

REPORT FROM

OFFICE OF THE CITY ADMINISTRATIVE OFFICER

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Council File No. 14-0600

Council District: All

To: Eric Garcetti, Mayor
Herb J. Wesson, Council President
Paul Krekorian, Chair, Budget and Finance Committee

From: Miguel A. Santana, City Administrative Officer 

Reference: 2014-15 Budget

Subject: **YEAR-END FINANCIAL STATUS REPORT**

Pursuant to the City Charter Section 291, the Office of the City Administrative Officer (CAO) monitors the budget and transmits periodic reports to the Mayor and Council detailing the City's current financial condition. As such, this Office is transmitting the Year-End Financial Status Report (FSR) for the 2014-15 fiscal year. This report provides an update on the current-year budget—including changes to projected departmental deficits, trends in revenues, the Reserve Fund, and current issues of concern and their potential impact to the City. Recommendations totaling approximately \$117 million for appropriations, transfers, and other budgetary adjustments are included in this report.

The City's Fiscal Year 2014-15 began with an improved budget performance and progress toward fiscal sustainability as demonstrated by the City's stronger than anticipated July 1 Reserve Fund of 7.45 percent. This Reserve Fund level better positioned the City to address budgetary challenges encountered throughout the year. As a result, pending the actions recommended in this report, all deficits previously anticipated will be resolved.

The First FSR identified approximately \$95.28 million in expenditure shortfalls and unbudgeted expenses mainly due to shortfalls in the Police and Fire Departments attributed to unfunded or under-funded programs (e.g., police sworn overtime and the ambulance augmentation plan). While the deficit continued to decline, some of the gains were offset by unanticipated events such as increases in the Fire Department's deficit due to liability from FLSA-related litigation and new sworn labor agreements. Interim budget requests from the Fire Department and the Office of the City Attorney also contributed to the deficit.

Other items that contributed to the current year deficit include Liability Claims expenditures resulting from unanticipated Attorney Conflict Panel-related settlements, increased police sworn overtime use, and funding for the Pavement Preservation Program which was budgeted in the Unappropriated Balance as opposed to the Department's operational accounts.

Further, the assumption that all civilian employees would contribute 10 percent to the City-sponsored health plan by January 2015 was not realized. Similarly, savings of up to \$26.48 million anticipated from police sworn overtime control measures did not materialize in the current year, due in part to changing crime trends.

By the Mid-Year FSR the projected year-end shortfall was estimated at \$72.41 million. However, due to anticipated savings in the Human Resources Benefits (HRB) Fund and lower than projected petroleum and outside counsel expenditures, additional savings were identified to supplement the Unappropriated Balance, Reserve for Economic Uncertainties account. Further, with the Reserve Fund at above policy level, the Reserve Fund was available to cover a portion of the shortfalls as well as interim budget requests.

Subsequent to Mayor and Council action on the Mid-Year FSR and a separate Reserve Fund appropriation to the Liability Claims account, the Mid-Year \$72.41 million deficit was reduced to \$14.44 million. Since that time, the deficit has continued to decline as some shortfalls did not materialize.

The Year-End FSR identifies a remaining \$9.23 million shortfall, which is based on expenditures through the end of March, and is summarized in Table 1 below. As noted in Table 1, the remaining deficit is attributed to a slight increase in the Fire Department shortfall, a remaining shortfall in the Liability Claims account, and shortfalls in various General City Purposes accounts. However, if approved, the recommendations in this report will fully offset the remaining shortfalls. Further, barring any unanticipated events or significant borrowing, we expect to close the year with a strong Reserve Fund at 6.62 percent.

(See Table 1 on next page)

Table 1.
Year-End FSR Projected Shortfalls/Unfunded Expenditures
(millions)

Department/Initiative	Mid Year	Change	Year End	Reason for Deficit
Police	\$24.74	(24.74)	\$0.0	Year-end deficit resolved.
Fire	21.93	(17.66)	4.27	Unfunded Ambulance Augmentation and Fire Dispatch Center Platoon duty staffing; constant staffing overtime costs attributed to a sunset clause in MOU 23 relative to hours paid but not worked; back-wage payments owed; and, impact of labor agreement.
PW-Bureau of Street Services	5.00	(5.00)	0	Year-end deficit resolved. Department is now at surplus.
General Services	.88	(.88)	0	Year-end deficit resolved.
Non-Departmental				
California Community Foundation Smart Growth & Liveable Communities Grant	0	0.11	0.11	Funds inadvertently reverted in 2013-14 prior to official acceptance of the grant funds (C.F. 14-1511).
Liability Claims	14.90	(11.5)	3.40	Unanticipated settlements.
Attorney Conflicts Panel	1.80	(1.80)	0	Year-end deficit resolved.
Northeast Police Station & Metro Police Facility	1.15	(1.15)	0	Year-end deficit resolved.
General City Purposes-Variou Accounts	1.15	.30	1.45	Higher than anticipated employment levels impacting payroll accounts and unfunded 1% pension defrayal obligation.
Olympic North Hotel	.80	(.80)	0	Year-end deficit resolved.
Youth Opportunities-Watts	.03	(.03)	0	Reappropriation addressed.
GCP-CD 11 Community Services	.03	(.03)	0	Repayment issue resolved.
Total Shortfall	\$72.41	(63.18)	\$9.23	

To date, a total of approximately \$83.9 million has been transferred from both the UB, Reserve for Economic Uncertainties account (\$38.7 million) and from the Reserve Fund (\$45.2 million) to offset citywide shortfalls and unfunded items. As noted in Table 2, only \$0.03 million is currently available in the Unappropriated Balance (UB), Reserve for Economic Uncertainties for contingency funding. However, this report recommends that \$9.09 million in savings from the Tax and Revenue Anticipation Note (TRAN) Debt Service Fund (\$8.5 million) and Human Resources Benefits Fund (\$0.589 million) be deposited to this account to offset most of the remaining \$9.23 million year-end shortfalls.

Table 2.		
Status of UB, Reserve for Economic Uncertainties		
(in millions)		
2014-15 Budget	\$ 20.70	
First FSR Actions		
Transfer from UB, Reserve for Economic Uncertainties	(20.70)	Transfer to Police for Sworn Overtime.
Subtotal	\$ 0.00	
Mid-Year FSR Recommendations		
Transfers to UB, Reserve for Economic Uncertainties	18.00	Transfers from Human Resources Benefits (HRB) Fund, Petroleum account and UB, Outside Counsel account savings.
Transfers from UB, Reserve for Economic Uncertainties	(17.97)	Transfers to various departments to offset deficits.
Subtotal	\$ 0.03	
Year-End FSR Recommendations		
Transfers to UB, Reserve for Economic Uncertainties	\$9.09	Current year TRAN and HRB Fund savings.
Total Available	\$ 9.12	

Table 3 to follow identifies the budget balancing solutions recommended in this report and their impact on the budget deficit. Recommended solutions consist of transfers of \$9.12 million from the UB, Reserve for Economic Uncertainties to the Fire Department and non-departmental accounts and a \$0.11 million transfer from the Reserve Fund to address the reversion of grant funds. If approved, these actions would fully offset the \$9.23 million year-end shortfall.

(See Table 3 on next page)

Table 3.		
2014-15 Budget Balancing Solutions		
(millions)		
Year-End FSR Deficit	\$ 9.23	
Year-End FSR Recommendations		
UB, Reserve for Economic Uncertainties	(9.12)	Transfers to various departments with year-end shortfalls. Attachment 7.
Reserve Fund Transfers	(0.11)	2013-14 reversion California Community Foundation Grant (C.F. 14-1511)
Problem Solved	\$ 0.00	Year-End Shortfall Resolved

2014-15 Projected Revenue

The adopted 2014-15 budget assumed approximately \$5.14 billion in General Fund revenue. During consideration of the 2015-16 budget, this revenue projection was revised upward by \$37.5 million (0.7 percent) to approximately \$5.18 billion. This variance contributes to the Reserve Fund year-end balance as unallocated revenue.

The greatest change in the revised budget is \$25.5 million in additional business tax revenue. This is attributed to higher-than-projected growth in fiscal year 2013-14 (resulting in a larger base of renewal revenue) and fiscal year 2014-15, than that which was assumed in the adopted budget. Other significant increases include \$7.0 million in utility users' tax receipts, \$6.5 million in transient occupancy tax receipts, \$4.6 million from the power revenue fund, and \$3.5 million in former Community Redevelopment Agency property tax increment revenue. Additionally, estimated receipts for the documentary transfer tax, parking occupancy tax, franchise income, interest earnings and grant receipts were increased between \$1 million and \$3 million. Offsetting this additional revenue are projected shortfalls in parking fines (\$10.7 million), department receipts (\$3.8 million), and sales tax (\$1.7 million), as well as the delayed transfer of \$5.1 million from the telecommunications development account which is now expected in fiscal year 2015-16.

The revised revenue estimates reflecting the Mayor's proposed budget, as well as subsequent Council changes, are provided below. (See Attachment 1-a for more detail.) Mayoral approval of the Council-adopted budget is pending as of this writing.

Table 4. 2014-15 Revised General Fund Revenue Budget (in millions)

	Revised
Property Tax	\$1,645.1
Department Licenses, Permits, Fees and Fines	826.5
Utility Users' Tax	638.8
Business Tax	485.0
Sales Tax	372.3
Power Revenue Transfer	265.6
Transient Occupancy Tax	200.6
Documentary Transfer Tax	199.6
Parking Fines	154.5
Parking Occupancy Tax	100.6
Redirection of ex-CRA Tax Increment Monies	51.5
Franchise Income	45.6
Special Parking Revenue Transfer	30.6
Interest	16.0
Tobacco Settlement	9.1
Grants Receipts	11.3
Residential Development Tax	3.9
State Motor Vehicle License Fees	1.7
Transfer from Telecommunications Development Account	0.0
Transfer from the Reserve Fund	117.5
Revised Total General Fund Revenue	\$5,175.8
<i>Adopted Total General Fund Revenue</i>	<i>5,138.3</i>
<i>Variance</i>	<i>\$37.5</i>

General Fund revenue through April is approximately \$4.03 billion: \$48.9 million ahead of the adopted budget plan and \$2.2 million above the revised plan. (See Attachment 1-b.) While total revenue is close to the revised plan, it should be noted that business tax revenue through April is currently \$14.3 million behind plan as a result of LATAX system delays in recording remittances in the Financial Management System. Early remittances in departmental license, permit, fees and fines of approximately \$14.0 million is offsetting this delay in revenue. This system issue should be resolved before the close of the year and should not impact final revised revenue. At this time, no significant deviations from the revised budget are projected.

2015-16 Revenue

The Council adopted a \$5.41 billion revenue budget for 2015-16, representing a \$235 million (4.5 percent) increase from the prior year's revised revenue estimate. Revenue estimates for 2015-16 were based on analyses of trends in actual receipts, market indicators, and growth forecasts from the state, county, and local economists. Projected estimates assume moderate to strong growth in property, business, documentary, sales, and transient occupancy tax revenues. Additionally, the budget reflects a significant increase in department receipts attributed to the recently approved cost allocation plan (CAP 37) resulting in higher related cost reimbursements from special funds to the general fund. The budget also assumes \$138.8 million in one-time receipts, including a \$60.3 million transfer from the Reserve Fund, \$37.1 million in overlapping sales tax revenues from the end of the triple flip, \$38.2 million transfers from the Special Parking Revenue Fund and Telecommunications Development Account, \$2.9 million in recovered electrical users' tax receipts, and \$0.3 million in miscellaneous departmental receipts.

Table 5. 2015-16 Council Adopted General Fund Budget (in millions)

	Adopted
Property Tax	\$1,765.2
Licenses, Permits, Fees and Fines	872.7
Utility Users' Tax	630.3
Business Tax	491.0
Sales Tax	426.1
Power Revenue Transfer	275.3
Transient Occupancy Tax	221.0
Documentary Transfer Tax	204.1
Parking Fines	157.6
Parking Users' Tax	103.6
Reserve Fund Transfer	60.3
Special Parking Revenue Transfer	56.5
Redirection of ex-CRA Tax Increment Monies	52.6
Franchise Income	45.6
Interest	17.6
Grants Receipts	10.1
Tobacco Settlement	9.1
Transfer from Telecommunications Development Account	5.2
Residential Development Tax	4.8
State Motor Vehicle License Fees	1.7
Total General Fund Receipts	\$5,410.4

Any deviations from planned revenue receipts are reported in FSRs along with deviations in the appropriations budget.

Reserve Fund

The current Reserve Fund balance is \$340.1 million, after accounting for an additional \$6.2 million in loan repayments and other receipts and approximately \$113,000 in proposed loan. The balance consists of a \$141.3 million Emergency Reserve and \$198.8 million Contingency Reserve. Please refer to Attachment 2 for greater detail on the Reserve Fund.

The current Reserve Fund balance represents 6.62 percent of the Adopted General Fund budget. While the April 30, 2015, 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 year-end expenditures or revenue shortfalls to maintain the City's strong fiscal position. In addition, the Reserve Fund balance for 2015-16 has been budgeted at 5.79 percent of the General Fund which takes into account the Reserve Fund transfer to the budget.

Budget Stabilization Fund

The Budget Stabilization Fund (BSF) was established as part of the 2008-09 Budget to supplement the Reserve Fund. The primary purpose of the BSF is to help stabilize revenue, supplement the Reserve Fund, prevent overspending during prosperous years, and provide resources to maintain service levels during lean years. The current BSF balance is approximately \$64.6 million. Including the BSF increases the City's total reserves from 6.62 percent to 7.9 percent of the General Fund budget. For 2015-16, the BSF has been increased to \$91.9 million

Issues of Concern

In addition to the aforementioned expenditure shortfalls, there are additional internal and external factors that may adversely impact the City, the size and/or timing of which cannot be accurately determined at this time:

Pensions

Employee Relations Board Ruling Regarding Civilian Tier 2: In an effort to control costs, the City Council adopted a new civilian retirement tier which applies to all employees hired on or after July 1, 2013. The new tier was designated to reduce the City's future pension costs by increasing the normal retirement age from 55 to 65, and making various other changes to reduce costs. The City estimates savings from the new tier of \$4 million for fiscal years 2013-14 and 2014-15 (inclusive of savings to the Harbor and Airports departments). The new civilian retirement tier was estimated to result in a five-year savings of \$30 million to \$70 million, a 10-year savings of \$169 million to \$309 million and a 30-year savings of \$3.9 billion to \$4.3 billion. On July 28, 2014, the City Employee Relations Board ruled that the City's action in creating the new civilian retirement tier was illegal because the City did not meet and confer with labor representatives on the matter. The Board ordered that the City rescind the implementation of the new retirement tier. The City is

appealing the ruling through the courts and has also initiated mediation on this matter with impacted labor groups. At this time, the new tier still remains in effect.

Litigation

Status of Litigation Regarding Sworn Health Subsidy Freeze: The case of *Jack Fry, Gary Cline, Sandra Carlsen, Yvette Moreno, and Los Angeles Retired Fire & Police Association, Inc. v. City of Los Angeles* is a lawsuit filed by individual sworn employees regarding the City's action to freeze retiree health benefits for sworn employees who elect not to contribute to these benefits. On July 28, 2014, a Superior Court issued an interim order ruling that the petitioners have a vested right to a "non-frozen" health subsidy in retirement. The court did not rule that petitioners are entitled to any particular health subsidy amount. The City appealed the Superior Court's decision. On November 12, 2014, the Court of Appeal granted the City's application for a Writ of Supersedeas which stays the Superior Court's order pending the City's appeals and requires the Los Angeles Fire and Police Pensions System's (LAFPP) Board to continue applying the retiree health subsidy freeze. In March 2015, the City filed its opening brief in the Court of Appeal, and in late May, petitioners filed their responsive brief. The City's reply brief is due at the end of June. There is no date set for hearing before the Court of Appeal. Further, there is no firm estimate of the long term cost to the City if the plaintiffs ultimately prevail in this case in reversing the "freeze." However, petitioners are seeking not only to reverse the "freeze" but also to invalidate the 2 percent additional pension contributions being made by employees in exchange for being exempt from the freeze. It has been estimated that the additional pension contributions amount to \$16 million per year in reduced retirement contributions by the City.

Status of Litigation Regarding the Sworn Retiree Medical Subsidy Amount: In the case of *Los Angeles Police Protective League and United Firefighters of Los Angeles City v. Board of Fire and Police Pension Commissioners v. City of Los Angeles*, the plaintiffs seek a judgment declaring that their letter of agreement with the City requires the LAFPP Board to increase the retirees' medical subsidy by the maximum amount allowable per year under the Administrative Code. The City prevailed on a demurrer, but the Court of Appeal reversed and issued a remitter, sending the case back to the trial court, which will require resolution of disputed factual issues. A trial setting conference is scheduled for June 30, 2015. The City cannot assess the value of this case at this time.

Willits litigation: In the matter of *Willits, et al. v. City of Los Angeles*, the plaintiffs and the entity Communities Actively Living Independent and Free allege that the City's policies and procedures as well as its infrastructure (including curb ramps and sidewalks) fail to provide equal services and access to individuals with disabilities. The complaint seeks injunctive relief to require the removal of alleged barriers to pedestrian paths of travel throughout the City and cessation of alleged discriminatory policies to ensure all City design and construction activities and services operate in a manner that is usable and readily accessible to persons with disabilities. The parties have reached a tentative settlement in mediation that will require the City to invest \$31 million in sidewalk construction and repair annually for 30 years, adjusted every five years for inflation for a total of cost of \$1.4 billion. The court must still approve the settlement.

Ardon v. City of Los Angeles: *Ardon v. City of Los Angeles* is a class action challenging the validity of the City's telephone users' tax based on a federal government interpretation of the federal excise tax. The appellate court held that class actions against local taxes are not permitted under State law. The California Supreme Court reversed the appellate court decision on July 25, 2011, concluding that class claims for tax refunds against a local governmental entity are permissible, and remanded the matter back to the trial court. The class has not yet been certified. The City collected approximately \$750 million of telephone users' tax between the time federal law changed in 2006 and the electorate approved a measure in 2008 that modernized the City's ordinance. Only a portion of the collected telephone users' tax is vulnerable to the claims made in *Ardon*. The City believes that if: (i) the case is not settled, (ii) the class is certified as to all phone customers within the City (including business users); (iii) the entire claiming period argued by plaintiffs is allowed; (iv) the City is found liable on the merits; and (v) there is a high claiming rate by those within the class, the City's liability would not exceed \$300 million and could be substantially less. The City further believes it unlikely that each of five elements in the preceding sentence will occur.

Independent Living Center of Southern California, et al v. City of Los Angeles: This case was brought by three fair housing advocacy organizations against the City, the CRA/LA and 34 owners of affordable housing projects. The plaintiffs allege defendants failed to ensure that the affordable housing projects meet the accessibility requirements under federal and state civil rights laws. The City is in mediation with all involved parties on this matter.

DWP Litigation: Earlier this year two class action lawsuits were filed relating to the Department of Water and Power (DWP) Power Revenue Fund transfer. Both lawsuits allege that the City charges its electric utility customers fees that exceed the cost of providing electric utility service, as evidenced by the Power Revenue Fund transfer, in violation of the State Constitution. Both lawsuits seek to discontinue the alleged collection of excess fees from ratepayers, to discontinue any transfer of surplus funds to the City General Fund, and a refund of alleged excess fees and charges for electric service from February 10, 2014 through the final judgment. The DWP and City have filed answers to each complaint pursuant to Los Angeles Superior Court procedures.

The Department of Water and Power (DWP) completed a \$253 million Power Revenue Fund transfer for Fiscal Year (FY) 2013-14. For Fiscal Year 2014-15, DWP is making a transfer of \$265.59 million. The preliminary City and DWP budget for the 2015-16 Fiscal Year includes \$275.3 million for the DWP Power Revenue Fund transfer. Each transfer is subject to available net income and is approved by an ordinance of the City Council prior to the transfer being made.

Gas Users' Tax Litigation: In the court case *Lavinsky v. City of Los Angeles*, the plaintiff has challenged the City's assessment of the gas users' tax on two charges included in Southern California Gas Company billings: the Public Purpose Surcharge and the State Regulatory Fee. Prior to the deregulation of natural gas utilities, these fees were included as part of the basic charge assessed on gas utility customers. Now assessed separately as regulatory charges, the Court has provisionally ruled in favor of the plaintiff, finding the existing language of the users' tax to be ambiguous as to whether it extends beyond the basic charge. The City Attorney is now litigating the amount of refunds due to taxpayers, the method of refunding taxes, and the scope of

the class entitled to refunds. Once this litigation is complete the City may decide whether to appeal this ruling. The value of the potential liability is under \$10 million, with an additional \$3.5 million in reduced gas users' tax receipts, annually.

Budgetary Adjustments

Budgetary adjustments totaling approximately \$123.5 million are recommended in Sections 1, 2, 4, 8, and 9 of this report which include:

- \$16.9 million in new appropriations;
- \$18.5 million for transfers between accounts within various departments and funds;
- \$8.6 million for transfers between departments and funds;
- \$9.1 million in transfers to the Unappropriated Balance, Reserve for Economic Uncertainties account to offset citywide deficits;
- \$9.9 million in appropriations from various accounts within the Unappropriated Balance;
- \$0.61 million in Reserve Fund appropriations (\$.11 million in 2014-15) and (\$.50 million in 2015-16).
- \$2.3 million in MICLA reauthorizations and transfers;
- Up to \$25.94 million in prior year FMS (\$25.6 million) and SMS (\$0.34 million) encumbrances exempted from the General Fund Encumbrance Policy;
- Up to \$26.3 million in reappropriations of which \$25.7 million will impact the General Fund; and,
- A net of \$5.3 million in miscellaneous budget adjustments.

Attachments

- 1-A 2014-15 Adopted and Revised General Fund Revenue and 2015-16 Proposed Revenue
- 1-B 2014-15 General Fund Receipts Through April
- 2 Current Status of the Reserve Fund
- 3 New Appropriations
- 4 Transfers between Accounts within Departments and Funds
- 5 Transfers between Departments and Funds
- 6 Transfers to the Unappropriated Balance, Reserve for Econ. Uncertainties
- 7 Appropriations from the Unappropriated Balance
- 8-A Status of the Unappropriated Balance – General Account
- 8-B Status of the Unappropriated Balance – non-General Accounts
- 9 Employment Level Report
- 10 Status of 120 Day Employees
- 11 GRYD Program Contracts and Expenditures
- 12 General Fund Encumbrance Policy Exemptions-FMS
- 13 General Fund Encumbrance Policy Exemptions-SMS

RECOMMENDATIONS

(Refer to Discussion Sections 1, 2, 4, 8 and 9)

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

1. Appropriate \$16,403,301.47 to the Department accounts as specified in Attachment 3;
2. Transfer \$16,457,322.21 between accounts within various departments and funds as specified in Attachment 4;
3. Transfer \$8,642,529.21 between various departments and funds as specified in Attachment 5;
4. Transfer \$9,094,957.03 from various departments and funds to the Unappropriated Balance, Reserve for Economic Uncertainties account as specified in Attachment 6;
5. Transfer \$9,923,957.03 from the Unappropriated Balance as specified in Attachment 7;
6. Exempt up to \$25,568,896.81 in Financial Management System prior-year encumbrances (various) from the General Fund Encumbrance Policy as per Attachment 12, with the final amounts to reflect the most current encumbrance balance as of June 30, 2015;
7. Exempt up to \$340,581.52 in Supply Management System prior-year encumbrances (various) from the General Fund Encumbrance Policy as per Attachment 13, with the final amounts to reflect the most current encumbrance balance as of June 30, 2015;

Animal Services

8. Instruct the City Administrative Officer to identify up to \$563,000 in savings within the Animal Services Department's 2014-15 Budget to fund the Chameleon data management system upgrade/replacement and mobile data computer project, and, upon Council approval of any of those technology enhancements, work with the Department and the Controller's Office to encumber or reappropriate the funds in 2015-16 as needed;

Convention and Tourism Development

9. Authorize the Department of Convention and Tourism Development to prepare the necessary warrant in the amount of \$40,187.05 for Fiscal Year 2015-16, payable to "AEG Management LACC, LLC", addressed to AEG Facilities, LLC, 800 W. Olympic Blvd., Suite 305, Los Angeles, CA 90015, from the Convention Center Revenue Fund No. 725/48, Balance Sheet Account, Account 2204, to provide AEG the show deposits received by the City for shows to be hosted at the Los Angeles Convention Center facility, under the management and operation of AEG for Fiscal Year 2015-16, pursuant to the Management Agreement between AEG and the Los Angeles Convention and Exhibition Center executed on October 29, 2013, Contract No. 123199. See table below regarding show deposits to be transferred to AEG.

<u>Event</u>	<u>Show Date</u>	<u>Balance</u>
California Gift Show	07/17/15	\$ 5,575.00
California Gift Show	07/20/15	3,060.00
World Fitness Convention	07/20/15	1,000.00
Los Angeles Auto Show	11/29/15	13,729.05
Mary Kay Inc.	01/21/16	1,000.00
California Gift Show	02/01/16	2,768.00
California Gift Show	02/01/16	3,400.00
American Association for Dental Research	03/16/16	1,000.00
Association of Writers and Writing Programs Annual Conference	04/03/16	1,000.00
Neighbors Work America	05/06/16	1,000.00
Association of Legal Administrators Annual Conference	05/26/16	<u>6,655.00</u>
TOTAL		\$ 40,187.05

Council

10. Authorize the Controller to appropriate all current and future reimbursements received from the Los Angeles World Airports (LAWA) and deposited in Council Fund No. 100/28, Revenue Source Code 4595, Service to Airports and transfer therefrom to Council Fund No. 100/28, Account 001070, Salaries As Needed, for Council District 11 costs for LAWA related activities during 2014-15;

General City Purposes

11. Authorize the Controller to transfer \$20,144.03 from the General City Purposes Fund No. 100/56, Account No. 000823, Fire/Police Pensions Defrayal, to the Fire and Police Pensions Fund No. 915/64, (FMS) Revenue Source Code 5503, Department Revenue Source 5713 to pay for the City's one percent Fire/Police Pension-Tier 5 contribution defrayal costs. (Also See Attachment 7);

General Services

12. Instruct the City Clerk to place on the agenda for the first regular Council meeting after July 1, 2015, or shortly thereafter, the following instruction:

Transfer \$500,000 from the Reserve Fund to Unappropriated Balance and appropriate therefrom to the Real Property Trust Fund No. 684 related to the sale of real property located at 4230 Coldwater Canyon;

Housing and Community Investment

13. Relative to the Department of Housing and Urban Development (HUD) Audit Finding:

- a. Decrease appropriations totaling \$229,056 within the Neighborhood Stabilization Program (NSP) Fund No. 50T/43 as follows:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
43K143	Housing and Community	\$ 35,252.74
43L143	Housing and Community	<u>193,803.26</u>
	Total	\$229,056.00

- b. Decrease appropriations totaling \$193,803.26 to the Housing and Community Investment Department (HCIDLA) Fund No. 100/43, Account No.001010, Salaries General;
- c. Establish a new account, Account No. 43L600, Audit Resolution, and appropriate \$229,056 within the Neighborhood Stabilization Program (NSP) Fund No. 50T/43;
- d. Establish a new account, Account No. 43L600, Audit Resolution and appropriate \$36,297.21 within the Municipal Housing Finance Fund No. 815/43;
- e. Transfer cash in the amount of \$229,056 from Fund No. 50T/43 Account No. 43L600, Audit Resolution, to Fund No. 424/43, Liability Account No. 2082 Due to Grantor – Federal;
- f. Transfer cash in the amount of \$36,297.21 from Fund No. 815/43, Account No. 43L600, Audit Resolution to Fund No. 424/43 Liability Account No. 2082 Due to Grantor – Federal;
- g. Expend funds from the above accounts upon proper written demand from the General Manager, HCIDLA, or designee;

Mayor

14. Transfer \$112,500 from the Reserve Fund to the Unappropriated Balance Fund 100/58, and appropriate therefrom to the Mayor Fund 100/46, Account No. 001070, Salaries As Needed, as these funds were inadvertently reverted in 2013-14 to the Reserve Fund prior to formal acceptance of the California Community Foundation Smart Growth and Liveable Communities Local Sustainability Grant (C.F. 14-1511);

MICLA

15. Authorize the City Clerk to place on the agenda for the first regular Council meeting after July 1, 2015 or shortly thereafter, the following instruction:

Transfer \$325,000 to the Information Technology Agency Fund No. 100/32, Account No. 001100, Hiring Hall Salaries, for the installation of communications equipment in Fire Department vehicles, and authorize the Controller to reimburse the General Fund upon receipt of ITA labor services invoice(s) from MICLA:

- a. \$200,000 from Fund No. 298/38, Communications Equipment Replacement Account No. 38K206; and
- b. \$125,000 from Fund No. 298/38, Communications Labor Account No. 38L232

16. Relative to the Fire Department, authorize the Controller to transfer a total of \$50,000 to the Information Technology Agency Fund No. 100/32, Account No. 001100, Hiring Hall Salaries, to complete the necessary installation of communications equipment in Fire Department vehicles in 2014-15 and authorize the Controller to reimburse the General Fund from MICLA funds upon receipt of ITA labor services invoice(s):

- a. \$30,000 from MICLA Fund No. 290/38, Account No. 38J232, Communication Labor; Fund No. 290/38 Account 38L132 ITA and to further reimburse the General Fund;
- b. \$20,000 from MICLA Fund No. 298/38, Account No. 38J232, Communication Labor; 298/38 Account No. 38L132 ITA and to further reimburse the General Fund;

17. Authorize the Fire Department to purchase 17 new non-emergency light electric vehicles for the Fire Prevention Bureau up to \$624,527.57 from the MICLA Fund No. 298/38, Fleet Replacement Account No. 38J200;

18. Increase appropriations in the amount of \$606,370.03 from the Capital Finance Administration Fund No. 100/53, Account No. 000319, Refunding 2015 (MICLA AY). This represents remaining monies in the Bond Fund held by the Trustee after all the MICLA AY Bonds have been repaid. Final payment occurred in December 2014;

19. Appropriate \$682,000 to a new account entitled "2014-15 Fleet Replacement" within the MICLA Revenue Bonds 2010-B Acquisition Fund No. 26J/38 from the available cash balance, to purchase one triple combination pumper for the Fire Department. This equipment item is part of the 2014-15 Adopted Fleet Replacement Equipment List;

Police

20. Appropriate \$65,534.14 within the Police Department Trust Fund No. 885/70 from the available cash balance to an account entitled "Reimbursement to the General Fund"; and transfer therefrom to Police Department Fund No. 100/70, Revenue Source Code 5301, Reimbursement from Other Funds, to recognize cumulative cash received from closed programs;

Public Works-Bureau of Engineering

21. Relative to the cost reallocation of FY 2013-2014 Public Works-Bureau of Engineering Fund No. 100/78 expenditures totaling \$5,264,177.62 from the Sewer Capital Fund 761, Department 50 (761/50) funding to the various Special Funds below, authorize the Controller to:

a. Reimburse \$3,910,827.37 from various Special Funds to the Sewer Capital Fund 761/50 as follows:

<u>Fund/Dept. No.</u>	<u>Account No.</u>	<u>Amount</u>
16A/ 50	K178	\$ 329,283.93
16K/ 50	K178	56,733.11
16T/50	K178	591,309.84
206/50	K178	1,272,883.24
51Q/94	K178	41,667.00
540/94	K178	1,523,876.08
54W/50	K178	<u>95,074.17</u>
	Total	\$3,910,827.37

b. Return the reversion in the amount of \$1,353,350.25 from the Reserve Fund to the Unappropriated Balance Fund No. 100/58 and further to the Sewer Capital Fund 761/50.

