

LOS ANGELES FIRE DEPARTMENT



DOUGLAS L. BARRY
FIRE CHIEF

FEB 5 2008

January 15, 2008

BOARD OF FIRE COMMISSIONERS
FILE NO. 08-008

TO: Board of Fire Commissioners
FROM: Douglas L. Barry, Fire Chief *DLB*
SUBJECT: MONTHLY FINANCIAL STATUS REPORT FOR
NOVEMBER/DECEMBER 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 Withdrawn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 CAO Monthly Financial Summary Report year-to-date as of December 8 , 2007 (covering Pay Periods 1 - 12).

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, Bureau of Administrative Services.

Attachment



CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

January 15, 2008

TO: Karen L. Sisson
City Administrative Officer

ATTN: Ed Roes, Senior Administrative Analyst II

FROM: Fire Department

SUBJECT: MONTHLY FINANCIAL SUMMARY REPORT – November/December 2007

Summary

Attached is the CAO Monthly Financial Summary Report year-to-date as of December 8, 2007 (Pay Periods 1-12).

As reported in the first financial status report, several of the Department's accounts continue to have structural deficits despite repeated budget requests to fully fund these accounts. Throughout the first half of this fiscal year, the Department has continued the process of evaluating and prioritizing expenditures to ensure we remain within the adopted budget to the extent possible. Although half of the fiscal year has passed, many variables can cause the current financial situation to change and account projections to fluctuate. Weather conditions and the changes to the brush season have translated to unfunded expenditures in order to ensure the safety of people and property within the City.

The Department's projecting overall deficit has decreased from \$14.8 million in the last report to \$13.7 million. Approximately \$2 million of the deficit is attributable to the use of emergency overtime for the October Wildfires. Reimbursements from the State will start by mid-March and full reimbursement is expected near the end of the fiscal year. Department staff is in constant contact with Sacramento's claims reimbursement personnel in an effort to ensure prompt reimbursement. On another positive note, revenues continue to exceed projections by approximately \$2.9 million primarily due to an increase in reimbursements by the Airport and Harbor. The reimbursements and increase in revenues provide significant offsets and help reduce the projected deficit down to \$8.8 million at this time.

Funding in the amount of \$1.2 million for staffing for Fire Station 67 (Playa Vista) is still in the Unappropriated Balance. Based on operational needs and the anticipated approval by the Council and Mayor on this matter, this station opened as scheduled in October 2007 in order to provide necessary services to the Playa Vista community. Release of these funds would also lower the projected deficit since staffing is contributing to the deficit.

Salary Accounts

The Sworn Salary Accounts are interrelated and very complex. While we are projecting surpluses in several salary accounts, the Department started the 2007-08 Fiscal Year with structural deficits built in other salary accounts. As of pay period 12 the projected deficit in the salary accounts is \$12.6 million.

This deficit includes the final amount paid for the MOU 23 retro. The Department encumbered \$12.3 million (from FY 2006-07) based on a projected 3% salary increase calculation and actual funding included in the FY 2006-07 Adopted Budget. However, the actual amount paid was \$15.7 million. The difference (\$3.4 million) resulted from various changes to the new MOU that impacted the sworn salary accounts and increased the retro payment above the 3% base. Since negotiations are confidential, the Department was not informed of the additional financial impact until the new MOU was approved.

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.

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 into FY 2007-08. As of pay period 12 the estimated deficit is \$17.2 million with 173 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. The Department normally requests salary surpluses from Accounts 1012 and 1098 to be transferred in the year-end financial status report to partially offset 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 \$933,019 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 vehicles may have to be put out of service and create a problem in responding to emergencies. Overtime use is also necessary for several units that bill for revenue related activities such as ambulance billing.

