

Attachment 1-A

## Fiscal Year 2013-14 General Fund Receipts Receipts through November

\$ Thousands

	2013-14 Budget	Plan @ November 30	Receipts @ November 30	Variance (Rcpts Less Rev Plan)	Comments
Property Tax	\$1,549,568	\$104,765	\$81,768	(\$22,997)	Shortfall attributed to the early receipt of secured property tax receipts in the previous fiscal year.
Property Tax Ex-CRA Inc.	55,434	31,434	19,923	(11,511)	Receipts from due diligence review lower than previously estimated.
Utility Users' Tax	641,598	270,856	260,325	(10,531)	Electricity Users Tax receipts are still falling behind plan. Communication users tax also behind, which is offset by gas users tax receipts.
Licenses, Permits, Fees and Fines	832,712	227,492	255,233	27,741	Surplus may be attributed to receipt of Transportation Grant funds ahead of plan, which is weighted to reflect departmental receipts expected at year end. Shortfalls are expected in AB678 ambulance billing reimbursements and Solid Waste Resources related cost reimbursements.
Business Tax	470,728	28,037	25,774	(2,263)	Approximately 93 percent of receipts are received in the second half of the fiscal year. Budget assumes additional receipts from tax amnesty programs.
Sales Tax	352,790	137,132	146,553	9,421	Receipts trending ahead of plan.
Documentary Transfer Tax	160,106	67,319	85,658	18,339	Receipts-to-date ahead of plan, but monthly receipts are variable.
Power Revenue Transfer	253,000				
Transient Occupancy Tax	174,423	74,173	78,747	4,574	Receipts-to-date ahead of plan, but monthly receipts are variable.
Parking Fines	156,557	65,200	65,254	54	
Parking Users' Tax	94,947	39,560	38,778	(782)	
Franchise Income	42,618	18,663	19,908	1,245	
Water Revenue Transfer					
State Motor Vehicle License Fees	2,100	2,100	1,737	(363)	
Grant Receipts	6,193	2,350	2,210	(140)	
Tobacco Settlement	9,006		29	29	Additional master settlement agreement payment.
Transfer from Telecommunications Fund	5,220				
Residential Development Tax	2,100	875	1,030	155	
Transfer from the Budget Stabilization Fund	8,029				
Special Parking Revenue Transfer	35,142				
<b>Subtotal General Fund</b>	<b>\$4,852,271</b>	<b>\$1,069,956</b>	<b>\$1,082,926</b>	<b>\$12,970</b>	
Interest Income	14,621	5,935	9,947	4,012	This variance is primarily owed to special funds.
<b>Total General Fund</b>	<b>\$4,866,892</b>	<b>\$1,075,891</b>	<b>\$1,092,874</b>	<b>\$16,982</b>	

## Attachment 1-B

## PROPERTY TAX REVENUE MONTHLY STATUS REPORT

Thousand dollars

MONTHLY	2010-11	2011-12	2012-13	2013-14		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	VARIANCE
JULY	\$38,764	\$36,112	\$61,111	\$39,857	\$15,794	(\$24,063)
AUGUST	43,954	42,324	44,196	44,402	43,748	(654)
SEPTEMBER						
OCTOBER						
NOVEMBER	28,050	20,570	20,977	20,506	22,225	1,719
DECEMBER	356,086	363,901	380,263	392,064		
JANUARY	304,263	310,200	325,123	336,188		
FEBRUARY	68,775	60,828	83,248	87,037		
MARCH	4,176	4,344	3,265	3,725		
APRIL	282,180	285,869	277,819	286,395		
MAY	304,399	285,114	351,014	329,658		
JUNE	3,519	3,099	3,374	9,736		
<b>TOTAL</b>	<b>\$1,434,167</b>	<b>\$1,412,361</b>	<b>\$1,550,388</b>	<b>\$1,549,568</b>		
% CHANGE	27.8%	-1.5%	9.8%	2.1%		

CUMULATIVE	2010-11	2011-12	2012-13	2013-14		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	VARIANCE
JULY	\$38,764	\$36,112	\$61,111	\$39,857	\$15,794	(\$24,063)
AUGUST	82,718	78,436	105,307	84,259	59,542	(24,717)
SEPTEMBER	82,718	78,436	105,307	84,259	59,542	(24,717)
OCTOBER	82,718	78,436	105,307	84,259	59,542	(24,717)
NOVEMBER	110,768	99,006	126,284	104,765	81,768	(22,997)
DECEMBER	466,854	462,907	506,547	496,829		
JANUARY	771,117	773,107	831,670	833,017		
FEBRUARY	839,893	833,934	914,918	920,054		
MARCH	844,069	838,279	918,182	923,779		
APRIL	1,126,249	1,124,148	1,196,001	1,210,174		
MAY	1,430,648	1,409,262	1,547,015	1,539,832		
JUNE	1,434,167	1,412,361	1,550,388	1,549,568		

## REVENUE BY ACCOUNT

Thousand dollars through November

	2010-11	2011-12	2012-13	2013-14			
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PLAN	ACTUAL	VARIANCE
Secured	\$943,768	\$938,108	\$1,036,558	\$1,014,093	\$45,066	\$21,142	(\$23,924)
Unsecured	43,657	43,018	44,101	42,318	40,547	42,324	1,777
Homeowner Exemption	8,632	8,575	8,440	8,440	0	0	0
Supplemental	13,200	12,238	16,020	18,799	2,621	4,758	2,137
Redemptions	45,558	28,140	28,943	27,432	17,779	15,989	(1,790)
County Admin Charges	(22,976)	(21,631)	(15,510)	(15,975)	0	0	0
Refunds	(10,728)	(14,376)	(9,596)	(7,038)	(1,248)	(2,686)	(1,438)
Adjustments	241	219	330	6,000	0	241	241
CRA-Litigation Settlement							0
CRA Adjustments	3,132	674	0	0	0	0	0
<b>1% Property Tax</b>	<b>\$1,024,483</b>	<b>\$994,966</b>	<b>\$1,109,285</b>	<b>\$1,094,069</b>	<b>\$104,765</b>	<b>\$81,768</b>	<b>(\$22,997)</b>
VLF Replacement	312,872	316,857	324,644	334,383	0	0	0
Sales tax Replacement	96,811	100,538	116,458	121,116	0	0	0
<i>subtotal</i>	<i>409,683</i>	<i>417,395</i>	<i>441,102</i>	<i>455,499</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Property Tax All Sources</b>	<b>\$1,434,167</b>	<b>\$1,412,361</b>	<b>\$1,550,388</b>	<b>\$1,549,568</b>	<b>\$104,765</b>	<b>\$81,768</b>	<b>(\$22,997)</b>

## Attachment 1-C

**Revenue Monthly Status Report**  
**Redirection of ex-Community Redevelopment Agency (CRA) Tax Increment Monies**  
(Thousand Dollars)

MONTHLY	2011-12		2012-13			2013-14		
	ACTUAL	BUDGET	REVISED	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
JULY		\$30,000	\$16,951	\$16,951		\$31,434		(\$31,434)
AUGUST		-	-	-	-	-	19,923	\$19,923
SEPTEMBER		-	-	-	-	-	-	-
OCTOBER		-	-	-	-	-	-	-
NOVEMBER		-	-	-	-	-	-	-
DECEMBER		-	382	382	-	-	-	-
JANUARY		9,300	26,235	26,235	-	12,000	-	-
FEBRUARY		-	-	-	-	-	-	-
MARCH		-	-	-	-	-	-	-
APRIL		-	-	-	-	-	-	-
MAY		-	-	-	-	-	-	-
JUNE		22,666	6,269	15,271	9,002	12,000		
		<b>\$22,666</b>	<b>\$48,600</b>	<b>\$49,837</b>	<b>\$58,839</b>	<b>\$9,002</b>	<b>\$55,434</b>	
				160%		-6%		

CUMULATIVE	2011-12		2012-13			2013-14		
	ACTUAL	BUDGET	REVISED	ACTUAL	VARIANCE	BUDGET	ACTUAL	REVISED
JULY		\$30,000	\$16,951	\$16,951		31,434	-	(31,434)
AUGUST	-	30,000	16,951	16,951	-	31,434	19,923	(11,511)
SEPTEMBER	-	30,000	16,951	16,951	-	31,434	19,923	(11,511)
OCTOBER	-	30,000	16,951	16,951	-	31,434	19,923	(11,511)
NOVEMBER	-	30,000	16,951	16,951	-	31,434	19,923	(11,511)
DECEMBER	-	30,000	17,333	17,333	-	31,434		
JANUARY	-	39,300	43,568	43,568	-	43,434		
FEBRUARY	-	39,300	43,568	43,568	-	43,434		
MARCH	-	39,300	43,568	43,568	-	43,434		
APRIL	-	39,300	43,568	43,568	-	43,434		
MAY	-	39,300	43,568	43,568	-	43,434		
JUNE	22,666	48,600	49,837	58,839	9,002	55,434		

The dissolution of the former CRA under AB1x26 results in the redistribution of net Tax Increment (TI) resources to the various taxing entities, including the county, schools and the City. In addition to the growth of secured property tax receipts, estimates are based on factors such as interpretation of legislation relative to enforceable obligations and the recommendations and decisions made by the Governing Board, Oversight Board and the State Department of Finance (DOF). Distributions occur only after accounting for certain fees, pass-throughs and enforceable obligations. Thus, actuals may deviate significantly from preliminary estimates. A second component of miscellaneous revenue consists of one-time monies from the due diligence review and subsequent distribution of former CRA funds.

Tax increment revenue in 2012-13 came in \$9 million above the revised budget. For 2013-14, revenue from the due diligence review is \$11 million below plan, but may be offset by additional tax increment money received later in the fiscal year.

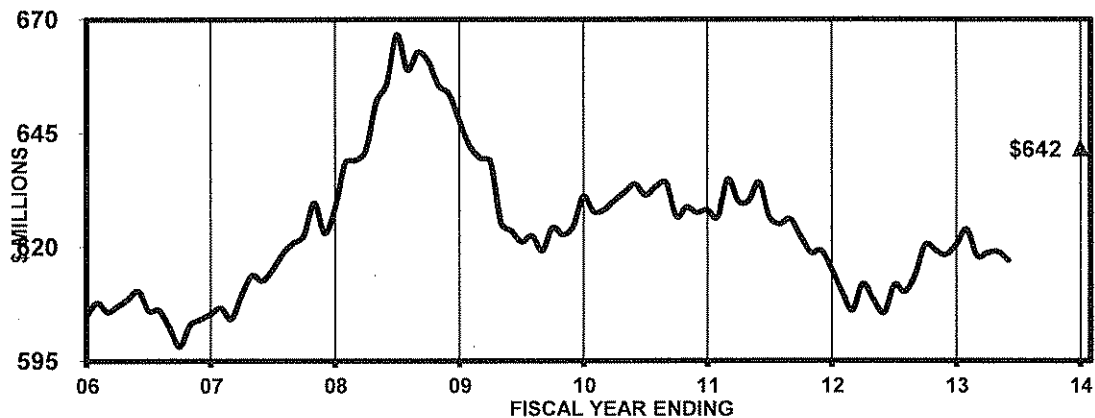
**REVENUE MONTHLY STATUS REPORT**  
**UTILITY USERS' TAX**  
(Thousand Dollars)

MONTHLY	2010-11	2011-12	2012-13	2013-14		
	ACTUAL	ACTUAL	ACTUAL	PLAN	ACTUAL	VARIANCE
JULY	\$50,379	\$48,839	\$43,900	\$43,245	47,246	\$4,001
AUGUST	47,541	55,801	51,740	53,266	45,894	(7,372)
SEPTEMBER	55,708	50,934	56,775	56,788	57,464	677
OCTOBER	53,945	53,961	50,553	53,430	50,817	(2,613)
NOVEMBER	59,670	58,151	60,841	64,127	58,904	(5,223)
DECEMBER	50,858	48,904	49,374	51,474		
JANUARY	52,714	51,113	49,634	51,593		
FEBRUARY	52,571	53,695	57,222	58,118		
MARCH	50,453	46,586	53,318	54,439		
APRIL	54,820	51,310	50,127	51,591		
MAY	47,891	48,350	47,393	53,806		
JUNE	51,520	47,389	49,571	49,721		
<b>TOTAL</b>	<b>\$628,068</b>	<b>\$615,034</b>	<b>\$620,448</b>	<b>\$641,598</b>		
% CHANGE	-0.5%	-2.1%	0.9%	3.4%		

