worker pay; assumes voters will approve a revised November statewide ballot tax initiative (\$8.5 billion); and uses proceeds from the recent National Mortgage Settlement. The revised tax initiative is expected to generate more tax revenue than the original tax measure he included in his January plan. The proposal involves temporarily raising taxes on sales and high-end earners to help cover this year's budget gap and deficits in future years.

The Governor has updated his trigger cut proposals to take effect if voters reject the November tax measure. The trigger cuts continue to be heavily focused on schools.

Similar to the Governor's January budget proposal, the May Revision contains no new proposed shifts of City funds, other than issues associated with the redevelopment dissolution. As reported in previous FSRs, the State eliminated the motor vehicle license fee revenue distribution to California cities in 2011-12 in order to fund community law enforcement programs that were realigned from the State to the County. No further receipts from this source are anticipated in subsequent fiscal years.

Items of Interest to the City include the following:

- *Grants for Police Departments:* \$20 million in non-competitive grants for city police departments to mitigate the impacts of realignment. According to the League of Cities, the distribution formula is currently unknown and is expected to be developed in trailer bill language and will reflect population and crime data in the given jurisdiction.
- *Other Public Safety Grants:* Grants to local law enforcement for water safety patrol to be eliminated.
- *Redevelopment:* One of the largest proposals in the May Revision is to strengthen the State's authority to expedite the transfer of the former redevelopment agencies' liquid assets (cash) to local governments, including school and community college districts. The Governor estimates that the proposal will generate \$1.4 billion in 2012-13 and \$600 million in 2013-14 by reducing State General Fund obligations. However, the LAO finds that the administration's estimate of liquid assets available for distribution is subject to considerable uncertainty. This is partly based on the likelihood that lawsuits will delay distribution of these funds. The redevelopment issue continues to evolve. This Office is monitoring the related budget trailer bill(s) on the subject and will report on this matter as details unfold. The impact to the City's General Fund remains uncertain at this time.
- *National Mortgage Settlement:* As part of a nationwide settlement obtained against five major mortgage lenders, the state will receive \$411 million in 2011-12. The Governor proposes to use the entire \$411 million to benefit the State General Fund in 2011-12 (\$171 million), 2012-13 (\$121 million), and 2013-14 (\$118 million). Most of the funds are being used to support debt-service costs on housing bonds authorized by Propositions 46 and 1C.

The Legislature is now expected to deliberate on the 2012-13 Budget. The California State Constitution requires the Legislature to send a budget to the Governor by June 15 and subsequently requires the Governor to sign the budget by July 1. Our Office will be reviewing all budget legislation and report back on matters of interest to the City as necessary.


Melissa Krance, Senior Administrative Analyst

APPROVED:


Raymond P. Ciranna, Assistant City Administrative Officer

MAS:RPC:BC/MCK: 01120029

Attachments

Attachment 1
STATUS OF RESERVE FUND AS OF 5/9/12

Council File No. Item Description	Amount
Balance Available, 7/1/2011	\$ 200,702,445
Less: Emergency Reserve Account	120,607,000
	\$ 80,095,445
Contingency Reserve Account 7/1/2011	\$ 80,095,445
Loan Repayment and Other Receipts	21,332,165
Contingency Reserve Account	\$ 101,427,610
Loans and Transfers Approved to Date	
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)
10-0010-S32 Ms. Chere Osmanhodzic Special Rewards TF	(50,000)
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	(1,131)
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)
Loans and Transfers Approved to Date Subtotal	\$ (13,142,773)
Proposed Loans and Transfers	
Year-End FSR Council - Sunshine Canyon Reimbursement	(319,853)
Year-End FSR Finance - Bank Fee Reserve Fund Loan	(572,000)
Year-End FSR Fire - Delayed Grant Reimbursement Reserve Fund Loan	(3,100,000)
Year-End FSR Police - Delayed Grant Reimbursement Reserve Fund Loan	(1,800,000)
Year-End FSR Engineering - Convention Center Reserve Fund Loan	(250,000)
Proposed Loans and Transfers Subtotal	\$ (6,041,853)
Contingency Reserve Available Balance as of 6/5/2012	\$ 82,242,984
Total Emergency and Contingency Reserve Fund	\$ 202,849,984

**Attachment 2
NEW APPROPRIATIONS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Building and Safety <i>Operational Plan</i>	<u>Fund 100/08, Building & Safety</u> RSC 3284 Local Enforcement Agency Fee	\$ 98,864.00	<u>Fund 100/08, Building & Safety</u> 001010 Salaries General	\$ 98,864.00
<i>Salaries General Deficit</i>	<u>Fund 346/08 Building & Safety</u> 000A Expenditure	\$ 90,000.00	<u>Fund 100/08, Building & Safety</u> 001010 Salaries General	\$ 90,000.00
City Administrative Officer <i>Office of Economic Analysis</i>	<u>Fund 100/10, City Administrative Officer</u> RSC 5188, Miscellaneous Revenue	\$ 25,307.00	<u>Fund 100/10, City Administrative Officer</u> 003040, Contractual Services	\$ 25,307.00
Community Development <i>Contract C-117019 and C-117021</i>	<u>Fund 356/22 UDAG Miscellaneous Revenue</u> Cash Balance (Miscellaneous Revenue)	\$ 84,500.00	<u>Fund 356/22 UDAG Miscellaneous Revenue</u> 22H541 Audit Fees	\$ 84,500.00
<i>Salary adjustments per Federal guidelines</i>	<u>Fund 356/22 UDAG Miscellaneous Fund</u> 22H122 Community Development	\$ 9,285.00	<u>Fund 100/22 Community Development (22H122)</u> 001010 Salaries General	\$ 9,285.00
<i>Board of Community and Family Commission Ordinance No. 181192</i>	<u>Fund 52S/22 Board of Community and Family Commission</u> Cash Balance	\$ 5,200.00	<u>Fund 100/22 Community Development (22H122)</u> 003040 Contractual Services 006010 Office and Administration	\$ 4,400.00 \$ 800.00
	Subtotal	\$ 5,200.00	Subtotal	\$ 5,200.00
<i>Human Relations Commission Ordinance No. 181193</i>	<u>Fund 52W/22 Board of Human Relations Commissioners</u> Cash Balance	\$ 12,825.90	<u>Fund 100/22 Community Development (22H122)</u> 006010 Office and Administration	\$ 12,825.90
<i>Commission on Status of Women Ordinance No. 181193</i>	<u>Fund 52V/22 Board of Commission on the Status of Women</u> Cash Balance	\$ 95.00	<u>Fund 52V/22 Board of Commission on the Status of Women</u> 22H361 Commission on Status of Women	\$ 95.00
<i>Enterprise Zone Tax Credit Voucher Ordinance No. 176632</i>	<u>Fund 48L/22 Enterprise Zone Tax Credit Voucher</u> Cash Balance (Voucher Fees)	\$ 79,500.00	<u>Fund 48L/22 Enterprise Zone Tax Credit Voucher</u> 22H299 Related Costs	\$ 19,365.00
			<u>Fund 100/22 Community Development (22H122)</u> 001010 Salaries 001070 Salaries as needed 002120 Printing and Binding 006030 Leasing	\$ 42,430.00 \$ 5,108.00 \$ 427.00 \$ 12,170.00
	Subtotal	\$ 79,500.00	Subtotal	\$ 79,500.00
<i>Clean and Green CB3702 CF No. 10-2440</i>	<u>Fund 424/22 Community Development Block Grant</u> Cash Balance	\$ 39,747.00	<u>Fund 100/74 Public Works Board (22H174)</u> 003040 Contractual Services	\$ 39,747.00
Fire <i>Constant Staffing</i>	<u>Fund 10/38, Fire</u> RSC 5163, Reimburse Empl Rel - UFLAC	\$ 185,000.00	<u>Fund 10/38, Fire</u> 001093, Constant Staffing Overtime	\$ 185,000.00