The Sworn Overtime Account 1092 projected deficit for this fiscal year is \$3.7 million of which approximately \$2 million was for use of emergency overtime in the October Wildfires. We anticipate reimbursement for same amount as early as March, with full reimbursement by the end of the fiscal year. The deficit could continue to change depending on any additional responses to major emergencies during the fiscal year. The additional projected deficit of \$1.7 million is due the unfunded expenditures for Fire Safety Watches, Emergency Inspections, and other emergency overtime activities that have increased over the past few years, but funding has not kept pace with the actual use. This account has had an average shortfall of \$2.2 million in the past several years (and excluding the October Wildfires, will have a deficit of \$1.7 million this fiscal year).

As stated before, several accounts have built-in structural deficits that the Department has had to mitigate despite yearly budget requests to fully fund these accounts. At this time, transfer requests as noted on Attachment 6 have to be made in the mid-year to ensure payroll is made for all accounts except the Constant Staffing Overtime Account 1093. It is anticipated that despite the Department's efforts to reduce the projected deficit, an additional appropriation will be required at year-end.

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. The projected deficit at year-end is \$1.1 million. 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.

Revenue

The revenue for fiscal year 2007-2008 is anticipated to be \$121.2 million or \$2.9 million more than the \$118.1 million revenue in the Budget. The increase in revenue is due primarily to the increased cost of services to the Airport and Harbor Departments. The projected revenue from the Harbor Department for fiscal year 2007-2008 increased by \$1.6 million and \$810,000 for the Airport. Several other revenue sources (as identified in attachment 5) also account for the additional increase of \$500,000.

Recommendation

Transfers are necessary into several accounts that have projected deficits. Therefore it is recommended that the transfers requested in Attachment 6 be approved to meet payroll needs and continue necessary purchased to maintain vehicles in service.

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 review 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.



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 Requests

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

Reporting Month: Through December 08, 2007 (PP 1 - 12)
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	32,372	22,998,242	23,755,764	(757,522)	295,976	(461,546)
1012	Salaries, Sworn	359,448,856	(2,505,446)	356,943,410	352,232,089	4,711,321	1,744,489	6,455,810
1030	Sworn Bonuses	3,727,588	-	3,727,588	3,411,172	316,416	-	316,416
1050	Unused Sick Time	3,681,709	-	3,681,709	4,019,383	(337,674)	-	(337,674)
1070	Salaries, As-Needed	106,000	(24,829)	81,171	4,676	76,495	-	76,495
1090	Overtime General	718,510	339,000	1,057,510	1,990,529	(933,019)	-	(933,019)
1092	Overtime Sworn	4,791,110	1,500,000	6,291,110	8,458,143	(2,167,033)	-	(2,167,033)
1093	Overtime Constant Staff	104,325,126	-	104,325,126	121,546,062	(17,220,936)	-	(17,220,936)
1098	Overtime Variable Staff	11,340,793	93,965	11,434,758	12,065,085	(630,327)	2,295,660	1,665,333
	Subtotal Salaries	\$ 511,105,562	\$ (564,937)	\$ 510,540,625	\$ 519,699,365	\$ (16,942,279)	\$ 4,336,125	\$ (12,606,155)
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 Clearing	1,500,000	-	1,500,000	1,500,000	-	-	-
3090	Field Equipment Expense	3,197,056	-	3,197,056	4,555,690	(1,100,000)	-	(1,100,000)
3120	Investigations	5,400	-	5,400	5,400	-	-	-
3260	Rescue Supplies and Equipment	2,610,477	-	2,610,477	2,610,477	-	-	-
3310	Transportation 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	(504)	4,273,122	4,273,122	-	-	-
	Subtotal Expense	\$ 23,673,811	\$ 24,325	\$ 23,698,136	\$ 25,056,770	\$ (1,100,000)	\$ -	\$ (1,100,000)
7300	Furn, Office & Tech Equip	180,000	-	180,000	180,000	-	-	-
7340	Transportation Equipment	-	-	-	-	-	-	-
	Subtotal Equipment	\$ 180,000	\$ -	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -
9350	Special Communications Service	66,006	-	66,006	66,006	-	-	-
	Subtotal Special	\$ 66,006	\$ -	\$ 66,006	\$ 66,006	\$ -	\$ -	\$ -
Total Budget		\$ 535,025,379	\$ (540,612)	\$ 534,484,767	\$ 545,002,141	\$ (18,042,279)	\$ 4,336,125	\$ (13,706,155)