\* Adjusted

CUMULATIVE	2010-11	2011-12	2012-13	2013-14		
	ACTUAL	ACTUAL	ACTUAL	PLAN	ACTUAL	VARIANCE
JULY	\$50,379	\$48,839	\$43,900	\$43,245	\$47,246	\$4,001
AUGUST	97,920	104,641	95,640	96,512	93,140	(3,372)
SEPTEMBER	153,627	155,574	152,415	153,299	150,604	(2,695)
OCTOBER	207,572	209,535	202,967	206,730	201,421	(5,308)
NOVEMBER	267,242	267,686	263,809	270,856	260,325	(10,531)
DECEMBER	318,100	316,590	313,183	322,331		
JANUARY	370,814	367,704	362,817	373,924		
FEBRUARY	423,385	421,398	420,039	432,042		
MARCH	473,838	467,984	473,357	486,480		
APRIL	528,658	519,295	523,484	538,071		
MAY	576,549	567,645	570,877	591,877		
JUNE	628,068	615,034	620,448	641,598		

**UTILITY USERS' TAX**  
**12-MONTH MOVING SUM**  
— ACTUAL      ▲ BUDGET



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

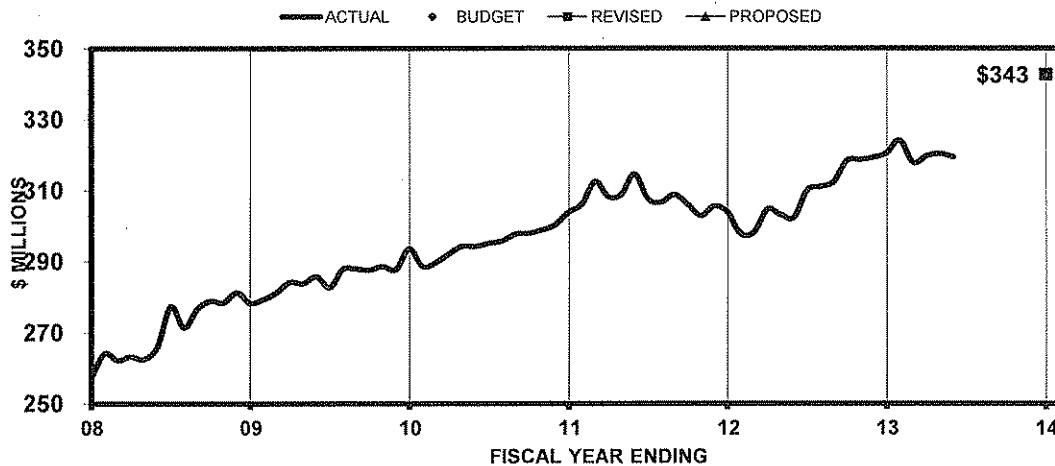
**REVENUE MONTHLY STATUS REPORT  
ELECTRIC USERS' TAX  
(Thousand Dollars)**

MONTHLY	2010-11	2011-12	2012-13	PLAN	2013-14	VARIANCE
	ACTUAL	ACTUAL	ACTUAL		ACTUAL	
JULY	\$22,516	\$24,790	\$18,782	\$19,515	\$22,368	\$2,853
AUGUST	21,652	28,018	28,446	29,555	22,204	(7,351)
SEPTEMBER	30,110	25,795	32,239	33,496	34,086	590
OCTOBER	28,393	29,060	27,533	30,258	28,193	(2,066)
NOVEMBER	32,452	32,577	37,374	41,074	36,450	(4,624)
DECEMBER	25,497	24,173	26,230	27,541		
JANUARY	24,511	23,481	24,552	25,779		
FEBRUARY	23,469	25,669	26,975	28,324		
MARCH	22,148	19,335	25,299	26,564		
APRIL	26,718	23,528	23,838	25,935		
MAY	20,366	23,083	23,678	28,770		
JUNE	25,979	24,256	25,487	25,904		
<b>TOTAL</b>	<b>\$303,812</b>	<b>\$303,765</b>	<b>\$320,432</b>	<b>\$342,717</b>		
% CHANGE	3.5%	0.0%	5.5%	12.8%		

\* Adjusted

CUMULATIVE	2010-11	2011-12	2012-13	PLAN	2013-14	VARIANCE
	ACTUAL	ACTUAL	ACTUAL		ACTUAL	
JULY	\$22,516	\$24,790	\$18,782	\$19,515	\$22,368	\$2,853
AUGUST	44,168	52,807	47,228	49,070	44,572	(4,498)
SEPTEMBER	74,279	78,602	79,467	82,566	78,658	(3,908)
OCTOBER	102,672	107,662	107,000	112,825	106,851	(5,974)
NOVEMBER	135,124	140,239	144,374	153,899	143,301	(10,598)
DECEMBER	160,621	164,412	170,604	181,440		
JANUARY	185,132	187,893	195,156	207,220		
FEBRUARY	208,601	213,562	222,131	235,544		
MARCH	230,748	232,897	247,430	262,108		
APRIL	257,466	256,425	271,267	288,043		
MAY	277,832	279,509	294,945	316,813		
JUNE	303,812	303,765	320,432	342,717		
	69%	70%	69%	69%		

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



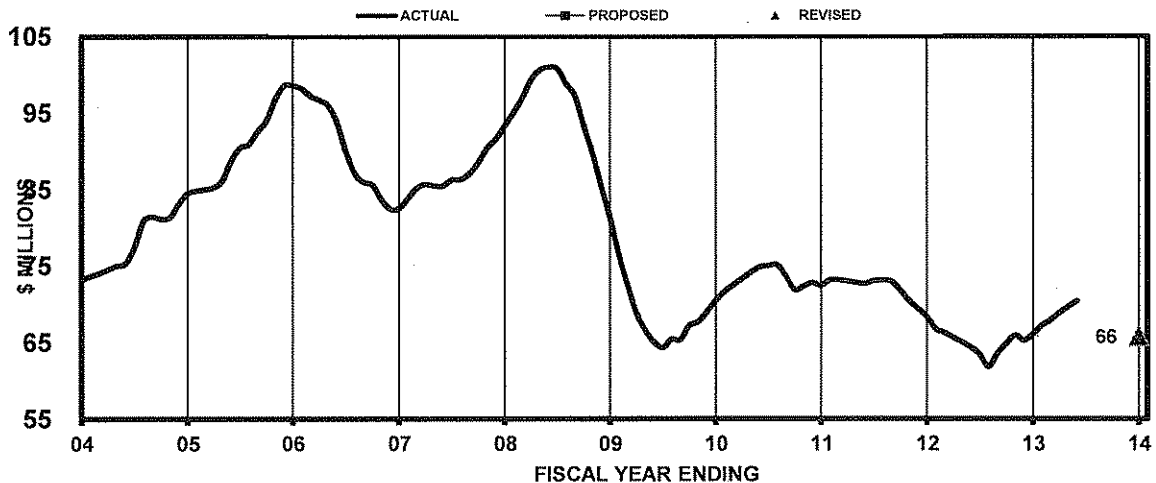
The 2012-13 budget plan was based on 2 percent growth. Receipts fell short of the revised budget. The 2013-14 budget assumed increasing power sales.

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

MONTHLY	2010-11	2011-12	2012-13	2013-14		
	ACTUAL	ACTUAL	ACTUAL	PLAN	ACTUAL	VARIANCE
JULY	\$4,962	\$5,667	\$4,097	\$4,200	\$5,246	\$1,046
AUGUST	4,591	4,614	4,101	4,200	4,826	626
SEPTEMBER	4,447	4,293	3,687	3,800	4,621	821
OCTOBER	4,492	4,275	3,662	3,700	4,457	757
NOVEMBER	4,358	4,251	3,580	3,600	4,353	753
DECEMBER	5,081	5,454	4,496	4,500		
JANUARY	7,859	7,927	6,361	6,400		
FEBRUARY	8,824	8,653	10,403	10,400		
MARCH	8,441	7,272	8,540	8,500		
APRIL	7,443	6,066	7,144	6,300		
MAY	6,518	5,493	4,835	5,700		
JUNE	5,394	4,330	5,111	4,500		
<b>TOTAL</b>	<b>\$72,410</b>	<b>\$68,295</b>	<b>\$66,017</b>	<b>\$65,800</b>		
% CHANGE	2.9%	-5.7%	-3.3%	-0.3%		

CUMULATIVE	2010-11	2011-12	2012-13	2013-14		
	ACTUAL	ACTUAL	ACTUAL	PLAN	ACTUAL	VARIANCE
JULY	\$4,962	\$5,667	\$4,097	\$4,200	\$5,246	\$1,046
AUGUST	9,553	10,281	8,198	8,400	10,071	1,671
SEPTEMBER	13,999	14,574	11,885	12,200	14,692	2,492
OCTOBER	18,491	18,849	15,548	15,900	19,149	3,249
NOVEMBER	22,849	23,100	19,128	19,500	23,502	4,002
DECEMBER	27,930	28,554	23,623	24,000		
JANUARY	35,789	36,481	29,984	30,400		
FEBRUARY	44,613	45,134	40,387	40,800		
MARCH	53,054	52,406	48,927	49,300		
APRIL	60,498	58,472	56,071	55,600		
MAY	67,016	63,965	60,906	61,300		
JUNE	72,410	68,295	66,017	65,800		
	61.6%	66.1%	61.2%	62.0%		

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

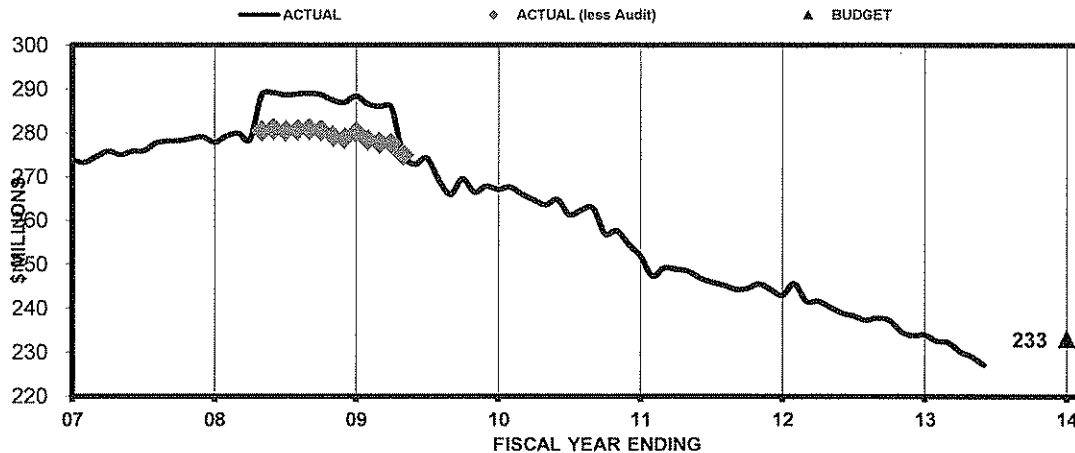


**REVENUE MONTHLY STATUS REPORT**  
**COMMUNICATION USERS' TAX**  
(Thousand Dollars)

MONTHLY	2010-11	2011-12	2012-13	2013-14		
	ACTUAL	ACTUAL	ACTUAL	PLAN	ACTUAL	VARIANCE
JULY	\$22,901	\$18,382	\$21,020	\$19,530	\$19,632	\$102
AUGUST	21,298	23,170	19,193	19,511	18,864	(647)
SEPTEMBER	21,151	20,846	20,849	19,491	18,757	(734)
OCTOBER	21,060	20,625	19,357	19,472	18,168	(1,304)
NOVEMBER	22,860	21,324	19,887	19,452	18,101	(1,351)
DECEMBER	20,280	19,277	18,649	19,433		
JANUARY	20,343	19,705	18,722	19,414		
FEBRUARY	20,278	19,372	19,844	19,394		
MARCH	19,865	19,979	19,479	19,375		
APRIL	20,658	21,717	19,146	19,355		
MAY	21,007	19,774	18,880	19,336		
JUNE	20,146	18,803	18,972	19,317		
<b>TOTAL</b>	<b>\$251,847</b>	<b>\$242,974</b>	<b>\$233,998</b>	<b>\$233,081</b>		
% CHANGE	-5.7%	-3.5%	-3.7%	-0.4%		