**Attachment 2
NEW APPROPRIATIONS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Housing <i>HOME program</i>	<u>Fund 561/43, HOME Partnerships Fund</u>		<u>Fund 100/43, Housing (43H143)</u>	
	Cash Balance	\$ 385,069.00	001010, Salaries General	\$ 134,738.00
			006030, Leases	\$ 27,902.00
			<u>Fund 561/43, HOME Partnerships Fund</u>	
		00H299, Related Costs	\$ 222,429.00	
	Subtotal	\$ 385,069.00	Subtotal	\$ 385,069.00
HOPWA Program	<u>Fund 569/43, HOPWA Fund</u>		<u>Fund 100/43, Housing (43H143)</u>	
	Cash Balance	\$ 55,559.00	001010, Salaries General	\$ 55,559.00
<i>Emergency Solutions Grant</i>	<u>Fund 517/43, Federal Emergency Shelter Grant</u>		<u>Fund 100/43, Housing (43H143)</u>	
	Cash Balance	\$ 7,840.00	001010, Salaries General	\$ 7,840.00
Information Technology <i>Recreation and Parks</i>	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>	
	RSC 5301, Reimbursements from Funds	\$ 10,934.00	009350, Communication Services	\$ 10,934.00
LA Cityview Channel 35	<u>Fund 342/32, Telecommunications Development Account</u>		<u>Fund 342/32, Telecommunications Development Account</u>	
	RSC 4591, Interfund Billings	\$ 126,508.00	32015H, LA Cityview 35 Operations	\$ 131,379.00
	RSC 5101, Contribution from Non-Government Sources	\$ 4,871.00		
	Subtotal	\$ 131,379.00	Subtotal	\$ 131,379.00
Mayor <i>Personnel Costs</i>	<u>Fund 52A/46, FY09 Justice Assistance Grant</u>		<u>Fund 52A/46, FY09 Justice Assistance Grant</u>	
	RSC 4403/4903, Interest Income-Other	\$ 40,377.36	46H299, Related Costs	\$ 1,437.96
			46H308, Mayor's Office - Other	\$ 2,465.00
			<u>Fund 100/46, Mayor (46H146)</u>	
			001020, Salaries Grant Reimbursed	\$ 6,474.40
			<u>Fund 100/12, City Attorney (46H112)</u>	
			001010, Salaries General	\$ 30,000.00
	Subtotal	\$ 40,377.36	Subtotal	\$ 40,377.36
<i>Personnel Costs</i>	<u>Fund 50P/46, FY08 Justice Assistance Grant</u>		<u>Fund 50P/46, FY08 Justice Assistance Grant</u>	
	RSRC 4403/4903, Interest Income-Other	\$ 302.44	46H299, Related Costs	\$ 60.90
			<u>Fund 100/46, Mayor (46H146)</u>	
			001020, Salaries Grant Reimbursed	\$ 241.54
	Subtotal	\$ 302.44	Subtotal	\$ 302.44
GRYD Program	<u>Fund 100/46, Mayor</u>		<u>Fund 100/46, Mayor</u>	
	RSC 5188, Miscellaneous Revenue	\$ 8,363.31	003040, Contractual Services	\$ 8,363.31

**Attachment 2
NEW APPROPRIATIONS**

TRANSFER FROM			TRANSFER TO		
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT	
Public Works, Street Services <i>DWP Woodman Avenue Multi-Beneficial Stormwater Capture Pilot Project</i>	<u>Fund 305/50, Subventions and Grant Fund</u>		<u>Fund 100/86, Street Services</u>		
	RSC 459601, Revenue from Service to Water & Power	\$ 1,000,000.00	001010, Salaries General	\$ 700,000.00	
			001090, Overtime	\$ 100,000.00	
			003030, Construction Expense	\$ 100,000.00	
			006020, Operating Supplies	\$ 100,000.00	
	Subtotal	\$ 1,000,000.00	Subtotal	\$ 1,000,000.00	
Baldwin Hills Gateway Project	<u>Fund 305/50, Subventions and Grant Fund</u>		<u>Fund 100/86, Street Services</u>		
	RSC 361100, Reimbursement from Other Agencies	\$ 237,614.80	001090, Overtime	\$ 200,000.00	
			003030, Construction Expense	\$ 15,000.00	
			003040, Contractual Services	\$ 10,000.00	
			006020, Operating Supplies	\$ 12,614.80	
	Subtotal	\$ 237,614.80	Subtotal	\$ 237,614.80	
Public Works, Street Services <i>State of California Waste Tire Recycling Management</i>	<u>Fund 305/50, Subventions and Grant Fund</u>		<u>Fund 100/86, Street Services</u>		
	RSC 381100, Reimbursement from Other Agencies	\$ 9,385.23	001010, Salaries General	\$ 5,000.00	
			001090, Overtime	\$ 1,000.00	
			006010, Office and Administration	\$ 2,000.00	
			006020, Operating Supplies	\$ 1,385.23	
	Subtotal	\$ 9,385.23	Subtotal	\$ 9,385.23	
LAWA Asphalt Purchase	<u>Fund 305/50, Subventions and Grant Fund</u>		<u>Fund 100/86, Street Services</u>		
	RSC 459501, Revenue from Service to Airports	\$ 800,000.00	003030, Construction Expense	\$ 800,000.00	
Reimbursement for Special Events (07/2011 - 12/2011)	<u>Fund 305/50, Subventions and Grant Fund</u>		<u>Fund 100/94, Transportation</u>		
	RSC 465803, One Stop Special Events Revenue DOT	\$ 200,000.00	001090, Overtime	\$ 200,000.00	
Reimbursement for Special Events (07/2011 - 12/2011)	<u>Fund 305/50, Subventions and Grant Fund</u>		<u>Fund 100/50, Police</u>		
	RSC 465807, One Stop Special Events Revenue LAPD	\$ 211,894.87	001092, Sworn Overtime	\$ 211,894.87	
Reimbursement for Special Events (07/2011 - 12/2011)	<u>Fund 305/50, Subventions and Grant Fund</u>		<u>Fund 100/38, Fire</u>		
	RSC 465808, One Stop Special Events Revenue LAFD	\$ 113,289.84	001092, Sworn Overtime	\$ 113,289.84	
Transportation <i>ATSAC Work Orders</i>	<u>Fund 484/94, ATSAC Trust Fund</u>		<u>Fund 100/94 Transportation (94H194)</u>		
	Available Cash Balance	\$ 1,500.00	001090, Overtime	\$ 1,500.00	
Salary Deficit	<u>Fund 447/94, Coastal Corridor Trust Fund</u>		<u>Fund 100/94 Transportation (94H194)</u>		
	Available Cash Balance	\$ 120,957.00	001010, Salaries General	\$ 120,957.00	
City/County Traffic Management <i>Integration Phase II (CF 09-0099)</i>	<u>Fund 655/94, Transportation Grant Fund</u>		<u>Fund 655/94, Transportation Grant Fund</u>		
	Available Cash Balance	\$ 1,338,000.00	NEW, City/County Traffic Mgmt Integration Ph II	\$ 1,338,000.00	
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 5,302,789.75		\$ 5,302,789.75	

Attachment 3
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Aging T-Care	<u>Fund 100/02, Aging</u> 001010, Salaries, General	\$ 40,000.00	<u>Fund 100/02, Aging</u> 006010, Office and Admin	\$ 40,000.00
Animal Services Salaries general deficit	<u>Fund 100/06, Animal Services</u> 001070, Salaries As-needed 001090, Overtime 003010, Firearms Ammunition 003190, Medical Supplies 004580, Animal Food/Feed & Grain 006010, Office & Administrative 006020, Operating Expenses Subtotal	\$ 10,000.00 \$ 23,000.00 \$ 1,700.00 \$ 80,000.00 \$ 85,000.00 \$ 52,000.00 \$ 130,000.00 \$ 381,700.00	<u>Fund 100/06, Animal Services</u> 001010, General Salaries	\$ 381,700.00
Building and Safety Salaries General Deficit	<u>Fund 100/08 Building and Safety</u> 002120 Printing & Binding 003040 Contractual Services 003310 Transportation Subtotal	\$ 10,000.00 \$ 30,000.00 \$ 20,000.00 \$ 60,000.00	<u>Fund 100/08 Building and Safety</u> 001010 Salaries General	\$ 60,000.00
City Attorney Special fund ERIP retiree payouts Account deficits	<u>Fund 100/12, City Attorney</u> 008140, ERIP Payout 001010, Salaries General 001020, Salaries Grant Reimbursed Subtotal	\$ 96,800.00 \$ 346,366.00 \$ 35,889.00 \$ 382,255.00	<u>Fund 100/12, City Attorney</u> 001010, Salaries General 001080, Salaries Proprietary 003040, Contractual Services Subtotal	\$ 96,800.00 \$ 265,872.00 \$ 116,383.00 \$ 382,255.00
City Clerk Redistricting outreach	<u>Fund 100/14, City Clerk</u> 001070, Salaries As Needed	\$ 260,000.00	<u>Fund 100/14, City Clerk</u> 003040, Contractual Services	\$ 260,000.00
Convention Center Special Fund ERIP savings	<u>Fund 100/48, Convention Center</u> 008140, Early Retirement Incentive Program Payout 009150, Modifications, Repair and Addition Subtotal	\$ 337,872.00 \$ 262,128.00 \$ 600,000.00	<u>Fund 100/48, Convention Center</u> 001070, Salaries, As Needed	\$ 600,000.00
Custodial Services	009150, Modifications, Repair and Addition	\$ 100,000.00	003040, Contractual Services	\$ 100,000.00
Council Salaries As-Need	<u>Fund 100/28, Council</u> 008140, ERIP Payout	\$ 139,732.00	<u>Fund 100/28, Council</u> 001070, Salaries, As-Needed	\$ 139,732.00

