

LOS ANGELES FIRE DEPARTMENT



NOV 18 2008

DOUGLAS L. BARRY
FIRE CHIEF

BOARD OF FIRE COMMISSIONERS
FILE NO. 08-168

November 5, 2008

TO: Board of Fire Commissioners

FROM: Douglas L. Barry, Fire Chief *DB*

SUBJECT: **FY 2008-09 MONTHLY FINANCIAL STATUS REPORT FOR
JULY/AUGUST 2008**

| | | | |
|-----------------------|-----------------------------------|---|------------------------------------|
| 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 Withdrawn |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 information and review is the CAO Monthly Financial Summary Report year-to-date as of August 14, 2008 (covering pay Periods 1-4).

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

September 18, 2008

TO: Raymond P. Ciranna, Interim City Administrative Officer
ATTN: Mark Davis, Senior Administrative Analyst II
FROM: Fire Department
SUBJECT: MONTHLY FINANCIAL SUMMARY REPORT – JULY/AUGUST 2008

Summary:

Attached is the CAO Monthly Financial Summary Report year-to-date as of August 14, 2008 (Pay Periods 1-4).

Although it is very early in the fiscal year, and many variables can cause the current financial situation to change, the Department is projecting a year-end deficit at this time. 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.

Currently, the Department projects a year-end deficit of \$8,520,045. However, based on the following requests/recommendations, the Department can mitigate this deficit and revise the projected total net General Fund deficit down to \$2,945,045 at year-end:

- 1) The Department receives an additional \$3,875,000 appropriation into the Sworn Salaries Account 1012 to cover the unfunded Haro/Ackley settlements which LAFD has been instructed to pay (C.F. 08-1873) out of this account. This was not a budgeted expenditure and thus has created a greater deficit.
- 2) The Department receives an additional \$500,000 appropriation into the General Salaries Account 1010 to cover the cost of the short term layoffs for civilians. Since the short-term layoff is no longer in effect, the Department will have to pay civilian staff their full salary and current funding is not sufficient to cover this. The Department has unfunded substitute authorities that are necessary in support of its operations, thus eliminating any savings from vacant positions.
- 3) The Department receives and deposits back into our sworn Emergency Overtime Account 1092 any reimbursements received from responses to major emergencies such as the wildfires in Northern California and Hurricanes Gustave and Ike to which LAFD sent numerous resources. Reimbursements are anticipated by year-end. Recommendations will be submitted in a subsequent financial status report to address the shortfall in this account.
- 4) The Department receives authority to transfer \$1.2 million from Fire Department, Fund 40J/38, Account 002R, State Educational Account to Fund 100/38, Account 3090, Field Equipment Expense Account to cover the projected year-end deficit in this account. This account is underfunded and requests have been included in the Proposed Budget to increase the funding level. The \$1.2 million available from Account 002R is funding that has been received above the cap stipulated in Ordinance No. 173341 and No. 174339 and therefore can be used for any purpose.

Salary Accounts

The Sworn Salary Accounts are interrelated and very complex. The overall projected deficit in the salary accounts is \$7.3 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. The surplus in Account 1012 should actually be \$6,889,285. However, the Department has been directed to pay out \$3.875 million from this account for backpay in the Haro/Ackley lawsuits settlement, thus decreasing the surplus down to \$3.2 million and increasing the Department's overall deficit.

While the Overtime Constant Staffing Account 1093 is projected to have a deficit at year-end, savings in the Sworn Salary Account 1012 are due to platoon duty vacancies and those savings are transferred to Account 1093 to cover the straight time portion of platoon duty vacancies. The half-time salary component is already factored into Account 1093. Also, 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 part of the projected deficit in this account. The Sworn Salary accounts are interrelated and adjustments between salary accounts are always necessary.

The Unused Sick Time Account 1050 is used to pay unused sick time for retired sworn members and the annual sick time payout for active members which is paid in January. Due to a very high number of retirements in the first four pay periods and at least 73 more members that must exit the DROP program by end of this fiscal year, we are now projecting a year-end deficit of \$1.1 million at year-end.

The General Overtime Account 1090 is projected to have a \$782,087 deficit at year-end. The Department must use a substantial amount (60% of this account's budget) of overtime to cover vacancies in the positions that provide fleet maintenance and approximately 25% of overtime use is for revenue generating overtime, i.e. Ambulance Billing and CUPA. As of pay period 4 we had 61 civilian vacancies. If overtime is not available, fleet may have to be put out of service creating a problem in responding to emergencies. Revenue collection could also be reduced if overtime use is reduced.

The Sworn Overtime Account 1092 is projected to have a \$235,000 deficit at year-end. However, this minor deficit takes into account receiving approximately \$3.4 million in reimbursements from resources deployed to the wildfires in Northern California and the activation of our Urban Search and Rescue team to various hurricanes. The deficit could change depending on any additional 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 however, reimbursements from major emergencies usually help to offset deficits. Account 1092 is used to pay for any emergency overtime which includes safety watches, emergency inspections, Arson staff emergency calls and other emergency overtime. In an upcoming financial status report we will make additional recommendations to cover the projected deficit in this account.