Anticipated reimbursement(s) from October Wildfires 2,000,000

Increase in revenues 2,921,283

Revised Total Budget (8,784,872)

UB Funding for FS 67 1,277,712

Revised Total Budget (7,507,160)

COMMENTS: 1) Account 1010 requested Interim Appropriations includes reimbursements from Prop Q, Prop F, US&R and UASI 06. 2) Account 1092's projected deficit increased by approximately \$2 million due to the October Wildfires. Full reimbursement for the overtime costs due to these fires is anticipated at the end of the fiscal year. 3) Account 1098 requested Interim Appropriations includes \$2,598,620 from the UASI 06 Grant that must be reappropriated to cover expenditures in FY 2007-08.

MOU 23 Retro - The total projected deficit for salaries includes a shortage in the amount funded and encumbered if FY 2006-07 for the MOU 23 retro payment. The Department encumbered \$12.3 million based on a 3% increase. However, the final retro payment is estimated to be \$15.7million. Therefore, \$3.4 million of the \$11 million salaries deficit is due to the MOU 23 Retro payment.

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: Through December 8, 2008 (PP 1-12)

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:
(\$461,546)

Assumptions:

- The projected deficit in this account is due to four (one SMAI, two SPA I's and one PA II) 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.
- The unfunded 2007-08 salary compensation increase is also a factor in the projected deficit.
- This deficit will be offset by other salary account surpluses.

Appropriation Account:
1012, Salaries Sworn

Projected Surplus/(Deficit) at Year-End:
\$6,455,810

Assumptions:

- The surplus in this account is due to platoon duty vacancies. The salaries for these positions accrue as savings.
- Savings in Account 1012 will be used to offset various account deficits and at the year-end any surplus in this account may be 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.
- Approximately \$3.4 million was used from FY 2007-08 Account 1012 funds to make up for the shortage in encumbered FY 2006-07 funds to pay the MOU 23 retro. The Department used the 3% salary increase as the basis for the amount encumbered (\$12.3 million). However, the actual retro payment was \$15.7 million due to MOU salary structure changes that increased the retro over the 3% base amount.

Appropriation Account:
1030, Salaries Bonus (Sworn)

Projected Surplus/(Deficit) at Year-End:
\$316,416

Assumptions:

- The projected surplus is due to a change in the bonus structure in MOU 23 which converted the MF (Paramedic) bonus to straight salary paid out of Account 1012 instead of Account 1030.
- Any surplus will be used to offset deficits in the year-end report.

Appropriation Account:
1050, Unused Sick Time

Projected Surplus/(Deficit) at Year-End:
(\$337,674)

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:
\$76,495

Assumptions:

- A small surplus is projected in this account and will be used to offset deficits in other salary accounts.

Appropriation Account:
1090, Salaries Overtime General

Projected Surplus/(Deficit) at Year-End:
(\$933,019)

Assumptions:

- This deficit will be offset by other salary account surpluses. In order to meet payroll needs as of PP 15 a transfer is now requested.
- 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:
(\$2,167,033)

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.
- Approximately \$2 million of the deficit is attributable to expenditures due to the October Wildfires. This amount is anticipated to be fully reimbursed.
- 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. Reimbursements are included in the revenue report.

Attachment 2

- 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:

(\$17,220,936)

Assumptions:

- The deficit in this account is attributable to 173 (PP 12) platoon-duty vacancies that must be backfilled.
- This Account has a structural deficit as it was not fully funded in FY 2006-07 and FY 2007-08 despite the Department's projections which are based on historical data and projected field vacancies.
- 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 a portion of 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:

\$1,665,333

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 partially offset the deficit in Account 1093.