CUMULATIVE	2010-11	2011-12	2012-13	2013-14		
	ACTUAL	ACTUAL	ACTUAL	PLAN	ACTUAL	VARIANCE
JULY	\$22,901	\$18,382	\$21,020	\$19,530	\$19,632	\$102
AUGUST	44,199	41,552	40,213	39,041	38,497	(545)
SEPTEMBER	65,349	62,398	61,063	58,533	57,254	(1,279)
OCTOBER	86,410	83,023	80,420	78,005	75,422	(2,583)
NOVEMBER	109,269	104,347	100,307	97,457	93,523	(3,935)
DECEMBER	129,549	123,625	118,956	116,890		
JANUARY	149,893	143,329	137,678	136,304		
FEBRUARY	170,171	162,702	157,522	155,698		
MARCH	190,036	182,681	177,000	175,073		
APRIL	210,694	204,397	196,146	194,428		
MAY	231,701	224,171	215,026	213,764		
JUNE	251,847	242,974	233,998	233,081		

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



This account has been declining steadily since the beginning of FY 09-10. Revenue decline may be attributed to the declining use of landline service and less expensive cellular service options.

**REVENUE MONTHLY STATUS REPORT**  
**BUSINESS TAX**  
(Thousand Dollars)

MONTHLY	2010-11	2011-12	2012-13	2013-14		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	VARIANCE
JULY	\$4,095	\$6,322	\$5,930	\$7,051	\$5,156	(\$1,895)
AUGUST	3,536	5,087	4,555	7,294	4,453	(\$2,842)
SEPTEMBER	3,514	4,793	2,971	4,373	6,643	\$2,270
OCTOBER	5,307	3,835	5,146	5,184	5,011	(\$173)
NOVEMBER	3,896	2,831	3,091	4,135	4,511	\$376
DECEMBER	3,453	4,073	2,959	4,750		
JANUARY	12,216	22,509	29,188	16,847		
FEBRUARY	88,271	111,913	72,785	93,619		
MARCH	253,779	237,302	290,285	276,961		
APRIL	14,787	14,643	11,515	22,486		
MAY	15,175	15,936	14,261	17,607		
JUNE	10,345	10,558	6,146	10,419		
<b>TOTAL</b>	<b>\$418,374</b>	<b>\$439,802</b>	<b>\$448,832</b>	<b>\$470,728</b>		
% CHANGE	-1.5%	5.1%	2.1%	4.6%		

CUMULATIVE	2010-11	2011-12	2012-13	2013-14		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	VARIANCE
JULY	\$4,095	\$6,322	\$5,930	\$7,051	\$5,156	(\$1,895)
AUGUST	7,631	11,409	10,485	14,345	9,609	(4,736)
SEPTEMBER	11,145	16,202	13,456	18,718	16,252	(2,466)
OCTOBER	16,452	20,037	18,602	23,902	21,263	(2,639)
NOVEMBER	20,348	22,868	21,693	28,037	25,774	(2,263)
DECEMBER	23,801	26,941	24,652	32,787		
JANUARY	36,017	49,450	53,840	49,635		
FEBRUARY	124,288	161,363	126,625	143,254		
MARCH	378,067	398,665	416,910	420,215		
APRIL	392,854	413,308	428,425	442,701		
MAY	408,029	429,244	442,686	460,309		
JUNE	418,374	439,802	448,832	470,728		

The 2012-13 business tax revenue fell \$4.6 million below the revised revenue budget. As estimates for Fiscal Year 2013-14 assumed 3.5 percent growth on a higher base (plus \$5.5 million recovered from tax amnesty across various tax revenues), receipts continue to fall below plan. However, as a majority of business tax receipts are booked in February and March, it is too early to determine whether this reflects a trend.



## Attachment 1-I

**REVENUE MONTHLY STATUS REPORT**  
**SALES TAX**  
(Thousand Dollars)

MONTHLY	2010-11	2011-12	2012-13	2013-14		
	ACTUAL	ACTUAL	ACTUAL	PLAN	ACTUAL	VARIANCE
JULY	\$19,175	\$20,783	\$22,560	\$22,742	\$24,925	\$2,183
AUGUST	25,567	26,974	30,009	29,903	32,304	2,400
SEPTEMBER	27,197	30,180	32,242	32,656	30,607	(2,049)
OCTOBER	19,093	20,036	23,249	22,270	25,495	3,224
NOVEMBER	25,267	26,672	31,100	29,561	33,222	3,661
DECEMBER	29,964	36,115	31,778	37,609		
JANUARY	20,457	21,913	23,675	24,115		
FEBRUARY	27,534	29,269	30,121	32,329		
MARCH	26,819	30,383	29,927	32,557		
APRIL	18,252	20,855	22,433	22,258		
MAY	26,766	27,662	29,646	30,978		
JUNE	30,517	32,404	32,230	35,812		
<b>TOTAL</b>	<b>\$296,608</b>	<b>\$323,246</b>	<b>\$338,970</b>	<b>\$352,790</b>		
% CHANGE	5.9%	9%	4.9%	4.1%		
<b>TRADITIONAL 1% SALES TAX</b>	<b>\$395,477</b>	<b>\$430,995</b>		<b>\$470,386</b>		

CUMULATIVE	2010-11	2011-12	2012-13	2013-14		
	ACTUAL	ACTUAL	ACTUAL	PLAN	ACTUAL	VARIANCE
JULY	\$19,175	\$20,783	\$22,560	\$22,742	\$24,925	\$2,183
AUGUST	44,742	47,757	52,569	52,646	57,229	4,583
SEPTEMBER	71,939	77,937	84,811	85,302	87,836	2,534
OCTOBER	91,032	97,973	108,060	107,572	113,331	5,759
NOVEMBER	116,299	124,645	139,160	137,133	146,553	9,420
DECEMBER	146,263	160,760	170,938	174,742		
JANUARY	166,720	182,673	194,613	198,857		
FEBRUARY	194,254	211,942	224,734	231,186		
MARCH	221,073	242,325	254,661	263,743		
APRIL	239,325	263,180	277,094	286,001		
MAY	266,091	290,842	306,740	316,978		
JUNE	296,608	323,246	338,970	352,790		

Although Fiscal Year 2012-13 receipts came in slightly below budget current year receipts are ahead of plan. Estimated receipts assumed 4.0 percent growth in sales tax revenue, the consensus projection of other taxing jurisdictions and local economists.

## Attachment 1-J

**REVENUE MONTHLY STATUS REPORT**  
**DOCUMENTARY TRANSFER TAX**  
(Thousand Dollars)

MONTHLY	2010-11	2011-12	2012-13	2013-14		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	VARIANCE
JULY	\$10,077	\$8,373	\$10,488	\$14,292	14,238	(\$54)
AUGUST	8,084	10,430	13,215	14,639	20,680	\$6,042
SEPTEMBER	7,272	9,432	13,297	12,725	14,599	\$1,874
OCTOBER	8,801	7,985	9,970	13,652	12,096	(\$1,556)
NOVEMBER	6,901	7,665	12,879	12,011	24,053	\$12,042
DECEMBER	10,338	7,907	11,355	13,444		
JANUARY	9,305	9,428	20,304	15,156		
FEBRUARY	6,471	5,981	9,237	10,158		
MARCH	7,187	6,591	8,000	10,350		
APRIL	8,312	8,899	10,554	13,781		
MAY	9,464	9,867	12,613	15,029		
JUNE	8,200	10,677	15,368	14,871		
<b>TOTAL</b>	<b>\$100,413</b>	<b>\$103,238</b>	<b>\$147,282</b>	<b>\$160,106</b>		
<b>% CHANGE</b>	12.0%	2.8%	42.7%	10.0%		

MONTHLY	2010-11	2011-12	2012-13	2013-14		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	VARIANCE
JULY	\$10,077	\$8,373	\$10,488	\$14,292	\$14,238	(\$54)
AUGUST	18,161	18,804	23,704	28,930	34,918	5,988
SEPTEMBER	25,433	28,236	37,001	41,655	49,517	7,861
OCTOBER	34,234	36,221	46,971	55,308	61,613	6,305
NOVEMBER	41,135	43,887	59,851	67,319	85,666	18,347
DECEMBER	51,473	51,793	71,206	80,763		
JANUARY	60,778	61,221	91,510	95,918		
FEBRUARY	67,249	67,203	100,747	106,076		
MARCH	74,436	73,794	108,747	116,425		
APRIL	82,748	82,693	119,302	130,207		
MAY	92,212	92,560	131,914	145,236		
JUNE	100,412	103,237	147,282	160,106		

This tax is the most volatile General Fund revenue source as growth (or decline) in revenue is magnified when home prices and sales volume move together. This account recorded more than \$217 million in 2005-06 at the peak of the real estate bubble. Three years later in 2008-09, revenue declined to under \$84 million.

Fiscal year 2013-14 assumes lower growth as sales near a sustainable level, with increased revenue attributed to the increasing sales price.

## Attachment 1-K

**REVENUE MONTHLY STATUS REPORT**  
**DOCUMENTARY TRANSFER TAX -- Legal Entity Transfers**  
(Thousand Dollars)

MONTHLY	2010-11	2011-12	2012-13	2013-14		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	VARIANCE
JULY		\$244	\$561	\$350	\$2	(\$348)
AUGUST		8	151	350	18	(332)
SEPTEMBER		165	303	350		(350)
OCTOBER		5	9	350	43	(307)
NOVEMBER		104	517	350	5,885	5,535
DECEMBER	841	183		350		
JANUARY		14	1,032	350		
FEBRUARY	23		580	350		
MARCH		10		350		
APRIL				350		
MAY			101	350		
JUNE				350		
<b>TOTAL</b>	<b>\$864</b>	<b>\$733</b>	<b>\$3,253</b>	<b>\$4,200</b>		