Expense Account

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, 2006-07, and 2007-08 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 primarily our salary accounts, it is difficult to project with 100% certainty the Department's salary accounts year-end balance. However, we do take into account historical data and specific current year factors in providing year-end projections. 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.

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



DOUGLAS L. BARRY
Fire Chief

DLB:sjo

Attachments:

- Attachment 1: 2008-09 Monthly Financial Summary
- Attachment 2: Monthly Financial Analysis
- Attachment 3: Salary Projection Model
- Attachment 4: 2008-09 Employment Level Report
- Attachment 5: LAFD Revenue Estimates

2008-09 MONTHLY FINANCIAL SUMMARY BY FUND

Reporting Month: July 1 through August 16, 2008 (Pay Periods 1 - 4)

Completed by: Sandra Ocon, Senior Management Analyst II

| Dept: | | 2008-09 BUDGETED EXPENDITURES | | | YEAR-END PROJECTIONS | | REVISED YEAR-END PROJECTIONS | |
|---------------------|---|-------------------------------|---|-------------------------------|--|------------------------------------|---|--|
| Fund No. | Fund Title | 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) |
| 100 | General Fund | 561,730,473 | (16,335) | 561,714,138 | 575,723,173 | (14,009,035) | 5,488,990 | (8,520,045) |
| 206 | Special Gas Tax Street Improvement Fund | | | - | | - | | - |
| 342 | Telecom. Development Acct. | | | - | | - | | - |
| 347 | St. Light. Maint. Assessment Fund | | | - | | - | | - |
| 40E | Zoo Enterprise Trust Fund | | | - | | - | | - |
| 48R | Bldg and Safety Enterprise Fund | | | - | | - | | - |
| 508 | Solid Waste Resources Revenue Fund | | | - | | - | | - |
| 511 | Stormwater Pollution Abatement Fund | | | - | | - | | - |
| 525 | City Employees Ridesharing Fund | | | - | | - | | - |
| 725 | Convention Center Revenue Fund | | | - | | - | | - |
| 737 | El Pueblo de L A Hist. Mon. Rev. Fund | | | - | | - | | - |
| 760 | Sewer Operation & Maintenance | | | - | | - | | - |
| 761 | Sewer Capital | | | - | | - | | - |
| 843 | General Services Trust | | | - | | - | | - |
| Total Budget | | \$ 561,730,473 | \$ (16,335) | \$ 561,714,138 | \$ 575,723,173 | \$ (14,009,035) | \$ 5,488,990 | \$ (8,520,045) |

COMMENTS:

2008-09 MONTHLY FINANCIAL SUMMARY BY FUND AND ACCOUNT

Attachment 1

9/16/2008

Reporting Month: July1 through August 16, 2008 (Pay Periods 1-4)
 Completed by: Sandra Ocon, Senior Management Analyst II

| Dept: Fund: General Fund | | 2008-09 BUDGETED EXPENDITURES | | | YEAR-END PROJECTIONS | | REVISED YEAR-END PROJECTIONS | |
|-----------------------------|---------------------------------|-------------------------------|--|-------------------------------|--|------------------------------------|---|--|
| Acct. No. | Account Title | 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 | 25,040,559 | 6,230 | 25,046,789 | 25,731,812 | (685,023) | 185,023 | (500,000) |
| 1012 | Salaries, Sworn | 374,327,229 | (25,770) | 374,301,459 | 371,921,014 | 2,380,445 | 854,521 | 3,234,966 |
| 1030 | Sworn Bonuses | 3,733,275 | - | 3,733,275 | 3,523,709 | 209,566 | | 209,566 |
| 1050 | Unused Sick Time | 3,681,709 | - | 3,681,709 | 4,861,069 | (1,179,360) | | (1,179,360) |
| 1070 | Salaries, As-Needed | 106,000 | (3,764) | 102,236 | 20,000 | 82,236 | | 82,236 |
| 1090 | Overtime General | 1,218,510 | - | 1,218,510 | 2,000,597 | (782,087) | | (782,087) |
| 1092 | Overtime Sworn | 4,964,283 | - | 4,964,283 | 8,611,639 | (3,647,356) | 3,412,261 | (235,095) |
| 1093 | Overtime Constant Staffing | 112,984,726 | - | 112,984,726 | 123,494,632 | (10,509,906) | 223,095 | (10,286,811) |
| 1098 | Overtime Variable Staffing | 12,151,308 | 6,969 | 12,158,277 | 10,835,828 | 1,322,450 | 814,091 | 2,136,540 |
| | Subtotal Salaries | \$ 538,207,599 | \$ (16,335) | \$ 538,191,264 | \$ 551,000,299 | (12,809,035) | \$ 5,488,990 | \$ (7,320,045) |
| 2120 | Printing and Binding | 348,105 | - | 348,105 | 348,105 | 0 | | 0 |
| 2130 | Travel Expense | 23,070 | - | 23,070 | 23,070 | 0 | | 0 |
| 3030 | Construction Materials | 223,755 | - | 223,755 | 223,755 | 0 | | 0 |
| 3040 | Contractual Services | 3,415,233 | - | 3,415,233 | 3,415,233 | 0 | | 0 |
| 3070 | Contract Brush Clearance | 1,500,000 | - | 1,500,000 | 1,500,000 | 0 | | 0 |
| 3090 | Field Equipment Expense | 3,209,604 | - | 3,209,604 | 4,409,604 | (1,200,000) | | (1,200,000) |
| 3120 | Investigations | 5,400 | - | 5,400 | 5,400 | 0 | | 0 |
| 3260 | Rescue Supplies and Exp | 2,610,477 | - | 2,610,477 | 2,610,477 | 0 | | 0 |
| 3310 | Transportation Expense | 3,158 | - | 3,158 | 3,158 | 0 | | 0 |
| 4430 | Uniforms | 4,929,384 | - | 4,929,384 | 4,929,384 | 0 | | 0 |
| 4450 | Water Control Devices | 766,060 | - | 766,060 | 766,060 | 0 | | 0 |
| 6010 | Office and Administrative | 2,103,138 | - | 2,103,138 | 2,103,138 | 0 | | 0 |
| 6020 | Operating Supplies | 4,229,096 | - | 4,229,096 | 4,229,096 | 0 | | 0 |
| | Subtotal Expense | \$ 23,366,480 | \$ - | \$ 23,366,480 | \$ 24,566,480 | (1,200,000) | \$ - | \$ (1,200,000) |
| 7300 | Furn, Office & Tech Equip | 16,324 | - | 16,324 | 16,324 | - | | - |
| 7340 | Transportation Equipment | 140,070 | - | 140,070 | 140,070 | 0 | | 0 |
| | Subtotal Equipment | \$ 156,394 | \$ - | \$ 156,394 | \$ 156,394 | \$ - | \$ - | \$ - |
| 9350 | Special Communications Services | - | - | - | - | 0 | | 0 |
| | Subtotal Special | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Budget | | \$ 561,730,473 | \$ (16,335) | \$ 561,714,138 | \$ 575,723,173 | \$ (14,009,035) | \$ 5,488,990 | \$ (8,520,045) |

