

MAY 5 2009

# LOS ANGELES FIRE DEPARTMENT



DOUGLAS L. BARRY  
FIRE CHIEF

April 27, 2009

BOARD OF FIRE COMMISSIONERS  
FILE NO. 09-060

TO: Board of Fire Commissioners

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

SUBJECT: FY 2008-09 MONTHLY FINANCIAL STATUS YEAR-END REPORT

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 Withdrawn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 March 28, 200 (covering Pay Periods 1 - 20).

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**

April 23, 2009

TO: Raymond P. Ciranna, Interim City Administrative Officer  
 ATTN: Mark Davis, Senior Administrative Analyst II  
 FROM: Fire Department  
 SUBJECT: MONTHLY FINANCIAL SUMMARY REPORT (YEAR-END REPORT) –  
 JULY 1, 2008 TO MARCH 28, 2009

**Summary:**

Attached is the CAO Monthly Financial Summary Report year-to-date as of March 28, 2009 (Pay Periods 1-20).

As of Pay Period 20 (March 28, 2009), the Department projects to end the fiscal year with no deficit. A combination of actions, including transfers from special funds, civilian managed hiring, cancellation of the fifth Recruit Training class, deferral of purchases, grants fund receipts, and reimbursements to be appropriated to our budget contribute to the elimination of the projected year-end deficit of \$8,520,045 reported in the Second Financial Status Report.

Projected Deficit – Second Financial Status Report:	(\$8,520,045)
Transfer of reimbursements for US&R Deployment	
and responses to major brush fires in Year-End report	2,600,000
Transfer in of Special Funds/Purchase deferrals	2,200,000
Grant fund receipts and projected account surpluses	
at year-end	1,920,045
Projected Savings from cancellation of 5 <sup>th</sup> Recruit Class	<u>1,800,000</u>
Revised projected deficit at year-end	\$0

The Department's deficit was also a result of several major brush fires as well as the deployment of the Urban Search and Rescue team to Hurricanes Gustave and Ike which greatly increased emergency overtime use which was not funded. While most of the costs related to these emergencies are reimbursable from the State and FEMA, the claims process can be lengthy. We have received \$2.6 million in reimbursements that can now be appropriated into the Department's Constant Staffing Overtime Account 1093 to offset our deficit.

The decision on staffing of 18 EMS Captains was resolved and Council and Mayor approved the cancellation of the 5<sup>th</sup> Recruit Training Class in FY 08-09 which provided \$1.8 million in savings to offset the cost of the 18 EMS Captains.

The revenue for fiscal year 2008-2009 is anticipated to be \$136.1 million, which is an increase of \$9.3 million over the adopted budget. The increase is due primarily to the additional revenue from the Departments of Airports and Harbor as well as reimbursements from other agencies for resources deployed to major incidents. The reimbursements from other agencies however technically offset our unfunded budget expenditures in response to major incidents.

**MICLA**

Included in the Department's MICLA (Municipal Improvement Corporation of Los Angeles) Fleet and Communications budget is funding to pay ITA for installation of communications equipment. ITA provides invoices by pay period and LAFD requests reimbursement to ITA through the financial status report. At this time, we request a transfer in the amount of \$43,260.31. Further detail is provided in Attachment 2.

**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 have taken into account historical data and specific current year factors in providing year-end projections.

The Department recommends the transfer of funds as requested in order to meet payroll needs projected through the end of this fiscal year.

A handwritten signature in black ink, reading "Douglas Barry". The signature is written in a cursive, flowing style.

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 AND ACCOUNT

Reporting Month: July 1 through March 28, 2009 (Pay Periods 1-20)  
 Completed by: Sandra Ocon, Senior Management Analyst II

Dept: FIRE Fund: General Fund		2008-09 BUDGETED EXPENDITURES			YEAR-END PROJECTIONS		REVISED YEAR-END PROJECTIONS		Year-End Transfers 8	Revised Projected Year-End Balance (7+8=9)
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	(250,157)	24,790,402	24,658,804	131,598	141,409	273,007	(273,007)	0
1012	Salaries, Sworn	374,327,229	(5,556,162)	368,771,067	365,816,544	2,954,523	1,074,436	4,028,959	(4,000,000)	28,959
1030	Sworn Bonuses	3,733,275	-	3,733,275	3,636,573	96,702		96,702	(96,000)	702
1050	Unused Sick Time	3,681,709	1,179,360	4,861,069	4,359,256	501,813	0	501,813	(500,000)	1,813
1070	Salaries, As-Needed	106,000	(3,764)	102,236	14,264	87,971		87,971	(82,000)	5,971
1090	Overtime General	1,218,510	600,000	1,818,510	1,882,070	(63,560)	0	(63,560)	63,560	(0)
1092	Overtime Sworn	4,954,283	6,175,000	11,139,283	11,139,283	0	0	0	0	0
1093	Overtime Constant Staffing	112,984,726	1,000,000	113,984,726	122,953,070	(8,968,344)	0	(8,968,344)	6,330,899	(2,637,445)
1098	Overtime Variable Staffing	12,151,308	(258,409)	11,892,899	11,581,989	310,910	689,090	1,000,000	(1,000,000)	0
	Subtotal Salaries	\$ 538,207,599	\$ 2,885,868	\$ 541,093,467	\$ 546,041,854	(4,948,388)	\$ 1,904,935	\$ (3,043,452)	\$ 443,452	(2,600,000)
2120	Printing and Binding	348,105	-	348,105	348,105	0		0		0
2130	Travel Expense	23,070	-	23,070	23,070	0		0		0
3030	Construction Materials	223,755	-	223,755	223,755	0		0		0
3040	Contractual Services	3,415,233	-	3,415,233	3,415,233	0		0		0
3070	Contract Brush Clearance	1,500,000	-	1,500,000	1,500,000	0		0		0
3090	Field Equipment Expense	3,209,604	1,200,812	4,410,416	4,410,416	0		0		0
3120	Investigations	5,400	-	5,400	5,400	0		0		0
3260	Rescue Supplies and Exp	2,610,477	-	2,610,477	2,610,477	0		0		0
3310	Transportation Expense	3,158	-	3,158	3,158	0		0		0
4430	Uniforms	4,929,384	(500,000)	4,429,384	4,134,684	294,700		294,700	(294,700)	0
4450	Water Control Devices	766,060	-	766,060	766,060	0		0		0
6010	Office and Administrative	2,103,138	35,743	2,138,881	2,138,881	0		0		(0)
6020	Operating Supplies	4,229,096	(2,165)	4,226,931	4,226,931	0		(0)		(0)
	Subtotal Expense	\$ 23,366,480	\$ 734,390	\$ 24,100,870	\$ 23,806,170	\$ 294,700	\$ -	\$ 294,700	\$ (294,700)	(0)
7300	Furn, Office & Tech Equip	16,324	-	16,324	7,642	8,682		8,682	(8,682)	0
7340	Transportation Equipment	140,070	-	140,070	-	140,070		140,070	(140,070)	0
	Subtotal Equipment	\$ 156,394	\$ -	\$ 156,394	\$ 7,642	\$ 148,752	\$ -	\$ 148,752	\$ (148,752)	0
9350	Special Communications Services	-	-	-	-	0		0	0	
	Subtotal Special	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Total Budget	\$ 561,730,473	\$ 3,620,258	\$ 565,350,731	\$ 569,855,666	\$ (4,504,935)	\$ 1,904,935	\$ (2,600,000)	\$ -	\$ (2,600,000)