Appropriation Account:

3090, Field Equipment Expense

Projected Surplus/(Deficit) at Year-End:

(\$1,100,000)

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. A total of \$415,000 is projected to be spent on boat maintenance.
- 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.

		<u>Total Net GF Surplus/Deficit at Year-End:*</u>
		\$(13,706,155)
Projected Reimbursement for October Wildfires		2,000,000
Revenue Increase		<u>2,921,283</u>
	Revised Deficit	\$(8,784,872)
UB Funds for Fire Station 67 (Playa Vista)		<u>1,277,712</u>
	Revised Deficit	\$(7,507,712)

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 continues to closely monitor all accounts with the goal of minimizing deficits throughout the fiscal year. However, the underfunding of several salary accounts and the additional cost of sworn and civilian MOU increases are the main factors in the projected deficit.

Surpluses in various salary accounts, most significantly in the Sworn Salary Account 1012 and Overtime Variable Account 1098 will be used to offset the deficit in the Constant Staffing Overtime Account 1093. The Department's sworn salary accounts are very complex and interrelated and every fiscal year it is necessary to make transfers between salary accounts.

Potential Impact on Services (including assumptions):

Explanation of revenue:

General Fund:

The revenue for fiscal year 2007-2008 is anticipated to be \$121 million or \$2.9 million more than the \$118.1 million revenue in the Budget. The increase in revenue is due primarily to the increased cost of services to the Harbor and Airport Departments. The projected revenue from the two departments for fiscal year 2007-2008 increased \$2.4 million from \$36.1 million to \$38.4 million. Several other revenue sources (as identified in attachment 5) also account for the additional increase of \$500,000.

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. Contract price increases have not been funded and add to the deficit. The Department has had to continuously close funding gaps by delaying purchases and replacement of equipment.

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.

fsranalysis.doc

LOS ANGELES CITY FIRE DEPARTMENT
SWORN SALARY PROJECTIONS - ACCOUNT 1012
FISCAL YEAR 2007-08

Attachment 3

EMPLOYMENT LEVEL REPORT

FIRE - CIVILIAN

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

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 978-3769 *****

[illegible]