Public Works-Bureau of Sanitation

22. Encumber the General City Purposes Fund No. 100/56, Account Nos. 000855, 000856, and 000892 balances appropriated for the Lifeline Rate Program, Solid Waste Fee Reimbursement, and Citywide Clean Streets, respectively, to pay for 2014-15 invoices;

23. 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;

Public Works-Bureau of Street Services

24. Rescind the following recommendation from Attachment 4 of the 2014-15 Third Financial Status Report (Council File No. 14-0600-S256), in the amount of \$500 from the

Subventions and Grants Fund 305, Department 50, for the Los Feliz Improvement Association – Commonwealth at Dundee Place Irrigation Repair:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
001090	Salaries, Overtime	\$ 230.00
003030	Construction Expense	\$ 215.00
003090	Field Equipment Expense	\$ 55.00
	Total	\$ 500.00

Recreation and Parks

25. Transfer \$2,000,000 from the Sites & Facilities Fund No. 209/88, Account 88L204, Various Facilities to a new account entitled Chatsworth Park South (Account No. TBD) within the same fund, for the Chatsworth Park South Remediation Project; and, should previously identified Quimby funds become available for the project at any time during construction, the Sites & Facilities Fund will be reimbursed for monies allocated to the project;

Transportation

26. Authorize the Los Angeles Department of Transportation (LADOT) to accept up to \$25,000 from AT&T and deposit the funds into the Transportation Trust Fund No. 840/94. The funds will be appropriated as noted in Attachment 3 of this report;

27. Authorize the Controller to appropriate \$65,952.96 in an account titled "Grant Reimbursements to General Fund" within Fund 51Q/94 and transfer therefrom the same amount to General Fund 100/86 Revenue Source Code 5331 for related costs reimbursements received from grantors in FY 2013-14;

28. Instruct the Department of Transportation to report to the Budget and Finance Committee within 30 days with a full accounting of \$2.5 million budgeted in 2014-15 for transportation safety improvements in the East San Fernando Valley;

Reappropriations

29. Instruct the City Clerk to place on the agenda for the first regular Council meeting after July 1, 2015, or shortly thereafter, the following instructions:

City Administrative Officer

- a. Reappropriate an amount up to \$150,000 from the unencumbered balance remaining in the City Administrative Officer Fund No. 100/10, Account 001070, Salaries As-Needed, in the same amount and into the same account as exists on June 30, 2015 to cover salary obligations;
- b. Reappropriate up to \$75,000 in the unencumbered balance remaining in the City Administrative Officer Fund No. 100/10, Account No. 001090, Salaries Overtime, in the same amount and into the same account as exists on June 30, 2015, to cover salary obligations;

- c. Reappropriate up to \$860,000 from unencumbered balance remaining in the City Administrative Officer Fund No. 100/10, Account No. 003040, Contractual Services, in the same amount and into the same account as exists on June 30, 2015, for the following ongoing projects: expert and technical asset management and strategic planning consultant services (\$525,000); studies as part of the Office of Economic Analysis (\$205,000); actuarial studies and related consulting services (\$130,000);

City Clerk

- d. Reappropriate an amount up to \$50,000 from the unencumbered balance remaining in the Office of the City Clerk Fund No. 100/14, Account 001070, Salaries As-Needed, in the same amount and into the same account as exists on June 30, 2015 to cover vacation payouts for temporary elections staff earned in 2014-15 but payable in 2015-16;

Controller

- e. Reappropriate up to \$500,000 from unencumbered balance remaining in the Controller Fund No. 100/26, Account No. 003040, Contractual Services, in the same amount and into the same account as exists on June 30, 2015, for contract audit work;

Ethics Commission

- f. Reappropriate an amount up to \$229,000 from unencumbered balance remaining in the City Ethics Commission Fund No. 100/17, Account No. 003040, Contractual Services, in the same amount and into the same account as exists on June 30, 2015, for the contracts database project to track all contractors, bidders and lobbyists in the City. (funding source: City Ethics Commission Fund No. 534/17);

Finance

- g. Reappropriate an amount up to \$1,035,000 from the unencumbered balance remaining in the Office of Finance Fund 100/39, Account No. 003040, Contractual Services, in the same amount and into the same account as exists on June 30, 2015, for the Treasury Management System and Payment Card Industry (PCI) Remediation;
- h. Reappropriate an amount up to \$450,000 from the unencumbered balance remaining in the Office of Finance Fund 100/39, Account 001010, Salaries General, in the same amount and into the same account as exists on June 30, 2015, to offset the Office of Finance 2015-16 salary savings rate increase;

Fire

- i. Reappropriate an amount up to \$1,750,000 from the unencumbered balance remaining in the Fire Department Fund No. 100/38, in the same amount and into the same accounts as exists on June 30, 2015 as follows, \$1,500,000 from Account

006010, Office and Administrative and \$250,000 from Account 006020, Operating Supplies, to complete the Automated Vehicle Locator (AVL) project in 2015-16;

- j. Reappropriate an amount up to \$400,000 from the unencumbered balance remaining in the Unappropriated Balance Fund No. 100/58, Account 000178, Standards of Cover Analysis, in the same amount and into the same account as exists on June 30, 2015, for consultant services to assist the Fire Department in the development of a Standards of Response Coverage document;
- k. Reappropriate an amount up to \$245,000 from the unencumbered balance remaining in the Fire Department Fund No. 100/38, in the same amount and into the same accounts as exists on June 30, 2015 as follows: \$122,000 from Account 001010, Salaries General; \$98,000 from Account 001098, Overtime Variable Staffing, and \$25,000 from Account 003040, Contractual Services, to continue the implementation of the Nurse Practitioner Response Unit;

General City Purposes

- l. Reappropriate the unencumbered balance remaining in the General City Purposes Fund No. 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, 2015;
- m. Reappropriate an amount up to \$22,390.97 from the unencumbered balance remaining in the General City Purposes Fund No. 100/56, Account 000826, Domestic Abuse Response Teams (DART), in the same amount and into the same account as exists on June 30, 2015 for the DART Program in 2015-16;
- n. Reappropriate an amount up to \$70,000 from the unencumbered balance remaining in the General City Purposes Fund No. 100/56, Account 000506, Annual/Single Audit, in the same amount and into the same account as exists on June 30, 2015 to offset a shortfall for the 2014-15 Single Audit which is conducted in 2015-16;
- o. Reappropriate the unencumbered balance remaining in the General City Purposes Fund No. 100/56, Special Events Fee Subsidy, in the same amount and into the same account as exists on June 30, 2015;
- p. Reappropriate the unencumbered balance remaining in the General City Purposes Fund No. 100/56, Heritage Month Celebrations and Special Events, in the same amount and into the same account as exists on June 30, 2015;
- q. Reappropriate the unencumbered balance remaining in the General City Purposes Fund No. 100/56, Cultural, Art and City Events, in the same amount and into the same account as exists on June 30, 2015; and,

General Services

- r. Reappropriate an amount up to \$948,489 from the unencumbered balance remaining in General Services Fund No.100/40, Account 003040, Contractual Services (not to exceed \$933,489) and Account 006010, Office and Administrative (not to exceed \$15,000) as exists on June 30, 2015, into the Unappropriated Balance, Vehicle Management System account ;
- s. Reappropriate an amount up to \$2,250,000 from the General Services Fund No. 100/40, Account 003040, Contractual Services, in the same amount and into the same account as exists on June 30, 2015 for the Figueroa Plaza Tower Recovery/Renovation Work;

Human Resources Benefits

- t. Reappropriate an amount up to \$455,000 from the unencumbered balance remaining in the Human Resources Benefits Fund No. 100/61, Account 009200, Civilian FLEX Program, in the same amount and into the same account as exists on June 30, 2015, for benefit costs for Affordable Care Act-qualifying employees;
- u. Reappropriate an amount up to \$6,970,466.97 from the unencumbered balance remaining in the Human Resources Benefits Fund No. 100/61, Account 009910, Workers' Compensation Rehabilitation Program in the same amount and into the same account as exists on June 30, 2015; and, transfer therefrom to the Unappropriated Balance, Reserve for Mid-Year Adjustments account to meet contingencies in the HRB Fund as they arise;

Information Technology Agency

- v. Reappropriate up to \$70,000 from the unencumbered balance remaining in the Information Technology Agency Fund No. 100/32, Account No. 006010, Office and Administrative, in the same amount and into the same account as exists on June 30, 2015, to cover the additional cost for licenses for the Supply Management System replacement project;
- w. Reappropriate up to \$35,000 from the unencumbered balance remaining in the Information Technology Agency Fund No. 100/32, Account No. 003040, Contractual Services, in the same amount and into the same account as exists on June 30, 2015, to pay the initial annual hosting and license fee for the Controller's MyPayLA Innovation Fund idea;
- x. Reappropriate up to \$444,601 from the unencumbered balance remaining in the Information Technology Agency Fund No. 100/32, Account 001010, Salaries General (\$77,501), Account 003040, Contractual Services (\$317,100), and Account 006010, Office and Administrative (\$50,000), in the same amount and into the same accounts as exist on June 30, 2015, for BAVN System Support and Enhancements as well as the cloud management, the Cliqr. See related recommendation in Attachment 7;

- y. Reappropriate up to \$300,000 from the unencumbered balance remaining in the Information Technology Agency Fund No. 100/32, Account 001010, Salaries General, in the same amount and into the same account as exists on June 30, 2015; and transfer therefrom to Account No. 001090, Overtime, within the same Fund to cover overtime costs associated with the Special Olympics in July 2015;
- z. Reappropriate an amount up to \$600,000 from the unencumbered balance remaining in the Information Technology Agency Fund No. 100/32, Account 003040, Contractual Services, in the same amount and into the same account as exists on June 30, 2015, to pay for legal services related to the CityLink project (the Citywide Broadband program) consistent with prior Council action (C.F. 15-0466);

Mayor

- aa. Reappropriate an amount up to \$350,000 from the unencumbered balance remaining in the Mayor Fund No. 100/46, Account 001070, Salaries As-Needed, in the same amount and into the same account as exists on June 30, 2015, and, transfer therefrom to Account 001020, Grant Reimbursed, within the same fund, for salary obligations;

Personnel

- bb. Reappropriate an amount up to \$35,000 from the unencumbered balance remaining in the Personnel Fund No. 100/66, Account No. 003040, Contractual Services, in the same amount and into the same account as exists on June 30, 2015, to cover the cost of upgrading the Personnel Department website for City workforce candidates;
- cc. Reappropriate an amount up to \$200,000 in the unencumbered balance remaining in the Personnel Fund No. 100/66, Account 001070, Salaries As-Needed, in the same amount and into the same account as exists on June 30, 2015, to develop and administer Civil Service exams;

Transportation

- dd. Reappropriate an amount up to \$2,500,000 from the unencumbered balance remaining in the Department of Transportation Fund No. 100/94, Account 3360, Traffic Signals and Repair, in the same amount and into the same account as exists on June 30, 2015, to cover expenses associated with the transportation safety improvements in the East San Fernando Valley;

Unappropriated Balance

- ee. Reappropriate up to \$300,000 from the unencumbered balance remaining in the Unappropriated Balance, Fund No. 100/58, Account No. 000139, Strategic Advisor for Technology Services line item, in the same amount and into the same account as exists on June 30, 2015 to fund the migration of the City's Mainframe to a cloud-based solution;

- ff. Reappropriate an amount up to \$1,500,000 from the unencumbered balance remaining the Unappropriated Balance Fund No. 100/58, Account No. 000879, Economic Development Initiative, in the same amount and into the same account as exists on June 30, 2015, for the selection of an independent entity that would provide property asset management, transaction financing and strategic planning relative to the City's economic development issues;
- gg. Reappropriate an amount up to \$1,700,000 from the unencumbered balance remaining the Unappropriated Balance Fund No. 100/58, Account 00148, CRA Pipeline Projects, in the same amount and into the same accounts as exists on June 30, 2015, for the CRA/LA pipeline projects in which the City has contributed federal funds but the projects are not yet complete;
- hh. Reappropriate an amount up to \$1,386,110 from the unencumbered balance remaining in the Unappropriated Balance Fund 100/58, Account 000146, Vehicle Management System in the Vehicle Management System in the same amount and to the same account as exists on June 30, 2015;

Zoo

- ii. Reappropriate an amount up to \$350,000 from the uncommitted balance remaining in the Zoo Fund No. 100/87, Account No. 003040, Contractual Services, into the same account and in the same amount as exists on June 30, 2015, to cover expenses associated with consulting services for the development of the Zoo's Master Plan (Funding source is Zoo Enterprise Trust Fund No. 40E/87);

Technical

- 30. Authorize the CAO to make technical corrections as necessary to those transactions included in this report to implement Mayor and Council intentions.

FISCAL IMPACT STATEMENT

Approximately \$9.23 million in expenditure shortfalls and major unbudgeted expenses are identified in this Year-End Financial Status Report (FSR). The actions in this report fully offset this shortfall. Transfers, appropriations and other adjustments totaling approximately \$123.5 million are recommended in Sections 1, 2, 4, 8, and 9. This includes transfers of approximately \$9.12 million from the Unappropriated Balance, Reserve for Economic Uncertainties, \$25.7 million in Reserve Fund reappropriations, \$25.94 million in prior year FMS (\$25.6 million) and SMS (\$0.34 million) encumbrances exempted from the General Fund Encumbrance Policy; and, \$2.3 million in MICLA

DEBT IMPACT STATEMENT

In accordance with the City's Debt Management Policy, the City has set debt ceilings to use as a guide in evaluating the affordability for future debt. The debt ceiling for non-voter direct debt service as percent of General Fund Revenues is six percent. The City is currently at 4.6 percent.

DISCUSSION

The 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 status and reserve fund status, and it highlights current issues of concern and the potential impact to the City. Recommendations totaling approximately \$123.5 million for appropriations, transfers and other budgetary adjustments are recommended.

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

Section 1. Status of Departmental Budgets.....	23
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1. STATUS OF DEPARTMENTAL BUDGETS

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

Department Expenditures: This analysis is based on department expenditure and revenue information through the end of March. A remaining year-end shortfall of \$4.27 million is projected by the Fire Department. Non-departmental shortfalls and unfunded items total approximately \$4.96 million.

Department Revenues: Departmental General Fund revenue estimates for this reporting period are based on data through the end of March. In some cases, where more current data is available, estimates through the end of April are provided.

A. Aging

No Recommendation

The Department of Aging is currently projecting a year-end surplus of \$808,828 in the Salaries General account which reflects an increase from the mid-year. The reported surplus which is mainly comprised of special funds (\$780,975) is due to existing vacancies. Aging is in the process of filling one vacancy and requests to fill five additional vacancies in the Department are forthcoming. Any remaining special funds at year-end will be returned to the granting agency and potentially returned to the Department in subsequent fiscal years.

B. Animal Services

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Attachment 13 – General Fund Encumbrance Policy Exemptions-SMS

Recommendation No. 8

A year-end General Fund surplus of \$1.36 million is projected for the Department mainly due to surpluses in its Salaries General and Salaries As-Needed accounts. This reflects an increase from the \$772,000 projected in the Mid-Year FSR. However, an interim \$563,000 funding request for technology enhancements to improve payment process and animal control response time is pending which reduces the surplus from \$1.36 million to \$797,000. The reasons for the surplus are discussed below.

As previously reported, high turnover and the lack of established open lists for entry level positions has prevented the Department from maintaining hiring to offset attrition. This was compounded by the Figueroa Plaza complex fire and the forced relocation of the Department's administrative offices which impacted the Department's administrative functions. Furthermore, \$200,000 in funding provided to the Department in 2014-15 to hire as-needed Animal License Canvassers has not been used due to classification and recruitment challenges. However, the Department now expects to deploy the Animal License Canvassers by the end of May 2015.

General Fund receipts through year-end are now projected at \$3.39 million which is approximately \$290,000 less than the revenue budget of \$3.68 million and slightly lower than the \$3.426 revised revenue assumed in the 2015-16 Proposed Budget. A year-end General Fund revenue shortfall of \$290,000 is mainly attributed to the Animal Impound Fees, Dog Pound Fees, and Miscellaneous Revenue accounts.

The following transaction is recommended:

- Instruct the City Administrative Officer to identify up to \$563,000 in savings within the Animal Services Department's 2014-15 Budget to fund the Chameleon data management system upgrade/replacement and mobile data computer project, and, upon Council approval of any of those technology enhancements, work with the Department and the Controller's Office to encumber or reappropriate the funds in 2015-16 as needed.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

C. Building and Safety

Attachment 5 – Transfers between Departments and Funds

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

In the Mid-Year we projected a year-end special fund salary surplus of \$6.5 million. This surplus has since increased to \$13 million, which is largely attributed to special funds. The increase in the surplus is as a result of postponed hiring and no available hiring lists.

Revenues are projected to be within budget. General Fund receipts through the end of April exceed \$35 million and are anticipated at \$42.37 million at year-end consistent with the revised revenue assumptions in the 2015-16 Proposed Budget.

A deficit of \$500,000 is currently projected within the Salaries Overtime account associated with projected expenditures for the Foreclosure Registry and Code Enforcement programs which will be offset by funding from the Building and Safety Building Permit Enterprise Fund and Repair and Demolition Trust Fund as recommended in this report.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

D. City Administrative Officer

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Recommendation Nos. 29a through 29c

The CAO is projecting a net year-end General Fund surplus of \$1.085 million. However, this surplus is expected to be eliminated after accounting for the recommended reappropriations included in this report.

At this time, the Office is projecting a General Fund surplus of about \$720,000 in its Salaries General account. This surplus is attributable to greater than anticipated vacancies throughout the Office, including the Office of Public Accountability (OPA). Half of the surplus, or \$360,000, is attributable to OPA savings, which will revert to the General Fund and be offset by a corresponding reduction in revenue. The Office has deficits in its As Needed (\$185,000) and Overtime (\$175,000) accounts that will be offset by the surplus in the Salaries General account.

Due to contingent liabilities and financial obligations incurred in 2014-15, but not yet paid, it is recommended that funds (\$1.085 million) be reappropriated to cover salaries and contractual services costs. The majority of this amount is tied to Council-requested economic and actuarial studies.

The following transactions are recommended:

- Transfer \$185,000 from the Salaries General account to the Salaries As-Needed account to cover as-needed salaries for interns.
- Transfer \$175,000 from the Salaries General account to the Salaries Overtime account.

Reappropriations

- Reappropriate up to \$150,000 from the unencumbered balance remaining in the Salaries As-Needed Account to cover salary obligations.
- Reappropriate up to \$75,000 in the unencumbered balance remaining in the Salaries Overtime account to cover salary obligations.
- Reappropriate up to \$860,000 from the Contractual Services account for the following ongoing projects: expert and technical asset management and strategic planning consultant services (\$525,000); studies as part of the Office of Economic Analysis (\$205,000); actuarial studies and related consulting services (\$130,000).

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

E. City Attorney

Attachment 3 – New Appropriations

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Attachment 13 – General Fund Encumbrance Policy Exemptions-SMS

The net year-end surplus for the Office of the City Attorney has increased slightly from \$2.25 million at mid-year to \$2.54 million. The surplus is attributed to the salary accounts and is made up of \$957,000 in General Fund and \$1.58 million in special funds. The \$957,000 General Fund surplus is primarily comprised of a \$782,000 surplus in the Salaries Proprietary account. The overall salary surplus is due to under-filled positions.

The net surplus takes into consideration a separate request to transfer funds from the Salaries Proprietary account to the General Services Department and Information Technology Agency for tenant improvement work to the City Attorney's 6th Floor Law Library. The request has been included in the Fourth Construction Projects Report (CPR).

General Fund receipts through the end of December total \$21.79 million, which represents approximately 62 percent of the Office's total revenue budget. The Department anticipates exceeding General Fund revenue targets through year-end, upon receipt of the settlement regarding the *David Sherwin, etc. Relator v. Office Depot, Inc.* case (C.F. 14-1480).

Outside Counsel

The 2014-15 Adopted Budget provided \$4 million in the Unappropriated Balance (UB) for outside counsel costs. In the Mid-Year FSR, \$1 million in savings was transferred to the UB, Reserve for Economic Uncertainties to offset citywide deficits which reduced the Outside Counsel current year budget to \$3 million. Outside Counsel expenditures are expected to meet the current year budget at year-end.

The status of the Liability Claims Account is addressed in a separate section of this report.

The following transactions are recommended at this time:

- Transfer \$137,500 from the Cash Balance account to the Damage Claims and Settlements Revenue Source Code. This is annual revenue received by the City Attorney's Office related to the *WW Westwood v. City of Los Angeles* settlement (C.F. 10-0529).
- Transfer \$27,900 from the Salaries Proprietary account to the Salaries Overtime account to address a projected deficit due to paying down the accumulated overtime balances accrued by employees.
- Transfer \$110,000 from the Litigation Expense account to the Contractual Services account to fund a consultant to evaluate the Office's claims process, and to cover the costs of additional temporary paralegal services.
- Appropriate \$493,148.58 from the Service to Airports Revenue Source Code to the Contractual Services account, to reimburse the City Attorney's Office for litigation expenses front-funded by the department.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

F. City Clerk Attachment 3 – New Appropriations Recommendation No. 29d

The Office of the City Clerk is projected to end the year with a \$1.8 million surplus primarily in the Salaries General, Salaries As-Needed, Overtime, and Elections accounts as a result of savings from filling positions in-lieu and a smaller than projected number of runoffs for the municipal election. Any General Fund surplus will revert to the Reserve Fund at year-end.

The Department anticipates hiring additional as-needed staff to assist with the backlog in processing Business Improvement District (BID) related payments. Funding in the amount of \$4,500 is available in the BID Trust Fund to cover these salary costs.

General Fund receipts through the end of March total \$2.9 million, which represents approximately 53 percent of the Department's total revenue budget. It is anticipated that the Department will meet its adopted General Fund revenue target by year end upon receipt of remaining election cost reimbursements.

The following transaction is recommended at this time:

- Appropriate up to \$4,500 from the BID Trust Fund to the Department's Salaries As Needed account for two as-needed staff.

Reappropriations

- Reappropriate up to \$50,000 from the unencumbered balance remaining in the Salaries As-Needed account to cover vacation payout for temporary elections staff.

G. Controller

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Attachment 13 – General Fund Encumbrance Policy Exemptions-SMS

Recommendation No. 29e

The Office of the Controller is expecting a year-end surplus of approximately \$900,000. This surplus is due to vacancies and delays in filling vacant positions. As part of the 2015-16 budget deliberations, the Budget and Finance Committee recommended that \$300,000 be reappropriated to address an error in the 2015-16 Salary Step Plan and Turnover effect which reduces the surplus to \$600,000. If the reappropriation recommended in this report is adopted, the surplus is further reduced by \$500,000 to \$100,000. The Controller anticipates meeting all General Fund revenue targets through year-end.

The following transaction is recommended:

- Reappropriate up to \$500,000 from unencumbered balance remaining in the Contractual Services account for 2015-16 contract audit work.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

H. Convention and Tourism Development

Recommendation No. 9

The Department of Convention and Tourism Development (CTD) is projecting a \$274,000 surplus, primarily in the Salaries General account, resulting from the Department's high vacancy rate. The surplus assumes a transfer in the amount of \$50,000 from the CTD to the Economic and Workforce Development Department for consulting services related to a hotel request for information for the convention center campus (C.F. 15-0446). The projection also assumes a \$3,000 transfer for travel expenses related to the Los Angeles Convention Center design

competition.

The Management Agreement between the City and Anschutz Entertainment Group (AEG) Management LACC LLC states that AEG will collect revenues generated from Convention Center operations and deposit these funds into a separate Operating Account, managed by AEG off the City's treasury. The Department is reporting that AEG anticipates a year-end surplus of \$1.3 million due to high revenue receipts. As such the CTD has approved \$800,000 of this amount towards alteration and improvement projects and the remaining \$500,000 towards a reserve, which according to the Management Agreement shall be equal to ten percent of AEG's Approved Annual Operating Budget.

Further, the Management Agreement requires that revenues of every kind or nature derived from operating, managing and promoting the Convention Center, shall be accounted for in the Operating Account. Such revenues should also include show deposits the City had received prior to the execution of the Agreement and the period of time in which AEG is expected to operate and manage the facility.

The following transaction is recommended:

- Transfer \$40,187.05 from the Convention Center Revenue Fund to AEG for show deposits received by the City related to upcoming shows to be hosted at the Los Angeles Convention Center.

I. Council

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Attachment 13 – General Fund Encumbrance Policy Exemptions-SMS

Recommendation No. 10

The Council requests the following transactions:

- Appropriate all current and future reimbursements received from the Los Angeles World Airport (LAWA) for Council District 11 costs for LAWA-related activities during the current fiscal year.

See the General City Purposes Section and the Exemptions from General Fund Encumbrance Policy Section for additional recommendations. related to the Council.

J. Cultural Affairs

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Assuming the transfers in this report are approved, the Department is projected to have a year-

end surplus of \$332,445. Any remaining surplus will revert to the Arts and Cultural Facilities and Services Trust Fund at year-end. The Department will fill six vacancies including two unfunded resolution authority positions before the end of the Fiscal Year to maintain continuity in the delivery of art instruction programs, exhibitions and performances, and public art support.

A projected \$30,000 year-end deficit in budgeted revenue is expected to be fully offset by \$45,000 in un-programmed tour revenue for the recently re-opened Hollyhock House.

The following special fund transfers totaling \$392,896 are recommended:

- Transfer \$100,000 from the Salaries General account to support the 50th Anniversary of the Watts Rebellion pursuant to a Council Motion (C.F. No. 14-1623). The funding would support commemorative activities and contract(s) for project management support for this historic event in August 2015, which would include public art exhibits and programming, educational programs, discussion panels, public/media outreach and related activities.
- Transfer \$60,000 from the Salaries General account to provide a cultural and entertainment component for the 2015 Special Olympics World Games in Los Angeles. The funding would support a contract with one or more artists and/or entertainers to provide arts and cultural programming throughout the events.
- Transfer \$20,000 from the Salaries General account to support audio/video improvements in the Cultural Affairs Commission boardroom. The improvements, including a modular projection and sound setup, are needed to enable better communication of audio and visual content with current digital technologies, particularly for Commission presentations, Grant program peer panel reviews, and Public Art discussions. DCA will procure services from a City-contracted vendor.
- Transfer \$70,000 from the Salaries General account to the Salaries As-needed account to address any potential year-end shortfalls.
- Transfer \$10,000 from the Salaries General account for intermittent overtime costs.
- Transfer \$10,000 from the Salaries General account for anticipated shortfalls in office and administrative expenses.
- Transfer \$119,661 from other funds/accounts for staffing reimbursements for the Public Art Division for work related to the Public Works Improvement Arts Program (PWIAP), LAWA Exhibitions, and Murals Registration programs (\$79,661); and for the Community Arts Division for Watts Towers Tours (\$40,000).
- Transfer \$3,235 to reimburse the Operating Supplies and Expenses account for office furnishings purchased for the Vision Theater from funds allocated for this facility.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

K. Disability
No Recommendation

It is projected that the Department will complete the year within budget. There are no revenue issues for this Department as there are no budgeted General Fund revenues.

L. Economic and Workforce Development

Attachment 3 – New Appropriations

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Attachment 13 – General Fund Encumbrance Policy Exemptions-SMS

The Economic and Workforce Development Department is projecting a net year-end surplus of \$1.8 million (\$264,000 in General Fund and \$1.5 million in Special Fund), mainly due to salary savings. After accounting for the recommendations in this report, the total net year-end surplus increases to \$2.1 million (\$264,000 in General Fund and \$1.8 million in Special Fund). Any special fund savings at year-end will revert to the respective special funds.

EWDD projects year-end related costs reimbursements at \$4.1 million due to a vacancy rate that has been around 20 percent for most of the fiscal year and is currently 22 percent. This is less than the budgeted revenue of \$7.1 million and the revised estimate of \$4.4 million in the 2015-16 Proposed Budget. As of April 23, 2015, EWDD has transferred approximately \$2.8 million in related cost reimbursements and anticipates transferring the remaining \$1.2 million by the end of the year. This Office will continue to monitor related costs reimbursements and work with the Department for timely payments for incurred costs.

The following transactions are recommended:

- Appropriate \$50,000 within the Urban Development Action Grant (UDAG) Miscellaneous Revenue Fund 356 for EWDD executive management salaries and related costs that exceed the Federal Grant salary cap regulations.
- Appropriate \$131,869 within the Section 108 Loan Guarantee Fund for EWDD salaries and related costs for current year loan related activities.
- Appropriate \$108,041 within the Section 108 Loan Guarantee Fund for prior year City Attorney salary costs related to the loan program.
- Appropriate \$113,454 within the Section 108 Loan Guarantee Fund for current year City Attorney salaries and related costs supporting activities related to the loan program.

- Appropriate \$9,412 within the Industrial Development Authority (IDA) Fund for the salaries and related costs of staff supporting the IDA program.
- Transfer \$15,000 in appropriations between accounts within the department's operating budget for overtime costs to administer the Workforce Investment Act (WIA) JobsLA website.
- Transfer \$4,000 in appropriations within the department's WIA Fund for youth related program services.
- Transfer \$19,000 appropriations between accounts within the departments operating budget for salaries related to the Youth Opportunity Movement (YOM) program.
- Transfer \$43,000 in appropriations between accounts within the department's operating budget for funding adjustments to the department's YOM program.
- Transfer \$89,000 in appropriations between accounts within the department's operating budget for funding adjustments to the department's Summer Youth Employment program.
- Transfer \$24,142 in appropriations within the Workforce Innovation Fund for salaries and related costs of staff performing activities related to the LA Reconnections Career Academy.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

M. El Pueblo

Attachment 13 – General Fund Encumbrance Policy Exemptions-SMS

The Department is projected to complete the year within budget and achieve budgeted revenue targets.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

N. Emergency Management Department

No Recommendation

The Department is projected to complete the year with a \$386,000 surplus, which is comprised of \$102,000 General Fund surplus and \$284,000 in various Homeland Security grant funds. The grant funds will revert back to the grants at year-end and be reappropriated in the following year.

The Department anticipates meeting all General Fund revenue targets through year-end.

O. Employee Relations Board
Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

It is projected that the Employee Relations Board will complete the year within budget. No action is needed at this time.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

P. Ethics
Recommendation No. 29f

A Year-end surplus of \$155,000 is projected for this Department, which is comprised of a \$55,000 surplus among the Salaries General and As-Needed Salaries accounts, and a \$100,000 surplus in the Contractual Services account. The surplus is made up of City Ethics Commission Trust Fund money, which is entirely supported by the General Fund. The surplus in the Contractual Services Account is due to funds budgeted annually for a Special Prosecutor as required by the City Charter. The Ethics Commission does not anticipate hiring a Special Prosecutor this year.

The Department is projected to meet its General Fund revenue target.

The following transaction is recommended:

- Reappropriate \$229,000 to the Contractual Services account for the contracts database project. Funds were provided in the current fiscal year to implement a contracts database to track all contractors, bidders and lobbyists in the City. The department is still in the process of executing the contract and will not have a contract in place until 2015-16.

Q. Finance
Attachment 4 – Transfers between Accounts within Departments and Funds No
Attachment 13 – General Fund Encumbrance Policy Exemptions-SMS
Recommendation Nos. 29g and 29h

A net year-end General Fund surplus of \$0.6 million is projected for this Department. Surpluses totaling \$1.55 million are anticipated in the Salaries General account. The surplus is offset by a shortfall in the Bank Service Fees (\$0.6 million) account. The salaries surplus has increased since the last FSR due to further delays in hiring, vacancies, and turnover within the department. The department is currently experiencing a 10 percent vacancy rate (38 vacancies). The net year-end surplus of \$1.55 million is eliminated after accounting for recommended transfers and reappropriations in this FSR.

The remaining shortfall in Bank Service Fees has increased from \$0.3 million to \$0.6 million based on the current rate of expenditure. Finance reports that this is primarily attributed to increased bank service volume and activity from the departments of Building and Safety,

Housing, and Recreation and Parks. A \$600,000 transfer is recommended from the Salaries General account to the Bank Service Fees account to fully offset the projected year-end deficit. The Department is working on identifying expenditures that may be eligible for special fund reimbursement.

The Department is in the process of concluding its gap analysis study relative to Payment Card Industry (PCI) Compliance and is requesting to utilize salary savings (\$0.5 million) to complete a Request for Proposal to select a vendor for remediation consulting services for PCI Compliance. It is recommended that \$0.5 million be transferred from the Salaries General account to the Contractual Services account for the PCI Compliance remediation contract. It is further recommended that these funds be reappropriated to 2015-16, as the Department does not anticipate completing the RFP process and vendor selection before year-end.

In addition, it is recommended that \$535,000 in Contractual Services funding be reappropriated to 2015-16 for the Treasury Management System. The funding is needed in 2015-16 as contract negotiations were put on hold to address the gap assessment project relative to PCI compliance. As a result, Finance does not anticipate having an agreement in place before the end of the fiscal year.

General Fund receipts through the end of March total \$6.86 million, which represents approximately 82 percent of the Department's total revenue budget. It is anticipated that the Department will meet all General Fund revenue targets through year-end.

The following transactions are recommended:

- Transfer \$600,000 from the Salaries General account to the Bank Services Fee account to offset a projected year-end shortfall.
- Transfer \$500,000 from the Salaries General account to the Contractual Services account to complete a Request for Proposal to select a vendor for remediation consulting services for PCI Compliance.

Reappropriations

- Reappropriate up to \$1,035,000 from the Contractual Services account for the Treasury Management System and Payment Card Industry (PCI) Remediation.
- Reappropriate up to \$450,000 from the Salaries General account to offset the Department's 2015-16 salary savings rate increase.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

R. Fire

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 7 – Appropriations from the Unappropriated Balance

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Attachment 13 – General Fund Encumbrance Policy Exemptions-SMS

Recommendation Nos. 15 through 17, 19, and 29i through 29k

The Mid-Year FSR projected a net year-end deficit of \$3.93 million after a transfer of \$18 million from the UB for Firefighter Hiring and due to the following shortfalls that have been reported throughout this Fiscal Year:

Ambulance Augmentation Plan	\$5.00
Fire Dispatch Center Platoon Duty Staffing	\$4.00
UFLAC Sunset Clause	\$6.57
Haro/Ackley FLSA Lawsuits	\$4.97
Total	\$20.54

The projected year-end deficit has increased slightly to approximately \$4.3 million, primarily in the Overtime Sworn, Overtime General and Field Equipment Expense accounts. While savings have been generated in a few areas to partially offset the shortfalls from these unfunded expenses, the savings have been offset by deploying Firefighters outside the City, increased civilian overtime for fleet maintenance and year-end accounting and budget deadlines, and the cost of parts associated with maintaining the fleet. As a result, the Department will require a supplemental General Fund appropriation to offset the remaining \$4.3 million year-end shortfall.

Revenue

The Department's revenue budget for the current fiscal year is \$169.6 million, however, year-end revenues are now projected at \$163 million, which is approximately \$6 million less than budget. The \$163 million revenue estimate is higher than the \$155.2 million revised estimate assumed in the 2015-16 Proposed Budget. As previously reported, the revenue shortfall is mainly due to the receipt of \$16.34 million in Ground Emergency Medical Transportation (GEMT) funds in 2013-14 as opposed to the current fiscal year. Further, the delayed implementation of the Industrial Inspection Fee also contributed to the year-end revenue shortfall in the amount of \$1 million. However, the anticipated revenue shortfalls were offset by the recent receipt of \$4.8 million in GEMT funds and a \$10 million increase in other revenue categories.

Firefighter Hiring

The Department planned to hire 165 Firefighter recruits in 2014-15 based on the following Academy schedule:

Drill Tower	Start Date	Graduation Date	Projected No. of Recruits	Actual No. of Recruits	Actual No. of Graduates
DT 81 (Valley)	12/29/14	05/14/15	60	43	29
DT 40* (Harbor)	04/06/15	08/21/15	45	54	
DT 81*^ (Valley)	06/01/15^	10/29/15	60	0	See footnote below (^)
Total			165	97	

*Class will graduate in FY 15-16.

^This class was scheduled to begin on June 1. LAFD moved the class to June 15, 2015. The 2015-16 Proposed Budget assumes this class will not occur. Rather, the class at Drill Tower 81 will begin on July 13, 2015.

When the 2014-15 Mid-Year FSR was approved, the LAFD was instructed, with the assistance of the Personnel Department, CAO, and Chief Legislative Analyst, to develop and report back with a short-term and long-term plan to expedite the hiring of Firefighter recruits prior to proceeding with a June 2015 class. The joint report was submitted to the Council in April 2015 and is pending consideration by the Budget and Finance Committee (C.F. 14-0600-S56). In addition, the Mayor's 2015-16 Proposed Budget assumed that the June class would not occur. Rather, the class at Drill Tower 81 is anticipated to begin on July 13, 2015.

The following transactions are recommended at this time:

- Transfer a total \$3,238,405 from various salary accounts (Salaries General, Sworn Bonuses, Unused Sick Time, Salaries As-Needed, Variable Staffing Overtime, and the Contractual Services accounts) to address shortfalls in the following accounts:
 - 1) Transfer \$1 million from the Salaries General account to the following accounts: 1) Overtime General (\$130,000) to meet ongoing overtime needs due to delays in filling vacant positions; 2) Field Equipment Expense (\$250,000) to cover the ongoing fleet maintenance repair costs that are projected to exceed available funding; 3) Overtime Sworn (\$250,000) to cover projected sworn overtime through the end of the fiscal year; and, 4) Overtime Constant Staffing (\$370,000) to cover a portion of the \$4.9 million projected year-end deficit in this account.
 - 2) Transfer a total of \$2,038,405 from the Overtime Variable Staffing, Sworn Bonuses, Unused Sick Time, and Salaries As-Needed accounts as follows: 1) Salaries Sworn (\$1,808,405) to cover projected salary needs through the end of the fiscal year; and, 2) Overtime Constant Staffing (\$230,000) to cover a portion of the \$4.9 million projected year-end deficit in this account.
 - 3) Transfer \$200,000 from the Contractual Services account to the Operating Supplies account to ensure sufficient funds are available to provide supplies to all fire stations through the end of the fiscal year.

- 4) Appropriate \$4,268,813 From the UB, Reserve for Economic Uncertainties, to the Constant Staffing Overtime Account to meet salary expenditures through year-end.
- 5) Transfer \$117,830 from the Department's Salaries General account to the Office of the Mayor's Grant Salaries account for salary reimbursements.

Reappropriations

- Reappropriate \$1.75 million to the Office and Administrative account (\$1.5 million) and to the Operating Supplies account (\$250,000) to complete the Automated Vehicle Locator (AVL) project in 2015-16. The funds must be reappropriated as additional time was required for the vendor (Adashi) to develop and incorporate advanced mapping capability technology into the AVL project. LAFD indicates the project is targeted for completion in the first quarter of 2016.
- Reappropriate \$400,000 from the UB, Standards of Cover Analysis, for consultant services to assist the Fire Department in the development of a Standards of Response Coverage document.
- Reappropriate \$245,000 to the Salaries General account (\$122,000), the Overtime Variable Staffing account (\$98,000), and the Contractual Services account (\$25,000) to continue the implementation of the Nurse Practitioner Response Unit in 2015-16 (C.F. 14-0600-S49).