## 1) Savings from Cancellation of 5th Recruit Class

(Acct 1012 Salaries for Recruits: \$471,391, Acct 1030 \$36,850, Acct 1098 \$390,648, Acct 4430 (Uniforms) \$294,700) These savings factored in spreadsheet above. Projected savings in Acct 1093 for Drill Tower Staff in the field for 2 mths.

Revised Projected Deficit: \$ (2,600,000) \$ (2,600,000)

## 2) Reimbursements from major brush fires and US&amp;R Team deployment to Hurricanes Gustave &amp; Ike received as of 4/15/08

REVISED PROJECTED SURPLUS/DEFICIT

\$ (2,600,000) \$ (0)

**COMMENTS:**

- 1) Surplus was previously available in the Sworn Salary Account 1012 is based on projection of 120 vacant positions. This surplus would have offset deficit in Account 1093, Constant Staffing Overtime
- 2) 18 EMS Captains Unfunded = \$2.7 Million included in above projections
- 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 was paid out of Acct 1012. However these funds were supposed to be transferred to Acct 10
- 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.
- 6) UASI Grants: 1) UASI 06 pending reappropriation of \$689,090; 2) UASI 07 and UASI 08 appropriations received - will have to reappropriate \$587,674 from UASI 07 and \$461,963 from UASI 08 in FY 09-10.

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.

## 2008-09 MONTHLY FINANCIAL SUMMARY BY FUND

Reporting Month: July 1, 2008 through March 28, 2009 (Pay Periods 1 - 20)

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	3,620,258	565,350,731	569,855,666	(4,504,935)	4,504,935	-
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			-		-		-
<b>Total Budget</b>		<b>\$ 561,730,473</b>	<b>\$ 3,620,258</b>	<b>\$ 565,350,731</b>	<b>\$ 569,855,666</b>	<b>\$ (4,504,935)</b>	<b>\$ 4,504,935</b>	<b>\$ -</b>

COMMENTS:

## MONTHLY FINANCIAL ANALYSIS

Reporting Month: July - December 2008 (July – March 28, 2008/PP 1-20)  
 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:\*  
\$0

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

### Assumptions:

As of Pay Period 20 (March 28, 2009), the Department projects to end the fiscal year with no deficit. A combination of actions, including transfers from special funds, civilian managed hiring, cancellation of the fifth Recruit Training class, grants funding receipts, and reimbursements to be appropriated to our budget contributed to the elimination of the projected year-end deficit from \$8,520,045 reported in the Second Financial Status Report.

Projected Deficit – Second Financial Status Report:	(\$8,520,045)
Transfer of reimbursements for US&R Deployment	
and responses to major brush fires in Year-End report	2,600,000
Transfer in of Special Funds/Purchase deferrals	2,200,000
Grant fund receipts and projected account surpluses	
at year-end	1,920,045
Projected Savings from cancellation of 5 <sup>th</sup> Recruit Class	<u>1,800,000</u>

Revised projected deficit at year-end \$0

The Department's deficit this fiscal year was also a result of several major brush as well as the deployment of the Urban Search and Rescue team to Hurricanes Gustave and Ike which increased the emergency overtime use. While most of the costs related to these emergencies are reimbursable from the State and FEMA, the claims process can be lengthy. We have received \$2.6 million in reimbursements that can now be appropriated into the Department's salary account to offset related cost to our budget. Additional reimbursements in the amount of \$1.7 million are pending receipt by the end of June 2009 and another \$330,000 should be received in FY 2009-10.

**Plan/Solution to Eliminate Projected Deficit(s):****Potential Impact on Services (including assumptions):****Explanation of revenue:****General Fund:**

The revenue for fiscal year 2008-2009 is anticipated to be \$136.1 million, an increase of \$9.3 million over the adopted budget. The increase is due primarily to the increased revenue from the Departments of Airports and Harbor and reimbursements from other agencies due for the deployment of the Urban Search and Rescue team to Hurricanes Gustave and Ike, and reimbursements for responses to major wildfires. See Attachment 5 for details.

**Special Fund:****Interfund Operating Transfers:****Issues of Concern:**

There are several 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. Note that the Lima Lawsuit was recently lost on appeal.

1. Lee - \$6.2 million
  2. Lima - \$3.5 million (Note: Lost on appeal)
  3. Tohill/Burton - \$1.5 million
- Total potential liability = \$11.2 million

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

1. Account 1090, Overtime General  
Authorize the Controller to transfer \$63,560 from Fire Department, Fund 100/38, Account 1012, Sworn Salaries 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.
2. Account 1093, Constant Staffing Overtime  
Authorize the Controller to make the following transfers to Fund 100/38, Account 1093, Constant Staffing Overtime. These transfers are necessary to offset the projected year-end deficit in this account.