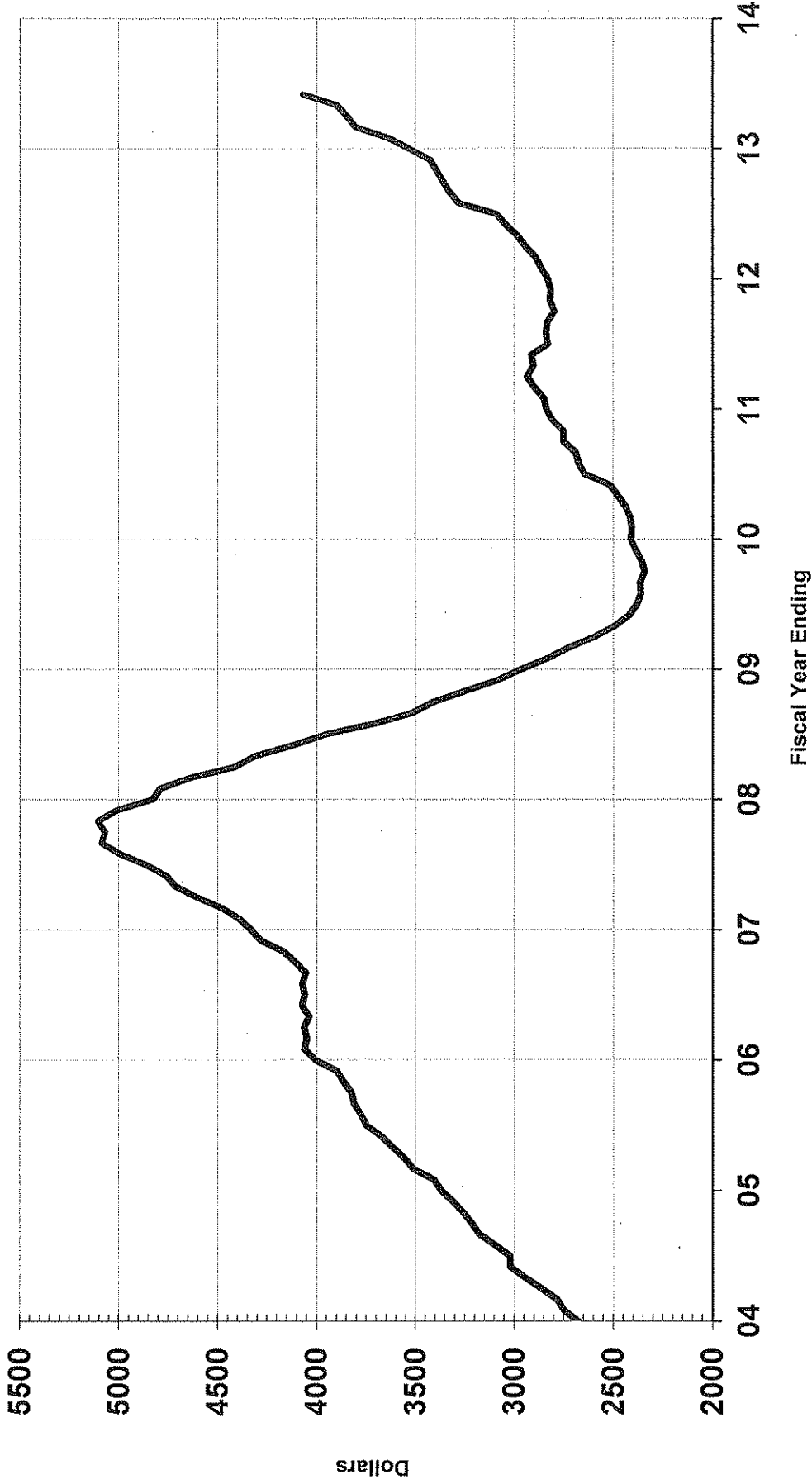
## % CHANGE

MONTHLY	2010-11	2011-12	2012-13	2013-14		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	VARIANCE
JULY		\$244	\$561	\$350	\$2	(\$348)
AUGUST		252	711	700	20	(680)
SEPTEMBER		416	1,014	1,050	20	(1,030)
OCTOBER		421	1,023	1,400	62	(1,338)
NOVEMBER		525	1,541	1,750	5,948	4,198
DECEMBER	841	709	1,541	2,100		
JANUARY	841	723	2,573	2,450		
FEBRUARY	864	723	3,152	2,800		
MARCH	864	733	3,152	3,150		
APRIL	864	733	3,152	3,500		
MAY	864	733	3,253	3,850		
JUNE	864	733	3,253	4,200		

This revenue is City share of county collection of the tax when property title does not change hands, but controlling interest in a legal entity holding real property is transferred. This revenue is included in the total documentary tax revenue amounts reported on the previous page and can be responsible for large fluctuations in total documentary tax.

Attachment 1-L

City Revenue Per Recorded Deed  
12-Month Moving Average  
(Imputed from documentary transfer tax receipts and deed recordings)



This index is a proxy for combined commercial and residential real estate prices in the City. City data lags market activity by several months. Revenue per deed has been increasing over the past three years.

Attachment 1-M

Deeds Recorded in City  
12-month Moving Sum



Volume, as measured by recorded deeds, had been gradually increasing with the housing recovery, but has tapered in recent months with increasing home prices and interest rates.

## Attachment 1-N

## REVENUE MONTHLY STATUS REPORT TRANSIENT OCCUPANCY TAX

(Thousand Dollars)

MONTHLY	2010-11	2011-12	2012-13	BUDGET	2013-14	
	ACTUAL	ACTUAL	ACTUAL		ACTUAL	VARIANCE
JULY	\$12,095	\$13,084	\$15,793	\$14,533	\$12,348	(\$2,185)
AUGUST	10,183	15,128	16,092	17,215	20,063	2,848
SEPTEMBER	12,673	13,451	15,170	16,052	18,061	2,009
OCTOBER	9,670	12,649	13,211	14,387	14,583	196
NOVEMBER	13,212	12,431	15,557	11,986	13,692	1,706
DECEMBER	8,626	8,108	8,310	15,674		
JANUARY	11,079	14,103	14,170	13,874		
FEBRUARY	6,813	10,235	12,005	10,184		
MARCH	16,979	10,795	12,820	16,385		
APRIL	9,271	16,424	13,568	15,410		
MAY	12,498	12,811	16,659	13,152		
JUNE	11,699	10,039	14,468	15,569		
<b>TOTAL</b>	<b>\$134,798</b>	<b>\$149,258</b>	<b>\$167,823</b>	<b>\$174,423</b>		
% CHANGE	13.8%	10.7%	12.4%	3.9%		
		Court settlement 2,464				
		Total FY12 receipts <b>\$151,722</b>				

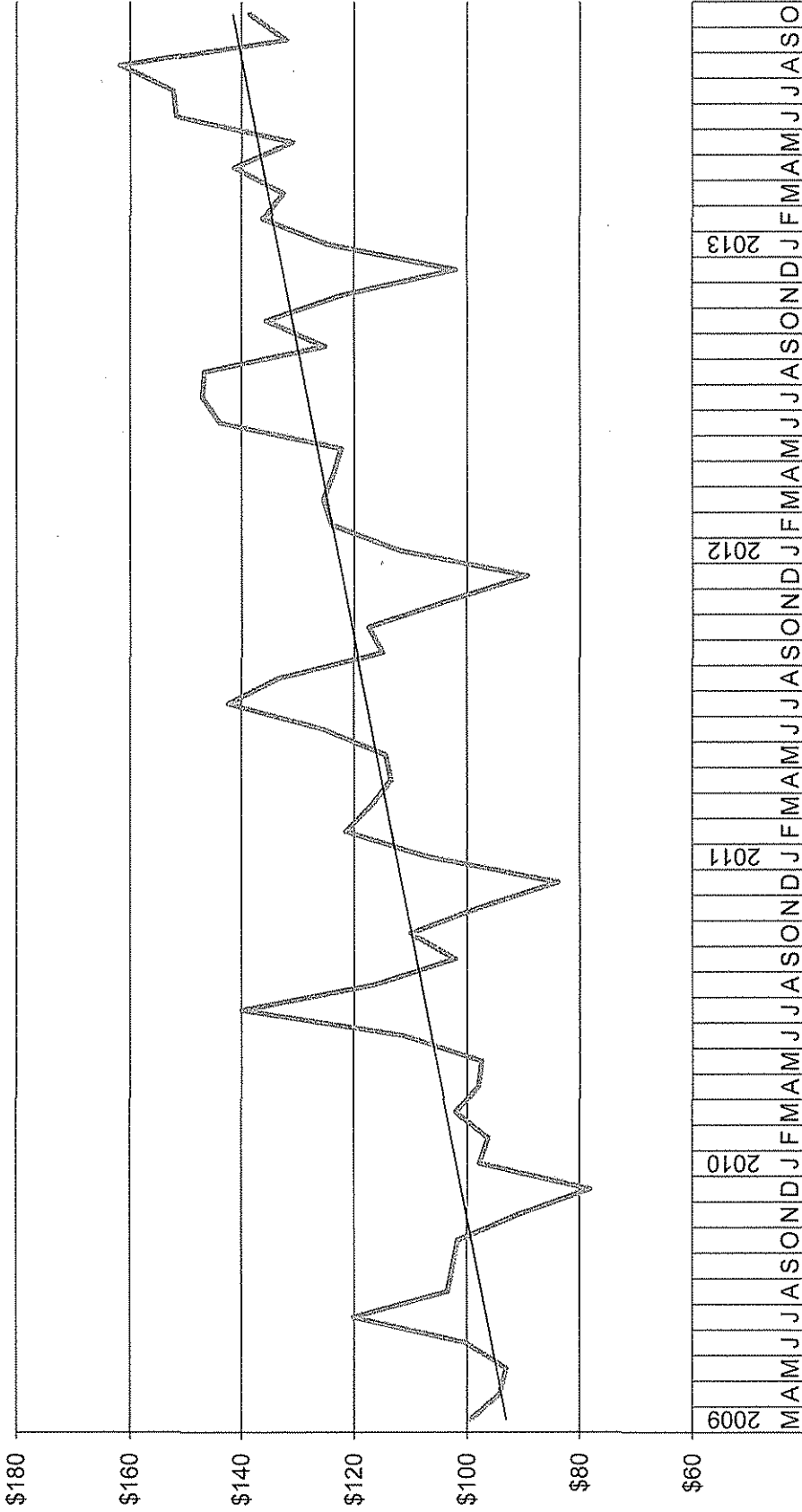
<b>Taxable Hotel Sales</b>	\$1,036,908	\$1,167,092	\$1,290,949	\$1,341,715
<b>Each 1% tax rate</b>	\$10,369	\$11,671	\$12,909	\$13,417

CUMULATIVE	2010-11	2011-12	2012-13	BUDGET	2013-14	
	ACTUAL	ACTUAL	ACTUAL		ACTUAL	VARIANCE
JULY	\$12,095	\$13,084	\$15,793	\$14,533	\$12,348	(\$2,185)
AUGUST	22,278	28,212	31,885	31,749	32,411	662
SEPTEMBER	34,951	41,663	47,055	47,801	50,473	2,671
OCTOBER	44,621	54,312	60,266	62,188	65,056	2,868
NOVEMBER	57,833	66,743	75,823	74,174	78,748	4,574
DECEMBER	66,459	74,851	84,133	89,848		
JANUARY	77,538	88,954	98,303	103,722		
FEBRUARY	84,351	99,189	110,308	113,906		
MARCH	101,330	109,984	123,128	130,292		
APRIL	110,601	126,408	136,696	145,701		
MAY	123,099	139,219	153,355	158,854		
JUNE	134,798	149,258	167,823	174,423		

\*Fiscal Year 2011-12 receipts includes approximately \$2.5 million from a bankruptcy settlement.

Attachment 1-O

Revenue per Available Room in the Los Angeles Area (\$)



Revenue per available room is a factor of both room rate and occupancy and both have been increasing overtime. The peaks and valleys are seasonal and are reflected in the variance in monthly occupancy tax receipts.