MICLA

- Transfer \$50,000 to the Information Technology Agency for the installation of communications equipment in Fire Department vehicles and authorize the Controller to reimburse the General Fund from MICLA funds.
- Authorize the Fire Department to purchase 17 new non-emergency light electric vehicles for the Fire Prevention Bureau from the MICLA Fund No. 298/38, Fleet Replacement Account. The Fire Department has completed all its equipment purchases relating to the 2012-13 MICLA Fire Fleet Replacement Program. However, the amount of \$624,527.57 remains uncommitted. As such, the Department requests to purchase 17 non-emergency vehicles for the Fire Prevention Bureau. These vehicles are not part of the 2013-14 or 2014-15 Approved MICLA Fleet Replacement List. They are also not part of the 2015-16 Proposed Budget. This is a new MICLA equipment request.
- Installation of communication equipment in the Fire Department fleet is ongoing. Due to the need to stay on schedule, funding is needed to reimburse ITA's Hiring Hall Account prior to approval of the 2015-16 First FSR. Therefore, it is recommended that funds in the amount of \$325,000 be transferred to ITA in July 2015.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

S. General Services

Attachment 4 – Transfers between Accounts within Departments and Funds No

Attachment 7 – Appropriations from the Unappropriated Balance

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Attachment 13 – General Fund Encumbrance Policy Exemptions-SMS

Recommendation Nos. 12, 29r through 29s, 29hh

The Department of General Services (Department) is projected to end the year within budget. Excluding the Petroleum account, the Department is projected to have a year-end surplus of \$3.4 million (General Fund). However, this surplus will be reduced to approximately \$.2 million after accounting for \$3.2 million in recommended reappropriations to the Department in 2015-16 for the Vehicle Management System (VMS) Project and the Figueroa Plaza Tower Recovery projects. Additionally, it is recommended that \$1.39 million in the Unappropriated Balance for the VMS Project also be reappropriated. A shortfall within the Fringe Benefits Hiring Hall account is recommended to be offset by available surpluses in other accounts.

General Fund receipts through April total \$47.9 million, which represents approximately 90 percent of the total \$53.3 million revenue budget. The Department anticipates meeting all General Fund revenue targets through year-end.

Petroleum

The Petroleum account is currently budgeted at \$43 million which reflects the recent transfers approved as part of the Mid-Year FSR. Based on current fuel prices, a year-end surplus of \$4.69 million is projected for this account (\$3.39 million in General Fund and \$1.3 million special funds). After accounting for recommended transfers in this report, the year-end General Fund surplus in this account is reduced to \$3.1 million. Any remaining General Fund surplus is expected to revert to the Reserve Fund at year-end. Should the special fund surplus remain at year-end, the funds will be returned to the respective funding source.

As of April 2015, the Department reports that the City's current fuel price per gallon is \$2.30 for diesel and \$2.73 for unleaded. At this time last year the price per gallon for diesel was \$3.45 and unleaded was \$3.60. Although prices continue to remain low, the current price is higher than the amount reported in January 2015 which was \$2.13 per gallon for diesel and \$2.01 per gallon for unleaded.

The following transactions are recommended:

- Transfer \$300,000 from the Salaries General (\$210,000), Travel (\$40,000), and Office and Administrative (\$50,000) accounts to the Fringe Benefits Hiring Hall account to pay for hiring hall staff employees within the Building Maintenance Division.
- Transfer \$120,000 from the Petroleum Products account to the Contractual Services

account (\$71,000) and the Office and Administrative account (\$49,000) for the purchase of software licenses and configuration services to store City lease and property information.

- Transfer \$170,000 from the Petroleum Products account to the Construction Projects (\$102,000) and the Construction Materials and Supplies (\$68,000) accounts for the transition and preparation of office space assigned to the newly elected councilmembers, this includes paint, patch-work, re-keying, signage, and moving services.

Reappropriations

- Reappropriate up to \$948,489 from the unencumbered balance remaining in the Contractual Services account (not to exceed \$933,489) and Office and Administrative account (not to exceed \$15,000) and appropriate these funds to the 2015-16 Unappropriated Balance, Vehicle Management System line item. The funds were initially appropriated to the Department from the 2014-15 UB, VMS line item, but will not be expended by year-end due to contracting delays.
- Reappropriate up to \$1,386,110 million from the Unappropriated Balance Vehicle Management System line item in the same amount and into the same account. These funds were previously authorized by the Council pursuant to C.F. 12-0821. Funding is needed in the following fiscal year as it is a multi-year project. Total funding to be reappropriated for the VMS project at year-end is \$2.3 million.
- Reappropriate up to \$2.25 million from the Contractual Services account for the Figueroa Plaza Tower Recovery/Renovation Work. The funds were previously authorized in the Mid-Year FSR but will not be spent by year-end.

Appropriations- Reserve Fund

- Transfer \$500,000 from the 2015-16 Reserve Fund to the Real Property Trust Fund No. 684 relative to the sale of real property located at 4230 Coldwater Canyon.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

T. Housing and Community Investment

Attachment 3 – New Appropriations

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Recommendation No. 13

The Housing and Community Investment Department projects a year end special fund surplus of \$8.45 million primarily from salary savings. This is an increase from the \$7.5 million reported at mid-year. The surplus is attributed to a vacancy rate of approximately 17 percent, which is

expected to continue through the year-end due to the lack of certified lists or due to increasing competition throughout the City to fill common classifications. The projected surplus will be used to address other anticipated operating expense shortfalls. The Department is expected to transmit a separate transmittal prior to the year-end to address some expense account shortfalls.

In the Mid-Year FSR, the Department identified a reduction in 2014-15 General Fund reimbursements from \$22.58 million to \$17.82 million, due to the high vacancy rate. As of the end of March 2015, Related Cost reimbursements for the 2014-15 totaled about \$10.423 million which represents approximately 59 percent of the Department's total revenue budget. The HCID states that it anticipates fully reimbursing the General Fund for related costs for the revised amount of \$17.82 million by the end of the fiscal year. This Office will continue to monitor the Related Cost reimbursements and work with the Department in its efforts to meet the revised revenue budget.

The following transactions are recommended at this time:

- Increase appropriations by \$350,000 to various accounts in the Department's operating budget to align funding with projected charges to the Affordable Housing Trust Fund (AHTF).
- Reimburse the General Fund for projected related costs from the AHTF.
- Increase appropriations to the Department's operating budget to pay for salary (\$300,000) and lease (\$118,355) charges attributable to the Low and Moderate Income Housing Fund (LMIHTF).
- Appropriate \$518 from the Board of Community and Family Commission Trust Fund to the Department's Printing and Binding account to pay for activities related to the work of this Commission.
- Appropriate \$5,597 from the Commission on the Status of Women Fund to the Department's Travel, Contractual Services, and Office and Administrative for activities related to the work of the Commission.
- Appropriate \$5,232 from the Board of Human Relations Commission Fund to the Department's Printing and Binding, Travel, and Office and Administrative accounts for Commission-related activities.
- Appropriate \$10,000,000 in AHTF funding for the University of Southern California Specific Plan Development (C.F. 12-0968).
- Appropriate \$100,000 in Lead Grant Nine Funds (Technical Services and Lead Hazard Reduction accounts) to various salary and expense accounts within the Department's 2014-15 operating budget (C.F. 14-1288); and, transfer \$2,005 from the Department's Overtime account to the Salaries General account (Lead Grant Nine Funds).

- Re-appropriate \$149,750 within Lead Grant Ten Fund No. 54S as a technical correction to allow the Department access to funds to pay for future Contractual Services, Travel, and Transportation costs related to the Lead Hazard Remediation Program (C.F. 10-1140-S5 and C.F. 14-1288).
- Appropriate \$808.98 from the Municipal Housing Finance Fund, Reimbursements to the General Fund account to the Professional Services account within the same fund, to address a shortfall which resulted from an earlier technical correction and to cover an existing contractual obligation with Restore Neighborhoods Los Angeles (C-115683).
- Transfer \$244,780 from the Department's Salaries General account to the Leasing account to pay for lease obligations (various special funds).
- Decrease appropriations to the Salaries General account by \$250,000 and transfer that amount to the Neighborhood Stabilization Fund for anticipated Related Cost reimbursements to the General Fund.
- Re-align appropriations of \$294,178 within the Community Development Trust Fund to pay for Related Cost reimbursements to the General Fund for the Task Force for Apartment and Rental Properties Program (C.F. 13-1395).
- Transfer \$66,400 from the Department's Salaries General account to the Economic and Workforce Development Department's (EWDD) Contractual Services account (Community Development Trust Fund) for EWDD to pay for costs related to the administration of the Consolidated Plan Application System.
- Relative to the Housing and Urban Development (HUD) audit findings, decrease appropriations in Neighborhood Stabilization Program Fund (\$229,056) and in the Departments Salaries General account (\$193,803.26), and establish new accounts within the Neighborhood Stabilization Program Fund and the Municipal Housing Finance Fund. Increase appropriations in the amount of \$265,353.21 in the Community Development Trust Fund to pay HUD for ineligible costs charged to Community Development Block Grant funds.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

H. Information Technology Agency

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 7 – Appropriations from the Unappropriated Balance

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Recommendation Nos. 29v through 29z, 29ee

The Department is projected to complete the year within budget across all accounts. A General Fund year-end surplus of approximately \$1.8 million is anticipated at year-end. However, the year-end surplus is reduced to approximately \$500,000 after accounting for Reserve Fund appropriations and reappropriations recommended for this Department. Any remaining funds will revert at year-end.

The Department anticipates achieving budgeted General Fund revenue. However, a decrease in Special Fund revenue is reported resulting from Telecommunications Fund franchise receipts. The 2014-15 Budget includes a \$5.2 million transfer to the General Fund which is dependent upon successful resolution of the Time Warner Cable litigation. As this litigation is ongoing, and it is highly unlikely that the litigation will be resolved by the end of the fiscal year, these funds will remain restricted and should not be transferred to the General Fund. At this time, the 2015-16 Proposed Budget assumes receipt of these funds.

The Department is currently projecting a deficit of \$86,000 in the Salaries Overtime account primarily as a result of work on the Fire Station 15 project and communication installations resulting from the DaVinci fire. The deficit in the Salaries Overtime account will be fully offset by surpluses in the Department's Salaries General account.

The Department has identified a need for funding in the overtime account in 2015-16 to cover unbudgeted costs for command post support for the Special Olympics events in July 2015. ITA is working with the Mayor's Office, LAPD, and LAFD and has been directed to provide multi-jurisdictional command post setup, 24/7 support for the duration of the event (2.5 weeks) and command post breakdown. Salary savings of \$300,000 are expected to revert at year end and can be reappropriated in 2015-16 to cover these unanticipated costs.

The following transactions are recommended at this time:

- Transfer \$86,000 from the Department's Salaries General account to the Salaries Overtime account.
- Transfer \$90,245 from the Department's Contractual Services account to the Public Works Bureau of Sanitation, Reimbursements from Other Funds Revenue Source, to cover annual Oracle maintenance for the Customer Relationship Management project.

Reappropriations

- Reappropriate up to \$300,000 from the Unappropriated Balance, Strategic Advisor for Technology Services line item, in the same amount and into the same account to fund the migration of the City's Mainframe to a cloud-based solution.
- Reappropriate up to \$70,000 from the unencumbered balance remaining in the Department's Office and Administrative account to cover the cost of additional licenses for the Supply Management System replacement project. The cost of the licenses was initially budgeted in the current fiscal year, but the funds will not be required until 2015-16.
- Reappropriate up to \$35,000 from the unencumbered balance remaining in the Contractual Services account to pay the initial annual hosting and license fee for the Controller's MyPayLA Innovation Fund idea. The funding was provided by the Innovation Fund in the current fiscal year but is not expected to be spent by year-end (C.F. 14-0600-S49). As a result, the funds will be needed in 2015-16 for the same purpose.
- Reappropriate up to \$444,601 from the unencumbered balance remaining in the Department's Salaries General (\$77,501), Contractual Services (\$317,100), and Office and Administrative (\$50,000) accounts for BAVN System Support and Enhancements as well as the cloud management, the Cliqr. See Mayor's Office Section for a \$311,601 appropriation to the Department in the current year from the UB, Business Process Improvements account.
- Reappropriate up to \$300,000 in year-end savings in the Salaries General account and transfer therefrom to the Department's Overtime account to cover ITA costs associated with the Special Olympics to be incurred in July 2015.
- Reappropriate up to \$600,000 from the Department's Contractual Services account to pay for legal services related to the CityLink project (the Citywide Broadband program) consistent with prior Council action. On May 5, 2015, the Council authorized an amendment to a contract with the law firm of Best, Best & Krieger to increase contract authority by \$600,000 for a total of \$900,000 (C.F. 15-0466). There is potential that the funds may not be encumbered by year-end and must be reappropriated.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

U. Library

Attachment 3 – New Appropriations

Attachment 5 – Transfers between Departments and Funds

The Department is projected to have a year-end surplus of \$2.7 million in its Salaries General account, provided that the recommendations in this report are approved. The Department is

reporting a deficit of \$333,813 in Library Fund revenue for the period ending March 31, 2015, which is slightly lower than the deficit reported in the Mid-Year FSR. All revenue collected by the Library is deposited into the Library Fund.

The Library requests that \$2,640,000 be appropriated from its cash balance to fund the modernization of elevators at the Central Library (\$400,000); fund additional custodial services (\$275,000); fund as-needed employees (\$300,000) and overtime (\$25,000) to reduce the impact on services caused by vacancies; provide additional security cameras (\$210,000) and contract security (\$180,000) at libraries to enhance the security of library staff and patrons; purchase additional library materials (\$320,000); and, provide outreach and promotion staffing and related costs (\$80,000). The Library will also reimburse the General Fund in the amount of \$850,000 for elevator repairs at the Central Library funded in the 2014-15 Capital Improvement Expenditure Program. These appropriations were approved by the Board of Library Commissioners on February 26, 2015.

Additionally, the Department requests a \$193,419 transfer from its Contractual Services account to the Department of General Services for repairs completed at the West Valley Regional Library and various Branch Libraries. Funding for an in-house alteration and improvement program for branch libraries was approved in the 2014-15 Adopted Budget for this purpose.

The following transactions are recommended:

- Increase appropriations to the following Library Fund accounts from the Library's cash balance: Salaries General (\$52,000); Salaries As-Needed (\$300,000); Salaries Overtime (\$25,000); Contractual Services (\$790,000); Library Materials (\$320,000); and Various Special (\$1,153,000);
- Transfer \$850,000 from the Library's Various Special account to the Capital Improvement Expenditure Program, Cost Reimbursement from Library revenue account to reimburse the General Fund for elevator repairs at the Central Library;
- Transfer \$193,419 from the Library's Contractual Services Account to the Department of General Services, Construction Salaries (\$33,652) and Construction Materials and Supplies (\$159,767) accounts for work completed at the West Valley Regional Library and various Branch Libraries as per the 2014-15 Adopted Budget in-house alteration and improvement program for branch libraries.

V. Mayor

Attachment 3 – New Appropriations

Attachment 5 – Transfers between Departments and Funds

Attachment 7 – Appropriations from the Unappropriated Balance

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Attachment 13 – General Fund Encumbrance Policy Exemptions-SMS

Recommendation No. 14, 29aa

The Mayor's Office requests the following transactions:

- Appropriate and transfer \$3,079 in interest income from within the Fiscal Year 2011 Justice Assistance Grant (FY11 JAG) Fund to reimburse the General Fund for current year salaries and related costs.
- Appropriate and transfer \$3,816 in Interest Income and \$15,722 from Office and Administration accounts within the Fiscal Year 2012 Justice Assistance Grant (FY12 JAG) Fund to reimburse the General Fund for current year salaries and related costs.
- Transfer \$500,000 from the Unappropriated Balance, Business Process Improvements account to the Mayor's Contractual Services account (\$55,399) and the Information Technology Agency's Salaries (\$77,501), Contractual Services (\$317,100) and Office and Administrative (\$50,000) accounts to finance BAVN System support and enhancements as well as the cloud management, the Cliqr. Also, see Information Technology Agency Section for a related transaction.
- Appropriate \$17,624 from the Mayor's Fund Reimbursement of Expenditures account to the Mayor's Salaries General account for Strategic Partnership activities.
- Upon receipt of funds, appropriate \$145,125 from the Mayor's Reimbursement of Expenditures account to the Contractual Services account relative to unexpended funds returned by the contractor on the 2014-15 Summer Nights Lights Program.
- Upon receipt of funds, appropriate \$1,100,000 from the Mayor's Reimbursement of Expenditures account to the Contractual Services account for support of Watts Regional Strategy implementation activities.
- Transfer \$112,500 from the Reserve Fund to the Unappropriated Balance and appropriate therefrom to the Mayor's Salaries As Needed account as these funds were inadvertently reverted in 2013-14 to the Reserve Fund prior to formal acceptance of the California Community Foundation Smart Growth and Liveable Communities Local Sustainability Grant (C.F. 14-1511).

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

W. Neighborhood Empowerment Attachment 3 – New Appropriations

The Department of Neighborhood Empowerment is projecting to end the year within budget. A deficit in the Salaries As-Needed (\$9,000) account will be fully offset by a surplus in the Salaries General account. The Department continues to rely on as-needed staff because of the delay in the hiring of regular full-time positions.

The following transactions are recommended at this time:

- Transfer \$19,000 from the Salaries General account to the Salaries As-Needed account.
- Reappropriate \$7,060.20 in prior year funds for various NC accounts to address accounting errors and delayed processing of NC requests. The reappropriation of these funds will allow the Department to use prior year NC funds to pay for prior year NC expenditures.

X. Personnel Attachment 4 – Transfers between Accounts within Departments and Funds Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS Recommendation Nos. 29bb, 29cc

It is projected that the Department will complete the year within budget with a \$1.7 million surplus mainly attributed to salary accounts. Of this amount \$1.135 million is attributed to the General Fund and \$569,065 is special funded. The salary surplus is mainly attributed to attrition, vacancies, and positions filled in-lieu with lower level classifications. After accounting for a recommended \$235,000 Reserve Fund reappropriation in this report, the General Fund surplus is reduced to \$900,000. Any remaining General Fund surplus will revert to the Reserve Fund at year-end. At this time, the Department anticipates achieving budgeted General Fund revenue.

It is recommended that funding in the amount of \$35,000 from the Innovation Fund be reappropriated to the Department to cover the costs of upgrading the Personnel Department website to create a one stop shop for City workforce candidates as approved by the Council and Mayor (C.F. 14-0600-S49). In addition, it is recommended that funding in the amount of \$200,000 be reappropriated to cover as-needed salaries.

The following transactions are recommended:

- Transfer \$100,000 from the Department's Salaries General account to the Overtime, General account to pay down overtime obligations.

- Upon receipt of funds from the Harbor Department for executive search services, appropriate up to \$47,655 from revenue source code 5301 to the Personnel Department's Contractual Services account.

Reappropriations

- Reappropriate an amount up to \$35,000 from the Contractual Services account, to cover the cost of upgrading the Personnel Department website for City workforce candidates, which was initially funded from the Innovation Fund.
- Reappropriate an amount up to \$200,000 in the unencumbered balance remaining in the Salaries As-Needed account to develop and administer Civil Service exams.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

Y. Planning

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Attachment 4 – Transfers between Accounts within Departments and Funds

A net year-end surplus of \$5.5 million is projected for this Department which is largely attributed to special funds. The Department continues to project significant year-end salary savings in the amount of \$4.7 million which reflects a slight increase from the Mid-Year FSR estimate of \$4.2 million. As previously reported, the salary savings are attributed to the high vacancy rate within the department (estimated at 26 percent).

General Fund receipts through year-end are now projected at \$9.4 million which is \$3 million less than the \$12.4 million 2014-15 Adopted Revenue. Further, the 2015-16 Proposed Budget revised current year revenue to \$10.3 million. However, at \$9.4 million, General Fund receipts are now projected to be even lower than the revised revenue estimate of \$10.3 million. The reduction in revenue is primarily due to changing assumptions, such as the inability to charge for related costs when there are no salaries associated with a special fund, delayed Metro grant reimbursements, and lower billing charges to the Los Angeles World Airports.

The following transaction is recommended:

- Transfer \$100,000 from the Salaries General account to the Office and Administrative account, for computer upgrades at the metro and valley development service centers and for additional Personal Computer purchases. The amount of \$50,000 will be funded by the City Planning System Development Trust Fund and the remaining \$50,000 will be funded by the General Fund.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

Z. Police

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Attachment 13 – General Fund Encumbrance Policy Exemptions-SMS

Recommendation No. 20

Following the approval of a \$13.57 million Reserve Fund transfer in the Mid-Year FSR for sworn overtime, the Department was projected to have a net year-end remaining shortfall of \$2.77 million. However, the remaining shortfall has been eliminated and a supplemental appropriation is no longer required.

The Department's overall General Fund revenue projections are anticipated to end the year on budget.

Additional details regarding the Department's projected deficits and surpluses are provided below:

- **Sworn Salaries:** There is a remaining year-end shortfall of \$2.5 million in the Salaries Sworn account due in part to an additional 23 Municipal Police Officers transitioning to positions as Police Officers which shifted their salary costs from Salaries General to Salaries Sworn. The shortfall is also attributable to the settlement of a lawsuit which resulted in salary adjustments for about 950 employees. This shortfall will be resolved by a \$2.5 million transfer from the Salaries General, Salaries as Needed, and Overtime, General accounts to the Salaries Sworn Account.
- **Sworn Overtime:** As part of the Mid-Year FSR, the Council approved a Reserve Fund transfer of \$13.57 million to the Department's Sworn Overtime account. This allowed the Department to continue paying out most sworn overtime rather than shifting to a reliance on banking of Overtime hours. The Department is projected to pay a total of \$96.8 million in Sworn Overtime this year. A benefit of paying Overtime on an ongoing basis is that the banked overtime liability has steadily declined, starting the year at \$129.34 million and falling to \$112.96 million as of May 2, 2015, a reduction of \$10.24 million or 7.92 percent. This decline is due to: 1) Most employees electing to be paid Overtime rather than banking Overtime hours; 2) Officers using banked Overtime hours to take time off; and, 3) Payouts of Overtime hours due to promotions, retirements, and Officers leaving the Department. The Overtime bank liability is anticipated to continue to decline as long as funding for paid Overtime remains available. To this end, the Mayor's Proposed Budget includes \$85 million for Sworn Overtime, including \$5 million specifically for further reducing the banked Overtime liability.

To facilitate the expansion of the Metropolitan Division by 200 officers, a transfer of \$800,000 is recommended from the Sworn Overtime account to the Police Grant Fund for Post-Release Supervised Persons Program (Grant Fund) for the purchase of expense items necessary to equip Metropolitan Division officers. These funds were initially transferred into the Sworn Overtime account from the Grant Fund in July 2014 (C.F. 14-0639).

- **Accumulated Overtime:** Due to higher than anticipated payouts for retiring officers, especially those in the Deferred Retirement Option Plan, the Accumulated Overtime account has a projected deficit of \$200,000. This shortfall will be resolved by transferring \$200,000 from the Overtime General account to the Accumulated Overtime account.

Sworn Hiring

Through April 18, 2015, 359 Police Officers have been hired and attrition is 314, 30 fewer than planned as of that date. The total number of filled sworn positions is 9,882, including 36 Municipal Police Officers. The Department currently has 118 (out of 10,000) existing sworn vacancies and is anticipating attrition of approximately 80 officers between May 2 and June 30, 2015. A class of 34 officers began on May 2, 2015. This Office is projecting the Police Department will end the Fiscal Year with approximately 9,900 filled sworn positions.

Detention Officer Hiring and Police Officer Redeployment

Relative to the hiring of Detention Officers (DOs), the Department submitted a report to the Council on December 23, 2014 which recommended hiring 81 DOs and redeploying 75 Police Officers from the jails to the field (C.F. 14-0600-S151). Year-to-date, the Department has hired 28 DOs and an additional 86 candidates are in the background check process. The next class of DOs is expected to begin the ten-week training course on August 22, 2015, after which the Department will begin redeploying Police Officers from the jails to the field.

Other Issues

To perform slurry seal work on the Emergency Vehicle Operations Course at the Edward M. Davis Training Facility, the Department has requested a transfer of \$76,779 to the Department of Public Works, Bureau of Street Services.

The following transactions are recommended at this time:

- Transfer \$2.5 million from the Salaries General (\$1.4 million), Salaries As Needed (\$100,000), and Overtime General (\$1.0 million) accounts, to the Salaries Sworn account to address the projected General Fund deficit resulting from the transition of 24 additional Municipal Police Officers to Sworn Officer positions and the impact of a lawsuit settlement that resulted in salary adjustments for about 950 employees.
- Transfer \$200,000 from the Overtime General account to the Accumulated Overtime account to address higher than anticipated payouts for retiring sworn personnel.

- Transfer \$800,000 from the Overtime Sworn account to the Police Department Grants Fund 339/70, Post Released Supervised Persons Program account for equipment needed for the expansion of the Metropolitan Division.
- Transfer \$76,779 from the Police Department Contractual Services account to the Bureau of Street Services to perform slurry seal work at the Edward M. Davis Training Facility.
- Appropriate \$65,534.14 within the Police Department Trust Fund to recognize cumulative cash received from closed programs.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

AA. Public Works/Board

Attachment 5 – Transfers between Departments and Funds

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

The Board is projecting a \$526,570 year-end surplus, which includes a \$121,742 General Fund surplus and a net special fund surplus of \$404,828. Any remaining General funds at year-end will revert to the Reserve Fund and remaining special funds will be returned to their respective fund.

The following transactions are recommended at this time:

- Transfer \$70,582 from the Public Works Trust Fund to the Board of Public Works' Salaries General account. The Board's Project Restore Program was partially-funded for one Senior Management Analyst II. The Board has received a \$70,582 reimbursement for the remaining six-months funding for this position along with funding for the excess sick leave payout. The reimbursement was temporarily deposited into the Public Works Trust Fund and must now be transferred to the Board's Salaries General account.
- Transfer \$46,347 from the Stormwater Pollution Abatement Fund to the Board of Public Works' Salaries General account. The funds are needed to offset a deficit in the Salaries General account due to underfunding from the Stormwater Pollution Abatement Fund for one Accountant II.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

**BB. Public Works/Bureau of Contract Administration
No Recommendation**

The Bureau of Contract Administration is projected to have a year-end surplus of \$2.7 million (\$1 million in special funds and \$1.7 million in General Fund), primarily attributed to salary savings. The composition of the Bureau's year-end surplus may change as work plans are refined and interim appropriations from bond funded and special projects are approved. Since related costs are based on actual hours worked, a reduction in work on special funded projects could impact the General Fund revenue generated from related costs. No transactions are recommended at this time.

The Bureau has received 58 percent of General Fund and 80 percent of Special Funds budgeted receipts to date, \$13.0 million and \$8.7 million respectively. The Department anticipates meeting most General Fund revenue targets and reports that General Fund revenue from overhead reimbursements is typically received at the end of the fiscal year.

**CC. Public Works/Bureau of Engineering
Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS
Recommendation No. 21**

The Bureau's net year-end surplus is projected at \$6.1 million which consists of \$869,218 in General Funds and \$5.2 million in special funds. The surplus is largely attributed to salary savings in the amount of \$5.3 million due to special fund vacancies. Of a total of 56 current vacancies, approximately 43 are special funded.

The Bureau is projecting to meet its overall revenue target of \$31.2 million due to an increase in development fee-related revenue. However, the Bureau has yet to see any reflections in FMS for collected B-permit revenue due to staffing shortages at the Board of Public Works Office of Accounting. The Office of Accounting has recently hired an accountant to complete B-permit reconciliations. However, it is unlikely that the \$2.2 million in budgeted B-permit revenue will be reflected in FMS by year-end.

The Bureau's rate of special funds reimbursements as of the end of March 2014 is at 52.8 percent of its \$19.9 million revenue target. Many of the related cost revenues are automatically transferred in monthly increments while other related cost revenues are transferred during the later half of the year when actual salary costs have been determined. It is anticipated that these revenues will come in on budget through year-end.

The following transaction is recommended:

- The Bureau is requesting to make adjustments to the Fiscal Year 2013-14 Reversion Worksheet. As a result of processing delays on reimbursement reports for various Special Funded programs, projects and activities, the Bureau was not able to include revised expenditure information into its final Reversion Worksheet that was due to the Controller's Office on November, 26, 2014. Because the majority of the Special Fund expenditure

updates exceeded \$100,000, the Bureau is required to obtain City Council approval before the Controller's Office can effectuate the prior year expenditure updates.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

DD. Public Works/Bureau of Sanitation

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 7 – Appropriations from the Unappropriated Balance

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Attachment 13 – General Fund Encumbrance Policy Exemptions-SMS

Recommendation Nos. 22 and 23

The Bureau of Sanitation is projecting a \$9.93 million year-end surplus across its various special funds, which is mainly attributed to high vacancies within the Bureau's Clean Water and Solid Resources Programs. The year-end surplus has decreased from the previously projected \$12.34 million estimate. The Bureau has made significant progress in addressing its high vacancy rates and reducing its reliance on as-needed staff and overtime expenditures. Since the First FSR, the Bureau has been able to reduce its vacancy rate from 16 to 14 percent and increase its workforce by 64 employees. On July 25, 2014, the Managed Hiring Committee approved a Hiring Plan Policy which exempted 2,735 (or 98 percent) of the Bureau's 2,800 authorized positions from the Managed Hiring process. This policy has allowed the Bureau to fill critical and high turnover positions on an expedited basis to ensure properly staffed operations.

Approximately 82 percent of General Fund revenue has been received to date. This Office anticipates that the Bureau will meet its overall General Fund revenue target by year-end.

Special fund revenues are on target with the exception of Solid Waste Fee and Sewer Service Charge revenues, which have been impacted by the new LADWP Customer Care and Billing System issues. The Bureau projects a \$40 million year-end shortfall for Solid Waste Fee revenues and \$68 million year-end shortfall for Sewer Service Charge revenues. The Bureau will continue to work with LADWP to resolve these issues. The Bureau has reported that at this time there are no impacts to service levels resulting from this shortfall.

The following transactions are recommended:

- Transfer \$1,940,000 from the General Salaries account to the As-Needed Salaries (\$850,000), Overtime Salaries (\$1,000,000), and Office and Administrative Expenses (\$90,000) accounts (Solid Waste Resources Revenue Funds (SWRRF)) to address deficits resulting from increased use of as-needed and overtime to address high vacancy rates.
- Transfer \$30,000 from the General Salaries account to the Overtime Salaries account (Stormwater Pollution Abatement (SPA) Funds) to address deficits resulting from increased use of overtime to address high vacancy rates.

- Transfer \$1,000,000 from the General Salaries account to the Overtime Salaries account (Sewer Construction and Maintenance – Operations Funds (SCMO)) to address deficits resulting from increased use of overtime to address high vacancy rates.
- Transfer \$100,000 from the General Salaries account to the As-Needed Salaries account within the (Landfill Maintenance Special funds (LMSF)) to address projected deficits created by high vacancy rates and increased use of as-needed staff to maintain current service levels.
- Transfer \$46,000 from the General Salaries account to the As-Needed Salaries (\$25,000) and Overtime Salaries (\$21,000) accounts (Sewer Construction and Maintenance – Capital (SCMC) funds) to address projected deficits created by high vacancy rates and increased use of as-needed staff and overtime to maintain current service levels.
- Transfer \$40,000 from the General Salaries account to the As-Needed Salaries account (Household Hazardous Waste (HHW) funds) to address projected deficits created by high vacancy rates and increased use of as-needed staff to maintain current service levels.
- Transfer \$25,000 from the General Salaries account to the As-Needed Salaries account (Multi-family Bulky Item (MFBI) funds) to address projected deficits created by high vacancy rates and increased use of as-needed staff to maintain current service levels.
- Transfer \$2,000 from the General Salaries account to the Overtime Salaries account (Citywide Recycling Trust Funds (CRTF)) to address projected deficits.
- Transfer \$5,000 from the Printing and Binding account to the Field Equipment Expense account within the SPA Fund to purchase safety air packs used by Environmental Compliance Inspectors when entering potentially dangerous work sites.
- Transfer \$157,205 from SCMO and SWRRF to the Mayor's Office As-Needed Salaries account to provide funding for the Mayor's Sustainability Office and Infrastructure Services and Mayoral support to the Board of Public Works.
- Transfer \$1,233,017 from the General City Purposes Fund for Operation Healthy Streets – Skid Row to SPA (\$850,000) and SWRRF (\$383,017) to reimburse the special funds for costs incurred for the Operation Healthy Streets – Skid Row Program.
- Transfer \$300,000 from the Unappropriated Balance, Operation Healthy Streets – Venice account to SPA (\$250,000) and SWRRF (\$50,000) to reimburse the special funds for costs incurred for the Operation Healthy Streets – Venice Program.

- Transfer \$723,306 from SWRRF (\$468,000) and the City of Los Angeles Recycling Transfer Station (CLARTS) Fund (\$255,306) to the City Clerk's Contractual Services Account to provide community amenities funding for Council District 14.
- Transfer \$1,000 from the available cash balance within the Used Oil Fund to the Bureau's As-Needed Salaries Account to address projected deficits.
- Encumber the balance for the current year General City Purposes Funds appropriated for the Lifeline Program, Citywide Clean Streets, and refuse service for non-reimbursing departments for 2014-15 invoices; and, authorize the Bureau to use surplus funds from the General City Purposes Funds appropriated for the Lifeline Rate Program to offset any shortfalls in the Citywide Clean Streets and Solid Waste Fee Reimbursement Account.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

EE. Public Works/Bureau of Street Lighting Attachment 5 – Transfers between Departments and Funds

Pending approval of the recommendations in this report, it is projected that the Bureau of Street Lighting (Bureau) will complete the year within budget across all accounts. It is projected that the Bureau will achieve a special fund year-end surplus of \$2.57 million within the Salaries General account. This surplus is due to salary savings from vacancies.

The Bureau projects that it will meet its budgeted revenue. The Bureau has received 67 percent of budgeted General Fund receipts to date. The majority of General Fund receipts are received in the last half of the fiscal year.

Special Fund projected revenue (SLMAF) is also anticipated to be on budget. The largest portion of receipts is derived from maintenance assessments, which are distributed in December and May. Related Cost reimbursements to the General Fund from the Street Lighting Maintenance Assessment Fund (SLMAF) are typically transferred twice a year, in January and June, subsequent to assessment receipts on property tax bills.

The following transactions are recommended:

- Transfer \$155,346 from the Subvention and Grants Fund to the Bureau's Salaries General account for work performed on Metro Eastside Access Projects. Funding is provided from reimbursements paid by Metro for work performed in 2014-15.

- Transfer \$75,000 from the Street Banner Revenue Fund to the Bureau's Salaries General (\$70,000) and Street Lighting Improvement and Supplies (\$5,000) accounts to provide funding for work performed to process permit applications for installation of street banners. The Bureau has seen an increase in permit applications which resulted in more hours worked on this program.