From:	Amount
Fund 100/38, Account 1010, Salaries General	\$ 209,440
Fund 100/38, Account 1012, Sworn Salaries	4,000,000
Fund 100/38, Account 1030, Sworn Bonuses	96,000
Fund 100/38, Account 1050, Unused Sick Time	500,000
Fund 100/38, Account 1070, Salaries-As-Needed	82,000
Fund 100/38, Account 1098, Variable Staffed Overtime	1,000,000
Fund 100/38, Account 4430, Uniforms	294,700
Fund 100/38, Account 7300, Furn, Office & Tech Equip	8,682
Fund 100/38, Account 7340, Transportation Equip	<u>140,070</u>
Total Transfer	\$6,330,892



## Attachment 2

4. Authorize the Controller to appropriate \$2,600,000 to Fund 100/38, Account 1093, source of funding will be reimbursements received from other agencies which were deposited into Fund 100/38, Revenue Source 3734. Reimbursements have been received for the deployment of the Urban Search & Rescue Team to Hurricanes Gustave and Ike as well as deployment of resources to major brush fires which contributed to the Department's deficit. This increase in appropriation is necessary to offset the projected year-end deficit in this account.
5. **MICLA Transfer**  
Authorize the Controller to increase appropriations in the sum of \$43,260.31 to the Information Technology Agency, General Fund 100 - Dept 32, Account 1100, Hiring Hall Salaries, for installation of communications equipment in Fire Department vehicles, and correspondingly to transfer \$43,260.31 to Fund 298/38 MICLA, Account E132 from Fund 298/38 MICLA, Accounts E206.

### Detail of transfers to ITA for Communications Installation

Invoice #	Date	Amount
H09-017	12/21-01/03/09	\$ 17,268.98
H09-018	01/14-01/17/09	<u>25,991.33</u>
	SubTotal	\$ 43,260.31

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.

## Attachment 2

Appropriation Account:  
1010, Salaries General

Projected Surplus/(Deficit) at Year-End:  
\$ 273,007

**Assumptions:**

- Account 1010 is projected to be on budget and this surplus will be transferred to the Constant Staffing Overtime Account 1093.

Appropriation Account:  
1012, Salaries Sworn

Projected Surplus/(Deficit) at Year-End:  
\$4,000,000

**Assumptions:**

- The surplus in this account is due to platoon duty vacancies and salary savings from the cancellation of the 5<sup>th</sup> Recruit Training class. The salaries for these positions accrue as savings.
- This surplus is requested to be transferred to the Constant Staffing Overtime Account 1093 to reduce the projected deficit in Account 1093 since these two accounts are interrelated.

Appropriation Account:  
1030, Salaries Bonus (Sworn)

Projected Surplus/(Deficit) at Year-End:  
\$96,702

**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.
- \$96,000 is requested to be transferred to the Constant Staffing Overtime Account 1093 to reduce the projected deficit in Account 1093.

Appropriation Account:  
1050, Unused Sick Time

Projected Surplus/(Deficit) at Year-End:  
\$501,813

**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.
- Unused Sick Time payouts have been less than projected at the beginning of the fiscal year.
- \$500,000 is requested to be transferred to the Constant Staffing Overtime Account 1093 to reduce the projected deficit in Account 1093.

Appropriation Account:  
1070, Salaries As-Needed

Projected Surplus/(Deficit) at Year-End:  
\$87,971

**Assumptions:**

- A small surplus is projected in this account and will be used to offset deficits in other salary accounts.
- \$82,000 is requested to be transferred to the Constant Staffing Overtime Account 1093 to reduce the projected deficit in Account 1093.

Appropriation Account:  
1090, Salaries Overtime General

Projected Surplus/(Deficit) at Year-End:  
(\$63,560)

**Assumptions:**

- Due to the hiring freeze and numerous other 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 65 vacancies out of a total 444 authorities (15% vacancy rate)

## Attachment 2

- 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.
- \$63,560 is requested to be transferred to the Salaries Overtime General Account to cover the projected deficit

### Appropriation Account:

1092, Salaries Overtime Sworn

### Projected Surplus/(Deficit) at Year-End:

\$0

### **Assumptions:**

- Account 1092 is projected to be on budget at year-end. However, any major emergencies (i.e. wildfire) which requires the use of overtime can create a deficit.

### Appropriation Account:

1093, Salaries Overtime Constant Staffing

### Projected Surplus/(Deficit) at Year-End:

(\$8,968,344)

(\$0 Revised Projected Deficit with year-end transfers)

### **Assumptions:**

- The deficit in this account is attributable mainly to: 1) 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, and 3) banked time that is paid of Account 1093, but not funded in this account. However, the sworn salary accounts are interrelated and always require transfer between accounts.
- A surplus due to Platoon staff vacancies in the Sworn Salary Account 1012 is used to offset the deficit in the Overtime Constant Staffing Account 1093. A total of \$6,330,892 from various salary and expense accounts is requested to be transferred to Account 1093 to offset the projected year-end deficit. An additional appropriation of \$2,600,000 is requested to be transfer in from reimbursements received for the Urban Search and Rescue Team's deployment to Hurricanes Gustave and Ike, and deployment of other Department resources to major wildfires.

### Appropriation Account:

1098, Overtime Variable Staffing

### Projected Surplus/(Deficit) at Year-End:

\$1,000,000

### **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.
- A reappropriation from UASI 06 in the amount of \$689,090 is still pending, but is factored in the projections. We are currently using Department funds to front the UASI 06 related training expenditures.
- \$1,000,000 is requested to be transferred to the Constant Staffing Overtime Account 1093 to reduce the projected deficit in Account 1093.

