

NOV 06 2007

LOS ANGELES FIRE DEPARTMENT



DOUGLAS L. BARRY
FIRE CHIEF



October 5, 2007

BOARD OF FIRE COMMISSIONERS
FILE NO. 07-112

TO: Board of Fire Commissioners
FROM: Douglas L. Barry, Fire Chief *[Signature]*
SUBJECT: MONTHLY FINANCIAL STATUS REPORT – FISCAL YEAR 2007-08
FOR THE PERIOD OF JULY/AUGUST 2007

FOR INFORMATION ONLY:	<input type="checkbox"/> Approved	<input type="checkbox"/> Approved w/Corrections	<input type="checkbox"/> Withdrawn
	<input type="checkbox"/> Denied	<input type="checkbox"/> Received & Filed	<input type="checkbox"/> Other

For Information Only

Attached for your review is the Monthly Financial Summary Report submitted to the City Administrative Officer, year-to-date as of August 14, 2007 (covering Pay Periods 1 – 4).

It is respectfully recommended that the Board of Fire Commissioners receive and file this report, as it is being submitted for informational purposes only.

Board report prepared by Sandra Ocon, Senior Management Analyst II, Budget Management Section.

Attachment

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

TO: Karen L. Sisson
City Administrative Officer

ATTN: Robert Kadomatsu, Senior Administrative Analyst II

FROM: Fire Department

SUBJECT: MONTHLY FINANCIAL SUMMARY REPORT – JULY/AUGUST 2007

Summary:

Attached is the CAO Monthly Financial Summary Report year-to-date as of August 18, 2007 (Pay Periods 1-4).

Several of the Department's accounts continue to have structural deficits despite repeated budget requests to fully fund these accounts. Throughout the fiscal year the Department will continue the process of evaluating and prioritizing expenditures to ensure it remains within its allotted budget to the extent possible. It is very early in the fiscal year and many variables can cause the current financial situation to change.

Salary Accounts

The Sworn Salary Accounts are interrelated and very complex. While we are projecting surpluses in several salary accounts, the Department is again faced with starting the 2007-08 Fiscal Year with structural deficits built in other salary accounts. The overall projected deficit in the salary accounts is \$8.4 million.

This deficit is excluding the final amount to be paid for the MOU 23 retro. The Department encumbered \$12.3 million (from FY 2006-07) based on internal calculations. The CAO's Employee Relations and the Controller's Office have informed Fire that the cost is estimated to be \$15.7 million.

The Sworn Salary Account 1012 is designed to be fully funded based on the total authorized positions. It is crucial that this account be fully funded since the salaries for all vacant platoon duty positions must be transferred to the Overtime Constant Staffing Account 1093. However, as stated during the FY 2007-08 budget deliberations, Account 1012 was not fully funded therefore there is less funding for vacant platoon duty positions available to transfer to Account 1093 contributing to the Constant Staffing Account 1093 salary deficit. At this time we are projecting a surplus of \$11.1 million in Account 1012 due to vacant platoon duty positions.

The Overtime Constant Staffing Account 1093 continues to be underfunded and has a structural deficit. This Account was not fully funded in FY 2006-07 and this deficit has carried forward and into FY 2007-08. As of pay period 4 the estimated deficit is \$18.9 million with 205 platoon duty vacancies. There are numerous variables in this account and a change in one of these variables can increase or decrease the projected deficit each pay period. Salary surpluses from Accounts 1012 and 1098 will be transferred in the mid-year and year-end to cover the projected deficit in this account. The Sworn Salary accounts are interrelated and adjustments between salary accounts are always necessary.

The General Overtime Account 1090 is projected to have a \$1.1 million deficit at year-end. The Department must use a substantial amount of overtime to cover vacancies in the positions that provide fleet maintenance. If overtime is not used, then fleet may have to be put out of service and create a problem in responding to emergencies. This projected deficit will start in Pay Period 12, therefore a transfer request is included in this report.

The Sworn Overtime Account 1092 is projected to have a \$1.5 million deficit at year-end. The deficit could change depending on any responses to major brush fires during the fiscal year. This account has had an average shortfall of \$2.2 million in the past several years. These accounts have built-in structural deficits that the Department has had to mitigate despite budget requests to fully fund these Accounts.