MICLA

- Transfer \$11,000 from MICLA Revenue Bond Series 2010C Construction Fund No. 26K/50 to the Bureau's Salaries General (\$5,500) and Street Lighting Improvement and Supplies (\$5,500) accounts to provide reimbursement to the Bureau for installation of additional new lighting to provide illumination for Father Sierra Park.

FF. Public Works/Bureau of Street Services

Attachment 3 – New Appropriations

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Attachment 13 – General Fund Encumbrance Policy Exemptions-SMS

Recommendation No. 24

Pending approval of the recommendations in this report, it is projected that the Bureau will have a net year-end surplus of \$22.8 million (\$5.3 million General Fund and \$17.5 million Special Fund) in various accounts and funding sources. The projected surplus is attributed primarily to the limited availability of staff to complete various construction and maintenance activities. This includes a projected net salary savings of approximately \$7.8 million due to attrition and delays in hiring or backfilling of vacant positions, as well as projected cost savings of approximately \$15.0 million from hiring hall and various expense accounts that are financed by the General Fund and various special funding sources. Although a net year-end surplus is projected, the Bureau anticipates a shortfall in the Salaries Overtime account based on current expenditures and because the Bureau will be paying down the accumulated overtime balances accrued by employees.

The Bureau received interim appropriations from various funding sources totaling \$24 million. Included within this amount were Mid-Year transfers from the Unappropriated Balance (UB) in the amount of \$9 million for tree trimming (\$2 million) and pavement preservation (\$7 million). It is anticipated that the Bureau will request reappropriation of unspent funds for interim projects initiated by Council Offices through the 2015-16 financial status reporting process as was the case in 2014-15. For example, the 2014-15 Mid-Year Financial Status Report included approximately \$8.3 million in reappropriations.

The \$22.8 million surplus now identified for this fiscal year represents a change from the \$5 million deficit reported in the Mid-Year FSR for the Bureau. Additionally, a reported \$10 million in prior year Bureau encumbrances have been identified for release. Due to the large changes from the prior reporting period, it appears that there is a need for a more thorough review of the Bureau's accounting records, or, at a minimum, a need for adjustments to the Bureau's work

plan. At a time when Gas Tax revenues are in decline and there is an increase in the Bureau's reliance on the General Fund, we need to ensure that the all budgeted work is being completed and financial resources are maximized.

As a result, next fiscal year this Office will closely monitor the Bureau's progress on hiring and their work plan and report on progress in the First and Second Financial Status Reports. Additionally, this Office will work with the Bureau and report back to the Budget and Finance Committee with any potential adjustments, improvements, and changes to the Bureau's budget and work plan.

The Bureau requests various new fund appropriations from special funding sources totaling \$403,674 in this FSR for interim projects and off-budget grants. A total of \$185,111.24 in special events related reimbursements are also recommended for special events from November 2014 through January 2015.

General Fund receipts through the middle of April total approximately \$25.8 million, which represents approximately 54 percent of the Bureau's total revenue budget of \$47.6 million. The Bureau anticipates meeting most General Fund revenue targets. General Fund revenue from overhead reimbursements is typically received at the end of the fiscal year.

The following transactions are recommended at this time:

- Transfer \$2,000,000 from the Salaries General account to the Salaries Overtime account to address a projected deficit due to projected expenditures and paying down the accumulated overtime balances accrued by employees.
- Appropriate \$349,165.89 from the Subventions and Grants Fund to the Bureau for the MTA Eastside Access Improvement Project.
- Appropriate \$8,553.60 from the Subventions and Grants Fund to the Bureau for illegal vending enforcement work funded by the Downtown Los Angeles Property Owners Association.
- Appropriate \$955.00 from the Subventions and Grants Fund to the Bureau for filming at the asphalt plant.
- Appropriate \$45,000 from the Subventions and Grants Fund to the Bureau for tree trimming in Los Feliz.
- Transfer receipts totaling \$8,396.63 from the Subventions and Grants Fund to the Bureau's Revenue Source Code No. 465801, Special Events, to reimburse for various services provided by BSS for special events held from November 2014 through January 2015.

- Transfer and appropriate receipts totaling \$124,039.79 from the Subventions and Grants Fund to the Department of Transportation's (DOT) Salaries Overtime account to reimburse for various services provided by DOT for special events held from November 2014 through January 2015.
- Transfer and appropriate \$2,944.00 from the Subventions and Grants Fund to the Los Angeles Fire Department's (Fire) Sworn Salaries account to reimburse for various services provided by Fire for special events held from November 2014 through January 2015.
- Transfer and appropriate \$49,455.22 from the Subventions and Grants Fund to the Police Department (Police) Sworn Overtime account to reimburse for various services provided by Police for special events held from November 2014 through January 2015.
- Transfer receipts totaling \$275.60 from the Subventions and Grants Fund to the Building and Safety Permit Enterprise Fund for various services provided by Building and Safety for special events held from November 2014 through January 2015.
- Transfer and appropriate \$500,000 from the Community Development Trust Fund to the Bureau of Street Services for the Fletcher Drive Streetscape Project.
- Transfer and appropriate \$55,565 from the Bureau of Street Services to the General Services Department for the Echo Park Sunset Boulevard Soil Replacement Project.
- Transfer and appropriate \$52,000 from the Bureau of Street Services to the Office of the Controller for the Accounting Assistance Program.
- Rescind the recommendation to transfer \$500 from the Subventions and Grants Fund to the Bureau for the Los Feliz Improvement Association – Commonwealth at Dundee Place Irrigation Repair project (Council File 14-0600-S256, 2014-15 Third Financial Status Report, Attachment Four). This is necessary because it was determined that this amount was already appropriated from the Subventions and Grants Fund in Council File 14-0600-S252, 2014-15 Second FSR.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

GG. Recreation and Parks Recommendation No. 25

A net year-end surplus of approximately \$2.2 million is projected for the Department after accounting for a \$1.5 million transfer from the Salaries General account to address shortfalls in the Salaries As Needed and Salaries Overtime accounts. However, the \$2.2 million surplus may be needed to offset a projected year-end revenue shortfall. Any additional surplus will revert to the Department's Unreserved and Undesignated Fund Balance (UUFb)

The Department is currently projecting a year-end revenue deficit of \$1.416 million due to 1) reductions in the In-House Capital Delivery Plan as a result of staffing shortages which prevented the completion of projects and recognition of revenue, 2) lower than expected revenue gains from the increase of the aquatic rates and fees that begin this fiscal year; and, 3) reduction in estimate for reimbursement by the Housing Authority of City of Los Angeles. The Department plans to fully offset the revenue deficit by reducing expenditures in the Salaries General account by a like amount.

HH. Transportation

Attachment 3 – New Appropriations

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Recommendation Nos. 26 through 28, 29dd

Based on estimated year-end projections the Department anticipates remaining within budgeted funding and does not anticipate any shortfalls, assuming approval of recommended transfers in this FSR are approved.

Approximately 60 percent of the Department's budgeted General Fund Revenue has been received as of April 2015. It should be noted that the Department has not received any reimbursement this year for B Permit billings due to staffing shortages within the Board of Public Works Accounting. While, the Board is in the process of resolving this issue, the B Permit revenue budget will not be met.

Current year Parking Fine revenues are budgeted at \$165 million however the Department continues to project that year-end receipts will be \$154 million (or \$11 million less than budget). Receipts collected through March 2015 total \$113.8 million and are down by 6.79 percent. As reported in the Mid-year, this reduction is due to a combination of factors such as lower ticket issuance, delayed filling of both full-time and part-time vacancies, and the increase in the number of relaxed enforcement requests due to Street Services routes being cancelled.

The following transactions are recommended:

- Transfer \$100,000 from the Salaries General account (Permit Parking Fund) to the Salaries Overtime account to fund various parking studies such as the review of the Preferential Parking Districts, and Valet Parking which are anticipated to be completed on overtime.
- Authorize the Department to receive \$25,000 in deposits from AT&T for expedited traffic control plan reviews and transfer to the Salaries Overtime account for anticipated year-end charges.

- Transfer \$65,952.96 in Measure R Grant Reimbursements to the General Fund, for related costs reimbursements owed to the Bureau of Street Services received from grantors in FY 2013-14.
- Transfer a total of \$784,569.15 in accumulated interest from the Transportation Grant Fund 655 to the Proposition C Fund 540 Account per the FY 2014-15 Adopted Budget.
- Transfer \$50,000 from the Measure R Local Return Fund, Signal Construction account to the Salaries General account to offset anticipated year-end shortfalls relative to the signal improvement and construction work backlog based on current labor charges.
- Transfer a total of \$154,000 from the Measure R Local Return Fund (in various accounts) to the Salaries General account to offset anticipated year-end shortfalls related to work performed for bicycle parking; the installation of various bicycle lanes and the installation of pedestrian safety devices based on current labor charges.
- Transfer \$100,000 from the Local Transportation Fund, Bicycle Cycle Track account and \$75,000 from the Bike Lane Program account to the Salaries General account for anticipated year-end shortfalls based on current labor charges.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

II. Zoo

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Recommendation No. 29ii

The Department is projected to end the year within budget.

Admissions revenue is projected to fall approximately \$1.57 million short of the adopted revenue target, which is slightly higher than the \$1.19 million shortfall reported in the Mid-Year FSR. However, an amendment to the Memorandum of Understanding between the Zoo Department and the Greater Los Angeles Zoo Association (GLAZA) for Marketing, Public Relations, Site Rentals and Catered Events will provide approximately \$1.12 million in additional revenue to the Zoo Enterprise Trust Fund to mitigate this deficit (C.F. No. 15-0414). The remaining admissions revenue shortfall will be fully offset by an equivalent reduction in the budgeted Marketing Refund to GLAZA. As a result, the Department anticipates achieving overall budgeted revenue projections.

The following transactions are recommended:

- Transfer \$150,000 from the Salaries General account to the Veterinary Supplies

(\$100,000) and the Animal Feed and Grain (\$50,000) accounts to cover increased costs.

- Transfer \$110,000 from the Salaries General account to the Police Department's Salaries Overtime account to cover security staff overtime costs for private parties and special events that are reimbursed by GLAZA.

Reappropriations

- Reappropriate up to \$350,000 from the unencumbered balance in the Zoo Contractual Services account to the same account in Fiscal Year 2015-16. The Department was provided these funds to support the development of the Zoo's Master Plan in the 2014-15 Adopted Budget, however, it is anticipated that the contract will not be executed in sufficient time to meet year-end encumbrance deadlines. The funding source is the Zoo Enterprise Trust Fund.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

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. General City Purposes

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 7 – Appropriations from the Unappropriated Balance

Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS

Recommendation No. 11, 29i through 29q

Net year-end shortfalls of \$1.45 million are currently projected in the General City Purposes Fund (GCP) payroll and Police Pension Defrayal accounts. In the last FSR, this Office identified a year-end deficit of \$1.15 million in the GCP payroll accounts. However, the GCP deficit has now increased to \$1.45 million due to an increase in the Medicare account shortfall and year-end funding needs in the Police Pensions Defrayal account.

The estimated shortfall in Medicare has increased from \$1,244,855 to \$1,500,000 due higher than anticipated employment levels. However, a portion of the shortfall can be offset with \$65,000 in savings in the Social Security account leaving a remaining \$1,435,000 that must be addressed. The Medicare account was budgeted based on 34,183 employees per pay period. However, actual employment levels have ranged between 34,199 to 35,446 employees. The current expenditure trend in Social Security has shown an increase in the number of employees, thereby reducing the anticipated surplus from \$94,365 to \$65,000. As expected, the number of employees in the Pensions Savings Plan began higher in the earlier months of the fiscal year and has begun to show a decline in the number of employees and contribution amount. The Pension Savings Plan account is still expected to complete the year within budget.

The following transactions are recommended:

- Transfer \$65,000 from the GCP, Social Security account and \$1,435,000 from the UB, Reserve for Economic Uncertainties account to the Medicare account, to fully offset the \$1,500,000 year-end deficit in the Medicare account.
- Transfer \$20,144.03 from the UB, Reserve for Economic Uncertainties account to the Police Pension Defrayal account, and transfer therefrom to the Fire Police Pensions Fund to pay for the City's one percent Fire/Police Pension-Tier 5 contribution defrayal costs. The billing from the Fire and Police Pensions is for member service buybacks for fiscal year 2013-14. The service periods which are covered in the purchase contracts are from January 1, 2002 through June 30, 2006 which represent the time during which the City incurred the 1 percent obligation. The Tier 5 Fire and Police Pension plan includes an employee contribution rate of nine percent of pay; however, the City pays one percent of the participating employee's contribution rate contingent on the pension system remaining at least 100 percent actuarially funded for pension benefits.

Reappropriations

- Reappropriate the unencumbered balance remaining in the General City Purposes Fund, Council District Community Services.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

B. Human Resources Benefits

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 6 – Transfers to the Unappropriated Balance, Reserve for Econ. Uncertainties Recommendation Nos. 29t, 29u

The Human Resources Benefits (HRB) Fund is projected to have a year-end surplus of \$15.4 million due to surpluses in the Contractual Services, Workers' Compensation/Rehabilitation, and Fire and Police Health and Welfare Program accounts. However, reappropriations totaling about \$7.425 million are recommended for 2015-16 to meet contingencies in the HRB Fund as they arise. Further, transfers are recommended within the Fund to address projected shortfalls. After accounting for all recommended transactions, the year-end surplus is reduced to \$7.445 million.

The surplus and recommended adjustments within the HRB Fund are described below:

- Civilian Flexible Benefits (FLEX) Program: As previously reported, the assumption that all employees would contribute 10 percent toward the City-sponsored health plan was not realized resulting in a deficit in the Civilian FLEX Program account. A majority of this deficit was covered by savings achieved as a result of the Dependent Eligibility Verification audit.

Due to the remaining deficit not covered by other HRB savings and changes in enrollment, a \$1 million deficit is projected in the account. This deficit is fully offset by a surplus in the Unemployment Insurance account.

- Unemployment Insurance: The \$1 million surplus in the Unemployment Insurance account is due to lower than projected unemployment claims expenditures. The Department has requested a transfer of this surplus to fully offset the deficit in the Civilian FLEX account.
- Employee Assistance Program (EAP) and Supplemental Civilian Union Benefits: A \$100,000 deficit in the EAP account is projected due to changes in civilian enrollment. Additionally, a \$55,000 deficit in the Supplemental Civilian Union Benefits account is projected due to an increase in civilian enrollment in the plans offered by LIUNA as negotiated through employee memoranda of understandings (MOU). These deficits are fully offset by a surplus in the Fire Health and Welfare Program account of \$1.4 million.
- Fire Health and Welfare Program: The \$1.4 million surplus in the Fire Health and Welfare Program account is due primarily to healthcare subsidies remaining the same this fiscal year and lower than projected premium rate increases. The Department has requested a transfer of \$155,000 of this surplus to offset the deficits in the EAP and Supplemental Civilian Union Benefits accounts which reduces the projected year-end surplus in the account to \$1.245 million. This remaining surplus has been assumed as part of the year-end reversions.
- Police Health and Welfare Program: A \$2.2 million surplus in the Police Health and Welfare Program account is projected due primarily to healthcare subsidies remaining the same this fiscal year, lower than projected premium rate increases, and sworn attrition. This surplus has been assumed as part of the year-end reversions.
- Contractual Services: A \$4 million surplus is projected in the Contractual Services account due primarily to efficiencies achieved in the utilization review process. Additional savings are achieved in the Alternative Dispute Resolution contract line item as fewer employee bargaining units are utilizing the program than anticipated in the budget. This surplus has been assumed as part of the year-end reversions.
- Workers' Compensation/Rehabilitation Program: A \$7.5 million surplus is projected in this account due primarily to lower medical claims expenditures, resulting in average monthly expenditures of about \$1.1 million below budget. The amount of \$529,533.03 is recommended for transfer to the Unappropriated Balance, Reserve for Economic Uncertainties account to offset citywide year-end deficits. It is further recommended that the remaining surplus of \$6,970,466.97 be reappropriated to the 2015-16 Unappropriated Balance, Reserve for Mid-Year Adjustments account to meet contingencies in the HRB Fund as they arise.

Affordable Care Act (ACA)

Funding of \$455,000 was reappropriated from fiscal year 2013-14 for benefits costs for ACA-qualifying employees in fiscal year 2014-15. The Personnel Department continues to work with the Controller's Office and Mercer Third Party Administrator to collect the necessary payroll data to determine which employees qualify for benefits under the federal ACA and ensure that the City meets its ongoing ACA obligations. As a result, it will be necessary to reappropriate the \$455,000 previously approved for employee ACA benefits costs.

The following transactions are recommended:

- Transfer \$1 million within the Human Resources Benefits Fund, Unemployment Insurance account to the Civilian FLEX Program account to cover the projected deficit.
- Transfer \$100,000 within the Human Resources Benefits Fund, Fire Health and Welfare Program account to the Employee Assistance Program account to cover the deficit resulting from changes in civilian enrollment in the program.
- Transfer \$55,000 within the Human Resources Benefits Fund, Fire Health and Welfare Program account to the Supplemental Civilian Union Benefits account to cover the deficit resulting from an increase in civilian enrollment in LIUNA plans.
- Transfer \$529,533.03 from the Workers' Compensation/Rehabilitation Program account to the Unappropriated Balance, Reserve for Economic Uncertainties account to offset citywide year-end deficits.

Reappropriations

- Relative to the Affordable Care Act (ACA), reappropriate an amount up to \$455,000 from the unencumbered balance remaining in the Civilian FLEX Program account for benefits costs for ACA-qualifying employees.
- Reappropriate an amount up to \$6,970,466.97 from the unencumbered balance remaining in the Human Resources Benefits Fund, Workers' Compensation/Rehabilitation Program and, upon reappropriation, transfer \$6,970,466.97 from the HRB Fund, Workers' Compensation/Rehabilitation Program account to the Unappropriated Balance, Reserve for Mid-Year Adjustments account to meet contingencies in the HRB Fund as they arise.

See Exemptions from General Fund Encumbrance Policy Section for additional recommendations.

C. Liability Claims

Attachment 7 – Appropriations from the Unappropriated Balance

The current Liability Claims Account budget totals \$62.61 million, which includes \$47.91 million in the 2014-15 Adopted Budget, \$6 million budgeted in the UB (transferred to the Liability Claims Account in the Mid-Year FSR), \$395,000 in revenue appropriated, and \$8.3 million transferred from the Reserve Fund (C.F. 15-0206).

Expenditures in Account 9760 (liability claims \$100,000 and under) total \$6.39 million for an available balance of \$3.67 million. Expenditures in Account 9770 (liability claims over \$100,000) total \$52.14 million for an available balance of \$405,000. To date, the City has approved \$58.53 million in payouts (actual expenditures plus payments that still need to be processed) for both accounts for an available balance of \$4.07 million in the Liability Claims Account. It should be noted that approximately \$10.7 million of the payouts are for cases handled by the Attorney Conflicts Panel (ACP), which is managed by the City Administrative Officer. It is projected that the Liability Claims expenditures this year will total \$66 million, which results in a \$3.4 million year-end deficit (less than the \$6.6 million assumed at mid-year).

The following transactions are recommended at this time:

- Transfer \$3.4 million from the UB, Reserve for Economic Uncertainties to the Liability Claims Account.

D. Unappropriated Balance

Attachment 8A – Status of the Unappropriated Balance – General Accounts

Attachment 8B – Status of the Unappropriated Balance – non-General Accounts

Recommendation Nos. 29ee through hh

With the approval of the adopted budget, the Unappropriated Balance (UB) began with a balance of approximately \$117.3 million. Within the UB General Account, as of April 30, 2015, \$11,251 has been appropriated through Council action, reducing the General Account balance from \$50,000 to \$38,749. To date, approximately \$25.6 million has been transferred or reappropriated to the UB and \$127.5 million has been transferred out, leaving a balance of \$15.4 million.

This report includes recommendations to transfer a total of \$9.1 million from the Tax and Revenue Anticipation Notes and Human Resources Benefits to the UB line item Reserve for Economic Uncertainties and appropriate \$9.9 million from various UB line items to address shortfalls in department accounts. These recommendations reduce the UB to approximately \$14.6 million.

It is recommended that current year funding in the Unappropriated Balance for the following line items be reappropriated due to ongoing funding needs:

- **Economic Development Initiative (\$1.5 million):** The 2014-15 Budget included funds in to support a Citywide Economic Development Nonprofit (CEDN), an independent entity that would provide property asset management, transaction financing and strategic planning relative to the City's economic development issues. A final decision has not yet been made regarding an interim or permanent CEDN entity. The matter is currently being held in the Economic Development Committee pending a joint CLA/CAO report (C.F. 08-3050). Funds will be required once a service provider or other agency is identified to implement Citywide economic development activities in 2015-16.
- **Community Redevelopment Pipeline Projects (\$1.7 million):** The amount of \$1.7 million was reappropriated in the 2014-15 Unappropriated Balance for CRA/LA pipeline projects. The redevelopment dissolution law suspended the ability of the CRA/LA to dispose of property until it receives a Finding of Completion (FOC) from the State Department of Finance (DOF). The CRA/LA has received its FOC. Following the DOF approval of the CRA/LA's Long Range Property Management Plan (LRPMP) for the Governmental Use and Enforceable Obligations properties, the DOF approved the remainder of the LRPMP, CRA/LA's Future Development, and For Sale properties. In January 2015, the City and the CRA/LA executed Option Agreements for the 10 Future Development properties (C.F. 14-0425). The \$1.7 million should be reappropriated and be available as contingency in 2015-16 for the CRA/LA pipeline projects in which the City has contributed federal funds but the projects are not yet complete.

Also see General Services Department and Information Technology Agency sections for additional reappropriations from the Unappropriated Balance.

E. Gas Tax

The 2014-15 Gas Tax Budget anticipates \$105 million in State Gas Tax Receipts. As of the end of January 2015, receipts are trending above budget by approximately \$11 million. According to the Bureau of Street Services, this is due to a repayment of borrowed funds that the State took in a prior year. Therefore, this should be considered a one-time source of funds.

The Budget and Finance Committee and Transportation Committee recently discussed a potential mid-year allocation of funds to assist the Department of Transportation with purchasing equipment required to restore traffic control markings (striping and markouts) to streets resurfaced and slurry sealed by the Bureau of Street Services. This will cost approximately \$2 million. This Office is recommending that the equipment be purchased from Gas Tax.

Estimates of revenue for 2015-16, while not finalized yet, are significantly lower than the amount anticipated by the 2014-15 Budget. There is also some possibility that by the end of 2014-15 the actual overall increase above the 2014-15 Budget is actually less than the currently estimated \$11 million. Therefore, it is recommended that any additional appropriation from Gas Tax this year be reserved for one-time items of the most critical nature and/or that the funds be allowed to roll over into 15-16 to offset reduced revenues and potential reductions to services.

At the request of the Budget and Finance Committee, we have also provided a summary chart of Gas Tax revenues for past years.

Table 8. Historical Overview of Tax Revenues

	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15*
2103	\$32,742,183	\$54,553,897	\$35,611,070	\$54,204,864	\$35,856,911
2105	21,061,956	18,825,273	18,003,471	26,916,088	20,027,277
2106	12,298,917	11,986,785	12,503,321	12,421,764	12,079,578
2107	28,133,873	27,819,054	\$28,572,935	28,659,634	25,333,070
Total	\$94,236,929	\$113,185,009	\$94,690,797	\$122,202,350	\$93,296,837

\$111,948,000**

*Estimated as of 5/1/15.

**Amount projected through June 30, 2015.

3. STATUS OF EMPLOYMENT

A. Employment Level Report

Attachment 9 – Employment Level Report

Citywide employment authority from all funding sources totaled 33,892 at the end of March for both civilian and sworn classes. There are 30,185 filled positions at the end of March. Departments reported a total of 3,707 vacant positions: 2,260 General Fund and 1,447 special funded.

B. 120 Day Employees

Attachment 10 – Status of 120 Day Employees

Pursuant to the 2014-15 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, inclusive of proprietary departments. For 2014-15, a total of 279 appointments were authorized as of the end of May. In comparison, a total of 323 appointments were authorized in

2013-14. However, the total number approved does not represent the actual number of 120 day employees that will actually come on payroll. For example, in the case of the Controller's Accounting Resource Pool, not all individuals on the list will be hired.

**4. STATUS OF THE CITY'S MICLA COMMERCIAL PAPER PROGRAM
Recommendation Nos. 18 and 19**

The City's Financial Policies instruct the City Administrative Officer (CAO) to periodically report on the status of the Municipal Improvement Corporation of Los Angeles Commercial Paper Program (MICLA CP). 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. In June 2013, the Mayor and Council approved to expand the Program from \$300 million to \$335 million (C.F. 13-0637).

During the past few months, commercial paper notes were issued for construction and improvements of various municipal facilities and acquisition of capital equipment and replacement vehicles for the departments of Fire, General Services, Information Technology Agency and Police.

Below is the status of the MICLA CP Program through May 12, 2015:

Reporting Period	Amount Outstanding	Range of Interest Rates
01/21/15-05/12/15	\$ 162,506,000	0.03% to 0.12% (tax-exempt)
01/21/15-05/12/15	48,000,000	0.11% to 0.18% (taxable)

	<i>Total: \$ 210,506,000</i>	

The following transactions recommended:

- Increase appropriations in the amount of \$606,370.03 from the Capital Finance Administration Fund, Refunding 2015 (MICLA AY) account. This represents remaining monies in the Bond Fund held by the Trustee after all the MICLA AY Bonds have been repaid. The final payment occurred in December 2014.
- Appropriate \$682,000 to a new account entitled "2014-15 Fleet Replacement" within the MICLA Revenue Bonds 2010-B Acquisition Fund from the available cash balance to purchase one triple combination pumper for the Fire Department. This equipment item is part of the 2014-15 Adopted Fleet Replacement Equipment List.

5. 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, is responsible for the administration of fee waivers.

The Office of the City Clerk reports that 88 fee waivers have been allocated, which includes one waiver from 2010-11, one waivers from 2011-12, three waivers from 2012-13, 11 waivers from 2013-14, and 72 waivers from 2014-15. Approximately \$4.2 million in Citywide special events and Council District fee subsidies remains to be allocated, \$2.7 million and \$1.5 million, respectively.

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. According to the Office of the Chief Legislative Analyst, no subsidies were approved by the Council in the current fiscal year.

6. STATUS OF GANG REDUCTION AND YOUTH DEVELOPMENT (GRYD) PROGRAM Attachment 11 – GRYD Status Report of Expenditures/Payments

At the request of the Budget and Finance Committee (C.F. 13-0600), the Mayor's Office provides an update of current year Gang Reduction and Youth Development Program spending in the Financial Status Report. This Office was instructed to work with the Mayor's Office to review allocations from all funding sources.

Total funding for the Fiscal Year 2014-15 Gang Reduction Program in the Mayor's Gang Reduction and Youth Development (GRYD) Office is approximately \$23.8 million from the following sources: \$20.6 million from the General Fund and \$3.2 million from federal and state grants. Of this amount, \$1.41 million is allocated for GRYD salaries and administration expenses and approximately \$20.25 million for contracted agencies. As of March 31, 2015, total General Fund expenditures were \$9,096,342 and encumbrances were \$10,664,823.

Attachment 11 outlines the distribution of funds to each of the GRYD contracted agencies for 2014-15. The GRYD Office is currently comprised of 20 positions as of March 31, 2015: Six (6) staff members provide administrative/fiscal management and Fourteen (14) staff members provide program development and implementation including Summer Night Lights, Gun Buy Back, Prevention and Intervention service coordination in GRYD Zones and Secondary Areas; also targeted efforts for the Watts Regional Strategy and Rampart Regional Strategy. Additional services are currently provided by three contractors on research, evaluation and data reporting. Funds allocated for the GRYD Office, administration and program staff consists of \$1,347,030 in

General Funds. Salary expenditures for the period July 1, 2014 to March 31, 2015 total \$907,515 (General Fund - \$685,188; Grant Funds - \$222,327).

7. STATUS OF DEBT COLLECTIONS FROM THE INSPECTOR GENERAL

Prior to the Inspector General's (IG) transition to a different position, the IG submitted a status update on the City's debt collection efforts, including revenue efficiency and cost saving initiatives. As of March 2015, the City has fully implemented or disagreed and disposed of with no action of approximately 57 percent of Collection Reform initiatives, which represents a three percentage point improvement since January 2015. An additional 34 percent of initiatives are now considered in-progress and the remaining nine percent (or a decrease of three percentage points since January 2015) is either in-discussion or inactive pending responses from City departments.

The IG indicated that the City has realized approximately \$132 million in revenues or cost savings to-date from Collection Reform initiatives, which have mostly benefited special or enterprise funds. For example, from July 2013 through April 2015, the City collected approximately \$42 million in disaster grants and approximately another \$5.2 million was identified in reimbursements due to MICLA, which provides relief to the General Fund. Of the \$5.2 million, about \$1.2 million has materialized/credited and the remaining \$4 million is pending reimbursement to MICLA. In addition, the IG indicated that the Department of Recreation and Parks has not yet submitted its certification of expenditures for approximately \$200,000, which upon certification would allow the City to transfer monies from the City's Disaster Assistance Trust Fund (DATF) to the General Fund. This would also allow the Department of Recreation and Parks to fully repay its outstanding loans from the DATF approved by City Council. Further, the IG reported that two separate reimbursement claims were submitted to the State of California Governor's Office of Emergency Services for an aggregate amount of approximately \$40 million and is still waiting approval of the Final Inspector Report (FIR) prior to receipt of funds. The FIR is now in draft form and pending final consideration by the State's Public Assistance Officer.

As of April 2015, the IG post became vacant yet the former IG has offered to share his expertise and collaborate during this transition period. The IG recommends that the City must continue to collaborate with County, State, and Federal agencies to collect other identified/unidentified funds due to the City, consider funding to centralize/restructure collections by leveraging best available technology, establish a direct assessment program, and secure potential grant reimbursement from disaster assistance programs. Lastly, efforts to capture one-time reimbursements due to the City's Seismic Bond, Capital Improvement Expenditure Program, and MICLA programs from disaster repair front-funding should be of high priority, which again will indirectly provide relief to the City's General Fund in the millions of dollars.

8. EXEMPTIONS FROM GENERAL FUND ENCUMBRANCE POLICY
Attachment 12 – General Fund Encumbrance Policy Exemptions-FMS
Attachment 13 – General Fund Encumbrance Policy Exemptions-SMS
Recommendation Nos. 6 and 7

On February 15, 2013, the City Council adopted the General fund Encumbrance Policy. Under this policy, any Financial Management System (FMS) and Supply Management System (SMS) encumbered funds that remain unspent for a period longer than one fiscal year shall be disencumbered and reverted every fiscal year. Funds for capital projects are exempt from this policy. As such, the Office of the Controller and the General Services Department will automatically disencumber any FMS and SMS prior year encumbrances from 2013-14 and earlier, pursuant to this Policy. Recommendations are included in this report to exempt certain encumbrances from this process based on the following conditions: 1) a legal obligation/liability exists (goods and services must have been provided), but not yet paid); 2) a contingent liability exists (likely to become liabilities as a result of conditions undetermined at a given date, such as unsettled disputed claims, uncompleted contracts, and pending lawsuits); or, 3) a legislative appropriation for a specific project cannot be completed within the allowable time frame.

The following transactions are recommended:

- Exempt up to \$25,607,275.06 in FMS prior-year encumbrances (various) from the General Fund Encumbrance Policy as per Attachment 12, with the final amounts to reflect the most current encumbrance balance as of June 30, 2015.
- Exempt up to \$340,581.52 in SMS prior-year encumbrances (various) from the General Fund Encumbrance Policy as per Attachment 13, with the final amounts to reflect the most current encumbrance balance as of June 30, 2015.

9. STATUS OF THE STATE BUDGET

On May 14, Governor Brown released his May revision to the proposed 2015-16 budget. The May Revise increased total revenue projections from fiscal years 2013-14 through 2015-16 by \$6.7 billion. The proposed General Fund budget is \$115 billion and a total budget of \$162.5 billion. Under Proposition 98, the majority of the increased revenue will be dedicated to K-12 education and community colleges. And in accordance with Proposition 2—as approved by voters in 2014—\$633 million will be used to pay down debt and a second \$633 million will be deposited in the State’s Rainy Day fund, which is projected to have a 2015-16 year-end balance of \$3.5 billion.

Likely to benefit the City is the projected full payment of \$765 million in mandate reimbursements, of which approximately \$168 million will be allocated to cities. Under 2004’s Proposition 1A, the state has until Fiscal Year 2020-21 to repay mandate reimbursements owed to local governments. Currently, the 2015-16 City budget assumes \$5 million in mandate revenue. At this time, it is not known how much additional revenue will be allocated to the City.

Additionally, the May Revise proposes a permanent \$5 million increase to annual California Arts Council (CAC) grants for local arts organizations. These funds will be used to further the arts in the program areas of Economic and Community Development, Arts Education, Cultural and Community Engagement, and the Creative Economy. The Department of Cultural Affairs is a State-Local partner with the CAC and receives funding from this agency annually for operating support grants. The CAC has not yet announced how it will expend the additional \$5 Million, which could increase the number of grant awards for the established CAC grant programs or award more funding per organization. Once these details are finalized, the Department would apply for any new available funding.

Other proposals in the Governor's May Revise, as detailed by the League of California Cities, include:

- The creation of an Earned Income Tax Credit program for 2 million low income residents. Similar to the Federal program, the program would provide an average benefit of \$460 to each household at a cost of \$380 million.
- An additional \$64.1 million in General and Special Funds for continuing emergency drought response including: \$4 million for the Save Our Water information campaign to reduce water usage; \$23 million for water conservation projects at state facilities; \$22.2 million for the Office of Emergency Services to support local jurisdictions under the California Disaster Assistance Act program; \$7.5 million to provide emergency assistance to unemployed farmworkers; \$6 million to assist or relocate households without potable water sources; and \$1.4 million for enforcement of water use restrictions.

In addition to funding for emergency drought response, the May Revise proposes legislation to enhance enforcement authority for water agencies and local governments to achieve water conservation requirements. Under the proposed legislation, any monetary penalties from this enforcement will be used for local conservation efforts.

For drought-related high fire risk areas, \$5 million is added to the CAL FIRE budget for projects in the highest fire risk areas in California.

- A \$1.8 billion increase to Proposition 1 (Water Bond) funds over three years for: safe drinking water in disadvantaged communities; consumer rebates for replacing inefficient appliances; lawn replacement in underserved communities; agricultural water efficiency programs; desalination and water recycling projects; groundwater sustainability planning; wastewater treatment; and stormwater management.
- An increase to the overall allocation from Cap-and-Trade revenues from \$1 billion to \$2.2 billion to include: \$400 million for the Affordable Housing and Sustainable Communities Grant program; \$350 million for low-carbon transportation programs; \$365 million for transit; \$500 million for High-Speed Rail; and \$622 million for energy efficiency and clean energy, natural resources, and waste diversion.