Date: 03/31/09

**LOS ANGELES CITY FIRE DEPARTMENT**  
**SWORN SALARY PROJECTIONS - ACCOUNT 1012**  
**FISCAL YEAR 2008-09**

Pay Period	Pay period Ending	ATTRITION		HIRING		Adj of Status 11		Vacation	No of	Average	Projected Deployment	Average Salary	Budgeted Expenditure Plan	Actual (Above Line)	FMIS
		Plan	Actual	Plan	Actual	Returned	Taken Off	Payout	Empl	VC	(Status 11.12)			Projected (Below Line)	
1	7/5		17	0	0	0	0	184,027.70	12	15,335.64	3,706	6.00	5,150,000.00	5,019,955.35	
2	7/19		24	0	0	0	0	420,342.98	23	18,275.78	3,682	3,679.88	14,150,000.00	13,549,244.85	
3	8/2		16	50	54	0	0	244,603.15	14	17,471.65	3,720	3,669.29	14,150,000.00	13,649,756.73	
4	8/16		21	0	0	0	0	384,940.86	17	22,643.58	3,699	3,671.55	14,150,000.00	13,581,062.29	
5	8/30		7	0	0	0	0	35,865.11	2	17,932.56	3,692	3,666.99	14,150,000.00	13,538,536.57	
6	9/13		11	0	0	0	0	136,821.90	8	17,102.74	3,681	3,676.01	14,150,000.00	13,531,382.66	
7	9/27		4	50	41	0	0	79,965.41	6	13,327.57	3,718	3,657.78	14,150,000.00	13,599,628.49	
8	10/11		12	0	0	0	0	147,041.14	8	18,380.14	3,706	3,662.73	14,150,000.00	13,574,073.51	
9	10/25		7	0	0	0	0	105,749.24	6	17,624.87	3,699	3,669.09	14,150,000.00	13,571,968.89	
10	11/8		10	0	0	0	0	71,536.93	3	23,845.64	3,689	3,676.44	14,150,000.00	13,562,396.34	
11	11/22		5	50	0	0	0	14,243.98	1	14,243.98	3,684	3,677.00	14,150,000.00	13,546,078.71	
12	12/6		1	0	55	1	0	72,800.00	2	36,400.00	3,739	3,645.68	14,150,000.00	13,631,210.01	
13	12/20		5	0	0	0	0	72,800.00	5	14,560.00	3,734	3,670.00	14,150,000.00	13,703,762.12	
14	1/3		1	0	0	0	0	0.00	0	0.00	3,733	3,681.68	14,150,000.00	13,743,711.90	
15	1/17		3	50	0	0	0	0.00	0	0.00	3,730	3,680.42	14,150,000.00	13,727,983.64	
16	1/31		8	0	0	0	0	0.00	0	0.00	3,722	3,699.49	14,150,000.00	13,769,502.20	
17	2/14		8	0	0	0	0	142,959.70	7	20,422.81	3,714	3,697.52	14,150,000.00	13,732,583.37	
18	2/28		6	0	50	0	0	21,147.50	2	10,573.75	3,758	3,684.17	14,150,000.00	13,845,096.76	242,965,925.66
19	3/14	12	0	50	0	0	0	200,200.00			3,796	3,681.51	14,150,000.00	13,975,000.00	
20	3/28	12	0	0	0	0	0	200,200.00			3,784	3,693.18	14,150,000.00	13,975,000.00	
21	4/11	12	0	0	0	0	0	200,200.00			3,772	3,704.93	14,150,000.00	13,975,000.00	
22	4/25	12	0	0	0	0	0	200,200.00			3,760	3,744.15	14,150,000.00	14,078,000.00	
23	5/9	12	0	0	0	0	0	200,200.00			3,748	3,757.20	14,150,000.00	14,082,000.00	
24	5/23	12	0	0	0	0	0	109,200.00			3,736	3,789.27	14,150,000.00	14,082,000.00	
25	6/6	12	0	0	0	0	0	109,200.00			3,724	3,781.42	14,150,000.00	14,082,000.00	
26	6/20	12	0	0	0	0	0	109,200.00			3,712	3,793.64	14,150,000.00	14,082,000.00	
1	7/4	12	0	0	0	0	0	109,200.00					10,127,229.00	10,058,570.00	122,389,570.00
								1,437,800.00	(Est VC Payout PP 19 - 01)						1,437,800.00
								2,134,845.60	(Actual Pd Inc in FMIS total)						
		108	166	250	200	1	0	3,572,645.60			3,725		369,027,229.00	359,267,504.39	366,793,295.66
											Averaged				
												Adopted Budget		374,327,229.00	
												Transfers		(5,564,342.40)	
												Total amount available		368,762,886.60	
												Pending transfers		1,074,436.40	
														369,837,323.00	
												Actual & Estimated Expenditures		(366,793,295.66)	
														471,391.00	
												Projected Surplus/Deficit		3,515,418.34	

Attachment 3

## EMPLOYMENT LEVEL REPORT

### FIRE - SWORN

SALARY ACCT. NO: 1012 - 2008-09 (March Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 978-3769

[illegible]

**FIRE - SWORN**

1012 - 2008-09 (March Report)

