

## REPORT FROM

### OFFICE OF THE CITY ADMINISTRATIVE OFFICER

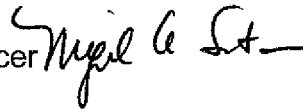
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Date: May 30, 2013

CAO File No. 0116-00001-0000  
Council File No. 12-0600  
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: 2012-13 Budget

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

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#### **INTRODUCTION: UNCERTAIN START, STRONG FINISH**

Fiscal Year 2012-13 has proven to be a tale of two halves. The uncertainty surrounding layoffs, economic recovery, sequestration, and the Fiscal Cliff that defined the first six months of the year has given way to the certainty that the City of Los Angeles will end the year in a stronger financial position than when it started. Due to a combination of continued fiscal discipline and a steady rebound in its General Fund revenues, 2012-13 has proven to be the turning point for the City on its road to recovery. As a result, after four years of fiscal crisis, austerity and sacrifice, the budget for the City of Los Angeles is within reach of structural balance.

Among the key indicators of the City's success in managing the 2012-13 budget is a Reserve Fund balance which is expected to remain above 5 percent through-out the closing of the budget. For 2013-14, the Reserve Fund balance has been budgeted at \$260 million, which represents 5.27 percent of the General Fund. This achievement has been made possible by the receipt of almost \$90 million in revenues above what was budgeted for 2012-13. Additionally, the reversion of department funds from prior year encumbrances and current year savings generated in accordance with the recently approved General Fund Encumbrance Policy have contributed to the strength to the Reserve Fund.

Another positive indicator of the City's stronger financial condition is the Budget Stabilization Fund (BSF). Throughout 2012-13, the City prioritized building-up the BSF to address the structural deficit, as well as to prevent service reductions in 2013-14. Combined with funds identified as part of the 2012-13 budget, in 2013-14 the BSF is expected to reach a balance of \$69 million.

Additionally, the 2013-14 Budget includes \$140 million in one-time revenues that will be used to invest in the City's infrastructure, build the City's reserves and reduce liabilities. The investment of one-time dollars will result in the City exceeding the 1% General fund policy towards rebuilding the infrastructure, including paving and preserving the City's streets.

Despite the success achieved in 2012-13 and the positive outlook for 2013-14, there are still many obstacles and uncertainties ahead that the City must address. Perhaps the most pressing issue the City must confront in the first half of 2013-14 is the proposed savings from labor concessions assumed in the budget. While the continuation of the Managed Hiring Process and the inclusion of a sizable Budget Stabilization Fund help secure the gains the City has made, achieving the assumed savings in compensation, pensions, and health care will be a priority in 2013-14.

## **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 (Third) Financial Status Report (FSR) for this fiscal year. This report provides an update on the current-year budget, including the projected departmental deficits, the Reserve Fund, and issues of concern and their potential impact to the City. Recommendations totaling approximately \$84 million for appropriations, transfers and other budgetary adjustments are included in this report.

In the Mid-Year FSR, a deficit of \$9.6 million was reported. The deficit was due to departmental expenditure shortfalls and unbudgeted expenses in the Fire Department and Office of the City Attorney. Solutions adopted as part of the Mid-Year FSR, the Managed Hiring Committee and other measures implemented to control General Fund spending have reduced the deficit to \$4.28 million. The current deficit is attributed to the Fire Department and a shortfall in Traffic Safety Fund revenues.

## **2012-13 Revenue**

With the development of the 2013-14 Budget, General Fund revenue for 2012-13 was revised from \$4.55 billion to \$4.64 billion, an increase of approximately \$89.1 million (two percent) above the 2012-13 Adopted Budget. The most significant changes is a \$60 million increase in property tax revenue and a \$38 million increase in documentary transfer tax revenue arising from the stabilization of home prices and the improvement of the real estate market. All other General Fund tax revenues (transient occupancy, sales, business, utility users, and parking occupancy taxes) have been performing at or above budget as a result of the improving economy and for which the revised budget was increased by approximately \$20 million. Additionally, the revised budget reflects \$7 million in unexpected revenue from the State from motor vehicle license fees (\$2 million) and tobacco settlement money (\$5 million).

These increases have been offset by a \$33 million decrease in budgeted departmental receipts, largely attributed to reduced related cost reimbursements from lower cost allocation plan (CAP) rates, the delayed receipt of ambulance reimbursements, and adjustments for the reconciliation of 2011-12 payments from the sewer and the solid waste resources funds. The changes to the 2012-13 Adopted Budget are summarized in the table below.

2012-13 General Fund Revised Budget (in millions)

	Budget	Revised	Change
Property Tax	\$1,457.0	\$1,517.3	\$60.3
Redirection of ex-CRA Tax Increment Monies	48.6	49.8	1.2
Licenses, Permits, Fees and Fines	769.9	736.4	(33.5)
Utility Users' Tax	622.6	625.3	2.7
Business Tax	450.0	453.4	3.4
Sales Tax	332.9	339.2	6.3
Power Revenue Transfer	249.1	246.5	(2.6)
Parking Fines	153.5	155.5	2.0
Transient Occupancy Tax	157.8	164.9	7.1
Documentary Transfer Tax	107.5	145.6	38.1
Parking Users' Tax	91.7	91.7	0
Franchise Income	47.4	41.9	(5.5)
Interest	10.5	15.3	4.8
State Motor Vehicle License Fees	0	2.1	2.1
Tobacco Settlement	8.7	13.9	5.2
Grants Receipts	8.5	6.1	(2.5)
Residential Development Tax	2.1	2.1	0
Special Parking Revenue Transfer	32.6	32.6	0
Budget Stabilization Fund Transfer	-	-	0
<b>Total General Fund Receipts</b>	<b>\$4,550.4</b>	<b>\$4,639.6</b>	<b>\$ 89.1</b>

Total receipts through April are close to the revised plan. Although there are deviations for specific revenue components, these are largely offsetting. The largest shortfall of concern is the transient occupancy tax which was \$4 million behind plan at the end of April. A drop in revenue is typical during the spring, and it is expected that the shortfall will decrease with increasing room rates.

**2013-14 Revenue**

The 2013-14 Adopted Budget assumes approximately \$4.87 billion in General Fund revenue. Approximately \$8.0 million of this revenue consists of a transfer from the Budget Stabilization Fund. The following table details receipts by category. Revenue growth for 2013-14 assumes a continuation of the growth seen this fiscal year for which projected year end revenue was increased by \$89 million, as discussed in the previous section. The revenue estimates are based on analyses of trends in actual receipts, market indicators, and growth forecasts from the state, county, and local economists.

2013-14 General Fund Adopted Budget (in millions)

	Budget
Property Tax	\$1,549.6
Redirection of ex-CRA Tax Increment Monies	55.4
Licenses, Permits, Fees and Fines	832.7
Utility Users' Tax	641.6
Business Tax	470.7
Sales Tax	352.8
Power Revenue Transfer	253.0
Parking Fines	156.6
Transient Occupancy Tax	174.4
Documentary Transfer Tax	160.1
Parking Users' Tax	94.9
Franchise Income	42.6
Interest	14.6
State Motor Vehicle License Fees	2.1
Tobacco Settlement	9.0
Grants Receipts	6.2
Transfer from Telecommunications Development Account	5.2
Residential Development Tax	2.1
Special Parking Revenue Transfer	35.2
Budget Stabilization Fund Transfer	8.0
<b>Total General Fund Receipts</b>	<b>\$4,866.8</b>

Any deviations from planned revenue receipts are reported in FSRs along with deviations in the appropriations budget. Surpluses or deficits that are projected for year-end are typically addressed during the development of the following fiscal year's budget, at which time revenue estimates are revised. However, revenue estimates may be revised midyear if a significant shortfall that requires immediate budget action is projected, as was the case in 2010-11.

In the time since the revenue estimates were first formulated for 2013-14, the City has received additional information that may impact estimated revenue. Specifically, this includes the revised Los Angeles County forecast for countywide property tax growth, increasing from the 2.9 percent that was used for City's 2013-14 property tax revenue estimate to 4.3 percent. While this may increase property tax receipts beyond the estimate, there are several components to property tax revenue that may individually go up or down, so the amount of the increase is not certain. Also offsetting this potential increase are risks to other components of the revenue budget, such as departmental receipts, which may fall short of estimated overhead reimbursements, and property tax increment receipts from the dissolution of CRA/LA, for which a pattern of receipts has yet to be established. Any recommendations to adjust these sources of revenue will only occur after a complete analysis of all General Fund revenue to determine the net impact to the Citywide budget. This Office will monitor and report on actual receipts in the 2013-14 FSRs and will make recommendations for an interim revision to the revenue budget, if appropriate.

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

Per the Controller's Preliminary Financial Report, released on September 27, 2012, the Reserve Fund available balance as of July 1, 2012 was \$224.9 million. This amount represented 4.94 percent of the adopted General Fund budget. After accounting for loan repayments and other receipts, as well as loan transfers, the current Reserve Fund balance is \$241.9 million, or 5.32 percent of the adopted General Fund budget. The balance consists of a \$125.1 million Emergency Reserve and \$116.8 million Contingency Reserve. Refer to Attachment 1 for greater detail on the Reserve Fund.

The current Reserve Fund balance assumes \$9.6 million in loan repayments and other receipts and approximately \$9.9 million in approved and proposed loan transfers since the Mid-Year FSR. This balance also assumes a previously approved but pending transfer of \$15 million from the Reserve Fund to the BSF. The 2013-14 Budget incorporates a transfer of funds to the BSF that includes this amount. As such, this Office recommends that the previous instruction pertaining to this transfer be rescinded as the implementing budget ordinance will satisfy the conditions that have delayed this transfer from occurring.

While the April 30, 2013, Reserve Balance allowed the City to meet the five percent requirement established by the City's Financial Policies, this Office recommends that the City continue to build the Reserve Fund and minimize its use towards offsetting deficits. As explained within the Reserve Fund policy, the five percent requirement ensures that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls to maintain the City's strong fiscal position. 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 for 2013-14 has been budgeted at 5.27 percent of the General Fund.

To supplement the Reserve Fund, the 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 BSF balance is \$500,000. The BSF balance for 2013-14 will be approximately \$69 million.

## **Issues of Concern**

The City will enter 2013-14 on solid ground to eliminate the structural deficit by 2017-18. Nevertheless, there are additional factors that may adversely impact the City. The size and/or timing of the following issues cannot be accurately determined at this time:

***Fire Emergency Medical Reimbursements:*** The receipt of \$23.6 million in revenue this fiscal year from AB 678 is unlikely to occur this fiscal year and is included in the 2013-14 Budget revenue. Although the State allocated \$80 million for the first year of the reimbursement program, as of April 2013, the California Department of Health Care Services has not received final approval from the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services (CMS) on the cost allocation methodology detailed in AB 678.

***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, based on the current timing of the litigation, the City's liability could potentially be several hundred millions dollars, payable in 2013-14 or thereafter.

***Labor Negotiations:*** The 2013-14 Budget assumes that \$22.2 million in General Fund and Special Fund salary adjustments for employees represented by the Coalition of Los Angeles City Unions and Management Attorneys, which are scheduled for January 1, 2014, will not be implemented. It also assumes that the City will not make the \$5.6 million pension contribution associated with the salary adjustments and will generate \$8.5 million in savings by requiring employees to contribute towards healthcare premiums. This Office has been instructed to initiate discussions with labor organizations and will report on its progress to the Executive Employee Relations Committee as necessary. Additionally, this Office will monitor the impact these discussions and possible outcomes have on the 2013-14 budget through the release of its Financial Status Reports (FSR).

Additionally, the Four-Year Budget Outlook assumes that the City will not grant any additional Cost of Living Adjustments (COLAs) for 2014-15 through 2017-18. If this assumption is not realized the cost associated with new COLAs will increase the structural deficit in the out years.

***State Budget:*** The Governor's revised proposed budget is not expected to impact the General Fund in 2013-14. However, it may impact funding for the new Economic Development Department (EDD). The Governor seeks to shift Enterprise Zone Funding to three new economic development programs. The 2013-14 Budget includes approximately \$1.7 million in Enterprise Zone Tax Credit (EZTC) funding for the EDD. The EZTC program is currently operated by the Community Development Department. See Section 10 for additional details.

***Federal annual budget appropriations:*** The full impact of the sequestration, which went into effect in March 1, 2013 is still unknown. The Housing Authority reported to the Budget and Finance Committee on April 23, 2013 that the Section 8 Voucher Program has been reduced by \$35 million and Public Housing Program has been reduced by \$7.7 million as a result of sequestration. The Department of Aging has experienced a \$305,000 reduction this fiscal year. No other departments have reported reductions. The programs at risk include: Workforce Investment Act, Community Services Block Grant, Emergency Shelter Grants, and Urban Area Security Initiative.

## **2012-13 Projected Departmental Deficits**

This FSR is based on department expenditure and revenue information through the end of March. Based on nine months of data, approximately \$4.28 million in expenditure shortfalls and unbudgeted expenses are projected at this time. Included in this report are recommendations to eliminate the projected shortfall.

## **Budgetary Adjustments**

Budgetary adjustments totaling approximately \$84 million are recommended in Sections 1 and 2 of this report which include:

- \$2.5 million in new appropriations;
- \$13.4 million for transfers between accounts within various departments and funds;
- \$13.6 million for transfers between departments and funds;
- \$9.8 million re-authorization to spend prior-year Municipal Improvement Corporation of Los Angeles (MICLA) funds for the Department of General Services to purchase replacement vehicles;

## **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 Appropriations from the Unappropriated Balance
- 6-a Status of the Unappropriated Balance – General Account
- 6-b Status of the Unappropriated Balance – Non-General Accounts
- 7 Street Services Revised Reversion Worksheet
- 8 Employment Level Report
- 9 Status of Voluntary Furlough Program
- 10 Status of 120 Day Employees
- 11 Status of Fee Increases in the 2012-13 Budget
- 12 GRYD Program Contracts and Expenditures
- 13 Status Update from the Inspector General of Citywide Collections

## **RECOMMENDATIONS**

*(Refer to Discussion Sections 1 and 2)*

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

1. Appropriate \$2,529,208.56 to Department accounts as specified in Attachment 2;
2. Transfer \$13,440,565.04 between accounts within various departments and funds as specified in Attachment 3;

3. Transfer \$13,561,405.67 between various departments and funds as specified in Attachment 4;
4. Transfer \$5,532,184.00 from the Unappropriated Balance to various departments as specified in Attachment 5;

Aging

5. Authorize the Controller to appropriate \$19,303 from within Senior Human Services Program Fund No. 42J to a new account and appropriate the funding to Aging Fund No. 100/02 as follows for the Emergency Alert Response System (EARS) Program:

6.

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries General	\$14,883.00
001070	Salaries As-Needed	1,967.00
002120	Printing & Binding	2,326.00
006010	Office and Administrative	<u>127.00</u>
	Total	\$19,303.00

City Administrative Officer

7. Authorize the City Clerk to place on the Council agenda for the first regular Council meeting on or after July 1, 2013, the following instruction:

*Reappropriate an amount not to exceed \$265,000 from the unencumbered balance remaining in City Administrative Officer Fund 100/10, Account No. 003040, Contractual Services, in the same amount and into the same account as exists on June 30, 2013, for employee relations consulting services and studies undertaken as part of the Office of Economic Analysis.*

8. Authorize the City Clerk to place on the Council agenda for the first regular Council meeting on or after July 1, 2013, the following instructions:

*Reappropriate unspent funds totaling \$193,000 from City Administrative Officer Fund 100/10, Account No. 003040, Contractual Services, in the same amount and into the same account as exists on June 30, 2013, for expert and technical asset management and strategic planning consultant services.*

*Authorize the City Administrative Officer to negotiate and execute personal services contracts for expert and technical asset management and as-needed strategic planning consultant services to implement the work of the new asset management strategic planning unit, subject to the approval of the City Attorney.*



City Attorney

9. Exempt the following prior year encumbrances, which are required for ongoing litigation, from the General Fund Encumbrance Policy:

<u>Account No.</u>	<u>Account Name</u>	<u>Encumbrance Number</u>	<u>Amount</u>
009301	Outside Counsel	FMISCO6107281A	\$ 44,794.39
009302	Workers' Comp Outside Counsel	FMISCO7108316A	462.26
003040	Contractual Services	FMISCO8108205M	126,717.06
009301	Outside Counsel	FMISCO8108296A	73,073.91
004200	Litigation	FMISAE0001002M	974.54
009302	Workers' Comp Outside Counsel	FMISCO0108660A	3,333.34
009301	Outside Counsel	FMISCO0109849A	8,359.79
009302	Workers' Comp Outside Counsel	FMISCO0110451A	4,499.99
009302	Workers' Comp Outside Counsel	FMISCO0110596A	9,916.62
009301	Outside Counsel	FMISCO1108297A	95,641.08
009301	Outside Counsel	FMISCO1117391A	3,891.25
			<u>\$ 371,664.23</u>

City Clerk

10. Transfer \$500,000 from the City Clerk Fund No. 100/14, as detailed below, to the Unappropriated Balance Fund No. 100/58, Account No. 000037, Reserve for Economic Uncertainties;

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001070	Salaries As-Needed	\$ 400,000.00
001090	Salaries Overtime	100,000.00
	Total	<u>\$ 500,000.00</u>

Community Development

11. Adjust appropriations in Community Development Trust Fund 424 as follows:

- a) Reduce appropriations by \$127,980.80 in Community Development Trust Fund 424, Account 22J122, Community Development (\$91,861.04) and Account 22J299, Related Cost Reimbursement (\$36,119.76);
- b) Increase appropriations by \$127,980.80 in Community Development Trust Fund No. 424, Account 22J146, Mayor's Office (\$91,861.04) and Account 22J296, Related Costs Mayor's Office (\$36,119.76);
- c) Reduce appropriations by \$91,861.04 within Community Development Fund 100/22, Account 001010, Salaries General; and

d) Increase appropriations by \$91,861.04 within Mayor Fund 100/46, Account 001010, Salaries General.

12. Decrease appropriations in the Gas Company, California Public Utilities Fund 54Y, Account 22J140, General Services and General Services Fund 100/40, Account 001070, Salaries As-Needed by \$92.65 to align appropriations to grant funding;

Council

13. Authorize the City Clerk to place on the Council agenda for the first regular Council meeting on or after July 1, 2013, the following instruction:

*Reappropriate the unencumbered the remaining balance in General City Purposes Fund 100/56, Account Nos. 000701 through 000715, Council District Community Services in the same amount and into the same account as exists on June 30, 2013.*

14. Authorize the Controller to transfer \$319,853 from Unappropriated Balance Fund No. 100/58, Account No. 000037, Reserve for Economic Uncertainties to the Sunshine Canyon Community Amenities Trust Fund No. 699/14, Cash Balance Account No. 1010 as the final loan repayments in accordance with C.F. No. 11-0227;

Fire

15. Amend the Council action of May 7, 2013, Council File 13-0545, relative to the transfer of funds to the Los Angeles Fire Department for the reconfigured staffing plan, to correct the source of funds as follows:

*Appropriate \$1.56 million from the Unappropriated Balance, Reserve for Economic Uncertainties line item to the Fire Department Fund Number 100/38, Account Number 1093, Overtime Constant Staffing.*

16. Upon receipt of reimbursement from Department of Transportation for services provided during the temporary closure of the 405 freeway, authorize the Controller to appropriate \$635,031.53 from Fire Fund 100/38, RSRC 5301, Reimbursement From Other Funds, to Fire Fund 100/38, Account No. 001012, Salaries Sworn;

General Services

17. Authorize the Controller to disencumber \$1,572,471.56 (GAEID 60 FMISID0000021) and revert the same amount to the Reserve Fund and reappropriate therefrom to the Water and Electricity Fund No 100/60, as follows:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
000021	General Services Water	\$ 130,600.51
000022	General Services Electricity	1,138,828.16
000031	Sanitation Water	12,362.70
000032	Sanitation Electricity	31,315.60

000041	Street Services Water	54,363.25
000042	Street Services Electricity	35,517.27
000061	Library Water	15,261.67
000062	Library Electricity	154,222.40
	Total	\$ 1,572,471.56

18. Exempt \$1,761,007.22 in prior year water and electricity encumbrances from the General Fund Encumbrance Policy to complete an investigation of prior year disputed invoices as follows:

<u>Account No.</u>	<u>Account Name</u>	<u>Encumbrance Number</u>	<u>Amount</u>
000021	General Services Water	GAEID 60 FMISID0000021	\$ 673,800.23
000022	General Services Electricity	GAEID 60 FMISID0000022	607,396.41
000023	Street Lighting General	GAEID 60 FMISID0000023	38,241.12
000032	Sanitation Electricity	GAEID 60 FMISID0000032	75,723.90
000041	Street Services Water	GAEID 60 FMISID0000041	128,537.71
000042	Street Services Electricity	GAEID 60 FMISID0000042	202,289.52
000061	Library Water	GAEID 60 FMISID0000061	35,018.33
			\$ 1,761,007.22

Housing

19. Decrease \$1,606,086.80 in excess appropriations in the Affordable Housing Trust Fund 44G/43 as follows:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
43T211	Housing Development	\$ (1,831.82)
43V211	Housing Development	(97,010.47)
43W211	Housing Development	(20,666.50)
43E211	Housing Development	(500,000.00)
43C851	Streets or Services	(0.84)
43R143	Housing	(300,000.00)
43E143	Housing	(0.65)
43G143	Housing	(1,504.75)
43H143	Housing	(558,851.97)
43G299	Related Costs	(58,394.81)
43H299	Related Costs	(67,824.99)
	Total	\$ (1,606,086.80)

20. Authorize the Controller to establish a new account in the Lead Fund No. 49E/43 and transfer \$4,291.55 for the Lead Hazard Remediation Program as follows:

a) Establish a new account within Fund 49E/43 as follows:

Account No.      Account Name  
43J844              Technical Services

b) Decrease the appropriation in Housing Fund 100/43, Account 001010, Account, Salaries General by \$2,595.55;

c) Transfer appropriations within Fund 49E/43 as follows:

From:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
43J299	Related Costs	\$ 1,695.90
43J143	LAHD	<u>2,595.55</u>
	Total	\$ 4,291.45

To:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
43J844	Technical Services	\$ 4,291.45

d) Expend funds not to exceed \$4,291.45 from the above fund and accounts upon proper written demand of the General Manager, or designee on an as needed basis;

Information Technology Agency

21. Authorize the City Clerk to place on the Council agenda for the first regular Council meeting on or after July 1, 2013, the following instruction:

*Reappropriate an amount not to exceed \$897,998 from the unencumbered balance remaining in Information Technology Fund 100/32, Account No. 003040, Contractual Services, in the same amount and into the same account as exists on June 30, 2013 for the Citywide Customer Relationship Management project.*

Neighborhood Empowerment

22. Reappropriate \$6,838.64 in prior year encumbered funds in Neighborhood Empowerment Fund 44B/47 (GAENV CF12110600M) from the following accounts to the corresponding 2012-13 account;

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
471005	Neighborhood Council of Westchester-Playa	\$ 1,250.00
471038	Boyle Heights Neighborhood Council	2,210.00
471090	Porter Ranch Neighborhood Council	600.00
471097	Lake Balboa Neighborhood Council	2,101.07
471101	Mission Hills Neighborhood Council	462.15
471103	Granada Hills Neighborhood Council	<u>215.42</u>
	Total	\$ 6,838.64

23. Reappropriate \$6,453.74 in prior year encumbered funds in Neighborhood Empowerment Fund 44B/47 (GAENV CF12110600M) from the following accounts to Neighborhood Empowerment Fund 100/47, Account No. 001070, Salaries As-Needed;

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
471007	West Hills Neighborhood Council	\$ 151.23
471021	Empowerment Congress West Area Neighborhood Development Council	54.48
471023	Woodland Hills Warner Center Neighborhood Council	500.00
471029	Hollywood Hills West Neighborhood Council	328.81
471031	Central Hollywood Neighborhood Council	500.00
471040	Arroyo Seco Neighborhood Council	500.00
471042	P.I.C.O. Neighborhood Council	500.00
471046	South Robertson Neighborhood Council	147.48
471048	Canoga Park Neighborhood Council	500.00
471051	Van Nuys Neighborhood Council	500.00
471060	Encino Neighborhood Council	500.00
471075	Silver Lake Neighborhood Council	554.48
471076	North Hills West Neighborhood Council	650.00
471090	Porter Ranch Neighborhood Council	500.00
471091	Del Rey Neighborhood Council	116.48
471095	Greater Wilshire Neighborhood Council	54.48
471097	Lake Balboa Neighborhood Council	396.30
Total		\$ 6,453.74

Police

24. Appropriate \$2,561,602.65 to a new account entitled "Grant Reimbursement to the 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 to recognize cumulative cash received from closed grants;

Public Works, Bureau of Sanitation

25. Encumber the General City Purpose Fund No. 100/56, Account Nos. 000855 and 000856 balances appropriated for the Lifeline Rate Program and Solid Waste Fee Reimbursement for 2012-13 invoices;

26. Authorize the Bureau of Sanitation to use surplus funds from the General City Purposes Funds appropriated for the Lifeline Rate Program to offset any shortfalls in the Solid Waste Fee Reimbursement Account;

27. Authorize the Controller to decrease appropriations within the Sewer Capital Fund No. 761/50, Account No. 50H299, Related Costs, by \$440,000 to offset the impact of waiving the Zoo's 2011-12 and 2012-13 wastewater loan payments;

Public Works, Bureau of Street Services

28. Authorize the Controller to adjust the year-end closing records of Fiscal Year 2012 by transferring from various special funds as listed in Attachment 7, Column A, and return funding in the amount of \$7,425,405.50 to Fund 299 ARRA MICLA CP Special Fund Notes. Also, authorize retroactively, the special borrowing from the Reserve Fund of \$4,226,257.70 (Column B – Column A);

29. Authorize the Controller to adjust the year-end closing records of Fiscal Year 2012 by retroactive granting of the special borrowing of \$4,226,257.70 from the Reserve Fund as listed in Attachment 7, Column C, and instruct the fund administering departments to pay back.