Source: PKF Consulting

ATTACHMENT 2A  
**FOUR-YEAR BUDGET OUTLOOK**  
(\$ millions)

	Adopted 2013-14	2014-15	2015-16	2016-17	2017-18
<b>ESTIMATED GENERAL FUND REVENUE</b>					
General Fund Base (1)	\$ 4,550.5	\$ 4,866.9	\$ 4,878.6	\$ 5,014.4	\$ 5,156.3
Revenue Growth (2)					
Property Related Taxes (3)	152.0	29.7	66.6	69.2	61.1
Sales and Business Taxes (4)	40.6	17.6	23.8	24.5	25.2
Utility Users' Tax (5)	19.0	10.3	10.7	11.2	9.3
License, Permits and Fees (6)	62.8	(49.6)	22.4	23.2	24.3
Other Fees, Taxes and Transfers (7)	31.5	9.9	16.2	16.8	17.5
SPRF Transfer (8)	2.6	(13.6)	-	-	-
Transfer from the Budget Stabilization Fund (9)	8.0	7.3	(3.8)	(2.9)	(8.6)
Transfer from Reserve Fund	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 4,866.9</b>	<b>\$ 4,878.6</b>	<b>\$ 5,014.4</b>	<b>\$ 5,156.3</b>	<b>\$ 5,285.0</b>
<i>General Fund Revenue Increase %</i>	<i>7.0%</i>	<i>0.2%</i>	<i>2.8%</i>	<i>2.8%</i>	<i>2.5%</i>
<i>General Fund Revenue Increase \$</i>	<i>316.4</i>	<i>11.7</i>	<i>135.8</i>	<i>141.9</i>	<i>128.7</i>
<i>Revenue Shortfall</i>					
<b>ESTIMATED GENERAL FUND EXPENDITURES</b>					
General Fund Base (10)	\$ 4,550.5	\$ 4,866.9	\$ 5,120.3	\$ 5,215.6	\$ 5,341.1
Incremental Changes to Base: (11)					
Employee Compensation Adjustments (12)	89.6	57.0	21.2	2.8	2.8
City Employees Retirement System (13)	25.6	41.5	41.7	25.2	(4.6)
Fire and Police Pensions (13)	69.9	67.1	40.5	37.6	(2.0)
Workers Compensation Benefits (14)	0.2	6.1	6.2	9.2	14.2
Health, Dental and Other Benefits (15)	11.1	34.0	29.6	30.4	30.4
Debt Service (16)	14.6	1.0	(24.8)	(6.1)	-
Delete Resolution Authorities (17)	(39.7)	-	-	-	-
Add New and Continued Resolution Authorities	24.3	-	-	-	-
Delete One-Time Costs (18)	(32.4)	-	-	-	-
Add One-Time Costs (19)	36.1	(36.1)	-	-	-
Unappropriated Balance (20)	56.5	(42.2)	-	-	-
New Facilities (21)	0.4	0.02	0.03	-	-
City Elections (22)	(17.0)	17.5	(17.5)	18.0	(18.0)
CIEP (23)	33.8	42.5	(1.7)	8.4	4.1
Appropriation to the Reserve Fund (24)	(4.9)	-	-	-	-
Net - Other Additions and Deletions (25)	48.4	65.0	-	-	-
<b>Subtotal Expenditures</b>	<b>\$ 4,866.9</b>	<b>\$ 5,120.3</b>	<b>\$ 5,215.6</b>	<b>\$ 5,341.1</b>	<b>\$ 5,368.1</b>
<i>Expenditure Growth %</i>	<i>7.0%</i>	<i>5.2%</i>	<i>1.9%</i>	<i>2.4%</i>	<i>0.5%</i>
<i>Expenditure Growth \$</i>	<i>316.4</i>	<i>253.4</i>	<i>95.2</i>	<i>125.5</i>	<i>27.0</i>
<b>TOTAL BUDGET GAP</b>					
	<b>\$ 0.0</b>	<b>\$ (241.7)</b>	<b>\$ (201.1)</b>	<b>\$ (184.8)</b>	<b>\$ (83.1)</b>
<i>Incremental Increase %</i>			<i>-16.8%</i>	<i>-8.1%</i>	<i>-55.0%</i>
<i>Incremental Increase \$</i>		<i>(241.7)</i>	<i>40.6</i>	<i>16.3</i>	<i>101.7</i>



## ATTACHMENT 2B

### FOUR-YEAR GENERAL FUND BUDGET OUTLOOK FOOTNOTES

(Changes from Adopted Budget in **bold type**)

#### REVENUE:

(1) General Fund (GF) Base: The revenue base for each year represents the prior year's estimated revenues.

(2) Revenue Growth: Revenue projections reflect the consensus of economists that economic recovery will continue to be gradual and that economy-sensitive revenues will grow between 2 percent and 4 percent. Amounts represent projected incremental change to the base. Any one-time receipts are deducted from the estimated revenue growth for the following fiscal year.

(3) Property tax is projected to return to growth rates between 3 percent and 3.5 percent from 2013-14 to 2017-18. Included in this revenue line is tax increment revenue from the redirection of the former Community Redevelopment Agency. This revenue category was first received in June 2012. Ongoing revenue is projected at \$24 million with increases tied to secured property tax growth.

(4) The projected revenue assumes above average growth in 2013-14, with a return to average growth from 2014-15 through 2017-18. No assumptions are made regarding policy changes to the business tax.

(5) Moderate growth is projected for the gas and electric users' tax. The telephone users' tax revenue is projected to continue to decline due to the changing makeup of the landline and mobile markets.

(6) One-time revenue including Transportation Grant receipts (\$45 million), California Assembly Bill AB678 (\$23.6 million), and other revenues is included in the 2013-14 projection and removed from the base in 2014-15. The reduction is offset by a growth rate of 3 percent for 2014-15.

(7) California Senate Bill SB89 of 2011 eliminated, effective July 1, 2011, Vehicle License Fee (VLF) revenue allocated under California Revenue and Taxation Code 11005 to cities. The projected ongoing loss in City revenue is approximately \$15 million. However, a special apportionment of approximately \$2 million annually has been received for the last five years and is expected to continue.

(8) Revenue from the Special Parking Revenue Fund (SPRF) represents the projected surplus that may be available to transfer to the General Fund after accounting for debt service and other expenditures associated with the maintenance, upgrades, and repairs of parking structures, meters and related assets. A base-level surplus of about \$21 million is projected in 2013-14 through 2017-18. Any amounts above this are considered one-time receipts and deducted from the estimated revenue growth for the following fiscal year.

(9) Transfer from the Budget Stabilization Fund (BSF) is subject to an available balance in the BSF. BSF transfers are considered one-time receipts and deducted from the estimated revenue growth for the following fiscal year.

#### ESTIMATED GENERAL FUND EXPENDITURES:

(10) Estimated Expenditure General Fund Base: Using the 2012-13 General Fund budget as the baseline year, the General Fund base is the "Total Obligatory and Potential Expenditures" carried over to the following fiscal year.

(11) The 2013-14 incremental changes reflect funding adjustments to the prior fiscal year General Fund budget. The Four-Year Outlook expenditures included for subsequent years are limited to those obligatory and major expenses known at this time and are subject to change. Amounts represent projected incremental changes to the base.

(12) Employee Compensation Adjustments: This line includes cost of living adjustments ("COLA"), salary step adjustments, change in number of working days, salary step and turnover effect, and full funding for partially financed positions from the prior year. The Four-Year Outlook reflects existing labor agreements,

## ATTACHMENT 2B

Memoranda of Understanding (“MOUs”), with all City bargaining units as presented in Table 1 unless otherwise noted below.

Coalition of Los Angeles City Unions and Management Attorneys (“Coalition”): The term of the Coalition MOUs (with the exception MOU 9, Plant Equipment Operators) expires June 30, 2014. **The Salary Adjustment scheduled for January 1, 2014 is restored in 2014-15. There is a corresponding increase to the LACERS contribution.** No COLAs are assumed for 2014-15 and beyond.

MOU 09, Plant Equipment Operators: The term of MOU 09 expires June 30, 2013. No COLAs are assumed for 2014-15 and beyond.

MOU 29, Deputy City Attorneys: The term of MOU 29 expires June 30, 2013. **It is assumed that the 2013-14 salary reduction is restored in 2014-15. There is a corresponding increase to the LACERS contribution.** No COLAs are assumed for 2014-15 and beyond.

MOUs 8, Professional Engineering and Scientific, and 17, Supervisory Professional Engineering & Scientific: The term of MOUs 8 and 17, members of Service Employees International Union (“SEIU”), expires on June 30, 2014. No COLAs are assumed for 2014-15 and beyond.

MOU 32, Management Attorneys: The term of MOU 32 expires June 30, 2013. No COLAs are assumed for 2014-15 and beyond.

Engineers and Architects Association (“EAA”): The term of the City’s contract with EAA expires on June 30, 2014. No COLAs are assumed for 2014-15 and beyond.

MOU 61, Senior Administrative and Administrative Analysts: The term of 61 will expire on June 30, 2013. No COLAs are assumed for 2014-15 and beyond.

MOU 05, Inspectors (“MCIA”): The term of MOU 05 expires on June 30, 2014. No COLAs are assumed for 2014-15 and beyond.

MOU 28, GSD Police Officers: The term of MOU 28 expires on June 30, 2014. No COLAs are assumed for 2014-15 and beyond.

Sworn Fire and Police Officers: The term of the City’s contracts with the Los Angeles Police Protective League (“LAPPL”) and the United Firefighters of Los Angeles (“UFLAC”) expire on June 30, 2014. No COLAs are assumed for 2014-15 and beyond. It is assumed that a portion of overtime will be paid out, but that the practice of banking overtime will be continued with the new LAPPL contract. This is reflected in the 2014-15 Net - Other Additions and Deletions line.

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Coalition MOUs (except MOUs 09 and 29)</b>					
COLA - July 1 <sup>st</sup>	1.75%				
Salary Adjustment - Jan. 1 <sup>st</sup>	5.5%				
<b>MOU 09 and 29</b>					
COLA - July 1 <sup>st</sup>	n/a				
<b>MOUs 8 and 17 (SEIU):</b>					
COLA - July 1 <sup>st</sup>	0%				
<b>MOU 32 Management Attorneys:</b>					
COLA - July 1 <sup>st</sup>	n/a				
<b>EAA</b>					
COLA - July 1 <sup>st</sup>	1.5%				

ATTACHMENT 2B

Table 1 (Continued) Highlights of MOUs (Various Terms)					
	2013-14	2014-15	2015-16	2016-17	2017-18
<b>MOU 61 FPPA</b>					
COLA – July 1 <sup>st</sup>	n/a				
<b>MOU 00 and 05 (Non-Rep &amp; MCIA):</b>					
Contribution Offset	1.5%				
<b>MOU 28 GSD Police Officers</b>					
COLA – July 1 <sup>st</sup>	1%				
COLA – Jan. 1 <sup>st</sup>	1%				
<b>LAPPL and UFLAC</b>					
COLA – July 1 <sup>st</sup>	1%				
COLA - Nov. 1 <sup>st</sup>	1%				
COLA – March 1 <sup>st</sup>	2%				

(13) City Employment Retirement System (“LACERS”) and Fire & Police Pensions (“Pensions”): The LACERS and Pensions contribution are estimated based on information from the departments’ actuaries commissioned by the CAO and include employee compensation adjustment assumptions as noted above. The LACERS contribution rate is a combination of the Tier 1 and Tier 2 rates, and assumes Tier 2 will be one percent of the covered payroll in 2013-14 and grow by one percent each year. The amounts reflected in the Four-Year Outlook represent incremental changes. The estimates are mostly driven by changes in assumptions and investment returns.

Table 2 LACERS and Pensions					
Assumptions	2013-14	2014-15	2015-16	2016-17	2017-18
<b>LACERS</b>					
6/30 <sup>th</sup> Investment Returns	7.75%	7.75%	7.75%	7.75%	7.75%
Combined Contribution Rate	25.26%	27.56%	30.06%	31.56%	31.08%
<b>Pensions</b>					
6/30 <sup>th</sup> Investment Returns	7.75%	7.75%	7.75%	7.75%	7.75%
Combined Contribution Rate	44.40%	48.78%	51.85%	54.70%	54.55%

(14) Workers' Compensation Benefits (WC): Based on the draft April 2013 actuarial analysis that projects annual medical inflation of 7 percent and a 5 percent annual cost increase in permanent disability costs a decrease of approximately \$1.2 million for workers' compensation claims is anticipated in 2013-14. The WC line-item also includes an increase in the State Assessment Fee of \$1.5 million and a \$2.1 million decrease in contracts: Third Party Administrator (TPA) and Utilization Review.

(15) Health and Dental Benefits: **It is assumed that no additional bargaining units will contribute towards the cost of the City-sponsored health plan.** Mercer Consulting provides the assumed enrollment, as well as the civilian plan rate forecast. Civilian FLEX medical premiums are expected to increase each calendar year around 8 percent to 11 percent from 2014 to 2018. Police and Fire health benefits are historically higher due to the subsidy increases and type and level of coverage elected by sworn employees. Police and Fire enrollment projections are consistent with the hiring plan. It is anticipated that the health care reform laws of 2010 may cause changes to health plans starting in 2014; however, its impact is unknown at this time.

(16) Debt Service: The debt service amounts include Capital Finance and Judgment Obligation Bond budgets.