Expense Accounts

The Field Equipment Expense Account 3090 continues to be underfunded due to the increase in cost for and number of auto parts necessary to keep our fleet in service. An increase and ongoing need for additional, unfunded boat repair expenditures is also a factor in the projected deficit. The average deficit in this Account in FY 2002-03, 2003-04 and 2004-05 was \$800,000. However, in FY 2005-06 and 2006-07 an additional \$1.2 million was transferred each fiscal year into this account to keep the fleet service. Despite yearly budget requests, this account continues to be underfunded.

Conclusion:

Due to the nature of and numerous factors that impact our salary accounts it is difficult to conclude with certainty the Department's salary accounts final year-end balance. The Department will continue to reviewed all accounts to find possible alternatives to end the fiscal year on target to the extent possible while maintaining the health and safety of firefighters fulfilling its obligations of providing fire protection and emergency medical services to the residents of the City of Los Angeles.

The Department recommends the transfer of funds as requested in Attachment 6 in order to maintain fleet in service, continue supporting revenue generating activities and meet payroll needs.



DOUGLAS L. BARRY
Fire Chief

DLB:sjo

Attachments:

- Attachment 1: 2007-08 Monthly Financial Summary
- Attachment 2: Monthly Financial Analysis
- Attachment 3: Salary Projection Model
- Attachment 4: 2007-08 Employment Level Report
- Attachment 5: LAFD Revenue Estimates
- Attachment 6: Transfer Request

2007-08 MONTHLY FINANCIAL SUMMARY BY FUND AND ACCOUNT
FIRE DEPT

Reporting Month: July/August 2007 (PP 1 - 4)

Completed by: Sandra Ocon, Senior Management Analyst II

Dept: Fund: General Fund		2007-08 BUDGETED EXPENDITURES			YEAR-END PROJECTIONS		REVISED YEAR-END PROJECTIONS	
Acct. No.	Account Title	2007-08 Adopted Budget (1)	Interim Appropriations or Adjustments* (2)	Total Adjusted Budget (1+2=3)	Total Projected Expenditures At Year-End (4)	Projected Year-End Balance (3-4=5)	Requested Interim Appropriations or Adjustments** (6)	Revised Projected Year-End Balance (5+6=7)
1010	Salaries, General	22,965,870	2,865	22,968,735	23,661,271	(692,536)	291,664	(400,872)
1012	Salaries, Sworn	359,448,856	10,733	359,459,589	348,589,273	10,870,317	241,210	11,111,527
1030	Sworn Bonuses	3,727,588	-	3,727,588	3,438,492	289,096	-	289,096
1050	Unused Sick Time	3,681,709	-	3,681,709	3,997,754	(316,045)	-	(316,045)
1070	Salaries, As-Needed	106,000	(24,829)	81,171	6,000	75,171	-	75,171
1090	Overtime General	718,510	-	718,510	1,910,645	(1,192,135)	295,000	(897,135)
1092	Overtime Sworn	4,791,110	-	4,791,110	6,291,307	(1,500,197)	-	(1,500,197)
1093	Overtime Constant Staffing	104,325,126	-	104,325,126	123,259,842	(18,934,716)	-	(18,934,716)
1098	Overtime Variable Staffing	11,340,793	3,419	11,344,212	12,433,798	(1,089,586)	3,235,150	2,145,564
	Subtotal Salaries	\$ 511,105,562	\$ (7,812)	\$ 511,097,750	\$ 519,699,365	\$ (12,490,631)	\$ 4,063,024	\$ (8,427,607)
2120	Printing and Binding	347,105	-	347,105	347,105	-	-	-
2130	Travel Expense	23,070	24,829	47,899	47,899	-	-	-
3030	Construction Materials	223,755	-	223,755	223,755	-	-	-
3040	Contractual Services	3,592,731	-	3,592,731	3,592,731	-	-	-
3070	Contract Brush Clearance	1,500,000	-	1,500,000	1,500,000	-	-	-
3090	Field Equipment Expense	3,197,056	-	3,197,056	4,397,056	(1,200,000)	-	(1,200,000)
3120	Investigations	5,400	-	5,400	5,400	-	-	-
3260	Rescue Supplies and Exp	2,610,477	-	2,610,477	2,610,477	-	-	-
3310	Transporation Expense	3,158	-	3,158	3,158	-	-	-
4430	Uniforms	4,814,301	-	4,814,301	4,814,301	-	-	-
4450	Water Control Devices	766,060	-	766,060	766,060	-	-	-
6010	Office and Administrative	2,317,072	-	2,317,072	2,317,072	-	-	-
6020	Operating Supplies	4,273,626	-	4,273,626	4,273,626	-	-	-
	Subtotal Expense	\$ 23,673,811	\$ 24,829	\$ 23,698,640	\$ 24,898,640	\$ (1,200,000)	\$ -	\$ (1,200,000)
7300	Furn, Office & Tech Equip	180,000	-	180,000	180,000	-	-	-
7340	Transporation Equipment	-	-	-	-	-	-	-
	Subtotal Equipment	\$ 180,000	\$ -	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -
9350	Special Communications Services	66,006	-	66,006	66,006	-	-	-
	Subtotal Special	\$ 66,006	\$ -	\$ 66,006	\$ 66,006	\$ -	\$ -	\$ -
	Total Budget	\$ 535,025,379	\$ 17,017	\$ 535,042,396	\$ 544,844,011	\$ (13,690,631)	\$ 4,063,024	\$ (9,627,607)