Sandy Lai

PHONE EXTENSION: 978-3769

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>II. FILLED POSITIONS-REGULAR, RESOLUTION &amp; SUBSTITUTE</b>	<b>3,686</b>	<b>3,667</b>	<b>3,694</b>	<b>3,678</b>	<b>3,670</b>	<b>3,722</b>	<b>3,714</b>	<b>3,741</b>	<b>3,725</b>	<b>3,725</b>	<b>3,725</b>	<b>3,725</b>
<b>TOTAL FILLED POSITIONS @ start of month</b>												
<b>Regular Authorities</b>	3,630	3,651	3,632	3,660	3,644	3,636	3,688	3,680	3,707	3,691	3,691	3,691
General Fund	3,630	3,651	3,632	3,660	3,644	3,636	3,688	3,680	3,707	3,691	3,691	3,691
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
<b>Resolution Authorities</b>	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
<b>Substitute Authorities</b>	11	11	11	10	10	10	10	10	10	10	10	10
General Fund	11	11	11	10	10	10	10	10	10	10	10	10
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
<b>INTERIM CHANGES</b>												
<b>NEW HIRES TO THE CITY (+)</b>	57	0	44	0	0	59	0	45	0	0	0	0
<b>Regular Authorities</b>	57	0	44	0	0	59	0	45	0	0	0	0
General Fund	57	0	44	0	0	59	0	45	0	0	0	0
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
<b>Resolution Authorities</b>	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
<b>Substitute Authorities</b>	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
<b>TRANSFERS INTO THE DEPARTMENT (+)</b>	17	55	4	21	0	17	0	24	22	0	0	0
<b>Regular Authorities</b>	17	55	4	21	0	17	0	24	22	0	0	0
General Fund	17	55	4	21	0	17	0	24	22	0	0	0
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
<b>Resolution Authorities</b>	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
<b>Substitute Authorities</b>	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
<b>TERMINATIONS (-)</b>	(6)	(6)	(5)	(11)	(4)	(7)	0	(10)	(6)	0	0	0
<b>Regular Authorities</b>	(6)	(6)	(5)	(11)	(4)	(7)	0	(10)	(6)	0	0	0
General Fund	(6)	(6)	(5)	(11)	(4)	(7)	0	(10)	(6)	0	0	0
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
<b>Resolution Authorities</b>	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
<b>Substitute Authorities</b>	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
<b>TRANSFERS OUT OF THE DEPARTMENT (-)</b>	(17)	(55)	(4)	(21)	0	(17)	0	(24)	(22)	0	0	0
<b>Regular Authorities</b>	(17)	(55)	(4)	(21)	0	(17)	0	(24)	(22)	0	0	0
General Fund	(17)	(55)	(4)	(21)	0	(17)	0	(24)	(22)	0	0	0
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
<b>Resolution Authorities</b>	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
<b>Substitute Authorities</b>	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
<b>RETIREMENTS (-)</b>	(30)	(13)	(12)	(5)	(4)	0	(8)	(8)	(10)	0	0	0
<b>Regular Authorities</b>	(30)	(13)	(11)	(5)	(4)	0	(8)	(8)	(10)	0	0	0
General Fund	(30)	(13)	(11)	(5)	(4)	0	(8)	(8)	(10)	0	0	0
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
<b>Resolution Authorities</b>	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
<b>Substitute Authorities</b>	0	0	(1)	0	0	0	0	0	0	0	0	0
General Fund	0	0	(1)	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
<b>TOTAL FILLED POSITIONS @ end of month</b>												
<b>Regular Authorities</b>	3,651	3,632	3,660	3,644	3,636	3,688	3,680	3,707	3,691	3,691	3,691	3,691
General Fund	3,651	3,632	3,660	3,644	3,636	3,688	3,680	3,707	3,691	3,691	3,691	3,691
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
<b>Resolution Authorities</b>	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
<b>Substitute Authorities</b>	11	11	10	10	10	10	10	10	10	10	10	10
General Fund	11	11	10	10	10	10	10	10	10	10	10	10
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0

# EMPLOYMENT LEVEL REPORT FIRE - SWORN

SALARY ACCT. NO: 1012 - 2008-09 (March 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)	(45)	(31)	(27)	(74)	(66)	(93)	(77)	(77)	(77)	(77)
VACANT POSITIONS @ start of month												
Regular Authorities	(44)	(65)	(46)	(74)	(58)	(50)	(102)	(94)	(121)	(105)	(105)	(105)
General Fund	(44)	(65)	(46)	(74)	(58)	(50)	(102)	(94)	(121)	(105)	(105)	(105)
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	21	28	28	28	27	27	32	32	32	32	32	32
General Fund	25	25	25	25	25	25	25	25	25	25	25	25
Special, Grant and Fee-funded	(4)	3	3	3	2	2	7	7	7	7	7	7
Substitute Authorities	0	0	0	1	0	(4)	(4)	(4)	(4)	(4)	(4)	(4)
General Fund	(1)	(1)	(1)	0	(1)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
Special, Grant and Fee-funded	1	1	1	1	1	1	1	1	1	1	1	1
INTERIM CHANGES												
Regular Authorities	(21)	19	(28)	16	8	(52)	8	(27)	16	0	0	0
General Fund	(21)	19	(28)	16	8	(52)	8	(27)	16	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	(1)	0	5	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	(1)	0	5	0	0	0	0	0	0
Substitute Authorities	0	0	1	(1)	(4)	0	0	0	0	0	0	0
General Fund	0	0	1	(1)	(4)	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)	(74)	(58)	(50)	(102)	(94)	(121)	(105)	(105)	(105)	(105)
General Fund	(65)	(46)	(74)	(58)	(50)	(102)	(94)	(121)	(105)	(105)	(105)	(105)
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	28	28	28	27	27	32	32	32	32	32	32	32
General Fund	25	25	25	25	25	25	25	25	25	25	25	25
Special, Grant and Fee-funded	3	3	3	2	2	7	7	7	7	7	7	7
Substitute Authorities	0	0	1	0	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
General Fund	(1)	(1)	0	(1)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
Special, Grant and Fee-funded	1	1	1	1	1	1	1	1	1	1	1	1

## 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.

PHONE EXTENSION: 978-3769

[illegible]