| | |
|--|--------------------|
| 1010 Request \$500,000 from UB to cover mandatory layoff funding reduction | 500,000 |
| 3090 Request \$1,200,000 transfer from VET funds (above cap) | 1,200,000 |
| 1093 Transfer back \$3,875,000 to cover Haro/Ackley Lawsuit | 3,875,000 |
| REVISED DEFICIT | (2,945,045) |

COMMENTS:

- 1) Surplus in the Sworn Salary Account 1012 is based on projection of 120 vacant positions. This offsets deficit in Account 1093, Constant Staffing Overtime
- 2) 18 EMS Captains Unfunded = \$2.8 Million
- 3) Historical Deficits in other Accounts including Civilian OT (Acct 1090), Sworn Emergency OT (Acct 1092) and Field Equipment Expense (Acct 3090)
- 4) Current Lawsuit Payout liability - Ackley/Haro = \$3,875,000. This was not funded in the adopted budget, thus creating an additional deficit of \$3,875,000. This will be paid out of Acct
- 5) Column 6 includes pending transfer for reimbursements of Prop F, Grants, and reimbursements for major emergencies due to personnel deployed to major wildfires (\$2,500,000) and hurricanes (\$1,135,355) to various accounts.

NOTES: Insert additional rows 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 not yet reflected in FMIS.

****Requested Interim Appropriations or Adjustments** column should reflect outstanding adjustment requests (e.g., prior CAO FSRs pending Council approval or any other requests pending action) in addition to transfers requested in this current Financial Status Report.

MONTHLY FINANCIAL ANALYSIS

Reporting Month: July/August 2008 (July – August 14, 2008/PP 1-4)
 Department: Fire
 Source of Funds: General Fund
 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. In addition, provide estimated year-end interfund operating transfers from any special fund to the General Fund. 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:

Projected Surplus/Deficit at Year-End:

Total Net GF Surplus/Deficit at Year-End:*
 (\$2,945,045)

Total Net SF Surplus/Deficit at Year-End:**
 (if available)

Assumptions:

Currently, the Department projects a year-end deficit of \$8,520,045. However, based on the following requests/recommendations, the Department can mitigate this deficit and revise the projected total net General Fund deficit down to \$2,945,045 at year-end:

- 1) The Department receives an additional \$3,875,000 appropriation into the Sworn Salaries Account 1012 to cover the unfunded Haro/Ackley settlements which LAFD has been instructed to pay (C.F. 08-1873) out of this account. This was not a budgeted expenditure and thus has created a greater deficit.
- 2) The Department receives an additional \$500,000 appropriation into the General Salaries Account 1010 to cover the cost of the short term layoffs for civilians. Since the short-term layoff is no longer in effect the Department will have to pay civilian staff their full salary.
- 3) The Department receives authority to transfer \$1.2 million from Fire Department's Special Fund 40J/38, Account 002R, State Educational Account to Fire Department, 100/38, Account 3090, Field Equipment Expense Account to cover the projected year-end deficit in this account. This account is underfunded and requests have been included in the Proposed Budget to increase the funding level for several years. The \$1.2 million available from Account 002R is funding received above the cap stipulated in Ordinance No. 173341 and No. 174339 and therefore can be used for any purpose.