30. Instruct the Bureau of Street Services to report back with a Reserve Fund repayment plan.

31. Authorize the Controller to reappropriate \$50,156 from the Gas Tax Fund 206/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the Asilomar Landslide per C.F. No. 11-2056:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001090	Salaries, Overtime	\$ 21,909.00
003030	Construction Expense	13,375.00
003040	Contractual Services	7,498.00
006020	Operating Supplies	<u>7,374.00</u>
	Total	\$ 50,156.00

32. Authorize the Controller to reappropriate \$6,322.21 from the Local Transportation Fund 207/94, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the LA River Bike Path IV & Headwater per C.F. No. 11-0600-S159:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 3,793.00
001090	Salaries, Overtime	631.00
003030	Construction Expense	946.00
003040	Contractual Services	631.00
006020	Operating Supplies	<u>321.21</u>
	Total	\$ 6,322.21

33. Authorize the Controller to reappropriate \$441,904.15 from the Subventions and Grants Fund 305/50, Account No. H186 to the following appropriation accounts in Bureau of

Street Services Fund No. 100/86 for the CRA Pico Union Boulevard Streetscape Project per C.F. No. 11-0600-S155:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 70,052.00
001100	Hiring Hall Salaries	50,000.00
001120	Hiring Hall Benefits	5,000.00
003030	Construction Expense	256,933.00
003040	Contractual Services	36,215.00
006010	Office & Administrative	4,311.00
006020	Operating Supplies	<u>19,393.15</u>
	Total	\$441,904.15

34. Authorize the Controller to reappropriate \$1,566.15 from the Subventions and Grants Fund 305/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the CRA Washington Boulevard Median Island Landscape Design Services – Council District 10 Project per C.F. No. 11-0600-S155:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001090	Salaries, Overtime	\$ 783.00
003030	Construction Expense	470.00
006010	Office & Administrative	78.00
006020	Operating Supplies	<u>235.15</u>
	Total	\$ 1,566.15

35. Authorize the Controller to reappropriate \$27,976.42 from the Subventions and Grants Fund 305/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the CRA Wilmington Streetscape Improvement Design Project per C.F. No. 11-0600-S155:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 23,220.00
006010	Office & Administrative	<u>4,756.42</u>
	Total	\$ 27,976.42

36. Authorize the Controller to reappropriate \$671,995.75 from the Subventions and Grants Fund 305/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the CRA Mid-City/Crenshaw Corridor Project per C.F. No. 12-0262:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 54,535.00
001090	Salaries, Overtime	22,676.00
003030	Construction Expense	457,234.00
003040	Contractual Services	92,710.00

006010	Office & Administrative	2,727.00
006020	Operating Supplies	<u>42,113.75</u>
	Total	\$671,995.75

37. Authorize the Controller to reappropriate \$546,944.70 from the Subventions and Grants Fund 305/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the DWP Multi-Beneficial Stormwater Capture Pilot Project – Woodman Avenue per C.F. No. 11-0600-S159:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$101,840.00
001090	Salaries, Overtime	18,368.00
003030	Construction Expense	358,368.00
006020	Operating Supplies	<u>68,368.70</u>
	Total	\$546,944.70

38. Authorize the Controller to reappropriate \$119,747.70 from the Subventions and Grants Fund 305/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the CRA Huntington Drive Public Improvement Project per C.F. No. 11-0600-S159:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 71,848.00
001090	Salaries, Overtime	11,953.00
003030	Construction Expense	17,929.00
003040	Contractual Services	11,953.00
006020	Operating Supplies	<u>6,064.70</u>
	Total	\$119,747.70

39. Authorize the Controller to reappropriate \$127,897.03 from the Subventions and Grants Fund 305/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the MTA Gold Line Eastside Extension Streetprint Project per C.F. No. 11-0600-S159:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 76,738.00
001090	Salaries, Overtime	12,401.00
003030	Construction Expense	19,488.00
003040	Contractual Services	12,401.00
006020	Operating Supplies	<u>6,869.03</u>
	Total	\$127,897.03

40. Authorize the Controller to reappropriate \$109,688.84 from the Subventions and Grants Fund 305/50, Account No. H186 to the following appropriation accounts in Bureau of



Street Services Fund No. 100/86 for the CRA Improvement Project - Council District 8 AB1290 Project per C.F. No. 09-3064-S1 and C.F. No. 11-0600-S159:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 65,813.00
001090	Salaries, Overtime	10,655.00
003030	Construction Expense	16,337.00
003040	Contractual Services	10,655.00
006020	Operating Supplies	<u>6,228.84</u>
	Total	\$109,688.84

41. Authorize the Controller to reappropriate \$16,861.63 from the Subventions and Grants Fund 305/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the CRA Victory Boulevard Sidewalk Improvement Project per C.F. No. 10-0600-S72 and C.F. No. 11-0600-S159:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 10,117.00
001090	Salaries, Overtime	1,736.00
003030	Construction Expense	2,430.00
003040	Contractual Services	1,736.00
006020	Operating Supplies	<u>842.63</u>
	Total	\$ 16,861.63

42. Authorize the Controller to reappropriate \$49,515.65 from the Community Development Trust Fund 424/22, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the Pico Venice Washington Boulevard Project per C.F. No. 11-0600-S155:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 20,202.00
001090	Salaries, Overtime	6,675.00
003030	Construction Expense	8,783.00
003040	Contractual Services	4,392.00
006010	Office & Administrative	1,230.00
006020	Operating Supplies	<u>8,233.65</u>
	Total	\$ 49,515.65

43. Authorize the Controller to reappropriate \$1,128,549.69 from the Community Development Trust Fund 424/22, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the Pico Washington Project per C.F. No. 09-2665-S2, C.F. No. 10-0600-S72, C.F. No. 09-0184-S1, and C.F. No. 11-0600-S159:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 104,275.00
001090	Salaries, Overtime	47,496.00
003030	Construction Expense	793,389.00
003040	Contractual Services	51,725.00
006010	Office & Administrative	9,405.00
006020	Operating Supplies	<u>122,259.69</u>
	Total	\$1,128,549.69

44. Authorize the Controller to reappropriate \$200,000 from the Street Furniture Revenue Fund 43D/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for various projects at Council District 10 per C.F. No. 11-1426:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 66,000.00
001100	Hiring Hall Salaries	50,000.00
001120	Hiring Hall Benefits	5,000.00
003030	Construction Expense	50,000.00
003040	Contractual Services	14,000.00
006020	Operating Supplies	<u>15,000.00</u>
	Total	\$200,000.00

45. Authorize the Controller to reappropriate \$131,513.25 from the Street Furniture Revenue Fund 43D/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the maintenance and enhancement of various projects in Council District 3 per C.F. No. 11-0600-S155:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 79,225.00
001100	Hiring Hall Salaries	1,585.00
003030	Construction Expense	29,313.00
003040	Contractual Services	12,676.00
006020	Operating Supplies	<u>8,714.25</u>
	Total	\$131,513.25

46. Authorize the Controller to reappropriate \$114,222.18 from the Street Furniture Revenue Fund 43D/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for various enhancement projects in Council District 2 per C.F. No. 11-0600-S155:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 27,413.00
001090	Salaries, Overtime	18,276.00
003030	Construction Expense	41,120.00

003040	Contractual Services	18,276.00
006020	Operating Supplies	<u>9,137.18</u>
	Total	\$114,222.18

47. Authorize the Controller to reappropriate \$46,771.72 from the Street Furniture Revenue Fund 43D/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the Council District 12 Tree Trim and Removal Project per C.F. No. 11-0600-S159:

<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

48. Authorize the Controller to reappropriate \$18,050 from the Street Furniture Revenue Fund 43D/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the Council District 5 Transit Alley Repair Project per C.F. No. 11-0600-S155:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 5,415.00
003030	Construction Expense	7,220.00
003040	Contractual Services	2,708.00
006020	Operating Supplies	<u>2,707.00</u>
	Total	\$ 18,050.00

49. Authorize the Controller to reappropriate \$34,480.26 from the Street Furniture Revenue Fund 43D/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the Council District 10 Washington Blvd Project per C.F. No. 11-0600-S159:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 10,344.00
003030	Construction Expense	13,792.00
003040	Contractual Services	5,172.00
006020	Operating Supplies	<u>5,172.26</u>
	Total	\$ 34,480.26

50. Authorize the Controller to reappropriate \$360,000 from the State AB1290 Fund 53P/28, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the Washington Landscape Median Island Construction Project in Council District 10 per C.F. No. 11-1426:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 62,960.00
001100	Hiring Hall Salaries	48,040.00
001120	Hiring Hall Benefits	5,000.00
003030	Construction Expense	192,000.00
003040	Contractual Services	25,000.00
006020	Operating Supplies	<u>27,000.00</u>
	Total	\$360,000.00

51. Authorize the Controller to reappropriate \$694,115.71 from the State AB1290 Fund 53P/28, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for various street projects in Council District 3 per C.F. No. 12-0047:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 71,386.00
001100	Hiring Hall Salaries	50,000.00
001120	Hiring Hall Benefits	5,000.00
003030	Construction Expense	453,697.00
003040	Contractual Services	64,454.00
006020	Operating Supplies	<u>49,578.71</u>
	Total	\$694,115.71

52. Authorize the Controller to reappropriate \$61,304 from the Terra Bell/Fenton Avenue Drive District Fund 623/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the Terra Bell/Fenton Avenue Project per C.F. No. 11-0600-S155:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 18,391.00
003030	Construction Expense	24,522.00
003040	Contractual Services	9,196.00
006020	Operating Supplies	<u>9,195.00</u>
	Total	\$ 61,304.00

53. Authorize the Controller to reappropriate \$21,524.09 from the Council District 10 Real Property Trust Fund 692/14, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the Construction and Repair of Curbs, Sidewalk and Driveway Project per C.F. No. 11-0600-S155:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 10,766.00
001100	Hiring Hall Salaries	375.00
003030	Construction Expense	6,270.00

003040	Contractual Services	2,710.00
006020	Operating Supplies	<u>1,403.09</u>
	Total	\$ 21,524.09

54. Authorize the Controller to reappropriate \$1,977.85 from the Council District 15 Real Property Trust Fund 697/14, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the Wilmington Community Project per C.F. No. 11-0888-S1:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001090	Salaries, Overtime	\$ 1,385.00
003040	Contractual Services	<u>592.85</u>
	Total	\$ 1,977.85

55. Authorize the Controller to reappropriate \$21,736 from the Council District 15 Real Property Trust Fund 697/14, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the Tree Removal and Sidewalk Repair Project per C.F. No. 12-0546:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 10,000.00
003030	Construction Expense	6,000.00
003040	Contractual Services	4,000.00
006020	Operating Supplies	<u>1,736.00</u>
	Total	\$ 21,736.00

56. Authorize the Controller to reappropriate \$64,374.53 from the Sunshine Canyon Community Trust Fund 699/14, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for various projects in Granada Hills per C.F. No. 11-0600-S159:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 19,312.00
003030	Construction Expense	25,750.00
003040	Contractual Services	9,656.00
006020	Operating Supplies	<u>9,656.53</u>
	Total	\$ 64,374.53

57. Authorize the Controller to reappropriate \$85,210.42 from the Wastewater System Revenue Bond Fund 70K/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the North Hollywood Retrofit Best Management Project per C.F. No. 11-1487-S3:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 51,126.00
003030	Construction Expense	21,303.00

003040	Contractual Services	8,521.00
006020	Operating Supplies	<u>4,260.42</u>
	Total	\$ 85,210.42

58. Authorize the Controller to reappropriate \$351,389.01 from the Public Works Trust Fund 834/50, Account No. H186 to the following appropriation accounts in Bureau of Street Services Fund No. 100/86 for the SAFETEA-LU Temple Street Project per C.F. No. 11-0600-S155:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$105,417.00
003030	Construction Expense	140,556.00
003040	Contractual Services	52,708.00
006020	Operating Supplies	<u>52,708.01</u>
	Total	\$351,389.01

59. Authorize the Controller to transfer and appropriate \$49,000 in prior year funding for striping and pull box relocation for the CDBG Pico and Washington Medians Project as follows:

- a) Transfer \$49,000 from the 2011-12 Community Development Trust Fund 424/22, Account 22H186, Public Works Street Services to 2012-13 Community Development Trust Fund 424/22, Account 22J194, Department of Transportation;
- b) Appropriate within Department of Transportation Fund 100/94 as follows:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001010	Salaries, General	\$ 19,000
001090	Salaries, Overtime	24,000
003350	Paint and Sign Maint	3,000
003360	Signal Supplies	<u>3,000</u>
	Total	\$ 49,000

Transportation

60. Authorize the City Clerk to place on the Council agenda for the first regular Council meeting on or after July 1, 2013, the following instruction:

*Reappropriate an amount not to exceed \$50,000 from the unencumbered balance remaining in Transportation Fund 100/94, Account No. 001090, Salaries Overtime in the same amount and into the same account as exists on June 30, 2013, to expedite design work for the Village at Westfield Topanga Project.*

Zoo

61. Request the City Attorney, with the assistance of the Los Angeles Zoo, to prepare and present an ordinance amending Section 22.716.1 of the Administrative Code to increase the General Admission at the Zoo by \$1.
62. Instruct the Zoo to take the necessary actions to implement the admission fee increase.

MICLA

63. Relative to the Department of General Services, re-approve the use of \$9,845,000 in Municipal Improvement Corporation of Los Angeles (MICLA), Fund No. 298, for the financing provided in the 2007-08 and 2008-09 Budgets from the following accounts for the Fleet Replacement Program:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
40C734	Fleet Equipment	\$ 5,022,000.00
40E734	Fleet Equipment	528,000.00
40E736	Fleet Equipment	4,295,000.00
	Total	\$ 9,845,000.00

Budget Stabilization Fund

64. Rescind the action taken on February 13, 2012 (C.F. No. 12-0600-S170) related to the transferring \$15,000,000 from the Reserve Fund, through the Unappropriated Balance, to the Budget Stabilization Fund;

Disaster Assistance Trust Fund

65. Authorize the Controller to transfer \$400,000 from the cash balance in the Disaster Assistance Trust Fund to the Unappropriated Balance Fund No. 100/58, Account No. 000037, Reserve for Economic Uncertainties;

Gas Tax Street Improvement Fund

66. Authorize the Controller to decrease appropriations within the Special Gas Tax Street Improvement Fund No. 206/50, Account No. 50J299, Related Costs, by \$1,800,00 to reflect lower than anticipated 2012-13 receipts;

Human Resources Benefits Fund

67. Transfer \$7,500,000 from the Human Resources Benefits Fund No. 100/61 to the Unappropriated Balance Fund No. 100/58, Account No. 000037, Reserve for Economic Uncertainties as follows:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
009100	Unemployment Insurance	\$ 3,000,000.00
009200	Civilian Flex Program	4,500,000.00
	Total	\$ 7,500,000.00

68. Authorize the City Clerk to place on the agenda for the first regular Council meeting after July 1, 2013, or shortly thereafter, the following instructions:

*Reappropriate an amount up to \$1,245,770 from the unencumbered balance remaining in the Non-Departmental - Human Resources Benefits Fund 100/61, Account No. 003040, Contractual Services - LINX Replacement (Risk Management System), in the same amount and into the same account as exists on June 30, 2013;*

*Reappropriate \$500,000 from the unencumbered balance remaining in the Non-Departmental - Human Resources Benefits Fund 100/61, Account No. 003040, Contractual Services, in the same account as exists on June 30, 2013, for additional LINX Replacement (Risk Management System) consultant costs.*

Traffic Safety Fund

69. Authorize the Controller to reduce appropriations in the amount of \$808,241 in the Bureau of Street Services (BSS) Fund No. 100/86, Account No. 001010, Salaries General; and, thereafter reduce appropriations by \$808,241 in the Traffic Safety Fund No. 306/62, Account No. 62J186, PW-Street Services, to mitigate any potential cash shortfalls in the Fund;

70. Authorize the Controller to reduce appropriations in the amount of \$1,340,785 in the Department of Transportation Fund No.100/94, Account No. 001010, Salaries General; and, thereafter reduce appropriations by \$1,340,785 in the Traffic Safety Fund No. 306/62, Account No. 62J194, Transportation, to mitigate any potential cash shortfalls in the Fund;

Transportation and Infrastructure Bond (Proposition 1B)

71. Decrease appropriations and transfer funding to the Bureau of Street Services and the Department of Transportation as follows:

a) Authorize the Controller to decrease/increase appropriations within the Proposition 1B Infrastructure Bond Fund No.50J/50 as follows:

Decrease:	<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
	50H140	General Services	\$ 119,262.15
	50J299	Related Costs	<u>564,401.00</u>
		Total	\$ 683,663.15
Increase:	<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
	50J186	PW-Street Services	\$ 683,663.15

b) Appropriate \$484,941.85 from the available cash balance within the Proposition 1B Infrastructure Bond Fund No. 50J/50 as follows:



<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
50J186	PW-Street Services	\$ 124,577.85
50J194	Transportation	<u>360,364.00</u>
	Total	\$ 484,941.85

- c) Reduce Bureau of Street Services departmental receipts by \$564,401, Revenue Source No. 5368, Prop 1B OH Revenue;
- d) Transfer and appropriate \$808,241 from Proposition 1B Infrastructure Bond Fund No. 50J/50, Account No. J186, PW-Street Services, to the Bureau of Street Services Fund No.100/86, Account No.001010, Salaries General; and,
- e) Transfer and appropriate \$360,364 from Proposition 1B Infrastructure Bond Fund No. 50J/50, Account No. J194, Transportation, to the Department of Transportation Fund No. 100/94, Account No. 001010, Salaries General.

Technical

72. 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**

Based on preliminary estimates, \$4.28 million in expenditure shortfalls and major unbudgeted expenses are identified in this report. Transfers, appropriations and other adjustments totaling approximately \$84 million are recommended in Sections 1 and 2. Included in these recommendations is the re-authorization of \$9.8 million in Municipal Improvement Corporation of Los Angeles (MICLA) financing.

**DEBT IMPACT STATEMENT**

The issuance of MICLA bonds is a General Fund obligation. The re-authorization to use MICLA financing provided for in the Adopted Budget. It is estimated that the City will need to borrow a total of \$11,076,000 (includes cost of equipment, costs of issuance, and debt service reserve fund) at a 5 percent interest rate. Actual interest rates may differ as rates are dependent on market conditions at the time of issuance. We cannot predict what interest rates will be in the future. The total estimated debt service is \$14,210,000 which includes the borrowing amount and interest (\$3,134,000). During the life of the bonds, the estimated average annual debt service is \$1,421,000 over 10 years.

**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 shortfall 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

approximately \$84 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 ten sections as follows:

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## **1. STATUS OF DEPARTMENTAL BUDGETS**

This section addresses the status of department expenditures and revenues, provides preliminary projections for year-end deficits, and highlights issues of concern. Recommendations include new appropriations, reappropriations and transfers for operational needs.

This analysis is based on department expenditure and revenue information through the end of March. Departments projecting expenditure shortfalls of \$4.28 million consist of Fire (\$3.8 million) and Transportation (\$.48 million) deficits.

### **A. Aging Recommendation No. 5**

The Department is projecting a year-end special funds surplus of \$734,803 in the Salaries General Account. Grant funds may be returned to the grantor after June 30, 2013 if the funds are not expended by that time; however the Older American's Act (OAA) funds may be reprogrammed for other purposes or returned to the Department as one-time funds in subsequent fiscal years. Job Access and Reverse Commute (JARC) and New Freedom grant funds (\$395,054) will be carried forward to fund those programs in 2013-14.

The following transaction is recommended:

- Appropriate and transfer \$19,303 in Community Development Block Grant (CDBG) funds to various accounts for the Emergency Alert Response System (EARS) Program as part of 39th Program Year Plan.

## **B. Animal Services**

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

The Department is projected to complete the year within budget. This includes filling the 16 Animal Care Technician positions authorized on April 16, 2013 in C.F. No. 13-0345-S1.

The Mid-Year FSR projected a \$220,000 deficit in General Fund receipts due to lower than expected dog licensing fee revenue resulting from reduced staffing. The deficit has increased to \$420,000. The revenue shortfall will be offset by other citywide revenue surpluses.

The following transaction is recommended:

- Transfer \$210,500 from various accounts to address shortfalls in the Salaries General and Medical Supplies accounts and to purchase computers, software, and ballistic vests.

## **C. Building and Safety**

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

The Department is projected to complete the year within budget.

The Department's General Fund revenue is projected to be \$2.3 million below budget. The shortfall is primarily attributed to lower than anticipated related cost reimbursements due to hiring delays. However, revenue to the Building and Safety Enterprise Fund is projected to exceed budget due to increasingly strong building permit demand in the City.

The following transaction is recommended:

- Appropriate \$200,000 from the Repair and Demolition Fund to reimburse the Department for salary expenditures related to repairing, securing, cleaning, or demolishing buildings, structures which constitute a nuisance.

## **D. City Administrative Officer**

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

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

As reported in previous FSRs, the Office projected that it will complete the fiscal year within budget. The Office has a deficit of \$50,000 in the Salaries Overtime Account that will be offset by a surplus in the Salaries General Account.

The following transactions are recommended:

- Reappropriate up to \$265,000 in current year unencumbered funds in the Contractual Services Account to the same account in Fiscal Year 2013-14. The 2012-13 Contractual Services Account includes funding for actuarial studies and related consulting services (\$145,000) and studies to be undertaken as part of the Office of Economic Analysis (\$120,000). In particular, funds are needed for ongoing work performed by Blue Sky Consulting related to analysis of the City's Gross Receipts Tax. Due to pending contracts and scope of work clarification, these funds will not be encumbered until 2013-14.
- Reappropriate \$193,000 in current year unencumbered funds in the Contractual Services Account to the same account in Fiscal Year 2013-14. On December 5, 2012, the Council approved the establishment of a unit in the CAO to perform asset management strategic planning work not currently being performed by other City departments (C.F. 12-1549). In addition, the Council authorized the transfer of \$193,000 from the Department of General Services to be used for expert and technical asset management consultant services. The CAO is currently filling the positions in the new strategic planning unit and will require consultants in early 2013-14 to begin work on several projects.
- Transfer \$50,000 from the Salaries General Account to the Salaries Overtime Account.

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

##### **Recommendation No. 8**

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

A year-end special funds surplus of \$380,000 is projected. The Department is projected to meet its revenue budget.

In the Mid-Year FSR, a \$3.7 million deficit was projected in the Outside Counsel accounts. Accordingly, \$3.7 million was set-aside for Outside Counsel in the Unappropriated Balance. The Department submitted a separate request to Council to transfer the funds from the Unappropriated Balance to the City Attorney's Outside Counsel accounts. No additional funds are needed this fiscal year.

The following transactions are recommended:

- Exempt a total of \$371,664 in prior-year encumbrances from the General Fund Encumbrance Policy for ongoing litigation.
- Transfer \$1,469,130 from various accounts to the Salaries General (\$134,220), Contractual Services (\$239,910), Litigation Expenses (\$1,025,000), and Office and Administrative (\$70,000) accounts to offset projected deficits.

**F. City Clerk**

**Recommendation No. 9**

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

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

The Department is projected to end the year with a \$500,000 election expense surplus. This includes absorbing the cost of unfunded election expenditures. It is recommended that the surplus be used to offset projected revenue shortfalls.

The Department's General Fund revenues are projected to be on budget.

The following transactions are recommended:

- Transfer \$500,000 in election savings to the Unappropriated Balance, Reserve for Economic Uncertainty to offset citywide shortfalls.
- Transfer \$80,000 from the Salaries Overtime Account to the Salaries General Account to offset a projected shortfall due to the Downtown Streetcar Special Election. Per C.F. 11-0329-S6, the developer of the Downtown Streetcar District will reimburse the City for costs associated with the election. The reimbursement is expected by June 2013.
- Transfer \$60,000 from the BID Trust Fund to the Salaries General Account for one Office Engineering Tech II position that supports the Business Improvement District Program.

**G. Community Development Department**

**Recommendation Nos. 10 and 11**

**Attachment 2 – New Appropriations**

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

The Department is projected to complete the year within budgeted funding from grant resources. The departmental receipts for General Fund related costs reimbursements is \$8.9 million. The Department has transferred approximately \$4.7 million for related costs from its various funding sources for the period of July 2012 through April 2013.

The following transactions are recommended:

- Appropriate and transfer \$36,698.00 within the High Risk High Needs Services Fund for related costs (\$11,560.00) and to the Department's operating budget (\$25,116.00) for funding adjustments due to increase in grants receipts to the Department's current budget (C.F. No. 12-0796).
- Appropriate and transfer \$127,980 (\$91,861.04 for salary and \$36,119.76 for related costs) within the Community Development Trust Fund and to the Mayor's Office to reimburse employee salary costs for the period of August 13, 2012 through June 30, 2013.