## FIRE - CIVILIAN

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

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 978-3789

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
II. FILLED POSITIONS--REGULAR, RESOLUTION & SUBSTITUTE	372	366	366	369	373	375	379	380	380	380	380	380
TOTAL FILLED POSITIONS @ start of month												
Regular Authorities	296	299	295	294	297	301	302	307	308	308	308	308
General Fund	294	297	293	292	295	299	300	305	306	306	306	306
Special, Grant and Fee-funded	2	2	2	2	2	2	2	2	2	2	2	2
Resolution Authorities	45	45	43	43	43	43	43	43	43	43	43	43
General Fund	42	42	40	40	40	40	41	41	41	41	41	41
Special, Grant and Fee-funded	3	3	3	3	3	3	2	2	2	2	2	2
Substitute Authorities	27	28	28	29	29	29	30	29	29	29	29	29
General Fund	27	28	28	28	28	28	29	28	28	28	28	28
Special, Grant and Fee-funded		0	0	1	1	1	1	1	1	1	1	1
INTERIM CHANGES												
NEW HIRES TO THE CITY (+)	3	0	1	6	3	0	2	3	0	0	0	0
Regular Authorities	0	0	1	6	3	0	1	3	0	0	0	0
General Fund			1	6	3		1	3				
Special, Grant and Fee-funded												
Resolution Authorities	0	0	0	0	0	0	1	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded							1					
Substitute Authorities	3	0	0	0	0	0	0	0	0	0	0	0
General Fund	3											
Special, Grant and Fee-funded												
TRANSFERS INTO THE DEPARTMENT (+)	9	1	3	2	1	7	7	2	0	0	0	0
Regular Authorities	8	1	2	2	1	4	7	2	0	0	0	0
General Fund	8	1	2	2	1	4	7	2				
Special, Grant and Fee-funded												
Resolution Authorities	1	0	0	0	0	2	0	0	0	0	0	0
General Fund	1					2						
Special, Grant and Fee-funded	0											
Substitute Authorities	0	0	1	0	0	1	0	0	0	0	0	0
General Fund						1						
Special, Grant and Fee-funded			1									
TERMINATIONS (-)	(5)	(6)	(2)	0	0	(1)	(1)	(2)	0	0	0	0
Regular Authorities	(4)	(4)	(2)	0	0	(1)	(1)	(2)	0	0	0	0
General Fund	(4)	(4)	(2)			(1)	(1)	(2)				
Special, Grant and Fee-funded												
Resolution Authorities	0	(2)	0	0	0	0	0	0	0	0	0	0
General Fund		(2)										
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 (-)	(3)	(1)	(2)	(3)	0	(4)	(4)	(2)	0	0	0	0
Regular Authorities	(1)	(1)	(2)	(3)	0	(2)	(2)	(2)	0	0	0	0
General Fund	(1)	(1)	(2)	(3)		(2)	(2)	(2)				
Special, Grant and Fee-funded												
Resolution Authorities	(1)	0	0	0	0	(2)	(1)	0	0	0	0	0
General Fund	(1)					(1)						
Special, Grant and Fee-funded						(1)	(1)					
Substitute Authorities	(1)	0	0	0	0	0	(1)	0	0	0	0	0
General Fund	(1)						(1)					
Special, Grant and Fee-funded												
RETIREMENTS (-)	0	0	0	(2)	0	0	0	0	0	0	0	0
Regular Authorities	0	0	0	(2)	0	0	0	0	0	0	0	0
General Fund				(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												
TOTAL FILLED POSITIONS @ end of month												
Regular Authorities	299	295	294	297	301	302	307	308	308	308	308	308
General Fund	297	293	292	295	299	300	305	306	306	306	306	306
Special, Grant and Fee-funded	2	2	2	2	2	2	2	2	2	2	2	2
Resolution Authorities	45	43	43	43	43	43	43	43	43	43	43	43
General Fund	42	40	40	40	40	41	41	41	41	41	41	41
Special, Grant and Fee-funded	3	3	3	3	3	2	2	2	2	2	2	2
Substitute Authorities	28	28	29	29	29	30	29	29	29	29	29	29
General Fund	28	28	28	28	28	29	28	28	28	28	28	28
Special, Grant and Fee-funded	0	0	1	1	1	1	1	1	1	1	1	1

# EMPLOYMENT LEVEL REPORT FIRE - CIVILIAN

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

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 978-3769

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>III. VACANT POSITIONS--REGULAR, RESOLUTION &amp; SUBSTITUTE</b>	<b>72</b>	<b>78</b>	<b>78</b>	<b>76</b>	<b>71</b>	<b>69</b>	<b>65</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>
<b>VACANT POSITIONS @ start of month</b>												
Regular Authorities	57	54	58	59	58	52	51	46	45	45	45	45
General Fund	59	56	60	61	58	54	53	48	47	47	47	47
Special, Grant and Fee-funded	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Resolution Authorities	4	6	8	8	8	7	7	7	7	7	7	7
General Fund	(42)	(42)	(40)	(40)	(40)	(40)	(41)	(41)	(41)	(41)	(41)	(41)
Special, Grant and Fee-funded	46	48	48	48	48	47	48	48	48	48	48	48
Substitute Authorities	13	12	12	11	12	12	11	12	12	12	12	12
General Fund	13	12	12	12	13	13	12	13	13	13	13	13
Special, Grant and Fee-funded	0	0	0	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
<b>INTERIM CHANGES</b>												
Regular Authorities	(3)	4	1	(3)	(4)	(1)	(5)	(1)	0	0	0	0
General Fund	(3)	4	1	(3)	(4)	(1)	(5)	(1)	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	(1)	0	0	0	0	0	0	0
General Fund	0	2	0	0	0	(1)	0	0	0	0	0	0
Special, Grant and Fee-funded	2	0	0	0	(1)	1	0	0	0	0	0	0
Substitute Authorities	(1)	0	(1)	1	0	(1)	1	0	0	0	0	0
General Fund	(1)	0	0	1	0	(1)	1	0	0	0	0	0
Special, Grant and Fee-funded	0	0	(1)	0	0	0	0	0	0	0	0	0
<b>VACANT POSITIONS @ end of month</b>												
Regular Authorities	54	58	59	56	52	51	46	45	45	45	45	45
General Fund	56	60	61	58	54	53	48	47	47	47	47	47
Special, Grant and Fee-funded	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Resolution Authorities	6	8	8	8	7	7	7	7	7	7	7	7
General Fund	(42)	(40)	(40)	(40)	(40)	(41)	(41)	(41)	(41)	(41)	(41)	(41)
Special, Grant and Fee-funded	48	48	48	48	47	48	48	48	48	48	48	48
Substitute Authorities	12	12	11	12	12	11	12	12	12	12	12	12
General Fund	12	12	12	13	13	12	13	13	13	13	13	13
Special, Grant and Fee-funded	0	0	(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  
March 2009**

**Annual Revenue Deviation**

The revenue for fiscal year 2008-2009 is anticipated to be \$136.1 million, which is an increase of \$9.3 million over the adopted budget. The increase is due primarily to the additional revenue from the Departments of Airports and Harbor as well as reimbursements from other agencies for resources deployed to major incidents. Details of the variances over \$100,000 within Revenue Classes are as follows:

**Revenue Class 319 Assessment**

**Revenue Source Code 3197 Brush Removal:** The projected revenue for the fiscal year is reduced \$400,000 from \$1.3 million to \$900,000, because homeowners have not been paying as anticipated. Receipts for the period were \$118,702 below the projected revenue for the period.

**Revenue Class 327 Other License and Permits**

**Revenue Source Code 3274 Filming Permit:** The projected revenue for fiscal year 2008-2009 increased \$200,000 from \$1.8 million to \$2 million due to an increase in requests for filming permits.