- 4) The Department receive and deposit back into our sworn Emergency Overtime Account 1092 any reimbursements received from responses to major emergencies such as the wildfires in Northern California and Hurricanes Gustave and Ike to which LAFD sent numerous resources. Reimbursements are anticipated by year-end. The Department will provide recommendations to address the deficit in this account in another financial status report.

Plan/Solution to Eliminate Projected Deficit(s):

It is still early in the fiscal year and a plan or solution to eliminate the projected deficit is to be determined. The Department is still addressing this.

Potential Impact on Services (including assumptions):

To be determined. The Department is still addressing this.

Explanation of revenue:

General Fund:

The revenue for fiscal year 2008-2009 is anticipated to be \$126.7 million or \$73,960 below the adopted budget. The revenue was overstated by \$1.4 million in the adopted budget, but due to additional revenue anticipated from increased service fees the Fire Department expects to offset the revenue overstatement. See Attachment 5 for details.

Special Fund:

Interfund Operating Transfers:

Issues of Concern:

Currently there are three lawsuits pending settlement that could pose a major financial problem for the Department and further impact our budget if we have to fund any portion of these settlements:

1. Lee - \$6.2 million
2. Lima - \$3.5 million
3. Tohill/Burton – \$1.5 million

Total potential liability = \$11.2 million

Recommendations: *(List all recommendations to be included in the FSR)*

1. Account 1010, Salaries General
Authorize the Controller to transfer \$500,000 from the Unappropriated Balance, Short - Term Layoff Account to Fire Department, Fund 100/38, Account 1010, Salaries General, since the short-term layoff is no longer in effect. This transfer will eliminate the current projected deficit due to the short-term layoff no longer being in effect.
2. Account 1050, Unused Sick Time
Authorize the Controller to transfer \$1,179,360 from Fire Department, Fund 100/38, Account 1012, Sworn Salaries to Fund 100/38, Account 1050, Unused Sick Time. This transfer will ensure that sufficient funds are available to cover the projected deficit in this account which includes the yearly sworn sick time payout in January.

3. **Account 1090, Overtime General**
Authorize the Controller to transfer \$500,000 from Fire Department, Fund 100/38, Account 1098, Sworn Overtime Variable Staffing Account to Fund 100/38, Account 1090, Overtime General. This transfer will ensure that sufficient funds are available to cover the projected deficit in this account through the year-end report.

4. **Account 3090, Field Equipment Expense Account**
Authorize the Controller to transfer \$1.2 million from Fire Department, Special Fund 40J/38, Account 002R, State Educational Account to Fire Department, Fund 100/38, Account 3090, Field Equipment Expense Account to cover the projected year-end deficit in this account.

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.

Appropriation Account:
1010, Salaries General

Projected Surplus/(Deficit) at Year-End:
(\$500,000)

Assumptions:

- Account 1010 was reduced by \$502,551 for the short-term layoff. However, the short-term layoff is no longer in effect. This deficit will be eliminated if our request for a transfer of funds from the Unappropriated Balance (Short-Term Layoff Agreement) is approved.

Appropriation Account:
1012, Salaries Sworn

Projected Surplus/(Deficit) at Year-End:
\$3,014,285

Assumptions:

- The surplus in this account is due to platoon duty vacancies. The salaries for these positions accrue as savings.
- The surplus in this account should actually be \$6,889,285. However, the Department has been directed to pay out \$3.875 million from this account for backpay in the Haro/Ackley lawsuits settlement, thus increasing the Department's overall deficit.
- Savings in Account 1012 will be used to offset the Constant Staffing Overtime Account 1093 deficit since these two accounts are interrelated.

Appropriation Account:
1030, Salaries Bonus (Sworn)

Projected Surplus/(Deficit) at Year-End:
\$209,566

Assumptions:

- The projected surplus or deficit in this account will fluctuate based on specific bonuses paid such as Swift Water Rescue, Scuba Diver, Urban Search and Rescue to name a few. Therefore, depending on the activities in a specific pay period, the projections will be adjusted.
- Any available surplus will be used to offset deficits in other salary accounts.

Appropriation Account:
1050, Unused Sick Time

Projected Surplus/(Deficit) at Year-End:
(\$1,179,360)

Assumptions:

- The account is used to pay unused sick time for retired sworn members and the annual sick time payout for active members which is paid in January.
- We had 52 members exit the DROP Program between June 26 and July 30; and 23 members exit the DROP Program in August. The average is 10 per month. Because members can exit the DROP program at any time before the full five years maximum time is over, it may be difficult to anticipate the budgetary impact for a specific timeframe.
- The Department paid out \$1.2 million for retired members accumulated sick-time in the first four pay periods of the fiscal year.
- Currently there are a total of 493 members in DROP and 73 of these members must exit the program by June 2009 (FY 2008-09).
- A transfer of funds is required as of Pay Period 14 (1/3/09) as a \$429,000 deficit is projected in this pay period. Note that this is the pay period that includes the annual sick time payout. Included in this report is a request to transfer \$1,179,360 into this account now to cover this projected deficit to avoid a last minute problem with making payroll and in case the mid-year is not approved until after January.

