

CAO Year-End FSR Amendments June 5, 2017

Due to information that came to our attention subsequent to the release of this Year-End FSR, we are recommending the following amendments:

1. Amend Recommendation No. 3. to reflect the **Revised Attachment 5**.

This includes a new recommendation to transfer \$1,134,186 from the City Clerk's Salaries As-Needed Account to the Elections Account as additional funds are needed to offset the shortfall in the Elections Account as well as a proposed reduction in the amount transferred from the UB, 2016-17 Budgetary Shortfalls account. Sufficient savings are available in the Salaries As-Needed Account.

2. Amend Recommendation No. 5 to reflect the **Revised Attachment 7**.

This includes the following changes:

- Transfer \$150,000 from various accounts within the Fire Department to its Field Equipment Expense Account to offset a deficit in the purchase of apparatus and fleet maintenance parts.
 - Reduce the amount to be transferred from the UB, 2016-17 Budgetary Shortfalls account to the City Clerk's Elections account by \$384,186. This amount will be offset by savings in the City Clerk's Salaries As-Needed account.
 - Increase the amount to be transferred from the UB, 2016-17 Budgetary Shortfalls Account to the Office of the City Attorney by \$384,186. These funds are needed to offset the City Attorney shortfall in the Salaries General account as this portion of the shortfall cannot be covered by special funds as previously assumed.
3. Instruct City departments to immediately transfer all department and grant revenue per the 2016-17 Revised Revenue budget, to include all estimated related cost and direct cost reimbursements through June 30, 2017.

Date: 6/5/17
Submitted in Budget Finance Committee
Council File No: 16-0600-5178
Item No.: 9
~~City Administrator~~ Communication from the
City Administrator Officer
(CAO)

REVISED ATTACHMENT 5
FY 2016-17 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM	AMOUNT	TRANSFER TO	AMOUNT
REQUESTING DEPARTMENT	FUND/ACCOUNT		FUND/ACCOUNT	AMOUNT
Building and Safety <i>HPES 2nd Amendment</i> <i>Code Book Costs</i>	<u>Fund 48R/08, Building & Safety Building Permit Enterprise Fund</u>		<u>Fund 48R/08, Building & Safety Building Permit Enterprise Fund</u>	
	08N204, Reserve for Future Costs	\$ 400,284.00	08N601, B&S Expense and Equipment	\$ 400,284.00
	08N204, Reserve for Future Costs	\$ 220,000.00	08N602, B&S Training	\$ 220,000.00
	Subtotal	<u>\$ 620,284.00</u>	Subtotal	<u>\$ 620,284.00</u>
City Administrative Officer <i>Temporary Staffing, Overtime &</i> <i>End-of-life technology</i>	<u>Fund 100/10, City Administrative Officer</u>		<u>Fund 100/10, City Administrative Officer</u>	
	001010, Salaries, General	\$ 500,000.00	001070, Salaries, As Needed	\$ 150,000.00
			001090 Salaries, Overtime	\$ 100,000.00
			006010 Office and Administrative	\$ 250,000.00
		Subtotal	<u>\$ 500,000.00</u>	
City Clerk <i>Elections Expense Shortfall</i>	<u>Fund 100/14, City Clerk</u>		<u>Fund 100/14, City Clerk</u>	
	001010, Salaries, General	\$ 154,192.00	<u>004170, Elections</u>	<u>\$ 1,288,378.00</u>
	<u>001070, Salaries As-Needed</u>	<u>\$ 1,134,186.00</u>		
	Subtotal	<u>\$ 1,288,378.00</u>		
Controller	<u>100/26, Controller</u>		<u>100/26, Controller</u>	
	001010, Salaries General	\$ 371,000.00	001070, Salaries As-Needed	\$ 240,000.00
			001090, Overtime General	\$ 131,000.00
			Subtotal	<u>\$ 371,000.00</u>
Council <i>CD 1 Community Services & Events</i>	<u>Fund 100/56, General City Purposes</u>		<u>Fund 100/56, General City Purposes</u>	
	000858, Council Fee Subsidy	\$ 50,000.00	000701, Council District Community Services	\$ 50,000.00
Cultural Affairs <i>Miscellaneous Expenditures</i>	<u>Fund 100/30, Cultural Affairs</u>		<u>Fund 100/30, Cultural Affairs</u>	
	001010, Salaries, General	\$ 237,000.00	001070, Salaries As-Needed	\$ 100,000.00
			006010, Office and Administrative	\$ 26,000.00
			006020, Operating Supplies	\$ 111,000.00
		Subtotal	<u>\$ 237,000.00</u>	
Economic & Workforce Development <i>CRA/LA Excess Non-Housing Bond</i> <i>Administrative Costs Adjust.</i>	<u>Fund 100/22, Economic and Workforce Development</u>		<u>Fund 100/22, Economic and Workforce Development</u>	
	003040, Contractual Services	\$ 5,000.00	001070, Salaries As Needed	\$ 2,500.00
			006010, Office and Administrative	\$ 2,500.00
			Subtotal	<u>\$ 5,000.00</u>
	<u>Fund 100/22, Economic and Workforce Development (57D/22N122)</u>		<u>Fund 57D/22, CRA/LA Excess Non-Housing Bond Proceeds</u>	
	003040, Contractual Services	\$ 547.00	22N299, Reimbursement of General Fund Costs	\$ 547.00
<i>General Fund Various Programs</i> <i>Admin. Costs - YouthSource Centers &</i> <i>Summer Youth Employment Program</i>	<u>Fund 100/22, Economic and Workforce Development</u>		<u>Fund 100/22, Economic and Workforce Development</u>	
	006020, Operating Supplies	\$ 2,600.00	003310, Transportation	\$ 600.00
	003040, Contractual Services	\$ 1,000.00	006010, Office and Administrative	\$ 3,000.00
	Subtotal	<u>\$ 3,600.00</u>	Subtotal	<u>\$ 3,600.00</u>