**Revenue Class 373 Reimbursement from Other Agencies**

**Revenue Source Code 3734 – Reimbursement from other Agencies:** Receipts for the period were \$1,044,587 below the projected revenue, due to delayed payments. The projected revenue for fiscal year 2008-2009 increased \$3.2 million from \$1.5 million to \$4.7 million. The increase is due to anticipated reimbursements from the various major incidents including the Marek and Sayre Fires as well as the Lightning fires in June and July of 2008.

**Revenue Class 388 Special Fire Dept Services**

**Revenue Source Code 3881 Continuing Permits:** The projected revenue for the fiscal year increased \$470,361 from \$2,229,639 to \$2,700,000 based on actual receipts to date. However, we will continue to monitor receipts and make adjustments.

**Revenue Source Code 3882 Non-Continuing Permits:** Receipts increased \$187,389 over the projected revenue for the period, based on receipts to date. The projected revenue for the fiscal year increased \$138,395 from \$1,261,605 to \$1.4 million. However, we will continue to monitor receipts and make adjustments.

**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 \$1.6 million, which is based on actual receipts to date not the \$4.7 million indicated in the Adopted Budget.

Receipts for Inspection Restitution for the period are \$96,752 below target to meet the \$1.6 million goal, but it is anticipated that the revenue will be realized later in the year and the projected revenue remains at \$1.6 million.

The total revenue for both Revenue Source Codes 3886 and 3892 should be \$3.4 million not the \$7.3 million in the adopted budget. The overstatement of \$3.9 million is due to the following: \$1.6 million is from the oversight of the diverted revenue from Revenue Source Code 3886 to Revenue Source Code 3892 and \$2.3 million is due to the decrease in requests for Construction Plan Checks.

**Revenue Source Code 388A Fire Methane Gas Inspection:** The Fire Methane Gas inspection is a new revenue source created in fiscal year 2008-2009. However, the vehicle for capturing the fees was not developed simultaneously. The revenue is currently captured in Revenue Source Code 3892. Therefore, no revenue is expected to be captured this year in this Revenue Source Code.

**Revenue Source Code 3887 Miscellaneous Fire Service:** Receipts for the period were \$242,695 below the projected revenue, due to delayed payments. The projected revenue for the fiscal year decreased \$303,000 from \$553,000 to \$250,000 due to unanticipated delay in Council approval for a new contract with Ventura County for the Bell Canyon Community.

**Revenue Source Code 3900 High Rise:** Receipts for the period were \$134,887 below the projected revenue, based on cash receipts to date. The projected revenue for the fiscal year decreased \$50,000 from \$2.6 million to \$2.55 million, due to slower payments and delayed billing of residential High Rise customers. The Residential High Rise Fee is a new fee implemented in fiscal year 2008-2009.

#### 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.

Receipts for the period were \$158,141 above the projected revenue. The projected revenue for the fiscal year is \$1.75 million, based on actual receipts to date. The decrease is due to the decline in economic activity, which is not expected to improve for the remaining months of the fiscal year.

The total revenue for both Revenue Source Codes 3886 and 3892 should be \$3.4 million not the \$7.3 million indicated in the adopted budget. The overstatement of \$1.6 million was due to an oversight of the diverted revenue from Revenue Source Code 3886 to Revenue Source Code 3892 and \$2.3 million is due to the decrease in requests for Construction Plan Checks.

Also, the Fire Methane Gas inspection is a new revenue source created in fiscal year 2009. However, the vehicle for capturing the fees was not developed simultaneously. This revenue is currently captured in Revenue Source Code 3892.

**Revenue Source Code 3897 Underground Storage Tank:** The projected revenue for fiscal year 2008-2009 increased \$416,000 from \$319,000 to \$735,000, due to increased fees.

**Revenue Source Code 3898 Unified Program Fees:** Receipts for the period were \$123,650 below the projected revenue, due to a decline in receipts from businesses. The projected revenue for fiscal year 2008-2009 decreased \$123,186 from the budget amount of \$5.07 million to \$4.95 million.

Revenue Class 392 Engr Fees

**Revenue Source Code 4001 Spot Check Cost Recovery:** The projected revenue for fiscal year 2008-2009 increased \$21,000 from \$429,000 to \$450,000, due to increased inspections.

Revenue Class 403 Weed And Cleaning

**Revenue Source Code 4031 Brush Clearance:** The projected revenue for fiscal year 2008-2009 decreased \$100,000 from the budget amount of \$300,000 to \$200,000 due to a decline in receipts from homeowners.

Revenue Class 409 First Aid & Ambulance Serv Chr

**Revenue Source Code 4091 Emergency Ambulance Services:** Receipts decreased \$730,961 over the projected revenue for the period, due to delayed payments by customers. The projected revenue for the fiscal year decreased \$200,000 from \$56.3 million to \$56.1 million, based on receipts to date. The monthly average receipts for the first nine months of the fiscal year is \$4.675 million. Applying the monthly average to the 12-month year results in \$56.1 million revenue for the fiscal year.

Revenue Class 419 Quasi-External Transaction

**Revenue Source Code 4194 Service To Prop Airports:** Receipts decreased \$3.1 million over the projected revenue for the period, due to a modified billing timeline by the CAO. The projected revenue for the fiscal year increased \$5.3 million from \$20.9 million to \$26.2 million due an increased level of service in fiscal year 2007-2008 and an increase in the overhead Cost Allocation Plan (CAP) rates established by the Controller's Office.

**Revenue Source Code 4196 Service To Prop Harbor:** Receipts decreased \$5.1 million from the projected revenue for the period, due to a modified billing timeline by the CAO. The projected revenue for the fiscal year increased \$3.2 million from \$19.6 million to \$22.8 million due to the increased cost of services for fiscal year 2007-2008 and the increase in the overhead CAP rates established by the Controller's Office.

Revenue Class 455 Miscellaneous Revenues

**Revenue Source Code 4551 Miscellaneous Revenue:** The projected revenue for the fiscal year increased \$349,000 over the budget of \$51,000 to \$400,000 due to increase in salvage income and prior years canceled warrants.