Appropriation Account:
1070, Salaries As-Needed

Projected Surplus/(Deficit) at Year-End:
\$80,000

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:
(\$782,087)

Assumptions:

- 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.
- Currently the Department has 61 vacancies out of a total 438 authorities (13% vacancy rate)
- Approximately 60% of overtime use is for overtime to be used to cover critical functions such as repair and maintenance for the Department's fleet.
- Approximately 25% of overtime use is for revenue generating overtime, i.e. Ambulance Billing, EMS Follow-Up Unit, Accounts Receivable, CUPA.
- Approximately 15% of overtime use is to cover necessary overtime for such areas as the new dispatch center, and to reduce backlogs in various areas.
- Funding is only available to cover payroll through Pay Period 16 (1/31/08).
- The Department will continue to closely monitor this account, however a transfer of funds in the amount of \$500,000 is included in this report to avoid any problems with a delay in approving the mid-year.

Appropriation Account:
1092, Salaries Overtime Sworn

Projected Surplus/(Deficit) at Year-End:
(\$235,095)

Assumptions:

- This account is used to pay for overtime related to responses to major emergencies such as wildfires, hurricanes or other major disasters/emergencies as well as certain inspection related activities that require Inspectors (i.e. Fire Safety Watch, Emergency Inspections) which are done on overtime.
- The Department sent numerous forces to assist in fighting the wildfires in Northern California in June and July. The Department will be reimbursed this fiscal year by the State for expenses related to these wildfires. In a future financial status report we will include a recommendation for approval to deposit the checks received (preliminary estimates at \$2.5 million) back into our 1092 Account to offset the deficit created by responding to these wildfires.
- This report includes preliminary projected costs and reimbursement of \$1.1 million due to the deployment of the Urban Search and Rescue Team to Hurricanes Gustave and Ike.
- The projected deficit of \$235,095 factors in the request to transfer back \$3.4 million in reimbursements to this account.

| | |
|---|---|
| <u>Appropriation Account:</u> | <u>Projected Surplus/(Deficit) at Year-End:</u> |
| 1093, Salaries Overtime Constant Staffing | (\$10,286,811) |

Assumptions:

- The deficit in this account is attributable mainly to: 1) 171 (PP 4) platoon-duty vacancies that must be backfilled, 2) the cost of the Paramedic Training Program which is funded in the Variably Staffed Overtime Account 1098, 3) banked time that is paid of Account 1093, but not funded in this account.
- The sworn salary accounts are interrelated and always require transfer between accounts. Straight time salary funding should be available in the Sworn Salary Account 1012 to offset the cost of platoon duty vacancies. However, the amount available to transfer to Acct 1093 is reduced by the \$3.875 paid out of Account 1012 for the Haro/Ackley lawsuit. This was an unexpected and unbudgeted expense.
- 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.

| | |
|----------------------------------|---|
| <u>Appropriation Account:</u> | <u>Projected Surplus/(Deficit) at Year-End:</u> |
| 1098, Overtime Variable Staffing | \$2,163,540 |

Assumptions:

- A significant portion of the projected surplus is due to the cost of the Paramedic Training Program. While funding for this program is in the Overtime Variable Staffing Account 1098, 90% of the salary cost is actually paid out of the Constant Staffing Overtime Account 1093.
- Part of the projected surplus is due to overtime worked which is banked and paid out of the Constant Staffing Overtime Account 1093.
- The surplus will be transferred to offset salary account deficits.

| | |
|-------------------------------|---|
| <u>Appropriation Account:</u> | <u>Projected Surplus/(Deficit) at Year-End:</u> |
| 3090, Field Equipment Expense | (\$1,200,000) |

Assumptions:

- This deficit is due to the need to purchase auto parts to keep all apparatus/vehicles in service and is based on historical usage as well as additional expenditures due to boat maintenance. The Department has over 1,000 vehicles in its fleet.
- A portion of the projected deficit is also due to additional repairs to the boats beyond the \$250,000 currently funded. A total of \$ 500,000 above what is currently budgeted is projected to be spent on boat maintenance this fiscal year. The Department has five boats.
- The Department will work with the Harbor to increase the reimbursement for boat maintenance, but this may not be in effect until FY 2009-10.
- In FY 2005-06, 2006-07 and 2007-08 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 and due to an increase in the cost for boat maintenance. Despite yearly budget requests, this account continues to be under funded.
- This report includes a request to transfer \$1.2 million from a special fund to offset the projected deficit.

| | | | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Date: 8/27/08 | | | | | | | | | | | | | | |
| LOS ANGELES CITY FIRE DEPARTMENT | | | | | | | | | | | | | | |
| SWORN SALARY PROJECTIONS - ACCOUNT 1012 | | | | | | | | | | | | | | |
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EMPLOYMENT LEVEL REPORT

FIRE - CIVILIAN

SALARY ACCT. NO: 1010 - 2008-09 (July - August Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 978-3769

[illegible]

FIRE - CIVILIAN

SALARY ACCT. NO:

1010 - 2008-09 (July - August Report)

COMPLETED BY: Sandy Lai

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[illegible]