Attachment 3
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Ethics <i>Special Fund ERIP savings</i>	<u>Fund 100/17, City Ethics Commission</u> 008140, ERIP Payout	\$ 9,651.00	<u>Fund 100/17, City Ethics Commission</u> 001010, Salaries General	\$ 9,651.00
Finance <i>Bank Fee Deficit</i>	<u>Fund 100/39, Finance</u> 001010, Salaries General	\$ 100,000.00	<u>Fund 100/39, Finance</u> 004040, Bank Fees	\$ 100,000.00
Fire <i>Sworn and expense account deficits</i>	<u>Fund 100/38, Fire</u> 001010, Salaries General 001092 Overtime Sworn	\$ 265,000.00 \$ 360,000.00	<u>Fund 100/38, Fire</u> 001012, Salaries Sworn 001030, Sworn Bonuses 001050, Unused Sick Time	\$ 105,000.00 \$ 280,000.00 \$ 280,000.00
	Subtotal	\$ 625,000.00	Subtotal	\$ 625,000.00
General Services <i>Field Equipment Expense Deficit</i>	<u>Fund 100/40, General Services</u> 001010, Salaries General	\$ 400,000.00	<u>Fund 100/40, General Services</u> 003090, Field Equipment Expense	\$ 400,000.00
<i>Hiring Hall deficit</i>	001100, Hiring Hall 001190, Hiring Hall, Overtime	\$ 330,000.00 \$ 47,000.00	001120, Hiring Hall Fringe Benefits	\$ 377,000.00
	Subtotal	\$ 377,000.00	Subtotal	\$ 377,000.00
Housing <i>Redevelopment Agency consultant</i>	<u>Fund 815/43, Municipal Housing Finance Fund</u> 43G143, LAHD Admin	\$ 50,000.00	<u>Fund 815/43, Municipal Housing Finance Fund</u> 43H412, Service Delivery	\$ 50,000.00
<i>ARRA - HPRP Administrative costs and related costs</i>	<u>Fund 51P/43, HPRP</u> 43G143, LAHD Admin 43F827, Data Collect & Eval	\$ 2,172.00 \$ 34,631.00	<u>Fund 100/43, Housing (F51P/43H143)</u> 001010, Salaries General <u>Fund 51P/43, HPRP</u> 43H299, Related Costs	\$ 22,657.00 \$ 14,148.00
	Subtotal	\$ 36,803.00	Subtotal	\$ 36,803.00
<i>Tablet Minicomputers</i>	<u>Fund 100/43, Housing</u> 001010, Salaries General	\$ 227,000.00	<u>Fund 100/43, Housing</u> 006010, Office & Administrative	\$ 227,000.00
Planning <i>Environ. Impact Review processing</i>	<u>Fund 100/68, Planning</u> 001070, Salaries, As-Needed	\$ 50,000.00	<u>Fund 100/68, Planning</u> 001090, Overtime General	\$ 50,000.00

Attachment 3
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM FUND/ACCOUNT	AMOUNT	TRANSFER TO FUND/ACCOUNT	AMOUNT	
Police <i>Salaries General deficit</i>	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>		
	001090, Overtime	\$ 200,000.00	001010, General Salaries	\$ 700,000.00	
	001095, Accumulated Overtime	\$ 500,000.00			
	Subtotal	\$ 700,000.00	Subtotal	\$ 700,000.00	
<i>Sworn Salaries deficit</i>	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>		
	001070, Salaries As-Needed	\$ 40,000.00	001012, Salaries Sworn	\$ 40,000.00	
<i>Field Equipment and Expense</i>	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>		
	003040, Contractual Services Account	\$ 300,000.00	003090, Field Equipment Expense	\$ 300,000.00	
Public Works, Engineering <i>ERIP Payouts</i>	<u>Fund 100/78, Bureau of Engineering</u>		<u>Fund 100/78, Bureau of Engineering</u>		
	001090, Salaries, Overtime	\$ 150,000.00	001010, General Salaries	\$ 150,000.00	
Public Works, Sanitation <i>SWRF - Hazardous clean up</i>	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>		
	006020, Operating Supplies & Expenses	\$ 15,000.00	003040, Contractual Services	\$ 15,000.00	
Transportation <i>General Fund 100/94</i>	<u>Fund 100/94, Transportation</u>		<u>Fund 100/94, Transportation</u>		
	001070, Salaries As-Needed	\$ 757,669.00	001090, Salaries, Overtime	\$ 598,940.00	
	002120, Printing and Binding	\$ 100,685.00	003360, Signal Supplies	\$ 400,000.00	
	002130, Travel	\$ 502.00	003310, Transportation	\$ 1,502.00	
	003040 Contractual Services	\$ 112,389.00			
	003120 Investigation	\$ 29,197.00			
	Subtotal	\$ 1,000,442.00	Subtotal	\$ 1,000,442.00	
	<i>Special Gas Tax St. Improv (F206/94)</i>	001070 Salaries, As-Needed	\$ 94,000.00	001010 Salaries, General	\$ 711,943.00
001090 Salaries, Overtime		\$ 61,400.00			
003030 Construction Expense		\$ 60,200.00			
003040 Contractual Services		\$ 120,000.00			
003090 Field Equipment Expense		\$ 30,000.00			
003350 Paint and Sign Maint		\$ 58,543.00			
003360 Signal Supplies		\$ 287,800.00			
Subtotal		\$ 711,943.00	Subtotal	\$ 711,943.00	
<i>Street Furniture Rev Fund (F43D/50)</i>		001090 Salaries, Overtime	\$ 2,000.00	001010 Salaries, General	\$ 2,000.00
<i>Coastal Transp Corridor Tr (F447/94)</i>		001090 Salaries, Overtime	\$ 35,000.00	001010 Salaries, General	\$ 35,000.00
<i>ARRA-MICLA (F298/62)</i>	001010 Salaries, General	\$ 500,000.00	001090 Salaries, Overtime	\$ 500,000.00	
<i>Proposition C (F540/94)</i>	003360 Signal Supplies	\$ 800,000.00	001010 Salaries, General	\$ 800,000.00	
<i>Prop A Local Transit Fund (F385/94)</i>	001010 Salaries General	\$ 31,000.00	001070 Salaries, As-Needed	\$ 31,000.00	
<i>Measure R Local Return (F51Q/94)</i>	001010 Salaries, General	\$ 122,000.00	001090 Salaries, Overtime	\$ 122,000.00	
<i>Traffic Safety Fund (306/94)</i>	001010 Salaries, General	\$ 6,000.00	001090 Salaries, Overtime	\$ 6,000.00	
<i>Neighborhood Traffic Mgmt (F47H/94)</i>	001090 Salaries, Overtime	\$ 5,500.00	001010 Salaries, General	\$ 5,500.00	
<i>West L.A. Trans Improv (F681/94)</i>	001090 Salaries, Overtime	\$ 3,000.00	00101 Salaries, General	\$ 3,000.00	