- Reduce appropriations by \$92.65 within the Gas Company, California Public Utilities Fund to align appropriations to the grant budget (C.F. No. 12-0520-S2).
- Appropriate and transfer up to \$1,800 in available cash within the California Disability Employment Initiative Grant Fund for program income within grant guidelines.
- Appropriate and transfer \$101,280 (\$60,000 for salary and \$41,280 for related costs) within the Section 108 Fund and to the City Attorney's operating budget for costs associated with the Section 108 Program.
- Appropriate and transfer \$73,610 (\$50,000 for salary and expenses and \$23,610 for related costs) within the Enterprise Zone Tax Credit (EZTC) Fund and to the Department's operating budget for salary and operating costs associated with the administration of the EZTC program from fees collected.
- Appropriate and transfer \$6,093 (\$4,502 for salary and expenses and \$1,591 for related costs) within the American Recovery and Reinvestment Act, Energy Efficiency Conservation Block Grant Fund and to the Department's operating budget for grant activities (C.F. No. 09-0648-S15).
- Appropriate and transfer \$36,698.00 (\$24,944 for salary and expenses and \$11,754 for related costs) within the High Risk High Needs Services Fund and to the Department's operating budget to reflect increased grant receipts and to implement the grant (C.F. No. 12-0796).
- Appropriate and transfer \$34,447 (\$25,391 for salary and expenses and \$9,056 for related costs) within the State Energy Grant Fund and to the Department's operating budget to implement the grant (C.F. No. 12-0796).
- Re-appropriate and transfer \$3,354.56 within the New Start California Department of Corrections and Rehabilitation Fund to the Department's operating budget for expenses to reflect a technical correction (C.F. 12-0819).
- Re-appropriate and transfer \$1,577 within the State Energy Sector Partnership Fund and to the Department's operating budget for salary costs to reflect a technical correction (C.F. No. 12-0796).
- Transfer \$5,000 within the Sustainable Communities Challenge Grant Fund and to the Planning Department's operating budget for overtime costs to reflect a technical correction (C.F. No. 10-1451).
- Appropriate and transfer \$331,000 within the Community Development Trust Fund to the Department of Building and Safety's operating budget for costs associated with the 39th

Program Year Consolidated Plan, Pro-Active Code Enforcement Program (C.F. No. 12-1607).

#### **H. Controller**

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

The Department is projected to complete the year with a salary surplus of \$660,000. Per the 2013-14 Budget, \$500,000 of the surplus will be reappropriated to continue the Accounting Resource Pool Program and fund outside auditing expenses. The Department reports that it will meet all adopted budget revenue projections.

The following transaction is recommended:

- Transfer \$159,000 from the Salaries General Account to the Overtime Account (\$84,000) for overtime payouts and the Furniture, Office and Technical and Equipment Account (\$75,000) to purchase a new PaySr server.

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

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

The Department is projected to complete the year within budget.

The projected revenue for the Department is projected to be \$700,000 below budget by year-end. The Department will address the shortfall by deferring the parking control system upgrade (\$342,000) and reducing planned expenditures to address the remaining difference (358,000).

The following transaction is recommended:

- Transfer \$210,000 from the Advertising, Travel, and Other Promotions Account to the Salaries General Account.

#### **J. Council**

##### **Recommendation Nos. 12 and 13**

The Council requests the following transaction:

- Transfer the remaining balance 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 Unappropriated Balance, Reserve for Economic Uncertainty to the Sunshine Canyon Community Amenities Trust Fund. 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. This is the final loan payment. (C.F. No. 11-0227)

## **K. Cultural Affairs**

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

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

The Department projects a year-end surplus of \$124,000 in the Salaries General and Salaries As-Needed accounts and \$320,000 in the Special Events accounts. The projected deficit reported in the Mid-Year FSR was eliminated as a result of a transfer of \$372,119 approved in March 2013 (C.F. No. 13-0300).

The following transactions are recommended:

- Transfer \$81,601 from the Salaries General Account to the Printing and Binding for unpaid printing from May 2010 through June 2012.
- Transfer \$3,400 in National Endowment for the Arts grant funds to the Sony Pictures Media Arts Grant Account to reimburse the account for expenditures related to the Big Read program.

## **L. Disability**

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

It is projected that the Department will have a \$336,000 surplus at year-end due to vacancies.

The following transaction is recommended:

- Transfer \$80,000 in from the Salaries General Account to the Contractual Services Account to for sign language services.

## **M. El Pueblo**

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

The Department is projecting a \$354,000 year-end revenue shortfall. However, the Department is projected to end the year within budget through its management of expenditures.

The following transaction is recommended:

- Transfer \$68,487 from various accounts to address shortfalls in the Salaries General and the Water and Electricity accounts.

## **N. Emergency Management**

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

Subject to the receipt of Regional Catastrophic Preparedness Grant Program appropriations, the Department is projected to complete the year within budget.



The following transaction is recommended:

- Transfer \$116,000 from the Contractual Services account to the Emergency Operations Fund for a contract with Baptist Child and Family Services (BCFS) Health, Human Services Emergency Services Division, which is required as part of the court order related to *Communities Actively Living Independent and Free v. City of Los Angeles*, USDC Case No. CV-09-0287. The contract will be continued in 2013-14.

**O. Employee Relations Board  
No Recommendations**

The Department is projected to close the year within budget.

**P. Ethics Commission**

It is projected that the Commission will have a \$192,000 surplus, primarily in the Contractual Services Account due to funds budgeted for a Special Prosecutor. The City Charter requires an annual appropriation for a Special Prosecutor. The Commission did not hire a Special Prosecutor this fiscal year.

Revenue is projected to be \$157,000 above budget.

**Q. Finance  
Attachment 3 – Transfers between Accounts within Departments and Funds**

The Department is projected to complete the year within budget. Revenue is on target.

The following transaction is recommended:

- Transfer \$500,000 from the Salaries General Account to the Bank Fees Account to offset a projected shortfall. The Department will not need the \$2.1 million placed in the Unappropriated Balance for bank fees.

**R. Fire  
Recommendation Nos. 14 and 15  
Attachment 2 – New Appropriations  
Attachment 3 – Transfers between Accounts within Departments and Funds  
Attachment 4 – Transfers between Department and Funds  
Attachment 5 – Appropriations from the Unappropriated Balance**

The Mid-Year FSR projected a deficit of \$5 million. The deficit is now projected to be \$3.8 million by year-end. The deficit is attributed to ongoing delays in implementing a 40-hour work schedule at the Fire Dispatch Center.

The receipt of \$23.6 million in revenue this fiscal year from AB 678 is unlikely to occur this fiscal year and is included in the 2013-14 Budget revenue. Although the State allocated \$80 million for the first year of the reimbursement program, as of April 2013, the California Department of Health Care Services has not received final approval from the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services (CMS) on the cost allocation methodology detailed in AB 678.

Excluding the AB678 revenue, Departmental receipts are expected to be \$7.4 million below budget. The decrease is primarily due to unrealized productivity gains included in Emergency Ambulance Services budget and a decrease in receipts from the proprietary departments due to reduced Cost Allocation Plan rates.

Current year grant reimbursements totaling \$1.7 million for training and expenses related to Port security and the purchase of defibrillators may not be received before year-end.

The following transactions are recommended:

- Amend the recommendation in C.F. No. 13-0545 to appropriate \$1.56 million from the Unappropriated Balance instead of the Budget Stabilization Fund.
- Upon receipt of reimbursement from the Department of Transportation, appropriate \$635,000 from Revenue Source Code 5301, Reimbursements from Other Funds to the Salaries Sworn Account for expenses related to the temporary closure of the 405 freeway.
- Appropriate \$334,000 from Revenue Source Code 3811, Reimbursements from Other Agencies to the Salaries Sworn Account for expenses incurred when responding to fires outside of the City.
- Transfer \$3.4 million from various accounts to the Salaries Sworn and Sworn Bonus accounts to address shortfalls.
- Transfer \$276,233 from the Fire Department Grant Fund to the LAFD Special Training Fund to repay a loan to the fund.
- Transfer \$330,404 from the Fire Department Grant Fund to the Salaries Sworn Account for expenses related to the Fire Department Trauma Air Transport Services.
- Appropriate \$3.8 million from the Unappropriated Balance to the Sworn Salaries Account to address the Department's shortfall.

**S. General Services**

**Recommendation Nos. 16, 17 and 62**

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

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

**Attachment 5 – Appropriations from the Unappropriated Balance**

The Department projects to complete the year within budget provided that the following recommendations are approved. The Department also anticipates revenue to be on target.

The following transactions are recommended:

- Disencumber and reappropriate \$1.57 million in prior year water and electricity encumbrances. The Department has completed a review of disputed prior year invoices and will pay this amount to the Department of Water and Power this fiscal year.
- Exempt \$1.76 million in prior year water and electricity encumbrances from the General Fund Encumbrance Policy to complete an investigation of disputed prior year invoices.
- Reauthorize \$9.845 million in Municipal Improvement Corporation of Los Angeles (MICLA) funds for the purchase of replacement vehicles and equipment. In a letter dated January 22, 2009, the Mayor directed all City Departments to suspend all purchases of new fleet equipment except emergency response vehicles, off road fleet equipment and heavy duty refuse and construction vehicles. The Department complied with the directive and has prior year surplus funds to purchase the vehicles listed below:

<b>Equipment Classification</b>	<b>Unit Cost</b>	<b>Number</b>	<b>Total Cost</b>
Pavers	\$450,000	7	\$ 3,150,000
Profilers, Mini	\$180,000	7	\$ 1,260,000
Profilers, Full Size	\$650,000	7	\$ 4,550,000
Truck/Trailer	\$120,000	7	\$ 840,000
Medium Duty Truck	\$ 45,000	1	\$ 45,000
	Total	29	\$ 9,845,000

- Transfer \$1,583,000 from and to various accounts to address shortfalls.
- Transfer \$476,000 from the Salaries General (\$331,000) and Utilities (\$145,000) accounts to the Construction Materials Account to automate the Los Angeles Mall Commercial Parking Garage.
- Transfer \$204,162.51 from the Motion Picture Coordination Fund to Revenue Source Code, Reimbursements from Other Funds for security services provided for filming in previous fiscal years to the Leasing Account.

- Reappropriate \$225,454.62 from the Project Restore Trust Fund from previous fiscal years to the current year to restore the City Hall ceiling murals.
- Appropriate \$1,000,000 from the Unappropriated Balance and transfer \$24,477 from the Utilities Account to various accounts to purchase and install emergency generators and access control equipment at thirteen emergency fuel sites.

**T. Housing  
Recommendation Nos. 18 and 19**

The Department expects to remain within budget through year-end.

The following transactions are recommended:

- Decrease appropriations in the Affordable Housing Trust Fund by \$1.6 million to align appropriations with funding.
- Establish a Technical Services Appropriation Account in the Lead Grant Fund and transfer \$4,291.45 to the new account to pay for technical service invoices.

**U. Information Technology Agency  
Recommendation No. 20**

**Attachment 2 – New Appropriations**

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

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

**Attachment 5 – Appropriations from the Unappropriated Balance**

It is projected that the Department will complete the year within budget. The Department is currently projecting a deficit of \$100,000 in the Salaries Overtime Account associated with overtime expenditures in support of public safety functions. However, the Department has sufficient savings within the Communication Services Account to offset this projected deficit.

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

The following transactions are recommended:

- Reappropriate up to \$897,998 in current year unencumbered funds in the Contractual Services Account to the same account in Fiscal Year 2013-14. The Department was provided these funds to support the implementation of the Citywide Customer Relationship Management project (C.F. No. 13-0045). The proposed implementation vendor contract has been largely developed, but it anticipated that the contract will not be executed in sufficient time to meet year-end encumbrance deadlines.

- Appropriate \$18,442 in reimbursements from the Library Department and the Department of Recreation and Parks to the Salaries Overtime (\$199) and Communication Services (\$18,243) accounts to reimburse for Customer Service Requests and Council audio services.
- Transfer \$100,000 in savings from the Communication Services Account to the Salaries Overtime Account to eliminate a projected deficit.
- Transfer \$44,912 within the American Recovery and Reinvestment Act (ARRA) Broadband Technology Opportunities Program (BTOP) Public Computer Center Fund to reimburse for related costs associated with the Los Angeles Computer Access Network project.
- Transfer \$89,184 from the Unappropriated Balance, Strategic Advisor for Technology Services Account to the Contractual Services Account.

## **V. Library**

### **No Recommendations**

It is projected that the Department will have a \$2.8 million year-end surplus in its Salaries General Account. The Department does not project a deficit in their expense accounts.

The Department reports a deficit of \$687,465 in Library Fund Revenue for the period ending March 31, 2013. The deficit is projected to be \$857,865 by year-end and is attributed to lower than expected revenue from fines and fees. The deficit will be offset by the Department's salary surplus.

## **W. Mayor**

### **Attachment 2 – New Appropriations**

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

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

The Mayor's Office requests the following transactions:

- Appropriate \$114,977 from Revenue Source Code 5161, Reimbursement of Expenditures to the Salaries Grant Reimbursed Account for the Million Trees LA Initiative.
- Appropriate \$92,159 from Revenue Source Code 5161, Reimbursement of Expenditures to the Salaries General Account.
- Appropriate and transfer \$12,900 from various accounts within the 2009 Justice Assistance Grant Fund to the City Attorney's Salaries General Account to reimburse for salary costs related to the CLEAR program.

- Transfer \$88,715 within the 2010 Justice Assistance Grant Fund to the City Attorney for salaries and related costs associated with the CLEAR program.
- Transfer \$135,330 within the 2009 ARRA Justice Assistance Grant Fund to the Mayor's Office for salaries and related costs associated with the CLEAR program.
- Transfer \$384,149 within the UASI Homeland Security Grant Fund to reallocate savings and close out the grant.

**X. Neighborhood Empowerment  
Recommendation Nos. 21 and 22**

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

The Department is expected to end the year within budget. The Mid-Year FSR projected a deficit in the Neighborhood Empowerment Fund. The deficit has been eliminated through lower than anticipated expenditures and encumbrances.

The following transactions are recommended:

- Disencumber and transfer \$6,839 from various 2011-12 accounts within the Neighborhood Empowerment Fund to the corresponding 2012-13 accounts for expenses incurred by Neighborhood Councils for election outreach.
- Disencumber and transfer \$6,454 from various 2011-12 accounts within the Neighborhood Empowerment Fund to the Department's Salaries As-Needed Account for Vote-by-Mail salary expenditures.
- Transfer \$2,976 from the 2011-12 Westlake North Neighborhood Council Account to the corresponding 2012-13 account for election outreach.
- Transfer \$2,591 from various 2011-12 accounts within the Neighborhood Empowerment Fund to the Department's Salaries As-Needed Account for Vote-by-Mail salary expenditures.

**Y. Personnel**

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

The Department is projected to complete the year with a \$700,000 salary surplus due to vacancies.

The Department anticipates achieving budgeted General Fund revenue.

The following transaction is recommended:

- Transfer \$130,000 from the Employee Transit Subsidy Account to the Department of General Services for petroleum for the City's Vanpool Program.

## **Z. Planning**

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

The Department is projected to complete the year within budget.

This Office continues to project a \$2.1 million General Fund revenue shortfall due to revenues inadvertently included in the 2012-13 Budget. However, revenue from case filings, which supports the Planning Case Processing Special Revenue Fund (PCPSRF), will be sufficient to fund expenditures.

The following transaction is recommended:

- Transfer \$4,700 from the Salaries As-Needed Account to the Controller for use of the Accounting Resource Pool.

## **AA. Police**

### **Recommendation No. 23**

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

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

#### **Attachment 5 – Appropriations from the Unappropriated Balance**

The Department is projected to complete the year within budget. Current shortfalls within the Department's Sworn Salaries Account (\$2,600,000) are due to unbudgeted settlements. The shortfall in the Accumulated Overtime Account (\$250,000) is due to retiree overtime payouts related to the increased overtime threshold. These shortfalls are addressed in this report with transfers between the Department's accounts.

Through May 4, 2013, 205 Police Officers have been hired, and attrition is 296, 24 less than planned as of that date. As of May 4, 2013, 9,948 sworn positions are filled. This includes 86 Office of Public Safety (OPS) officers who transferred to the Department. The Department currently has 75 (out of 10,023) existing sworn vacancies and is anticipating attrition of approximately 30 officers through the end of the fiscal year. The next planned academy class of 57 officers began May 20, 2013, and another class of approximately 25 recruits is scheduled to start on June 17, 2013.

In the Mid-Year FSR, this Office reported that revenue relative to the Impound Fee/Vehicle Release Fee is projected to come in below plan due to a change in the Department's impound policy. A shortfall of approximately \$1.5 million for this revenue source is projected.

The following transactions are recommended:

- Appropriate \$2,561,603 from the cash balance in the ARRA-2009 COPS Hiring Recovery Fund to Revenue Source No. 5301, Reimbursement from Other Funds to recognize cumulative cash received from closed grants.
- Transfer \$2.85 million from various accounts to the Salaries Sworn and Accumulated Overtime accounts to address shortfalls.
- Transfer \$37,000 from the Contractual Services Account to El Pueblo's Water and Electricity Account to return unspent funds for contract security services at El Pueblo.
- Appropriate \$100,000 from the Unappropriated Balance, Reserve for Economic Uncertainties Account to the Office and Administrative Expense Account for the Education Fund as required by MOU 24.

**BB. Public Works/Board**

**Attachment 2 – New Appropriations**

**Attachment 5 – Appropriations from the Unappropriated Balance**

The Board is projected to end the year with a \$438,087 surplus, which consists of a \$82,834 General Fund surplus and a net special fund surplus of \$355,253.

The following transactions are recommended:

- Appropriate \$125,593 from the Public Works Trust Fund to the Salaries General Account for a Project Restore position.
- Appropriate \$60,000 from the Unappropriated Balance to the Contractual Services accounts for Clean and Green.

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

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

A year-end surplus of \$3 million is projected. The surplus consists of an \$800,000 General Fund surplus and a \$2.2 million net surplus in special funds.

General Fund receipts through the end of April total \$17.3 million, which represents approximately 79 percent of the Bureau's total revenue budget. The Bureau anticipates General Fund receipts will be \$600,000 below budget due to special funded vacancies.

The following transaction is recommended:

- Transfer \$50,000 from the Salaries General Account to the Transportation Account to address a shortfall in the account.



**DD. Public Works/Bureau of Engineering**  
**No Recommendations**

The Bureau is projecting a \$7.16 million special fund surplus by year-end due to vacancies. This is a slight decrease of \$1.0 million from the Mid-Year FSR and is mainly attributed to the Bureau's projected payouts resulting from promotions and bonuses.

Approximately 67 percent of the Bureau's budgeted General Fund Revenue has been received as of March 2013. The Bureau is projecting to exceed its overall revenue target for the year due to the increase in development fee revenues which have surpassed the budget by 7 percent. Related cost reimbursements are at 51.7 percent and are expected to meet the budgeted amount by the end of the fiscal year once all of the reimbursement requests are processed.

**EE. Public Works/Bureau of Sanitation**  
**Recommendation Nos. 24, 25 and 26**  
**Attachment 3 – Transfers between Accounts within Departments and Funds**  
**Attachment 4 – Transfers between Departments and Funds**

The Bureau is projecting a \$20 million year-end surplus as a result of a 17.5 percent vacancy rate. Since the Mid-Year FSR, the Bureau's hiring rate has kept pace with its attrition rate.

The Bureau is projecting a \$500,000 year-end surplus in the Lifeline Program. However, a \$417,000 year-end shortfall is projected in the Solid Waste Fee Reimbursement Account, which reimburses the Solid Waste Resources Revenue Fund for refuse services provided to City departments and special events. It is recommended that the Bureau be authorized to use the Lifeline Program savings to address this shortfall.

The following transactions are recommended:

- Encumber the balance for current year General City Purposes Funds appropriated for the Lifeline Program and refuse service for non-reimbursing departments for 2012-13 invoices. Authorize the Bureau to use Lifeline Program savings to offset deficits in General Fund reimbursements for refuse services provided to City departments and special events.
- Decrease appropriations in the Related Costs Account in the Sewer Construction and Maintenance (SCM) Fund by \$440,000. This adjustment is required to reimburse SCM for the 2011-12 and 2012-13 loan payments from the Zoo.
- Transfer \$300,000 from the Salaries General Account to the Salaries As-Needed Account within the Solid Waste Resources Revenue Fund to address anticipated peak workloads.
- Transfer \$679,000 from the Central Los Angeles Recycling and Transfer Station (CLARTS) Fund (\$211,000) and Solid Waste Resources Revenue Fund (\$468,000) for the Community Amenities Fees associated with solid waste tonnages received at the CLARTS

facility, as required by Ordinance, for the period July 2012 through June 2013.

- Transfer \$958,000 from the available cash balance in the Stormwater Pollution Abatement Fund (SPA) to the Liability Claims Account in SPA (\$304,000) and to the General Fund Liability Claims Account (\$654,000) for settlement agreement payments made in the *Susan Posch et al v. City of Los Angeles* (C.F. No. 12-1485) and *3118 LLC v. City of Los Angeles* (C.F. 13-0099) cases. The available cash is from a \$2.0 million one-time reimbursement from a Cost Sharing Agreement with the City of Santa Monica for the implementation of the Wet Weather Bacteria Total Maximum Daily Load.
- Transfer \$25,000 from the available cash balance in the Environmental Affairs Trust Fund to the Citywide Recycling Trust Fund (CRTF) to reimburse for front-funding the costs of the DWP Green Business Program.
- Transfer \$5,000 from the Environmental Affairs Trust Fund to the Salaries As-Needed Account for the What A ReLeaf tree planting project. (C.F. No. 13-0296).
- Transfer \$11,967 from the Environmental Affairs Trust Fund to the Salaries As-Needed Account for the Clean Cities Program.

#### **FF. Public Works/Bureau of Street Lighting Attachment 4 – Transfers between Departments and Funds**

The Bureau will have a year-end special funds surplus of \$1,922,267 due to off-budget funding transferred to the Bureau throughout the year for work on special projects, and savings from vacancies due to attrition.

To date, the Bureau has received 47 percent of General Fund and 95 percent of special fund budgeted receipts, and projects that it will meet budgeted revenue. The largest proportion of receipts comes from maintenance assessments, which are distributed in December and May.

The following transactions are recommended:

- Appropriate \$200,000 from the Street Lighting Maintenance Assessment Fund's cash balance to the Street Lighting Improvements Supplies Account for work associated with the Southern California Gas Company's (SCGC) installation of new meter readers on approximately 200 street poles. The meter readers exceed the weight capacity allowed on the poles and deeper foundations are needed to support the additional weight. All expenses will be reimbursed by the SCGC.
- Transfer \$50,000 from the Transportation Grant Fund, Reseda Boulevard Pedestrian Lighting Account to the Street Lighting Improvement Supplies Account for the equipment used in the construction of 26 solar bus stop lighting locations in Reseda.

- Appropriate \$16,000 from the MICLA-CP/ARRA for street lighting installations, improvements and construction completed by the Bureau for the LAX Hospitality Zone located at Century Blvd and International Rd and at Century Blvd and Bellanaca Ave. Work was also performed at the Los Angeles Greenway and Winnetka/Tampa Resurfacing project.

**GG. Public Works/Bureau of Street Services**  
**Recommendation Nos. 27 through 58**  
**Attachment 2 – New Appropriations**  
**Attachment 4 – Transfers between Departments and Funds**  
**Attachment 7 – Street Services Revised Reversion Worksheet**

The Bureau projects a net year-end surplus of \$15.6 million in special funds, assuming the approval of recommendations contained within this report. The surplus is attributed to existing vacancies, attrition, and incomplete projects. The Bureau reports that it is currently unable to determine savings by funding source.

The Bureau advises that there may be a potential shortfall in General Fund attributed to unfunded weed abatement and landscape maintenance expenditures (estimated at \$2.2 million). However, the Bureau will not be able to fully determine and confirm this until the preparation of the final reversion worksheet for 2012-13 in November 2013. The Bureau will identify alternative ways to resolve these shortfalls to the extent possible.

As a result of special fund salary savings, the Bureau is projecting a \$564,401 decrease in related costs reimbursements associated with Proposition 1B. These savings are recommended to be used to partially offset the Traffic Safety Fund shortfall. See the Traffic Safety Fund and Proposition 1B discussion in Section 2 of this report for additional information and recommendations regarding the Bureau.

Despite the reduction in reimbursements from Proposition 1B, the Bureau anticipates meeting General Fund revenue targets due to the receipt of a prior year Measure R related costs reimbursement.

***Revisions to the Fiscal Year 2011-12 Reversion Worksheet (Attachment 7):*** On February 27<sup>th</sup>, 2013, the Bureau submitted a revised 2011-12 Final Reversion Worksheet which will require special borrowing from the Reserve Fund to align funding with actual 2011-12 expenditures. Per the Controller's Office, revisions to departmental reversion worksheets with a General Fund impact exceeding \$100,000 require approval of this Office, Mayor, and Council.

In August 2012, the Bureau submitted a reversion worksheet that reported a total of \$16.5 million in total expenditures for ARRA-MICLA CP and ARRA-Transportation Projects. The revised reversion worksheet reduced expenditures by \$7.5 million, from \$16.5 million to \$9.0 million. A total of \$7.43 million must be returned to Fund 299 ARRA MICLA CP Special Fund Notes. The revision reallocates \$3.2 million in expenditures and encumbrances to 16 special funds. A balance of \$4.23 million cannot be allocated to special funds and requires a loan from the

## Reserve Fund.

In addition to the \$4.23 million, the Bureau requires a \$2.86 million Reserve Fund loan for expenditures exceeding General Fund receipts and \$1.36 million Reserve Fund loan for other revisions.

The total amount of special borrowing required from the Reserve Fund is \$8.45 million.

The following actions are recommended:

- Adjust the 2011-12 year-end closing records by transferring \$3.2 million from various special funds as listed in Attachment 7, Column A, and return funding in the amount of \$7.4 million to Fund 299 ARRA MICLA CP Special Fund Notes. Also, authorize retroactively, the special borrowing from the Reserve Fund of \$4.23 million.
- Adjust the 2011-12 year-end closing records by retroactively granting \$4.23 million in additional special borrowing from the Reserve Fund and instruct the fund administering departments to reimburse the Reserve Fund.
- Instruct the Bureau to report back with a plan to repay the Reserve Fund loans.