REVISED ATTACHMENT 5
FY 2016-17 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
TRANSFER FROM				
TRANSFER TO				
Fire	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
<i>Sworn Salary Shortfall</i>	001010, Salaries General	\$ 1,050,000.00	001012, Salaries Sworn	\$ 4,625,000.00
	001050, Unused Sick Time	\$ 415,000.00		
	001093, Overtime Constant Staffing	\$ 600,000.00		
	001098, Overtime Variable Staffing	\$ 2,560,000.00		
	Subtotal	<u>\$ 4,625,000.00</u>		
Apparatus and Fleet Maint	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
	001010, Salaries General	\$ 25,000.00	003090, Field Equipment Expense	\$ 150,000.00
	002120, Printing and Binding	\$ 25,000.00		
	006010, Office and Administrative	\$ 100,000.00		
	Subtotal	<u>\$ 150,000.00</u>		
General Services	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
<i>Various Deficits</i>	001010, Salaries General*	\$ 495,000.00	001090, Overtime General (\$100,000 SWRF & \$45,000 GF)	\$ 145,000.00
	(Source: \$100,000-SWRF & \$395,000-GF)		003040, Contractual Services	350,000.00
			Subtotal	<u>495,000.00</u>
<i>Data Cleansing for AMS</i>	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	001010, Salaries General	79,000.00	003040, Contractual Services	\$ 300,000.00
	006030, Leasing	\$ 221,000.00		
	Subtotal	<u>300,000.00</u>		
<i>Capital Repairs for Public Works</i>	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	001010, Salaries General	202,884.00	003040, Contractual Services	\$ 202,884.00
<i>Council Transition</i>	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	001010, Salaries General	103,600.00	001014, Salaries, Construction Projects	\$ 62,160.00
			003180, Construction Materials and Supplies	41,440.00
			Subtotal	<u>103,600.00</u>
Human Resources Benefits	<u>Fund 100/61, Human Resources Benefits</u>		<u>Fund 100/61, Human Resources Benefits</u>	
<i>Various Deficits</i>	003040, Contractual Services	\$ 1,400,000.00	009210, Fire Health and Welfare Program	\$ 750,000.00
			009330, Supplemental Civilian Union Benefits	\$ 650,000.00
			Subtotal	<u>\$ 1,400,000.00</u>
<i>Employee Assistance Deficit</i>	<u>Fund 100/61, Human Resources Benefits</u>		<u>Fund 100/61, Human Resources Benefits</u>	
	009100, Unemployment Insurance	\$ 200,000.00	009110, Employee Assistance Program	\$ 200,000.00
Information Technology Agency	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>	
<i>Identity Management</i>	001010, Salaries, General	\$ 100,000.00	003040, Contractual Services	\$ 100,000.00
<i>Paydown Liabilities</i>	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>	
	001010, Salaries, General	\$ 400,000.00	001090, Overtime, General	\$ 400,000.00