Attachment 3
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Transportation <i>Bicycle Program expenses</i>	<u>Fund 207/94, Local Transportation</u> 94Y310 Bikeway Studies	\$ 20,000.00	<u>Fund 207/94, Local Transportation</u> 94314F Bikeways Program	\$ 20,000.00
<i>Meter credit card transaction fees</i>	<u>Fund 363/94, Special Parking Revenue Fund</u> 94H040 Capital Equipment Purchases	\$ 731,000.00	<u>Fund 363/94, Special Parking Revenue Fund</u> 94H050 Contractual Services	\$ 930,000.00
	94H070 Replacement Parts, Tools, and Equipment	\$ 49,000.00		
	940050 Contractual Services (FY 2011)	\$ 150,000.00		
	Subtotal	\$ 930,000.00	Subtotal	\$ 930,000.00
<i>Warner Center and West L.A. Trust</i>	<u>Fund 100/94, Transportation</u> 003040, Contractual Services	\$ 155,000.00	<u>Fund 100/94, Transportation</u> 001010, Salaries General	\$ 155,000.00
Zoo <i>Additional As Needed Staffing</i>	<u>Fund 100/87, Zoo</u> 001010, Salaries General	\$ 50,000.00	<u>Fund 100/87, Zoo</u> 001070, Salaries, As Needed	\$ 50,000.00
General City Purposes <i>Medicare deficit</i>	<u>Fund 100/56, General City Purposes</u> 000570, Social Security	\$ 75,000.00	<u>Fund 100/56, General City Purposes</u> 000510, Medicare	\$ 175,000.00
	000577, Pensions Savings	\$ 100,000.00		
	Subtotal	\$ 175,000.00	Subtotal	\$ 175,000.00
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 9,687,826.00		\$ 9,687,826.00

Attachment 4
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
City Attorney <i>FHA, ADA, Rehabilitation Act consultant</i>	<u>Fund 48T/10, Attorney Conflicts Panel Fund</u> 100594, Attorney Conflicts Panel	\$ 275,000.00	<u>Fund 100/12, City Attorney</u> 004200, Litigation	\$ 275,000.00
	<u>Fund 815, Municipal Housing Finance Fund</u> 43H143, Housing	\$ 35,000.00	<u>Fund 100/12, City Attorney</u> 004200, Litigation	\$ 35,000.00
	<u>Fund 100/59, City Attorney Liability Claims</u> 009770, Liability Claims	\$ 400,000.00	<u>Fund 100/12, City Attorney</u> 004200, Litigation	\$ 400,000.00
City Attorney account deficits				
Community Development <i>Schedule B, CF 10-2440</i>	<u>Fund 424/22, Community Development Block Grant</u> 22H295, Reimb of General Fund Costs	\$ 39,747.00	<u>Fund 100/74 Public Works Board (22H174)</u> 003040 Contractual Services	\$ 39,747.00
Los Angeles County Summer Youth Employment Program, 2012 Pre-Summer program C.F. 11-0582-S1	<u>Fund 45L/22, Miscellaneous Sources</u> 22H723, Summer Youth Employment Prog, LA Co.	\$ 25,256.00	<u>Fund 45L/22, Miscellaneous Sources</u> 22H299 Related Costs	\$ 5,851.00
	<u>Fund 100/22, Community Development (F45L/22H122)</u> 002120 Printing and Binding	\$ 5,869.00	<u>Fund 100/22, Community Development (22H122)</u> 001010 Salaries	\$ 14,607.00
			001070 Salaries as needed	\$ 726.00
			006010 Office and Administration Expense	\$ 2,052.00
			006020 Operating Supplies	\$ 6,300.00
			006030 Leasing	\$ 1,589.00
	Subtotal	\$ 31,125.00	Subtotal	\$ 31,125.00
City General Fund Summer Youth Employment Program, 2012 Pre-Summer program C.F. 11-1047-S1 C.F. 11-0582 C.F. 11-0859	<u>Fund 551/22, General Fund Various Programs</u> 22H713, City General Summer Youth Employ. Prog.	\$ 99,965.00	<u>Fund 100/22, Community Development (22H122)</u> 001010 Salaries	\$ 55,371.00
	22H623, SYEP	\$ 4,100.00	001070 Salaries as needed	\$ 27.00
			006010 Office and Administration Expense	\$ 593.00
			006020 Operating Supplies	\$ 46,615.00
			006030 Leasing	\$ 1,459.00
	Subtotal	\$ 104,065.00	Subtotal	\$ 104,065.00
WIA ARRA - National Emergency Grant/On the Job and State Energy Sector Partnership CF 09-1423-S5	<u>Fund 51G/22, WIA ARRA</u> 22G299, Related Costs	\$ 21,168.00	<u>Fund 51G/22, WIA ARRA</u> 22H299 Related Costs	\$ 21,168.00
	22G122, Community Development Dept	\$ 65,697.00	22G282 WIA-ARRA National Emergency Grant	\$ 84.00
			<u>Fund 100/22, Community Development (22H122)</u> 001010 Salaries	\$ 53,818.00
			001070 Salaries as needed	\$ 41.00
			006010 Office and Administration Expense	\$ 1,229.00
			006030 Leasing	\$ 10,525.00
	Subtotal	\$ 86,865.00	Subtotal	\$ 86,865.00
Workforce Investment Act Youth Opportunity Movement C.F. 11-0582	<u>Fund 44A/22, Workforce Investment Act</u> 22H703, WIA - Youth	\$ 94,913.00	<u>Fund 100/22, Community Development (22H122)</u> 002120 Printing and Binding	\$ 2,000.00
			003040 Contractual Services	\$ 37,000.00
			006010 Office and Administration Expense	\$ 10,000.00
			006030 Leasing	\$ 45,913.00
	Subtotal	\$ 94,913.00	Subtotal	\$ 94,913.00

Attachment 4
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	FUND/ACCOUNT	TRANSFER FROM	AMOUNT	FUND/ACCOUNT	TRANSFER TO	AMOUNT
Community Services Block Grant (C.F. 11-0137) Contract Nos. 118496, 118416 and 118322	Fund 428/22 Community Services Block Grant 22G410, FamilySource System		\$ 11,500.00	Fund 100/22 Community Development (22H122.) 003040 Contractual Services		\$ 11,500.00
Convention Center Security Services	Fund 725/46 LACC 48140H, General Services Departments		\$ 59,000.00	Fund 100/40 General Services		\$ 59,000.00
Ethics Mandatory Ethics Training Software	Fund 100/17, City Ethics Commission 003040, Contractual Services		\$ 25,000.00	Fund 100/66 Personnel Department 003040, Contractual Services		\$ 25,000.00
Fire Sworn salary reimbursement	Fund 335/38, Fire 35900G, Measure B - Trauma Program		\$ 951,916.00	Fund 100/38 001012, Salaries Sworn		\$ 951,916.00
Housing City Atty Support Community Dev Trust Fund (F424/22)	Fund 100/43, Housing (F424/22H143) 001010, Salaries General		\$ 223,000.00	Fund 100/12, City Attorney (F424/22H112) 001010, City Attorney Salaries		\$ 133,000.00
				Fund 424/22, Community Development Trust Fund 22H299, Related Costs		\$ 90,000.00
		Subtotal	\$ 223,000.00		Subtotal	\$ 223,000.00
City Atty Support Code Enforcement Fund (F41M/43)	Fund 100/43, Housing (F41M/43H143) 001010, Salaries General		\$ 100,500.00	Fund 100/12, City Attorney (F41M/43H112) 001010, City Attorney Salaries		\$ 60,000.00
				Fund 41M/43, Code Enforcement 43H299, Reimb of GF Costs (RC)		\$ 40,500.00
		Subtotal	\$ 100,500.00		Subtotal	\$ 100,500.00
City Atty Support Rent Stabilization Fund (F440/43)	Fund 100/43, Housing (F440/43H143) 003040, Contractual Services		\$ 100,500.00	Fund 100/12, City Attorney (F440/43H112) 001010, City Attorney Salaries		\$ 60,000.00
				Fund 440/43, Rent Stabilization 43H299, Reimb of GF Costs (RC)		\$ 40,500.00
		Subtotal	\$ 100,500.00		Subtotal	\$ 100,500.00
Housing Neighborhood Stabilization Prgm 2	Fund 52J/43, NSP2 43F820, Program Administration		\$ 1,035,947.00	Fund 100/43, Housing (F52J/43H143) 001010, Salaries General 001090, Salaries Overtime 002120, Printing & Binding 003310, Transportation 006010, Office & Admin 006030, Leasing		\$ 576,000.00 \$ 3,000.00 \$ 2,000.00 \$ 28,500.00 \$ 33,000.00 \$ 120,447.00
				Fund 52J/43, NSP2 43H299, Reimb of GF Costs (RC)		\$ 275,000.00
		Subtotal	\$ 1,035,947.00		Subtotal	\$ 1,035,947.00

