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LOS ANGELES FIRE DEPARTMENT



DOUGLAS L. BARRY
FIRE CHIEF

November 26, 2007

BOARD OF FIRE COMMISSIONERS
FILE NO. 07-135

TO: Board of Fire Commissioners

FROM: Douglas L. Barry, Fire Chief

SUBJECT: FISCAL YEAR 2006-07 YEAR-END REVERSIONS *DLB*

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 Withdrawn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 is the final reversion report for Fiscal Year 2006-07. The total revised budget for FY 06-07 was \$520 million and the amount reverted was \$1,906,246 (or 0.36%).

	Revised Budget	Total Reverted	% Reverted
Salary Accounts	\$496,130,248	\$1,622,370	0.32%
Expense Accounts	23,610,889	274,042	1.16%
Equipment	902,340	9,827	1.00%
Communications	61,569	7	.011%
Total	<u>\$520,705,046</u>	<u>\$1,906,246</u>	

The Department's nine salary accounts have numerous variables that change each pay period. Each pay period averages about \$19 million in salaries.

Due to various purchasing deadlines imposed by the Controller's Office and GSD at year-end, it is almost impossible to spend 100% of the funding available in the 16 expense, equipment and communication services accounts.

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

Board report prepared by Sandra Ocon, Senior Management Analyst II, Financial Services Division, Administrative Services Bureau.

Attachment

Departm FIRE DEPARTMENT

Fiscal Year	Account No.	Account Title	Adopted Budget	Transfer Amount	Interim Amount	Revised Budget	Net Reversion to Reserve Fund	Reason for Reversion
2006-07	1010	General Salaries	\$21,731,065	(\$348,923)	\$299,051	\$21,681,193	\$350,930	Higher vacancies than projected last quarter of fiscal year: (1.65% reverted)
	1012	Sworn Salaries	333,938,940	(4,234,880.00)	937,447.99	330,641,508	23,098	Minimal surplus not expended for salaries: (0.001% reverted)
	1030	Sworn Bonuses	3,707,469	396,198.00	0.00	4,103,667	231,054	Actual bonus payments less than projected: (5.63% of a total)
	1050	Unused Sick Time (Sworn)	3,681,709	361,464.00	0.00	4,043,173	250,520	Delay in retirements (including DROP program) projected created a surplus at end of fiscal year: (6.2% of a total reverted)
	1070	Salaries-As-Needed	100,000	(84,261.00)	0.00	15,739	5,574	Minimal surplus not expended for salaries.
	1090	Overtime General	696,619	910,531.81	0.00	1,607,151	10,915	Minimal surplus due to minor decline in overtime worked at end of fiscal year: (0.7% of a total)
	1092	Overtime Sworn (Emergency)	4,629,092	2,201,020.00	22,860.00	6,852,972	268,851	Overtime to be incurred depends on many factors including emergencies which cannot be accurately estimated ahead of time. Decline in overtime use at end of fiscal year : (3.92% of a total of \$6.8M)
	1093	Overtime Constant Staffing	107,313,603	6,531,407.00	0.00	113,845,010	2,253	Minimal surplus not expended for salaries: (0.002% of a total of \$113.9M)
	1098	Overtime Variable Staffing	10,725,676	(2,893,909.00)	5,508,068.14	13,339,835	479,175	Lower expenditures than projected at end of fiscal year: (4.3% of a total of \$9.5M - Excluding grant funds)
		Total Salaries	\$486,524,173	\$2,838,648	\$6,767,427	\$496,130,248	\$1,622,370	
	2120	Printing and Binding	\$347,105	86,000.00	0.00	\$433,105	\$0	
	2130	Travel	23,070	73,000.00	0.00	96,070	12,838	Year-End Reversion due to Controller's and GSD's purchasing deadlines that prevented LAFD from using funds at year-end.
	3030	Construction Materials	223,755	18,000.00	0.00	241,755	2,301	Year-End Reversion due to Controller's and GSD's purchasing deadlines that prevented LAFD from using funds at year-end.
	3040	Contractual Services	2,877,731	(234,106.00)	0.00	2,643,625	60,843	Year-End Reversion due to Controller's and GSD's purchasing deadlines that prevented LAFD from using funds at year-end.
	3070	Contract Brush Clearance	1,500,000	(256,846.00)	0.00	1,243,154	10,593	Year-End Reversion due to Controller's and GSD's purchasing deadlines that prevented LAFD from using funds at year-end.
	3090	Field Equipment Expense	3,197,056	1,195,000.00	0.00	4,392,056	12,806	Year-End Reversion due to Controller's and GSD's purchasing deadlines that prevented LAFD from using funds at year-end.
	3120	Investigations	5,400	0.00	0.00	5,400	4,385	Year-End Reversion due to Controller's and GSD's purchasing deadlines that prevented LAFD from using funds at year-end.
	3260	Rescue Supplies and Equipment	2,567,997	0.00	0.00	2,567,997	25,884	Year-End Reversion due to Controller's and GSD's purchasing deadlines that prevented LAFD from using funds at year-end.
	3310	Transporation Expense	3,158	0.00	0.00	3,158	2,981	Year-End Reversion due to Controller's and GSD's purchasing deadlines that prevented LAFD from using funds at year-end.
	4430	Uniforms	4,568,599	100,092.00	0.00	4,668,691	37,650	Year-End Reversion due to Controller's and GSD's purchasing deadlines that prevented LAFD from using funds at year-end.
	4450	Water Control Devices	576,060	0.00	0.00	576,060	225	Year-End Reversion due to Controller's and GSD's purchasing deadlines that prevented LAFD from using funds at year-end.
	6010	Office and Administrative	2,305,283	209,303.68	0.00	2,514,587	96,434	GSD Procurement Analyst was not able to cancel Req.#3028769 before the SMS PO deadline which created a surplus. Controller's and GSD's purchasing deadlines prevented LAFD from using funds at year-end.
	6020	Operating Supplies	4,161,618	(42,024.00)	105,637.50	4,225,232	7,103	Year-End Reversion due to Controller's and GSD's purchasing deadlines that prevented LAFD from using funds at year-end.
		Total Expense	\$22,356,832	\$1,148,420	\$105,638	\$23,610,889	\$274,042	
	7300	Furniture, Office and Technical	\$486,000	177,410.00	205,465.00	\$868,875	\$628	Year-End Reversion
	7340	Transportation Equipment	\$33,465	0.00	0.00	\$33,465	\$9,200	Year-End Reversion due to Controller's and GSD's purchasing deadlines that prevented LAFD from using funds at year-end.
		Total Equipment	\$519,465	177,410.00	205,465.00	\$902,340	\$9,827	
	9350	Communication Services	\$9,450	52,119.00	0.00	\$61,569	\$7	Year-End Reversion
		Total Special	\$9,450	52,119.00	0.00	\$61,569	\$7	
Fiscal Year 2006-07		\$0	\$509,409,920	\$4,216,596	\$7,078,529	\$520,705,046	\$1,906,246	Total Reversion for FY 2006-07

Note 1: Transfer Amount - Periodic account adjustments (transfers or reimbursements in or out of accounts) approved by Mayor and/or Council

Note 2: Interim Amount - Transfers and/or reimbursements into accounts typically at the mid-year or year-end period approved by Mayor and/or Council