## ATTACHMENT 2B

(17) Deletion Resolution Authorities: Reflects City practice of deleting positions that are limited-term and temporary in nature at the start of the budget process. Funding for these positions is reviewed on a case-by-case basis and dependent upon continuing need for the fiscal year. Continued or new resolution positions added are embedded in the "Add New and Continued Resolution Authorities" line item of the forecast. None are deleted in subsequent years to provide a placeholder for continuation of resolution authority positions for various programs. As such, these costs are therefore incorporated into the beginning General Fund base of subsequent years.

(18) Deletion of One-time Costs: Reflects City practice of deleting programs and costs that are limited-term and temporary in nature at the start of the budget process. Funding for these programs and expenses is reviewed on a case-by-case basis and dependent upon continuing need for the fiscal year. Continued items are embedded in the "Net – Additions and Deletions" line item of the forecast. None of the continued items are deleted in subsequent years to provide a placeholder for continuation of equipment and other one-time expenses incurred annually. As such, these costs are therefore incorporated into the beginning General Fund base of subsequent years.

(19) Add One-time Costs: Reflects the addition of new costs that are limited-term and temporary in nature. These costs are primary funded by one-time revenue receipts and therefore deleted from subsequent years.

(20) Unappropriated Balance (UB): One-time UB items are eliminated while ongoing items are continued the following year to provide a placeholder for various ongoing and/or contingency requirements in the future.

(21) New Facilities: Funding projections are based on preliminary departmental estimates for ongoing staffing and expenses that have not been prioritized.

(22) Elections: Citywide elections occur bi-annually.

(23) Capital Improvement Expenditure Program (CIEP): The 2013-14 Adopted Budget includes \$24 million for various capital projects, several of which are one-time and deleted in 2014-15. It also includes an additional \$16.6 million for the Pavement Preservation Program to maintain and repair 800 miles of streets each year. It is assumed that the program will be continued through 2017-18 at 735 miles per year, the minimum number of miles required to maintain the current pavement condition. In 2014-15, the Sidewalk Repair Program is deleted from the UB and added to CIEP.

(24) Appropriation to the Reserve Fund: In certain years, a General Fund appropriation to the Reserve Fund has been budgeted to strengthen the status of the Reserve Fund. These appropriations are reviewed on a case-by-case basis and dependent upon continuing need for the subsequent fiscal year.

(25) Net - Other Additions and Deletions: Prior year one-time additions to the budget that are continued and new regular positions are embedded in the "Net – Additions and Deletions" line item of the forecast. Also included in this line item are the reductions to programs and positions that were previously part of the base budget. **For 2014-15, it is assumed that the City will pay out \$65 million for Police overtime and that payouts will be ongoing through 2017-18. The remaining overtime will be banked.**

**ATTACHMENT 3  
STATUS OF RESERVE FUND AS OF 10/31/13**

Council File No. Item Description	Amount
<b>Balance Available, 7/1/2013</b>	\$ 326,653,357
<b>Less: Emergency Reserve Account</b>	133,840,000
 <b>Contingency Reserve Account 7/1/2011</b>	 \$ 192,813,357
<b>General Fund Appropriation to the Reserve Fund</b>	-
<b>Loan Repayment and Other Receipts</b>	5,607,591
<b>Contingency Reserve Account</b>	\$ 198,420,948
 <b>Loans and Transfers Approved to Date</b>	
CAO Memo LA Inc.	(348,085)
13-0600-S137 LAPD Post-Released Supervised Persons Program	(847,174)
13-0600-S135 EWDD Section 108 Debt Service Payments	(773,484)
13-0600-S142 LAPD Lexis Nexis Contract	(334,000)
13-0600-S139 LAPD COMPSTAT system	(130,000)
13-0600-S136 Ballistic vests and replacement computers and software for Animal S	(128,064)
13-0600-S140 LAPD In-Car Video Program	(112,000)
13-0600-S134 City Ethics Commission	(85,178)
09-0010-S42 Mr. Noe Gonzalez Special Rewards	(50,000)
11-0010-S39 Mr. Carlos Martinez Special Rewards	(50,000)
13-0600-S141 LAPD Coplink System	(34,000)
13-0832 City Clerk 2013 Election Obligations	(32,000)
13-0600-S138 LAPD Foothill Area Police Station	(18,865)
 <b>Loans and Transfers Approved to Date Subtotal</b>	 \$ (2,942,850)
 <b>Proposed Loans and Transfers</b>	
 <b>Proposed Loans and Transfers Subtotal</b>	 \$ -
<b>Contingency Reserve Available Balance as of 10/31/2013</b>	<b>\$ 195,478,098</b>
 <b>Total Emergency and Contingency Reserve Fund</b>	<b>\$ 329,318,098</b>

**ATTACHMENT 4  
FY 2013-14 BUDGET ADJUSTMENTS  
NEW APPROPRIATIONS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
City Administrative Officer LATCB - 2012-13 Final Payment	Fund 429/10, Los Angeles Convention and Visitors Bureau Fund 10J200, Unallocated	\$ 1,372,925.00	Fund 429/10, Los Angeles Convention and Visitors Bureau Fund 10J429, LA Inc., The Convention and Visitors Bureau	\$ 1,372,925.00
	NBC Universal Evolution Plan		Fund 100/10, City Administrative Officer 003040, Contractual Services	\$ 83,100.00
Housing and Community Investment Donations (Ordinance 174263)	Fund 880/43 Domestic Violence Trust Fund Cash from Donation	\$ 2,000.00	Fund 100/43, (43K143), Housing and Community Investment 006020, Operating Costs	\$ 2,000.00
	39th Year Consolidated Plan HIRE LA (CF 12-1607)		Fund 424/43, Community Development Trust Fund Grant Funds 22K263, HIRE LA	\$ (1,401.00)
39th Year Consolidated Plan Handyman (CF 12-1607)			Fund 424/43, Community Development Trust Fund 22K208, Handyworker	\$ 270,390.00
Mayor Strategic Partnerships	Fund 100/46, Mayor RSRC 5161, Reimbursement of Expenditures	\$ 95,000.00	Fund 100/46, Mayor 001070, Salaries As-Needed	\$ 95,000.00
Metro Rail Project	Fund 100/46, Mayor RSRC 5311, Reimbursement - Metro Rail Project	\$ 134,706.95	Fund 100/46, Mayor 001010, Salaries General	\$ 134,706.95
Public Works - Street Services Reimbursement for Special Events (01/2013-06/2013)	Fund 305/50, Subventions and Grants Fund RSC 465801, One Stop Special Events Revenue BSS	\$217,627.30	Fund 100/88, Street Services RSRC 465800, Special Events	\$217,627.30
Reimbursement for Special Events (01/2013-06/2013)	RSC 465803, One Stop Special Events Revenue DOT	\$753,696.93	Fund 100/94, Transportation 001090, Overtime	\$753,696.93
Reimbursement for Special Events (01/2013-06/2013)	RSC 465808, One Stop Special Events Revenue LAFD	\$326,191.80	Fund 100/98, Fire 001012, Sworn Salaries	\$326,191.80
Reimbursement for Special Events (01/2013-06/2013)	RSC 465807, One Stop Special Events Revenue LAPD	\$819,009.76	Fund 100/70, Police 001092, Sworn Overtime	\$819,009.76
Reimbursement for Special Events (55th Annual Grammy Awards)	RSC 465812, One Stop Special Events Revenue ITA	\$7,761.79	Fund 100/92, Information Technology Agency 001090, Overtime	\$7,761.79
Reimbursement for Special Events (85th Annual Academy Awards)	RSC 465810, One Stop Special Events Revenue BSL	\$10,000.00	Fund 100/84, Bureau of Street Lighting 008780, Street Lighting Improvements and Supplies	\$10,000.00

**ATTACHMENT 4**  
**FY 2013-14 BUDGET ADJUSTMENTS**  
**NEW APPROPRIATIONS**

REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Public Works - Street Services cont. Reimbursement for Special Events (01/2013-06/2013)	RSC 465804, One Stop Special Events Revenue B&S	\$ 14,118.80	Fund 48R/08, Building & Safety RSRC 3225, Building Permits - Regular RSRC 4001, Systems Development Fee	\$ 13,319.62 799.18 Subtotal \$ 14,118.80
Gas Tax - Echo Park/Sunset Boulevard Streetscape (C.F. No. 12-0600)	Fund 206/50, Special Gas Tax Street Improvement Fund 50JKCD, Echo Park/Sunset Boulevard Streetscape	\$ 85,000.00	Fund 100/86, Street Services 001010, Salaries General 001100, Hiring Hall Salaries 001120, Hiring Hall Benefits 003030, Construction Expense 003040, Contractual Services 006020, Operating Supplies	\$ 12,750.00 \$ 8,500.00 \$ 1,000.00 \$ 46,750.00 \$ 8,500.00 \$ 7,500.00 Subtotal \$ 85,000.00
3rd Street Sidewalk Repairs Project - CD4	Fund 305/50, Subventions and Grants Fund RSRC 381100, Reimbursement from Other Agencies	\$ 31,500.00	Fund 100/86, Street Services 001090, Salaries, Overtime 003030, Construction Expense 003040, Contractual Services 006020, Operating Supplies	\$ 15,000.00 \$ 6,000.00 \$ 4,500.00 \$ 6,000.00 Subtotal \$ 31,500.00
MTA Eastside Access Improvement project (C.F. No. 12-1130)	Fund 305/50, Subventions and Grants Fund RSRC 381100, Reimbursement from Other Agencies	\$ 575,261.37	Fund 100/86, Street Services 001010, Salaries General 001090, Salaries, Overtime 001100, Hiring Hall Salaries 001120, Hiring Hall Benefits 003030, Construction Expense 003040, Contractual Services 006010, Office and Administrative 006020, Operating Supplies	\$ 115,052.27 \$ 115,052.27 \$ 57,526.14 \$ 28,763.07 \$ 115,052.29 \$ 69,031.36 \$ 5,752.61 \$ 69,031.36 Subtotal \$ 575,261.37
Brentwood Sign Sweep	Fund 305/50, Subventions and Grants Fund RSRC 381100, Reimbursement from Other Agencies	\$ 836.35	Fund 100/86, Street Services 001090, Salaries, Overtime	\$ 836.35
Measure R - El Dorado/Bromwich Street Sidewalk Improvements (C.F. No. 12-0600)	Fund 51Q/94 Measure R Local Return 94J636, El Dorado/Bromwich Street Sidewalk Improvements	\$ 648,465.00	Fund 100/86, Street Services 001010, Salaries General 001090, Salaries, Overtime 001100, Hiring Hall Salaries 001120, Hiring Hall Benefits 003030, Construction Expense 003040, Contractual Services 006020, Operating Supplies	\$ 100,000.00 \$ 123,600.00 \$ 130,000.00 \$ 100,000.00 \$ 97,200.00 \$ 64,800.00 \$ 32,865.00 Subtotal \$ 648,465.00

**ATTACHMENT 4**  
**FY 2013-14 BUDGET ADJUSTMENTS**  
**NEW APPROPRIATIONS**

REQUESTING DEPARTMENT		TRANSFER FROM		TRANSFER TO	
FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Public Works - Street Services cont. Measure R - Laurel Canyon Blvd at Victory Blvd (C.F. No. 12-0600)		Fund 51Q/94 Measure R Local Return 94J651, Laurel Canyon Blvd at Victory Blvd	\$ 540,000.00	Fund 10Q/96, Street Services 001010, Salaries General 001090, Salaries, Overtime 001100, Hiring Hall Salaries 001120, Hiring Hall Benefits 003030, Construction Expense 003040, Contractual Services 006020, Operating Supplies	\$ 100,000.00 \$ 108,000.00 \$ 70,000.00 \$ 100,000.00 \$ 81,000.00 \$ 54,000.00 \$ 27,000.00
				Subtotal	\$ 540,000.00
<b>TOTAL ALL DEPARTMENTS AND FUNDS</b>			<b>\$ 5,986,190.05</b>		<b>\$ 5,986,190.05</b>