- Modifications to the Redevelopment Agency Dissolution process including: removing a provision that attempted to retroactively undo agreements that were authorized under 2011 legislation; allowing successor agencies to recover court costs when successfully challenging Department of Finance decisions; authorizing partial access to post-2011 bonds and property tax override revenues; and recognizing previous agreements for state highway infrastructure improvements as enforceable obligations. Additionally, there are specific provisions for budget relief for “negative bailout” counties, assistance to newly incorporated cities in Riverside County; debt forgiveness to local agencies in San Benito County; and backfill payments to several cities and counties where there is insufficient revenue in the county Education Revenue Augmentation Fund (ERAF) fund.
- An update to the proposed traffic offense amnesty program for a 50 percent reduction on court-ordered debt, to include the reinstatement of licenses suspended due to Failure to Appear or Failure to Pay.
- A \$1.1 million increase to the Community Corrections Performance Incentive Grant for \$125 million in total fiscal year 2015-16 incentives to counties for decreasing the number of offenders returned to prison and the recognition of \$73.3 million in General Fund savings in fiscal year 2015-16 from the reduction of 4,000 out-of-state contract beds.
- A recommendation to prefund state retiree health benefits, which is estimated to reduce the state’s annual payment for retiree health care costs by \$8 billion. The revised budget also proposes: to control benefit costs for new employees by increasing the time worked to qualify retiree health care benefits; to increase oversight on the California Public Employees’ Retirement System (CalPERS); and to increase employee health care options by adding more low-cost plans.

The May Revise also reduces the expected cost for state retirement contributions by \$110 million, citing the Public Employees’ Pension Reform Act of 2013, strong investment performance, and greater than expected contributions for the basis of the reduction.

- A \$2 million increase to the Literacy and English Acquisition Services Program and a \$1.7 million increase to the California Public Library Broadband Project. For the latter, \$1.5 million is one-time money for grants to public libraries to upgrade broadband equipment and \$225,000 is for continued administration of contracts for broadband services. The Library does not expect additional funding from the initiative as its equipment has already been replaced or updated.

The legislature is currently holding hearings on the May Revise changes and the constitutional deadline for the legislature to adopt the final budget is June 15.



Maria D. Gutierrez, Finance Specialist

APPROVED:



Jacob W. Wexler, Finance Specialist V

MAS:BC:JW:MDG: 01150048c

Attachments

Attachment 1a
2014-15 Adopted and Revised General Fund Revenue and 2015-16 Proposed Revenue
(Thousand Dollars)

2014-15				2015-16
Adopted	Revised	Variance		Proposed
\$1,644,811	\$1,645,061	\$250	Property Tax	\$1,765,230
48,023	51,511	3,488	Redirection of ex-CRA Tax Increment Monies	52,580
830,286	826,471	(3,815)	Licenses, Permits, Fees and Fines	872,713
631,850	638,844	6,994	Utility Users' Tax	630,300
459,500	485,000	25,500	Business Tax	491,000
374,100	372,318	(1,782)	Sales Tax	426,120
261,000	265,586	4,586	Power Revenue Transfer	275,300
194,100	200,553	6,453	Transient Occupancy Tax	221,000
196,800	199,551	2,751	Documentary Transfer Tax	204,115
165,191	154,500	(10,691)	Parking Fines	157,590
98,400	100,581	2,181	Parking Users' Tax	103,600
43,153	45,603	2,450	Franchise Income	45,623
30,635	30,635	0	Special Parking Revenue Transfer	56,500
10,240	11,300	1,060	Grants Receipts	10,050
9,106	9,106	0	Tobacco Settlement	9,106
5,077		(5,077)	Telecommunications Development Account Transfer	5,223
3,280	3,968	688	Residential Development Tax	4,740
1,700	1,678	(22)	State Motor Vehicle License Fees	1,678
13,491	16,000	2,509	Interest	17,600
117,546	117,546	0	Reserve Fund Transfer	60,313
\$5,138,290	\$5,175,814	\$37,524	Total General Fund Receipts	5,410,381

Attachment 1-b

General Fund Receipts

Through April

\$ Thousands

	2014-15 Budget	Receipts Through April	Budget Plan Through April	Variance	Revised Plan Through April	Variance from Revised
<i>Property Tax</i>	\$1,644,811	\$1,270,458	\$1,290,974	(\$20,516)	\$1,270,504	(\$46)
<i>Property Tax Ex-CRA Inc.</i>	48,023	11,011	24,000	(12,989)	11,011	0
Licenses, Permits, Fees and Fines	830,286	587,489	546,924	40,565	573,470	14,019
Utility Users' Tax	631,850	541,980	533,300	8,680	535,219	6,761
Business Tax	459,500	448,025	434,700	13,325	462,300	(14,275)
Sales Tax	374,100	305,403	306,000	(597)	305,468	(65)
Power Revenue Transfer	261,000	177,057	174,000	3,057	177,058	(1)
Documentary Transfer Tax	196,800	166,113	161,500	4,613	165,089	1,024
Transient Occupancy Tax	194,100	167,210	158,700	8,510	166,423	787
Parking Fines	165,191	126,961	137,191	(10,231)	127,950	(989)
Parking Users' Tax	98,400	85,359	82,000	3,359	86,281	(922)
Franchise Income	43,153	36,079	31,850	4,229	34,896	1,183
Special Parking Revenue Transfer	30,635					
Grant Receipts	10,240	6,152	4,900	1,252	5,708	444
Tobacco Settlement	9,106	7,261	9,106	(1,845)	9,106	(1,845)
Transfer from Telecommunications	5,077					
Residential Development Tax	3,280	3,413	2,680	733	3,288	125
State Motor Vehicle License Fees	1,700	1,678	1,700	(22)	1,678	0
Subtotal General Fund	\$5,007,253	\$3,941,649	\$3,899,525	\$42,123	\$3,935,449	\$6,200
Interest Income	13,491	18,031	11,242	6,789	22,067	(4,036)
Transfer from Reserve Fund	117,546	117,546	117,546	0	117,546	0
Total General Fund	\$5,138,290	\$4,077,226	\$4,028,313	\$48,913	\$4,075,062	\$2,164

**ATTACHMENT 2
STATUS OF RESERVE FUND AS OF 4/30/15**

Council File No. Item Description	Amount
Balance Available, 7/1/2014	\$ 382,988,920
Less: Emergency Reserve Account	141,303,000

Contingency Reserve Account 7/1/2014	\$ 241,685,920
General Fund Appropriation to the Reserve Fund	-
Loan Repayment and Other Receipts	28,885,267
Contingency Reserve Account	\$ 270,571,187

Loans and Transfers Approved to Date

CAO Memo	LA Inc.	(1,626,194)
13-0600-S156	Year-End FSR	(19,348,292)
14-0600-S250	LAPD Sworn Overtime	(19,300,000)
14-0600-S250	North Hotel Trust Fund	(2,740,000)
14-0600-S250	Office of the Controller Audit Contracts	(368,884)
14-0600-S250	GCP - Hotel Living Wage	(60,000)
14-0600-S250	LAFD Contractual Svcs Accounts	(51,000)
14-0600-S250	Animal Microchips	(30,849)
14-0600-S250	GCP - Domestic Abuse Response Teams	(22,404)
14-0600-S250	DOT - Westfield Topanga Project	(10,455)
14-0600-S249	Fire Interim Budget Request	(2,776,380)
14-1523	City Attorney - Proposition 47 Request	(437,582)
14-0600-S256	Olympic North Hotel Project	(800,000)
14-0600-S256	Youth Opportunities HS-Watts	(34,200)
14-0600-S256	LAPD OT	(13,574,769)
15-0206	Liability Claims	(8,300,000)
CAO Memo	LA Inc.	(2,139,585)

Loans and Transfers Approved to Date Subtotal \$ (71,620,594)

Proposed Loans and Transfers

Year-End	Mayor - Salaries As-Needed	\$ (112,500)
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Proposed Loans and Transfers Subtotal \$ (112,500)

Contingency Reserve Available Balance as of 4/30/2015 \$ 198,838,093

Total Emergency and Contingency Reserve Fund \$ 340,141,093

ATTACHMENT 3

FY 2014-15 BUDGET ADJUSTMENTS
NEW APPROPRIATIONS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
City Clerk <i>BID As-Needed Staff</i>	<u>Fund 659/14, City Clerk</u> 140301, BID General	\$ 4,500.00	<u>Fund 100/14, City Clerk</u> 001070, Salaries As Needed	\$ 4,500.00
City Attorney <i>LAWA Litigation Expenses</i>	<u>100/12, City Attorney</u> RSC 4595, Service to Airports	\$ 493,148.58	<u>100/12, City Attorney</u> 004200, Litigation Expenses	\$ 493,148.58
	<u>100/12, City Attorney</u> 2200 Cash Balance Account	\$ 137,500.00	<u>100/12, City Attorney</u> RSC 5121, Damage Claims and Settlements	\$ 137,500.00
Economic Workforce Development <i>UDAG-Salaries Over the Cap</i>	<u>Fund 356/22, UDAG Misc Rev</u> Cash Balance	\$50,000.00	<u>Fund 100/22, EWDD (22L122)</u> 001010, Salaries General	\$ 35,000.00
			<u>Fund 356/22, UDAG Misc Rev.</u> 22L299, EWDD Related Costs	\$ 15,000.00
			Subtotal	\$ 50,000.00
<i>Section 108-Salaries Rel. Costs</i>	<u>Fund 43F/22, Section 108</u> Cash Balance	\$ 131,869.00	<u>Fund 100/22, EWDD (22L122)</u> 001010, Salaries General	\$ 95,003.00
			<u>Fund 43F/22, Section 108</u> 22L299, EWDD Related Costs	\$ 36,866.00
			Subtotal	\$ 131,869.00
<i>Sec. 108-City Atty Costs (Prior Yr)</i>	<u>Fund 43F/22, Section 108</u> Cash Balance	\$ 108,041.00	<u>Fund 100/12, City Attorney (22L012)</u> RSC 5301, Salaries	\$ 77,199.00
			RSC 5331, Related Costs	\$ 30,842.00
			Subtotal	\$ 108,041.00
<i>Sec. 108-City Atty Costs (Curr. Yr)</i>	<u>Fund 43F/22, Section 108</u> Cash Balance	\$ 113,454.00	<u>Fund 100/12, City Attorney (22L012)</u> 001010, Salaries General	\$ 68,452.00
			<u>Fund 43F/22, Section 108</u> 22L292, City Atty Related Costs	\$ 45,002.00
			Subtotal	\$ 113,454.00

ATTACHMENT 3

FY 2014-15 BUDGET ADJUSTMENTS
NEW APPROPRIATIONS

REQUESTING DEPARTMENT	FUND/ACCOUNT	TRANSFER FROM		TRANSFER TO	
		AMOUNT	FUND/ACCOUNT	AMOUNT	
Economic Workforce Development cont.					
<i>IDA-Salaries & Related Costs</i>	<u>Fund 816/22, IDA</u>			<u>Fund 100/22, EWDD (22L122)</u>	
	Cash Balance	\$ 9,412.00	001010, Salaries General	\$ 6,781.00	
			<u>Fund 816/22, IDA</u>		
			22L299, EWDD Related Costs	\$ 2,631.00	
				Subtotal	\$ 9,412.00
Housing and Community Investment					
<i>Cash Balance</i>	<u>Fund 44G/43, Affordable Housing Trust Fund</u>		<u>Fund 100/43, Housing (43L143)</u>		
	Cash Balance	\$ 350,000.00	001010, Salaries General	\$ 297,000.00	
			001070, Salaries as Needed	\$ 8,100.00	
			001090, Overtime	\$ 200.00	
			002120, Printing and Binding	\$ 500.00	
			002130, Travel	\$ 300.00	
			003310, Transportation	\$ 700.00	
			006010, Office and Administrative	\$ 2,200.00	
			006030, Leasing	\$ 41,000.00	
				Subtotal	\$ 350,000.00
<i>Cash Balance</i>	<u>Fund 44G/43, Affordable Housing Trust Fund</u>		<u>Fund 44G/43, Affordable Housing Trust Fund</u>		
	Cash Balance	\$ 30,000.00	43L299, Reimbursements to General Fund	\$ 30,000.00	
<i>Cash Balance</i>	<u>Fund 55J/43, Low and Moderate Income Housing</u>		<u>Fund 100/43, Housing (43L143)</u>		
	Cash Balance	\$ 418,355.00	001010, Salaries General	\$ 300,000.00	
			006030, Leasing	\$ 118,355.00	
			Subtotal	\$ 418,355.00	
<i>Donations</i>	<u>Fund 52S/43, Board of Commission and Family</u>		<u>Fund 100/43, Housing (43L143)</u>		
	Cash Balance	\$ 518.00	002120, Printing and Binding	\$ 518.00	
<i>Donations</i>	<u>Fund 52V/43, Commission on Status of Women</u>		<u>Fund 100/43, Housing (43L143)</u>		
	Cash Balance	\$ 5,597.00	002130, Travel	\$ 1,172.00	
			003040, Contractual Services	\$ 3,429.00	
			006010, Office and Administrative	\$ 996.00	
			Subtotal	\$ 5,597.00	
<i>Donations</i>	<u>Fund 52W/43, Board of Human Relations Commission</u>		<u>Fund 100/43, Housing (43L143)</u>		
	Cash Balance	\$ 5,232.00	002120, Printing and Binding	\$ 380.00	
			002130, Travel	\$ 599.00	
			006010, Office and Administrative	\$ 4,253.00	
			Subtotal	\$ 5,232.00	

ATTACHMENT 3

**FY 2014-15 BUDGET ADJUSTMENTS
NEW APPROPRIATIONS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Housing and Community Investment cont.				
<i>Impact Fees-USC Specific Plan</i>	<u>Fund 44G/43, Affordable Housing Trust Fund</u> USC Specific Plan Development - Impact Fees	\$ 10,000,000.00	<u>Fund 44G/43, Affordable Housing Trust Fund</u> 43L200 USC Specific Plan Development	\$ 10,000,000.00
Library	<u>Fund 300/44, Library</u> Available Cash Balance	\$ 2,640,000.00	<u>Fund 300/44, Library</u> 001010, Salaries, General 001070, Salaries, As-Needed 001090, Salaries, Overtime 003040, Contractual Services 009010, Library Materials 009510, Various Special	\$ 52,000.00 \$ 300,000.00 \$ 25,000.00 \$ 790,000.00 \$ 320,000.00 \$ 1,153,000.00 Subtotal \$ 2,640,000.00
Mayor	<u>Fund 54B/46, Fiscal Year 2011 Justice Assistance Grant</u> RSRC 4903, Interest Income Other	\$ 3,079.42	<u>Fund 100/46, Mayor (L146)</u> 001020, Salaries Grant Reimbursed	\$ 2,134.34
			<u>Fund 100/46, Mayor (L299)</u> RSRC 5346, Related Costs Reimbursement from Grants	\$ 945.08 Subtotal \$ 3,079.42
<i>Strategic Partnerships</i>	<u>Fund 100/46, Mayor</u> RSRC 5161, Reimbursement of Expenditures	\$ 17,624.49	<u>Fund 100/46, Mayor</u> 001010, Salaries General	\$ 17,624.49
<i>Summer Night Lights Program</i>	<u>Fund 100/46, Mayor</u> RSRC 5161, Reimbursement of Expenditures	\$ 145,125.05	<u>Fund 100/46, Mayor</u> 003040, Contractual Services	\$ 145,125.05
<i>Watts Regional Strategy</i>	<u>Fund 100/46, Mayor</u> RSRC 5161, Reimbursement of Expenditures	\$ 1,100,000.00	<u>Fund 100/46, Mayor</u> 003040, Contractual Services	\$ 1,100,000.00
Neighborhood Empowerment	<u>Fund 44B/47, Neighborhood Empowerment Fund</u> 001010, Salaries General	\$ 19,000.00	<u>Fund 100/47, Neighborhood Empowerment</u> 001070, Salaries As-Needed	\$ 19,000.00
<i>NC Funding Program</i> <i>Accounting errors and delayed</i> <i>processing of NC requests</i>	<u>Fund 44B/47, Neighborhood Empowerment Fund</u> 47K218, Neighborhood Council Funding Program	\$ 7,060.20	<u>Fund 44B/47, Neighborhood Council Funding Program</u> 471020, Empowerment Congress North 471051, Van Nuys NC 471059, Valley Village NC	\$ 1,800.00 \$ 2,760.20 \$ 2,500.00 Subtotal \$ 7,060.20

ATTACHMENT 3

**FY 2014-15 BUDGET ADJUSTMENTS
NEW APPROPRIATIONS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Public Works-Street Services	<u>Fund 305/50, Subventions and Grants Fund</u>		<u>Fund 100/86, Street Services</u>	
<i>DT LA Property Owners</i>	RSC 381100, Reimbursements from Other Agencies	\$ 950.40	001090, Salaries Overtime	\$ 950.40
<i>Assoc. for illegal vending enforce.</i>				
<i>October 2014-San Pedro Swap Meet</i>				
<i>DT LA Property Owners</i>	<u>Fund 305/50, Subventions and Grants Fund</u>		<u>Fund 100/86, Street Services</u>	
<i>Assoc. for illegal vending enforce.</i>	RSC 381100, Reimbursements from Other Agencies	\$ 7,603.20	001090, Salaries, Overtime	7,603.20
<i>(11/29/14, 12/6/14, 12/13/14 & 12/20/14</i>				
<i>Fashion District</i>				
<i>Origin Story, LLC -Filming</i>	<u>Fund 305/50, Subventions and Grants Fund</u>		<u>Fund 100/86, Street Services</u>	
	RSC 381100, Reimbursements from Other Agencies	\$ 955.00	001090, Salaries, Overtime	\$ 955.00
<i>MTA Eastside Access Improvement</i>	<u>Fund 305/50, Subventions and Grants Fund</u>		<u>Fund 100/86, Street Services</u>	
<i>Project, Invoice #15</i>	RSC 381100, Reimbursements from Other Agencies	\$ 284,399.67	001010, Salaries General	\$ 56,900.00
			001090, Salaries, Overtime	56,900.00
			001100, Hiring Hall Salaries	31,300.00
			001120, Hiring Hall Benefits	17,000.00
			003030, Construction Expense	62,600.00
			003040, Contractual Services	31,300.00
			006010, Office and Administrative	8,500.00
			006020, Operating Supplies	19,899.67
			Subtotal	\$ 284,399.67
<i>MTA Eastside Access Improvement</i>	<u>Fund 305/50, Subventions and Grants Fund</u>		<u>Fund 100/86, Street Services</u>	
<i>Project, Invoice #16</i>	RSC 381100, Reimbursements from Other Agencies	\$ 9,283.99	001010, Salaries General	\$ 1,900.00
			001090, Salaries, Overtime	1,900.00
			001100, Hiring Hall Salaries	1,000.00
			001120, Hiring Hall Benefits	600.00
			003030, Construction Expense	2,000.00
			003040, Contractual Services	1,000.00
			006010, Office and Administrative	300.00
			006020, Operating Supplies	583.99
			Subtotal	\$ 9,283.99

ATTACHMENT 3

**FY 2014-15 BUDGET ADJUSTMENTS
NEW APPROPRIATIONS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Public Works-Street Services cont.	<u>Fund 305/50, Subventions and Grants Fund</u>		<u>Fund 100/86, Street Services</u>	
<i>MTA Eastside Access Improvement Project, Invoice #17</i>	RSC 381100, Reimbursements from Other Agencies	\$ 55,482.23	001010, Salaries General	\$ 11,100.00
			001090, Salaries, Overtime	11,100.00
			001100, Hiring Hall Salaries	6,100.00
			001120, Hiring Hall Benefits	3,300.00
			003030, Construction Expense	12,200.00
			003040, Contractual Services	6,100.00
			006010, Office and Administrative	1,700.00
			006020, Operating Supplies	3,882.23
			Subtotal	\$ 55,482.23
 	<u>Fund 305/50, Subventions and Grants Fund</u>		<u>Fund 100/86, Street Services</u>	
<i>Los Feliz Improve. Assoc. for Tree Trimming (Los Feliz Blvd.)</i>	RSC 381100, Reimbursements from Other Agencies	\$ 45,000.00	003040, Contractual Services	\$ 45,000.00
 	<u>Fund 305/50, Subventions and Grants Fund</u>		<u>Fund 100/86, Street Services</u>	
<i>Special Events Reimbursement (11/2014-01/2015)</i>	RSRC 465801, One Stop Special Events Revenue BSS	\$ 8,396.63	RSRC 465800, Special Events	\$ 8,396.63
 			<u>Fund 100/94, Transportation</u>	
<i>Special Events Reimbursement (11/2014-01/2015)</i>	RSRC 465803, One Stop Special Events Revenue DOT	\$ 124,039.79	001090, Overtime	\$ 124,039.79
 			<u>Fund 100/38, Fire</u>	
<i>Special Events Reimbursement (11/2014-01/2015)</i>	RSRC 465808, One Stop Special Events Revenue LAFD	\$ 2,944.00	001012, Sworn Salaries	\$ 2,944.00
 			<u>Fund 100/70, Police</u>	
<i>Special Events Reimbursement (11/2014-01/2015)</i>	RSRC 465807, One Stop Special Events Revenue LAPD	\$ 49,455.22	001092, Sworn Overtime	\$ 49,455.22
 			<u>Fund 48R/08, Building & Safety</u>	
<i>Special Events Reimbursement (11/2014-01/2015)</i>	RSRC 465804, One Stop Special Events Revenue B&S	\$ 275.60	RSRC 3225, Building Permits - Regular	\$ 275.60
 	<u>Fund 840/94 Transportation Trust Fund</u>		<u>Fund 100/94, Transportation</u>	
Transportation	RSC 5188, Miscellaneous Revenues	\$ 25,000.00	001090, Salaries, Overtime	\$ 25,000.00
<i>Expedited Plan Reviews Reimbursement</i>				
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 16,403,301.47		\$ 16,403,301.47

ATTACHMENT 4
FY 2014-15 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
City Administrative Officer <i>As-Needed Salaries Deficit</i>	<u>Fund 100/10, City Administrative Officer</u> 001010, Salaries General	\$ 185,000.00	<u>Fund 100/10, City Administrative Officer</u> 001070, Salaries As-Needed	\$ 185,000.00
	<u>Fund 100/10, City Administrative Officer</u> 001010, Salaries General	\$ 175,000.00	<u>Fund 100/10, City Administrative Officer</u> 001090, Salaries Overtime	\$ 175,000.00
Council	<u>Fund 100/28, Council</u> 001010, Salaries General	\$ 300,000.00	<u>Fund 100/28, Council</u> 002120, Printing and Binding	\$ 100,000.00
			002130, Travel	\$ 50,000.00
			006010, Office and Administrative	\$ 150,000.00
			Subtotal	\$ 300,000.00
Cultural Affairs <i>Salary Costs</i>	<u>Fund 100/30, Cultural Affairs</u> 001010, Salaries General	\$ 270,000.00	<u>Fund 100/30, Cultural Affairs</u> 001010, Salaries General	\$ 10,195.84
	007300, Equipment	\$ 3,235.39	001070, Salaries As-Needed	\$ 70,000.00
	009844, Murals Registration	\$ 10,195.84	001090, Salaries Overtime	\$ 10,000.00
	Subtotal	\$ 283,431.23	003040, Contractual Services	\$ 180,000.00
			006010, Office and Administrative	\$ 10,000.00
			006020, Operating Supplies & Expenses	\$ 3,235.39
			Subtotal	\$ 283,431.23
Economic & Workforce Development <i>EWDD WIA for Overtime</i>	<u>Fund 100/22, EWDD</u> 006020, Operating Supplies (WIA Fund 44A)	\$ 15,000.00	<u>Fund 100/22, EWDD</u> 001090, Overtime General	\$ 15,000.00
	<u>Fund 44A, WIA</u> 22L706, WIA Youth YOM	\$ 4,000.00	<u>Fund 44A, WIA</u> 22L703, WIA Youth	\$ 4,000.00
Salaries	<u>Fund 100/22, EWDD</u> 006020, Operating Supplies (Fund 551)	\$ 19,000.00	<u>Fund 100/22, EWDD</u> 001010, Salaries General	\$ 19,000.00
	<u>Fund 551/22, General Fund Various Program</u> 22L818, YOM City General Fund	\$ 43,000.00	<u>Fund 100/22, EWDD</u> 001010, Salaries General	\$ 40,000.00
For Admin Costs			001070, As Needed	\$ 1,400.00
			001090, Overtime General	\$ 1,500.00
			003310, Transportation Expense	\$ 100.00
			Subtotal	\$ 43,000.00
For Admin Costs	<u>Fund 551/22, General Fund Various Program</u> 22L713, City General Fund SYEP	\$ 89,000.00	<u>Fund 100/22, EWDD</u> 001010, Salaries General	\$ 80,000.00
			006010, Office and Administrative	\$ 400.00
			006020, Operating Supplies	\$ 8,600.00
		Subtotal	\$ 89,000.00	
For Salaries & Related Costs	<u>Fund 54R/22, Work Innovation Fund</u> 22J765, Workforce Innovation Fund	\$ 24,142.00	<u>Fund 100/22, EWDD</u> 001010, Salaries General	\$ 17,393.00
			<u>Fund 54R/22, Work Innovation Fund</u> 22L299, EWDD Related costs	\$ 6,749.00
		Subtotal	\$ 24,142.00	

ATTACHMENT 4
FY 2014-15 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO		
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT	
Finance	<u>Fund 100/39, Finance</u>		<u>Fund 100/39, Finance</u>		
	001010, Salaries General	\$ 1,100,000.00	003040, Contractual Services	\$ 500,000.00	
			004040, Bank Services Fees	\$ 600,000.00	
			Subtotal	\$ 1,100,000.00	
Fire	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>		
	001010, Salaries General	\$ 1,000,000.00	001012, Sworn Salaries	\$ 1,808,405.00	
	001030, Sworn Bonuses	\$ 330,620.00	001090, Overtime General	\$ 130,000.00	
	001050, Unused Sick Time	\$ 252,000.00	001092, Overtime Sworn	\$ 250,000.00	
	001070, Salaries As-Needed	\$ 64,533.00	001093, Constant Staffing Overtime	\$ 600,000.00	
	001098, Variable Staff Overtime	\$ 1,391,252.00	003090, Field Equipment Expense	\$ 250,000.00	
	003040, Contractual Services	\$ 200,000.00	006020, Operating Supplies	\$ 200,000.00	
	Subtotal	\$ 3,238,405.00	Subtotal	\$ 3,238,405.00	
	General City Purposes	<u>Fund 100/56, General City Purposes</u>		<u>Fund 100/56, General City Purposes</u>	
		000570, Social Security	\$ 65,000.00	000510, Medicare	\$ 65,000.00
General Services	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>		
	001010, Salaries - General	\$ 210,000.00	001120, Hiring Hall - Fringe Benefits	\$ 300,000.00	
	002130, Travel	\$ 40,000.00			
	006010, Office & Administrative	\$ 50,000.00			
	Subtotal	\$ 300,000.00			
	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>		
	003230, Petroleum Products	\$ 120,000.00	003040, Contractual Services	\$ 71,000.00	
			006010, Office & Administrative	\$ 49,000.00	
			Subtotal	\$ 120,000.00	
	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>		
003230, Petroleum Products	\$ 170,000.00	001014, Salaries Construction Projects	\$ 102,000.00		
		003180, Construction Materials and Supplies	\$ 68,000.00		
		Subtotal	\$ 170,000.00		
Housing and Community Investment Lead Grant Nine Grant CF 14-1288	<u>Fund 53Q/43, Lead Grant Nine</u>		<u>Fund 100/43, Housing (43L143)</u>		
	43G844, Technical Services	\$ 50,000.00	001010, Salaries General	\$ 54,585.00	
	43G902, Lead Hazard Reduction	\$ 50,000.00	003310, Transportation	\$ 3,299.00	
	Subtotal	\$ 100,000.00	002130, Travel	\$ 3,599.00	
			003040, Contractual Services	\$ 1,994.00	
			006030, Lease	\$ 36,523.00	
			Subtotal	\$ 100,000.00	

ATTACHMENT 4

**FY 2014-15 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Housing and Community Investment cont.				
	<u>Fund 100/43, Housing</u> 001090, Overtime (53Q Lead Grant Nine)	\$ 2,005.00	<u>Fund 100/43, Housing</u> 001010, Salaries General	\$ 2,005.00
<i>Lead Grant Ten Grant CF 10-1140-S5 and CF14-1288</i>	<u>Fund 54S/43, Lead Grant Ten</u> 43L299, Reimbursements to General Fund	\$ 55,000.00	<u>Fund 54S/43, Lead Grant Ten</u> 43J402, Lead Hazard Reduction	\$ 143,000.00
	<u>Fund 100/43, Housing (Fund 54S/43L143)</u> 001010, Salaries General	\$ 90,000.00	<u>Fund 100/43, Housing (Fund 54S/43L143)</u> 002130, Travel	\$ 5,750.00
	002120, Printing and Binding	\$ 2,750.00	003310, Transportation	\$ 1,000.00
	001090, Overtime	\$ 2,000.00		
	Subtotal	\$ 149,750.00	Subtotal	\$ 149,750.00
<i>MHHF fund correction</i>	<u>Fund 815/43, Municipal Housing Finance Fund</u> 43K299, Reimbursements to General Fund	\$ 808.98	<u>Fund 815/43, Municipal Housing Finance Fund</u> 43E245, Professional Services	\$ 808.98
<i>Lease Account Adjustment</i>	<u>Fund 100/43, Housing and Community Investment</u> 001010, Salaries General (Various Funding Sources)	\$ 244,780.00	<u>Fund 100/43, Housing and Community Investment</u> 006030, Lease	\$ 244,780.00
<i>Neighborhood Stabilization Program</i>	<u>Fund 100/43, Housing and Community Investment</u> 001010, Salaries General	\$ 250,000.00	<u>Fund 50T/43 Neighborhood Stabilization (43L143)</u> 43L299, Reimbursements to General Fund	\$ 250,000.00
Human Resources Benefits	<u>Fund 100/61, Human Resources Benefits</u>		<u>Fund 100/61, Human Resources Benefits</u>	
<i>Civilian FLEX Program</i>	009100, Unemployment Insurance	\$ 1,000,000.00	009200, Civilian FLEX Program	\$ 1,000,000.00
<i>Employee Assistance Program</i>	009210, Fire Health and Welfare Program	\$ 100,000.00	009110, Employee Assistance Program	\$ 100,000.00
<i>Supplemental Civilian Union Benefits</i>	009210, Fire Health and Welfare Program	\$ 55,000.00	009330, Supplemental Civilian Union Benefits	\$ 55,000.00
	Subtotal	\$ 1,155,000.00	Subtotal	\$ 1,155,000.00
Information Technology Agency	<u>Fund 100/32, Information Technology Agency</u> 001010, Salaries General	\$ 86,000.00	<u>Fund 100/32, Information Technology Agency</u> 001090, Overtime, General	\$ 86,000.00
Personnel	<u>Fund 100/66, Personnel Department</u>		<u>Fund 100/66, Personnel Department</u>	
<i>Overtime Obligation</i>	001010, Salaries General	\$ 100,000.00	001090, Overtime General	\$ 100,000.00
Planning	<u>Fund 100/68, City Planning</u>		<u>Fund 100/68, City Planning</u>	
<i>PC Purchase</i>	001010, Salaries General	\$ 100,000.00	006010, Office and Administrative	\$ 100,000.00

ATTACHMENT 4
FY 2014-15 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	TRANSFER TO	AMOUNT	
Police <i>Year-End Sworn shortfall</i>	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>		
	001010, Salaries, General	\$ 1,400,000	001012, Salaries, Sworn	\$ 2,500,000	
	001070, Salaries, As Needed	\$ 100,000			
	001090, Overtime, General	\$ 1,000,000			
	Subtotal	\$ 2,500,000.00			
<i>Retirement payouts</i>	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>		
	001090, Overtime, General	\$ 200,000	001095, Accumulated Overtime	\$ 200,000	
Public Works-Sanitation <i>Shortfall in Overtime Account</i>	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>		
	001010, General Salaries (SCMO)	\$ 1,000,000.00	001090, Overtime Salaries (SCMO)	\$ 1,000,000.00	
	001010, General Salaries (SWRF)	\$ 1,000,000.00	001090, Overtime Salaries (SWRF)	1,000,000.00	
	001010, General Salaries (SPA)	\$ 30,000.00	001090, Overtime Salaries (SPA)	30,000.00	
	Subtotal	\$ 2,030,000.00	Subtotal	\$ 2,030,000.00	
<i>Safety Air Packs for Environmental Compliance Inspectors</i>	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>		
	002120, Printing and Binding (SPA)	\$ 5,000.00	003090, Field Equipment Expense (SPA)	\$ 5,000.00	
<i>Shortfalls in Various Accounts</i>	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>		
	001010, General Salaries (SWRF)	\$ 940,000.00	001070, As-Needed Salaries (SWRF)	\$ 850,000.00	
	001010, General Salaries (LMSF)	\$ 100,000.00	001070, As-Needed Salaries (LMSF)	100,000.00	
	001010, General Salaries (SCMC)	\$ 46,000.00	001070, As-Needed Salaries (HHW)	40,000.00	
	001010, General Salaries (HHW)	\$ 40,000.00	001070, As-Needed Salaries (SCMC)	25,000.00	
	001010, General Salaries (MFBI)	\$ 25,000.00	001070, As-Needed Salaries (MFBI)	25,000.00	
	001010, General Salaries (CRTF)	\$ 2,000.00	001090, Overtime Salaries (SCMC)	21,000.00	
		Subtotal	\$ 1,153,000.00	001090, Overtime Salaries (CRTF)	2,000.00
				006010, Office and Administrative Expenses (SWRF)	90,000.00
				Subtotal	\$ 1,153,000.00
Public Works - Street Services	<u>Fund 100/86, Bureau of Street Services</u>		<u>Fund 100/86, Bureau of Street Services</u>		
	001010, Salaries General	\$ 2,000,000.00	001090, Salaries, Overtime	2,000,000.00	
Transportation <i>OT Shortfall-Permit Parking Fund</i>	<u>Fund 100/94, Transportation</u>		<u>Fund 100/94, Transportation</u>		
	001010, Salaries General (Permit Parking Fund)	\$ 100,000.00	001090, Salaries, Overtime	\$ 100,000.00	
Zoo <i>Account Deficits</i>	<u>Fund 100/87, Zoo</u>		<u>Fund 100/87, Zoo</u>		
	001010, Salaries General	\$ 150,000.00	004570, Veterinary Supplies	\$ 100,000.00	
			004580, Animal Food/Feed and Grain	\$ 50,000.00	
			Subtotal	\$ 150,000.00	
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 16,457,322.21		\$ 16,457,322.21	