COMMENTS: 1) Account 1010 requested Interim Appropriations includes reimbursements from Prop Q, Prop F, US&R and UASI 06. 2) Account 1012 requested Interim Appropriations includes retro salary expenditure of Chief Officers amounting to \$536,210 that has been erroneously included as current year expenditure by the Controller's Office and will be corrected. 3) Account 1098 requested Interim Appropriations includes \$3,235,150 from the UASI 06 Grant that must be reappropriated to cover expenditures in FY 2007-08.

MOU 23 Retro - The total projected deficit of \$9,627,607 does not include the shortage in the retro payment. The Department encumbered \$12.3 million based on the information it had available. However, the final retro payment is estimated to be \$15.3 million. Therefore there is an additional shortage of approximately \$3 million.

NOTES: Insert additional lines for each appropriation account as necessary. Use separate sheets to report on each major source of funds.

***Interim Appropriations or Adjustments* column should reflect data in FMIS and transfers approved by Council and/or Mayor.

****Requested Interim Appropriations or Adjustments* column should reflect unrecorded transfers (e.g., prior CAO FSRs pending Council approval or any other unrecorded actions) and/or transfers requested in this current Financial Status Report.

MONTHLY FINANCIAL ANALYSIS

Reporting Month: July/August 2007

Department: Fire

Source of Funds: General Funds

Completed By: Sandra Ocon, Senior Management Analyst II

Instructions:

1. Identify the projected year-end surplus or deficit for all salary, expense, equipment and special accounts as indicated on the Monthly Financial Summary. Use additional pages if necessary.
2. For each account, explain all assumptions in determining the projected surplus or deficit.
3. Identify a plan/solution to eliminate any projected deficit by year-end and any impact on services.
4. Identify and explain any appropriation or transfer requests.
5. Provide estimated year-end revenue for the General Fund (GF) and any special funds (SF), including all assumptions. Any deviation from the Adopted Budget should be explained.
6. Identify any issues of concern that might impact the department's budget or services, if applicable.

Detailed explanation of expenditures in narrative form:

Appropriation Account:
1010, Salaries General

Projected Surplus/(Deficit) at Year-End:
(\$400,971)

Assumptions:

- The projected deficit in this account is due to four unfunded resolution authorities.
- The resolution authorities were approved and funded in FY 2005-06. The positions were filled, however they were initially deleted in the FY 2007-08 Proposed Budget. The authorities were added back in the final 2007-08 Budget without funding.

Appropriation Account:
1012, Salaries Sworn

Projected Surplus/(Deficit) at Year-End:
\$11,111,527

Assumptions:

- The surplus in this account is due to platoon duty vacancies. The salaries for these positions accrue as savings.
- Savings in Account 1012 are transferred to Account 1093 as these accounts are interrelated.
- Note that this account was not fully funded based on Fire's 2007-08 Proposed Budget (Wages & Count). Therefore there is less funding to transfer to Account 1093 to cover projected vacancies.

Appropriation Account:
1030, Salaries Bonus (Sworn)

Projected Surplus/(Deficit) at Year-End:
\$289,096

Assumptions:

- The projected surplus is due to a change in the bonus structure in MOU 23 which converted the MF bonus to straight salary paid out of Account 1012.