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REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	TRANSFER TO	AMOUNT
Mayor				
<i>Adjustment for Projected Salaries</i>	<u>Fund 100/46 Mayor</u> 001070, Salaries As Needed	\$ 600,000.00	<u>Fund 100/46 Mayor</u> 001010, Salaries General	\$ 600,000.00
Personnel				
<i>GF deficits in various accounts</i>	<u>Fund 100/66, Personnel</u> 001010, Salaries, General	\$ 290,000.00	<u>Fund 100/66, Personnel</u> 001070, Salaries, As Needed 001090, Overtime General 003040, Contractual Services	\$ 60,000.00 \$ 130,000.00 \$ 100,000.00
			Subtotal	<u>\$ 290,000.00</u>
Police				
<i>Offset LPSF Shortfall & Sworn Salary Shortfall</i>	<u>Fund 100/70, Police</u> 001010, Salaries General 001070, Salaries As-Needed 001090, Overtime General	\$ 923,158.00 \$ 50,000.00 \$ 300,000.00	<u>Fund 100/70, Police</u> 001012, Salaries Sworn 001095, Accumulated Overtime	\$ 1,073,158 200,000
	Subtotal	<u>\$ 1,273,158.00</u>	Subtotal	<u>\$ 1,273,158.00</u>
Public Works-Sanitation				
<i>Wireless expenses</i>	<u>Fund 100/82, Bureau of Sanitation</u> 003090, Field Equipment Expense (SPA)	\$ 20,000.00	<u>Fund 100/82, Bureau of Sanitation</u> 003040, Contractual Services (SPA)	\$ 20,000.00
<i>Hiring Hall Electricians to Support Low Flow Diversion System</i>	<u>Fund 100/82, Bureau of Sanitation</u> 001010, Salaries General (SPA)	\$ 35,000.00	<u>Fund 100/82, Bureau of Sanitation</u> 001100, Hiring Hall Salaries (SPA) 001120, Benefits Hiring Hall (SPA)	\$ 20,000.00 15,000.00
			Subtotal	<u>\$ 35,000.00</u>
<i>Address projected account deficit</i>	<u>Fund 100/82, Bureau of Sanitation</u> 001010, Salaries General (CRTF)	\$ 15,000.00	<u>Fund 100/82, Bureau of Sanitation</u> 001090, Overtime General (CRTF)	\$ 15,000.00
<i>Address projected account deficits</i>	<u>Fund 100/82, Bureau of Sanitation</u> 001010, Salaries General (UO)	\$ 20,000.00	<u>Fund 100/82, Bureau of Sanitation</u> 001070, Salaries As-Needed (UO) 001090, Overtime General (UO)	\$ 19,000.00 1,000.00
			Subtotal	<u>\$ 20,000.00</u>
<i>Address projected account deficit</i>	<u>Fund 100/82, Bureau of Sanitation</u> 004430, Uniforms (SCMO)	\$ 7,000.00	<u>Fund 100/82, Bureau of Sanitation</u> 006010, Office and Administrative (SCMO)	\$ 7,000.00
<i>Address projected account deficit</i>	<u>Fund 100/82, Bureau of Sanitation</u> 001010, Salaries General (LMSF)	\$ 200,000.00	<u>Fund 100/82, Bureau of Sanitation</u> 001070, Salaries As-Needed (LMSF)	\$ 200,000.00
<i>Address projected account deficit</i>	<u>Fund 100/82, Bureau of Sanitation</u> 001010, Salaries General (MFBI)	\$ 10,000.00	<u>Fund 100/82, Bureau of Sanitation</u> 001070, Salaries As-Needed (MFBI)	\$ 10,000.00
<i>Address projected account deficit</i>	<u>Fund 100/82, Bureau of Sanitation</u> 002120, Printing and Binding (HHW)	\$ 50,000.00	<u>Fund 100/82, Bureau of Sanitation</u> 001070, Salaries As-Needed (HHW)	\$ 50,000.00