ATTACHMENT 5
FY 2014-15 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Building & Safety				
<i>Overtime Shortfall</i>	<u>Fund 48R/08, Building & Safety</u> 08L200, Reserve for Future Costs	\$ 400,000.00	<u>Fund 100/08, Building & Safety</u> 001090, Salaries Overtime	\$ 400,000.00
<i>Overtime Shortfall</i>	<u>Fund 346/08, Repair and Demolition</u> 08000A, Expenditure	\$ 100,000.00	<u>Fund 100/08, Building and Safety</u> 001090, Salaries Overtime	\$ 100,000.00
City Attorney	<u>Fund 100/12, City Attorney</u> 001080, Salary Proprietary 004200, Litigation Expenses	\$ 27,900.00 \$ 110,000.00	<u>Fund 100/12, City Attorney</u> 001090, Salaries Overtime 003040, Contractual Services	\$ 27,900.00 \$ 110,000.00
	<i>Subtotal</i>	<u>\$ 137,900.00</u>	<i>Subtotal</i>	<u>\$ 137,900.00</u>
Council				
<i>Pothole Repairs and Unimproved Median Maintenance</i>	<u>Fund 47S/14, CLARTS Trust Fund</u> N/A *Central Los Angeles Recycling and Transfer Station (CLARTS)	\$ 20,000.00	<u>Fund 100/86, Bureau of Street Services</u> 001090, Salaries Overtime 003030, Construction Expense 003040, Contractual Services 006020, Operating Supplies	\$ 10,000.00 \$ 4,000.00 \$ 3,000.00 \$ 3,000.00
			<i>Subtotal</i>	<u>\$ 20,000.00</u>
<i>Tree Trimming-Council District 14</i>	<u>Fund 43D/50, Street Furniture Revenue Fund</u> 50K14D, Council District 14	\$ 6,369.75	<u>Fund 100/86, Bureau of Street Services</u> 003040, Contractual Services	\$ 6,369.75
<i>Automated Litter Bins-CD 14</i>	<u>Fund 43D/50, Street Furniture Revenue Fund</u> 50K14D, Council District 14	\$ 5,214.20	<u>Fund 556/50, Integrated Solid Waste Management Fund</u> 530100, Reimburse from Other Funds-General	\$ 5,214.20
<i>Automated Litter Bins-CD 14</i>	<u>Fund 448/47, Neighborhood Empowerment Fund</u> 471027, Eagle Rock NC 471044, Historic Highland Park NC	\$ 3,214.20 \$ 2,000.00	<u>Fund 556/50, Integrated Solid Waste Management Fund</u> 530100, Reimburse from Other Funds-General	\$ 5,214.20
	<i>Subtotal</i>	<u>\$ 5,214.20</u>		
<i>Council District 8</i>	<u>Fund 53P/28, State AB1290 City Fund</u> 281208	\$ 30,000.00	<u>Fund 100/56, General City Purposes Fund</u> 000708, Community Services	\$ 30,000.00
<i>Council District 8</i>	<u>Fund 43D/50, Street Furniture Revenue Fund</u> 50J08D, Council District 8	\$ 62,000.00	<u>Fund 100/70, Police Department</u> 003040, Contractual Services	\$ 62,000.00
<i>Council District 8</i>	<u>Fund 53P/28, State AB1290 City Fund</u> 281208	\$ 64,000.00	<u>Fund 100/28, Council</u> 001070, Salaries As-Needed	\$ 64,000.00
<i>Council District 10</i>	<u>Fund 692/14, Real Property Trust Fund</u> N/A	\$ 5,277.00	<u>Fund 100/28, Council</u> 001070, Salaries As-Needed	\$ 5,277.00

ATTACHMENT 5
FY 2014-15 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Council Cont.				
<i>Council District 10</i>	<u>Fund 53P/28, State AB1290 City Fund</u> 281210	\$ 494,723.00	<u>Fund 100/28, Council</u> 001070, Salaries As-Needed	\$ 494,723.00
<i>Council District 14</i>	<u>Fund 53P/28, State AB1290 City Fund</u> 281214	\$ 300,000.00	<u>Fund 100/28, Council</u> 001070, Salaries As-Needed	\$ 300,000.00
<i>Council District 14</i>	<u>Fund 47S/14, CLARTS Trust Fund</u> N/A *Central Los Angeles Recycling and Transfer Station (CLARTS)	\$ 40,000.00	<u>Fund 100/56, General City Purposes Fund</u> 000714, Community Services	\$ 40,000.00
Cultural Affairs				
<i>Watts Towers Tours Reimburse.</i>	<u>Fund 844/30, Cultural Affairs Trust Fund</u> 30256H, Watts Towers Tours	\$ 40,000.00	<u>Fund 100/30, Cultural Affairs</u> 001010, Salaries General 001070, Salaries As-Needed	\$ 53,482.76 \$ 55,982.36
<i>LAWA Exhibition Reimbursements</i>	<u>Fund 516/30, Art Development Fee Trust Fund</u> 30J201, Airports Public Arts	\$ 33,515.10	Subtotal	\$ 109,465.12
<i>Public Works Improvement Art Prgm Reimbursements</i>	<u>Fund 480/30, Arts & Cultural Services/Fac Trust Fund</u> 30V338, Fire Dept. - Percent for Art 30V370, LAPD - Percent for Art Proj 30M201, DRP - Percent for Art Proj 30V378, Bur Engineering - Percent Art Pr 30L211, DOT - Percent for the Art	\$ 5,595.11 \$ 11,365.41 \$ 5,844.99 \$ 9,950.51 \$ 3,194.00	Subtotal	\$ 35,950.02
Fire	<u>Fund 100/38, Fire</u> 001010, Salaries General	\$ 117,830.00	<u>100/46, Mayor</u> 001020, Grant Salaries	\$ 117,830.00
Housing and Community Investment				
<i>City Attorney 40th Year TARP CF 13-1395</i>	<u>Fund 424/43, Community Development Trust Fund</u> 43K112, City Attorney	\$ 28,141.72	<u>Fund 424/43, Community Development Trust Fund</u> 43L299, Related Costs	\$ 28,141.72
	<u>Fund 100/12, City Attorney</u> 001010, Salaries General (Fund 424/43)	\$ 266,036.28	<u>Fund 424/43, Community Development Trust Fund (43L112)</u> 43L299, Related Costs	\$ 266,036.28
	Subtotal	\$ 294,178.00	Subtotal	\$ 294,178.00
<i>EWDD - CPAS Administration</i>	<u>Fund 100/43 Housing and Community Investment</u> 001010, Salaries (Fund 424/43L143 Comm. Dev. TF)	\$ 66,440.00	<u>Fund 100/22, Economic and Workforce Development</u> 003040, Contractual Services (Fund 424/43L122)	\$ 66,440.00
Information Technology Agency	<u>Fund 100/32, Information Technology Agency</u> 003040, Contractual Services	\$ 90,245.00	<u>Fund 508/50, Solid Waste Resources Fund</u> 530100, Reimbursement from Other Funds	\$ 90,245.00

ATTACHMENT 5
FY 2014-15 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Library Department	<u>Fund 300/44, Library</u>		<u>Fund 100/54, Capital Improvement Expenditure Program</u>	
<i>Reimbursement for elevator repairs at the Central Library</i>	009510, Various Special	\$ 850,000.00	5370, Cost Reimbursement from Library	\$ 850,000.00
	<u>Fund 300/44, Library Department</u>		<u>Fund 100/40, General Services</u>	
<i>Repairs/Various Branch Libraries</i>	003040, Contractual Services	\$ 193,419.00	001014, Construction Salaries	\$ 33,652.00
			003180, Construction Materials and Supplies	\$ 159,767.00
			Subtotal	\$ 193,419.00
Mayor	<u>Fund 55N/46, Fiscal Year 2012 Justice Assistance Grant</u>		<u>Fund 100/46, Mayor (L146)</u>	
<i>Public Safety Grant</i>	RSRC 4903, Interest Income Other	\$ 3,815.75	001020, Salaries Grant Reimbursed	\$ 13,541.58
	46J203, Mayor Office and Administration	\$ 15,722.04		
	Subtotal	\$ 19,537.79	<u>Fund 100/46, Mayor (L299)</u>	
			RSRC 5346, Related Costs Reimbursement from Grants	\$ 5,996.21
			Subtotal	\$ 19,537.79
Police	<u>Fund 100/70, Police</u>		<u>Fund 100/86, Bureau of Street Services</u>	
<i>Slurry Seal-Edward M. Davis Training Facility</i>	003040, Contractual Services	\$ 76,779.00	001090, Overtime, General	\$ 8,000.00
			003030, Construction Expense	\$ 50,000.00
			003040, Contractual Services	\$ 6,000.00
			006020, Operating Supplies	\$ 12,779.00
			Subtotal	\$ 76,779.00
<i>Metropolitan Division</i>	<u>Fund 100/70, Police</u>		<u>Fund 339/70, Police Grant Fund</u>	
	001092, Overtime Sworn	\$ 800,000.00	70L590, 2013-14 Post Released Sup. Persons Program	\$800,000.00
Public Works-Board	<u>Fund 834/50, Public Works Trust Fund</u>		<u>Fund 100/74, PW-Board</u>	
<i>Project Restore</i>	Available Balance	\$ 70,582.00	001010, Salaries General	\$ 70,582.00
	<u>Fund 511/50 Stormwater Pollution Abatement Fund</u>		<u>Fund 100/74, PW-Board</u>	
<i>Accounting</i>	Cash Balance	\$ 46,347.00	001010, Salaries General	\$ 46,347.00
Public Works-Sanitation	<u>Fund 760/50, Sewer Operations and Maintenance Fund</u>		<u>Fund 100/46, Mayor's Office</u>	
<i>Environmental Policy Support</i>	50L834, Sewer Service Charge Refunds	\$ 78,602.00	001070, As-Needed Salaries	\$ 157,205.00
	<u>Fund 508/50, Solid Waste Resources Revenue Fund</u>			
	50LX82, PW - Sanitation Expense and Equipment	\$ 78,603.00		
	Subtotal	\$ 157,205.00		
<i>Operation Healthy Street</i>	<u>Fund 100/56, General City Purposes</u>		<u>Fund 511/50, Stormwater Pollution Abatement Fund</u>	
	000143, Operation Healthy Street	\$ 1,233,017.00	50LX65, Sanitation Contracts	\$ 400,000.00
			RSC 530108, Reimburse. Fr. Oth. Funds - OHS Skid Row	450,000.00

ATTACHMENT 5
FY 2014-15 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Public Works-Sanitation cont.			<u>Fund 508/50, Solid Waste Resources Revenue Fund</u>	
			RSC 530108, Reimburse. Fr. Oth. Funds - OHS Skid Row	\$ 383,017.00
			Subtotal	<u>\$ 1,233,017.00</u>
<i>As-Needed Salaries Shortfall</i>	<u>Fund 586/50, Used Oil</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
	Cash Balance	\$ 1,000.00	001070, As-Needed Salaries	\$ 1,000.00
<i>CLARTS Community Amenities</i>	<u>Fund 508/50, Solid Waste Resources Revenue Fund</u>		<u>Fund 47S/14, CLARTS - City Clerk</u>	
	50L47S, CLARTS Community Amenities	\$ 468,000.00	003040, Contractual Services	\$ 723,306.00
	<u>Fund 47R/50, City of Los Angeles Recycling Transfer Station</u>			
	50L47S, CLARTS Community Amenities	\$ 255,306.00		
	Subtotal	<u>\$ 723,306.00</u>		
Public Works-Street Lighting	<u>Fund 305/50, Subvention and Grants Fund</u>		<u>Fund 100/84, Street Lighting</u>	
<i>Metro Eastside Access Projects</i>	381100, ARRA - Public Works-Street Services	\$ 155,346.00	001010, Salaries General	\$ 155,346.00
<i>Street Banner Program</i>	<u>Fund 43U/50, Street Banner Revenue Fund</u>		<u>Fund 100/84, Street Lighting</u>	
	Cash Balance	\$ 75,000.00	001010, Salaries General	\$ 70,000.00
			008780, Street Lighting Improvement and Supplies	\$ 5,000.00
			Subtotal	<u>\$ 75,000.00</u>
<i>El Pueblo Fr. Serra Park-lighting</i>	<u>Fund 26K/50, MICLA Rev Bonds 2010-C Const. Fund</u>		<u>Fund 100/84, Street Lighting</u>	
	50K184, PW Street Lighting	\$ 11,000.00	001010, Salaries General	\$ 5,500.00
			008780, Street Lighting Improvement and Supplies	\$ 5,500.00
			Subtotal	<u>\$ 11,000.00</u>
Public Works-Street Services	<u>Fund 424/43, Community Development Trust Fund</u>		<u>Fund 100/86 Street Services (43L186)</u>	
<i>Fletcher Drive Streetscape Project</i>	22H523, Fletcher Drive Streetscape Project	\$ 500,000.00	001010, Salaries, General	\$ 250,000.00
			001090, Salaries, Overtime	85,000.00
			003030, Construction Expense	80,000.00
			003040, Contractual Services	45,000.00
			006010, Office and Administrative	10,000.00
			006020, Operating Supplies	30,000.00
			Subtotal	<u>\$ 500,000.00</u>

ATTACHMENT 5
FY 2014-15 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	FUND/ACCOUNT	TRANSFER FROM		TRANSFER TO	
		AMOUNT		FUND/ACCOUNT	AMOUNT
Public Works-Street Services cont.					
	<u>Fund 100/86, Street Services</u>			<u>Fund 100/40, General Services Department</u>	
<i>Echo Park Sunset Blvd. Soil Replacement Project</i>	003040, Contractual Services	\$ 55,565.00		001101, Hiring Hall Construction	\$ 22,000.00
				001121, Benefits Hiring Hall Construction	\$ 17,000.00
				003180, Construction Materials & Supplies	\$ 16,565.00
				Subtotal	<u>\$ 55,565.00</u>
Accounting Assistance Program	<u>Fund 100/86 Street Services</u> 001010, Salaries, General	\$ 52,000.00		<u>Fund 100/26, Office of the Controller</u> 001070, Salaries As Needed	\$ 52,000.00
Transportation					
<i>Measure R Salaries Shortfall</i>	<u>Fund 51Q/94, Measure R</u>			<u>Fund 100/94, Transportation</u>	
	94L479, Signal Construction	\$ 50,000.00		001010, Salaries General	\$ 204,000.00
	94G309, Bicycle Parking/Racks	\$ 1,000.00			
	94H306, Bicycle Plan/Program	\$ 53,000.00			
	94301G, Safe Routes	\$ 25,000.00			
	94302G, Pedestrian Safety Devices	\$ 75,000.00			
	Subtotal	<u>\$ 204,000.00</u>			
<i>Bicycle Capital Projects -Shortfall</i>	<u>Fund 207/Local Transportation Fund</u>			<u>Fund 100/94, Transportation</u>	
	94L665, Bicycle Cycle Track	\$ 100,000.00		001090, Salaries Overtime	\$ 175,000.00
	94L663 Bike Lane Program	\$ 75,000.00			
	Subtotal	<u>\$ 175,000.00</u>			
<i>Prop C - Interest Income</i>	<u>Fund 655, Transportation Grant Fund</u>			<u>Fund 540/Proposition C Anti-Gridlock Fund</u>	
	RSC 4903, Interest Income	\$ 565,114.65		RSC 4903, Interest Income	\$ 565,114.65
	<u>Fund 655, Transportation Grant Fund</u>			<u>Fund 540/Proposition C Anti-Gridlock Fund</u>	
	2535, Fund Balance Prior Year Balance Account	\$ 219,454.50		2535, Fund Balance Prior Year Account	\$ 219,454.50
Zoo					
<i>Special Events Security</i>	<u>Fund 100/87, Zoo</u>			<u>Fund 100/70, Police</u>	
	001010, Salaries General	\$ 110,000.00		001090, Salaries Overtime	\$ 110,000.00
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 8,642,529.21			\$ 8,642,529.21

ATTACHMENT 6
FY 2014-15 BUDGET ADJUSTMENTS
TRANSFERS TO UB, RESERVE FOR ECONOMIC UNCERTAINTIES ACCOUNT

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
UB, Reserve for Econ. Uncert. <i>Citywide Shortfalls</i>	<u>Fund 100/61, Human Resources Benefits</u> 009910, Workers' Compensation Rehab. Prog.	\$529,533.03	<u>100/58, Unappropriated Balance</u> 000037, Reserve for Economic Uncertainties	\$529,533.03
	<u>Fund 100/62, Non Department General</u> 620P15, Tax Rev Anticipate Note	\$8,565,424.00	000037, Reserve for Economic Uncertainties	\$8,565,424.00
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 9,094,957.03		\$ 9,094,957.03

ATTACHMENT 7

FY 2014-15 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> 000172, Business Process Improvements	<u>Fund 100/46, Mayor</u> 003040, Contractual Services	\$ 55,399.00
	<u>Fund 100/32, Information Technology Agency</u> 001010, Salaries General	\$ 77,501.00
	003040, Contractual Services	\$ 317,100.00
	006010, Office and Administration	\$ 50,000.00
	Subtotal	<u>\$ 444,601.00</u>
000037, Reserve for Economic Uncertainty	<u>Fund 100/59, Liability Claims Account</u> 009770, Liability Claims Over \$100,000	\$ 3,400,000.00
	<u>Fund 100/38, Fire</u> 001093, Constant Staffing Overtime	\$ 4,268,813.00
	<u>Fund 100/56, General City Purposes</u> 000510, Medicare	\$ 1,435,000.00
	<u>Fund 100/56, General City Purposes</u> 000823, Fire/Pensions Defrayal	\$ 20,144.03
	Subtotal	<u>\$ 9,123,957.03</u>

ATTACHMENT 7

FY 2014-15 BUDGET ADJUSTMENTS APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE

APPROPRIATE FROM:	APPROPRIATE TO:	AMOUNT
<u>Fund 100/58, Unappropriated Balance</u> 000183, Operation Healthy Streets - Venice	<u>Fund 511/50, Stormwater Pollution Abatement Fund</u> 50LX65, Sanitation Contracts RSC 530105, Reimburse. Fr. Oth. Funds - OHS Venice	\$ 150,000.00 \$ 100,000.00
	<u>Fund 508/50, Solid Waste Resources Revenue Fund</u> RSC 530105, Reimburse. fr. Oth. Funds - OHS Venice	\$ 50,000.00
	Subtotal	\$ 300,000.00
TOTAL APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE		\$ 9,923,957.03

**ATTACHMENT 8A
STATUS OF UNAPPROPRIATED BALANCE
GENERAL ACCOUNT as of 4/30/15**

C.F.	Appropriations	Date	Amount
13-0600	General		\$ 50,000
	Approved Transfer		
14-0878	Career Law Clerk	7/8/2014	(203)
14-1077	Richard Alvarado and the Oldies Car Club, San Fernando Valley	8/21/2014	(696)
12-1641-S2	Community Charter Bus Services	9/8/2014	(3,124)
14-1255	FilAm ARTS	9/23/2014	(290)
14-1321	Reel Image, Inc.	10/7/2014	(232)
14-1434	American Society of Civil Engineers Metropolitan LA Branch	10/28/2014	(348)
14-1406	OCA-GLA Image Awards	10/24/2014	(232)
12-1801-S2	Midnight Mission Thanksgiving Event	11/21/2014	(696)
13-0905-S4	Community Charter Bus Services	12/4/2014	(2,501)
14-1627	Liberty Hill Foundation	12/12/2014	(203)
13-0204-S2	Midnight Mission Nowruz Event	2/3/2015	(696)
15-0208	Mothers-In-Action	2/20/2015	(696)
15-0225	Los Angeles City Attorney - Association of Black City Attorneys	2/24/2015	(203)
15-0303	2014 Black Women Lawyers Association's 40th Anniversary	3/26/2015	(232)
15-0311	Midnight Mission Easter Event	4/3/2015	(696)
15-0381	CD 9 Contractor Bonding and Development Program	4/24/2015	(203)
	Balance Available		<u>38,749</u>
	Anticipated Appropriations		
	Projected Balance Available		<u>\$ 38,749</u>

ATTACHMENT 8B
STATUS OF UNAPPROPRIATED BALANCE NON-GENERAL ACCOUNT as of 4/30/2015

Account No.	UB Non-General Accounts	Primary Department	Adopted Budget	Transfer In/ Reappropri.	Appropriated during year	First FSR	Second FSR	Mid-Year FSR	Year-End FSR	Available Balance
	General Fund									
000001	General (see Attachment 8A)	All	\$ 50,000	\$ -	\$ (11,251)	\$ -	\$ -	\$ -	\$ -	\$ 38,749
000182	Ambulance Augmentation Plan	Fire	3,340,000			(3,340,000)				-
000172	Business Process Improvements	All	500,000						(500,000)	-
000169	Citywide Lease Account	GSD	883,018					(883,018)		-
000174	Code for America	ITA	180,000			(180,000)				-
000148	CRA Pipeline Projects	CAO		1,700,000						1,700,000
000879	Economic Development Initiative	CAO		2,500,000						2,500,000
000132	Equipment, Expense, & Alterations & Improvement	All	4,900,000							
000176	Fire Department Helitanker	Fire	500,000					(4,373,293)		526,707
000179	Fire Recruitment and Selection	Fire	560,000			(500,000)				-
000181	Firefighter Hiring	Personnel	3,000,000			(230,000)				330,000
000173	Great Streets	PW/BSS	800,000					(3,000,000)		-
000130	GSD - Petroleum Products	GSD	3,000,000			(388,285)		(411,715)		-
000177	Healthy Streets - Citywide	PW/San	5,000,000		(5,000,000)			(3,000,000)		-
000149	Liability Claims	City Atty	6,000,000							-
000168	Office of Public Accountability Studies	CAO	750,000					(6,000,000)		-
000160	Off-site Council and Committee Meetings	All	50,000							750,000
000183	Operation Healthy Streets - Venice	PW/San	500,000			(100,000)				50,000
000197	Outside Counsel incl. Workers' Comp	City Atty	4,000,000		(1,410,000)			(100,000)	(300,000)	-
000171	Pavement Preservation	PW/BSS	8,700,000			(2,630,000)		(1,000,000)		1,590,000
000180	Police - Sworn and Detention Officer Staffing	LAPD	7,290,540					(5,250,000)		820,000
000145	Police Overtime	LAPD	15,000,000		(15,000,000)			(7,290,540)		-
000184	Police/Fire Dispatch System Consolidation	ITA	1,285,000		(1,033,462)					-
000167	Proactive Conditional Use Permit	Bldg&Sfty	613,000							251,538
000037	Reserve for Economic Uncertainties	All	20,700,000			(20,700,000)				613,000
000141	Sidewalk Repairs	PW/BSS	20,000,000		(20,000,000)			29,000	(29,000)	-
000178	Standards of Cover Analysis	Fire	400,000							-
000139	Strategic Advisor for Technology Services	ITA		300,000						400,000
000175	Supply Management System	GSD	3,965,000		(3,965,000)					300,000
000185	Tree Trimming Services	PW/BSS	2,000,000							-
000146	VMS Replacement	GSD		3,100,000	(1,713,890)			(2,000,000)		-
										1,386,110
										-
			\$ 113,966,558	\$ 7,600,000	\$ (48,133,603)	\$ (28,068,285)	\$ -	\$ (33,279,566)	\$ (829,000)	\$ 11,256,104
	Special Funds									
000166	Building and Safety e-Plan	Bldg&Sfty	\$ 572,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	572,000
000161	Data Network Modernization	ITA	2,728,177							2,728,177.00
000169	Citywide Lease Account	GSD	1,982							1,982
			\$ 3,302,159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Grand Total		\$ 117,268,717	\$ 7,600,000	\$ (48,133,603)	\$ (28,068,285)	\$ -	\$ (33,279,566)	\$ (829,000)	\$ 14,558,263

ATTACHMENT 10

**120 Day Appointments - Decisions
Fiscal Year 2014-15 (July 01 - May 31)**

Department	Submitted	Approved	Deny	Pending	No Action
Airports	5	5			
Building & Safety	17	17			
City Attorney	4	4			
CAO	4	4			
City Planning	4	4			
Controller	89	89			
Convention & Tourism	1	1			
Fire	3	3			
General Services	10	10			
Housing & Community Investment	2	2			
LACERS	1	1			
Library	88	88			
Personnel	26	26			
Police	4	4			
Public Works-Board	1	1			
Public Works-Sanitation	1	1			
Recreation & Parks	2	2			
Transportation	16	16			
Zoo	1	1			
Grand Total	279	279	0	0	0

* Total approved 120-day positions does not represent total number on payroll.

MAYOR'S OFFICE OF GANG REDUCTION AND YOUTH DEVELOPMENT (GRYD)
STATUS REPORT OF EXPENDITURES / PAYMENTS FY14-15
AS OF 3/31/2015

PREVENTION - GRYD Zone/Secondary Area

	Agency	Contract #	GRYD ZONE	Fund/Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	General Fund Bal	Grant Fund Bal	Not Yet Encumber
1	Alma Family Services	120855	Boyle Heights	GF 100 / 3040	621,554.00	621,554.00	-	208,016.32	413,537.68		0.00
2	CalGRIP 14-15	120855	Boyle Heights	56S	163,446.00	163,446.00	-	52,133.89		111,312.11	0.00
3	Asian American Drug Abuse Program	120854M	77th II	GF 100 / 3040	800,000.00	800,000.00	120,000.00	424,164.21	255,835.79		0.00
4	Barro Action Youth and Family Services	119920M	No. Hollenbeck	GF 100 / 3040	775,000.00	775,000.00	116,250.00	330,689.36	328,060.64		0.00
5	Brotherhood Crusade	121396M	Southwest II	GF 100 / 3040	800,000.00	800,000.00	-	425,774.18	374,225.82		0.00
6	Child & Family Guidance Center	121432M	Valley	GF 100 / 3040	337,500.00	337,500.00	-	146,214.50	191,285.50		0.00
7	Children's Hospital Los Angeles	121585M	W. Hollywood-2nd	GF 100 / 3040	337,500.00	337,500.00	-	41,054.40	296,445.60		0.00
8	Children's Hospital of Los Angeles	120856M	Cypress	GF 100 / 3040	800,000.00	800,000.00	-	53,021.42	746,978.58		0.00
9	Community Build, Inc.	122578M	Baldwin Village	GF 100 / 3040	800,000.00	800,000.00	120,000.00	241,702.05	438,297.95		0.00
10	Community Build, Inc.	122578M	Florence Graham	GF 100 / 3040	800,000.00	800,000.00	120,000.00	222,992.47	457,007.53		0.00
11	El Centro Del Pueblo	121584M	Rampart	GF 100 / 3040	400,000.00	400,000.00	-	116,832.35	283,167.65		0.00
12	El Nido Family Centers	121078M	Pacoima/Foothill	GF 100 / 3040	636,554.00	636,554.00	-	283,627.89	352,926.11		0.00
13	CalGRIP 14-15	121078Y	Pacoima/Foothill	56S	163,446.00	163,446.00	-	72,721.12		90,724.88	0.00
14	New Directions for Youth	120819M	Panorama City	GF 100 / 3040	800,000.00	800,000.00	120,000.00	316,655.00	363,345.00		0.00
15	P.F.Bresee Foundation	121398M	Rampart	GF 100 / 3040	400,000.00	400,000.00	-	222,720.92	177,279.08		0.00
16	People Coordinated Services	120896M	Newton	GF 100 / 3040	700,000.00	700,000.00	-	259,098.77	440,901.23		0.00
17	Watts Labor Community Action Cmte	122581M	Watts	GF 100 / 3040	750,000.00	750,000.00	112,500.00	76,636.89	560,863.11		0.00
18	Watts Labor Community Action Cmte	122581M	So. Secondary	GF 100 / 3040	337,500.00	337,500.00	50,625.00	79,702.08	207,172.92		0.00
19	Youth Policy Institute	121404M	Central	GF 100 / 3040	337,500.00	337,500.00	-	142,827.51	194,672.49		0.00
				Sub Total	10,760,000.00	10,760,000.00	789,376.00	3,716,585.33	6,082,002.68	202,036.99	0.00

INTERVENTION - GRYD Zone/Secondary Area

	Agency	Contract #	GRYD ZONE	Fund/Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	General Fund Bal	Grant Fund Bal	Not Yet Encumber
1	Communities in Schools	122590M	Pacoima/Foothill	GF 100 / 3040	342,054.00	342,054.00	51,308.10	106,000.28	184,745.62		0.00
2	CalGRIP 14-15	122590Y	Pacoima/Foothill	56S	212,946.00	212,946.00	-	98,788.80		114,157.40	0.00
3	Communities in Schools	122590M	Panorama City	GF 100 / 3040	555,000.00	555,000.00	83,250.00	163,303.88	308,446.12		0.00
4	Communities in Schools	122590M	Valley Secondary	GF 100 / 3040	257,500.00	257,500.00	38,625.00	83,832.90	135,042.10		0.00
5	Community Build, Inc.	120878M	Baldwin Village	GF 100 / 3040	555,000.00	555,000.00	83,250.00	231,535.26	240,214.74		0.00
6	Chapter Two	121397M	FG/77th	GF 100 / 3040	555,000.00	555,000.00	83,250.00	208,430.77	263,319.23		0.00
7	PHFE/Aztecs Rising	124589M	Cypress/Northeast	GF 100 / 3040	555,000.00	555,000.00	-	162,026.93	392,973.07		0.00
8	PHFE/Aztecs Rising	122582M	Rampart/Central	GF 100 / 3040	555,000.00	555,000.00	-	207,496.23	347,503.77		0.00
9	PHFE/Aztecs Rising	122582M	Central	GF 100 / 3040	257,500.00	257,500.00	-	86,214.79	171,285.21		0.00
10	Proyecto Palabra	122589Y	Rampart	55K	379,320.00	379,320.00	-	67,738.49		311,580.51	0.00
11	Soledad Enrichment Action	122580M	77th II	GF 100 / 3040	555,000.00	555,000.00	83,250.00	148,107.33	323,642.67		0.00
12	Soledad Enrichment Action	122580M	North Hollenbeck	GF 100 / 3040	555,000.00	555,000.00	-	167,519.64	387,480.36		0.00
13	Soledad Enrichment Action	122580M	Newton	GF 100 / 3040	555,000.00	555,000.00	83,250.00	142,282.32	329,467.68		0.00
14	Soledad Enrichment Action	120879M	Boyle Heights	GF 100 / 3040	342,054.00	342,054.00	51,308.10	33,105.24	257,940.66		0.00
15	CalGRIP 14-15	124558Y	Boyle Heights	56S	212,946.00	212,946.00	-	164,897.92		48,048.08	0.00
16	Toberman Neighborhood Center	121430M	South Secondary	GF 100 / 3040	460,000.00	460,000.00	69,000.00	214,816.85	176,383.15		0.00
17	Venice 2000/HELPER Foundation	124788M	Southwest II	GF 100 / 3040	555,000.00	555,000.00	81,300.00	150,792.17	322,907.83		0.00
18	Venice 2000/HELPER Foundation	124788M	West Secondary	GF 100 / 3040	257,500.00	257,500.00	38,625.00	73,627.10	145,247.90		0.00
				Sub Total	7,716,820.00	7,716,820.00	746,416.20	2,510,317.70	3,986,300.11	473,785.99	0.00

WATTS REGION STRATEGY

	Agency	Contract #	GRYD ZONE	Fund/Acct#	Budget Amount	Encumbered	Cash Advanced	Expenditures	General Fund Bal	Grant Fund Bal	Not Yet Encumber
1	Community Partner (7/1/14-6/30/15)	124428M	Watts Region	GF 100 / 3040	\$ 1,100,000.00	1,100,000.00	165,000.00	188,722.08	746,277.92		-
				Sub Total	1,100,000.00	1,100,000.00	165,000.00	188,722.08	746,277.92		-

RE-ENTRY

	Agency	Contract #	GRYD ZONE	Fund/Acct#	Budget Amount	Encumbered	Cash Advanced	Expenditures	General Fund Bal	Grant Fund Bal	Not Yet Encumber
1	Home Boy	124966Y	All Zones	58H	119,945.00	119,945.00	-	-		119,945.00	
2	United Job Creation Council	124647Y	Watts Region	56H	119,945.00	119,945.00	-	-		119,945.00	
3	SEA	124688Y	77thII	56H	204,412.50	204,412.50	-	33,102.98		171,309.52	
				Sub Total	444,302.50	444,302.50	-	33,102.98		411,199.52	

SUMMER LIGHT NIGHTS (SNL)

	Agency	Contract #	GRYD ZONE	Fund/Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	General Fund Bal	Grant Fund Bal	Not Yet Encumber
1	LA Conservation Corps (7/1/2014-9/30/2014)-CIEP	119163M	All Zones	GF 100 / 3040	1,662,272.00	1,576,449.00	1,576,449.00	1,576,449.00	85,823.00		-
	Department of Cultural Affairs	119163M	All Zones	GF 100 / DCA	288,000.00	288,000.00	-	288,000.00	-		-
2	Recreation & Parks	BGAA4630723CFB01	All Zones	GF 100 / 3040	863,109.00	863,109.00	-	863,109.00	-		-
				Sub Total	2,813,381.00	2,727,558.00	1,576,449.00	2,727,558.00	85,823.00		-

OTHER

	Agency	Contract #	GRYD ZONE	Fund/Acct#	Budget Amount	Encumbered	15% Cash Advanced	Expenditures	General Fund Bal	Grant Fund Bal	Not Yet Encumber
1	LAVITA-FY13-14		All Zones	GF 100 / 3040	200,000.00	-	-	-	200,000.00		200,000.00
2	Andrae Brown	122984M	All Zones	GF 100 / 3040	145,000.00	145,000.00	-	101,500.00	43,500.00		
3	USC/YSET	118557M	All Zones	GF 100 / 3040	184,000.00	-	-	-	184,000.00		
4	CSULA (Cal State University, LA)	121583M	All Zones	GF 100 / 3040	150,000.00	150,000.00	-	68,056.49	81,943.51		
5	2013 Juvenile Reentry Grant	124557Y	All Zones	56H	54,000.00	54,000.00	-	-		54,000.00	
6	Harder & Company Community Research	121352M	All Zones	GF 100 / 3040	73,000.00	73,000.00	-	15,685.33	57,314.67		
7	CalGRIP 14-15	124822Y	All Zones	56S	110,000.00	110,000.00	-	30,803.00		78,197.00	
8	Social Solutions Global	124474M	All Zones	GF 100 / 3040	84,000.00	84,000.00	-	56,000.00	28,000.00		
9	2013 Juvenile Reentry Grant	124474Y	All Zones	56H	16,000.00	16,000.00	-	3,899.99		12,000.01	
10	Apple One Employment	123605M	All Zones	GF 100 / 3040	60,000.00	60,000.00	-	58,237.96	1,762.04		
				Sub Total	1,076,000.00	692,000.00	-	334,282.77	596,520.22	145,197.01	200,000.00

	TOTAL	23,915,115.50	23,440,860.50	3,247,240.20	9,510,568.86	11,496,923.93	1,232,219.51	200,000.00		
	CIEP- SNL	1,662,272.00	1,576,449.00	-	2,727,558.00	85,823.00	-			
	HACLA Pilot Fund (WRS)	1,100,000.00	1,100,000.00	165,000.00	188,722.08	746,277.92	-			
	Grant fund FY14-15	1,756,406.50	1,756,406.50	-	524,186.99	-	-	1,232,219.51		
	General Fund FY13-14 for Advancement Project RFP	200,000.00	-	-	-	-	-	200,000.00		
	General Fund FY14-15 (incl Rec & Park & Cultural Affairs)	19,206,437.00	18,144,716.00	3,082,240.20	6,014,101.79	10,664,823.01	-	-	0.00	
	TOTAL	23,925,115.50	22,577,571.50	3,247,240.20	9,454,568.86	11,496,923.93	1,232,219.51	200,000.00		