Appropriation Account:
1050, Unused Sick Time

Projected Surplus/(Deficit) at Year-End:
(\$316,045)

Assumptions:

- This deficit is projected due to an increase in sick time payouts as a result of the DROP Program and number of participants exiting the Program.
- This deficit will be offset by other salary account surpluses.

Appropriation Account:
1070, Salaries-As-Needed

Projected Surplus/(Deficit) at Year-End:
\$75,171

Assumptions:

- A small surplus is projected in this account.

Appropriation Account:
1090, Salaries Overtime General

Projected Surplus/(Deficit) at Year-End:
(\$897,135)

Assumptions:

- The overall projected deficit is \$1,192,135. In order to meet payroll needs as of PP 12 at transfer request of \$295,000 is included in this report for a revised projected year-end deficit of \$897,135.
- Due to numerous factors (expired lists, competing with other City Departments for limited number of employees, higher pay at DWP) the Department continues to experience a high number of vacancies in positions that repair and keep fleet in service, and clerical positions that generate revenue.
- Approximately 50% of the projected deficit is to cover overtime to be used to cover critical functions such as repair and maintenance for the Department's fleet.
- Approximately 30% of the projected overtime is for revenue generating overtime, i.e. Ambulance Billing, EMS Follow-Up Unit, Accounts Receivable.
- Approximately 20% of the projected deficit is to cover necessary overtime for such areas as the new dispatch center, and to reduce backlogs in various areas.

Appropriation Account:
1092, Salaries Overtime Sworn

Projected Surplus/(Deficit) at Year-End:
(\$1,500,197)

Assumptions:

- This account pays for overtime required for public assemblies, film watches, emergency inspections and other required emergency overtime activities.
- The projected deficit is due to increased costs for these assignments.
- The Department submits claims for reimbursement (if applicable) for responses to major fires which are paid from this account. However, the reimbursement goes directly to the General Fund. Any reimbursements are included in the revenue report.
- This Account has been under funded for several years and has had an average deficit of \$2.2 million in the past four years.

Appropriation Account:
1093, Salaries Overtime Constant Staffing

Projected Surplus/(Deficit) at Year-End:
(\$18,934,716)

Assumptions:

- The deficit in this account is attributable to an average of 205 (PP 4) platoon-duty vacancies that must be backfilled.
- The Department projected a structural deficit in the account of \$6 and \$8 million during the 2006-07 Proposed Budget deliberations which carried over into FY 2007-08.

- There are numerous variables that impact this account and a change in one of these variables can increase or decrease the projected deficit each pay period.
- Salary surpluses from Accounts 1012 and 1098 will be transferred in the year-end to cover the projected deficit in Account 1093. The Sworn Salary accounts are interrelated.

Appropriation Account:
1098, Salaries Overtime, Variable Staffing

Projected Surplus/(Deficit) at Year-End:
\$2,145,567

Assumptions:

- Projected savings are due in part to banking time instead of getting paid cash for overtime worked which may ultimately get paid out of Account 1093. This Account will fluctuate throughout the year due to seasonal activities funded from this account.
- Paramedic Training is funded in Account 1098, but gets paid out of Account 1093. Therefore, funding must be transferred to Account 1093.
- The surplus in this Account will offset the deficit in Account 1093.

Appropriation Account:
3090, Field Equipment Expense

Projected Surplus/(Deficit) at Year-End:
(\$1,200,000)

Assumptions:

- This projected deficit is due to the need to purchase auto parts to keep all apparatus/vehicles in service and is based on historical usage.
- A portion of the projected deficit is also due to additional repairs to the boats beyond the \$250,000 currently funded.
- The average account shortage in the Field Equipment Account in FY 2002-03, 2003-04 and 2004-05 was \$800,000.
- However, in FY 2005-06 and 2006-07 an additional \$1.2 million was transferred each fiscal year into this account to keep pace with the increased cost for and number of auto parts purchased. Despite yearly budget requests, this account continues to be under funded.

Total Net GF Surplus/Deficit at Year-End:*
\$(9,627,607)

Total Net SF Surplus/Deficit at Year-End:**
To be determined.

Assumptions:

The Department will not close any resources to make up the shortfall. It is still early in the fiscal year and many variables may change that may reduce the projected deficit.