Attachment 4
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Housing	<u>Fund 100/43, Housing</u>		<u>Fund 100/40, General Services</u>	
Postage Expense - Systematic Code	008010, Office & Administrative (F41M/43H143)	\$ 52,741.00	009130, Postage (F41M/43H140)	\$ 52,741.00
Enforcement and Rent Stabilization Funds	008010, Office & Administrative (F440/43H143)	\$ 52,740.00	009130, Postage (F440/43H140)	\$ 52,740.00
	Subtotal	\$ 105,481.00	Subtotal	\$ 105,481.00
Library	<u>Fund 300/44, Library</u>		<u>Fund 300/44, Library</u>	
Funding for As-Needed Employees	001010, Salaries, General	\$ 100,000.00	001070, Salaries, As Needed	\$ 100,000.00
Mayor	<u>Fund 51V/46, 2009 ARRA Justice Assistance Grant</u>		<u>Fund 100/32, JTA (46H132)</u>	
Tower Improvement Project	46G304, Contractual Services	\$ 70,000.00	001010, Salaries General	\$ 70,000.00
Planning	<u>Fund 52D/68, City Planning Case Processing Fund</u>		<u>Fund 100/78, Bureau of Engineering (68H178)</u>	
Westfield Supplemental Fee Agreement	68499H, Major Projects Review	\$ 6,011.38	001010, Salaries General	\$ 5,773.82
	Subtotal	\$ 6,011.38	001090, Salaries Overtime	\$ 237.56
			Subtotal	\$ 6,011.38
Accounting Assistance Program	<u>Fund 52D/68, City Planning Case Processing Fund</u>		<u>Fund 100/26 City Controller (68H126)</u>	
	681070, Salaries As-Needed	\$ 16,907.00	001070, Salaries As-Needed	\$ 16,907.00
Police	<u>Fund 44F/70, California State Asset Forfeiture</u>		<u>Fund 100/70, Police (70H170)</u>	
Gang Intervention - Cadet Academy	70F517, Gang Intervention Program-State Set Aside	\$ 60,000.00	001092, Overtime Sworn	\$ 60,000.00
Public Works, Sanitation	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 511/50, Stormwater Pollution Abatement Fund</u>	
Stormwater Liability Claims #C09-4706	001010, Salaries General	\$ 615,000.00	50H359, Liability Claims	\$ 215,000.00
Swarthmore Flood Control Project (F511/50)	Subtotal	\$ 615,000.00	NEW, Swarthmore Avenue Storm Drain (new project)	\$ 400,000.00
			Subtotal	\$ 615,000.00
Public Works, Sanitation	<u>Fund 760/50, Sewer Construction Maint & Operations</u>		<u>Fund 100/32, Information Technology Agency</u>	
Hyperion Fiber Network Connection	50H082, Sanitation Operations	\$ 24,000.00	009350, Communication Services	\$ 24,000.00
CLARTS Community Amenities	<u>Fund 47R/50, City of LA Recycling Transfer Station</u>		<u>Fund 100/14, City Clerk (50H114)</u>	
(\$172,509 CLARTS Fund 47R/50)	50H47S, CLARTS Community Amenities	\$ 172,509.00	003040, Contractual Services	\$ 432,019.00
(\$259,510 SWRF Fund 508/50)	<u>Fund 100/82, Bureau of Sanitation (50H182)</u>			
	003040, Contractual Services	\$ 259,510.00		
	Subtotal	\$ 432,019.00	Subtotal	\$ 432,019.00
Stormwater Related Cost Adj (F511/50)	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 511/50, Stormwater Pollution Abatement Fund</u>	
	001010, Salaries General	\$ 650,000.00	50H299, Related Costs	\$ 1,582,593.00
	001070, Salaries As-Needed	\$ 100,000.00		
	50H517, Expense and Equipment	\$ 737,300.00		
	008140, ERIP Payouts	\$ 95,293.00		
	Subtotal	\$ 1,582,593.00	Subtotal	\$ 1,582,593.00
Wastewater Facility Insurance	<u>Fund 760/50, Sewer Construction and Maintenance</u>		<u>Fund No 46S/10, Insurance and Premium Bond</u>	
	50H082, Sanitation - Operation Related	\$ 401,835.06	100230, Insurance and Bond Premiums	\$ 401,835.06

Attachment 4
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Public Works, Street Services DOT Parking Lot Cleaning	<u>Fund 363/94, Special Parking Revenue</u> 94H030, Maintenance, Repair and Utility	\$ 200,000.00	<u>Fund 100/86, Street Services</u> 001010, Salaries General	\$ 200,000.00
TDA LA River Bike Path IV and Headwater Project	<u>Fund 207/94, Local Transportation Fund</u> 94H662, Bikeways Program	\$ 50,000.00	<u>Fund 100/86, Street Services</u> 001010, Salaries General	\$ 50,000.00
Transportation Various Work Programs	<u>Fund 540/94, Proposition C Anti-Gridlock Fund</u> 94H656 Transportation Grant Fund Work Program	\$ 901,975.00	<u>Fund 100/76, Construction Administration (94H176)</u> 001010, Salaries-General 003310, Transportation	\$ 854,392.00 \$ 47,583.00
	Subtotal	\$ 901,975.00	Subtotal	\$ 901,975.00
Ped and Bike Facilities Design	<u>Fund 207/94 Local Transportation Fund</u> 94H661 Bikespath Maintenance/Refurbishment	\$ 127,000.00	<u>Fund 100/94 Transportation (94H176)</u> 001010, Salaries General	\$ 127,000.00
Harbor Reimbursement	<u>Fund 702/42 Harbor Revenue Fund</u> 57080, City Services, Miscellaneous	\$ 13,363.00	<u>Fund 100/94 Transportation</u> 001090, Salaries Overtime	\$ 13,363.00
Bicycle projects and Prop C work orders	<u>Fund 540/94 Proposition C Anti-Gridlock Fund</u> 94H656, Transportation Grant Fund Work Prog	\$ 773,000.00	<u>Fund 100/94 Transportation (94H176)</u> 001010, Salaries General 001070, Salaries As-Needed 001090, Salaries, Overtime	\$ 420,000.00 \$ 153,000.00 \$ 200,000.00
	Subtotal	\$ 773,000.00	Subtotal	\$ 773,000.00
First Mile/Last Mile Study	<u>Fund 424/22, Community Development Trust Fund</u> 22G519 Transportation 22G184 Department of Transportation	\$ 30,000.00 \$ 11,161.00	<u>Fund 100/94 Transportation (22H194)</u> 001010 Salaries General	\$ 41,161.00
	Subtotal	\$ 41,161.00	Subtotal	\$ 41,161.00
LADOT Web Design Services	<u>Fund 100/94, Transportation</u> 001070 Salaries As Needed	\$ 4,500.00	<u>Fund 100/32, Information Technology Agency</u> 001070 Salaries As Needed	\$ 4,500.00
Zoo Transfer for 120 day retiree (F40E/87)	<u>Fund 100/87, Zoo</u> 001010, Salaries General	\$ 18,323.00	<u>Fund 100/26, Controller</u> 001070, Salaries As Needed	\$ 18,323.00
Liability Claims Workers Comp billings	<u>Fund 100/59, City Attorney Liability Claims</u> 009770, Liability Claims	\$ 50,000.00	<u>Fund 100/12, City Attorney</u> 009302, Workers Comp Outside Counsel	\$ 50,000.00
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 9,167,246.44		\$ 9,167,246.44