EMPLOYMENT LEVEL REPORT FIRE - CIVILIAN

SALARY ACCT. NO: 1010 - 2008-09 (July - 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 | 55 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 |
| VACANT POSITIONS @ start of month | | | | | | | | | | | | |
| Regular Authorities | 57 | 54 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| General Fund | 59 | 56 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Special, Grant and Fee-funded | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Resolution Authorities | 5 | 7 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| General Fund | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Special, Grant and Fee-funded | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Substitute Authorities | (8) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) |
| General Fund | (8) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) |
| Special, Grant and Fee-funded | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| INTERIM CHANGES | | | | | | | | | | | | |
| Regular Authorities | (3) | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Fund | (3) | 4 | 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 | 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 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Fund | 2 | 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 | 54 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| General Fund | 56 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Special, Grant and Fee-funded | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Resolution Authorities | 7 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| General Fund | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Special, Grant and Fee-funded | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Substitute Authorities | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) |
| General Fund | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) |
| 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

FY 08-09

The Department has 3,694 authorized positions (regular, resolutions and substitute) for uniformed members of the LAFD: 3,213 are designated as "field" positions (or 1,071 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 3,213 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), other platoon duty positions not assigned to the field such as dispatchers, and sworn members that are on light duty (not assigned to the field), or members pending retirement. Thus the ELR indicates less vacancies than those noted as "Platoon Duty or Field Vacancies."

Example:

In pay period 4, there were 171 field vacancies out of 3,213 field positions. (3,213 positions – 3,042 actual members assigned = 171 field vacancies).

July/August ELR

Total Authorized Positions (Regular, Resolution and Substitute).....3,694

This ELR reflects over employment, or a negative 18 sworn positions. This may be due in part 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.

FIRE - SWORN

1012 - 2008-09 (July - August Report)

Sandy Lai

PHONE EXTENSION- 978-3769

[illegible]

FIRE - SWORN

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 | | | | | | | | | | | | 3,686 | 3,667 | 3,667 | 3,667 | 3,667 | 3,667 | 3,667 | 3,667 | 3,667 | 3,667 | 3,667 | 3,667 |
| Regular Authorities | | | | | | | | | | | | 3,630 | 3,651 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 |
| General Fund | | | | | | | | | | | | 3,630 | 3,651 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 |
| Special, Grant and Fee-funded | | | | | | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Resolution Authorities | | | | | | | | | | | | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| General Fund | | | | | | | | | | | | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Special, Grant and Fee-funded | | | | | | | | | | | | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| Substitute Authorities | | | | | | | | | | | | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| General Fund | | | | | | | | | | | | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Special, Grant and Fee-funded | | | | | | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| INTERIM CHANGES | | | | | | | | | | | | | | | | | | | | | | | |
| NEW HIRES TO THE CITY (+) | | | | | | | | | | | | 57 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Regular Authorities | | | | | | | | | | | | 57 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Fund | | | | | | | | | | | | 57 | | | | | | | | | | | |
| 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 (+) | | | | | | | | | | | | 17 | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Regular Authorities | | | | | | | | | | | | 17 | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Fund | | | | | | | | | | | | 17 | 55 | | | | | | | | | | |
| 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 (-) | | | | | | | | | | | | (6) | (6) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Regular Authorities | | | | | | | | | | | | (6) | (6) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Fund | | | | | | | | | | | | (6) | (6) | | | | | | | | | | |
| 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 (-) | | | | | | | | | | | | (17) | (55) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Regular Authorities | | | | | | | | | | | | (17) | (55) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Fund | | | | | | | | | | | | (17) | (55) | | | | | | | | | | |
| 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 (-) | | | | | | | | | | | | (30) | (13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Regular Authorities | | | | | | | | | | | | (30) | (13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Fund | | | | | | | | | | | | (30) | (13) | | | | | | | | | | |
| 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 | | | | | | | | | | | | 3,651 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 |
| General Fund | | | | | | | | | | | | 3,651 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 | 3,632 |
| Special, Grant and Fee-funded | | | | | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Resolution Authorities | | | | | | | | | | | | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| General Fund | | | | | | | | | | | | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Special, Grant and Fee-funded | | | | | | | | | | | | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| Substitute Authorities | | | | | | | | | | | | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| General Fund | | | | | | | | | | | | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| 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 - 2008-09 (July - 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 | (37) | (18) | (18) | (18) | (18) | (18) | (18) | (18) | (18) | (18) | (18) | (18) |
| VACANT POSITIONS @ start of month | | | | | | | | | | | | |
| Regular Authorities | (44) | (65) | (46) | (46) | (46) | (46) | (46) | (46) | (46) | (46) | (46) | (46) |
| General Fund | (44) | (65) | (46) | (46) | (46) | (46) | (46) | (46) | (46) | (46) | (46) | (46) |
| Special, Grant and Fee-funded | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Resolution Authorities | 21 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| General Fund | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| Special, Grant and Fee-funded | (4) | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Substitute Authorities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Fund | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| Special, Grant and Fee-funded | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| INTERIM CHANGES | | | | | | | | | | | | |
| Regular Authorities | (21) | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Fund | (21) | 19 | 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 | 7 | 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 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Substitute Authorities | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| VACANT POSITIONS @ end of month | | | | | | | | | | | | |
| Regular Authorities | (65) | (46) | (46) | (46) | (46) | (46) | (46) | (46) | (46) | (46) | (46) | (46) |
| General Fund | (65) | (46) | (46) | (46) | (46) | (46) | (46) | (46) | (46) | (46) | (46) | (46) |
| Special, Grant and Fee-funded | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Resolution Authorities | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| General Fund | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| Special, Grant and Fee-funded | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Substitute Authorities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Fund | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| Special, Grant and Fee-funded | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