Plan/Solution to Eliminate Projected Deficit(s):

The Department is closely monitoring all accounts with the goal of minimizing deficits throughout the fiscal year. However, the Department's Constant Staffing Overtime Account 1093 was under funded again. The Department projected a structural deficit in the account of \$6 to \$8 million during the FY 2006-07 Proposed Budget deliberations. This structural deficit carried over into FY 2007-08. It is still early in the year to determine the overall deficit in Account 1093.

Surpluses in various salary accounts, most significantly in the Sworn Salary Account 1012 and Overtime Variable Account 1098 will be used offset the deficit in the Constant Staffing Overtime Account 1093. The Department's sworn salary accounts are very complex and interrelated.

Potential Impact on Services (including assumptions):

Explanation of revenue:

General Fund:

The revenue for fiscal year 2007-2008 is anticipated to be \$118.9 million or \$800,000 more than the \$118.1 million revenue in the Budget. The projected revenue increase is due to increase in fees for High Rise, Ambulance Rates and the Hourly Rate Fees that are not approved at this time, but it is anticipated that Council will approve them soon.

Special Fund:

Issues of Concern:

The Fire Department's budget is 96% salaries and 4% expense and equipment. Despite requests for proper funding, salary accounts continue to have built in structural deficits due to years of under funding.

Expense account funding is minimal and several accounts have been under funded for several years. The Department has had to continuously close funding gaps by delaying purchases and replacement of equipment items.

Note: *Total from column No. 5, Summary by Fund and Account worksheet for the General Fund.

**Total from column No. 5, Summary by Fund worksheet, excluding General Fund.

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LOS ANGELES CITY FIRE DEPARTMENT													
SWORN SALARY PROJECTIONS - ACCOUNT 1012													
FISCAL YEAR 2007-08													
Pay Period	Pay period Ending	ATTRITION	HIRING	Adj of Status	Vacation	No of Empl	Average VC	Projected Deployment (Status 11,12)	Average Salary	Budgeted Expenditure Plan	Actual (Above Line) Projected (Below Line)	FMIS	
Plan	Actual	Plan	Actual	Returned	Taken Off			(Status 11,12)					
1	7/7/07	2	0	0	0	2	14,450.67	3,660	0.00	6,850,000.00	6,367,794.77		
2	7/21/07	24	0	0	0	15	11,600.41	3,636	3,600.24	13,775,000.00	13,090,470.26		
3	8/4/07	15	0	0	0	9	16,823.38	3,621	3,603.36	13,750,000.00	13,047,749.94		
4	8/18/07	15	50	0	0	8	18,835.14	3,656	3,584.47	13,750,000.00	13,104,837.23		
5	9/1/07	7	0	0	0			3,649	3,590.02	13,750,000.00	13,100,000.00	46,144,272.54	
6	9/15/07	7	0	0	0			3,642	3,596.92	13,750,000.00	13,100,000.00		
7	9/29/07	7	0	0	0			3,635	3,632.74	13,750,000.00	13,205,000.00		
8	10/13/07	7	0	0	0			3,678	3,590.27	13,750,000.00	13,205,000.00		
9	10/27/07	7	0	0	0			3,671	3,597.11	13,750,000.00	13,205,000.00		
10	11/10/07	7	0	0	0			3,664	3,603.98	13,750,000.00	13,205,000.00		
11	11/24/07	7	0	0	0			3,657	3,610.88	13,750,000.00	13,205,000.00		
12	12/8/07	7	0	0	0			3,650	3,617.81	13,750,000.00	13,205,000.00		
13	12/22/07	7	0	0	0			3,643	3,624.76	13,750,000.00	13,205,000.00		
14	1/5/08	7	0	0	0			3,686	3,610.96	14,223,856.00	13,310,000.00		
15	1/19/08	7	0	0	0			3,679	3,617.83	13,850,000.00	13,310,000.00		
16	2/2/08	7	0	0	0			3,672	3,624.73	13,750,000.00	13,310,000.00		
17	2/16/08	7	0	0	0			3,665	3,631.65	13,750,000.00	13,310,000.00		
18	3/1/08	7	0	0	0			3,658	3,667.30	13,750,000.00	13,415,000.00		
19	3/15/08	7	0	0	0			3,701	3,624.70	13,750,000.00	13,415,000.00		
20	3/29/08	7	0	0	0			3,694	3,631.56	13,750,000.00	13,415,000.00		
21	4/12/08	7	0	0	0			3,687	3,638.46	13,750,000.00	13,415,000.00		
22	4/26/08	7	0	0	0			3,680	3,673.91	13,750,000.00	13,520,000.00		
23	5/10/08	7	0	0	0			3,723	3,631.48	13,750,000.00	13,520,000.00		
24	5/24/08	7	0	0	0			3,716	3,638.32	13,750,000.00	13,520,000.00		
25	6/7/08	7	0	0	0			3,709	3,645.19	13,750,000.00	13,520,000.00		
26	6/21/08	7	0	0	0			3,702	3,652.08	13,750,000.00	13,520,000.00		
1	7/5/08	7	0	0	0					8,250,000.00	6,760,000.00	299,895,000.00	
												2,550,000.00	