Attachment 5

TRANSFERS TO AND WITHIN THE UNAPPROPRIATED BALANCE

DEPARTMENT	APPROPRIATE FROM:	APPROPRIATE TO:	AMOUNT
City Clerk	<u>Fund 100/14, City Clerk</u>	<u>Fund 100/58, Unappropriated Balance</u>	
<i>Account Surplus</i>	001010, Salaries General	000037, Reserve for Economic Uncertainty	\$ 55,172.00
	001090, Salaries Overtime		\$ 121,000.00
	004170, Elections		\$ 275,000.00
	006010, Office & Admin		\$ 10,000.00
		Subtotal	\$ 461,172.00
Disability	<u>Fund 100/65, Disability</u>	<u>Fund 100/58, Unappropriated Balance</u>	
<i>Account Surplus</i>	001010, Salaries General	000037, Reserve for Economic Uncertainty	\$ 106,000.00
General Services	<u>Fund 100/40, General Services</u>	<u>Fund 100/58, Unappropriated Balance</u>	
<i>Account Surplus</i>	001010, Salaries General	000037, Reserve for Economic Uncertainty	\$ 200,000.00
Personnel	<u>Fund 100/66, Personnel</u>	<u>Fund 100/58, Unappropriated Balance</u>	
<i>Account Surplus</i>	001010, Salaries General	000037, Reserve for Economic Uncertainty	\$ 500,000.00
Public Works, Board	<u>Fund 100/74, Public Works, Board</u>	<u>Fund 100/58, Unappropriated Balance</u>	
<i>Account Surplus</i>	001010, Salaries General	000037, Reserve for Economic Uncertainty	\$ 60,000.00
Public Works, Con Ad	<u>Fund 100/76, Public Works, Con Ad</u>	<u>Fund 100/58, Unappropriated Balance</u>	
<i>Account Surplus</i>	001010, Salaries General	000037, Reserve for Economic Uncertainty	\$ 800,000.00
Transportation	<u>Fund 100/94, Transportation</u>	<u>Fund 100/58, Unappropriated Balance</u>	
<i>Account Surplus</i>	001010, Salaries General	000037, Reserve for Economic Uncertainty	\$ 59,669.00
	003030, Construction		\$ 5,360.00
	003090, Field Equipment		\$ 67,725.00
	003120, Investigations		\$ 27,454.00
	003330, Utilities		\$ 10,000.00
	003350, Paint & Sign		\$ 2,961.00
	003360, Signal Supplies		\$ 27,036.00
	004430, Uniforms		\$ 97,595.00
	006010, Office & Admin		\$ 70,875.00
		Subtotal	\$ 368,675.00
Capital Finance Administration	<u>Fund 100/53, Capital Finance Administration</u>	<u>Fund 100/58, Unappropriated Balance</u>	
<i>Account Surplus</i>	000321, Refunding of Commercial Paper	000037, Reserve for Economic Uncertainty	\$ 6,900,000.00
Unappropriated Balance	<u>Fund 100/58, Unappropriated Balance</u>	<u>Fund 100/58, Unappropriated Balance</u>	
	000164, Deferred Entry of Judgment Program	000037, Reserve for Economic Uncertainty	\$ 520,000.00
	000147, Merchant Card Convenience Fee Program		\$ 500,000.00
		Subtotal	\$ 1,020,000.00
Total Appropriations to the Unappropriated Balance, Reserve for Economic Uncertainty			\$ 10,415,847.00

Attachment 6

APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE

DEPARTMENT	APPROPRIATE FROM:	APPROPRIATE TO:	AMOUNT
Fire	<u>Fund, 100/58, Unappropriated Balance</u>	<u>Fund 100/38, Fire</u>	
<i>Salary Sworn deficit</i>	000262, Budgetary Adjustments for Departments	001012, Salaries Sworn	\$ 8,400,000.00
<i>Constant Staffing Overtime deficit</i>	000037, Reserve for Economic Uncertainty	001093, Constant Staffing Overtime	\$ 2,402,450.00
	000262, Budgetary Adjustments for Departments		\$ 7,391,889.00
		Subtotal	<u>\$ 9,794,339.00</u>
Police	<u>Fund, 100/58, Unappropriated Balance</u>	<u>Fund 100/70, Police</u>	
<i>Occupy LA Reimbursement</i>	000037, Reserve for Economic Uncertainty	001010, Salaries General	\$ 363,562.00
		001012, Salaries Sworn	\$ 849,438.00
		Subtotal	<u>\$ 1,213,000.00</u>
Public Works, Sanitation	<u>Fund, 100/58, Unappropriated Balance</u>	<u>Fund 760/50, Sewer Const Maint & Oper (SCMO)</u>	
<i>Sewer Service Charge</i>	000037, Reserve for Economic Uncertainty	001010, Available Cash Balance	\$ 88,000.00
<i>Low-Income Subsidy</i>			
TOTAL APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE			\$ 19,495,339.00

Attachment 7-a
STATUS OF UNAPPROPRIATED BALANCE
GENERAL ACCOUNT as of May 9, 2012

C.F.	Appropriations	Date	Amount
	1st FSR		\$ 25,000
Approved Transfer			
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)
12-0266	Midnight Mission Nowruz-Persian New Year Event	3/6/2012	(696)
10-0296-S2	Temple Aliyah Purim Carnival	3/7/2012	(348)
12-0335	Midnight Mission - Easter Event	3/20/2012	(696)
12-0336	Midnight Mission - LMU Day of Service	3/16/2012	(696)
10-0457-S2	Council District Six Norooz Celebration CH Norooz Foundation	3/16/2012	(1,195)
12-0442	Council District 13 Latina Lawyers Bar Association	3/30/2012	(406)
12-0631	Council District Nine Belize Independence Anniversary	5/4/2012	(500)
12-0632	Council District Nine Norouz Celebration	5/4/2012	(870)
12-0609	United Service Workers West SEIU Local 1877	5/1/2012	(696)
12-0690	Council District Nine Harris Foundation Reception	5/8/2012	(522)
12-0658	CD 9 Marriage and Family Therapy Program /USC	5/2/2012	(464)
12-0659	CD Two Panel discussion re: 1992 Los Angeles Civil Disturban	5/9/2012	(348)
Balance Available			<u><u>10,279</u></u>

Attachment 7-b
STATUS OF UNAPPROPRIATED BALANCE NON-GENERAL ACCOUNT as of May 9, 2012

Council File No.	UB Non-General Accounts	Primary Department	Adopted Budget	Transfer In/ Reapprop.	Amount Appropriated during year	Year-End FSR	Transfer to Economic Uncertainties/ Revenue Offset	Available Balance
	General Fund							
	General (see Attachment 4A)		\$ 25,000		\$ (14,721)		\$ -	\$ 10,279
11-0600-s155	City Disaster Planning Study	EMD	500,000		(500,000)			0
Year-End FSR	Deferred Entry of Judgement Program	City Atty	520,000				(520,000)	0
11-0600-s152	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
Year-End FSR	IT Infrastructure Outsourcing	ITA	250,000					250,000
Year-End FSR	Merchant Card Convenience Fee Program	Finance	500,000				(500,000)	0
11-0600-s146	Neighborhood Council Funding	DONE	81,000		(81,000)			0
11-1328; 11-1329	Outside Counsel inc. Workers' Comp	City Atty	2,250,000		(1,661,000)			589,000
Multiple	Redistricting Costs for Council and LAUSD	City Clerk	1,500,000		(1,500,000)			0
Year-End FSR	Software License Claim	ITA	1,000,000					1,000,000
11-0600-s152	Water and Electricity	GSD	500,000				(500,000)	0
11-0600-s152	Restoration of Neighborhood Fire Services	Fire	6,971,000		(6,971,000)			0
Year-End FSR	LINX Replacement (reappropriation)			3,500,400				3,500,400
	Gang Prevention/Intervention (reappropriation)			40,000				40,000
CAO memo	Budgetary Adjustments for Departments			107,393,836	(91,601,947)	(15,791,889)		0
	Reserve for Economic Uncertainty			22,134,253	(16,624,000)	6,712,397		12,222,650
	Grand Total		\$ 21,679,000	\$ 133,068,489	\$ (126,535,668)	\$ (9,079,492)	\$ (1,520,000)	\$ 17,612,329
	Reserve for Economic Uncertainty (Detail)							
11-0600-s152	Operational Plan			19,199,796				\$ 19,199,796
11-0600-s152	Additional General Fund Savings (BOS)			284,457				284,457
11-0600-s152	Lifeline Savings			2,200,000				2,200,000
11-0600-s152	Attorney Conflict Panel			450,000				450,000
11-0600-s152	Bank Fees				(2,500,000)			(2,500,000)
11-0600-s152	Petroleum Expenses				(6,000,000)			(6,000,000)
11-0600-s152	Human Resources Benefits				(2,239,000)			(2,239,000)
11-0600-s152	Mount Lee Washout Reconstruction				(900,000)			(900,000)
11-0600-s155	Petroleum Expenses				(3,000,000)			(3,000,000)
11-0600-s155	Bank Fees				(1,000,000)			(1,000,000)
11-0600-s155	Controller				(985,000)			(985,000)
Year-End FSR	City Clerk					461,172		461,172
Year-End FSR	Disability					106,000		106,000
Year-End FSR	General Services					200,000		200,000
Year-End FSR	Personnel					500,000		500,000
Year-End FSR	Public Works, Board					60,000		60,000
Year-End FSR	Public Works, Con Ad					800,000		800,000
Year-End FSR	Transportation					368,675		368,675
Year-End FSR	Capital Finance Administration					6,900,000		6,900,000
Year-End FSR	Deferred Entry of Judgment Program					520,000		520,000
Year-End FSR	Merchant Card Convenience Fee Program					500,000		500,000
Year-End FSR	Occupy LA					(1,213,000)		(1,213,000)
Year-End FSR	Fire deficit					(2,402,450)		(2,402,450)
Year-End FSR	Sewer service charge					(88,000)		(88,000)
	Reserve for Economic Uncertainties		\$ -	\$ 22,134,253	\$ (16,624,000)	\$ 6,712,397	\$ -	\$ 12,222,650