**ATTACHMENT 5**  
**FY 2013-14 BUDGET ADJUSTMENTS**  
**TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	TRANSFER FROM	FUND/ACCOUNT	AMOUNT	TRANSFER TO
Finance Temporary Staffing	Fund 100/39, Finance			Fund 100/39, Finance		
	001010, Salaries General	\$ 150,000.00		001070, Salaries As Needed	\$ 150,000.00	
PowerBuilder Upgrade	Fund 100/39, Finance			Fund 100/39, Finance		
	001010, Salaries General	\$ 100,000.00		003040, Contractual Services	\$ 100,000.00	
Fire	Fund 100/38, Fire			Fund 100/38, Fire		
	001010, Salaries General	\$ 300,000.00		003090, Field Equipment Expense	\$ 550,000.00	
	001050, Unused Sick Time	\$ 250,000.00				
			Subtotal	\$ 550,000.00		
Housing and Community Investment Outside Legal Counsel Cecil Hotel Litigation (CF 13-0802)	Fund 41M/43, Code Enforcement Trust Fund			Fund 41M/43, Code Enforcement Trust Fund		
	43K411, Unallocated	\$ 85,000.00		43K227, Outside Legal Counsel	\$ 85,000.00	
Replacement of Obsolete Equip/Software	Fund 440/43, Rent Stabilization Fund			Fund 440/43, Rent Stabilization Fund		
	43K411, Unallocated	\$ 85,000.00		43K227, Outside Legal Counsel	\$ 85,000.00	
Public Works - Engineering Floodplain Management Plan Study	Fund 100/43, Housing and Community Investment			Fund 100/43, Housing and Community Investment		
	001010, Salaries General	\$ 895,854.81		006010, Office and Adm	\$ 895,854.81	
Los Angeles Convention Center	Fund 41M/43, Code Enforcement Trust Fund			Fund 41M/43, Code Enforcement Trust Fund		
	43K411, Unallocated	\$ 90,000.00		43K412, Service Delivery	\$ 90,000.00	
Transportation Parking Permit Overtime Deficits	Fund 440/43, Rent Stabilization Fund			Fund 440/43, Rent Stabilization Fund		
	43K411, Unallocated	\$ 90,000.00		43K412, Service Delivery	\$ 90,000.00	
Proposition C-Street Resurfacing and Metro Rail Overtime Deficits	Fund 100/48, Convention Center			Fund 100/48, Convention Center		
	001010, Salaries General	\$ 3,000,000.00		003040, Contractual Services	\$ 4,000,000.00	
	001070, Salaries As-Needed	\$ 1,000,000.00				
			Subtotal	\$ 4,000,000.00		
Transportation Regulation Trust Fund Salaries General Deficits	Fund 511/50, Stormwater Pollution Abatement Fund			Fund 511/50, Stormwater Pollution Abatement Fund		
	50J182, PW-Sanitation	\$ 433,000.00		TBD, Floodplain Management Plan Study	\$ 433,000.00	
Transportation Proposition C-Street Resurfacing and Metro Rail Overtime Deficits	Fund 100/94, Transportation			Fund 100/94, Transportation		
	001010, Salaries General	\$ 11,587.00		001090, Salaries Overtime	\$ 11,587.00	
Transportation Regulation Trust Fund Salaries General Deficits	001010, Salaries General	\$ 956,614.00		001090, Salaries Overtime	\$ 956,614.00	
	001090, Salaries Overtime	\$ 526.00		001010, Salaries General	\$ 526.00	
<b>TOTAL ALL DEPARTMENTS AND FUNDS</b>					<b>\$ 7,447,581.81</b>	<b>\$ 7,447,581.81</b>

**ATTACHMENT 6**  
**FY 2013-14 BUDGET ADJUSTMENTS**  
**TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Aging EARS Program (CDBG)	<u>Fund 42J02, Senior Human Services Program</u>	\$ 95,523.00	<u>Fund 100/02, Aging</u>	\$ 88,364.00
	02K102, Aging		001010, Salaries General	\$ 5,902.00
			001070, Salaries, As-Needed	\$ 1,257.00
			002120, Printing and Binding	Subtotal \$ 95,523.00
Meals Programs	<u>Fund 395/02, Area Plan for the Aging</u>	\$ 54,317.00	<u>Fund 100/02, Aging (02K102)</u>	\$ 97,288.00
	02KQ04, Home Delivered Meals for Seniors		001010, Salaries General	
	02KQ02, Congregate Meals for Seniors	\$ 42,971.00		
		Subtotal \$ 97,288.00		
Fire	<u>Fund 100/38, Fire</u>	\$ 75,000.00	<u>Fund 100/66, Personnel</u>	\$ 75,000.00
	001012, Salaries Sworn		003040, Contractual Services	
Housing and Community Investment For Building and Safety 39th Year Consolidated Plan Pro-Active Code Enforcement (CF 12-1607)	<u>Fund 424/43 Community Development Trust Fund</u>	\$ 1,078,405.00	<u>Fund 100/08, Building and Safety (43K108)</u>	\$ 1,025,905.00
	43K108, Building and Safety		001010, Salaries General	\$ 14,600.00
			003040, Contractual Services	\$ 37,900.00
			003310, Transportation	Subtotal \$ 1,078,405.00
For City Administrative Office 39th Year Consolidated Plan E-Civis (CF 12-1607)	<u>Fund 424/43 Community Development Trust Fund</u>	\$ 15,000.00	<u>Fund 100/10, City Administrative Officer (43K110)</u>	\$ 15,000.00
	43K110, CAO		003040, Contractual Services	

**ATTACHMENT 6**  
**FY 2013-14 BUDGET ADJUSTMENTS**  
**TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT	TRANSFER TO
Housing and Community Investment					
For City Attorney	Fund 424/43, Community Development Trust Fund 43K112, City Attorney (Decrease 22K258 by \$174,391)	\$ 1,119,391.00	Fund 100/12, City Attorney (22K112)		
39th Year Consolidated Plan			001020, Grant Funded Salaries	\$ 1,088,071.00	
TARP \$616,000			003040, Contractual Services	\$ 31,320.00	
CARE \$329,000					Subtotal \$ 1,119,391.00
CW Residential \$174,391 (CF 12-1607)					
For Public Works Street Lighting	Fund 424/43, Community Development Trust Fund 43K184 (decrease 22K256)	\$ 450,000.00	Fund 100/84, Public Works SL (22K184)		
39th Year Consolidated Plan			001010, Salaries General	\$ 125,000.00	
East Hollywood Lighting System			001090, Salaries Overtime	\$ 50,000.00	
(CF 12-1607)			008780, Improvements and Supplies	\$ 275,000.00	
					Subtotal \$ 450,000.00
For Public Works Board	Fund 424/43, Community Development Trust Fund 43K174, Public Works Board	\$ 1,411,040.00	Fund 100/74, Public Works (22K174)		
39th Year Consolidated Plan			003040, Contractual Services	\$ 1,411,040.00	
Clean and Green \$878,940					
Clean Streets Clean Neigh \$65,000					
City Trees \$234,600					
River Keepers \$212,500 (CF 12-1607)					
Library	Fund 300/44, Library Fund 001010, Salaries General	\$ 1,540,000.00	Fund 300/44, Library Fund 001070, Salaries As Needed 003310, Transportation		
As-Needed Staffing and Mileage Reimbursements					Subtotal \$ 1,540,000.00

**ATTACHMENT 6**  
**FY 2013-14 BUDGET ADJUSTMENTS**  
**TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT		TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT	
Mayor					
2013-14 Reimbursement	Fund 55K/46, 2012 Community Based Violence Demo Grant Fund		Fund 55K/46, 2012 Community Based Violence Demo Grant Fund		
	46J299, Related Costs	\$ 68,945.66	46K299, Related Costs	\$	68,945.66
	46J246, Mayor's Reserve	\$ 14,207.76			
	Subtotal \$	83,153.42	Fund 100/46, Mayor		
			001020, Salaries Grant Reimbursed	\$	14,207.76
			Subtotal \$		83,153.42
Neighborhood Empowerment	Fund 100/47, Neighborhood Empowerment		Fund 100/14, City Clerk		
Neighborhood Council Elections	001070, Salaries As Needed	\$ 122,013.00	001070, Salaries As Needed	\$	122,013.00
Police	Fund 44F/70, Forfeited Assets Trust Fund (State Set Aside Funds)		Fund 100/70, Police Department		
	70F517, FATF - Gang Intervention Programs	\$ 100,000.00	001092, Overtime Sworn	\$	100,000.00
Public Works - Street Services	Fund 206/50, Special Gas Tax Street Improvement Fund		Fund 100/86, Street Services		
Gas Tax - Bridge & Tunnel Maint.	50KKCQ, Bridge & Tunnel Maintenance	\$ 238,000.00	001010, Salaries General	\$	35,700.00
(C.F. No. 13-0600)			001100, Hiring Half Salaries	\$	23,800.00
			001120, Hiring Half Benefits	\$	2,500.00
			003030, Construction Expense	\$	130,900.00
			003040, Contractual Services	\$	23,800.00
			006020, Operating Supplies	\$	21,300.00
			Subtotal \$		238,000.00
Gas Tax - Safety Related	Fund 206/50, Special Gas Tax Street Improvement Fund		Fund 100/86, Street Services		
Drainage Projects	50KKCE, Safety Related Drainage Projects	\$ 500,000.00	001010, Salaries General	\$	75,000.00
(C.F. No. 13-0600)			001100, Hiring Half Salaries	\$	50,000.00
			001120, Hiring Half Benefits	\$	5,000.00
			003030, Construction Expense	\$	275,000.00
			003040, Contractual Services	\$	50,000.00
			006020, Operating Supplies	\$	45,000.00
			Subtotal \$		500,000.00

**ATTACHMENT 6**  
**FY 2013-14 BUDGET ADJUSTMENTS**  
**TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	TRANSFER TO	AMOUNT
Public Works - Street Services cont.					
Measure R - Echo Park/Sunset Blvd Streetscape (C.F. No. 13-0600)	Fund 51Q/94, Measure R Local Return 94K685, Echo Park/Sunset Blvd Streetscape	\$ 665,000.00	Fund 100/86, Street Services 001010, Salaries General 001100, Hiring Hall Salaries 001120, Hiring Hall Benefits 003030, Construction Expense 003040, Contractual Services 006020, Operating Supplies		\$ 99,750.00 \$ 66,500.00 \$ 6,650.00 \$ 365,750.00 \$ 6,650.00 \$ 119,700.00 Subtotal \$ 665,000.00
Measure R - Guardrail Construction (C.F. No. 13-0600)	Fund 51Q/94, Measure R Local Return 94K641, Guardrail Construction	\$ 109,000.00	Fund 100/86, Street Services 001010, Salaries General 001100, Hiring Hall Salaries 001120, Hiring Hall Benefits 003030, Construction Expense 003040, Contractual Services 006020, Operating Supplies		\$ 16,350.00 \$ 10,900.00 \$ 1,090.00 \$ 59,950.00 \$ 1,090.00 \$ 19,620.00 Subtotal \$ 109,000.00
Transportation Reimbursement for Traffic Control Services from Special Events	Fund 840/94, Transportation Trust Fund, Miscellaneous Deposits Account No. 2200	\$ 277,498.49	Fund 100/94, Transportation 001090, Salaries Overtime		\$ 277,498.49
Reimbursement for Ciciavia Events in FY 2013-14	Fund 528/94, Mobile Source Air Pollution Reduction 94266J, Air Quality and Outreach 94266K, Air Quality and Outreach	\$ 100,000.00 \$ 250,000.00 Subtotal \$ 350,000.00	Fund 100/94, Transportation 001090, Salaries Overtime		\$ 350,000.00
Kaiser Permanente donation - Streets for People Program	Fund 840/94, Transportation Trust Fund, RSC 5102, Donation and Contributions	\$ 10,000.00	Fund 51Q/94, Measure R 94K302, Pedestrian Program		\$ 10,000.00
<b>TOTAL ALL DEPARTMENTS AND FUNDS</b>		<b>\$ 8,336,311.91</b>			<b>\$ 8,336,311.91</b>