FIRE - CIVILIAN

PHONE EXTENSION: 978-3769

II. FILLED POSITIONS--REGULAR, RESOLUTION & SUBSTITUTE												
	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
TOTAL FILLED POSITIONS @ start of month	384	390	392	390	396	400	400	400	400	400	400	400
Regular Authorities	302	304	308	305	301	306	309	309	309	309	309	309
General Fund	302	302	306	303	299	304	307	307	307	307	307	307
Special, Grant and Fee-funded	0	2	2	2	2	2	2	2	2	2	2	2
Resolution Authorities	42	42	44	47	47	47	47	47	47	47	47	47
General Fund	39	39	41	44	44	44	44	44	44	44	44	44
Special, Grant and Fee-funded	3	3	3	3	3	3	3	3	3	3	3	3
Substitute Authorities	39	38	38	40	42	43	44	44	44	44	44	44
General Fund	39	38	38	40	42	43	44	44	44	44	44	44
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
INTERIM CHANGES												
NEW HIRES TO THE CITY (+)	4	2	2	1	3	3	0	0	0	0	0	0
Regular Authorities	4	2	0	0	3	3	0	0	0	0	0	0
General Fund	2	2			3	3						
Special, Grant and Fee-funded	2											
Resolution Authorities	0	0	1	0	0	0	0	0	0	0	0	0
General Fund			1									
Special, Grant and Fee-funded												
Substitute Authorities	0	0	1	1	0	0	0	0	0	0	0	0
General Fund			1	1								
Special, Grant and Fee-funded												
TRANSFERS INTO THE DEPARTMENT (+)	3	6	10	9	8	8	0	0	0	0	0	0
Regular Authorities	2	4	6	7	7	5	0	0	0	0	0	0
General Fund	2	4	6	7	7	5						
Special, Grant and Fee-funded												
Resolution Authorities	1	2	2	0	0	1	0	0	0	0	0	0
General Fund	1	2	2			1						
Special, Grant and Fee-funded	0											
Substitute Authorities	0	0	2	2	1	2	0	0	0	0	0	0
General Fund			2	2	1	2						
Special, Grant and Fee-funded												
TERMINATIONS (-)	(2)	0	0	(2)	0	(1)	0	0	0	0	0	0
Regular Authorities	(1)	0	0	(2)	0	(1)	0	0	0	0	0	0
General Fund	(1)			(2)		(1)						
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	(1)	0	0	0	0	0	0	0	0	0	0	0
General Fund	(1)											
Special, Grant and Fee-funded												
TRANSFERS OUT OF THE DEPARTMENT (-)	(1)	(2)	(8)	(10)	(5)	(4)	0	0	0	0	0	0
Regular Authorities	(1)	(2)	(8)	(9)	(5)	(2)	0	0	0	0	0	0
General Fund	(1)	(2)	(8)	(9)	(5)	(2)						
Special, Grant and Fee-funded												
Resolution Authorities	0	0	0	0	0	(1)	0	0	0	0	0	0
General Fund						(1)						
Special, Grant and Fee-funded												
Substitute Authorities	0	0	0	(1)	0	(1)	0	0	0	0	0	0
General Fund				(1)		(1)						
Special, Grant and Fee-funded												
RETIREMENTS (-)	(3)	0	(2)	0	0	(2)	0	0	0	0	0	0
Regular Authorities	(2)	0	(1)	0	0	(2)	0	0	0	0	0	0
General Fund	(2)		(1)			(2)						
Special, Grant and Fee-funded												
Resolution Authorities	(1)	0	0	0	0	0	0	0	0	0	0	0
General Fund	(1)											
Special, Grant and Fee-funded												
Substitute Authorities	0	0	(1)	0	0	0	0	0	0	0	0	0
General Fund			(1)									
Special, Grant and Fee-funded												
TOTAL FILLED POSITIONS @ end of month												
Regular Authorities	304	308	305	301	306	309	309	309	309	309	309	309
General Fund	302	306	303	299	304	307	307	307	307	307	307	307
Special, Grant and Fee-funded	2	2	2	2	2	2	2	2	2	2	2	2
Resolution Authorities	42	44	47	47	47	47	47	47	47	47	47	47
General Fund	39	41	44	44	44	44	44	44	44	44	44	44
Special, Grant and Fee-funded	3	3	3	3	3	3	3	3	3	3	3	3
Substitute Authorities	38	38	40	42	43	44	44	44	44	44	44	44
General Fund	38	38	40	42	43	44	44	44	44	44	44	44
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0

EMPLOYMENT LEVEL REPORT FIRE - CIVILIAN

SALARY ACCT. NO: 1010 - 2007-08 FY (December 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	50	53	49	45	45	45	45	45	45	45
VACANT POSITIONS @ start of month												
Regular Authorities	44	42	38	41	45	40	37	37	37	37	37	37
General Fund	44	44	40	43	47	42	39	39	39	39	39	39
Special, Grant and Fee-funded	0	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Resolution Authorities	6	8	6	3	3	3	3	3	3	3	3	3
General Fund	7	7	5	2	2	2	2	2	2	2	2	2
Special, Grant and Fee-funded	(1)	1	1	1	1	1	1	1	1	1	1	1
Substitute Authorities	(39)	8	8	6	5	6	5	5	5	5	5	5
General Fund	(39)	8	8	6	5	6	5	5	5	5	5	5
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
INTERIM CHANGES												
Regular Authorities	(2)	(4)	3	4	(5)	(3)	0	0	0	0	0	0
General Fund	0	(4)	3	4	(5)	(3)	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)	(3)	0	0	0	0	0	0	0	0	0
General Fund	0	(2)	(3)	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	(2)	(1)	1	(1)	0	0	0	0	0	0
General Fund	47	0	(2)	(1)	1	(1)	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	41	45	40	37	37	37	37	37	37	37
General Fund	44	40	43	47	42	39	39	39	39	39	39	39
Special, Grant and Fee-funded	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Resolution Authorities	8	6	3	3	3	3	3	3	3	3	3	3
General Fund	7	5	2	2	2	2	2	2	2	2	2	2
Special, Grant and Fee-funded	1	1	1	1	1	1	1	1	1	1	1	1
Substitute Authorities	8	8	6	5	6	5	5	5	5	5	5	5
General Fund	8	8	6	5	6	5	5	5	5	5	5	5
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.