Attachment 9
VOLUNTARY FURLOUGH FY 2011/12 - RECAP BY DEPARTMENT - 5/29/2012

Department	PP 1 - 21 (6/19-4/7)		PP 22 (4/8-4/21)		PP 23 (4/22 - 5/5)		PP 24 (5/6-5/19)		Total	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
Animal Services	244.0	\$ 6,343.83	28.1	\$ 793.50	17.0	\$ 383.29	5.0	\$ 219.40	294.1	\$ 7,740.02
Building & Safety	1,211.6	\$ 40,271.13	76.5	\$ 2,586.09	50.3	\$ 1,768.89	57.5	\$ 2,109.87	1,395.9	\$46,735.98
CAO	550.9	\$ 23,739.41	1.6	\$ 110.80	9.0	\$ 573.86	18.0	\$ 824.06	579.4	\$25,248.13
CDD	308.5	\$ 9,478.79	26.0	\$ 757.36	27.0	\$ 832.13	33.0	\$ 963.59	394.5	\$12,031.87
City Attorney	2,288.5	\$ 104,687.18	68.5	\$ 3,326.36	112.0	\$ 6,076.45	150.5	\$ 8,192.60	2,619.5	\$122,282.59
City Clerk	134.5	\$ 5,833.96			36.0	\$ 1,443.96			170.5	\$7,277.92
Controller	78.0	\$ 2,454.66							78.0	\$2,454.66
Convention Center	16.0	\$ 506.24							16.0	\$506.24
Council	3,037.0	\$ 102,191.20	76.0	\$ 3,042.48	28.0	\$ 1,420.96	84.0	\$ 3,462.72	3,225.0	\$110,117.36
Cultural Affairs	122.0	\$ 3,666.24			8.0	\$ 234.80	8.0	\$ 234.80	138.0	\$4,135.84
Disability	0.0	\$ -			8.0	\$ 515.52			8.0	\$515.52
DONE	24.0	\$ 930.96							24.0	\$930.96
ERB	0.0	\$ -							0.0	\$0.00
Ethics	113.0	\$ 4,529.63							113.0	\$4,529.63
Finance	748.0	\$ 25,043.09	13.0	\$ 445.08	15.0	\$ 300.70	26.0	\$ 660.38	802.0	\$26,449.25
Fire	645.7	\$ 18,609.31	40.0	\$ 1,075.76	40.0	\$ 1,119.84	40.0	\$ 1,069.68	765.7	\$21,874.59
General Services	1,229.0	\$ 39,204.10	46.0	\$ 1,369.14	75.0	\$ 2,143.81	61.5	\$ 1,983.20	1,411.5	\$44,700.25
Harbor	56.0	\$ 1,997.44	8.0	\$ 252.88	8.0	\$ 252.88	8.0	\$ 252.88	80.0	\$2,756.08
Housing	2,429.0	\$ 87,815.87	89.5	\$ 3,130.94	93.0	\$ 2,968.60	88.0	\$ 2,426.12	2,699.5	\$96,341.53
ITA	812.0	\$ 34,937.24	57.0	\$ 2,561.71	48.0	\$ 2,200.72	48.0	\$ 2,200.72	965.0	\$41,900.39
LACERS	192.5	\$ 6,998.80	7.0	\$ 249.74	11.0	\$ 406.08	39.0	\$ 1,689.93	249.5	\$9,344.55
Library	3,029.0	\$ 95,184.14	187.5	\$ 6,083.39	112.0	\$ 3,843.42	150.0	\$ 5,066.48	3,478.5	\$110,177.43
Mayor	8.0	\$ 369.92							8.0	\$369.92
Personnel	953.5	\$ 27,407.10	63.5	\$ 1,762.81	40.0	\$ 1,061.01	16.0	\$ 396.44	1,073.0	\$30,627.36
Planning	1,944.2	\$ 74,307.61	69.0	\$ 2,535.16	67.0	\$ 2,506.26	36.0	\$ 1,369.02	2,116.2	\$80,738.05
Police	7,907.8	\$ 261,803.69	330.0	\$ 11,272.64	275.2	\$ 8,718.20	409.6	\$ 13,794.83	8,922.6	\$295,589.36
PW Board	132.0	\$ 4,129.04	15.0	\$ 483.14	10.0	\$ 293.43	17.0	\$ 505.63	174.0	\$5,411.24
PW Con Admin	228.0	\$ 8,182.40	21.5	\$ 700.82	18.5	\$ 565.86	7.0	\$ 246.16	275.0	\$9,695.24
PW Engineering	2,464.0	\$ 102,068.77	84.0	\$ 3,696.68	72.0	\$ 2,903.99	32.5	\$ 1,309.12	2,652.5	\$109,978.56
PW Sanitation	2,990.0	\$ 116,588.15	133.0	\$ 5,007.21	52.0	\$ 2,248.32	75.0	\$ 2,838.77	3,250.0	\$126,682.45
PW Street Lighting	308.0	\$ 12,528.59					12.0	\$ 469.68	320.0	\$12,998.27
PW Street Services	1,210.0	\$ 39,547.28	72.0	\$ 2,362.68	42.0	\$ 994.02	77.0	\$ 2,126.51	1,401.0	\$45,030.49
Rec & Parks	1,840.2	\$ 56,386.15	72.5	\$ 2,079.41	78.0	\$ 2,545.48	70.0	\$ 2,017.68	2,060.7	\$63,038.72
Transportation	485.0	\$ 14,761.13	31.0	\$ 1,057.50	4.0	\$ 191.07	-12.0	\$ (763.08)	508.0	\$15,246.62
Treasurer	9.0	\$ 256.59							9.0	\$256.59
Zoo	41.5	\$ 1,013.10							41.5	\$1,013.10
TOTAL	37,790.4	\$1,333,782.74	1,616.1	\$56,743.28	1,356.0	\$48,513.55	1,556.6	\$55,687.19	42,319.1	\$1,494,726.76

Attachment 10
Status of Fee Increases Funding the 2011-12 Budget

General Fund

<u>Department</u>	<u>Type of Fee</u>	<u>Proposed Change</u>	<u>Proposed Implementation Date</u>	<u>Effective Date</u>	<u>Notes</u>
Animal Services	Administrative code enforcement program	The net revenue change is \$125,000.	April 1, 2012 at the latest	Unknown	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	Fiscal Year 2012-13	The Department is still in the early stages of the Industrial Building Inspection fee process. No revenue will be collected for Fiscal Year 2011-12. Fee is expected to be implemented in Fiscal Year 2012-13.
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 11

GANG REDUCTION AND YOUTH DEVELOPMENT OF MAYOR'S OFFICE STATUS REPORT OF EXPENDITURES / PAYMENTS - FY12 AS OF APRIL 30 2012