[illegible]

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 978-3769

EMPLOYMENT LEVEL REPORT

FIRE - CIVILIAN

SALARY ACCT. NO: 1010 - 2007-08 FY (August Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 978-3769

[illegible]

EMPLOYMENT LEVEL REPORT

FIRE - CIVILIAN

SALARY ACCT. NO: 1010 - 2007-08 FY (August Report) COMPLETED BY: Sandy Lai PHONE EXTENSION: 978-3769

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
III. VACANT POSITIONS--REGULAR, RESOLUTION & SUBSTITUTE	58	52	52	52	52	52	52	52	52	52	52	52
VACANT POSITIONS @ start of month												
Regular Authorities	44	42	38	38	38	38	38	38	38	38	38	38
General Fund	44	44	40	40	40	40	40	40	40	40	40	40
Special, Grant and Fee-funded	0	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Resolution Authorities	6	8	6	6	6	6	6	6	6	6	6	6
General Fund	7	7	5	5	5	5	5	5	5	5	5	5
Special, Grant and Fee-funded	(1)	1	1	1	1	1	1	1	1	1	1	1
Substitute Authorities	(39)	8	8	8	8	8	8	8	8	8	8	8
General Fund	(39)	8	8	8	8	8	8	8	8	8	8	8
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
INTERIM CHANGES												
Regular Authorities	(2)	(4)	0	0	0	0	0	0	0	0	0	0
General Fund	0	(4)	0	0	0	0	0	0	0	0	0	0
Special, Grant and Fee-funded	(2)	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	2	(2)	0	0	0	0	0	0	0	0	0	0
General Fund	0	(2)	0	0	0	0	0	0	0	0	0	0
Special, Grant and Fee-funded	2	0	0	0	0	0	0	0	0	0	0	0
Substitute Authorities	47	0	0	0	0	0	0	0	0	0	0	0
General Fund	47	0	0	0	0	0	0	0	0	0	0	0
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
VACANT POSITIONS @ end of month												
Regular Authorities	42	38	38	38	38	38	38	38	38	38	38	38
General Fund	44	40	40	40	40	40	40	40	40	40	40	40
Special, Grant and Fee-funded	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Resolution Authorities	8	6	6	6	6	6	6	6	6	6	6	6
General Fund	7	5	5	5	5	5	5	5	5	5	5	5
Special, Grant and Fee-funded	1	1	1	1	1	1	1	1	1	1	1	1
Substitute Authorities	8	8	8	8	8	8	8	8	8	8	8	8
General Fund	8	8	8	8	8	8	8	8	8	8	8	8
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0

DATA-ENTRY INSTRUCTIONS:

1. Fill in all unprotected cells in the column for the reporting month (unprotected numeric cells are blue and green).
2. "NEW HIRES TO THE CITY" and "TRANSFERS INTO THE DEPARTMENT" must be positive (+) numbers.
3. "TERMINATIONS," "TRANSFERS OUT OF THE DEPARTMENT" and "RETIREMENTS" must be negative (-) numbers.
4. All "VACANT POSITIONS @ start of month" and "VACANT POSITIONS @ end of month" should be positive (+) numbers.