Attachment 4 – Notes for Sworn ELR

The Department has 3,649 authorized positions (regular, resolutions and substitute) for uniformed members of the LAFD: 3,207 are designated as "field" positions (or 1,069 each shift x 3 shifts). "Field" positions are platoon-duty uniformed positions at fire stations only. These "field" positions are staffed 24 hours per day (which includes constant staffing).

Field Vacancies in the Bureau of Emergency Services includes only the 3,207 positions at fire stations. It is these "field" positions that require constant staffing overtime or assign hire to fill each day.

The Employment Level Report (ELR) captures the universe of filled sworn positions such as recruits (in training and not assigned to field positions) and other platoon duty positions not assigned to the field such as dispatchers. Thus the ELR indicates less vacancies than those notes as "Platoon Duty or Field Vacancies."

In pay period 12, there were 173 field vacancies out of 3,207 field positions. (3,207 positions – 3,034 actual members assigned = 173 field vacancies).

December ELR

Total Authorized Positions (Regular, Resolution and Substitute).....3649

The December ELR reflects over employment, or a negative 30 sworn positions. This is due to sworn member that are in "Accounting" and temporarily assigned to light duty positions and a lag in the time that retirements are captured in the ELR.

EMPLOYMENT LEVEL REPORT

FIRE - SWORN

SALARY ACCT. NO:

1012 - 2007-08 (December Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 978-3769

[illegible]

SALARY ACCT. NO: 1012 - 2007-08 (December 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	3,621	3,664	3,651	3,679	3,679	3,679	3,679	3,679	3,679	3,679
TOTAL FILLED POSITIONS @ start of month												
Regular Authorities	3,583	3,560	3,590	3,584	3,627	3,614	3,642	3,642	3,642	3,642	3,642	3,642
General Fund	3,583	3,560	3,590	3,584	3,627	3,614	3,642	3,642	3,642	3,642	3,642	3,642
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	60	0	38	0	0	0	0	0	0
Regular Authorities	0	45	0	60	0	38	0	0	0	0	0	0
General Fund		45		60		38						
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	15	6	0	2	0	0	0	0	0	0
Regular Authorities	64	21	15	6	0	2	0	0	0	0	0	0
General Fund	64	21	15	6		2						
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	(10)	(7)	(3)	0	0	0	0	0	0
Regular Authorities	(7)	(7)	0	(10)	(7)	(3)	0	0	0	0	0	0
General Fund	(7)	(7)		(10)	(7)	(3)						
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)	(15)	(6)	0	(2)	0	0	0	0	0	0
Regular Authorities	(64)	(21)	(15)	(6)	0	(2)	0	0	0	0	0	0
General Fund	(64)	(21)	(15)	(6)		(2)						
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)	(6)	(7)	(6)	(7)	0	0	0	0	0	0
Regular Authorities	(16)	(8)	(6)	(7)	(6)	(7)	0	0	0	0	0	0
General Fund	(16)	(8)	(6)	(7)	(6)	(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												
TOTAL FILLED POSITIONS @ end of month												
Regular Authorities	3,560	3,590	3,584	3,627	3,614	3,642	3,642	3,642	3,642	3,642	3,642	3,642
General Fund	3,560	3,590	3,584	3,627	3,614	3,642	3,642	3,642	3,642	3,642	3,642	3,642
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 (December 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	28	(14)	(1)	(30)	(30)	(30)	(30)	(30)	(30)	(30)
VACANT POSITIONS @ start of month												
Regular Authorities	11	34	4	10	(33)	(20)	(48)	(48)	(48)	(48)	(48)	(48)
General Fund	11	34	4	10	(33)	(20)	(48)	(48)	(48)	(48)	(48)	(48)
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	11	11	10	10	10	10	10	10
General Fund	(12)	10	10	10	11	11	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)	6	(43)	13	(28)	0	0	0	0	0	0
General Fund	23	(30)	6	(43)	13	(28)	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	1	0	(1)	0	0	0	0	0	0
General Fund	22	0	0	1	0	(1)	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	10	(33)	(20)	(48)	(48)	(48)	(48)	(48)	(48)	(48)
General Fund	34	4	10	(33)	(20)	(48)	(48)	(48)	(48)	(48)	(48)	(48)
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	11	11	10	10	10	10	10	10	10
General Fund	10	10	10	11	11	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
November 2007**