PREVENTION

	Agency	Contract #	GRYD ZONE	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Cash adv/ Payment Thru
1	VIP Community Mental Health	114704M	Ramona Gardens (7/1-9/30/11)	GF 100 / 3040	225,000	225,000		219,249	5,751		-	Closed
	Barrio Action	119920M	North Hollenbeck	GF 100 / 3040	675,000	675,000	101,125	-	573,875		-	
3	Community Build, Inc.	114706M	Baldwin Village	GF 100 / 3040	900,000	900,000	135,000	590,990	174,010		-	3/12
4	Community Build, Inc.	118813M	Florence-Graham	GF 100 / 3040	900,000	900,000	135,000	403,738	361,262		-	3/12
5	People Coordinated Services	114716M	Newton	GF 100 / 3040	590,710	590,710		-	590,710		-	10/11
	Newton GRYD	114716Y	Newton	53F/G601	282,849	282,649		271,954		10,695	-	1/11
	2010 CalGRIP	114716Y	Newton	53K/G601	26,641	26,641		26,641		-	-	
6	El Nido Family Centers	114717M	Pacoima	GF 100 / 3040	900,000	900,000		424,809	475,191		-	12/11
7	Children's Hospital of LA	114771M	Cypress Park	GF 100 / 3040	700,000	700,000		-	700,000		-	
	2010 CalGRIP	114771Y		53K/G601	200,000	200,000				200,000	-	
8	New Directions for Youth	115114M	Panorama City	GF 100 / 3040	900,000	900,000	135,000	404,796	360,204		-	1/12
9	Alma Family Services	115115M	Boyle Heights	GF 100 / 3040	900,000	900,000		111,575	788,425		-	
10	WLCAC	116452M	Watts	GF 100 / 3040	683,359	683,359	135,000	104,643	443,716		-	9/11
	2010 CalGRIP/sb \$216,641	116452Y	Watts	53K/G601	216,641	216,641		198,958		17,683	-	1/12
11	AADAP - Asian American D	115117M	77th St	GF 100 / 3040	900,000	900,000	135,000	504,169	260,831		-	2/12
12	El Centro Del Pueblo	115118M	Rampart	GF 100 / 3040	600,000	600,000		450,634	149,366		-	1/12
	2011 CalGRIP	115118Y	Rampart	54A	300,000	300,000		-		300,000	-	
13	Brotherhood Crusade	115119M	Southwest St	GF 100 / 3040	900,000	900,000	135,000	418,811	346,189		-	2/12
				Sub Total	10,800,000	10,800,000	911,125	4,130,966	5,229,531	528,378	-	

Attachment 11

**GANG REDUCTION AND YOUTH DEVELOPMENT OF MAYOR'S OFFICE
STATUS REPORT OF EXPENDITURES / PAYMENTS - FY12
AS OF APRIL 30 2012**

INTERVENTION - GRYD ZONE

	Agency	Contract #	GRYD ZONE	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Cash adv/ Payment Thru
1	Communities In Schools	115407M	Pacoima	GF 100 / 3040	500,000	500,000	75,000	286,219	138,781		-	2/12
2	Communities In Schools	115270M	Panorama City	GF 100 / 3040	500,000	500,000	75,000	282,613	142,387		-	2/12
3	Community Build, Inc.	115277M	Baldwin Village	GF 100 / 3040	500,000	500,000	75,000	315,721	109,280		-	3/12
4	KUSH, Inc.	115273M	Watts / Southeast	GF 100 / 3040	250,000	250,000	75,000	91,875	83,125		-	1/12
	CDBG 35th Year	115273Y		50K/F50K	250,000	250,000		174,238		75,762	-	2/12
5	PHFE/Aztecs Rising	115285M	Cypress Park	GF 100 / 3040	500,000	500,000		180,430	319,570		-	11/11
6	PHFE/Aztecs Rising	115286M	Rampart	GF 100 / 3040	300,000	300,000		208,098	91,902		-	12/11
	2011 CalGRIP	115286Y	Rampart	54A	200,000	200,000		-		200,000	-	
7	Soledad Enrichment Action	115281M	Florence - Graham	GF 100 / 3040	500,000	500,000	75,000	255,759	169,241		-	1/12
8	Soledad Enrichment Action	115282M	Newton	GF 100 / 3040	300,000	300,000	75,000	14,663	210,337		-	1/12
	2010 CalGRIP	115282Y		53K/G601	200,000	200,000		200,000		-	-	1/12
9	Soledad Enrichment Action	115283M	Ramona Gardens	GF 100 / 3040	500,000	500,000	75,000	126,659	298,341		-	1/12
10	Soledad Enrichment Action	115885M	Boyle Heights	GF 100 / 3040	500,000	500,000	75,000	235,780	189,220		-	1/12
11	Developing Option	119436M	77th II (07/1/11-09/30/11)	GF 100 / 3040	83,190	83,190	12,479	24,016	46,696		-	8/11
11	Soledad Enrichment Action	119973M	77th II (10/1/11-06/30/11)	GF 100 / 3040	375,000	375,000	56,250	-	318,750		-	
12	Advancement Project/ HELPER	119888M	Southwest II	GF 100 / 3040	375,000	375,000		96,002	278,998		-	2/12
13	Los Angeles Conservation Corp (11/1/11-12/31/12)	120024M	Southwest II	(Hacla) GF 100 / 3040	1,063,440	160,000	159,516	-	484		903,440	New
				Sub Total	6,896,630	5,993,190	828,245	2,492,072	2,397,112	275,762	903,440	

INTERVENTION - NG ZONE

	Agency	Contract #	GRYD ZONE	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Cash adv/ Payment Thru
1	PHFE/Aztecs Rising	115284M	Belmont	GF 100 / 3040	202,500	202,500		76,690	125,810		-	12/11
2	Toberman Neighborhood C	115271M	San Pedro/Wilmington	GF 100 / 3040	405,000	405,000	60,750	201,083	143,167		-	1/12
3	Advancement Project/ HELPER	119889M	NG - Venice	GF 100 / 3040	151,875	151,875		48,519	103,356		-	2/12
5	Communities In Schools	118441M	San Fernando Valley (11/1/11-10/31/12)	GF 100 / 3040	135,000	135,000	20,250	48,742	66,008		-	1/12
				Sub Total	894,375	894,375	81,000	375,034	438,341	0	0	

Attachment 11

**GANG REDUCTION AND YOUTH DEVELOPMENT OF MAYOR'S OFFICE
STATUS REPORT OF EXPENDITURES / PAYMENTS - FY12
AS OF APRIL 30 2012**

PREVENTION - NG ZONE

	Agency	Contract #	GRYD ZONE	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Cash adv/ Payment Thru
1	AADAP	115278M	NG - Westside	GF 100 / 3040	337,500	337,500	50,625	204,757	82,118		-	2/12
2	Child & Family Guidance Ct	115272M	NG - Valley	GF 100 / 3040	337,500	337,500		119,703	217,797		-	11/11
3	Hathaway-Sycamores	115275M	NG - Central	GF 100 / 3040	337,500	337,500		163,954	173,546		-	1/12
4	WLCAC	115274M	NG - South	GF 100 / 3040	337,500	337,500	50,625	121,135	165,740		-	1/12
Sub Total					1,350,000	1,350,000	101,250	609,550	639,200	0	0	

EVALUATION

	Agency	Contract #	GRYD ZONE	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Payment Thru
1	Urban Institute	115573M	All Zones	GF 100 / 3040	910,000	910,000		265,858	644,142		-	1/12
2	USC/YSET	118557M	All Zones	GF 100 / 3040	62,156	62,156		-	62,156		-	
	2010 CalGRIP	118557Y	All Zones	53F/G601	186,610	186,610				186,610	-	
3	Advancement Project/ LEVITA	116646M	All Zones (1/1/12-12/31/12)	GF 100 / 3040	200,000	200,000		-	200,000		-	
Sub Total					1,358,766	1,358,766	0	265,858	906,298	186,610	0	

TOTAL

21,299,771	20,396,331	1,921,620	7,873,479	9,610,482	990,750	903,440
			9,795,099	10,601,232	10,601,232	
Grants	1,862,541	1,862,541	-	871,791	-	990,750
General Fund	19,437,230	18,533,790	1,921,620	7,001,688	9,610,482	903,440
21,299,771	20,396,331	1,921,620	7,873,479	9,610,482	990,750	903,440
					10,601,232	

SUMMER LIGHT NIGHTS (SNL)

	Agency	Contract #	GRYD ZONE	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Payment Thru
1	LA Conservation Corps							-	-		-	
	CDBG 36th Year	119163Y	All Zones	50k / F300	38,039	38,039		38,039		-	-	
	CDBG 37th Year	119163Y	All Zones	50K/668	1,749,760	1,749,760		1,520,770		228,990	-	9/11
	LA(HACLA)	119163M	All Zones	GF 100 / 3040	440,000	440,000		440,000		-	-	9/11
2	Homeboy Industries							-	-		-	
	LA(HACLA)	119435M	All Zones	GF 100 / 3040	60,000	60,000		60,000		-	-	
3	Recreation & Park		All Zones	GF 100 / 3040	362,201	362,201		362,201		-	-	
	(City Clerk transferred to \$ Rec & Park through BGAA)											
Sub Total					2,650,000	2,650,000	0	2,421,010	0	228,990	0	

Grants	3,650,340	3,650,340	-	2,430,600	-	1,219,740
General Fund	20,299,431	19,395,991	1,921,620	7,863,889	9,610,482	903,440
23,949,771	23,046,331	1,921,620	10,294,489	9,610,482	1,219,740	903,440