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 2008**

Annual Revenue Deviation

The revenue for fiscal year 2008-2009 is anticipated to be \$126.7 million or \$73,960 below the adopted budget. The revenue was overstated in the combined Revenue Source Codes 3886 and 3892 by \$1.4 million in the adopted budget, but due to additional revenue anticipated from increased service fees the Fire Department expects to offset the revenue overstatement. Details of variances over \$100,000 within Revenue Classes are as follows:

Revenue Class 373 Reimbursement from Other Agencies

Revenue Source Code 3734 – Reimbursement from other Agencies: Receipts increased \$313,272 over the projected revenue for the period, due to payments received earlier than anticipated. The projected revenue for fiscal year 2008-2009 remains unchanged.

Revenue Class 388 Special Fire Dept Services

The annual projected variance for Revenue Class 388 is \$2.9 million. This is comprised of a reduction in Revenue Source Code 3886 of \$3.2 million and an increase in Revenue Source Code 3884 of \$356,000.

Revenue Source Code 3884 Fire Services for San Fernando: The projected revenue for fiscal year 2008-2009 increased \$356,062 over the Budget of \$2.9 million to \$3.25 million due to an increase in the cost of services and a \$117,533 payment for a prior year's invoice.

Revenue Source Code 3886 Inspection Restitution: Prior to fiscal year 2007-2008, Revenue Source Code 3886 captured revenue for both Inspection Restitution and New Construction Plan Check. In the latter part of the year, Revenue Source Code 3892 was established to capture New Construction Plan Check revenue. The projected revenue for Inspection Restitution is \$1.4 million, which is based on actual receipts for fiscal year 2007-2008 not the \$4.66 million indicated in the adopted budget.

The revenue for Inspection Restitution as of the end of August is \$157,000 below target to meet the \$1.4 million goal, but it is anticipated that the revenue will be realized later in the year and the projected revenue remains at \$1.4 million.

The total revenue for both Revenue Source Codes 3886 and 3892 should be \$5.8 million not the \$7.26 million in the adopted budget. The overstatement of \$1.4 million was due to an oversight of the diverted revenue from Revenue Source Code 3886 to Revenue Source Code 3892.

Revenue Source Code 3887 Miscellaneous Fire Service: Receipts for the period were \$174,348 below the projected revenue, due to delayed payments. The projected revenue for fiscal year 2008-2009 remains unchanged.

Revenue Class 389 Plan Checks

Revenue Source Code 3892 Construction Plan Check: Prior to fiscal year 2007-2008, Revenue Source Code 3886 captured revenue for both Inspection Restitution and New Construction Plan Check. In the latter part of the year, Revenue Source Code 3892 was established to capture New Construction Plan Check revenue. The projected revenue for New Construction Plan Checks is \$4.4 million, which is based on actual receipts for fiscal year 2007-2008 not the \$2.6 million indicated in the adopted budget.

The revenue for New Construction Plan Check as of the end of August is on target to meet the \$4.4 million goal.

The total revenue for both Revenue Source Codes 3886 and 3892 should be \$5.8 million not the \$7.26 million indicated in the adopted budget. The overstatement of \$1.4 million was due to an oversight of the diverted revenue from Revenue Source Code 3886 to Revenue Source Code 3892.

Revenue Class 409 First Aid & Ambulance Serv Chr

Revenue Source Code 4091 Emergency Ambulance Services: Receipts for the period were \$858,818 below the projected revenue, due to delayed payments from the state of California. Once the state budget is adopted it is anticipated that these funds will be received. The projected revenue for fiscal year 2008-2009 remains unchanged.

Revenue Class 419 Quasi-External Transaction

Revenue Source Code 4196 Service To Prop Harbor: The projected revenue for fiscal year 2008-2009 increased \$623,505 over the Budget amount of \$19.6 million to \$20.1 million due to the anticipated increase in the cost of services.

Revenue Class 455 Miscellaneous Revenues

Revenue Source Code 4551 Miscellaneous Revenue: The projected revenue for fiscal year 2008-2009 increased \$209,000 over the Budget amount of \$51,000 to \$260,000. This increase reflects the actual amount received in fiscal year 2007-2008 and similar receipts are expected in fiscal year 2008-2009. Receipts are \$5,122 below the projected revenue for the period, but it is anticipated that the revenue will be received later in the fiscal year and the projected revenue for fiscal year 2008-2009 remains at \$260,000.