**ATTACHMENT 7**

**FY 2013-14 BUDGET ADJUSTMENTS  
APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE**

<u>APPROPRIATE FROM:</u>	<u>APPROPRIATE TO:</u>	<u>AMOUNT</u>
<u>Fund, 100/58, Unappropriated Balance</u> 000134, Fire-Third Party Review of Res. Deploy.	<u>Fund 100/10, City Administrative Officer</u> 003040, Contractual Services	\$ 500,000.00
<u>Fund, 100/58, Unappropriated Balance</u> 000145, Police Overtime	<u>Fund 100/70, Police</u> 001092, Overtime Sworn	\$ 15,000,000.00
<u>Fund, 100/58, Unappropriated Balance</u> 000037, Reserve for Economic Uncertainty	<u>Fund 100/12, City Attorney</u> 001010, Salaries General	\$ 3,980,000.00
<b><u>TOTAL APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE</u></b>		<b>\$ 19,480,000</b>

**ATTACHMENT 8A  
STATUS OF UNAPPROPRIATED BALANCE  
GENERAL ACCOUNT as of 11/31/13**

<b>C.F.</b>	<b>Appropriations</b>	<b>Date</b>	<b>Amount</b>
13-0600	General		\$ 50,000
	<b>Approved Transfer</b>		
11-0726-S3	City Hall Farmers Market	8/13/2013	(2,700)
13-0905	Community Charter Bus Services	8/16/2013	(1,176)
13-0929	City Attorney Special Reception	8/16/2013	(265)
13-0930	Latina Lawyers Bar Association	8/16/2013	(346)
13-0963	Asian Pacific American Leadership Project	8/16/2013	(174)
13-0982	Los Angeles Alliance for a New Economy	8/23/2013	(145)
13-0905-S1	Charter Bus Services	10/15/2013	(3,200)
12-1801-S1	Midnight Mission	10/22/2013	(696)
13-1427	LAPD Special Reception	10/23/2013	(377)
12-1802-S1	UCLA Advocacy Day	10/30/2013	(261)
		<b>Balance Available</b>	<u><u>40,660</u></u>
	<b>Anticipated Appropriations</b>		
		<b>Projected Balance Available</b>	<u><u>\$ 40,660</u></u>

ATTACHMENT 8B  
STATUS OF UNAPPROPRIATED BALANCE NON-GENERAL ACCOUNT as of 10/31/2013

Council File No.	UB Non-General Accounts	Primary Department	Adopted Budget	Transfer In/ Reappropri.	Amount Appropriated during year	First FSR	Second FSR	Mid-Year FSR	Year-End FSR	Available Balance	Comments
	<b>General Fund</b>										
	General (see Attachment 8A)		\$ 50,000		\$ (9,340)					\$ 40,660	
	CD 6 Special Runoff Election	City Clk	365,000		(365,000)					\$ -	
	CRA Pipeline Projects	CAO	1,700,000							1,700,000	
	City Disaster Planning Study - ADA Compliance	EMD	500,000			(500,000)				0	
	Citywide Murat Project	Cult Affairs	1,750,000							1,750,000	
	Civilian Flex - Healthcare Reform	Personnel	2,000,000							2,000,000	
	Economic Development Initiative	CAO	2,500,000							2,500,000	
	Equipment, Expenses & Alterations & Improvement	All	5,742,000							5,742,000	
	Fire - Third Party Review of Resource Deployment	Fire		500,000			(500,000)			500,000	
	GSD - Petroleum Products	GSD	3,000,000							3,000,000	
	Liability Claims	City Atty	6,000,000							6,000,000	
	Neighborhood Council Funding	DONE	111,000							111,000	
	One-Time Technology	ITA	1,000,000		(771,860)	(33,500)				194,620	
	Operation Healthy Streets	All	1,200,000			(407,958)				792,042	
	Outside Counsel Inc. Workers' Comp	City Atty	4,000,000							4,000,000	
	Performance Based Budgeting	CAO	900,000		(635,120)					264,880	
	Police - Hiring Additional Officers	LAPD	3,222,000							3,222,000	
	Police Overtime	LAPD	15,000,000				(15,000,000)			-	
	Reserve for Economic Uncertainty	All	21,000,000	1,932,500		(1,000,000)	(3,980,000)			17,952,500	
	Sidewalk Repairs	PW/BSS	10,000,000							10,000,000	
	Strategic Advisor for Technology Services	ITA	300,000							300,000	
	Supplemental Maintenance at Park Facilities	Rec&Parks	500,000							500,000	
	VMS Replacement	GSD	3,100,000							3,100,000	
			\$ 83,940,000	\$ 2,432,500	\$ (1,781,340)	\$ (1,941,458)	\$ (19,480,000)	\$ -	\$ -	\$ 63,669,702	
	<b>Special Funds</b>										
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		ITA								0	
	<b>Grand Total</b>		\$ 83,940,000	\$ 2,432,500	\$ (1,781,340)	\$ (1,941,458)	\$ (19,480,000)	\$ -	\$ -	\$ 63,669,702	





**INSPECTOR GENERAL STATUS UPDATE – COLLECTIONS AND REVENUES**

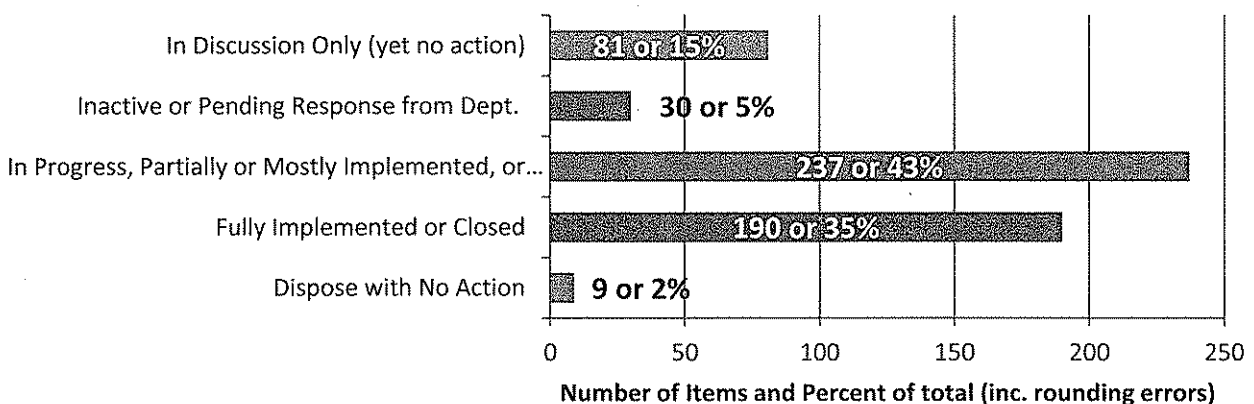
The Inspector General is primarily focused on independently reporting on and aiding in the implementation of various recommendations to improve collections and revenue efficiencies. In brief, the City has made many positive changes to its collections function, such as the (a) expansion of the City’s pool of outside collection agencies to assist departments in collections management, including implementation of primary and secondary levels of collections, (b) assessment and frequent updates on recommendations made by the Commission on Revenue Efficiency; (c) amendments to the Los Angeles Administrative and Municipal Codes related to the Collections Board of Review, including changes to the Collections Board of Review protocols; (d) proposal to authorize the City to conduct direct or broker sale of severely aged receivables, etc.

The Inspector General continues to dedicate his attention to:

- Monitoring potential revenue from Assembly Bill AB 678 - Medi-Cal Supplemental Provider Reimbursement program (CF Nos. 12-0600-S33 and 12-0600-S98);
- Coordinating responses on recommendation by the Commission on Revenue Efficiency (CF No. 12-0600-S23, 12-0430-S6, and 09-2560-S4);
- Releasing its City-wide Revenue Billing and Collections Compliance scorecard to evaluate adherence of City-wide collection practices by City departments;
- Assessing impact of interest and penalties application to delinquent accounts;
- Continuing implementation of identified objectives in the proposed City-wide Collection Reform Strategic Plan (CF No. 13-0121);
- Working with the Housing Department on establishing a direct assessment program to increase the collection of revenues;
- Analyzing areas for improvements on the City’s parking citation program and Emergency Medical Services; and
- Tracking other revenue efficiencies/cost savings opportunities, including those made by the City Controller and Neighborhood Council Budget Advocates.

Below is a general overview of all collection reform items tracked as of Oct. 2013.

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



## ATTACHMENT 10: INSPECTOR GENERAL STATUS UPDATE

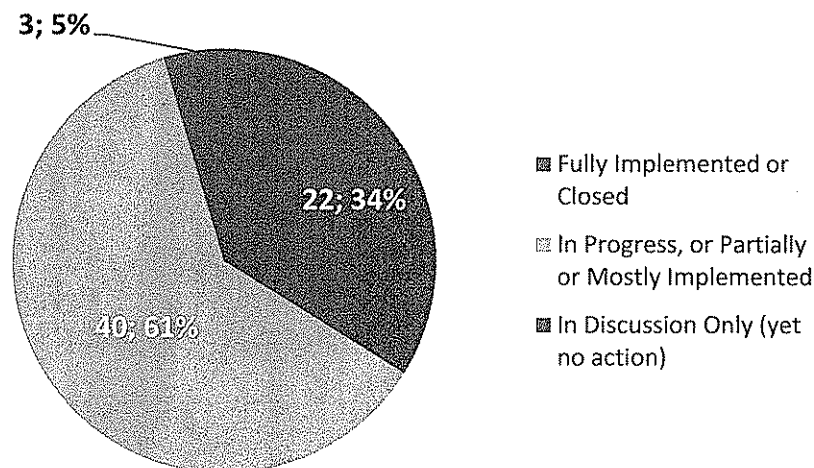
The following provides a response and status update to C.F. Number 12-0600-S23:

### 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 October 2013, the City implemented 22 or 34% of all recommendations with the vast majority, 40 recommendations or 61%, categorized as "in-progress" or "partially or mostly implemented." 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 prior reporting period, June 2013 (or Fiscal Year End 2012/13 Financial Status Report) to October 2013, **the City demonstrated a slight improvement by six percentage points (from 28% to 34%) for items implemented and a decrease of seven percentage points for items categorized "in pending" status (from 68% to 61%), which the latter demonstrates a positive trend towards reform. However, items categorized as "in-discussion" only status remained flat or no improvement.** Therefore, the Departments of Housing and Transportation and the Office of the City Administrative Office should continue to make every effort to either dispose of or consider the three pending recommendations (i.e. cross referencing data with other departments, reviewing homeless policy and scofflaw definition related to parking citations, and dedicating a portion of collected revenue to fund the cost of collection) from the CORE's Blueprint as swiftly as possible. The below graph summarizes the general status of all CORE, Phase I report recommendations.

**CORE Phase I Status - As of October 2013**  
(65 Total 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 2013, some improvement is evident through an increase of about five percentage points (from 3% to 8%) for items categorized as "Implemented"

## ATTACHMENT 10: INSPECTOR GENERAL STATUS UPDATE

compared to the prior reporting period (Fiscal Year End 2012/13 Financial Status Report). Further, the number of items “in-progress” increased by four percentage points from 57% to 61%, demonstrating a slow yet active improvement by City departments. In terms of items categorized as “inactive,” a seven percentage point decrease (from 9% to 2%) was evident during this reporting period. To-date, only two of 90 CORE, Ph. II recommendations remain inactive or pending a response from the department. ***Although many recommendations are now “in-progress,” a continued commitment and awareness from City departments to fully implement pending items remains critical as any item not considered or left in discussion may expose the City to forego financial opportunities that may increase its revenue base.*** For example, the City should consider developing a plan to review its intergovernmental and interdepartmental revenue receipts, developing a scorecard for revenue tracking, reviewing receipts from documentary, property, personal business tax, including identification or designation of one single point person for tax type review, and examining superior court revenues from vehicle code violations.

The below graph provides an overview status of all CORE, Ph. II report recommendations.