Annual Revenue Deviation

The revenue for fiscal year 2007-2008 is anticipated to be \$121 million or \$2.9 million more than the \$118.1 million revenue in the Budget. The increase in revenue is due primarily to the increased cost of services to the Harbor and Airport Departments. The projected revenue from the two departments for fiscal year 2007-2008 increased \$2.4 million from \$36.1 million to \$38.4 million. Detailed explanations of this and other variances are as follows:

Revenue Class 327 Other Licenses & Permits

Revenue Source Code 3274 - Other Licenses & Permits: Receipts increased \$281,000 over the projected revenue for the period, due to an increase in licenses and permits issued. The projected revenue for fiscal year 2007-2008 remains unchanged, since it is anticipated that the current Writers' strike may have a negative impact on receipts. We will continue to monitor the projected revenue and make adjustments as appropriate.

Revenue Class 373 Reimbursement from Other Agencies

Revenue Source Code 3734 - Reimbursement from other Agencies: Receipts decreased \$328,000 from the projected revenue for the period, due to the fact that the agencies were slower than anticipated in making payments. The projected revenue for fiscal year 2007-2008 remains unchanged, however, we will continue to monitor the projected revenue and make adjustments as appropriate.

Revenue Class 388 Special Fire Dept Services

Revenue Source Code 3881 Continuing Permits: Receipts decreased \$579,000 over the projected revenue for the period due to late receipts from businesses. The projected revenue for fiscal year 2007-2008 increased \$66,092 from \$2.28 million to \$2.34 million. The revenue increase is due to a rate increase.

Revenue Source Code 3883 Fire Safety Off Cost Recovery: Receipts increased \$234,000 over the projected revenue for the period, due to increase in incidents requiring Fire Safety Officers. The projected revenue for fiscal year 2007-2008 remains unchanged, since it is anticipated that the current Writers' strike may have a negative impact on receipts. We will continue to monitor the projected revenue and make adjustments as appropriate.

Revenue Source Code 3884 Fire Services for San Fernando: Receipts increased \$331,000 over the projected revenue for the period, due to sooner than anticipated payments of invoices. The projected revenue for fiscal year 2007-2008 remains unchanged since service level is not expected to change.

Revenue Source Code 3886 Inspection Restitution: Receipts increased \$165,000 over the projected revenue for the period, due to payments received earlier than anticipated. The projected revenue for fiscal year 2007-2008 remains unchanged, however, we will continue to monitor the projected revenue and make adjustments as appropriate.

Revenue Class 403 Weed & Cleaning

Revenue Source Code 4031 Brush Clearance Restitution: Receipts increased \$124,000 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 increased \$198,000 from \$217,000 to \$403,846 due to the additional receipts.

Revenue Class 419 Quasi-External Transaction

Revenue Source Code 4194 Service To Prop Dept-Airports: The projected revenue for fiscal year 2007-2008 increased \$810,000 from \$19.4 million to \$20.2 million due to increased cost of services.

Revenue Source Code 4196 Service To Prop Dept-Harbor: Receipts decreased \$1.2 million over the projected revenue for the period, due to the fact that the Harbor's payment was slower than anticipated. The projected revenue for fiscal year 2007-2008 increased \$1.6 million from \$16.7 million to \$18.3 million due to increased cost of services.