**CITY OF LOS ANGELES
FIRE DEPARTMENT**

**FINANCIAL STATUS REPORT
FOR THE MONTH OF AUGUST 2008**

| REVENUE CLASS | REVENUE SOURCE | BUDGET AMOUNT | LAFD REVISED REVENUE | DIFFERENCE | RECEIPTS |
|------------------|--------------------------------|-----------------------|-------------------------|--------------------|----------------------|
| 319 | ASSESSMENTS | 1,300,000 | 1,300,000 | - | 137,347 |
| 327 | OTHER LICENSES & PERMITS | 1,800,000 | 1,800,000 | - | 436,557 |
| 373 | REIMB FROM OTHER AGENCIES | 1,500,000 | 1,500,000 | - | 403,272 |
| 383 | OTHER GEN GOVERNMENT SERVICES | - | - | - | 35 |
| 388 | SPECIAL FIRE SERVICES | 20,683,430 | 17,778,656 | (2,904,774) | 1,539,375 |
| 389 | PLAN CHECKS | 2,919,000 | 4,738,128 | 1,819,128 | 613,698 |
| 392 | ENGR FEES INSPECT OTHER SERV | 429,000 | 429,335 | 335 | 90,185 |
| 403 | WEED AND CLEANING | 300,000 | 403,846 | 103,846 | 42,332 |
| 409 | FIRST AID & AMBULANCE SERV CHR | 56,300,000 | 56,300,000 | - | 9,931,356 |
| 419 | QUASI-EXTERNAL TRANSCTION | 40,540,132 | 41,163,637 | 623,505 | - |
| 452 | DAMAGE SETTLEMENTS | - | - | - | - |
| 455 | MISCELLANEOUS REVENUES | 326,000 | 606,000 | 280,000 | 50,126 |
| 461 | REIMBURSEMENT FROM OTHER | 714,936 | 718,936 | 4,000 | 34,213 |
| TOTALS | | \$ 126,812,498 | \$ 126,738,538 | \$ (73,960) | \$ 13,278,496 |

CITY OF LOS ANGELES

FIRE DEPARTMENT

Monthly Receipts Vs Revenue Plan For Fiscal Year 2008-2009

August 2008

| | A | B | C | D | E=(D-B) | F=(E/B) |
|--------------|----------------------------|-----------------------------------|----------------------|----------------------------------|--------------|---------------------|
| Month | Department Revenue Plan | Revenue Plan Cumulative Totals | Receipts | Receipts Cumulative Totals | Variance | Percent Variance |
| July | \$ 7,089,946 | \$ 7,089,946 | \$ 6,959,641 | \$ 6,959,641 | \$ (130,305) | -1.8% |
| August | \$ 6,572,530 | \$ 13,662,476 | \$ 6,318,855 | \$ 13,278,496 | \$ (253,675) | -1.9% |
| September | \$ 13,967,659 | \$ 27,630,135 | | | | |
| October | \$ 6,401,434 | \$ 34,031,569 | | | | |
| November | \$ 6,709,091 | \$ 40,740,660 | | | | |
| December | \$ 15,559,374 | \$ 56,300,034 | | | | |
| January | \$ 17,415,498 | \$ 73,715,532 | | | | |
| February | \$ 5,504,817 | \$ 79,220,349 | | | | |
| March | \$ 7,198,904 | \$ 86,419,253 | | | | |
| April | \$ 15,804,362 | \$ 102,223,615 | | | | |
| May | \$ 11,888,854 | \$ 114,112,469 | | | | |
| June | \$ 12,626,069 | \$ 126,738,538 | | | | |
| | \$ - | | | | | |
| Total | \$ 126,738,538 | | \$ 13,278,496 | | | |

CITY OF LOS ANGELES
FIRE DEPARTMENT
Monthly Receipts Vs Revenue Plan For Fiscal Year 2008-2009
August 2008

| | A | B | C | D | E=(D-B) | F=(E/B) |
|--------------|-------------------------------------|---|---------------------|----------------------------------|--------------|---------------------|
| Month | Department Alternative Plan * | Department Plan Cumulative Totals | Receipts | Receipts Cumulative Totals | Variance | Percent Variance |
| July | \$ 5,554,434 | \$ 5,554,434 | \$ 5,742,352 | \$ 5,742,352 | \$ 187,918 | 3.4% |
| August | \$ 5,047,822 | \$ 10,602,256 | \$ 4,189,004 | \$ 9,931,356 | \$ (858,818) | -8.1% |
| September | \$ 4,871,375 | \$ 15,473,631 | | | | |
| October | \$ 4,280,180 | \$ 19,753,811 | | | | |
| November | \$ 4,204,777 | \$ 23,958,588 | | | | |
| December | \$ 4,029,794 | \$ 27,988,382 | | | | |
| January | \$ 3,397,474 | \$ 31,385,856 | | | | |
| February | \$ 3,811,963 | \$ 35,197,819 | | | | |
| March | \$ 5,335,529 | \$ 40,533,348 | | | | |
| April | \$ 5,404,849 | \$ 45,938,197 | | | | |
| May | \$ 5,405,488 | \$ 51,343,685 | | | | |
| June | \$ 4,956,315 | \$ 56,300,000 | | | | |
| Total | \$ 56,300,000 | | \$ 9,931,356 | | | |