The following transactions are recommended:

- Reappropriate \$50,156 from the Gas Tax Fund to the Bureau for street repairs associated with the Asilomar Landslide (C.F. No. 11-2056).
- Reappropriate \$6,322 from the Local Transportation Fund to the Bureau for the LA River Bike Path IV and Headwater (C.F. No. 11-0600-S159).
- Reappropriate \$471,446 from the Subventions and Grants Fund to the Bureau per C.F. No. 11-0600-S155 as follows:
  - \$441,904 for the CRA Pico Union Boulevard Streetscape Project;
  - \$1,566 for the CRA Washington Boulevard Median Island Landscape Design Services – Council District 10 Project; and
  - \$27,976 for the CRA Wilmington Streetscape Improvement Design Project.
- Reappropriate \$671,996 from the Subventions and Grants Fund to the Bureau for the CRA Mid-City/Crenshaw Corridor Project (C.F. No. 12-0262).
- Reappropriate \$794,590 from the Subventions and Grants Fund to the Bureau per C.F. No. 11-0600-S159 as follows:
  - \$546,945 for the DWP Multi-Beneficial Stormwater Capture Pilot Project – Woodman Avenue;
  - \$119,748 for the CRA Huntington Drive Public Improvement Project; and
  - \$127,897 for the MTA Gold Line Eastside Extension Streetprint Project.

- Reappropriate \$109,689 from the Subventions and Grants Fund to the Bureau for the CRA Improvement Project - Council District 8 AB1290 Project (C.F. Nos. 09-3064-S1 and 11-0600-S159).
- Reappropriate \$16,862 from the Subventions and Grants Fund to the Bureau for the CRA Victory Boulevard Sidewalk Improvement Project (C.F. Nos. 10-0600-S72 and 11-0600-S159).
- Reappropriate \$49,516 from the Community Development Trust Fund to the Bureau for the Pico Venice Washington Boulevard Project (C.F. No. 11-0600-S155).
- Reappropriate \$1,128,550 from the Community Development Trust Fund to the Bureau for the Pico Washington Project (C.F. Nos. 09-2665-S2, 10-0600-S72, 09-0184-S1, and 11-0600-S159).
- Reappropriate \$200,000 from the Street Furniture Revenue Fund to the Bureau for various projects in Council District 10 (C.F. No. 11-1426).
- Reappropriate \$131,513 from the Street Furniture Revenue Fund to the Bureau for the maintenance and enhancement of various projects in Council District 3 (C.F. No. 11-0600-S155).
- Reappropriate \$114,222 from the Street Furniture Revenue Fund to the Bureau for various enhancement projects in Council District 2 (C.F. No. 11-0600-S155).
- Reappropriate \$46,772 from the Street Furniture Revenue Fund to the Bureau for the Council District 12 Tree Trim and Removal Project (C.F. No. 11-0600-S159).
- Reappropriate \$18,050 from the Street Furniture Revenue Fund to the Bureau for the Council District 5 Transit Alley Repair Project (C.F. No. 11-0600-S155).
- Reappropriate \$34,480 from the Street Furniture Revenue Fund to the Bureau for the Council District 10 Washington Blvd Project (C.F. No. 11-0600-S159).
- Reappropriate \$360,000 from the State AB1290 Fund to the Bureau for the Washington Landscape Median Island Construction Project in Council District 10 (C.F. No. 11-1426).
- Reappropriate \$694,116 from the State AB1290 Fund to the Bureau for various street projects in Council District 3 (C.F. No. 12-0047).
- Reappropriate \$61,304 from the Terra Bell/Fenton Avenue Drive District Fund to the Bureau for the Terra Bell/Fenton Avenue Project (C.F. No. 11-0600-S155).

- Reappropriate \$21,524 from the Council District 10 Real Property Trust Fund to the Bureau for the Construction and Repair of Curbs, Sidewalk and Driveway Project (C.F. No. 11-0600-S155).
- Reappropriate \$1,978 from the Council District 15 Real Property Trust Fund to the Bureau for the Wilmington Community Project (C.F. No. 11-0888-S1).
- Reappropriate \$21,736 from the Council District 15 Real Property Trust Fund to the Bureau for Tree Removal and Sidewalk Repair Project (C.F. No. 12-0546).
- Reappropriate \$64,375 from the Sunshine Canyon Community Trust Fund to the Bureau for various projects in Granada Hills (C.F. No. 11-0600-S159).
- Reappropriate \$85,210 from the Wastewater System Revenue Bond Fund to the Bureau for the North Hollywood Retrofit Best Management Project (C.F. No. 11-1487-S3).
- Reappropriate \$351,389 from the Public Works Trust Fund to the Bureau for the SAFETEA-LU Temple Street Project (C.F. No. 11-0600-S155).
- Transfer \$49,000 from the Community Development Trust Fund to the Department of Transportation's Salaries General (\$19,000), Overtime General (\$24,000), Paint and Sign Maintenance (\$3,000), and Signal Supplies (\$3,000) accounts for the Pico and Washington Medians Project.
- Transfer receipts totaling \$222,635 from the Subventions and Grants Fund to Revenue Source Code No. 465800, Special Events, to reimburse for various services provided by Bureau for special events held from July 2012 through December 2012.
- Appropriate \$1,006,876 from the Subventions and Grants Fund to reimburse for various services provided for special events held from July 2012 through December 2012 as follows:
  - \$357,067 to the Department of Transportation's Overtime Account;
  - \$18,806 to the Building and Safety Permit Enterprise Fund;
  - \$451,705 to the Police Department's Sworn Overtime Account;
  - \$177,300 to the Fire Department's Sworn Salaries Account; and
  - \$1,997 to the Solid Waste Resources Fund.
- Appropriate \$511,445.69 from the Subventions and Grants Fund to the Bureau as follows:
  - \$236,475 for the Alta Mura Road Repaving Project;
  - \$800 for the Cecil Murray Traffic Circle Island;
  - \$200,000 for the Woodman Avenue Multi-Beneficial Stormwater Capture Pilot Project;
  - \$3,707 to the Bureau for the Hope Street Duratherm Repair;
  - \$37,864 to the Bureau for the State Highway Maintenance Agreement Street Sweeping;

- \$6,220.50 to the Bureau for Bel-Air Street Repair; and
- \$26,379.19 to the Bureau for California Tire Recycling Management.
- Transfer \$87,270 from the Measure R Fund to reimburse the Bureau for contract landscape median island maintenance that was paid from the Bureau's Contractual Services Account. A total of \$1.35 million is provided in the 2012-13 Adopted Budget for this purpose.
- Transfer \$40,848 from the Overtime General Account to the Controller's Salaries As-Needed Account for use of the Accounting Resource Pool Program.

## **HH. Recreation and Parks No Recommendations**

The Department is projected to complete the year with a \$3.8 million surplus in Salaries General Account. In March 2013, the Board of Recreation and Parks Commissioners approved a transfer of \$2.18 million to various accounts to address critical maintenance issues and recreation activities.

The Department projects a net revenue deficit of \$1.0 million due to reduced reimbursements from the In-House Capital Delivery Plan due to staff attrition and the inability to complete projects and recognize the revenue. The revenue shortfall will be offset with the surplus in the Salaries General Account. Any additional surplus will revert to the Department's Unreserved and Undesignated Fund Balance (UUFB).

## **II. Transportation**

### **Recommendation No. 59**

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

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

#### **Attachment 5 – Appropriations to the Unappropriated Balance**

The Department is projecting a net year-end surplus of \$949,105. This includes a \$483,000 shortfall within the Traffic Safety Fund (TSF) due to a revenue shortfall.

The Parking Fine revenues are budgeted at \$153.4 million, which includes additional receipts from a \$5 increase approved in the budget process. The Department reports that \$116.5 million has been collected through March and is ahead of plan by \$2.5 million or two percent when compared to projections.

The departmental General Fund receipts are behind plan. However the majority of these receipts are received in the second half of the fiscal year (such as related cost billings). It is expected that revenues will be on target by the end of the fiscal year.

The following transactions are recommended:

- Reappropriate up to \$50,000 in current year unencumbered funds in the Salaries Overtime Account to the same Account in Fiscal Year 2013-14 to expedite the review of a striping and signal plan for the B-permit design work associated with the Village at Westfield Topanga Project. Westfield LLC provided the \$50,000 to expedite the work.
- Transfer a total of \$1,108,275 from various accounts to the Salaries General and Salaries Overtime accounts.
- Transfer \$105,000 from the Measure R Local Return Fund to the Bureau of Street Services for anticipated expenditures for the installation of seven continental crosswalks at a cost of \$15,000 each at the following locations: Echo Park Ave & Sunset Blvd, Santa Monica Blvd & Vermont Ave, Van Nuys Blvd & Vanowen St, Van Nuys Blvd & Victory Blvd, Beverly Blvd & Vermont Ave, 3rd St & Vermont Ave and Vermont Ave & Wilshire Bl.
- Transfer \$50,000 from the Proposition A Local Transit Assistance Fund to the Coastal Corridor Trust Fund to reimburse the fund for two studies to review the transit needs of communities within Council District 11.
- Per the 2012-13 Adopted Budget, transfer \$8,664,280 in interest income from the Transportation Grant Fund to the Proposition C Anti-Gridlock Fund.
- Transfer \$175,000 from the Proposition C Anti-Gridlock Fund to the Mayor's Office for regional transportation projects.
- Appropriate \$483,000 from the Unappropriated Balance to the Salaries General Account to offset the Traffic Safety Fund shortfall.

## **JJ. Zoo**

### **Recommendation Nos. 60 and 61**

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

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

The Department is projected to end the year within budget. A revenue shortfall of \$382,000 is projected due to delayed implementation of the admission fee ordinance and lower than anticipated attendance. Any expense account surpluses will be used to offset the projected revenue shortfall.

The 2013-14 Budget includes an instruction to increase General Admission prices by \$1.00. A request for the City Attorney to draft the necessary ordinance has been included in this report to expedite implementation of the proposed fee.



The following actions are recommended:

- Request that the City Attorney draft the necessary ordinance to implement a \$1 fee increase at the Zoo effective July 1, 2013 and instruct the Department to take the necessary actions to implement the fee (C.F. No. 13-0600).
- Transfer \$60,000 from the Salaries General Account to the Salaries As-Needed and Salaries Overtime accounts.
- Transfer \$10,125 from the Salaries General Account to the Controller's Office for use of the Accounting Resource Pool Program.
- Transfer \$23,200 from the Salaries General Account to the Department General for the Preferred Parking pilot program.
- Transfer \$23,000 from the Salaries General Account to the Police Department for security services during special events.

## **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.

### **A. Budget Stabilization Recommendation No. 63**

The current balance of the Fund is \$500,000, deposited in 2009-10. A policy for this Fund has been submitted to the City Council and is pending before the Budget and Finance Committee (C.F. No. 13-0455). The 2013-14 Budget, as amended by the Budget and Finance Committee, includes a 2013-14 BSF balance of approximately \$69 million. This includes the \$15 million transferred in the Mid-Year FSR. This Office recommends that the previous instruction pertaining to this transfer be rescinded as the implementing budget ordinance will satisfy the conditions that have delayed this transfer from occurring.

### **B. Disaster Assistance Recommendation No. 64**

The Disaster Assistance Trust Fund is administered by this Office and was created by Ordinance No. 166519 in December 1990, adding Section 8.72.1 (J) to Article 9.6 of Chapter 3 of Division 8 of the Administrative Code to meet the accounting requirements for Federal and State Disaster Assistance Programs. Interest is accrued in the fund and is periodically transferred to the General Fund. It is recommended that \$400,000 in interest earnings be transferred to the Unappropriated Balance, Reserve for Economic Uncertainty.

**C. Gas Tax Street Improvement  
Recommendation No. 65**

State receipts into this fund are projected to be \$7.4 million below budget. The 2012-13 Adopted Budget included \$102.5 million in receipts; the revised projection is \$95.1 million. This is \$1.8 million below the revised 2012-13 revenue estimate presented in the 2013-14 Budget. The Fund receives revenue from the State's Excise Tax on the sale of gasoline and from federal reimbursements through the Surface Transportation Program. The revenue is allocated to various departments for road repairs and used for eligible Capital Improvement Expenditure Program – Physical Plant projects. There are insufficient expenditure savings to offset the revenue shortfall. It is recommended that General Fund related costs reimbursements from the Special Gas Tax Street Improvement Fund be decreased by \$1.8 million to offset the revenue shortfall.

**D. General City Purposes  
Attachment 3 – Transfers between Accounts within Departments and Funds  
Attachment 4 – Transfers between Department and Funds**

The General City Purposes (GCP) Fund is expected to complete the year within budget.

The following transactions are recommended:

- Transfer \$202,000 from the Medicare Contributions and LAPRA/LAFRA Audit accounts to the Social Security Contributions (\$65,000), Pensions Savings Plans (\$65,000), and Official Notices (\$72,000) accounts to offset shortfalls.
- Transfer \$7,259 from the Council District 9 Special Events Fee Subsidy Account to the Convention Center for the Glamour Gowns 2013 event held in March 2013 (C.F. No. 10-1667-S2).

**E. Human Resources Benefits  
Recommendation No. 66 and 67  
Attachment 3 – Transfers between Accounts within Departments and Funds**

The Personnel Department is projecting a \$7.5 million surplus consisting of \$3 million from the Unemployment Insurance Account and \$4.5 million from the Civilian Flex Account. The unemployment surplus is due to lower than expected annual liability. The Civilian Flex surplus is due to greater than anticipated attrition, plan design changes, and higher proprietary reimbursements. This projection assumes that the following transactions are approved.

The following transactions are recommended:

- Transfer \$7.5 million in surpluses from the Human Resources Benefits Fund to the Unappropriated Balance, Reserve for Economic Uncertainty.

- Reappropriate up to \$1,245,770 from the unencumbered balance in the Contractual Services Account line item entitled LINX Replacement to the same line item in Fiscal Year 2013-14. To date, a little over \$1.02 million has been expended on the contract with Aon eSolutions, Incorporated for system replacement and an additional \$1.4 million is encumbered. Funds have also been expended for software, hardware, and professional services in accordance with in the Council approved budget for this project (C.F. No. 12-0811).
- Reappropriate \$500,000 from the unencumbered balance of the Contractual Services Account savings into the Contractual Services Account for LINX Replacement consultant costs to cover additional unanticipated costs related to data conversion for this system.
- Transfer \$500,000 in savings from the Civilian Flex Account to the Police Health and Welfare Account to address the projected year-end deficit.
- Transfer \$3.0 million from the Contractual Services Account to the Workers' Compensation Benefits Account to cover lien settlements with the Los Angeles Fire Relief Association (LAFRA) and the Los Angeles Police Relief Association (LAPRA). As the entities that arrange health care services for sworn employees, LAFRA and LAPRA are entitled to payments for workers' compensation liens. The amount of the lien is subject to negotiation, and the City Attorney has been in the process of negotiating lien payment amounts with LAPRA and LAFRA. The Department anticipates that some settlements will be resolved for payment this fiscal year.

#### **F. Liability Claims Account**

##### **No Recommendations**

The Liability Claims budget currently totals \$48.34 million, which includes \$38.25 million set aside for liabilities over \$100,000 and \$10.09 million set aside for liabilities \$100,000 and under. To date, \$8.4 million has been paid out for liabilities \$100,000 and under, and the City has approved \$37.81 million in payouts for liabilities over \$100,000. The City Attorney's Office projects expending an additional \$2.45 million this fiscal year, which results in a \$320,000 deficit in the account. The deficit will be eliminated through a reimbursement from the Bureau of Sanitation for the *Susan Posch et al v. City of Los Angeles* case, in which the Liability Claims Account paid for the settlement in October 2012 (C.F. No. 12-1485). See the discussion under the Bureau of Sanitation for additional information.

In addition, the City Attorney's Office is required to post a judgment in the amount of \$8.3 million with the federal court to file an appeal for the *Robert Contreras v. City of Los Angeles* case. The City Attorney's Office prepared a separate report to transfer funds from the Unappropriated Balance to the Liability Claims Account.

**G. Traffic Safety Fund & Transportation and Infrastructure Bond Fund (Proposition 1B)  
Recommendation Nos. 68, 69 and 70**

The Traffic Safety Fund (TSF) receives revenue through Municipal Court fines collected from persons charged with a misdemeanor or infraction under the Vehicle Code of the State of California by an officer within the City of Los Angeles. Revenues can be used to fund the maintenance, improvement or construction of public streets, bridges and culverts. The fund can also be used for traffic control and safety devices, traffic law enforcement and accident prevention.

Through April 2013 revenue collection is at 66% (\$7.2 million) of the budgeted amount of \$11 million. Based on the current rate of revenue collection, it appears that revenue could be off by 22 percent (\$2.4 million) at the end of this fiscal year. As such, current year receipts are being revised from \$11.0 million to \$8.6 million.

The TSF provides the Bureau of Street Services (BSS) with \$4.1 million to support the costs of maintaining the City's streets and to support the costs of the Pavement Preservation Plan and \$6.9 million for the Department of Transportation (DOT) to maintain traffic control devices and provide crossing guards.

This Office has worked with the BSS and DOT and recommends the following actions to mitigate any potential cash shortfall in the TSF at year-end resulting from the decline in revenue.

The following actions are recommended:

- Reduce appropriations to BSS by \$808,000 to mitigate any potential cash shortfall in the TSF. Sufficient funds are available and are recommended to be appropriated from the Proposition 1B Infrastructure Bond Fund to offset the reduction in TSF funding to BSS. The Pavement Preservation Plan will not be negatively impacted by these recommendations.
- Reduce appropriations to DOT by \$1.3 million to mitigate any potential cash shortfall in the TSF. Funds are available and are recommended to be appropriated from savings identified in the Proposition 1B Infrastructure Bond Fund to offset the reduction in TSF funding to DOT. The remaining balance will be offset by transferring expenditures to Proposition C and a transfer from the Unappropriated Balance.
- Appropriate a total of \$1,168,605 from the Proposition 1B Infrastructure Bond Fund to the Bureau of Street Services (\$808,241) and the Department of Transportation (\$360,364) for street and sign maintenance by (1) decreasing the 2011-12 appropriation to the Department of General Services by \$119,262.19; (2) decreasing departmental receipts for the BSS by \$564,401, to reflect a revised 2012-13 related costs reimbursement due to lower salary expenditures; and, (3) appropriating interest earnings and available cash.

## **H. Unappropriated Balance**

### **Attachment 5 – Appropriations from the Unappropriated Balance**

### **Attachment 6-A – Status of the Unappropriated Balance – General Accounts**

### **Attachment 6-B – Status of the Unappropriated Balance – Non-General Accounts**

The Unappropriated Balance (UB) began with a balance of \$27.5 million in 2012-13. Of the original \$50,000 appropriation within the UB, General Account, \$14,161 has been appropriated through Council action, reducing the General Account balance to \$35,839. To date, approximately \$17.8 million has been transferred or appropriated to the UB and \$37 million has been transferred out, leaving a balance of \$8.3 million. The UB balance will be \$8.2 million with the approval of the recommendations in this report.

## **3. STATUS OF THE HUMAN RESOURCES CONSOLIDATION**

To date, a total of 78 analysts and 18 clerical positions have been transferred to the Personnel Department (Department) this fiscal year. The 96 transferred positions are supplemented by six positions (three analysts and three clerical) within the Department assigned internally to support Human Resources Consolidation. Currently three clerical and two analysis positions are vacant.

With Phase One in effect for 10 months, and Phase Two for 4 months, progress has been made to achieve consistency across departments, reduce redundancy, increase automation and share knowledge. The human resources staff continues to receive a number of training opportunities, including planned additional training on interview techniques and supervision.

The consolidation of human resources functions presents the opportunity for a number of information systems efficiencies to be realized. A multitude of systems are employed among the consolidated departments including everything from spreadsheets in Excel to high-end, server-based applications. Through an extensive review of these systems, the Department discovered a server-based HR and position control system at the Department of Building and Safety (LADBS) which employs a number of efficiencies that are not currently realized in the consolidated departments and will increase efficiency, reduce errors and help staff identify important patterns and trends. When centralized into one system, these activities will also serve as the basis for a number of reporting features that will apply to all of the consolidated departments simultaneously. This will create much more consistency in human resources transactions and reporting across the consolidated departments.

To ensure a consistent delivery of services, 32 core human resources topics were identified for review and development of citywide best practices procedures. To date, 15 have been finalized and it is anticipated the remaining 17 will be finalized soon. A task force also continues to work on a similar effort concerning human resources clerical tasks and a pilot study has been developed to centralize clerical services provided to departments. This group is developing and implementing procedures to facilitate and maximize efficiency of these processes.

To further assist with the consistent delivery of services, the Department retained the consulting services of Monjaras & Misemeyer Group to perform a needs assessment audit of the reasonable

accommodation process to institute improvement and revisions, where needed, and reduce liability.

Lastly, a centralized advocacy unit has been formed, to advise on and handle disciplinary activity across the 23 departments. Disciplinary work is assigned on a rotating basis for training and to prepare the unit to handle the occasional large influx of disciplinary cases.

#### **4. 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 33,829 at the end of March for both civilian and sworn classes. Based on data through March, there are 30,597 filled positions, compared to the 30,898 reported in the Mid-Year FSR. Departments reported a total of 3,233 vacant positions: 1,839 General Fund and 1,394 special funded.

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

###### **Attachment 9 – Status of Voluntary Furlough Program**

As of April 6, 2013 (pay period 20), approximately \$1.2 million in savings has been achieved across City departments through voluntary furloughs. It is estimated that 57 percent of this amount, approximately \$678,300, represents General Fund savings.

##### **C. 120 Day Employees**

###### **Attachment 10 – Status of 120 Day Employees**

Pursuant to the 2012-13 Adopted Budget, this Office is required to report the number of retired individuals employed under Charter Section 1164(b). Charter Section 1164(b) authorizes employment of a retired employee to a vacant position in a class in which he or she has been previously employed for a period not to exceed 120 days in any fiscal year, subject to Mayor approval. This is authorized when the retired employee's services are required for an emergency or to prevent stoppage of public business or when his/her special skills are needed to perform work of a limited duration. Attachment 10 provides a breakdown by City department of the total number of 120 day appointments that have been approved by the Mayor for the current fiscal year. The Mayor has authorized 263 appointments this fiscal year. However, the total number approved does not represent the actual number of 120 day employees that will actually come on payroll.

#### **5. STATUS OF FEE INCREASES**

###### **Attachment 11- Status of Fee Increases in the 2012-13 Budget**

Attachment 11 provides the status of fee increases included in the 2012-13 Adopted Budget, and consists of revenue collected by the Fire Department, Planning Department, Bureau of Engineering, Bureau of Street Services, Department of Transportation (Parking Fines), and Zoo.

To date, all the increases except for the Industrial Building Inspection ordinance and the Peak Hours Compliance Fee (Street Services) have been implemented. The Industrial Building Inspection ordinance is being drafted by the City Attorney. The ordinance to increase the Peak Hours Compliance Fee (Street Services) has been drafted and is under review by the Offices of the City Attorney and City Administrative Officer and the, Bureau of Public Works.

## 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 various municipal facilities and Transportation-ARRA projects. Capital equipment and replacement vehicles were purchased for the departments of Fire, General Services, Information Technology Agency and Police.

On August 22, 2012, Council approved the issuance of callable CP (C.F. 12-1196). As part of this transaction, the MICLA CP Program is expected to save \$123,000 through the end of the fiscal year. The City is on target to meet these savings.

Below is the status of the MICLA CP Program through May 22, 2013:

<b>Reporting Period</b>	<b>Amount Outstanding</b>	<b>Range of Interest Rates</b>
01/09/13-05/22/13	\$ 171,197,000	0.14% to 0.18% (tax-exempt)
01/09/13-05/22/13	\$ 13,000,000	0.17% (taxable)
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<i>Total: \$ 184,197,000</i>		

## 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 that 108 fee waivers have been allocated, which includes four waivers from 2010-11, five waivers from 2011-12, and 99 waivers from 2012-13. Approximately \$3.5 million in Citywide special events and Council District fee subsidies remains to be allocated, \$2.2 million and \$1.3 million,

respectively. These figures do not include Citywide or Council District events that are pending or undergoing review by the Office of the Chief Legislative Analyst.

One fee waiver has been approved for the Convention Center (C.F. No. 10-1667-S2).

## **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. There are no subsidies to report at this time.

### **8. STATUS OF THE GANG REDUCTION AND YOUTH DEVELOPMENT PROGRAM Attachment 12 – GRYD Program Contracts**

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 (GRYD) Program spending in the Financial Status Report.

Total funding for the 2012-13 Gang Reduction Program in the Mayor's GRYD Office is approximately \$23.43 million from the following sources: \$21.66 million from the General Fund and \$1.77 million from federal and state grants. Of this amount, approximately \$1.41 million is allocated for GRYD salaries and administration and approximately \$22.02 million for contracted agencies. As of March 31, 2013, actual General Fund expenditures totaled \$8,988,455 and encumbrances totaled \$12,208,859. Projected General Fund expenditures for the remainder of the fiscal year total \$7,989,169 and encumbrances are approximately \$4,219,690.

Attachment 12 outlines the distribution of funds to each of the GRYD contracted agencies for fiscal years 2011-12, and 2012-13. As of April 6, 2013, the GRYD Office is comprised of 28 positions: ten employees provide executive and contract/fiscal management, 17 provide program development and implementation including Summer Night Lights, Young Women from Adversity to Resiliency (YWAR), Watts Regional Strategy, and Rampart Regional Strategy, and one provides administrative and programmatic support. Additional research, evaluation and grant management services are provided by two contractors. Funds allocated for the GRYD administration and program staff consists of \$1,347,030 in General Funds. Salary expenditures for the period July 1 to April 6, 2013 total \$1,431,416.36 (General Fund - \$1,249,084; Grant Fund - \$182,332). The projected salary expenditures for balance of the fiscal year total \$439,517.