SALARY ACCT. NO: 1012 - 2007-08 (August Report) **COMPLETED BY:** Sandy Lai **PHONE EXTENSION:** 978-3769

SALARY ACCT. NO: 1012 - 2007-08 (August Report) **COMPLETED BY:** Sandy Lai **PHONE EXTENSION:** 978-3769

PHONE EXTENSION: 978-3769

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
II. FILLED POSITIONS--REGULAR, RESOLUTION & SUBSTITUTE	3,597	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627
TOTAL FILLED POSITIONS @ start of month												
Regular Authorities	3,583	3,560	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590
General Fund	3,583	3,560	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	25	25	25	25	25	25	25	25	25	25	25	25
General Fund	9	9	9	9	9	9	9	9	9	9	9	9
Special, Grant and Fee-funded	16	16	16	16	16	16	16	16	16	16	16	16
Substitute Authorities	12	12	12	12	12	12	12	12	12	12	12	12
General Fund	12	12	12	12	12	12	12	12	12	12	12	12
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
INTERIM CHANGES												
NEW HIRES TO THE CITY (+)	0	45	0	0	0	0	0	0	0	0	0	0
Regular Authorities	0	45	0	0	0	0	0	0	0	0	0	0
General Fund		45										
Special, Grant and Fee-funded												
Resolution Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
Substitute Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
TRANSFERS INTO THE DEPARTMENT (+)	64	21	0	0	0	0	0	0	0	0	0	0
Regular Authorities	64	21	0	0	0	0	0	0	0	0	0	0
General Fund	64	21										
Special, Grant and Fee-funded												
Resolution Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund	0											
Special, Grant and Fee-funded	0											
Substitute Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
TERMINATIONS (-)	(7)	(7)	0	0	0	0	0	0	0	0	0	0
Regular Authorities	(7)	(7)	0	0	0	0	0	0	0	0	0	0
General Fund	(7)	(7)										
Special, Grant and Fee-funded												
Resolution Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
Substitute Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
TRANSFERS OUT OF THE DEPARTMENT (-)	(64)	(21)	0	0	0	0	0	0	0	0	0	0
Regular Authorities	(64)	(21)	0	0	0	0	0	0	0	0	0	0
General Fund	(64)	(21)										
Special, Grant and Fee-funded												
Resolution Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
Substitute Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
RETIREMENTS (-)	(16)	(8)	0	0	0	0	0	0	0	0	0	0
Regular Authorities	(16)	(8)	0	0	0	0	0	0	0	0	0	0
General Fund	(16)	(8)										
Special, Grant and Fee-funded												
Resolution Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
Substitute Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
TOTAL FILLED POSITIONS @ end of month												
Regular Authorities	3,560	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590
General Fund	3,560	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	25	25	25	25	25	25	25	25	25	25	25	25
General Fund	9	9	9	9	9	9	9	9	9	9	9	9
Special, Grant and Fee-funded	16	16	16	16	16	16	16	16	16	16	16	16
Substitute Authorities	12	12	12	12	12	12	12	12	12	12	12	12
General Fund	12	12	12	12	12	12	12	12	12	12	12	12
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0

EMPLOYMENT LEVEL REPORT FIRE - SWORN

SALARY ACCT. NO: 1012 - 2007-08 (August Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 978-3769

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
III. VACANT POSITIONS--REGULAR, RESOLUTION & SUBSTITUTE	52	22	22	22	22	22	22	22	22	22	22	22
VACANT POSITIONS @ start of month												
Regular Authorities	11	34	4	4	4	4	4	4	4	4	4	4
General Fund	11	34	4	4	4	4	4	4	4	4	4	4
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	5	8	8	8	8	8	8	8	8	8	8	8
General Fund	16	16	16	16	16	16	16	16	16	16	16	16
Special, Grant and Fee-funded	(11)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)
Substitute Authorities	(12)	10	10	10	10	10	10	10	10	10	10	10
General Fund	(12)	10	10	10	10	10	10	10	10	10	10	10
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
INTERIM CHANGES												
Regular Authorities	23	(30)	0	0	0	0	0	0	0	0	0	0
General Fund	23	(30)	0	0	0	0	0	0	0	0	0	0
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	3	0	0	0	0	0	0	0	0	0	0	0
General Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special, Grant and Fee-funded	3	0	0	0	0	0	0	0	0	0	0	0
Substitute Authorities	22	0	0	0	0	0	0	0	0	0	0	0
General Fund	22	0	0	0	0	0	0	0	0	0	0	0
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
VACANT POSITIONS @ end of month												
Regular Authorities	34	4	4	4	4	4	4	4	4	4	4	4
General Fund	34	4	4	4	4	4	4	4	4	4	4	4
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	8	8	8	8	8	8	8	8	8	8	8	8
General Fund	16	16	16	16	16	16	16	16	16	16	16	16
Special, Grant and Fee-funded	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)
Substitute Authorities	10	10	10	10	10	10	10	10	10	10	10	10
General Fund	10	10	10	10	10	10	10	10	10	10	10	10
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0