Revenue Class 463 Reimbursement

Revenue Source Code 4635 Metro Rail Project: Receipts increased \$146,000 over the projected revenue for the period, due to payments received earlier than anticipated. The projected revenue for fiscal year 2007-2008 remains unchanged since activity level is not expected to change.

REVENUE STATUS FOR FY 2007-08

NOVEMBER 2007

CLASS	SOURCE	BUDGET 2008	LAFD REVISED BUDGET 2008	JULY - TO DATE 2008
319	ASSESSMENTS	1,300,000	1,300,000	360,355
327	OTHER LICENSES & PERMITS	1,800,000	1,800,000	901,702
373	REIMB FROM OTHER AGENCIES	1,500,000	1,500,000	431,956
383	OTHER GEN GOVERNMENT SERVICES	0	0	0
388	SPECIAL FIRE DEPT SERVICES	18,891,685	19,308,176	9,449,518
389	PLAN CHECKING FEES	500,000	319,226	512,039
392	ENGR FEES INSPECT OTHER SERV	429,335	429,335	150,790
403	WEED AND CLEANING	217,000	403,846	319,103
409	FIRST AID & AMBULANCE SERV CHR	56,300,000	56,300,000	22,322,636
419	QUASI-EXTERNAL TRANSACTION	36,129,854	38,527,541	3,414,789
452	DAMAGE SETTLEMENTS	0	0	0
455	MISCELLANEOUS REVENUES	525,000	626,033	404,652
461	REIMBURSEMENT FROM OTHER	547,675	547,675	230,166
GRAND		118,140,549	121,061,832	38,497,706

FIRE DEPARTMENT									Attachment 5A
ANNUAL REVENUE PLAN BY MONTH & TOTAL RECEIPTS									
	A	B	C	D	E=(D-B)	F=(E/B)			
	Department Alternative Plan *	Department Plan Cumulative Totals	Receipts	Receipts Cumulative Totals	Variance	Percent Variance			
Months									
July	\$ 5,851,931	\$ 5,851,931	\$ 5,851,931	\$ 5,851,931	\$ -	0%			
August	5,806,436	11,658,367	\$ 9,948,300	\$ 15,800,231	\$ 4,141,864	36%			
September	8,037,866	19,696,233	\$ 8,381,963	\$ 24,182,194	\$ 4,485,961	23%			
October	7,463,823	27,160,056	\$ 7,381,412	\$ 31,563,606	\$ 4,403,550	16%			
November	11,647,517	38,807,573	\$ 6,925,381	\$ 38,488,987	\$ (318,586)	-1%			
December	7,172,411	45,979,984							
January	7,455,778	53,435,762							
February	10,619,522	64,055,284							
March	6,472,421	70,527,705							
April	11,942,584	82,470,289							
May	6,449,762	88,920,051							
June	32,141,781	121,061,832							
Total	\$ 121,061,832		\$ 38,488,987						
CAO Revenue Budget	\$ 118,140,549								
Difference	\$ 2,921,283								

[illegible]

LOS ANGELES FIRE DEPARTMENT
FY2007-08
MONTHLY FINANCIAL SUMMARY REPORT - MID-END REQUESTED TRANSFERS
1/8/08

FROM FUND	DEPT		ACCT	AMOUNT	Notes:	TO		AMOUNT
	FUND	DEPT				FUND	DEPT	
	100	38	1012	\$4,823,252		100	38	
							1010	\$ 461,545
							1050	\$ 337,674
							1090	\$ 757,000
							1092	\$ 2,167,033
							3090	\$ 1,100,000
	100	38	1098	\$302,960			1010	\$ 34,410
							1012	\$ 268,550
TOTAL				-				\$ 5,126,212

Note: The transfer from Account 1098 is from UASI 06 funds that were approved to pay salaries for Resolution Authorities for the Disaster Awareness Course