### **9. STATUS OF DEBT COLLECTIONS FROM THE INSPECTOR GENERAL Attachment 13 – Status Update from the Inspector General**

As part of the 2012-13 Adopted Budget, this Office was instructed to include debt collection updates from the Inspector General of Citywide Collections (C.F. No. 12-0600). The Inspector General's report includes an update on the status of collection reforms, AB 678, and the implementation of Commission on Revenue Efficiency (CORE) recommendations.



## 10. STATE BUDGET UPDATE

The Governor released the revised proposed budget for 2013-14 on May 14, 2013. With the exception of shifting Enterprise Zone Funding to three new economic development programs, most proposed changes should not impact the City. Below is a summary of the League of California Cities analysis of the revised budget proposal.

*Enterprise Zones:* The proposal shifts \$700 million allocated for the program away from specific geographic areas to three new statewide incentives, as described below:

- A sales tax credit for the purchase of manufacturing equipment would be available to all eligible businesses at the time of purchase. This type of credit is currently offered within Enterprise Zones.
- The Governor's Office of Business Development would offer \$100 million or more a year in income tax credits to employers based upon the number of jobs created, the size of the business, and other factors.
- An additional \$255 million from an existing undersubscribed "hiring tax credit" program would be converted into a new credit program for jobs offering at least two times the minimum wage to be focused on census tracts with the highest unemployment and poverty.

If the economic development proposals are approved, jurisdictions with a current Enterprise Zone designation would wind down activities as funds are re-purposed. Issued Enterprise Zone hiring tax credits would be allowed to continue for the full five years. The Mayor's 2013-14 Budget includes approximately \$1.7 million in Enterprise Zone Tax Credit (EZTC) funding for the new Economic Development Department for 10.8 full-time equivalent positions, rent and other expenditures. The EZTC program is currently operated by the Community Development Department.

*Proposition 39 Clean Energy and Energy Efficiency Funding:* The May Revise continues to allocate all \$462.5 million in Proposition 39 energy efficiency funding to schools and community colleges, and to count it against the state's Proposition 98 school funding requirements. The only significant revision is a \$50 million allocation to the Energy Commission to assist smaller school districts. Several pieces of legislation propose alternative uses of the funding, of which Senate Bill 64 is the only measure that specifically allows local governments to compete for energy efficiency projects funding.

*Redevelopment Dissolution:* The January proposed budget projected that the state would realize \$3.2 billion in General Fund savings from the dissolution of redevelopment agencies (\$2.1 billion in 2012-13 and \$1.1 billion in 2013-14). The May Revise has altered those figures based on the Recognized Obligation Payment Schedules (ROPS) reviews conducted by the State's Department of Finance.

Original projections estimated that counties would receive approximately \$1.6 billion, cities \$1.2 billion, and special districts \$400 million over fiscal years 2012-13 and 2013-14. The May Revise

now projects that counties will receive \$1.4 billion (net reduction of \$200 million), cities will receive \$1.1 billion (net reduction of \$100 million), and special districts \$500 million (net increase of \$100 million). In each case, the figures represent unrestricted funding that can be used by local governments to fund police, fire, and other critical public services.

*Public Safety:* There is no change to the \$27.5 million in Local Assistance Grant Funding for cities as provided for the January budget. The May Revise includes additional "realignment-related" expenditures: a \$72.1 million increase in funding for county probation departments for continued implementation of the Community Corrections Performance Incentive Act, and \$15.4 million increase to Corrections for Expansion of Fire Camps. The May Revise also reduced the projected amount counties will receive for public safety realignment in 2013–14 by \$21 million.

*Education:* The May Revise proposes three years of tuition and funding stability for University of California and California State University. Additional base funding will be provided to these institutions in exchange for a cap on tuition and various improvements to graduation rates, community college transfers, and reduced cost per degree. An earlier proposal to restructure the adult education system was withdrawn; instead a funding augmentation is proposed to transition to a new adult education partnership program over the next two years that will better coordinate adult education efforts and focus on critical areas of instruction.

*CalWORKS:* Increased funding of \$48.3 million for CalWORKS is proposed for job training and subsidized employment opportunities for unemployed Californians.

*Secretary of State:* \$112 million and 559 positions are proposed to eliminate backlogs and maintain an average of five business day processing time for business filings until the implementation of an automated business filing system.

*Implementation of Federal Health Care:* Rather than expand county-based assistance programs, the May Revise proposes a state-based expansion of the Medi-Cal program to accommodate for the newly eligible individuals under the federal Affordable Care Act. The state plans to work with counties over time to monitor implementation. Actual savings incurred by counties due to a reduction in their case loads for existing state mandated indigent care will be redirected to support expansions of county responsibility for other human services programs. Counties continue to remain concerned with several critical details of this proposal that may reduce funding levels or shift costs.

*Federal Sequestration Impacts:* The May Revise proposes several responses to recent federal sequestration including:

- Backfilling losses to social services programs funded through the Social Services Block Grant (Title XX), Special Education Program, and Early Start Part C Grant Reallocation Program.
- Increasing by \$73 million funding for the Labor and Workforce Development Department, which brings the agency's funding level to \$17.6 billion. This increase adjusts for the loss

of Unemployment Insurance (UI) emergency extension benefits and the additional reductions in UI administration funding.

*State Revenue Budget:* The May Revise projects revenue for the remainder of fiscal year 2012-13 to be \$2.8 billion higher than the January proposed budget estimate. However, projected revenue for fiscal year 2013-14 was lowered by \$1.3 billion. Contributing to the revenue decline is the end of the federal two-percent payroll tax holiday and sequestration.

*Future Expenditures:* The May Revise also notes the burden on the state budget from higher contributions into the CalPERS system to pay down the \$38 billion unfunded liability for state employees' pensions (starting in FY 2015-16) and \$63.8 billion in unfunded liability for future costs for retired state employees' health care. Additionally, tens of billions of dollars of maintenance on critical infrastructure has been deferred.

This Office will continue to monitor budget development and report back on significant developments.



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Emily C. Mayeda, Senior Administrative Analyst

APPROVED:



Ben Ceja, Acting Assistant City Administrative Officer

MAS:BC:ECM:01130078c

Attachments

**Attachment 1**  
**Status of Reserve Fund as of April 30, 2013**

Council File No. Item Description	Amount
<b>Balance Available, 7/1/2012</b>	\$ 226,971,195
<b>Less: Emergency Reserve Account</b>	125,139,000
<b>Contingency Reserve Account 7/1/2011</b>	\$ 101,832,195
<b>General Fund Appropriation to the Reserve Fund</b>	-
<b>Loan Repayment and Other Receipts</b>	31,864,240
<b>Contingency Reserve Account</b>	\$ 133,696,435
<b>Loans and Transfers Approved to Date</b>	
12-0600-S154 Economic Development Functions	(2,000,000)
CAO Memo LA Inc.	(979,324)
CAO Memo LA Inc.	(575,491)
12-1006 Posner v. City (SPA loan) storm drain case settlement	(400,000)
CAO Memo LA Inc.	(234,394)
11-0086 CRA - AB1290 Transfer	(3,813,659)
12-0600-s170 Transfer of funds to Planning Department	(172,142)
12-1236 CRA - Overpayment for City Oversight Services	(121,996)
09-0010-S49 Andrew Garcia Special Rewards TF	(50,000)
07-0010-S39 Mr. Balderas Special Rewards TF	(50,000)
12-1185 Los Angeles Neighborhood Land Trust	(40,500)
10-0010-S22 Mr. Zelman Special Rewards TF	(25,000)
11-1487-S4 Police Admin Bldg landscape rework (reappropriation)	(17,479)
12-1173 Salvadoran Day	(696)
<b>Loans and Transfers Approved to Date Subtotal</b>	\$ (8,480,681)
<b>Proposed Loans and Transfers</b>	
Mid-Year Budget Stabilization Fund	
Year-End Public Works, Bureau of Street Services	(8,452,515)
<b>Proposed Loans and Transfers Subtotal</b>	\$ (8,452,515)
<b>Contingency Reserve Available Balance as of 4/30/2013</b>	\$ 116,763,239
<b>Total Emergency and Contingency Reserve Fund</b>	\$ 241,902,239

**Attachment 2  
NEW APPROPRIATIONS**

		<b>TRANSFER FROM</b>		<b>TRANSFER TO</b>	
<b>REQUESTING DEPARTMENT</b>	<b>FUND/ACCOUNT</b>	<b>AMOUNT</b>	<b>FUND/ACCOUNT</b>	<b>AMOUNT</b>	
<b>Community Development</b> <i>California Disability Employment Initiative (CF 12-0818)</i>	<u>Fund 54N/22, California Disability Employment Initiative</u> Program Income	\$ 1,800.00	<u>Fund 54N/22, California Disability Employment Initiative</u> 22J450, Program Income	\$ 1,800.00	
 <i>Section 108 Spread Fees</i>	<u>Fund 43F/22, Section 108</u> Spread Fees	\$ 101,280.00	<u>Fund 100/12, City Attorney (22J112)</u> 001020, Grant Salaries	\$ 60,000.00	
			<u>Fund 43F/22, Section 108</u> 22J292, Related Costs City Attorney	\$ 41,280.00	
			<b>Subtotal</b>	<b>\$ 101,280.00</b>	
<b>Fire</b> <i>Reimbursements</i>	<u>Fund 100/38, Fire</u> RSCS 3811, Reimbursement from Other Agencies	\$ 334,000.00	<u>Fund 100/38, Fire</u> 001012, Salaries Sworn	\$ 334,000.00	
<b>Information Technology Agency</b> <i>Communications Services Requests</i>	<u>Fund 100/32, Information Technology Agency</u> RSCS 5188, Miscellaneous Revenue - Others	\$ 199.29	<u>Fund 100/32, Information Technology Agency</u> 001090, Salaries Overtime	\$ 199.29	
	RSCS 5301, Reimbursements from Other Funds	\$ 18,243.38	009350, Communication Services	\$ 18,243.38	
	<b>Subtotal</b>	<b>\$ 18,442.67</b>	<b>Subtotal</b>	<b>\$ 18,442.67</b>	
<b>Mayor's Office</b> <i>Million Trees</i>	<u>Fund 100/46, Mayor</u> RSCS 5161, Reimbursement of Expenditures	\$ 114,977.08	<u>Fund 100/46, Mayor</u> 001020, Salaries Grant Reimbursed	\$ 114,977.08	
 <i>Grant Reimbursement</i>	<u>Fund 100/46, Mayor</u> RSCS 5161, Reimbursement of Expenditures	\$ 92,158.64	<u>Fund 100/46, Mayor</u> 001010, Salaries General	\$ 92,158.64	
<b>Public Works - Board</b> <i>Project Restore</i>	<u>Fund 834/50, Public Works Trust Fund</u> RSRC 574100, Other Financing Sources	\$ 125,593.00	<u>Fund 100/74, Public Works Board</u> 001010, Salaries General	\$ 125,593.00	
<b>Public Works - Street Services</b> <i>Reimbursement for Special Events (07/2012-12/2012)</i>	<u>Fund 305/50, Subventions and Grants Fund</u> RSCS 465801, One Stop Special Events Revenue BSS	\$ 222,635.44	<u>Fund 100/86, Street Services</u> 465800, Special Events	\$ 222,635.44	
 <i>Reimbursement for Special Events (07/2012-12/2012)</i>	<u>Fund 305/50, Subventions and Grants Fund</u> RSCS 465803, One Stop Special Events Revenue DOT	\$ 357,067.11	<u>Fund 100/94, Transportation</u> 001090, Salaries Overtime	\$ 357,067.11	
 <i>Reimbursement for Special Events (07/2012-12/2012)</i>	<u>Fund 305/50, Subventions and Grants Fund</u> RSCS 465804, One Stop Special Events Revenue B&S	\$ 18,806.34	<u>Fund 48R/08, Building &amp; Safety</u> 003225, Building Permits - Regular	\$ 17,741.83	
			004001, Systems Development Fee	\$ 1,064.51	
			<b>Subtotal</b>	<b>\$ 18,806.34</b>	
 <i>Reimbursement for Special Events (07/2012-12/2012)</i>	<u>Fund 305/50, Subventions and Grants Fund</u> RSCS 465807, One Stop Special Events Revenue LAPD	\$ 451,705.07	<u>Fund 100/70, Police</u> 001092, Sworn Overtime	\$ 451,705.07	

**Attachment 2  
NEW APPROPRIATIONS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
<i>Reimbursement for Special Events (07/2012-12/2012)</i>	<u>Fund 305/50, Subventions and Grants Fund</u> RSCS 465808, One Stop Special Events Revenue LAFD	\$ 177,300.25	<u>Fund 100/38, Fire</u> 001012, Sworn Salaries	\$ 177,300.25
<i>Reimbursement for Special Events (07/2012-12/2012)</i>	<u>Fund 305/50, Subventions and Grants Fund</u> RSCS 465802, One Stop Special Events Revenue BOS	\$ 1,996.90	<u>Fund 508/50, Solid Waste Resources</u> 381100, Reimbursement from Other Agencies - Gene	\$ 1,996.90
<i>Alta Mura Road Repaving Project</i>	<u>Fund 305/50, Subventions and Grants Fund</u> RSRC 381100, Reimbursement from Other Agencies	\$ 236,475.20	<u>Fund 100/86, Street Services</u> 001090, Salaries Overtime 003030, Construction Expense 003040, Contractual Services 006020, Operating Supplies	\$ 42,431.20 \$ 137,850.00 \$ 44,653.00 \$ 11,541.00
			Subtotal	\$ 236,475.20
<i>Cecil Murray Traffic Circle Island</i>	<u>Fund 305/50, Subventions and Grants Fund</u> RSRC 381100, Reimbursement from Other Agencies	\$ 800.00	<u>Fund 100/86, Street Services</u> 001090, Salaries Overtime	\$ 800.00
<i>Woodman Ave Multi-Beneficial Stormwater Capture Pilot Project</i>	<u>Fund 305/50, Subventions and Grants Fund</u> RSRC 459601, Service to Water & Power	\$ 200,000.00	<u>Fund 100/86, Street Services</u> 001010, Salaries General 001090, Salaries Overtime 003030, Construction Expense 006020, Operating Supplies	\$ 40,000.00 \$ 20,000.00 \$ 120,000.00 \$ 20,000.00
			Subtotal	\$ 200,000.00
<i>Hope St Duratherm Repair</i>	<u>Fund 305/50, Subventions and Grants Fund</u> RSRC 381100, Reimbursement from Other Agencies	\$ 3,707.00	<u>Fund 100/86, Street Services</u> 001010, Salaries General 003030, Construction Expense 003040, Contractual Services	\$ 1,919.00 \$ 1,196.00 \$ 592.00
			Subtotal	\$ 3,707.00
<i>Street Sweeping</i>	<u>Fund 305/50, Subventions and Grants Fund</u> RSRC 336401, State Highway Agreement	\$ 37,864.17	<u>Fund 100/86, Street Services</u> 001090, Salaries Overtime	\$ 37,864.17
<i>Bel-Air Street Repair (4/6/13)</i>	<u>Fund 305/50, Subventions and Grants Fund</u> RSRC 381100, Reimbursement from Other Agencies	\$ 6,220.50	<u>Fund 100/86, Street Services</u> 001090, Salaries Overtime 003030, Construction Expense 006020, Operating Supplies	\$ 3,400.00 \$ 1,700.00 \$ 1,120.50
			Subtotal	\$ 6,220.50
<i>CA Tire Recycling Management</i>	<u>Fund 305/50, Subventions and Grants Fund</u> RSRC 381100, Reimbursement from Other Agencies	\$ 26,379.19	<u>Fund 100/86, Street Services</u> 001010, Salaries General 001090, Salaries Overtime 006010, Office and Administrative 006020, Operating Supplies	\$ 14,000.00 \$ 3,500.00 \$ 1,300.00 \$ 7,579.19
			Subtotal	\$ 26,379.19
<b>TOTAL ALL DEPARTMENTS AND FUNDS</b>		<b>\$ 2,529,208.56</b>		<b>\$ 2,529,208.56</b>

### Attachment 3

#### TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM FUND/ACCOUNT	AMOUNT	TRANSFER TO FUND/ACCOUNT	AMOUNT
<b>Animal Services</b> <i>Account Deficits &amp; Equipment Purchases</i>	<u>Fund 100/06, Animal Services</u>		<u>Fund 100/06, Animal Services</u>	
	001070, Salaries As-Needed	\$ 32,000.00	001010, Salaries General	\$ 36,000.00
	001090, Salaries Overtime	\$ 40,000.00	003190, Medical Supplies	\$ 35,000.00
	002120, Printing and Binding	\$ 42,800.00	004430, Uniforms	\$ 35,000.00
	003010, Firearms and Ammunition	\$ 1,700.00	006010, Office and Administrative	\$ 74,500.00
	003040, Contractual	\$ 13,000.00	006020, Operating Supplies	\$ 30,000.00
	003310, Transportation	\$ 2,500.00	Subtotal	\$ 210,500.00
	004460, Private Veterinary Care	\$ 13,500.00		
	004580, Animal Food/Feed & Grain	\$ 65,000.00		
	Subtotal	\$ 210,500.00		
<b>City Administrative Officer</b> <i>Account Deficit</i>	<u>Fund 100/10, City Administrative Officer</u>		<u>Fund 100/10, City Administrative Officer</u>	
	001010, Salaries, General	\$ 50,000.00	001090, Salaries Overtime	\$ 50,000.00
<b>City Attorney</b> <i>Account Deficits</i>	<u>Fund 100/12, City Attorney</u>		<u>Fund 100/12, City Attorney</u>	
	001020, Salaries Grant Reimbursed	\$ 58,391.00	001010, Salaries General	\$ 134,220.00
	001080, Salaries Proprietary	\$ 1,340,739.00	003040, Contractual Services	\$ 239,910.00
	002120, Printing and Binding	\$ 70,000.00	004200, Litigation Expenses	\$ 1,025,000.00
	Subtotal	\$ 1,469,130.00	006010, Office and Administrative	\$ 70,000.00
		Subtotal	\$ 1,469,130.00	
<b>City Clerk</b> <i>Account Deficit</i>	<u>Fund 100/14, City Clerk</u>		<u>Fund 100/14, City Clerk</u>	
	001090, Salaries Overtime	\$ 80,000.00	001010, Salaries General	\$ 80,000.00
<b>Controller</b> <i>Overtime Payout &amp; PaySR server</i>	<u>Fund 100/26, Controller</u>		<u>Fund 100/26, Controller</u>	
	001010, Salaries General	\$ 159,000.00	001090, Overtime General	\$ 84,000.00
			007300, Furniture, Office and Technical Equipment	\$ 75,000.00
		Subtotal	\$ 159,000.00	
<b>Convention Center</b> <i>Account Deficit</i>	<u>Fund 100/48 Los Angeles Convention Center</u>		<u>Fund 100/48 Los Angeles Convention Center</u>	
	009190, Advertising, Promotions, Other	\$ 210,000.00	001010, Salaries General	\$ 210,000.00
<b>Cultural Affairs</b> <i>Prior Year Printing</i>	<u>Fund 100/30, Cultural Affairs (Fund 480/30J130)</u>		<u>Fund 100/30, Cultural Affairs (Fund 480/30J130)</u>	
	001010, Salaries General	\$ 81,601.54	002120, Printing and Binding	\$ 81,601.54
<b>Disability</b> <i>Sign Language Services</i>	<u>Fund 100/65, Disability</u>		<u>Fund 100/65, Disability</u>	
	001010, Salaries General	\$ 80,000.00	003040, Contractual Services	\$ 80,000.00
<b>El Pueblo</b> <i>Account Deficits</i>	<u>Fund 100/33, El Pueblo</u>		<u>Fund 100/33, El Pueblo</u>	
	001070, Salaries, As-Needed	\$ 17,715.00	003340, Water and Electricity	\$ 12,373.00
	001090, Salaries, Overtime	\$ 4,000.00	001010, Salaries General	\$ 56,114.00
	002030, Communications	\$ 7,489.00	Subtotal	\$ 68,487.00
	002120, Printing and Binding	\$ 3,656.00		
	003040, Contractual Services	\$ 10,483.00		
	003310, Transportation	\$ 250.00		

**Attachment 3**

**TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
	<u>Fund 100/33, El Pueblo (continued)</u>			
	006010, Office and Administrative	\$ 13,500.00		
	006020, Operating Supplies	\$ 1,100.00		
	006700, Merchandise for Resale	\$ 1,600.00		
	006900, Special Events	\$ 8,694.00		
	Subtotal	\$ 68,487.00		
<b>Finance</b>	<u>Fund 100/39, Finance</u>		<u>Fund 100/39, Finance</u>	
Bank Fees	001010, Salaries, General	\$ 500,000.00	004040, Bank Service Fees	\$ 500,000.00
<b>Fire</b>	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
Account Deficits	001010, Salaries General	\$ 548,000.00	001012, Salaries Sworn	\$ 3,279,000.00
	001050, Unused Sick Time	\$ 690,000.00	001030, Sworn Bonus	\$ 140,000.00
	001070, Salaries -As-Needed	\$ 33,000.00	Subtotal	\$ 3,419,000.00
	001093, Constant Staffing Overtime	\$ 265,000.00		
	001098, Overtime Variable Staffing	\$ 1,750,000.00		
	004450, Water Control Devices	\$ 133,000.00		
	Subtotal	\$ 3,419,000.00		
<b>General Services</b>	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
Account Deficits	001010, Salaries General	\$ 778,000.00	001014, Construction Projects	\$ 50,000.00
	001100, Hiring Hall	\$ 200,000.00	001070, Salaries As Needed	\$ 350,000.00
	003040, Contractual Services	\$ 290,000.00	001090, Salaries Overtime	\$ 73,000.00
	003170, Custodial Supplies	\$ 252,000.00	001120, Hiring Hall Fringe Benefits	\$ 200,000.00
	006010, Office and Administrative	\$ 63,000.00	003040, Contractual Services	\$ 252,000.00
	Subtotal	\$ 1,583,000.00	003180, Construction Materials	\$ 150,000.00
			006020, Operating Expense	\$ 50,000.00
			006030, Leasing	\$ 458,000.00
			Subtotal	\$ 1,583,000.00
	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
LA Mall Automation	001010, Salaries General	\$ 331,000.00	003180, Construction Materials	\$ 476,000.00
	003330, Utilities	\$ 145,000.00		
	Subtotal	\$ 476,000.00		
	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
Emergency Generators for Fuel Sites	003330, Utilities	\$ 24,477.00	003180, Construction Materials	\$ 24,477.00
<b>Information Technology Agency</b>	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>	
Overtime deficit	009350, Communication Services	\$ 100,000.00	001090, Salaries, Overtime	\$ 100,000.00
<b>Mayor</b>	<u>Fund 52A/46, Justice Assistance Grant (FY09)</u>		<u>Fund 52A/46, Justice Assistance Grant (FY09)</u>	
CLEAR Program	46F746, Mayor Contractual	\$ 11,000.00	46J112, City Attorney Salaries	\$ 12,900.00
	46F308, Mayor's Office Other	\$ 1,800.00		
	46F217, CLEAR Evaluation	\$ 100.00		
	Subtotal	\$ 12,900.00		



### Attachment 3

#### TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM FUND/ACCOUNT	AMOUNT	TRANSFER TO FUND/ACCOUNT	AMOUNT
<i>CLEAR Program</i>	<u>Fund 53D/46, Justice Assistance Grant (FY10)</u>		<u>Fund 53D/46, Justice Assistance Grant (FY10)</u>	
	46G112, City Attorney Salaries	\$ 50,842.55	46J112, City Attorney Salaries	\$ 50,842.55
	46G299, Related Costs	\$ 26,364.37	46J299, Related Costs	\$ 37,872.95
	46J146, Mayor Salaries	\$ 11,508.58	Subtotal	\$ 88,715.50
	Subtotal	\$ 88,715.50		
<i>CLEAR Program</i>	<u>Fund 51V/46, ARRA Justice Assistance Grant (FY09)</u>		<u>Fund 51V/46, ARRA Justice Assistance Grant (FY09)</u>	
	46F246, Mayor Reserve	\$ 135,330.00	46J146, Mayor Salaries	\$ 100,000.00
			46J299, Related Costs	\$ 35,330.00
		Subtotal	\$ 135,330.00	
<i>UASI Savings</i>	<u>Fund 50X/46, Mayor (FY 08)</u>		<u>Fund 50X/46, Mayor (FY 08)</u>	
	46E503, LAFD	\$ 384,149.00	46E509, UASI 08 Partner Cities	\$ 384,149.00
<b>Police</b>	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
<i>Account Deficits</i>	001090, Salaries Overtime	\$ 1,200,000.00	001012, Salaries Sworn	\$ 2,600,000.00
	001092, Sworn Overtime	\$ 100,000.00	001095, Accumulated Overtime	\$ 250,000.00
	002120, Printing and Binding	\$ 50,000.00	Subtotal	\$ 2,850,000.00
	003040, Contractual Services	\$ 250,000.00		
	003090, Field Equipment Expense	\$ 50,000.00		
	004310, Secret Service	\$ 100,000.00		
	004430, Uniforms	\$ 400,000.00		
	004440, Reserve Officers Expense	\$ 100,000.00		
	006010, Office and Administrative Expense	\$ 400,000.00		
	006020, Operating Supplies and Expense	\$ 200,000.00		
	Subtotal	\$ 2,850,000.00		
<b>Public Works - Contract Administration</b>	<u>Fund 100/76, Contract Administration</u>		<u>Fund 100/76, Contract Administration</u>	
<i>Account Deficit</i>	001010, Salaries General	\$ 50,000.00	003310, Transportation	\$ 50,000.00
<b>Public Works - Sanitation</b>	<u>Fund 100/82, Sanitation</u>		<u>Fund 100/82, Sanitation</u>	
<i>Account Deficit</i>	001010, Salaries General (SWRF)	\$ 300,000.00	001090, Overtime Salaries (SWRF)	\$ 300,000.00
<b>Transportation</b>	<u>Fund 100/94 Transportation</u>		<u>Fund 100/94 Transportation</u>	
<i>Account Deficits</i>	001010, Salaries General	\$ 305,000.00	001010, Salaries General	\$ 469,075.00
	001070 Salaries As-Needed	\$ 303,855.00	001090, Salaries Overtime	\$ 639,200.00
	001090, Salaries Overtime	\$ 44,851.00	Subtotal	\$ 1,108,275.00
	002120, Printing Account	\$ 95,000.00		
	003030, Construction Expense	\$ 155,200.00		
	003040, Contractual Services	\$ 14,350.00		
	003090, Field Equipment Expenses	\$ 26,019.00		
	003120, Investigations	\$ 57,000.00		
	004430, Uniforms	\$ 75,000.00		
	006010, Office and Administrative	\$ 32,000.00		
	Subtotal	\$ 1,108,275.00		