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FY 2016-17 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Public Works-Sanitation cont.	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
<i>Address projected account deficit</i>	001100, Hiring Hall Salaries (SWRRF)	\$ 500,000.00	001010, Salaries General (SWRRF)	\$ 694,000.00
	001120, Benefits Hiring Hall (SWRRF)	194,000.00	001070, Salaries As-Needed (SWRRF)	80,000.00
	004430, Uniforms (SWRRF)	20,000.00	Subtotal	\$ 774,000.00
	006020, Operating Supplies (SWRRF)	60,000.00		
	Subtotal	\$ 774,000.00		
	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
<i>Address projected account deficit</i>	001070, Salaries As-Needed (GF)	\$ 130,000.00	001010, Salaries General (GF)	\$ 130,000.00
	001090, Overtime General (GF)	8,000.00	003310, Transportation (GF)	8,000.00
	Subtotal	\$ 138,000.00	Subtotal	\$ 138,000.00
	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
<i>Address projected account deficit</i>	001010, Salaries General (SCMO)	\$ 150,000.00	001010, Salaries General (SCMC)	\$ 150,000.00
	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
<i>Address projected account deficit</i>	001010, Salaries General (CRTF)	\$ 100,000.00	001090, Overtime General (SWRRF)	\$ 100,000.00
Transportation				
<i>Gas Tax Shortfalls</i>	<u>Fund 100/94, Transportation</u>		<u>Fund 100/94, Transportation</u>	
	001010, Salaries General (Prop C)	\$ 300,000.00	001010, Salaries General	\$ 300,000.00
	001090, Overtime General (Prop C)	5,150.00	001070, Salaries, As-Needed	5,150.00
	Subtotal	\$ 305,150.00	Subtotal	\$ 305,150.00
	<u>Fund 100/94, Transportation</u>		<u>Fund 100/94, Transportation</u>	
<i>General Fund Shortfalls</i>	001010, Salaries General	\$ 150,000.00	001070, Salaries, As-Needed	\$ 150,000.00
	<u>Fund 100/94, Transportation</u>		<u>Fund 100/94, Transportation</u>	
<i>Measure R Shortfalls</i>	001010, Salaries General (Measure R Local Return)	\$ 90,500.00	001070, Salaries, As-Needed	\$ 14,000.00
			001090, Overtime General	76,500.00
			Subtotal	\$ 90,500.00
	<u>Fund 100/94, Transportation</u>		<u>Fund 100/94, Transportation</u>	
<i>Local Transportation Fund Shortfalls</i>	001090, Overtime General (Mobile Source Fund)	\$ 150,000.00	001090, Overtime General (Local Transportation Fund)	\$ 150,000.00
	<u>Fund 100/94, Transportation</u>		<u>Fund 100/94, Transportation</u>	
<i>Mobile Source Shortfalls</i>	001010, Salaries General (Mobil Source Fund)	\$ 15,000.00	001070, Salaries, As-Needed	\$ 15,000.00
	<u>Fund 100/94, Transportation</u>		<u>Fund 100/94, Transportation</u>	
<i>Warner Center Shortfalls</i>	001010, Salaries General (Warner Center Fund)	\$ 1,500.00	001090, Overtime General	\$ 1,500.00
	<u>Fund 100/94, Transportation</u>		<u>Fund 100/94, Transportation</u>	
<i>Transportation Regulation and Enforcement (TRE)</i>	001090, Overtime General (TRE Fund)	\$ 1,000.00	001010, Salaries General	\$ 1,000.00