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

ATTACHMENT 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Animal Services							
GAE	2014	06	CO14115190M	RHO-CHEM LLC	2	\$ 2,289.00	A legal obligation/liability exists and a contingent liability exists.
					Subtotal	\$ 2,289.00	
Building and Safety							
GAEID	2014	08	ID141000001	Department of General Services	1	\$ 3,990.12	A legal obligation/liability exists and a contingent liability exists.
					Subtotal	\$ 3,990.12	
City Administrative Officer							
GAE	2012	10	CO12119727M	THE SEGAL COMPANY (EASTERN STATES), INC	1	\$ 71,741.25	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	10	CO13121628M	RALPH ANDERSEN & ASSOC /C	1	\$ 15,220.00	A legal obligation/liability exists and a contingent liability exists.
					Subtotal	\$ 86,961.25	
City Attorney							
GAE	2010	12	FMISCO0108660A	LOUIE & STETTLER A LAW CORPORATION	1	\$ 3,333.34	A legal obligation/liability exists and a contingent liability exists.
GAE	2010	12	FMISCO0110596A	TENNENHOUSE & MINASSIAN INC	1	\$ 9,916.62	A legal obligation/liability exists and a contingent liability exists.
GAE	2011	12	FMISCO1117391A	LIEBERT CASSIDY WHITMORE	1	\$ 1,547.65	A legal obligation/liability exists and a contingent liability exists.
GAE	2012	12	CO12118698A	CHRISTIE PARKER & HALE LLP	1	\$ 15,867.34	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	12	CO13108308A	GURVITZ, MARLOWE & FERRIS, LLP	1	\$ 18,333.41	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	12	CO13108315A	MARTIN & MARTIN, LLP	1	\$ 6,666.68	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	12	CO13108316A	LAW OFFICES OF JEFFREY WEISS	1	\$ 4,537.75	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	12	CO13108660A	LOUIE & STETTLER A LAW CORPORATION	1	\$ 1,666.67	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	12	CO13110451A	ADELSON, TESTAN, BRUNDO, NOVELL & JIMENEZ APC	1	\$ 1,916.67	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	12	CO13110454A	CAMILO A BECERRA	1	\$ 3,333.34	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	12	CO13110454A	CAMILO A BECERRA	2	\$ 5,000.00	A legal obligation/liability exists and a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

ATTACHMENT 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAE	2013	12	CO13110596A	TENNENHOUSE & MINASSIAN INC	1	\$ 1,666.67	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	12	CO13115552A	KRONICK/MOSKOVITZ/T LEDEMANN/GIRARD APC	1	\$ 1,334.60	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	12	CO13117391A	LIEBERT CASSIDY WHITMORE	1	\$ 500.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	12	CO13121421A	MEYERS NAVE RIBACK SILVER & WILSON APC	2	\$ 34,876.11	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	12	CO13122286A	STEPTOE & JOHNSON LLP	1	\$ 7,705.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	12	CO13122287A	GREINES/MARTIN/STEIN & RICHARD	1	\$ 28,314.60	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2013	12	AE13001038M	ADAAG CONSULTING SERVICES LLC	1	\$ 161,255.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	12	CO14106214A	COLANTUONO, HIGHSMITH & WHATLEY, PC	1	\$ 114,913.06	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	12	CO14108296A	LIEBERT CASSIDY WHITMORE	1	\$ 68,960.20	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	12	CO14108297A	LIEBERT CASSIDY WHITMORE	1	\$ 6,517.17	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	12	CO14108308A	GURVITZ, MARLOWE & FERRIS, LLP	1	\$ 5,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	12	CO14109849A	LIEBERT CASSIDY WHITMORE	1	\$ 41,917.19	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	12	CO14109883A	LIEBERT CASSIDY WHITMORE	1	\$ 20,384.07	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	12	CO14110450A	ARA AGHISHIAN APC	1	\$ 7,863.64	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	12	CO14110451A	ADELSON, TESTAN, BRUNDO, NOVELL & JIMENEZ APC	1	\$ 10,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	12	CO14110453A	DANIEL J DONAHUE	1	\$ 5,000.05	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	12	CO14110454A	CAMILO A BECERRA	1	\$ 5,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	12	CO14116574P	MICHAEL APPELL	3	\$ 12,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	12	CO14120019A	MEYERS NAVE RIBACK SILVER & WILSON APC	1	\$ 12,682.33	A legal obligation/liability exists and a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

ATTACHMENT 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAE	2014	12	CO14121421A	MEYERS NAVE RIBACK SILVER & WILSON APC	1	\$ 30,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	12	CO14123475A	GREINES/MARTIN/STEIN & RICHARD	1	\$ 13,921.58	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	12	CO14123755A	BEST BEST & KRIEGER LLP	1	\$ 107,276.50	A legal obligation/liability exists and a contingent liability exists.
						Subtotal	\$ 769,207.24
Economic and Workforce Development Department (CDD)							
GAE	2014	22	CO14107802L	AMPCO SYSTEM PARKING INC	1	\$ 27,439.84	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	22	CO14107802L	WELLS FARGO BANK	1	\$ 114,843.05	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	22	CO14121868M	QIU ACCOUNTANCY CORP	3	\$ 50,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	22	CO14122603M	PAMELA DENISE WILLIAMS	1	\$ 5,721.00	A legal obligation/liability exists and a contingent liability exists.
						Subtotal	\$ 198,003.89
Controller							
GAE	2014	26	CO14114340M	CGI TECHNOLOGIES AND SOLUTIONS INC	1	\$ 138,859.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	26	CO14118788M	KH CONSULTING GROUP	2	\$ 39,402.50	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	26	CO14118877M	G2 TECHNOLOGY SOLUTIONS LLC	1	\$ 14,963.50	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	26	CO14119586M	HARVEY M ROSE ASSOCIATES LLC	1	\$ 168,877.50	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	26	CO14120069M	CROWE HORWATH LLP	1	\$ 150,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	26	CO14120924M	CENTURY MAINTENANCE INC	1	\$ 2,700.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	26	CO14123023M	SOCRATA, INC	2	\$ 15,000.00	A legal obligation/liability exists and a contingent liability exists.
						Subtotal	\$ 529,802.50
City Council							
GAE	2014	28	CO14118880M	CONVENTIONS SPORT & LEISURE INTERNATIONAL LLC	2	\$ 4,994.48	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	28	CO14121117M	HOWROYD WRIGHT EMPLOYMENT AGENCY INC	1	\$ 243.47	A legal obligation/liability exists and a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAE	2014	28	CO14121851M	CARTIFACT INC	1	\$ 1,025.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	28	CO14123742M	KEYSER MARSTON ASSOCIATES	1	\$ 8,537.50	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	28	CO14123743M	PKF CONSULTING USA, LLC	1	\$ 1,550.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	28	CO14123744M	ROSENOW SPEVACEK GROUP INC	1	\$ 17,665.00	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	28	ID142800005	Department of General Services	1	\$ 7,598.04	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	28	ID142800007	Department of General Services	1	\$ 6,913.76	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	28	ID142800008	Department of General Services	1	\$ 1,908.11	A legal obligation/liability exists and a contingent liability exists.
GAETL	2014	28	TL142800303		1	\$ 1,550.87	A legal obligation/liability exists and a contingent liability exists.
GAETL	2014	28	TL142800508		1	\$ 50.00	A legal obligation/liability exists and a contingent liability exists.
GAETL	2014	28	TL142800709		1	\$ 195.00	A legal obligation/liability exists and a contingent liability exists.
						Subtotal	\$ 52,231.23
Cultural Affairs							
GAE	2013	30	CO13121789Y	CALIFORNIA INSTITUTE OF THE ARTS	1	\$ 50,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14111935M	FLIGHT COMMUNITY SERVICES INC.	1	\$ 11,491.83	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14111935M	FLIGHT COMMUNITY SERVICES INC.	2	\$ 11,527.61	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14121018Y	MUSEUM ASSOCIATES	1	\$ 75,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14122443Y	COMMUNITY BUILD INC	1	\$ 550.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14122520Y	POLISH AMERICAN FILM SOCIETY	2	\$ 5,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14122672Y	INTERNATIONAL DOCUMENTARY	1	\$ 5,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14122829Y	LOS ANGELES FORUM FOR ARCHITECTURE AND URBAN DESIGN	1	\$ 2,235.00	A legal obligation/liability exists and a contingent liability exists.

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAE	2014	30	CO14122842Y	L A STAGE ALLIANCE	1	\$ 9,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14122882Y	ZOCALO PUBLIC SQUARE	1	\$ 5,510.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14122895Y	GRANADA HILLS CHAMBER OF COMMERCE	1	\$ 3,800.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14122897Y	DEAF WEST THEATRE COMPANY INC	1	\$ 10,450.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14122927Y	CIRCLE X THEATRE CO	1	\$ 3,325.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14122938Y	PEN CENTER USA WEST	1	\$ 10,070.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14122989Y	FRIENDS OF THE CHINESE AMERICAN MUSEUM	1	\$ 4,560.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14122992Y	OUTFEST	1	\$ 24,700.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14123069Y	CULTURAL HERITAGE FOUNDATION INC	1	\$ 4,750.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14123093Y	CALIFORNIA INSTITUTE OF THE ARTS	1	\$ 45,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14123142Y	PERFORMING ARTS CENTER OF LOS ANGELES COUNTY	1	\$ 33,250.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14123196Y	CALIFORNIA INSTITUTE OF THE ARTS	1	\$ 6,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14123302Y	SISTER CITIES OF LOS ANGELES	2	\$ 10,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14123409Y	LULA WASHINGTON CONTEMPORARY DANCE FOUNDATION /C	1	\$ 9,500.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14123410Y	GOLDEN STATE POPS ORCHESTRA/FRIENDS OF THE GSPO	1	\$ 4,280.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14123578Y	COMMUNITY BUILD INC	1	\$ 784.90	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14123616Y	RIJIN SAHAKIAN	1	\$ 10,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14123696M	MELVYN GREEN ASSOCIATES	1	\$ 2,380.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14123901P	SYLVIA TIDWELL	2	\$ 650.00	A legal obligation/liability exists and a contingent liability exists.

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAE	2014	30	CO14123901P	SYLVIA TIDWELL	3	\$ 1,350.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	30	CO14123980Y	NATIONAL PERFORMANCE NETWORK	1	\$ 10,000.00	A legal obligation/liability exists and a contingent liability exists.
						Subtotal	\$ 370,164.34
Information Technology Agency							
GAE	2014	32	CO14123945M	CGI Technologies	1	\$ 243,544.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	32	CO14114340M	CGI Technologies	3	\$ 505,279.85	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	32	CO1405458M	Hess & Associates	1	\$ 315,649.88	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	32	CO14121850M	Time Warner	1	\$ 438,610.49	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	32	CO14122480M	3DI INC	1	\$ 747,450.00	A legal obligation/liability exists and a contingent liability exists.
						Subtotal	\$ 2,250,534.22
Employee Relations Board							
GAE	2014	36	14CO123894M	KENNEDY COURT REPORTERS INCORPORATED	1	\$ 44,509.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	36	AE14360003P	JAN STIGLITZ	1	\$ 6,600.00	A legal obligation/liability exists and a contingent liability exists.
						Subtotal	\$ 51,109.00
Fire							
GAE	2014	38	CO14110666M	L TECH NETWORK SERVICES INC	3	\$ 749.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	38	CO14110666M	L TECH NETWORK SERVICES INC	4	\$ 2,405.81	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	38	CO14116087M	TIME WARNER CABLE INFORMATION SERVICES (CA) LLC	1	\$ 831.58	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	38	CO14116410M	RD SYSTEMS INC	1	\$ 3,436.34	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	38	AE14380038M	PUBLIC EMP LABOR RELATIONS ASSOC OF CA	1	\$ 325.00	A legal obligation/liability exists and a contingent liability exists.
						Subtotal	\$ 7,747.73
General Services							

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAE	2013	40	CO13110666M	L TECH NETWORK SERVICES INC	15	\$ 49,387.81	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	40	CO13110666M	L TECH NETWORK SERVICES INC	16	\$ 7,270.37	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	40	CO13116410M	RD SYSTEMS INC	8	\$ 19,480.35	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	40	CO13120419M	WORKER RIGHTS CONSORTIUM	1	\$ 10,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	40	CO13120632M	DIAMOND CONTRACT SERVICES INC	7	\$ 86,138.15	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	40	CO13120923M	DIAMOND CONTRACT SERVICES INC	5	\$ 1,794.23	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2013	40	AE13400092M	INFRASTRUCTURE FACTOR CONSULTING INC	1	\$ 46,175.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2013	40	AE13400092M	INFRASTRUCTURE FACTOR CONSULTING INC	2	\$ 6,470.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14080601L	STANDARD PARKING CORPORATION	15	\$ 1,075.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14089405L	LEAGUE OF CALIFORNIA CITIES	1	\$ 1,791.96	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14097103L	STANDARD PARKING CORPORATION	1	\$ 5,200.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14098826L	LEAGUE OF CALIFORNIA CITIES	3	\$ 6,932.06	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14098826L	LEAGUE OF CALIFORNIA CITIES	4	\$ 2,560.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14110665M	VERIZON CALIFORNIA INC	1	\$ 20,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14110666M	L TECH NETWORK SERVICES INC	4	\$ 208.03	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14110666M	L TECH NETWORK SERVICES INC	10	\$ 25,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14110666M	L TECH NETWORK SERVICES INC	11	\$ 250.94	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14112985L	HARRY M ROGERS	1	\$ 2,800.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14114017M	RAW INTERNATIONAL INC	1	\$ 6,200.00	A legal obligation/liability exists and a contingent liability exists.

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAE	2014	40	CO14114023K	KI SUH PARK INC/MICHAEL A ENOMOTO INC/LARRY SCHLOSSBERG INC/	1	\$ 35,459.15	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14116410M	RD SYSTEMS INC	15	\$ 772.87	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14116410M	RD SYSTEMS INC	16	\$ 680.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14116410M	RD SYSTEMS INC	18	\$ 10,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14117014K	CROWN DISPOSAL CO INC	1	\$ 272.80	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14117014K	CROWN DISPOSAL CO INC	12	\$ 393.17	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14117014K	CROWN DISPOSAL CO INC	16	\$ 798.60	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14117014K	CROWN DISPOSAL CO INC	17	\$ 1,597.20	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14117014K	CROWN DISPOSAL CO INC	20	\$ 798.60	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14117014K	CROWN DISPOSAL CO INC	21	\$ 803.98	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14117014K	CROWN DISPOSAL CO INC	23	\$ 272.81	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14117014K	CROWN DISPOSAL CO INC	28	\$ 439.60	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14117014K	CROWN DISPOSAL CO INC	36	\$ 402.35	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14117014K	CROWN DISPOSAL CO INC	37	\$ 363.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14117014K	CROWN DISPOSAL CO INC	54	\$ 121.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14117014K	CROWN DISPOSAL CO INC	57	\$ 121.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14119054M	TAIT ENVIRONMENTAL SERVICES INC	1	\$ 3,370.43	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14119149M	GLADSTEIN/NEANDROSS & ASSOCIATES LLC	1	\$ 3,927.99	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14120419M	WORKER RIGHTS CONSORTIUM	1	\$ 50,000.00	A legal obligation/liability exists and a contingent liability exists.

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAE	2014	40	CO14120510M	METRO SERVICES GROUP	1	\$ 1,267.58	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14120526M	US BANK NA DBA VOYAGER FLEET SYSTEMS	1	\$ 218,196.33	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14120924M	CENTURY MAINTENANCE INC	1	\$ 1,819.56	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14120938M	RMI INTERNATIONAL INC	1	\$ 791.87	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14121711K	FIRST FIRE SYSTEMS INC	1	\$ 125,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14122107K	GERONIMO CONCRETE INC	4	\$ 1,100.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14122107K	GERONIMO CONCRETE INC	8	\$ 4,794.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14122107K	GERONIMO CONCRETE INC	11	\$ 28,147.98	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14122316K	INTERIOR DEMOLITION INC	1	\$ 17,450.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14122631K	TRL SYSTEMS INC	1	\$ 56,709.50	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14122631K	TRL SYSTEMS INC	3	\$ 72,909.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14122631K	TRL SYSTEMS INC	4	\$ 2,310.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14122782K	ASPHALT FABRIC/ENGINEERING INC	1	\$ 16,839.89	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14122784K	PRECISION WELDING INC	5	\$ 37,220.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14122786K	UNITED RIGGERS/ERECTORS INC	4	\$ 311.38	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14122794K	UNITED RIGGERS/ERECTORS INC	2	\$ 466.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14122796K	DCS TESTING/EQUIPMENT INC	2	\$ 150.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14123542K	TED W PAGE ENTERPRISES INC	4	\$ 5,550.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14123543K	UNITED RIGGERS/ERECTORS INC	4	\$ 1,000.00	A legal obligation/liability exists and a contingent liability exists.

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAE	2014	40	CO14123714M	CHARLES KING COMPANY INC	1	\$ 3,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14123787M	DU BOIS CHEMICALS INC	1	\$ 277.71	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14124044M	DEDICATED BUILDING SERVICES LLC	3	\$ 17,138.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14124044M	DEDICATED BUILDING SERVICES LLC	4	\$ 2,354.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14124044M	DEDICATED BUILDING SERVICES LLC	6	\$ 154.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14124044M	DEDICATED BUILDING SERVICES LLC	7	\$ 341.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	40	CO14124073M	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	1	\$ 488.85	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400003M	STATE BOARD OF EQUALIZATION	1	\$ 4,000.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400003M	STATE BOARD OF EQUALIZATION	2	\$ 23,904.14	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400004M	DEPT OF TOXIC SUBSTANCES CNTRL	1	\$ 3,800.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400019M	SOUTHERN CALIFORNIA EDISON COMPANY	1	\$ 254,926.49	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400020M	SOUTHERN CALIFORNIA GAS CO /C	1	\$ 42,699.74	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400023M	ARB/PERP	1	\$ 8,935.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400024M	CITY OF GLENDALE	1	\$ 23,787.21	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400025M	SOUTHERN CALIFORNIA GAS CO /C	1	\$ 114,771.17	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400048M	CRESTLINE VILLAGE WATER	1	\$ 19,610.70	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400049M	CRESTLINE SANITATION DISTRICT	1	\$ 49,567.20	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400050M	CALIFORNIA WATER SERVICE CO	1	\$ 7,695.92	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400051M	GOLDEN STATE WATER CO	2	\$ 24,970.63	A legal obligation/liability exists and a contingent liability exists.

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAEAE	2014	40	AE14400052M	DEPT OF GENERAL SERVICES	1	\$ 179,941.40	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400087M	SMITH-EMERY COMPANY	1	\$ 5,762.38	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400093M	INTEGRITY ENVIRONMENTAL CONSULTANTS INC	1	\$ 1,000.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400095M	NIGP	2	\$ 2,280.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400099M	GAILEY ASSOCIATES, INC.	2	\$ 4,868.30	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400107M	WALKER PARKING CONSULTANTS/ENGINEERS INC	1	\$ 24,900.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400117M	DAVIS LABORATORIES INC	1	\$ 44,824.73	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	40	AE14400128M	CBRE INC	1	\$ 18,750.00	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	40	ID144000025	Department of Water and Power	1	\$ 695.00	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	40	ID144000035	Los Angeles City Fire Department	1	\$ 3,000.00	A legal obligation/liability exists and a contingent liability exists.
Subtotal						\$ 1,889,805.11	
Los Angeles Housing							
GAE	2014	43	CO14104430M	US BANK	1	\$ 4,134.07	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	43	CO14108077M	DELIA TORRES	2	\$ 9,347.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	43	CO14110666M	L TECH NETWORK SERVICES INC	1	\$ 3,143.18	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	43	CO14120169M	COMPUTER PROFESSIONALS UNLIMITED INC	7	\$ 1,929.40	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	43	CO14120632M	DIAMOND CONTRACT SERVICES INC	1	\$ 1,605.22	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	43	CO14120632M	DIAMOND CONTRACT SERVICES INC	3	\$ 2,383.02	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	43	AE14000006M	LOS ANGELES COUNTY CLERK	1	\$ 3,625.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	43	AE14000010M	NATIONAL NOTARY ASSOCIATION IC	5	\$ 433.66	A legal obligation/liability exists and a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAEAE	2014	43	AE14000026M	SOUTHERN CALIFORNIA GAS CO /C	4	\$ 1,288.37	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	43	AE14000029M	REGISTRAR-RECORDER/COUNTY	1	\$ 4,791.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	43	AE14000039M	LANGUAGE LINE SERVICES INC	2	\$ 685.04	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	43	ID140000011	Department of Water and Power	5	\$ 7,594.86	A legal obligation/liability exists and a contingent liability exists.
						Subtotal	\$ 40,959.82
Mayor							
GAE	2014	46	CO14118557M	UNIVERSITY OF SO CALIF /C	1	\$ 204,381.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14119920M	BARRIO ACTION YOUTH AND FAMILY CENTER	1	\$ 83,463.39	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14120024M	LOS ANGELES CONSERVATION CORPS INC	1	\$ 104,891.39	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14120024M5	LOS ANGELES CONSERVATION CORPS INC	1	\$ 48.37	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14121078M	EL NIDO FAMILY CENTERS	1	\$ 43,554.93	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14120819M	NEW DIRECTIONS FOR YOUTH INC	1	\$ 6,892.30	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14120854M	ASIAN AMERICAN DRUG ABUSE PROGRAM INC.	1	\$ 22,605.13	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14120855M	ALMA FAMILY SERVICES	1	\$ 91,670.14	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14120856M	CHILDRENS HOSPITAL OF LOS ANGELES	1	\$ 493,187.62	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14120878M	COMMUNITY BUILD INC	1	\$ 23,450.53	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14120896M	PEOPLE COORDINATED SERVICES OF SOUTHERN CALIFORNIA INC	1	\$ 86,530.53	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14120896M1	PEOPLE COORDINATED SERVICES OF SOUTHERN CALIFORNIA INC	1	\$ 200,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14121062M	THE PUBLIC HEALTH FOUNDATION ENTERPRISES INC	1	\$ 80,420.63	A legal obligation/liability exists and a contingent liability exists.

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAE	2014	46	CO14121352M	HARDER + COMPANY COMMUNITY RESEARCH, INC.	2	\$ 1,693.12	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14121396M	LOS ANGELES BROTHERHOOD CRUSADE - BLACK UNITED FUND, INC	1	\$ 27,884.01	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14121397M	CHAPTER TWO INC	1	\$ 65,809.95	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14121399M1	P F BRESEE FOUNDATION /C	1	\$ 3,644.97	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14121404M	YOUTH POLICY INSTITUTE INC	1	\$ 13,689.41	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14121430M	TOBERMAN NEIGHBORHOOD CENTER INC	1	\$ 44,430.36	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14121432M	CHILD AND FAMILY GUIDANCE CENTER /C	1	\$ 44,471.04	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14121583M	CAL STATE LA UNIVERSITY AUXILIARY SERVICES INC	1	\$ 14,205.73	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14121584M	EL CENTRO DEL PUEBLO /C	1	\$ 11,426.19	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14121585M	CHILDRENS HOSPITAL OF LOS ANGELES	1	\$ 176,504.84	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14122578M	COMMUNITY BUILD INC	1	\$ 127,416.65	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14122580M1	SOLEDAD ENRICHMENT ACTION INC	1	\$ 87,693.41	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14122581M	WATTS LABOR COMMUNITY ACTION COMMITTEE	1	\$ 185,156.46	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14122582M	THE PUBLIC HEALTH FOUNDATION ENTERPRISES INC	1	\$ 83,916.25	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14122590M	COMMUNITIES IN SCHOOLS OF SAN FERNANDO VALLEY INC	1	\$ 9,474.19	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	46	CO14122591M	VENICE 2000 / HELPER FOUNDATION	1	\$ 121,253.02	A legal obligation/liability exists and a contingent liability exists.
						Subtotal	\$ 2,459,765.56
Non-Departmental - Capital Finance Administration							
GAE	2014	53	CO14123055M	NIXON PEABODY LLP	1	\$ 53,149.53	A legal obligation/liability exists and a contingent liability exists.
						Subtotal	\$ 53,149.53

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Non-Departmental - General City Purposes							
GAE	2013	56	CO13122200M	PEOPLE ORGANIZED FOR WESTSIDE RENEWAL	1	\$ 25,000.00	A legal obligation/liability exists and a contingent liability exists.
GAEID	2013	56	ID135600025	Non-Departmental - Appropriations to Special Purpose Fund	1	\$ 154,058.12	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	56	CO14113866M	SIMPSON & SIMPSON, LLP	1	\$ 108,337.50	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	56	CO14123604M	ABUELITOS DE BOYLE HEIGHTS INC	1	\$ 3,100.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	56	CO14124104M	POLICE ACTIVITY LEAGUE SUPPORTERS	1	\$ 9,575.00	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	56	ID145600034	Non-Departmental - Appropriations to Special Purpose Fund	1	\$ 2,972,674.85	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	56	ID145600034	Non-Departmental - Appropriations to Special Purpose Fund	2	\$ 720,719.95	A legal obligation/liability exists and a contingent liability exists.
GAENV	2014	56	CF14CF971776M		1	\$ 5,300.00	A legal obligation/liability exists and a contingent liability exists.
GAENV	2014	56	CF14CF971776M		2	\$ 1,000.00	A legal obligation/liability exists and a contingent liability exists.
GAENV	2014	56	CF14CF971776M		3	\$ 800.00	A legal obligation/liability exists and a contingent liability exists.
GAENV	2014	56	CF14CF971776M		4	\$ 14,000.00	A legal obligation/liability exists and a contingent liability exists.
GAENV	2014	56	CF14CF971776M		5	\$ 250.00	A legal obligation/liability exists and a contingent liability exists.
GAENV	2014	56	CF14CF971776M		6	\$ 4,188.91	A legal obligation/liability exists and a contingent liability exists.
GAENV	2014	56	CF14CF971776M		7	\$ 1,300.00	A legal obligation/liability exists and a contingent liability exists.
GAENV	2014	56	CF14CF971776M		8	\$ 12,586.16	A legal obligation/liability exists and a contingent liability exists.
GAENV	2014	56	CF14CF971776M		9	\$ 7,764.32	A legal obligation/liability exists and a contingent liability exists.
GAENV	2014	56	CF14CF971776M		10	\$ 4,000.00	A legal obligation/liability exists and a contingent liability exists.
GAENV	2014	56	CF14CF971776M		11	\$ 5,337.78	A legal obligation/liability exists and a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAENV	2014	56	CF14CF971776M		12	\$ 5,000.00	A legal obligation/liability exists and a contingent liability exists.
GAENV	2014	56	CF14CF971776M		13	\$ 6,350.30	A legal obligation/liability exists and a contingent liability exists.
GAENV	2014	56	CF14CF971776M		14	\$ 16,749.00	A legal obligation/liability exists and a contingent liability exists.
GAENV	2014	56	CF14CF971776M		15	\$ 8,790.00	A legal obligation/liability exists and a contingent liability exists.
						Subtotal	\$ 4,086,881.89
Non-Departmental - Water and Electricity							
GAEID	2010	60	FMISID0000021	Department of Water and Power	1	\$ 300,000.00	A legal obligation/liability exists and a contingent liability exists.
GAEID	2010	60	FMISID0000022	Department of Water and Power	1	\$ 300,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2012	60	CF12092979Y	STATE OF CALIFORNIA	1	\$ 1,357.14	A legal obligation/liability exists and a contingent liability exists.
GAEID	2012	60	ID120000083	Board of Public Works - Street Lighting	1	\$ 367,067.92	A legal obligation/liability exists and a contingent liability exists.
GAEID	2012	60	ID120000092	Department of Water and Power	1	\$ 328,032.77	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	60	CF13092979Y	STATE OF CALIFORNIA	1	\$ 1,357.14	A legal obligation/liability exists and a contingent liability exists.
GAEID	2013	60	ID130000083	Board of Public Works - Street Lighting	1	\$ 25,418.77	A legal obligation/liability exists and a contingent liability exists.
GAEID	2013	60	ID130000083	Board of Public Works - Street Lighting	2	\$ 205,002.76	A legal obligation/liability exists and a contingent liability exists.
GAEID	2013	60	ID130000092	Department of Water and Power	1	\$ 191,562.92	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	60	CF14092979Y	STATE OF CALIFORNIA	1	\$ 1,357.14	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	60	ID140000023	Department of Water and Power	1	\$ 1,215,177.59	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	60	ID140000083	Board of Public Works - Street Lighting	1	\$ 240,817.80	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	60	ID140000092	Department of Water and Power	1	\$ 489,000.00	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	60	ID140000092	Department of Water and Power	2	\$ 489,000.00	A legal obligation/liability exists and a contingent liability exists.
						Subtotal	\$ 4,155,151.95

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Personnel							
GAEAE	2008	66	FMISAE8A08031M		1	\$ 45,821.17	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2008	66	FMISAE8A08037M		1	\$ 110,000.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2008	66	FMISAE8A08038M		1	\$ 479.06	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2008	66	FMISAE8A08040M		1	\$ 26.57	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2010	66	FMISAE0AX1007M	REIMB(MOU 37)EXEC ADMIN ASST	1	\$ 14,842.30	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2011	66	FMISAE1AX1005M		1	\$ 49,407.60	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2011	66	FMISAE1AX1007M	AFSCME LOCAL 3090-MOU 37 REIMB	1	\$ 11,807.34	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2012	66	AE12AX1005M		1	\$ 24,785.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2012	66	AE12AX1007M	MOU 37 TRAINING REIMBURSEMENT-VARIOUS	1	\$ 16,944.80	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	66	CO14123761M	RALPH ANDERSEN & ASSOC /C	1	\$ 42,118.83	A legal obligation/liability exists and a contingent liability exists.
					Subtotal	\$ 316,232.67	
Planning							
GAE	2013	68	CO13122003M	NBS GOVERNMENT FINANCE GROUP	1	\$ 8,920.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14116461M	CHATTEL INC	2	\$ 3,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14116894M	RINCON CONSULTANTS INC	1	\$ 184,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14116894M	RINCON CONSULTANTS INC	2	\$ 13,945.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14116897M	ATKINS NORTH AMERICA, INC.	1	\$ 3,052.27	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14116897M	ATKINS NORTH AMERICA, INC.	2	\$ 150,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14116898M	TERRY A HAYES ASSOCIATES INC	2	\$ 9,463.50	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14116898M	TERRY A HAYES ASSOCIATES INC	3	\$ 20,000.00	A legal obligation/liability exists and a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAE	2014	68	CO14116898M	TERRY A HAYES ASSOCIATES INC	4	\$ 34,907.50	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14116898M	TERRY A HAYES ASSOCIATES INC	5	\$ 75,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14116898M	TERRY A HAYES ASSOCIATES INC	6	\$ 70,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14116898M	TERRY A HAYES ASSOCIATES INC	7	\$ 300,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14116898M	TERRY A HAYES ASSOCIATES INC	9	\$ 3,561.24	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14116898M	TERRY A HAYES ASSOCIATES INC	10	\$ 101,156.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14116904M	FEHR & PEERS	1	\$ 9,611.25	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14116904M	FEHR & PEERS	2	\$ 12,521.66	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14116904M	FEHR & PEERS	3	\$ 105,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14117448M	URBAN INSIGHT INC	1	\$ 4,413.63	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14121012M	RAIMI & ASSOCIATES INC	3	\$ 5,372.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	68	CO14121012M	RAIMI & ASSOCIATES INC	4	\$ 19,078.14	A legal obligation/liability exists and a contingent liability exists.
						Subtotal	\$ 1,133,002.19
Police							
GAE	2014	70	CO14106370M	U S TOW INC	1	\$ 17,895.50	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14106804M	KELMARK TOW LLC	1	\$ 9,993.50	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14107059M	ARCHERS VINELAND SERVICE INC	1	\$ 14,300.50	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14107070M	HOLLYWOOD TOW SERVICE INC	1	\$ 17,201.75	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14107145M	BRUFFYS INC	1	\$ 12,338.65	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14107194M	HOWARD SOMMERS TOWING INC	1	\$ 4,442.75	A legal obligation/liability exists and a contingent liability exists.

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAE	2014	70	CO14107278M	VIERTEL'S AUTOMOTIVE SERVICE INC	1	\$ 6,826.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14107279M	VIERTEL'S AUTOMOTIVE SERVICE INC	1	\$ 16,415.75	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14107454M	ROSS BAKER TOWING, INC	1	\$ 6,735.25	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14107455M	QUICK SILVER TOWING INC	1	\$ 2,282.50	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14107456M	A T S NORTHEAST TOW INC	1	\$ 10,219.25	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14107574M	TOWING SPECIALISTS INC	1	\$ 7,942.25	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14107640M	PAVON ENTERPRISES INC	1	\$ 4,490.50	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14108069M	SEVENTH STREET GARAGE, INC.	1	\$ 3,924.25	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14108070M	HOWARD SOMMERS TOWING INC	1	\$ 7,615.75	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14116410M	RD SYSTEMS INC	26	\$ 33,775.35	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14116410M	RD SYSTEMS INC	28	\$ 12,219.39	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14118283M	MGT OF AMERICA INC	1	\$ 20,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14121705M	ABSOLUTE TOWING HOLLENBECK DIVISION INC	1	\$ 8,452.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14122482M	CASSIDIAN COMMUNICATIONS INC.	1	\$ 19,382.22	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14122483M	CASSIDIAN COMMUNICATIONS INC.	1	\$ 19,382.22	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14123117M	WAVE TECHNOLOGY SOLUTIONS GROUP	1	\$ 115,812.50	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	70	CO14123332M	JPS COMMUNICATIONS INC	1	\$ 4,629,755.05	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	70	AE14000010M		1	\$ 15,507.45	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	70	AE14000038M	THOMAS FRIERSON	1	\$ 784.00	A legal obligation/liability exists and a contingent liability exists.
Subtotal						\$ 5,017,694.33	

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
Public Works - Board of Public Works							
GAE	2014	74	CO14122764M	WOODS MAINTENANCE SERVICES INC	1	\$ 200.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	74	CO14124045M	LOS ANGELES CONSERVATION CORPS INC	1	\$ 60,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	74	CO14124046M	LOS ANGELES CONSERVATION CORPS INC	1	\$ 75,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	74	CO14124047M	LOS ANGELES CONSERVATION CORPS INC	1	\$ 25,762.12	A legal obligation/liability exists and a contingent liability exists.
				Subtotal		\$ 160,962.12	
Public Works - Engineering							
GAE	2014	78	CO14111811M	WELLS FARGO BANK NA	1	\$ 7,582.53	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	78	CO14111811M	WELLS FARGO BANK NA	2	\$ 250.39	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	78	CO14111811M	WELLS FARGO BANK NA	3	\$ 415.00	A legal obligation/liability exists and a contingent liability exists.
				Subtotal		\$ 8,247.92	
Public Works - Sanitation							
GAE	2014	82	CO14110666M	L TECH NETWORK SERVICES INC	1	\$ 2.92	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	82	CO14113341M	DCSE INC	2	\$ 20,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	82	CO14114269M	BLACK & VEATCH CORP	1	\$ 98,081.28	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	82	CO14116410M	RD SYSTEMS INC	5	\$ 1,830.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	82	CO14116410M	RD SYSTEMS INC	6	\$ 850.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	82	CO14120632M	DIAMOND CONTRACT SERVICES INC	1	\$ 2,185.94	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	82	CO14120937M	NORTH AMERICAN SECURITY INC	9	\$ 50.95	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	82	CO14120937M	NORTH AMERICAN SECURITY INC	10	\$ 387.04	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	82	CO14122033M	UCLA CEED	1	\$ 60,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	82	CO14122033M	UCLA CEED	2	\$ 3,000.00	A legal obligation/liability exists and a contingent liability exists.