### Attachment 3

#### TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM FUND/ACCOUNT	AMOUNT	TRANSFER TO FUND/ACCOUNT	AMOUNT
<b>Zoo</b> <i>Account Deficits</i>	<u>Fund 100/87, Zoo</u>		<u>Fund 100/87, Zoo</u>	
	001010, Salaries, General	\$ 60,000.00	001070, Salaries, As Needed	\$ 40,000.00
			001090, Salaries, Overtime	\$ 20,000.00
			Subtotal	<u>\$ 60,000.00</u>
<b>General City Purposes</b> <i>Account Deficits</i>	<u>Fund 100/56, General City Purposes</u>		<u>Fund 100/56, General City Purposes</u>	
	000510, Medicare Contributions	\$ 130,000.00	000570, Social Security Contributions	\$ 65,000.00
	000877, LAPRA/LAFRA Audit	\$ 72,000.00	000577, Pensions Savings Plans	\$ 65,000.00
	Subtotal	<u>\$ 202,000.00</u>	000501, Official Notices	\$ 72,000.00
		Subtotal	<u>\$ 202,000.00</u>	
<b>Human Resource Benefit</b> <i>Account Deficit</i>	<u>Fund 100/61, Human Resource Benefit</u>		<u>Fund 100/61, Human Resource Benefit</u>	
	009200, Civilian Flex Program	\$ 500,000.00	009220, Police Health and Welfare	\$ 500,000.00
<i>Account Deficit</i>	<u>Fund 100/61, Human Resource Benefit</u>		<u>Fund 100/61, Human Resource Benefit</u>	
	003040, Contractual Services	\$ 3,000,000.00	009910, Workers' Compensation	\$ 3,000,000.00
<b>TOTAL ALL DEPARTMENTS AND FUNDS</b>		<b>\$ 13,440,565.04</b>		<b>\$ 13,440,565.04</b>

## Attachment 4

### TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	TRANSFER TO	AMOUNT
<b>Building &amp; Safety</b> <i>Contract Nuisance Abatement Program</i>	<u>Fund 346/08, Building &amp; Safety</u>		<u>Fund 100/08, Building &amp; Safety</u>	
	08000A, Expenditures	\$ 200,000.00	001010, Salaries General	\$ 200,000.00
<b>City Clerk</b> <i>Reimbursement</i>	<u>Fund 659/14, Business Improvement</u>		<u>Fund 100/14, City Clerk</u>	
	140301, BID General	\$ 60,000.00	001010, Salaries General	\$ 60,000.00
<b>Community Development Department</b> <i>Enterprise Zone Tax Credit Voucher</i> <i>Ordinance No. 176632</i>	<u>Fund 48L/22, Enterprise Zone Tax Credit Voucher</u>		<u>Fund 48L/22, Enterprise Zone Tax Credit Voucher</u>	
	Voucher Fees	\$ 73,610.00	22J299, Related Costs	\$ 23,610.00
			<u>Fund 100/22, Community Development (22J122)</u>	
			001010, Salaries General	\$ 50,000.00
			Subtotal	\$ 73,610.00
<i>EECBG Grant</i> <i>CF 09-0648-S15 11/7/2012</i>	<u>Fund 51S/22, ARRA EECBG</u>		<u>Fund 51S/22, ARRA EECBG</u>	
	22F400, Reconnections for Youth	\$ 6,093.00	22J299 Related Costs	\$ 1,591.00
			<u>Fund 100/22, Community Development (22J122)</u>	
			001010, Salaries General	\$ 4,060.00
				\$ 442.00
			Subtotal	\$ 4,502.00
			Subtotal	\$ 6,093.00
<i>Workforce Investment Board Annual Plan</i> <i>(CF 12-0796)</i>	<u>Fund 45D High Risk High Need Services</u>		<u>Fund 100/22, Community Development (22J122)</u>	
	Additional Grant Receipts	\$ 36,698.00	001010, Salaries General	\$ 13,988.00
			003040, Contractual Service	\$ 8,853.00
			006010, Office and Administrative	\$ 726.00
			006020, Operating Expense	\$ 145.00
			006030, Leasing	\$ 1,232.00
			Subtotal	\$ 24,944.00
			Subtotal	\$ 36,698.00
<i>American Recovery and Reinvestment Act,</i> <i>State Energy Grant (CF 09-0648-S15)</i>	<u>Fund 45D/22, High Risk High Need Services</u>		<u>Fund 45D/22, High Risk High Need Services</u>	
			22J299, Related Costs	\$ 11,754.00
	<u>Fund 54G/22, ARRA State Energy Program</u>		<u>Fund 54G/22, State Energy Grant</u>	
	22H628, Program Expenditures	\$ 34,447.00	22J299, Related Costs	\$ 9,056.00
		<u>Fund 100/22, Community Development (22J122)</u>		
		001010, Salaries General	\$ 22,875.00	
		006030, Leasing	\$ 2,516.00	
			Subtotal	\$ 25,391.00
			Subtotal	\$ 34,447.00

## Attachment 4

### TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM	AMOUNT	TRANSFER TO	AMOUNT
<i>New Start California Department of Corrections and Rehabilitation Fund (CF 12-0819)</i>	<u>Fund 54P/22, New CDCR</u>		<u>Fund 100/22, Community Development (22J122)</u>	
	22H122, Community Development	\$ 3,354.56	003040, Contractual Services	\$ 3,354.56
<i>State Energy Sector Partnership Grant (CF 12-0796)</i>	<u>Fund 51G/22, ARRA-WIA</u>		<u>Fund 100/22, Community Development (22J122)</u>	
	22J122, Community Development	\$ 1,577.00	001010, Salaries General	\$ 1,577.00
<i>Sustainable Communities Challenge Grant (CF 10-1451)</i>	<u>Fund 100/68, Planning Department (Fund 53W)</u>		<u>Fund 100/68, Planning Department</u>	
	001010, Salaries General	\$ 5,000.00	001090, Salaries Overtime	\$ 5,000.00
<i>39th Year Consolidated Plan - Pro-Active Code Enforcement (CF 12-1607)</i>	<u>Fund 424/22, Community Development Trust Fund</u>		<u>Fund 100/08, Building and Safety (22J108)</u>	
	22J108, Building and Safety	\$ 331,000.00	001010, Salaries General	\$ 325,000.00
			003040, Contractual Services	\$ 1,000.00
			003310, Transportation	\$ 5,000.00
			Subtotal	<u>\$ 331,000.00</u>
<b>Cultural Affairs</b> <i>Expense Reimbursements</i>	<u>Fund 337, Cultural Affairs Grants Fund</u>		<u>Fund 844, Cultural Affairs Dept. Trust Fund</u>	
	30225H, The Big Read 11/12	\$ 3,400.00	30240E, Sony Pictures Media Arts	\$ 3,400.00
<b>Emergency Management Department</b> <i>BCFS Contract</i>	<u>Fund 100/35, Emergency Management Department</u>		<u>Fund 392/34, Emergency Operations Fund (EOF)</u>	
	003040, Contractual Services	\$ 116,000.00	343040, Contractual Services	\$ 116,000.00
<b>Fire</b> <i>Reimbursement</i>	<u>Fund 335/38, Fire (FY 09)</u>		<u>Fund 40J/38, LAFD Special Training Fund</u>	
	38600E, Fire Act Grant	\$ 276,233.00	3840JB, State Educational Account	\$ 276,233.00
<i>Trauma Air Transport Services</i>	<u>Fund 335/38, Fire</u>		<u>Fund 100/38, Fire</u>	
	38900G, Measure B	\$ 330,404.00	001012, Salaries Sworn	\$ 330,404.00
<b>General Services</b> <i>Reimbursements</i>	<u>Fund 417/40, Motion Picture Coordination Fund</u>		<u>Fund 100/40, General Services</u>	
	402000 GSD - Security Svcs (Fiscal Year 2010)	\$ 22,994.48	006030, Leasing	\$ 204,162.51
	402000 GSD - Security Svcs (Fiscal Year 2011)	\$ 181,168.03		
	Subtotal	<u>\$ 204,162.51</u>		
<i>Project Restore</i>	<u>Fund 869/40, Project Restore</u>		<u>Fund 869/40, Project Restore</u>	
	400290, Ahmanson Foundation Grant (FY 1995)	\$ 9,117.28	400392, GSD - Proj Restore	\$ 225,454.62
	400291, Filming Permit Use Charge (FY 1996)	\$ 1,117.34		
	400296, State Grant Reimbursement (FY 1997)	\$ 215,220.00		
	Subtotal	<u>\$ 225,454.62</u>		

## Attachment 4

### TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM	AMOUNT	TRANSFER TO	AMOUNT
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
<b>Information Technology Agency</b> <i>ARRA-BTOP Grant Fund</i>	<u>Fund 52B/32 ARRA-BTOP Public Computer Fund</u> 32G132, Information Technology Agency	\$ 1,070.00	<u>Fund 52B/32 ARRA-BTOP Public Computer Fund</u> 32J299, Related Costs	\$ 44,912.19
	<u>Fund 52B/88 ARRA-BTOP Public Computer Fund</u> 88F400, LA-CAN Project	\$ 7,594.51		
	<u>Fund 100/22 Community Development Department</u> 006010, Office and Administrative	\$ 36,247.68		
<i>ARRA-BTOP Fund 52B/32/32J122</i>	Subtotal	\$ 44,912.19		
<b>Mayor</b> <i>CLEAR Program</i>	<u>Fund 52A/46, Justice Assistance Grant (FY09)</u> 46J112, City Attorney Salaries	\$ 12,900.00	<u>Fund 100/12, City Attorney</u> 001010, Salaries General	\$ 12,900.00
	<u>Fund 100/46, Mayor</u> 001020, Salaries Grant Reimbursed	\$ 11,508.58	<u>Fund 53D/46, Justice Assistance Grant (FY10)</u> 46J146, Mayor Salaries	\$ 11,508.58
	<u>Fund 53D/46, Justice Assistance Grant (FY10)</u> 46J112, City Attorney Salaries	\$ 50,842.55	<u>Fund 100/12, City Attorney</u> 001010, Salaries General	\$ 50,842.55
	<u>Fund 51V/46, ARRA Justice Assistance Grant (FY09)</u> 46J146, Mayor Salaries	\$ 100,000.00	<u>Fund 100/46, Mayor</u> 001020, Salaries Grant Reimbursed	\$ 100,000.00
<b>Neighborhood Empowerment</b> <i>Vote-By-Mail Reimbursement</i>	<u>Fund 44B/47 Neighborhood Empowerment (FY 12)</u> 471003 Glassell Park Neighborhood Council	\$ 393.40	<u>Fund 100/47 Neighborhood Empowerment (FY 13)</u> 001070, Salaries As-Needed	\$ 2,590.65
	471005 Neighborhood Council of Westchester / Play:	\$ 500.00		
	471007 West Hills Neighborhood Council	\$ 348.77		
	471028 Downtown Los Angeles Neighborhood Council	\$ 500.00		
	471038 Boyle Heights Neighborhood Council	\$ 732.00		
	471065 Harbor Gateway North Neighborhood Council	\$ 116.48		
Subtotal	\$ 2,590.65			
<i>Election Expense</i>	<u>Fund 44B/47 Neighborhood Empowerment (FY 12)</u> 471114, Westlake North Neighborhood Council	\$ 2,975.83	<u>Fund 100/47 Neighborhood Empowerment (FY 13)</u> 471114, Westlake North Neighborhood Council	\$ 2,975.83
<b>Personnel Department</b> <i>Account Deficits</i>	<u>Fund 100/66, Personnel Department</u> 009600, Transit Subsidy	\$ 130,000.00	<u>Fund 100/40, General Services</u> 003230, Petroleum	\$ 130,000.00
<b>Planning</b> <i>Account Resource Pool</i>	<u>Fund 100/68, Planning</u> 001070, Salaries As Needed	\$ 4,700.16	<u>Fund 100/26, Controller</u> 001070, Salaries As Needed	\$ 4,700.16
<b>Police</b> <i>El Pueblo Surplus (Fund 737)</i>	<u>Fund 100/70, Police Department</u> 003040, Contractual Services	\$ 37,000.00	<u>Fund 100/33, El Pueblo</u> 003340, Water and Electricity	\$ 37,000.00
<b>Public Works - Board</b> <i>Project Restore</i>	<u>Fund 834/50, Public Works Trust Fund</u> RSRC 574100, Other Financing Sources	\$ 125,593.00	<u>Fund 100/74, Public Works Board</u> 001010, Salaries General	\$ 125,593.00

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

REQUESTING DEPARTMENT	TRANSFER FROM FUND/ACCOUNT	AMOUNT	TRANSFER TO FUND/ACCOUNT	AMOUNT
<b>Public Works - Sanitation</b> <i>CLARTS Community Amenities Fees</i>	<u>Fund 47R/50, CLARTS</u> 50J47S, CLARTS Community Amenities	\$ 211,000.00	<u>Fund 47S/14, CLARTS/City Clerk</u> 003040, Contractual Services	\$ 679,000.00
	<u>Fund 100/82, Bureau of Sanitation</u> 003040, Contractual Services (SWRF)	\$ 468,000.00		
	Subtotal	<u>\$ 679,000.00</u>		
<i>Reimbursement of Liability Claims</i>	<u>Fund 511/50, Stormwater Pollution Abatement Fund</u> Available Cash Balance	\$ 958,000.00	<u>Fund 511/50, Stormwater Pollution Abatement Fund</u> 50JS59, Liability Claims	\$ 304,000.00
			<u>Fund 100/59, Liability Claims Account</u> 009770, Liability Claims Over \$100,000	\$ 320,000.00
			<u>Fund 100/59, Liability Claims Account</u> RSCS 5301, Reimbursement from Other Funds	\$ 334,000.00
			Subtotal	<u>\$ 958,000.00</u>
<i>DWP Green Business Program</i>	<u>Fund 537/50, Environmental Affairs Trust Fund</u> Available Cash Balance	\$ 25,000.00	<u>Fund 46D/50, Citywide Recycling Trust Fund</u> RSCS 530100, Reimbursement from Other Funds/Depts	\$ 25,000.00
<i>What A ReLeaf Tree Planting Project (CF 13-0296)</i>	<u>Fund 537/50, Environmental Affairs Trust Fund</u> New Account, What A ReLeaf	\$ 5,000.00	<u>Fund 100/82, Sanitation</u> 001070, Salaries As Needed	\$ 5,000.00
<i>Clean Cities Program</i>	<u>Fund 537/50, Environmental Affairs Trust Fund</u> 50G311, Clean Cities Programmatic Support	\$ 11,967.03	<u>Fund 100/82, Sanitation</u> 001070, Salaries As Needed	\$ 11,967.03
<b>Public Works-Street Lighting</b> <i>Southern California Gas Company</i>	<u>Fund 347/50, Street Lighting Maintenance Assessment</u> Cash Balance	\$ 200,000.00	<u>Fund 100/84, Street Lighting</u> 008780, St Lighting Improvements	\$ 200,000.00
	<i>Reseda Bus Stop Lighting</i>	<u>Fund 655/95, Transportation Grant Fund</u> 94G428, Reseda Blvd Pedestrian Light	\$ 50,000.00	<u>Fund 100/84, Street Lighting</u> 008780, St Lighting Improvements
<i>LAX Hospitality Zone</i>	<u>Fund 299/50, MICLA/ARRA CP</u> 50H184, Street Lighting	\$ 16,000.00	<u>Fund 100/84, Street Lighting</u> 001010, Salaries General 008780, St Lighting Improvements	\$ 12,500.00 \$ 3,500.00
			Subtotal	<u>\$ 16,000.00</u>
<b>Public Works-Street Services</b> <i>Measure R - Landscape Maint. of Median Islands</i>	<u>Fund 51Q/94 Measure R Local Return</u> 94J676, Landscape Maint. of Median Islands	\$ 87,269.67	<u>Fund 100/86, Street Services</u> 003040, Contractual Services	\$ 87,269.67
	<i>Accounting Assistance Program</i>	<u>Fund 100/86, Street Services</u> 001090, Salaries, Overtime	\$ 40,848	<u>Fund 100/26, Controller</u> 001070, Salaries As- Needed

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

REQUESTING DEPARTMENT	TRANSFER FROM FUND/ACCOUNT	AMOUNT	TRANSFER TO FUND/ACCOUNT	AMOUNT
<b>Transportation</b> <i>Crosswalks Installation</i>	<u>Fund 51Q/94, Measure R</u>		<u>Fund 100/86 Bureau of Street Services</u>	
	94J302, Pedestrian Plan/Program	\$ 105,000.00	001090, Salaries Overtime	\$ 42,000.00
			003030, Construction Expense	\$ 21,000.00
			003090, Field Equipment	\$ 21,000.00
			006020, Operating Supplies	\$ 21,000.00
		Subtotal	\$ 105,000.00	
 <i>Reimbursement</i>	<u>Fund 385/94, Proposition A</u>		<u>Fund 447, Coastal Corridor Trust Fund</u>	
	94E436, Mar Vista Transp Pilot Program (FY 09)	\$ 25,000.00	RSCS 530100, Reimb from other funds	\$ 50,000.00
	94F437, Westside Comm Transit Study (FY 10)	\$ 25,000.00		
	Subtotal	\$ 50,000.00		
 <i>Interest</i>	<u>Fund 655, Transportation Grant Fund</u>		<u>Fund 540, Proposition C Anti-Gridlock Fund</u>	
	RSCS 490300, Interest Income Other	\$ 8,664,280.00	RSCS 490300, Interest Income Other	\$ 8,664,280.00
 <i>Metro Rail project coordination</i>	<u>Fund 540/94 Proposition C Anti-Gridlock</u>		<u>Fund 100/46 Mayor</u>	
	94H656, Transportation Grant Fund Work Program	\$ 175,000.00	001010, Salaries General	87,500.00
			001070, Salaries As-Needed	87,500.00
			Subtotal	\$ 175,000.00
<b>Zoo</b> <i>Accounting Resource Pool</i> <i>(Zoo Enterprise Trust Fund 40E/87)</i>	<u>Fund 100/87 Zoo</u>		<u>Fund 100/26, Controller's Office</u>	
	001010, Salaries General	\$ 10,125.00	001070, Salaries As-Needed	\$ 10,125.00
 <i>Special Events Security</i> <i>(Zoo Enterprise Trust Fund 40E/87)</i>	<u>Fund 100/87 Zoo</u>		<u>Fund 100/70, LAPD</u>	
	001010, Salaries General	\$ 23,000.00	001090, Salaries Civilian Overtime	\$ 23,000.00
 <i>Pilot Preferred Parking Program</i> <i>(Zoo Enterprise Trust Fund 40E/87)</i>	<u>Fund 100/87 Zoo</u>		<u>Fund 100/40, General Services Department</u>	
	001010, Salaries General	\$ 23,200.00	001070, Salaries As Needed	\$ 23,000.00
			002120, Printing and Binding	\$ 200.00
		Subtotal	\$ 23,200.00	
<b>General City Purposes</b> <i>Glamour Gowns 2013</i>	<u>Fund 100/56, General City Purposes</u>		<u>Fund 725/48, Convention Center</u>	
	000866, CD9 Special Events Fee Subsidy Acct	\$ 7,259.00	418500, Meeting Room Rental	\$ 7,259.00
<b>TOTAL ALL DEPARTMENTS AND FUNDS</b>		<b>\$ 13,561,405.67</b>		<b>\$ 13,561,405.67</b>

**Attachment 5**

**APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE**

<b>DEPARTMENT</b>	<b>APPROPRIATE FROM:</b>	<b>APPROPRIATE TO:</b>	<b>AMOUNT</b>
<b>Fire</b>	<u>Fund 100/58, Unappropriated Balance</u> 000037, Reserve for Economic Uncertainty	<u>Fund 100/38, Fire</u> 001012, Salaries Sworn	3,800,000.00
<b>General Services</b>	<u>Fund, 100/58, Unappropriated Balance</u> 000130, Petroleum Products	<u>Fund 100/40, General Services</u> 001014, Construction Projects 001101, Hiring Hall Construction 001121, Fringe Benefits, HH Construction 003180, Construction Materials	\$ 204,895.00 \$ 286,855.00 \$ 122,937.00 \$ 385,313.00
		Subtotal	<u>\$ 1,000,000.00</u>
<b>Information Technology Agency</b>	<u>Fund 100/58, Unappropriated Balance</u> 000139, Strategic Advisor for Technology Services	<u>Fund 100/32, Information Technology Agency</u> 003040, Contractual Services	\$ 89,184.00
<b>Police</b>	<u>Fund 100/58, Unappropriated Balance</u> 000037, Reserve for Economic Uncertainty	<u>Fund 100/38, Fire</u> 006010, Office and Administrative	100,000.00
<b>Public Works - Board</b> <i>Clean and Green</i>	<u>Fund 100/58, Unappropriated Balance</u> 000037, Reserve for Economic Uncertainty	<u>Fund 100/74, Board</u> 003040, Contractual Services	\$ 60,000.00
<b>Transportation</b>	<u>Fund 100/58, Unappropriated Balance</u> 000037, Reserve for Economic Uncertainty	<u>Fund 100/94 Transportation</u> 001010, Salaries General	\$ 483,000
<b>TOTAL APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE</b>			<b>\$ 5,532,184.00</b>



**Attachment 6-a**  
**STATUS OF THE UNAPPROPRIATED BALANCE**  
**GENERAL ACCOUNT as of April 30, 2013**

<b>C.F.</b>	<b>Appropriations</b>	<b>Date</b>	<b>Amount</b>
12-0600	General		\$ 50,000
<b>Approved Transfer</b>			
12-1119	Eagle Rock Music Festival	8/15/2012	(696)
12-1179	LA Business Travel Association	8/23/2012	(348)
12-0798-S1	Community Charter Bus Services	8/31/2012	(1,014)
12-1322	Truman National Security Project - Clean Energy and National	9/11/2012	(406)
12-1566	Chicano Employees Association	10/9/2012	(1,131)
12-1630	Green Heart Reception	10/23/2012	(348)
12-1641	Community Charter Bus Services	10/26/2012	(4,495)
12-1801	Midnight Mission Thanksgiving Celebration	11/20/2012	(696)
12-1802	UCLA Advocacy Day	11/20/2012	(886)
13-0022	Jewish Federation New Leaders Project	1/25/2013	(406)
13-0149	Purim Festival	2/26/2013	(348)
13-0204	Midnight Mission Nowruz Event	3/6/2013	(696)
13-0204	Midnight Mission Easter Event	3/6/2013	(696)
13-0257	Persian New Year Celebration	3/19/2013	(325)
12-1641-S1	Community Charter Bus Services	4/9/2013	(1,670)
<b>Balance Available</b>			<u><u>35,839</u></u>
<b>Anticipated Appropriations</b>			
<i>None</i>			
<b>Projected Balance Available</b>			<u><u>\$ 35,839</u></u>

**Attachment 6-b**  
**STATUS OF UNAPPROPRIATED BALANCE NON-GENERAL ACCOUNT as of April 30, 2013**

Council File No.	UB Non-General Accounts	Primary Department	Adopted Budget	Transfer In/ Reapprop.	Amount Appropriated during year	First FSR	Mid-Year (Second) FSR	Interim FSR	Year-End FSR	Available Balance
	<b>General Fund</b>									
	General (see Attachment 4A)		\$ 50,000		\$ (14,161)			\$ -		\$ 35,839
	Bank Fees		2,100,000			-				2,100,000
	Deferred Entry of Judgment Program	City Atty	325,000							325,000
	Equipment, Expenses & Alterations & Improvement	All	3,582,000		-		(3,582,000)			-
	Fire - Third Party Review of Resource Deployment	Fire	500,000		-					500,000
	GSD- Petroleum Products	GSD	9,000,000		-		(5,000,000)	(2,200,000)	(1,000,000)	800,000
11-0086-S4	Layoff Avoidance	All	8,000,000		(5,465,176)	(2,246,925)	(176,502)			111,397
	Neighborhood Council Funding	DONE	75,000		-					75,000
12-1529	Outside Counsel inc. Workers' Comp	City Atty	3,000,000	3,700,000	(6,700,000)					0
	Payroll System Study	Controller	100,000		-					100,000
	Strategic Advisor for Technology Services	ITA	500,000		(270,816)	(140,000)			(89,184)	-
11-0600-S159	Software License Claim (reappropriation)	ITA		1,000,000	(1,000,000)					-
11-0600-S159	Infrastructure Outsourcing Study (reappropriation)	ITA		250,000		(250,000)				-
12-0600-S154	Citywide Economic Development	CAO		2,000,000						2,000,000
12-0600	Gang Prevention (reappropriation)			40,000						40,000
12-0600-S166 & 12-0600-S170	Reserve for Economic Uncertainty				(6,283,613)	3,100,000	3,772,340	300,000	977,000	1,865,727
			<b>\$ 27,232,000</b>	<b>\$ 6,990,000</b>	<b>\$ (19,733,766)</b>	<b>\$ 463,075</b>	<b>\$ (4,986,162)</b>	<b>\$ (1,900,000)</b>	<b>\$ (112,184)</b>	<b>\$ 7,952,963</b>
	<b>Special Funds</b>									
	Citywide Customer Relationship Management	ITA	250,000							250,000
			<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Grand Total</b>		<b>\$ 27,482,000</b>	<b>\$ 6,990,000</b>	<b>\$ (19,733,766)</b>	<b>\$ 463,075</b>	<b>\$ (4,986,162)</b>	<b>\$ (1,900,000)</b>	<b>\$ (112,184)</b>	<b>\$ 8,202,963</b>