REVISED ATTACHMENT 5
FY 2016-17 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Transportation continued				
<i>Expedited Permit Shortfalls</i>	<u>Fund 100/94, Transportation</u> 001010, Salaries General (Expedited Permit Fee Fund)	\$ 20,000.00	<u>Fund 100/94, Transportation</u> 001090, Overtime General	\$ 20,000.00
<i>Proposition C Shortfalls</i>	<u>Fund 100/94, Transportation</u>		<u>Fund 100/94, Transportation</u>	
<i>Prop C, Metro and Transportation Grant</i>	001090, Salaries Overtime (TG)	\$ 60,000.00	001010, Salaries General (TG)	\$ 60,000.00
<i>Funded projects</i>	001010, Overtime General (Prop C)	\$ 42,000.00	001010, Salaries General (Metro)	\$ 42,000.00
	Subtotal	\$ 102,000.00	Subtotal	\$ 102,000.00
<i>Traffic Safety Fund Shortfalls</i>	<u>Fund 100/94, Transportation</u> 001010, Salaries General (GF)	\$ 35,000.00	<u>Fund 100/94, Transportation</u> 001010, Salaries General (TSF)	\$ 35,000.00
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 15,604,601.00		\$ 15,604,601.00

REVISED ATTACHMENT 7

**FY 2016-17 BUDGET ADJUSTMENTS
 APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE**

APPROPRIATE FROM:	APPROPRIATE TO:	AMOUNT
<u>Fund 100/58, Unappropriated Balance</u>		
580212, Electric Vehicle Charging Stations	<u>Fund 347/50, Street Lighting Maintenance Assessment Fund</u> RSC 530100, Reimbursement from Other Funds-Gen	\$ 103,850.00
580212, Electric Vehicle Charging Stations	<u>Fund 100/58, Unappropriated Balance</u> 580230, Reserve for Unrealized Revenue	\$ 630,000.00
580220, November 2016 General Election Costs	<u>Fund 100/58, Unappropriated Balance</u> 580230, Reserve for Unrealized Revenue	\$ 3,357,301.00
580220, November 2016 General Election Costs	<u>Fund 100/14, City Clerk</u> 004170, Elections	\$ 742,699.00
580222, 2016-17 Budgetary Shortfalls (Total from this Account: \$9,550,952.2)	<u>Fund 100/14, City Clerk</u> 004170, Elections	\$ 1,018,923.00
	<u>Fund 100/74, Board of Public Works</u> 001010, Salaries General	\$ 31,450.00
	<u>Fund 100/12, City Attorney</u> 001010, Salaries General	\$ 1,451,037.00
	003040, Contractual Services	\$ 100,000.00
	004200, Litigation Expense	\$ 975,000.00
	Subtotal	<u>\$ 2,526,037.00</u>
	<u>Fund 100/82, Bureau of Sanitation</u> 006020, Operating Supplies (SWRRF)	\$ 74,542.20
	<u>Fund 100/38, Fire Department</u> 001012, Salaries Sworn	\$ 5,900,000.00

REVISED ATTACHMENT 7

**FY 2016-17 BUDGET ADJUSTMENTS
APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE**

APPROPRIATE FROM:	APPROPRIATE TO:	AMOUNT
580224, Public Works Trust Fund Nexus Study	Fund 100/74, Board of Public Works 003040, Contractual Services	\$ 50,000.00
TOTAL APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE		\$ 14,434,802.20