DATA-ENTRY INSTRUCTIONS:

1. Fill in all unprotected cells in the column for the reporting month (unprotected numeric cells are blue and green).
2. "NEW HIRES TO THE CITY" and "TRANSFERS INTO THE DEPARTMENT" must be positive (+) numbers.
3. "TERMINATIONS," "TRANSFERS OUT OF THE DEPARTMENT" and "RETIREMENTS" must be negative (-) numbers.
4. All "VACANT POSITIONS @ start of month" and "VACANT POSITIONS @ end of month" should be positive (+) numbers.

**Financial Status Report
Fire Department
Revenue
August 2007**

Annual Revenue Deviation

The revenue for fiscal year 2007-2008 is anticipated to be \$118.9 million or \$800,000 more than the \$118.1 million revenue in the Budget. The projected revenue increase is due to increase in fees for High Rise, Ambulance Rates and the Hourly Rate Fees that are not approved at this time, but it is anticipated that Council will approve them soon. As of August 31, 2007, cash receipts are \$15.8 million, or \$4.1 million higher than the department budget-plan of \$11.7 million.

Revenue Class 388 Special Fire Dept Services

Revenue Source Code 3898 Unified Program Fees: Receipts increased \$217,000 over the projected revenue for the period due to the fact that customers paid earlier than anticipated. The projected revenue for fiscal year 2007-2008 remains unchanged.

Revenue Class 403 Weed & Cleaning

Revenue Source Code 4031 Brush Clearance Restitution: Receipts increased \$222K over the projected revenue for the period due to receipts from prior year's billings from the Departments of Water and Power and the Zoo. The projected revenue for fiscal year 2007-2008 remains unchanged.

Revenue Class 409 First Aid & Ambulance Serv Chr

Revenue Source Code 4091 Emergency Ambulance Services: Receipts increased \$90,000 over the projected revenue for the period. The projected revenue for fiscal year 2007-2008 is still \$56.9 million and it is \$300,000 higher than the \$56.3 million in the Budget. The increased projected revenue is due to increase in Ambulance Rates anticipated to be approved by Council soon.

Revenue Class 419 Quasi-External Transaction

Revenue Source Code 4196 Service To Prop Dept-Harbor: Receipts increased \$3.4 million over the projected revenue for the period due to the fact that the Harbor's payment was posted earlier than usual. The projected revenue for fiscal year 2007-2008 is not expected to change.

Revenue Class 455 Miscellaneous Revenues

Revenue Source Code 4551 Miscellaneous Revenues: Receipts increased \$94,000 over the projected revenue for the period due to receipts from canceled warrants and reimbursement from the Los Angeles Fireman's Relief Association. The projected revenue for fiscal year 2007-2008 remains unchanged.

										Attachment 5B
FIRE DEPARTMENT										
ANNUAL AMBULANCE REVENUE PLAN BY MONTH & TOTAL RECEIPTS										
	A	B	C	D	E=(D-B)	F=(E/B)				
				Receipts Cumulative Totals						
Months	Department Alternative Plan *	Department Plan Cumulative Totals	Receipts			Percent Variance				
July	\$ 4,367,283	\$ 4,367,283	\$ 4,367,283	\$ 4,367,283	\$ -	0%				
August	4,232,717	8,600,000	\$ 4,322,297	\$ 8,689,580	\$ 89,580	1%				
September	4,500,000	13,100,000								
October	4,800,000	17,900,000								
November	4,600,000	22,500,000								
December	4,500,000	27,000,000								
January	4,600,000	31,600,000								
February	4,600,000	36,200,000								
March	5,000,000	41,200,000								
April	5,200,000	46,400,000								
May	5,100,000	51,500,000								
June	5,400,000	56,900,000								
Total	\$ 56,900,000		\$ 8,689,580		\$ 89,580	1%				

FROM					TO				
Notes:	FUND	DEPT	ACCT	AMOUNT	Notes:	FUND	DEPT	ACCT	AMOUNT
	100	38	1012	\$295,000		100	38	1090	\$ 295,000
TOTAL									
				-					\$ 295,000
				\$295,000					\$ 295,000