Attachment 7  
Analysis - Dept 86 FYE2012 Revised Reversion Worksheet.xlsx  
FYE 2012 Impact Summary

Fund / Dept	Fund Name	Sum Amount to be Adjusted			Notes of Accounting Adjustments Based on BSS Reversion Worksheet Revision Dated March 1, 2013
		Special Funds transfer to GF	(GF/RF return to Special Funds)	Increase Loan from RF and to be paid off	
206/50	SPECIAL GAS TAX ST IMPROVEMENT FUND	-	-	-	Net of adjustments is zero dollar
206/50	SPECIAL GAS TAX ST IMPROVEMENT FUND	206,967.81	-	-	Fund 206/50 transfers \$206,967.81 to GF.
207/94	LOCAL TRANSPORTATION	1,886.62	-	-	Fund 207/94 transfers \$1,886.62 to GF.
299/50	ARRA MICLA CP SPECIAL FUND NTES	-	7,425,405.50	-	GF/RF returns \$7,425,405.50 to Fund 299/50.
305/50	SUBVENTIONS AND GRANTS	237,841.58	-	-	Fund 305/50 transfers \$237,841.61 to GF.
363/94	SPECIAL PARKING REVENUE	-	-	(3,454.36)	Increase loan from Reserve Fund for UNFX by \$873.63. Decrease loan from Reserve Fund for UNFE by \$4,330.01.
385/94	PROP A LOCAL TRANSIT ASSISTANCE	-	-	4,242.08	Increase loan from Reserve Fund for UNFX by \$4,002.82. Increase loan from Reserve Fund for UNFE by \$239.26.
424/22	COMMUNITY DEVELOPMENT TRUST FUND	-	-	3,719.74	Increase loan from Reserve Fund by \$3,719.74
43D/50	STREET FURNITURE REVENUE FUND	8,209.12	-	-	Fund 43D/50 transfers \$8,209.12 to GF.
47M/50	CENTURY CITY NEIGHBOR TRAFFIC	1,370.30	-	-	Fund 47M/50 transfers \$1,370.30 to GF.
50D/50	MUTI-FAMILY BULKY ITEM FEE	5,137.78	-	-	Fund 50D transfers \$5,137.78 to GF.
50J/50	PROP 1B INFRASTRUCTURE BD FD	235,488.34	-	-	Fund 50J transfers \$235,488.34 to GF.
50J/50	PROP 1B INFRASTRUCTURE BD FD	88,137.18	-	-	Fund 50J transfers \$88,137.18 to GF.
51Q/94	MEASURE R LOCAL RETURN FUND	11,425.30	-	-	Fund 51Q/50 transfers \$11,425.30 to GF.
51N/22	COMMUNITY DEV BLOCK GRANT-ARRA	-	-	13,182.10	Increase loan from Reserve Fund by \$13,182.10
53P/28	STATE AB 1290 CITY FUND	20.64	-	-	Fund 53P/28 transfers \$20.64 to GF.
537/50	ENVIRONMENTAL AFFAIRS TRUST	1,725.16	-	-	Fund 537/50 transfers \$1,725.16 to GF.
540/94	PROP C ANTIGRIDLOCK TRANSIT FUND	2,158,574.45	-	926,250.00	Fund 540/94 transfers \$2,158,574.45 to GF. Increase loan from Reserve Fund for UNFE by \$926,250.00.
540/94	PROP C ANTIGRIDLOCK TRANSIT FUND	-	-	418,142.61	Increase loan from Reserve Fund for UNFX by \$79,410.67. Increase loan from Reserve Fund for UNFE by \$338,731.94.
581/94	WEST LA TRANSP IMPROV & MITIGA	27.49	-	-	Fund 581/94 transfers \$27.49 to GF.
692/14	COUNCIL DIST 10 REAL PROP TRUST	104,617.60	-	-	Fund 692/14 transfers \$104,617.60 to GF.
697/14	COUNCIL DIST 15 REAL PROPERTY TRUST FUND	48,022.15	-	-	Fund 697/14 transfers \$48,022.15 to GF.
699/14	SUNSHINE CANYON COMMUNITY AMENITIES FUND	88,270.87	-	-	Fund 699/14 transfers \$88,270.87 to GF.
70K/50	WASTEWATER SYS REV BD CONS/10A	1,425.41	-	-	Fund 70K/50 transfers \$1,425.41 to GF.
100/86	BUDGET FY2011-12 GENERAL RECEIPTS FUNDING	-	-	2,864,175.55	Expenditures exceeding funding from General Fund Receipts
Total		3,199,147.80	7,425,405.50	4,226,257.70	
Impacts to 21 special funds and 6 Departments		A	B -A+B \$4,226,257.70 change of fundings (funding needed from GF/RF)	C CDD and DOT \$1,362,082.15  BSS \$2,864,175.55	1. Authorize Controller Office to adjust the year-end closing records of Fiscal Year 2012 by transferring from various special funds as listed in the Exhibit __ Column A, and return of the funding \$7,425,405.50 to Fund 299 ARRA MICLA CP Special Fund Notes. Also authorize retroactively the special borrowing from Reserve Fund of \$4,226,257.70 (Column B - Column A).
		-A+B+C \$ 8,452,515.40 amount total needed from RF			2. Authorize Controller Office to adjust the year-end closing records of Fiscal Year 2012 by retroactively granting the special borrowing of \$4,226,257.70 from Reserve Fund as listed in the the Exhibit __ Column C, and instruct the fund administering departments to pay back.
					3. Instruct BSS to report back for a Reserve Fund pay back plan.



**Attachment 9 Voluntary Furlough**  
**VOLUNTARY FURLOUGHS FY 2012/13 - RECAP BY DEPARTMENT - 4/06/13**

Department	PP 1-17 (7/1 - 2/23)		PP 18 (2/24 - 3/9)		PP 19 (3/10 - 3/23)		PP 20 (3/24 - 4/6)		Total	
	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars	Hours	Dollars
Animal Services	232.0	\$ 6,620.10	8.0	\$ 230.72	19.6	\$ 584.06	2.0	\$ 51.23	261.6	\$ 7,486.11
Building & Safety	558.1	\$ 21,301.12	16.0	\$ 771.84	52.0	\$ 1,860.27	16.0	\$ 771.84	642.1	\$ 24,705.07
CAO	229.7	\$ 10,553.80	25.0	\$ 1,295.22	21.0	\$ 1,158.13	26.0	\$ 1,019.84	301.7	\$ 14,026.99
CDD	615.0	\$ 21,107.63	26.0	\$ 815.92	34.0	\$ 990.56	48.0	\$ 1,412.26	723.0	\$ 24,326.37
City Attorney	2,127.1	\$ 99,696.75	110.5	\$ 5,497.03	169.8	\$ 9,254.59	57.2	\$ (2,851.11)	2,464.6	\$ 111,597.26
City Clerk	333.5	\$ 11,770.50	9.0	\$ 259.56					342.5	\$ 12,030.06
Controller	256.0	\$ 10,521.01	40.0	\$ 1,527.20	40.0	\$ 1,527.20	40.0	\$ 1,527.20	376.0	\$ 15,102.61
Council	397.0	\$ 25,420.12	36.0	\$ 2,371.20	28.5	\$ 1,297.65	24.0	\$ 1,240.80	485.5	\$ 30,329.77
Cultural Affairs	96.0	\$ 2,924.16	12.0	\$ 417.76	8.0	\$ 243.68	8.0	\$ 243.68	124.0	\$ 3,829.28
El Pueblo	8.0	\$ 593.92							8.0	\$ 593.92
Emergency Management	0.0		8.0	\$ 388.08					8.0	\$ 388.08
Ethics	139.0	\$ 4,575.14							139.0	\$ 4,575.14
Finance	584.0	\$ 20,839.70	37.0	\$ 1,443.12	32.0	\$ 1,269.02	40.0	\$ 1,545.64	693.0	\$ 25,097.48
Fire	1,224.0	\$ 38,142.46	82.0	\$ 2,507.54	49.0	\$ 1,436.35	37.0	\$ 1,057.52	1,392.0	\$ 43,143.87
General Services	1,357.5	\$ 46,339.75	56.0	\$ 1,707.34	12.0	\$ 403.48	45.0	\$ 1,369.78	1,470.5	\$ 49,820.35
Harbor	72.0	\$ 2,360.88							72.0	\$ 2,360.88
Housing	1,183.9	\$ 40,841.48	70.0	\$ 2,529.86	119.5	\$ 4,814.91	129.5	\$ 4,714.66	1,502.9	\$ 52,900.91
ITA	794.0	\$ 36,508.48	56.0	\$ 2,634.96	49.0	\$ 2,217.75	51.0	\$ 2,277.01	950.0	\$ 43,638.20
Library	1,771.0	\$ 57,485.53	41.5	\$ 1,242.84	59.5	\$ 2,082.65	113.0	\$ 4,091.91	1,985.0	\$ 64,902.93
Mayor	4.0	\$ 207.20							4.0	\$ 207.20
Personnel	668.2	\$ 22,318.91	42.5	\$ 1,537.01	40.0	\$ 1,451.71	58.0	\$ 2,530.63	808.7	\$ 27,838.26
Planning	561.0	\$ 22,125.42	9.0	\$ 328.53	11.0	\$ 476.18	33.0	\$ 1,064.68	614.0	\$ 23,994.81
Police	6,788.4	\$ 249,358.46	269.5	\$ 9,717.38	421.0	\$ 15,110.96	528.5	\$ 18,823.43	8,007.4	\$ 293,010.23
PW Board	172.5	\$ 5,948.65	10.0	\$ 405.50	9.0	\$ 364.95	9.0	\$ 364.95	200.5	\$ 7,084.05
PW Con Admin	293.5	\$ 10,347.92	29.5	\$ 1,143.71	55.5	\$ 1,900.68	4.0	\$ 164.44	382.5	\$ 13,556.75
PW Engineering	2,524.0	\$ 110,281.71	102.0	\$ 4,120.53	92.5	\$ 3,821.45	157.0	\$ 6,689.61	2,875.5	\$ 124,923.30
PW Sanitation	1,358.0	\$ 51,979.86	57.0	\$ 2,131.91	60.0	\$ 2,590.36	108.0	\$ 4,437.82	1,583.0	\$ 61,139.95
PW Street Lighting	95.0	\$ 2,933.22							95.0	\$ 2,933.22
PW Street Services	726.5	\$ 23,884.52	8.0	\$ 207.52	8.0	\$ 207.52	2.0	\$ 105.58	744.5	\$ 24,405.14
Rec & Parks	1,527.2	\$ 50,075.15	109.5	\$ 3,690.51	105.5	\$ 3,478.01	99.5	\$ 3,370.20	1,841.7	\$ 60,613.87
Transportation	315.5	\$ 10,808.03	9.0	\$ 329.94	11.0	\$ 428.30	20.0	\$ 899.14	355.5	\$ 12,465.41
Zoo	67.0	\$ 2,094.45					5.0	\$ 144.15	72.0	\$ 2,238.60
<b>TOTAL</b>	<b>27,078.60</b>	<b>\$ 1,019,966.03</b>	<b>1,279.00</b>	<b>\$ 49,252.73</b>	<b>1,507.40</b>	<b>\$ 58,970.42</b>	<b>1,660.70</b>	<b>\$ 57,076.89</b>	<b>31,625.70</b>	<b>\$ 1,185,266.07</b>

**ATTACHMENT 10**  
**STATUS OF 120 DAY APPOINTMENTS FOR FISCAL YEAR 2012-13**  
**(through April 2013)**

<b>Approved by Mayor</b>	<b>Approved</b>
Aging	1
Airports	1
Building & Safety	7
City Administrative Officer	5
City Attorney	3
City Clerk	2
Community Development	2
Controller	85
Convention Center	76
Council	1
Finance	1
Fire	2
General Services	8
Harbor	7
Housing	1
Information Technology Agency	2
LACERS	1
Library	20
Neighborhood Empowerment	1
Personnel	23
Planning	6
Public Works - Contract Administration	3
Recreation & Parks	3
Transportation	2
Total Approved	<u>263</u>
<b>Denied</b>	
Animal Services	1
Public Works - Sanitation	1
Total Denied	<u>2</u>
<b>Pending</b>	
Police	4
Public Works - Sanitation	1
Total Pending	<u>5</u>
<b>Grand Total</b>	<b>270</b>

\* Total approved 120-day positions does not represent total

**Attachment 11**  
**Status of Fee Increases Funding the 2012-13 Budget**

<u>Department</u>	<u>Type of Fee</u>	<u>Proposed Change</u>	<u>Proposed Implementation Date</u>	<u>Effective Date</u>	<u>Notes</u>
Fire	Industrial Building Inspection	Increase fee, net revenue change is \$1 million.	January 2013	FY 2013-14	Industrial Inspection ordinances are being written by the City Attorney. Once finished and approved, the ordinances will be effective in 60 days. This fee is now expected in 2013-14.
Fire	Plan review fee	New fee, net revenue change \$300,000	January 2013	3/1/2013	Fee ordinance was approved by Council (C.F. 11-1443) on Jan. 29. Estimated revenue this fiscal year will be around \$85,000.
Planning	Comprehensive Zoning Code Rewrite	Expected to increase revenue by \$373,962	January 2013	December 2012	Special fund revenue. Zoning Code surcharge in place. The CZCR Ordinance became effective December 17, 2012.
Planning	Case Management	Expected to increase revenue by \$230,000	June 2013		The consultant contract for evaluating the feasibility of a case management fee was executed April 2013. Data collection for the fee study has commenced; however, given the potential impact consolidation of functions from Approved by Council and expected to be effective October 1, 2012
Engineering	Various fee increases	\$399,990 revenue increase expected	September 2012	October 1, 2012	
Street Services	Peak Hours Compliance Fee Increase	Increase fee to fully support Public Right-of-Way Construction Enforcement	October 2013		The proposal is to increase the Peak Hours Compliance Fee for major, secondary and collector streets to a level that fully supports the Public Right-of-Way Construction Enforcement program. Roughly \$400,000 in additional revenue would be needed to enable the program to be fully fee supported. City Attorney has drafted an ordinance, however, there remain some issues that need to be vetted. The CAO is meeting with City Attorney and Public Works to come to a resolution (during the current budget process). This fee increase is now expected to be effective in October 2013.
Parking Fines	\$5 increase	\$2.4 million in additional revenue expected	August 2012	August 11, 2012	The ordinance became effective 8/11 and is now implemented.
Zoo	General Admission fee	\$1 increase; \$720,000 in expected revenue	August 2012	August 19, 2012	The annual membership fee is also to be increased by the Greater Los Angeles Zoo Association.

**Attachment 12**  
**MAYOR'S OFFICE OF GANG REDUCTION AND YOUTH DEVELOPMENT (GRYD)**  
**STATUS REPORT OF EXPENDITURES / PAYMENTS - FY13**  
**AS OF 04/24/13**

PREVENTION - GRYD ZONE												
Agency	Contract #	GRYD ZONE	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Total Payment thru 3/31/13	Estimated Payment from 4/1 - 6/30/13	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Actual Payment Thru
1. Sario Action Youth & Family Services	119920M	North Hollister	GF 100 / 3340	873,000.00	873,000.00	130,950.00	274,309.83	156,748.44	310,911.73	-	-	1/13
2. Community Build, Inc.	120830M	Baldwin Village	GF 100 / 3340	873,000.00	873,000.00	130,950.00	520,845.51	176,404.45	44,800.04	-	-	2/13
3. Community Build, Inc.	120825M	Florence-Graham	GF 100 / 3340	873,000.00	873,000.00	130,950.00	498,312.32	183,885.20	59,592.48	-	-	2/13
4. People's Coordinated Services	120698M	Newton	GF 100 / 3340	873,000.00	873,000.00	-	504,394.70	239,000.00	335,695.30	-	-	1/13
5. El Nido Family Centers	121078M	Pasadena	GF 100 / 3340	873,000.00	873,000.00	-	404,041.20	336,701.60	132,257.80	-	-	10/12
6. Children's Hospital Los Angeles	120856M	Cypress Park	GF 100 / 3340	873,000.00	873,000.00	-	-	649,821.59	223,178.41	-	-	-
7. New Directions for Youth	120819M	Panorama City	GF 100 / 3340	873,000.00	873,000.00	130,950.00	362,356.08	143,386.80	215,298.03	-	-	2/13
8. Alma Family Services	120855M	Boyle Heights	GF 100 / 3340	873,000.00	873,000.00	-	-	685,168.87	187,830.13	-	-	-
9. Watts Labor Community Action Cmte	120853M	Watts	GF 100 / 3340	873,000.00	873,000.00	130,950.00	285,313.68	190,000.00	265,736.32	-	-	1/13
10. Asian American Drug Abuse Program	120854M	77th St	GF 100 / 3340	873,000.00	873,000.00	130,950.00	415,058.77	270,000.00	66,993.23	-	-	1/13
11. Brotherhood Crusade (3 mo)	116119M	Southwest II	GF 100 / 3340	218,250.00	218,250.00	32,737.50	92,423.93	61,000.00	12,088.67	-	-	8/12
12. Brotherhood Crusade (9 mo)	121396M	Southwest II	GF 100 / 3340	654,750.00	654,750.00	98,212.50	127,408.28	350,000.00	79,129.22	-	-	12/12
13. El Centro Del Pueblo (3 mo)	115118M	Rampart	GF 100 / 3340	218,250.00	218,250.00	-	-	207,547.03	10,602.97	-	-	-
14. El Centro Del Pueblo (9 mo)	121844M	Rampart	GF 100 / 3340	327,375.00	327,375.00	-	-	253,779.13	73,595.87	-	-	-
15. P.F. Bresse Foundation (9 mo)	121398M	Rampart	GF 100 / 3340	327,375.00	327,375.00	-	-	209,065.71	118,289.29	-	-	-
Sub Total				10,476,000.00	10,476,000.00	916,860.88	3,304,471.39	4,132,629.31	2,122,248.39	-	-	-

INTERVENTION - GRYD ZONE												
Agency	Contract #	GRYD ZONE	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Total Payment thru 3/31/13	Estimated Payment from 4/1 - 6/30/13	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Actual Payment Thru
1. Communities In Schools	120986M	Pasadena	GF 100 / 3340	492,500.00	492,500.00	73,875.00	238,042.32	135,595.60	42,867.08	-	-	1/13
2. Communities In Schools	120984M	Panorama City	GF 100 / 3340	492,500.00	492,500.00	73,875.00	232,402.97	132,891.88	53,420.35	-	-	1/13
3. Community Build, Inc.	121028M	Baldwin Village	GF 100 / 3340	492,500.00	492,500.00	73,875.00	276,238.87	114,853.89	25,702.44	-	-	2/13
4. PHFE/Actess Rising	121062M	Cypress Park	GF 100 / 3340	492,500.00	492,500.00	-	175,692.44	219,888.00	86,547.85	-	-	9/12
5. PHFE/Actess Rising	121064M	Rampart	GF 100 / 3340	292,000.00	292,000.00	-	-	187,837.94	104,682.00	-	-	-
6. 2012 CalGrip Grant (State)	121064Y	9402481864	200,000.00	200,000.00	-	-	175,217.74	24,782.26	-	-	-	9/12
7. Soledad Enrichment Action	120897M	Newton	GF 100 / 3340	492,500.00	492,500.00	73,875.00	144,387.26	180,340.79	93,866.65	-	-	12/12
8. Soledad Enrichment Action	120898M	North Hollister (R)	GF 100 / 3340	492,500.00	492,500.00	73,875.00	115,881.09	241,346.15	61,417.76	-	-	12/12
9. Soledad Enrichment Action	120879M	Boyle Heights	GF 100 / 3340	292,000.00	292,000.00	73,875.00	-	182,454.02	36,170.98	-	-	-
10. 2012 CalGrip Grant (State)	120879Y	549463364	200,000.00	200,000.00	-	-	93,033.48	106,966.51	-	-	-	9/12
11. Soledad Enrichment Action	119973M	77th St	GF 100 / 3340	492,500.00	492,500.00	73,875.00	135,676.23	235,174.99	42,773.78	-	-	12/12
12. Venice 2000HELPER Foundation	120899M	Southwest II	GF 100 / 3340	492,500.00	492,500.00	73,875.00	175,387.45	210,000.00	33,237.55	-	-	11/12
13. Schladat Enrichment Action (3 mo)	115281M	Florence-Graham	GF 100 / 3340	121,250.00	121,250.00	-	113,126.81	-	6,123.19	-	-	CLOSED
14. Chapter Two, Inc. (9 mo)	121397M	Florence-Graham	GF 100 / 3340	371,250.00	371,250.00	55,406.25	58,927.87	170,000.00	66,815.99	-	-	12/12
Sub Total				5,417,600.00	5,417,600.00	646,498.25	1,938,974.64	2,143,263.39	688,855.82	-	-	-

INTERVENTION - SECONDARY AREA												
Agency	Contract #	SECONDARY AREA	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Total Payment thru 3/31/13	Estimated Payment from 4/1 - 6/30/13	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Actual Payment Thru
1. PHFE/Actess Rising (3 mo)	115284M	Central	GF 100 / 3340	49,866.00	49,866.00	-	2,820.00	47,046.01	2,820.00	-	-	-
2. PHFE/Actess Rising (9 mo)	121399M	Central	GF 100 / 3340	149,598.00	149,598.00	-	23,962.67	94,162.44	31,472.89	-	-	-
3. Tobeman Neighborhood Center (3 mo)	116271M	South	GF 100 / 3340	99,731.00	99,731.00	14,939.85	54,093.16	30,678.80	-	-	-	6/12
4. Tobeman Neighborhood Center (9 mo)	121433M	South	GF 100 / 3340	232,707.00	232,707.00	34,806.03	77,738.27	100,000.00	20,954.68	-	-	1/13
5. Advancement Project HELPER (3 mo)	116838M	West	GF 100 / 3340	49,866.00	49,866.00	-	-	49,866.00	-	-	-	-
6. Venice 2000HELPER Foundation (9 mo)	121398M	West	GF 100 / 3340	151,875.00	151,875.00	22,781.25	23,880.93	105,212.02	-	-	-	11/12
7. Communities In Schools (FY12)	118441M	Valley	GF 100 / 3340	20,000.00	20,000.00	-	19,958.37	-	40.63	-	-	6/12
8. Communities In Schools (3 mo)	118441M	Valley	GF 100 / 3340	49,866.00	49,866.00	-	49,866.66	-	0.32	-	-	6/12
9. Communities In Schools (9 mo)	121642M	Valley	GF 100 / 3340	149,598.00	149,598.00	22,439.70	50,247.87	80,000.00	16,910.43	-	-	-
Sub Total				953,107.00	953,107.00	95,086.65	299,745.56	493,866.58	171,309.04	-	-	-

PREVENTION - SECONDARY AREA												
Agency	Contract #	SECONDARY AREA	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Total Payment thru 3/31/13	Estimated Payment from 4/1 - 6/30/13	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Actual Payment Thru
1. Asian American Drug Abuse (3 mo)	115278M	West	GF 100 / 3340	83,109.00	83,109.00	-	73,501.23	-	9,607.77	-	-	9/12
2. Children's Hospital Los Angeles (9 mo)	121855M	West	GF 100 / 3340	245,531.00	245,531.00	-	-	202,589.02	42,941.98	-	-	-
3. Child & Family Guidance Center (3 mo)	115272M	Valley	GF 100 / 3340	83,109.00	83,109.00	-	-	83,109.00	-	-	-	-
4. Child & Family Guidance Center (9 mo)	121432M	Valley	GF 100 / 3340	245,531.00	245,531.00	-	-	220,000.00	25,531.00	-	-	-
5. Hathaway-Sycamore (3 mo)	116276M	Central	GF 100 / 3340	83,109.00	83,109.00	-	71,442.38	-	11,666.62	-	-	-
6. Watts Labor Community Action (3 mo)	116274M	South	GF 100 / 3340	83,109.00	83,109.00	12,466.35	32,567.86	-	37,541.70	-	-	9/12
7. Watts Labor Community Action (9 mo)	121431M	South	GF 100 / 3340	245,531.00	245,531.00	36,639.90	61,559.58	80,000.00	67,331.62	-	-	1/13
8. Youth Policy Institute (9 mo)	121404M	Central	GF 100 / 3340	245,531.00	245,531.00	-	-	245,531.00	-	-	-	-
Sub Total				1,314,860.00	1,314,860.00	49,106.25	239,491.12	895,672.02	440,290.61	-	-	-

EVALUATION												
Agency	Contract #	GRYD ZONE	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Total Payment thru 3/31/13	Estimated Payment from 4/1 - 6/30/13	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Actual Payment Thru
1. Urban Institute (4/1/13-3/31/14)	PENDING	All Zones	GF 100 / 3340	900,000.00	-	-	-	-	-	-	-	900,000.00
		Watts Regional Strategy	HAGLA	40,000.00	-	-	-	-	-	-	-	40,000.00
Sub Total				940,000.00	-	-	-	-	-	-	-	940,000.00