Revenue Class 461 Reimbursement From Other Agencies

**Revenue Source Code 4610 Reimbursement from other Funds/Dept:** The projected revenue for the fiscal year increased \$435,064 over the budget amount of \$214,936 to

\$650,000 due to a funds transfer from Special Fund No. 44R Targeted Ambulance Destination Service Fund to the General Fund to cover Overtime Constant Staffing per Council File 08-0600-S32.

**Revenue Source Code 4635 Reimbursement Empl Rel - UFLAC:** The projected revenue for fiscal year 2008-2009 decreased \$25,000 below the budget of \$275,000 to \$250,000 due to delayed payments by the employees' union.

**Revenue Source Code 4635 Metro Rail Project:** The projected revenue for fiscal year 2008-2009 increased \$272,000 over the budget of \$200,000 to \$472,000. The increase is due to receipt of funds billed in prior years.

**CITY OF LOS ANGELES  
FIRE DEPARTMENT**

**FINANCIAL STATUS REPORT  
FOR THE MONTH OF MARCH 2009**

REVENUE CLASS	REVENUE SOURCE	BUDGET AMOUNT	LAFD REVISED REVENUE	DIFFERENCE	RECEIPTS
319	ASSESSMENTS	\$ 1,300,000	\$ 900,000	\$ (400,000)	\$ 641,081
327	OTHER LICENSES & PERMITS	\$ 1,800,000	\$ 2,000,000	\$ 200,000	\$ 1,613,058
373	REIMB FROM OTHER AGENCIES	\$ 1,500,000	\$ 4,736,817	\$ 3,236,817	\$ 2,199,197
383	OTHER GEN GOVERNMENT SERVICES	\$ -	\$ 70	\$ 70	\$ 70
388	SPECIAL FIRE SERVICES	\$ 20,683,430	\$ 18,335,717	\$ (2,347,713)	\$ 16,126,009
389	PLAN CHECKS	\$ 2,919,000	\$ 2,485,000	\$ (434,000)	\$ 2,120,397
392	ENGR FEES INSPECT OTHER SERV	\$ 429,000	\$ 450,000	\$ 21,000	\$ 362,100
403	WEED AND CLEANING	\$ 300,000	\$ 200,000	\$ (100,000)	\$ 181,296
409	FIRST AID & AMBULANCE SERV CHR	\$ 56,300,000	\$ 56,100,000	\$ (200,000)	\$ 42,082,954
419	QUASI-EXTERNAL TRANSACTION	\$ 40,540,132	\$ 49,013,056	\$ 8,472,924	\$ 22,403,439
452	DAMAGE SETTLEMENTS	\$ -	\$ -	\$ -	\$ -
455	MISCELLANEOUS REVENUES	\$ 326,000	\$ 650,960	\$ 324,960	\$ 528,320
461	REIMBURSEMENT FROM OTHER	\$ 714,936	\$ 1,243,000	\$ 528,064	\$ 947,398
<b>TOTALS</b>		<b>\$ 126,812,498</b>	<b>\$ 136,114,620</b>	<b>\$ 9,302,122</b>	<b>\$ 89,205,319</b>

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

	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	\$ 6,958,377	\$ 6,958,377	\$ (131,569)	-2%
August	\$ 6,572,530	\$ 13,662,476	\$ 6,347,377	\$ 13,305,754	\$ (356,722)	-3%
September	\$ 13,967,659	\$ 27,630,135	\$ 11,035,807	\$ 24,341,561	\$ (3,288,574)	-12%
October	\$ 6,531,346	\$ 34,161,481	\$ 9,079,822	\$ 33,421,383	\$ (740,098)	-2%
November	\$ 6,713,466	\$ 40,874,948	\$ 8,187,727	\$ 41,609,110	\$ 734,162	2%
December	\$ 14,106,031	\$ 54,980,979	\$ 14,493,889	\$ 56,102,999	\$ 1,122,020	2%
January	\$ 13,789,604	\$ 68,770,583	\$ 14,112,936	\$ 70,215,935	\$ 1,445,352	2%
February	\$ 13,882,988	\$ 82,653,571	\$ 11,191,614	\$ 81,407,549	\$ (1,246,022)	-2%
March	\$ 16,034,785	\$ 98,688,356	\$ 7,797,770	\$ 89,205,319	\$ (9,483,037)	-10%
April	\$ 11,660,714	\$ 110,349,070				
May	\$ 12,550,284	\$ 122,899,354				
June	\$ 13,215,266	\$ 136,114,620				
<b>Total</b>	<b>\$ 136,114,620</b>		<b>\$ 89,205,319</b>			



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

	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	\$ 5,554,433	\$ 5,554,433	\$ 5,742,352	\$ 5,742,352	\$ 187,919	3%
August	\$ 5,047,822	\$ 10,602,255	\$ 4,188,750	\$ 9,931,102	\$ (671,153)	-6%
September	\$ 4,871,375	\$ 15,473,630	\$ 3,979,329	\$ 13,910,431	\$ (1,563,199)	-10%
October	\$ 4,280,180	\$ 19,753,810	\$ 3,444,110	\$ 17,354,541	\$ (2,399,269)	-12%
November	\$ 4,204,777	\$ 23,958,588	\$ 5,770,049	\$ 23,124,590	\$ (833,998)	-3%
December	\$ 4,029,794	\$ 27,988,382	\$ 5,268,963	\$ 28,393,553	\$ 405,171	1%
January	\$ 3,397,474	\$ 31,385,856	\$ 4,505,866	\$ 32,899,419	\$ 1,513,563	5%
February	\$ 3,811,963	\$ 35,197,819	\$ 4,578,967	\$ 37,478,386	\$ 2,280,567	6%
March	\$ 7,616,351	\$ 42,814,170	\$ 4,604,568	\$ 42,082,954	\$ (731,216)	-2%
April	\$ 4,128,610	\$ 46,942,780	\$ -	\$ -	\$ -	0%
May	\$ 4,428,610	\$ 51,371,390				
June	\$ 4,728,610	\$ 56,100,000				
<b>Total</b>	<b>\$ 56,100,000</b>		<b>\$ 42,082,954</b>			