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DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAE	2014	82	CO14122078M	G4S SECURE SOLUTIONS (USA), INC.	4	\$ 2,750.73	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	82	AE14100049M	TRI STAR INDUSTRIAL INC	1	\$ 10,434.16	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	82	AE14100086M	TOTAL AIR ANALYSIS INC	3	\$ 6,250.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	82	AE14100086M	TOTAL AIR ANALYSIS INC	5	\$ 800.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	82	AE14100177M	MARIA B HALVERSON	1	\$ 180.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	82	AE14100964M	SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT	1	\$ 11,340.81	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	82	AE14100965M	DAVID W ECCLES JR	1	\$ 271.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	82	AE14100965M	DAVID W ECCLES JR	2	\$ 485.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	82	AE14100965M	DAVID W ECCLES JR	3	\$ 254.40	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	82	AE14100967M	ARB/PERP	3	\$ 1,740.00	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	82	AE14100971M	STATE WATER RESOURCES CONTROL BOARD	1	\$ 4,164.00	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	82	ID141000053	Department of General Services	1	\$ 3,435.91	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	82	ID141000468	Department of General Services	1	\$ 1,787.19	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	82	ID141000469	Department of General Services	1	\$ 25,921.34	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	82	ID141000473	Department of General Services	1	\$ 16,705.77	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	82	ID141000473	Department of General Services	2	\$ 2,781.11	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	82	ID141000475	Department of General Services	1	\$ 9,644.21	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	82	ID141000476	Department of General Services	2	\$ 4,448.39	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	82	ID141000480	Department of General Services	1	\$ 5,319.48	A legal obligation/liability exists and a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

ATTACHMENT 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAEID	2014	82	ID141000524	Los Angeles City Fire Department	1	\$ 1,188.00	A legal obligation/liability exists and a contingent liability exists.
					Subtotal	\$ 296,289.63	
Public Works - Street Services							
GAE	2012	86	CO12115666M	TROPICAL CREATIONS INC	1	\$ 28,296.19	A legal obligation/liability exists and a contingent liability exists.
GAE	2012	86	CO12120542M	TRIMMING LAND CO INC	1	\$ 4,979.08	A legal obligation/liability exists and a contingent liability exists.
GAE	2012	86	CO12120543M	TRIMMING LAND CO INC	1	\$ 20,045.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	86	CO14111997M	RECYCLED AGGREGATE MATERIALS COMPANY INC	2	\$ 119,480.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	86	CO14122329M	FOUR SEASONS LANDSCAPE AND PROPERTY SERVICES INC	1	\$ 105,454.88	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	86	CO14123915M	MARIPOSA LANDSCAPES INC	1	\$ 241,833.68	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	86	CO14123928M	UNITED PACIFIC SERVICES INC	1	\$ 20,790.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	86	CO14123929M	UNITED PACIFIC SERVICES INC	1	\$ 47,257.18	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	86	CO14123977M	WEST COAST ARBORISTS INC	1	\$ 136,614.15	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	86	CO14123978M	WEST COAST ARBORISTS INC	1	\$ 151,387.66	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	86	CO14123988M	TRIMMING LAND CO INC	1	\$ 126,959.40	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	86	CO14124007M	TRIMMING LAND CO INC	1	\$ 174,031.28	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	86	CO14124008M	TRIMMING LAND CO INC	1	\$ 129,484.02	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	86	CO14124056M	THRIFTY TREE SERVICE INC	1	\$ 179,653.50	A legal obligation/liability exists and a contingent liability exists.
GAEAE	2014	86	AE14000013M	STATE BOARD OF EQUALIZATION	1	\$ 2,000.00	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	86	ID140000008	Non-Departmental - Appropriations to Special Purpose Fund	1	\$ 22,710.00	A legal obligation/liability exists and a contingent liability exists.

FINANCIAL MANAGEMENT SYSTEM (FMS) ENCUMBRANCE EXEMPTIONS

ATTACHMENT 12

DOCUMENT CODE	FY	DEPT	DOCUMENT ID	VENDOR NAME	DOC ACCTNG LINE	OPEN AMOUNT	JUSTIFICATION/REASON
GAEID	2014	86	ID140000012	Non-Departmental - Appropriations to Special Purpose Fund	1	\$ 20,000.00	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	86	ID140000013	Department of Water and Power	1	\$ 5,685.00	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	86	ID140000013	Department of Water and Power	2	\$ 5,685.00	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	86	ID140000013	Department of Water and Power	3	\$ 5,685.00	A legal obligation/liability exists and a contingent liability exists.
GAEID	2014	86	ID140000013	Department of Water and Power	4	\$ 5,685.00	A legal obligation/liability exists and a contingent liability exists.
Subtotal						\$ 1,553,716.02	
Transportation							
GAE	2013	94	CO13082083M	CITY OF CARSON	1	\$ 8,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2013	94	CO13114444M	CITY OF BEVERLY HILLS	1	\$ 5,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	94	CO14040630M	CITY OF GARDENA	1	\$ 21,000.00	A legal obligation/liability exists and a contingent liability exists.
GAE	2014	94	CO14114444M	CITY OF BEVERLY HILLS	1	\$ 5,000.00	A legal obligation/liability exists and a contingent liability exists.
Subtotal						\$ 39,000.00	
Zoo							
GAE	2014	87	CO14120033M	IDEXX Reference Laboratories Inc	1	\$ 35,997.55	A legal obligation/liability exists and a contingent liability exists.
Subtotal						\$ 35,997.55	

GRAND TOTAL \$25,568,896.81

SUPPLY MANAGEMENT SYTEM (SMS) ENCUMBRANCE EXEMPTIONS

Dept ID	PO ID	Fiscal Yr	PO Type	Vendor	Vendor Name	Account	Fund	Organization	Amount	Justification	
Animal Services											
06	0001325844	2013	BPO	0000045200	ROADRUNNER	003190	100	1160	614.95	A legal obligation/liability exists and a contingent liability exists.	
06	0001372410	2013	CPO	0000042923	AMERIPRIDE	003040	100	1120	437.90	A legal obligation/liability exists and a contingent liability exists.	
06	0001378261	2013	CPO	0000013838	RICOH AMER	003040	100	1120	152.00	A legal obligation/liability exists and a contingent liability exists.	
06	0001380808	2013	BPO	0000030819	AIRGAS - W	003190	100	1160	29.43	A legal obligation/liability exists and a contingent liability exists.	
06	0001380838	2013	BPO	0000044527	PROMPT SVC	006020	100	1120	256.91	A legal obligation/liability exists and a contingent liability exists.	
06	0001386343	2013	BPO	0000030819	AIRGAS - W	003190	100	1160	46.73	A legal obligation/liability exists and a contingent liability exists.	
06	0001388065	2013	CPO	0000041755	T-MOBILE	003040	100	1020	1,290.48	A legal obligation/liability exists and a contingent liability exists.	
06	0001388669	2013	CPO	0000042923	AMERIPRIDE	003040	100	1120	259.00	A legal obligation/liability exists and a contingent liability exists.	
06	0001389298	2013	BPO	0000030819	AIRGAS - W	003190	100	1160	29.43	A legal obligation/liability exists and a contingent liability exists.	
06	0001407501	2013	CPO	0000045426	PRINTING T	006020	100	1120	1,384.52	A legal obligation/liability exists and a contingent liability exists.	
06	0001416349	2013	CPO	0000034971	COMPUCOM	006010	100	1020	8,106.00	A legal obligation/liability exists and a contingent liability exists.	
									Subtotal	12,607.35	
City Attorney											
12	0001413158	2013	CPO	0000011462	NEOCOMP SY	006010	100	30112	301.93	A legal obligation/liability exists and a contingent liability exists.	
									Subtotal	301.93	
Controller											
26	0001320410	2013	CPO	0000045243	INTERNATIO	003040	100	0000	29,273.20	A legal obligation/liability exists and a contingent liability exists.	
									Subtotal	29,273.20	
City Council											
28	0001307471	2012	BPO	0000045779	AMERICAN S	006010	100	28010012	869.89	A legal obligation/liability exists and a contingent liability exists.	
28	0001348302	2013	CPO	0000041749	BELTRANS R	006010	100	28010010	667.00	A legal obligation/liability exists and a contingent liability exists.	
									Subtotal	1,536.89	
Economic and Workforce Development											
22	0001238990	2013	CPO	0000013838	RICOH AMER	003040	100	19710000	23,341.37	A legal obligation/liability exists and a contingent liability exists.	
22	0001332938	2013	CPO	0000045108	STAPLES CO	006010	100	19100000	1,114.41	A legal obligation/liability exists and a contingent liability exists.	
22	0001341687	2013	CPO	0000044138	HEWLETT-PA	006010	100	19610000	677.42	A legal obligation/liability exists and a contingent liability exists.	
22	0001347496	2013	CPO	0000041755	T-MOBILE	006010	100	19710000	248.35	A legal obligation/liability exists and a contingent liability exists.	

SUPPLY MANAGEMENT SYTEM (SMS) ENCUMBRANCE EXEMPTIONS

Dept ID	PO ID	Fiscal Yr	PO Type	Vendor	Vendor Name	Account	Fund	Organization	Amount	Justification	
22	0001358315	2013	BPO	0000037803	LACMTA	006020	100	19350100	900.00	A legal obligation/liability exists and a contingent liability exists.	
22	0001358616	2013	BPO	0000037803	LACMTA	006020	100	19350100	900.00	A legal obligation/liability exists and a contingent liability exists.	
22	0001410235	2013	CPO	0000041749	BELTRANS R	006010	100	19350000	210.00	A legal obligation/liability exists and a contingent liability exists.	
22	0001413059	2013	CPO	0000013838	RICOH AMER	003040	100	19710000	875.00	A legal obligation/liability exists and a contingent liability exists.	
									Subtotal	28,266.55	
EI Pueblo											
33	0001340406	2013	CPO	0000041749	BELTRANS R	006900	100	1300	977.56	A legal obligation/liability exists and a contingent liability exists.	
33	0001341060	2013	CPO	0000041749	BELTRANS R	006900	100	1300	189.22	A legal obligation/liability exists and a contingent liability exists.	
33	0001385391	2013	BPO	0000038095	LA SIGN CO	006010	100	1400	386.95	A legal obligation/liability exists and a contingent liability exists.	
									Subtotal	1,553.73	
Fire Department											
38	0001231847	2012	BPO	0000035124	FIRE SERVI	006020	100	6009	395.00	A legal obligation/liability exists and a contingent liability exists.	
38	0001244607	2012	CPO	0000025441	SYSCO LOS	006020	100	6009	522.00	A legal obligation/liability exists and a contingent liability exists.	
38	0001251420	2012	CPO	0000045426	PRINTING T	006010	100	6009	1,787.51	A legal obligation/liability exists and a contingent liability exists.	
38	0001251441	2012	CPO	0000045426	PRINTING T	006010	100	6009	80.45	A legal obligation/liability exists and a contingent liability exists.	
38	0001252337	2012	OPO	0000038749	BURTON'S F	006020	100	6009	144.00	A legal obligation/liability exists and a contingent liability exists.	
38	0001253482	2012	CPO	0000026019	TORO'S LAW	006020	100	6009	992.19	A legal obligation/liability exists and a contingent liability exists.	
38	0001255259	2012	OPO	0000009630	GIBSON & B	006020	100	6009	622.05	A legal obligation/liability exists and a contingent liability exists.	
38	0001256511	2012	CPO	0000000336	ASSOCIATED	006020	100	6009	150.73	A legal obligation/liability exists and a contingent liability exists.	
38	0001259822	2012	CPO	0000028040	OFFICE DEP	006010	100	6009	445.33	A legal obligation/liability exists and a contingent liability exists.	
38	0001272689	2012	BPO	0000023613	NAPA AUTO	006020	100	6009	542.66	A legal obligation/liability exists and a contingent liability exists.	
38	0001277145	2012	BPO	0000040040	E G BRENNNA	006010	100	1001	338.44	A legal obligation/liability exists and a contingent liability exists.	
38	0001282780	2012	CPO	0000024116	GRAINGER	006020	100	7003	891.05	A legal obligation/liability exists and a contingent liability exists.	
38	0001292423	2012	CPO	0000004858	L N CURTIS	004430	100	6009	73.95	A legal obligation/liability exists and a contingent liability exists.	
38	0001293036	2012	BPO	0000019174	PRAXAIR	003260	100	6009	58.65	A legal obligation/liability exists and a contingent liability exists.	
38	0001293039	2012	BPO	0000019174	PRAXAIR	003260	100	6009	58.65	A legal obligation/liability exists and a contingent liability exists.	

SUPPLY MANAGEMENT SYTEM (SMS) ENCUMBRANCE EXEMPTIONS

Dept ID	PO ID	Fiscal Yr	PO Type	Vendor	Vendor Name	Account	Fund	Organization	Amount	Justification
38	0001294830	2012	CPO	0000024116	GRAINGER	006020	100	6009	1,428.71	A legal obligation/liability exists and a contingent liability exists.
38	0001299003	2013	CPO	0000017734	ENTERPRISE	006010	100	4001	4,138.29	A legal obligation/liability exists and a contingent liability exists.
38	0001299618	2012	CPO	0000031637	NESTLE WAT	006020	100	6009	1,644.30	A legal obligation/liability exists and a contingent liability exists.
38	0001303768	2012	CPO	0000002074	GALLS	006020	100	6009	706.88	A legal obligation/liability exists and a contingent liability exists.
38	0001311358	2012	BPO	0000041942	SAFE ENVIR	006020	100	6009	668.67	A legal obligation/liability exists and a contingent liability exists.
38	0001318390	2013	OPO	0000000146	ALACO LADD	006020	100	6009	865.25	A legal obligation/liability exists and a contingent liability exists.
38	0001319566	2013	BPO	0000001150	ENTENMANN	006020	100	2005	123.98	A legal obligation/liability exists and a contingent liability exists.
38	0001326604	2013	CPO	0000037769	TIFCO IND	006020	100	6009	42.28	A legal obligation/liability exists and a contingent liability exists.
38	0001345803	2013	BPO	0000016504	AGENCIES T	003090	100	6009	816.14	A legal obligation/liability exists and a contingent liability exists.
38	0001347042	2013	BPO	0000037222	LUDLUM MEA	006020	100	6009	184.88	A legal obligation/liability exists and a contingent liability exists.
38	0001347920	2013	CPO	0000042159	UNITED SIT	006020	100	6003	285.56	A legal obligation/liability exists and a contingent liability exists.
38	0001354065	2013	CPO	0000042159	UNITED SIT	006020	100	6009	285.56	A legal obligation/liability exists and a contingent liability exists.
38	0001355158	2013	CPO	0000004858	L N CURTIS	004450	100	6009	819.98	A legal obligation/liability exists and a contingent liability exists.
38	0001364498	2013	CPO	0000037769	TIFCO IND	006020	100	6009	150.13	A legal obligation/liability exists and a contingent liability exists.
38	0001369308	2013	CPO	0000037769	TIFCO IND	006020	100	6009	9.40	A legal obligation/liability exists and a contingent liability exists.
38	0001375750	2013	BPO	0000001636	INTERSTATE	006020	100	6009	369.76	A legal obligation/liability exists and a contingent liability exists.
38	0001377370	2013	CPO	0000002074	GALLS	006020	100	6009	624.41	A legal obligation/liability exists and a contingent liability exists.
38	0001380052	2013	BPO	0000045486	OCCUPATION	006020	100	6009	648.55	A legal obligation/liability exists and a contingent liability exists.
38	0001380053	2013	BPO	0000045486	OCCUPATION	006020	100	6009	648.55	A legal obligation/liability exists and a contingent liability exists.
38	0001381554	2013	CPO	0000019899	FEDERAL SI	006020	100	6009	218.00	A legal obligation/liability exists and a contingent liability exists.
38	0001385716	2013	CPO	0000024116	GRAINGER	006020	100	6009	51.65	A legal obligation/liability exists and a contingent liability exists.
38	0001396293	2013	BPO	0000039860	ROM CORPOR	006020	100	6009	90.10	A legal obligation/liability exists and a contingent liability exists.
38	0001409927	2013	CPO	0000028040	OFFICE DEP	006010	100	6009	148.79	A legal obligation/liability exists and a contingent liability exists.
38	0001414602	2013	CPO	0000045904	RASIX COMP	006010	100	6009	396.40	A legal obligation/liability exists and a contingent liability exists.
38	0001420123	2013	BPO	0000009630	GIBSON & B	004430	100	6009	118.81	A legal obligation/liability exists and a contingent liability exists.

SUPPLY MANAGEMENT SYTEM (SMS) ENCUMBRANCE EXEMPTIONS

Dept ID	PO ID	Fiscal Yr	PO Type	Vendor	Vendor Name	Account	Fund	Organization	Amount	Justification	
38	0001421660	2013	OPO	0000044266	AT&T CALIF	006020	100	7004	35,615.40	A legal obligation/liability exists and a contingent liability exists.	
									Subtotal	58,203.09	
General Services											
40	0001229523	2012	CPO	0000000392	GRAINGER	004500	100	33710160	3,025.97	A legal obligation/liability exists and a contingent liability exists.	
40	0001231099	2012	CPO	0000024116	GRAINGER	006020	100	33660210	90.96	A legal obligation/liability exists and a contingent liability exists.	
40	0001244306	2012	BPO	0000041525	BUDGET PRO	004430	100	33650350	116.35	A legal obligation/liability exists and a contingent liability exists.	
40	0001248683	2012	BPO	0000042347	10-8 RETRO	004430	100	33650350	310.48	A legal obligation/liability exists and a contingent liability exists.	
40	0001270662	2012	BPO	0000038243	AD-TEK INC	004500	100	33710175	125.00	A legal obligation/liability exists and a contingent liability exists.	
40	0001281027	2012	CPO	0000016127	ARAMARK UN	004430	100	33610538	59.38	A legal obligation/liability exists and a contingent liability exists.	
40	0001296301	2012	BPO	0000004870	CAL WATER	004500	100	33710180	249.00	A legal obligation/liability exists and a contingent liability exists.	
40	0001312250	2013	BPO	0000024116	GRAINGER	003170	100	33610538	379.41	A legal obligation/liability exists and a contingent liability exists.	
40	0001312278	2013	BPO	0000024116	GRAINGER	003170	100	33610538	853.67	A legal obligation/liability exists and a contingent liability exists.	
40	0001318172	2013	CPO	0000013838	RICOH AMER	003040	100	33810903	4,015.03	A legal obligation/liability exists and a contingent liability exists.	
40	0001322090	2013	CPO	0000033880	FLEMING EN	003040	100	33320600	3,065.53	A legal obligation/liability exists and a contingent liability exists.	
40	0001322136	2013	CPO	0000033880	FLEMING EN	003040	100	33320600	4,416.13	A legal obligation/liability exists and a contingent liability exists.	
40	0001324623	2012	BPO	0000042347	10-8 RETRO	006020	100	33650350	889.59	A legal obligation/liability exists and a contingent liability exists.	
40	0001347827	2013	CPO	0000018658	PETERSON H	003040	100	33320600	383.50	A legal obligation/liability exists and a contingent liability exists.	
40	0001347828	2013	CPO	0000018658	PETERSON H	003040	100	33320600	206.50	A legal obligation/liability exists and a contingent liability exists.	
40	0001363815	2013	CPO	0000028040	OFFICE DEP	006010	100	33710100	801.31	A legal obligation/liability exists and a contingent liability exists.	
40	0001375479	2013	CPO	0000041749	BELTRANS R	009130	100	33660210	67.36	A legal obligation/liability exists and a contingent liability exists.	
40	0001378562	2013	BPO	0000028040	OFFICE DEP	006010	100	33710175	55.72	A legal obligation/liability exists and a contingent liability exists.	
40	0001388423	2013	BPO	0000011392	GRAINGER	003170	100	33610538	88.36	A legal obligation/liability exists and a contingent liability exists.	
40	0001392878	2013	BPO	0000030690	TROXLER EL	004500	100	33710175	300.00	A legal obligation/liability exists and a contingent liability exists.	
40	0001405071	2013	OPO	0000004198	CARMENITA	007340	100	0000	99,921.20	A legal obligation/liability exists and a contingent liability exists.	
40	0001406236	2013	BPO	0000040501	TECHDEPOT	006010	100	33710101	118.67	A legal obligation/liability exists and a contingent liability exists.	

SUPPLY MANAGEMENT SYTEM (SMS) ENCUMBRANCE EXEMPTIONS

Dept ID	PO ID	Fiscal Yr	PO Type	Vendor	Vendor Name	Account	Fund	Organization	Amount	Justification
40	0001409227	2013	BPO	0000029872	CLEAN HARB	004500	100	33710103	444.10	A legal obligation/liability exists and a contingent liability exists.
40	0001409714	2013	CPO	0000000481	UNISOURCE	003170	100	33610337	3,589.09	A legal obligation/liability exists and a contingent liability exists.
40	0001409719	2013	CPO	0000000481	UNISOURCE	003170	100	33610338	2,259.37	A legal obligation/liability exists and a contingent liability exists.
40	0001410878	2013	CPO	0000033880	FLEMING EN	003040	100	33320600	90.00	A legal obligation/liability exists and a contingent liability exists.
40	0001410881	2013	CPO	0000033880	FLEMING EN	003040	100	33320600	280.50	A legal obligation/liability exists and a contingent liability exists.
40	0001416805	2013	CPO	0000014487	KONE INC	003040	100	33640316	4,460.73	A legal obligation/liability exists and a contingent liability exists.
40	0001421964	2013	CPO	0000032152	ASSI SECUR	003180	100	33620373	2,800.00	A legal obligation/liability exists and a contingent liability exists.
Subtotal									133,462.91	
Mayor										
46	0001370130	2013	CPO	0000045904	RASIX COMP	006010	100	36510100	81.71	A legal obligation/liability exists and a contingent liability exists.
46	0001379845	2013	CPO	0000045904	RASIX COMP	006010	100	36510606	2,318.17	A legal obligation/liability exists and a contingent liability exists.
46	0001389606	2013	CPO	0000045904	RASIX COMP	006010	100	36510501	34.26	A legal obligation/liability exists and a contingent liability exists.
46	0001390260	2013	CPO	0000045904	RASIX COMP	006010	100	36510601	223.14	A legal obligation/liability exists and a contingent liability exists.
46	0001421428	2013	BPO	0000042431	TIME WARNE	006010	100	36510100	926.24	A legal obligation/liability exists and a contingent liability exists.
46	0001421431	2013	BPO	0000042431	TIME WARNE	006010	100	36510100	926.24	A legal obligation/liability exists and a contingent liability exists.
46	0001421434	2013	BPO	0000042431	TIME WARNE	006010	100	36510100	926.24	A legal obligation/liability exists and a contingent liability exists.
									<u>5,436.00</u>	
Finance										
39	0001368715	2013	BPO	0000043553	REHAB SOLU	006010	100	86038000	354.49	A legal obligation/liability exists and a contingent liability exists.
Subtotal									354.49	
Police										
70	0001267052	2012	CPO	0000041749	BELTRANS R	003040	100	541	1,507.28	A legal obligation/liability exists and a contingent liability exists.
70	0001285273	2012	BPO	0000032864	LANGLOIS F	003110	100	734	639.59	A legal obligation/liability exists and a contingent liability exists.
70	0001296865	2012	CPO	0000041749	BELTRANS R	003040	100	541	308.63	A legal obligation/liability exists and a contingent liability exists.
70	0001310252	2012	BPO	0000007820	MCBAIN INS	003090	100	714	279.70	A legal obligation/liability exists and a contingent liability exists.
70	0001319087	2013	BPO	0000037387	CDW GOVERN	006010	100	630	308.69	A legal obligation/liability exists and a contingent liability exists.
70	0001324358	2013	CPO	0000017734	ENTERPRISE	004310	100	950	4,142.72	A legal obligation/liability exists and a contingent liability exists.

SUPPLY MANAGEMENT SYTEM (SMS) ENCUMBRANCE EXEMPTIONS

Dept ID	PO ID	Fiscal Yr	PO Type	Vendor	Vendor Name	Account	Fund	Organization	Amount	Justification
70	0001325365	2013	CPO	0000024116	GRAINGER	003290	100	541	2,444.70	A legal obligation/liability exists and a contingent liability exists.
70	0001326680	2013	CPO	0000041749	BELTRANS R	003040	100	541	1,611.68	A legal obligation/liability exists and a contingent liability exists.
70	0001333109	2013	CPO	0000041749	BELTRANS R	003040	100	541	612.59	A legal obligation/liability exists and a contingent liability exists.
70	0001334128	2013	BPO	0000037387	CDW GOVERN	003090	100	714	118.38	A legal obligation/liability exists and a contingent liability exists.
70	0001337710	2013	CPO	0000043064	BOB BARKER	003110	100	734	141.16	A legal obligation/liability exists and a contingent liability exists.
70	0001338634	2013	BPO	0000032864	LANGLOIS F	003110	100	734	295.68	A legal obligation/liability exists and a contingent liability exists.
70	0001338668	2013	CPO	0000041749	BELTRANS R	003040	100	541	1,611.68	A legal obligation/liability exists and a contingent liability exists.
70	0001339649	2013	CPO	0000035222	FISHER SCI	003090	100	714	600.00	A legal obligation/liability exists and a contingent liability exists.
70	0001349758	2013	CPO	0000041749	BELTRANS R	003040	100	541	467.41	A legal obligation/liability exists and a contingent liability exists.
70	0001349761	2013	CPO	0000041749	BELTRANS R	003040	100	541	680.56	A legal obligation/liability exists and a contingent liability exists.
70	0001349870	2013	CPO	0000041749	BELTRANS R	003040	100	541	133.76	A legal obligation/liability exists and a contingent liability exists.
70	0001354533	2013	CPO	0000041749	BELTRANS R	003040	100	541	1,579.05	A legal obligation/liability exists and a contingent liability exists.
70	0001359343	2013	BPO	0000012883	SUPERIOR S	003090	100	714	146.81	A legal obligation/liability exists and a contingent liability exists.
70	0001362876	2013	CPO	0000041749	BELTRANS R	003040	100	541	1,611.68	A legal obligation/liability exists and a contingent liability exists.
70	0001364457	2013	BPO	0000043100	MONITRONIC	003090	100	714	810.00	A legal obligation/liability exists and a contingent liability exists.
70	0001367512	2013	BPO	0000012883	SUPERIOR S	003090	100	714	921.25	A legal obligation/liability exists and a contingent liability exists.
70	0001375731	2013	CPO	0000041749	BELTRANS R	003040	100	541	1,615.38	A legal obligation/liability exists and a contingent liability exists.
70	0001376135	2013	BPO	0000032864	LANGLOIS F	003110	100	734	119.88	A legal obligation/liability exists and a contingent liability exists.
70	0001377103	2013	CPO	0000035222	FISHER SCI	003090	100	714	93.29	A legal obligation/liability exists and a contingent liability exists.
70	0001383803	2013	CPO	0000035222	FISHER SCI	003090	100	714	254.77	A legal obligation/liability exists and a contingent liability exists.
70	0001389232	2013	BPO	0000019174	PRAXAIR	003090	100	714	119.23	A legal obligation/liability exists and a contingent liability exists.
70	0001389865	2013	CPO	0000045796	LIFE TECHN	003090	100	714	2,977.12	A legal obligation/liability exists and a contingent liability exists.
70	0001389926	2013	CPO	0000041749	BELTRANS R	003040	100	541	1,615.38	A legal obligation/liability exists and a contingent liability exists.
70	0001396222	2013	CPO	0000041749	BELTRANS R	003040	100	541	468.48	A legal obligation/liability exists and a contingent liability exists.
70	0001402389	2013	CPO	0000041568	QIAGEN INC	003090	100	714	2,419.80	A legal obligation/liability exists and a contingent liability exists.

SUPPLY MANAGEMENT SYTEM (SMS) ENCUMBRANCE EXEMPTIONS

Dept ID	PO ID	Fiscal Yr	PO Type	Vendor	Vendor Name	Account	Fund	Organization	Amount	Justification
70	0001402393	2013	CPO	0000041568	QIAGEN INC	003090	100	714	8,872.60	A legal obligation/liability exists and a contingent liability exists.
70	0001402417	2013	CPO	0000041568	QIAGEN INC	003090	100	714	376.27	A legal obligation/liability exists and a contingent liability exists.
70	0001405091	2013	CPO	0000041749	BELTRANS R	003040	100	541	1,932.57	A legal obligation/liability exists and a contingent liability exists.
70	0001419124	2013	BPO	0000017734	ENTERPRISE	003040	100	787	700.00	A legal obligation/liability exists and a contingent liability exists.
70	0001420645	2013	OPO	0000044956	THE OXFORD	006010	100	541	5,715.23	A legal obligation/liability exists and a contingent liability exists.
Subtotal									48,253.00	
Public Works - Sanitation										
82	0001303095	2012	CPO	0000002074	GALLS	004430	100	82011000	111.36	A legal obligation/liability exists and a contingent liability exists.
82	0001305371	2012	CPO	0000002074	GALLS	004430	100	82011000	135.44	A legal obligation/liability exists and a contingent liability exists.
82	0001305569	2012	CPO	0000002074	GALLS	004430	100	82011000	84.28	A legal obligation/liability exists and a contingent liability exists.
82	0001308778	2013	BPO	0000043267	SOIL CONTR	003040	100	82011000	300.00	A legal obligation/liability exists and a contingent liability exists.
82	0001316925	2012	BPO	0000043267	SOIL CONTR	003040	100	82011000	326.25	A legal obligation/liability exists and a contingent liability exists.
82	0001320936	2012	CPO	0000002074	GALLS	004430	100	82011000	125.26	A legal obligation/liability exists and a contingent liability exists.
82	0001330597	2013	BPO	0000043267	SOIL CONTR	003040	100	82011000	600.00	A legal obligation/liability exists and a contingent liability exists.
82	0001352236	2013	BPO	0000003764	TCI TIRE C	003040	100	82011000	563.00	A legal obligation/liability exists and a contingent liability exists.
82	0001379519	2013	CPO	0000006352	JOHNSTONE	003090	100	82011000	304.11	A legal obligation/liability exists and a contingent liability exists.
82	0001380299	2013	BPO	0000040501	TECHDEPOT	006010	100	82011000	129.14	A legal obligation/liability exists and a contingent liability exists.
82	0001400943	2013	CPO	0000035222	FISHER SCI	006020	100	82011000	377.15	A legal obligation/liability exists and a contingent liability exists.
82	0001405010	2013	BPO	0000046074	ENVIRONMEN	006020	100	82011000	16.35	A legal obligation/liability exists and a contingent liability exists.
82	0001405150	2013	CPO	0000024116	GRAINGER	003090	100	82011000	145.08	A legal obligation/liability exists and a contingent liability exists.
82	0001408224	2013	CPO	0000044462	RELIABLE	003040	100	82011000	2,040.00	A legal obligation/liability exists and a contingent liability exists.
82	0001300164	2012	BPO	0000045704	JR'S ENVIR	003090	100	82025000	65.00	A legal obligation/liability exists and a contingent liability exists.
82	0001349968	2013	CPO	0000028040	OFFICE DEP	006010	100	82025000	61.17	A legal obligation/liability exists and a contingent liability exists.
82	0001364471	2013	CPO	0000035222	FISHER SCI	006020	100	82025000	56.55	A legal obligation/liability exists and a contingent liability exists.
82	0001387515	2013	BPO	0000024116	GRAINGER	006020	100	82025000	204.49	A legal obligation/liability exists and a contingent liability exists.

SUPPLY MANAGEMENT SYTEM (SMS) ENCUMBRANCE EXEMPTIONS

Dept ID	PO ID	Fiscal Yr	PO Type	Vendor	Vendor Name	Account	Fund	Organization	Amount	Justification
82	0001392582	2013	BPO	0000001138	EMPIRE CLE	006020	100	82025000	95.09	A legal obligation/liability exists and a contingent liability exists.
82	0001296753	2012	CPO	0000043292	TRI-SIGNAL	006020	100	82028000	295.00	A legal obligation/liability exists and a contingent liability exists.
82	0001400509	2013	CPO	0000020445	MOTOROLA	003090	100	82028000	843.66	A legal obligation/liability exists and a contingent liability exists.
82	0001343729	2013	CPO	0000036932	AT&T MOBIL	006010	100	82030000	140.29	A legal obligation/liability exists and a contingent liability exists.
82	0001416968	2013	CPO	0000001418	GRAYBAR EL	006020	100	82030000	799.24	A legal obligation/liability exists and a contingent liability exists.
Subtotal									7,817.91	
Public Works - Street Services										
86	0001292642	2012	CPO	0000002074	GALLS	004430	100	86040000	519.83	A legal obligation/liability exists and a contingent liability exists.
86	0001320430	2012	BPO	0000043627	LAYFIELD E	003030	100	860B0051	549.00	A legal obligation/liability exists and a contingent liability exists.
86	0001325539	2012	BPO	0000043627	LAYFIELD E	003030	100	860B0051	313.64	A legal obligation/liability exists and a contingent liability exists.
86	0001325543	2012	BPO	0000043627	LAYFIELD E	003030	100	860B0051	654.95	A legal obligation/liability exists and a contingent liability exists.
86	0001325544	2012	BPO	0000043627	LAYFIELD E	003030	100	860B0051	654.95	A legal obligation/liability exists and a contingent liability exists.
86	0001325803	2013	BPO	0000041749	BELTRANS R	006020	100	861A3098	307.50	A legal obligation/liability exists and a contingent liability exists.
86	0001328042	2013	BPO	0000024572	TRENCH SHO	003040	100	860B0051	840.00	A legal obligation/liability exists and a contingent liability exists.
86	0001328049	2013	BPO	0000024572	TRENCH SHO	003040	100	860B0051	900.00	A legal obligation/liability exists and a contingent liability exists.
86	0001328050	2013	BPO	0000024572	TRENCH SHO	003040	100	860B0051	900.00	A legal obligation/liability exists and a contingent liability exists.
86	0001328533	2013	BPO	0000024572	TRENCH SHO	003040	100	860B0051	360.00	A legal obligation/liability exists and a contingent liability exists.
86	0001341405	2013	BPO	0000030819	AIRGAS - W	006020	100	86193903	184.75	A legal obligation/liability exists and a contingent liability exists.
86	0001359695	2013	CPO	0000013838	RICOH AMER	003040	100	860M0000	304.00	A legal obligation/liability exists and a contingent liability exists.
86	0001377395	2013	CPO	0000002074	GALLS	004430	100	86223003	1,817.53	A legal obligation/liability exists and a contingent liability exists.
86	0001377497	2013	CPO	0000002074	GALLS	004430	100	86223003	307.04	A legal obligation/liability exists and a contingent liability exists.
86	0001385368	2013	CPO	0000002074	GALLS	004430	100	86223003	901.24	A legal obligation/liability exists and a contingent liability exists.
86	0001389285	2013	CPO	0000002074	GALLS	004430	100	86223003	901.24	A legal obligation/liability exists and a contingent liability exists.
86	0001405454	2013	CPO	0000039877	UNIVAR USA	003030	100	860A0000	3,098.80	A legal obligation/liability exists and a contingent liability exists.
Subtotal									13,514.47	
GRAND TOTAL									340,581.52	