SUMMER LIGHT NIGHTS (SNL)												
Agency	Contract #	GRYD ZONE	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Total Payment thru 3/31/13	Estimated Payment from 4/1 - 6/30/13	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Actual Payment Thru
1. LA Conservation Corps	119163Y	All Zones	590668	437,440.00	437,440.00	-	437,440.00	-	-	-	-	437,440.00
		CDDB 38th Year (4/1/12-6/30/12)	590668	1,312,320.00	1,312,320.00	-	1,229,640.00	-	-	82,679.95	-	8/12
		CDDB 38th Year (7/1/12-3/31/13)	590668	500,000.00	500,000.00	375,000.00	-	-	-	-	-	8/12
		Housing Authority of City of LA (HAGLA)	590668	288,000.00	288,000.00	269,200.00	28,800.00	-	-	-	-	8/12
		Department of Cultural Affairs	590668	462,240.00	462,240.00	-	-	-	-	-	-	8/12
		Recreation & Parks	590668	462,240.00	462,240.00	-	-	-	-	-	-	8/12
Sub Total				3,000,000.00	3,000,000.00	634,200.00	2,165,120.00	-	126,000.00	82,679.95	-	-

OTHER												
Agency	Contract #	GRYD ZONE	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Total Payment thru 3/31/13	Estimated Payment from 4/1 - 6/30/13	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Actual Payment Thru
1. Los Angeles Conservation Corp (11/1/12-6/30/13)	120024M	Watts Regional Strategy	GF 100 / 3340	513,640.00	513,640.00	-	21,140.00	267,886.73	224,811.27	-	-	-
2. USC/SET	118557M	All Zones	GF 100 / 3340	287,000.00	287,000.00	-	-	267,000.00	-	-	-	-
		2010 Newcom/San Fernando Non-GRYD	53F/G801	56,000.00	-	-	-	-	-	-	-	56,000.00
3. Advancement Project/LAVITA	116546M	All Zones (FY13)	GF 100 / 3340	200,000.00	-	-	-	-	-	-	-	200,000.00
4. CSULA (Ca State University, LA)	121583M	All Zones	GF 100 / 3340	65,000.00	65,000.00	-	-	65,000.00	-	-	-	-
5. Harder & Company Community Research	121528M	All Zones	GF 100 / 3340	94,440.00	94,440.00	-	-	94,000.00	440.00	-	-	-
6. Chicago Center for Family Health	121582M	All Zones	GF 100 / 3340	200,000.00	200,000.00	30,000.00	58,148.28	50,000.00	60,851.75	-	-	2/13
7. Grant Research & Administration	121248M	All Zones	GF 100 / 3340	52,600.00	52,600.00	-	27,698.00	17,499.00	7,303.00	-	-	1/13
8. Research & Evaluation Manager	121728M	All Zones	GF 100 / 3340	33,000.00								



Attachment 12  
MAYOR'S OFFICE OF GANG REDUCTION AND YOUTH DEVELOPMENT (GRYD)  
STATUS REPORT OF EXPENDITURES / PAYMENTS - FY12  
AS OF 9/30/12

PREVENTION - GRYD ZONE													
Agency	Contract #	GRYD ZONE	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	Estimated Payment from 4/1-6/30/13	Amount Dis-encumbered	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Actual Payment Thru
1	VIP Community Mental Health Center	114704M	North Hollenbeck (7/1-9/30/11)	GF 100 / 3040	225,000	225,000	219,249		5,751	0			Closed
2	Barric Action	119920M	North Hollenbeck	GF 100 / 3040	576,000	576,000	101,260	287,613	200,000	86,137	(0)		5/12
3	Community Bldg. Inc.	114706M	Sadwin Village	GF 100 / 3040	900,000	900,000	125,000	751,637		13,263	(0)		Closed
4	Community Bldg. Inc.	118813M	Florence-Graham	GF 100 / 3040	900,000	900,000	135,000	691,673		153,477			Closed
5	People Coordinated Services	114718M	Newton	GF 100 / 3040	590,710	590,710		292,114		398,596			Closed
		114716Y	Newton	53F/G601	282,648	282,648		282,649					complete
		114716Y	Newton	53K/G601	26,641	26,641		26,641					complete
6	El Nido Family Centers	114717M	Pacoma	GF 100 / 3040	900,000	900,000		794,443	87,061	28,496			5/12
7	Children's Hospital LA	114771M	Cypress Park	GF 100 / 3040	790,000	790,000		167,268	516,285	16,417			12/11
		114771Y		53K/G601	200,000	200,000		200,000					complete
8	New Directions for Youth	115114M	Panorama City	GF 100 / 3040	900,000	900,000	135,000	746,373		18,827	(0)		Closed
9	Alma Family Services	115115M	Boyle Heights	GF 100 / 3040	900,000	900,000		755,294		74,250	70,456		Closed
10	WLACAC	116452M	Watts	GF 100 / 3040	683,359	683,359	135,000	302,990	50,000	10,000	185,369		4/12
		119452Y	Watts	53K/G601	216,641	216,641		216,641					complete
11	Asian American Drug Abuse Program	115117M	77th St	GF 100 / 3040	900,000	900,000	135,000	726,869		39,131			Closed
12	El Centro Del Pueblo	115118M	Rampart	GF 100 / 3040	600,000	600,000		606,034		41,985	(0)		Closed
		115119Y	Rampart	54A	300,000	300,000		300,000					Closed
13	Bolehood Crusade	115119M	Southwest II	GF 100 / 3040	900,000	900,000	135,000	718,670		46,330			Closed
					Sub Total	10,860,900	10,890,900	911,250	7,847,028	853,356	385,876		

INTERVENTION - GRYD ZONE														
Agency	Contract #	GRYD ZONE	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	Estimated Payment from 4/1-6/30/13	Amount Dis-encumbered	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Actual Payment Thru	
1	Communities In Schools	115407M	Pacoma	GF 100 / 3040	590,000	590,000	75,000	425,000					Closed	
2	Communities In Schools	116270M	Panorama City	GF 100 / 3040	590,000	590,000	75,000	425,000					Closed	
3	Community Bldg. Inc.	116277M	Sadwin Village	GF 100 / 3040	600,000	600,000	75,000	416,547		8,453	0		Closed	
4	KUSH, Inc.	116273M	Watts/Southeast	GF 100 / 3040	250,000	250,000	75,000	120,558		54,442			5/12	
		115232Y		50K/F50K	250,000	250,000		250,000					5/12	
5	PHFE/Artes Rising	115235M	Cypress Park	GF 100 / 3040	600,000	600,000		416,829	48,976	35,694			5/12	
6	PHFE/Artes Rising	115236M	Rampart	GF 100 / 3040	300,000	300,000		300,000		(0)			3/12	
		115236Y	Rampart	54A	200,000	200,000		92,931	54,735	107,059			5/12	
7	Soledad Enrichment Action	115238M	Florence-Graham	GF 100 / 3040	900,000	900,000	75,000	408,868		16,132	0		Closed	
8	Soledad Enrichment Action	115232M	Newton	GF 100 / 3040	300,000	300,000	75,000	183,848		20,000	21,062		Closed	
		115232Y		53K/G601	200,000	200,000		200,000					complete	
													Closed	
9	Soledad Enrichment Action	116233M	North Hollenbeck	GF 100 / 3040	500,000	500,000	75,000	395,993		29,431	(0)		Closed	
10	Soledad Enrichment Action	115885M	Boyle Heights	GF 100 / 3040	600,000	600,000	75,000	412,808		12,193	(0)		Closed	
													Closed	
11	Developing Options	119436M	77th St (10/1/11-3/31/11)	GF 100 / 3040	83,190	83,190	12,479	24,016		46,696			8/11	
12	Soledad Enrichment Action	119973M	77th St (10/1/11-3/31/12)	GF 100 / 3040	375,000	375,000	56,250	218,750		100,000			Closed	
13	Advancement Project/ HELPER	118888M	Southwest II	GF 100 / 3040	375,000	375,000		310,686		54,415			Closed	
					Sub Total	5,833,190	5,833,190	668,729	4,600,609	103,112	271,675	157,884	107,088	0

INTERVENTION - SECONDARY AREA														
Agency	Contract #	SECONDARY AREA	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	Estimated Payment from 4/1-6/30/13	Amount Dis-encumbered	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Actual Payment Thru	
1	PHFE/Artes Rising	115248M	Belmont	GF 100 / 3040	202,500	202,500		153,345	22,466	16,890			5/12	
2	Toberman Neighborhood Center	115271M	Pedra/Wilmington	GF 100 / 3040	406,000	406,000	60,750	315,487		30,763	(0)		Closed	
3	Advancement Project/ HELPER	119889M	Mar Vista/Venice Sun Valley (12/1/11-10/31/12)	GF 100 / 3040	151,675	151,675		124,537		27,338	0		Closed	
4	Communities In Schools	118441M		GF 100 / 3040	135,000	135,000	20,250	114,750		(0)			6/12	
					Sub Total	894,375	894,375	81,000	716,119	22,466	58,180	16,890	0	0

PREVENTION - SECONDARY AREA														
Agency	Contract #	SECONDARY AREA	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	Estimated Payment from 4/1-6/30/13	Amount Dis-encumbered	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Actual Payment Thru	
1	Asian American Drug Abuse Program	115278M	West	GF 100 / 3040	337,500	337,500	50,625	270,076		16,799			4/12	
2	Child & Family Guidance Ctr	116222M	Valley	GF 100 / 3040	337,500	337,500		335,645		1,855	(0)		Closed	
3	Haltways-Syncrasis	116256M	Central	GF 100 / 3040	337,500	337,500		327,510		9,990	0		Closed	
4	WLACAC	116274M	South	GF 100 / 3040	337,500	337,500	50,625	196,741	50,000	40,134			6/12	
					Sub Total	1,350,000	1,350,000	101,250	1,128,971	80,880	28,644	40,134	0	0

EVALUATION													
Agency	Contract #	AREA	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	Estimated Payment from 4/1-6/30/13	Amount Dis-encumbered	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Actual Payment Thru
1	Urban Institute (7/1/11-3/31/13)	119573M	All Zones	GF 100 / 3040	910,000	910,000		608,676	301,324	(0)			7/12
					Sub Total	910,000	910,000	0	608,676	301,324	0	0	0

SUMMER LIGHT NIGHTS (SNL)													
Agency	Contract #	AREA	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	Estimated Payment from 4/1-6/30/13	Amount Dis-encumbered	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Actual Payment Thru
1	LA Conservation Corps	119163Y	All Zones	50K / F300	38,039	38,039		38,039					Closed
		119163Y	All Zones	50K/G668	1,749,760	1,749,760		1,520,770		228,990			Closed
		119163M	All Zones	GF 100 / 3040	440,000	440,000		440,000					Closed
2	Homeboy Industries	119435M	All Zones	GF 100 / 3040	60,000	60,000		60,000					Closed
3	Recreation & Parks	119435M	All Zones	GF 100 / 3040	362,201	362,201		362,201					Closed
					Sub Total	2,639,000	2,650,000	0	2,421,010	0	0	228,990	0

OTHER														
Agency	Contract #	AREA	Fund / Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	Estimated Payment from 4/1-6/30/13	Amount Dis-encumbered	General Fund Bal	Grant Fund Bal	Not Yet Encumber	Actual Payment Thru	
1	USC/SET	118567M	All Zones	GF 100 / 3040	62,156	62,156		62,156						
		118557Y	All Zones	53F/G601	186,609	186,609		186,609				186,609		
			All Zones	12/31/12	200,000	200,000		106,274		125,653	0		7/12	
2	Advancement Project LAVITA	116465M	Watts Regional Strategy	(HACL) GF 100 / 3040	1,063,440	1,063,440	159,516	646,813	257,111	0			12/12	
3	Los Angeles Conservation Corp	120024M		GF 100 / 3040	1,063,440	1,063,440	159,516	646,813	257,111	0			12/12	
					Sub Total	1,512,295	1,512,295	159,516	753,066	319,267	125,653	0	186,609	0

TOTAL	23,949,770	23,949,770	1,921,745	18,076,399	1,649,524	1,285,564	691,584	522,668					
Grants	3,650,339	3,650,339		3,127,671	54,735			522,668					
General Fund	20,299,431	20,299,431	1,921,745	14,948,729	1,594,789	1,285,564	691,584	522,668					
	23,949,770	23,949,770	1,921,745	18,076,399	1,649,524	1,285,564	691,584	522,668					

Total Actual Payment thru 3/31/12	3,921,931	54,735	677,666
Grants	3,921,931	54,735	677,666
General Fund	4,811,992	1,594,789	6,406,781
Total Actual Payment thru 3/31/12	8,294,853	1,649,524	6,644,447

## INSPECTOR GENERAL STATUS UPDATE – COLLECTIONS AND REVENUES

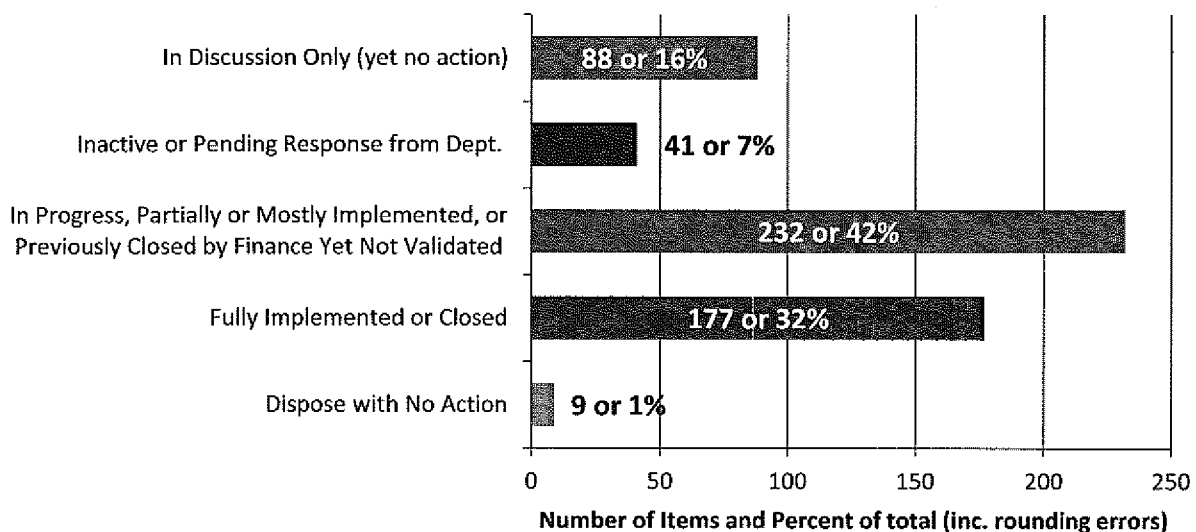
The Inspector General is primarily focused on independently reporting on and aiding in the implementation of various recommendations to improve City of Los Angeles (City) collections and revenue efficiencies. In brief, the following provides an overview of recent deliverables by the Inspector General within this reporting period:

- January 2013 - second status update report as part of the City's Mid-Fiscal Year (FY) 2012/13 Financial Status Report (FSR).
- February 2013 – proposed City-wide Collection Reform Strategic Plan and annual update to collection reform initiatives (C.F. 13-0121).
- April 2013 - proposed amendments to the Los Angeles Administrative and Municipal Codes related to the Collections Board of Review.

In addition to the above, the Inspector General continues dedicating his attention to: (1) monitoring potential revenue from Emergency Medical Services via Assembly Bill AB 678, the Medi-Cal Supplemental Provider Reimbursement program (CF Numbers 12-0600-S33 and 12-0600-S98); (2) coordinating/preparing a response on the final reports from the Commission on Revenue Efficiency (CF No. 12-0600-S23); (4) working with the Housing Department on establishing a lien program to increase the collection of revenues; (5) pursuing/assessing other revenue efficiencies/cost savings opportunities identified and reviewing recommendations by the Office of the City Controller and Neighborhood Council Budget Advocates; (6) analyzing areas for improvements on the City's parking citation program, and (7) developing a City-wide scorecard to evaluate adherence of City-wide collection practices by City departments.

Below is a general overview of all collection reform items currently tracked.

### **Status Overview of Collection Reform - As of March 2013 (547 Total Recommendations and Ideas)**



The following provides a response and status update to C.F. Numbers 12-0600-S33, 12-0600-S98, and 12-0600-S23:

**Assembly Bill 678 (AB 678) Update (CF No's 12-0600-S33 and 12-0600-S98)**

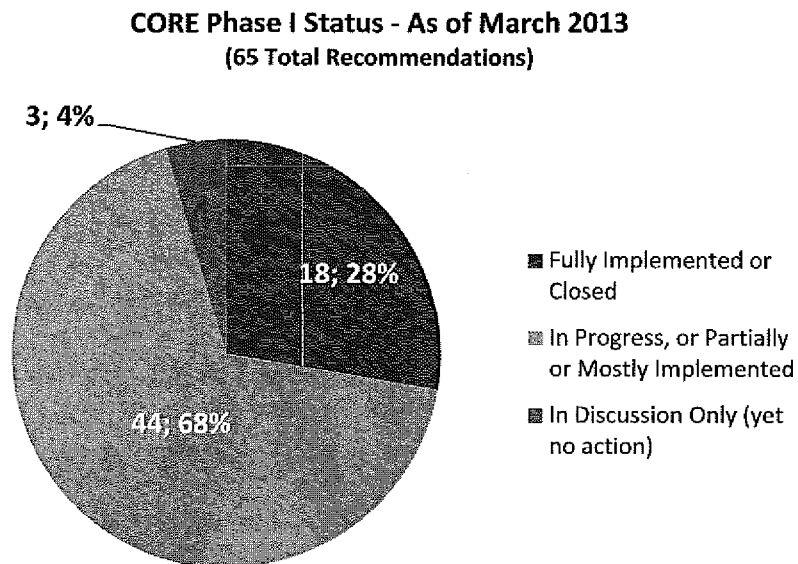
AB 678 was approved on October 2, 2011, which allows State of California municipal government entities the ability to request reimbursement for the cost difference between federal Medicare and State Medi-Cal approved rates if that entity provides ground medical emergency transportation (GEMT) services and those services are publically owned and operated. AB 678 (known as the Medi-Cal Supplemental Provider Reimbursement program) allows the City to request reimbursement at approximately \$23.5 million, plus an additional \$10 million in FY 2013/14. ***To-date, the State of California's State Plan Amendment (SPA) to allow AB 678 Medi-Cal reimbursements continues to neither be approved by the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services (CMS) nor have all the proposed cost methodologies and reports been approved.***

In the 1<sup>st</sup> Qtr. FY 2012/13, FSR, the Inspector General indicated that AB 678 funds were highly likely to be received by end of this fiscal year ***IF*** the proposed State Plan Amendment (SPA), cost methodologies, and reports were submitted by the end of December 2012 to the State of California's Department of HealthCare Services (DHCS). The first milestone was completed on January 18, 2013, which the two week delay was seen as timing that could be absorbed if CMS swiftly approved the State's proposal. By the Mid-FY 2012/13 report, the Inspector General highlighted the second milestone required to realize AB 678 revenues, which states that ***IF*** the SPA approval was not received by end of February 2013, then City should proceed with caution if it opts to rely on AB 678 funds in this fiscal year's revenue projection. Most important, if the SPA was approved on or after April 2013, then it most likely would result in receipt of AB 678 funds early next fiscal year. As of April 2013, the second milestone did not materialize. Therefore, the Inspector General recommended that AB 678 should be programmed into the proposed FY 2013/14 budget, pending approval consideration by CMS.

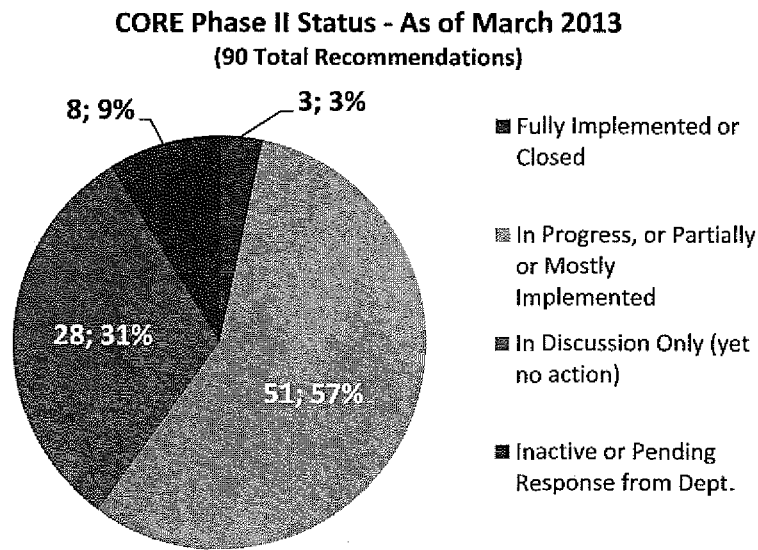
**Commission on Revenue Efficiency (CORE) Update (CF No. 12-0600-S23)**

In October 2010, CORE released its Phase I, Report 1 ("Blueprint for Reform on City-wide Collections"), which included 65 recommendations. As of March 2013, the City implemented 18 or 28% of all recommendations with the vast majority, 44 recommendations or 68%, are categorized as "in-progress" or "partially or mostly implemented" status. The remaining three recommendations are "in-discussion" only and pending action or a decision to dispose of the item with no further action. In terms of improvements from the mid-fiscal year 2012/13 report to March 2013, ***the City's progress remains relatively static with a slight improvement of two percentage points (from 26% to 28%) for items implemented and both a decrease of one percentage point for items categorized "in pending" status (from 69% to 68%) and "in-discussion" only status (from 5% to 4%).*** Therefore, City departments should make every effort to either dispose of or consider the three pending recommendations

from the CORE's Blueprint as swiftly as possible. The below graph summarizes the general status of all CORE, Phase I report recommendations.



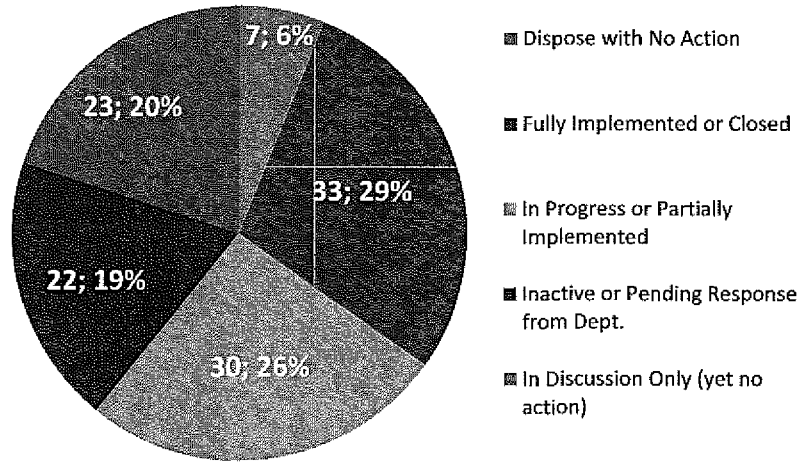
In March 2012, CORE released its Phase II (set of eight) reports focused on business and economic development, collections, and revenue efficiencies. Phase II reports included 90 new recommendations and 115 revenue ideas provided by various City departments. As of October 2012, a minimal improvement or about one percentage point increase (from 2% to 3%) was noted in the mid-fiscal year 2012/13 report for items implemented. Further, the number of "in-active" recommendations decreased between September and October 2012 by four percentage points from 13% (or 12 recommendations) to nine percent (or eight recommendations). ***As of March 2013, the overall status of total recommendations remains unchanged from the prior reporting period. Therefore, a renewed commitment from City departments to review and consider recommended items remains at critical levels as each item not considered may expose the City to forego financial opportunities to collect revenues owed.*** The below graphs provides the general status of all CORE, Ph. II report recommendations.



In the mid-fiscal year 2012/13 report, the Inspector General highlighted the continued dedication by the City's internal working group - the Revenue Oversight and Collections Committee - to identify potential revenue streams or cost recovery opportunities that may be considered upon conducting cost-benefit analysis or assessments. Some of these revenue ideas were captured in the proposed fiscal year 2013/14 budget, such as reducing the impact to the General Fund from Bank and Merchant Card Fees and appropriating funds to consider retrofitting the City's asphalt plants to produce a 50% recycled asphalt mix. However, many other items remain pending and others require a further feasibility assessment prior to including these initiatives in the ensuing fiscal year's budget. During the proposed fiscal year 2013/14 budget deliberations, the Inspector General also highlighted areas of opportunity to improve collections and enhance revenues.

The below graphs provides the general status of CORE, Ph. II revenue generating ideas submitted by City departments in summer of 2011. In general, a two percentage point increase (from 26% to 28%) for items fully implemented was observed during this reporting period with a seven percentage point decrease (from 26% to 19%) for items that were "inactive or pending response from a City department," which the latter is considered a positive impact towards collection reform. Therefore, the City realized a higher improvement for tracked revenue generating ideas compared to non-revenue generating recommendations from CORE's Phase I or II reports. This could mean that City departments are more committed to vetting their own recommendations or that the inclusion of an Inspector General position to track and monitor these items is augmenting City departments efforts by creating partnerships and providing an additional resource to address said recommendations, or a mixture of both, including other variables.

**Revenue 2011 Survey - As of March 2013**  
 (115 Total Revenue Ideas)



**Recommendations:**

1. Request that the Offices of the City Administrative Office, City Attorney, and Finance, and Departments of General Services, Recreation and Parks, and Convention Center work with the Inspector General to swiftly review collection reform initiatives that are categorized as inactive or pending department response.