

June 1, 2010

LOS ANGELES FIRE DEPARTMENT



MILLAGE PEAKS
FIRE CHIEF

April 26, 2010

BOARD OF FIRE COMMISSIONERS
FILE NO. 10-042

TO: Board of Fire Commissioners

FROM: Millage Peaks, Fire Chief *ml.p.*

SUBJECT: FY 2009-10 MONTHLY FINANCIAL SUMMARY REPORT
JULY 1, 2009 THROUGH MARCH 13, 2010 (PAYPERIOD 1-19)

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 Withdrawn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

For Information Only

Attached is the CAO Monthly Financial Summary Report, year-to-date as of March 13, 2010 (covering pay periods 1-19) including projections through the end of FY 2009-10.

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

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

Attachment

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

April 21, 2010

TO: Miguel A. Santana, City Administrative Officer

ATTN: Mark Davis, Senior Administrative Analyst II

FROM: Fire Department

SUBJECT: FY 2009-10 MONTHLY FINANCIAL SUMMARY REPORT
JULY 1, 2009 THROUGH MARCH 13, 2010 (PAYPERIOD 1-19)

Summary:

Attached is the CAO Monthly Financial Summary Report year-to-date as of March 13, 2010 (Pay Periods 1-19) including projections through the end of FY 2009-10.

This fiscal year has been very challenging for the Fire Department due to the City's budget crisis. The Fire Department's 2009-2010 Adopted Budget was reduced by \$56 million and had to take numerous measures to end the fiscal year on budget. These savings measures included the following: 1) implemented the Modified Coverage Plan which reduced constant staffing overtime costs, 2) cancelled three Recruit Training Classes, 3) furloughed all civilian employees, 4) reduced civilian salary expenditures by having 50 civilians participate in the Early Retirement Incentive Program.

The MOU agreement with UFLAC has also helped in mitigating this year's deficit by deferring the annual Sick Time Payout, Holiday Payout (1.7 Days), and canceling the Uniform Bonus payout for 5 pay periods this fiscal year.

Pending reappropriations from Homeland Security grants in the amount of \$1.9 million are also included in the year-end report. Receipt of these funds are necessary to close our salary deficit. The Office of the Mayor released the reappropriation report on April 14, 2010 (CF 09-1589).

Revenue Projections:

On a positive note, our revenue for fiscal year 2009-2010 is anticipated to be \$140.9 million, which is \$5.8 million higher than the adopted budget. The increase is due primarily to a \$10.1 million anticipated increase in revenue from the proprietary Departments, due to an increase in the overhead Cost Allocation Plan (CAP) rates established by the Controller's Office.

However, an area of concern is related to outstanding payment from Medicare. A potential issue is the projected revenue for this fiscal year for Ambulance billing, which is \$57.1 million, however, this includes an estimated \$10 million outstanding from Medicare. This situation arose when the City changed banks from Bank of America to Wachovia Bank, which was later bought out by Wells Fargo Bank and Medicare was provided a new bank

routing number for payment. Medicare has been unresponsive in using the new routing number. Several attempts have been made and the Department is continuing to try to resolve this issue and get paid for the outstanding fees. In the event that Medicare does not pay the outstanding fees by the end of the fiscal year, the projected revenue for 2009-2010 will be \$130.9 million.

Lawsuit/Settlements:

There are several settlements relative to back pay pending. We anticipate payouts to be made near the end of FY 2009-10 or early FY 2010-11. Funds have been set aside in the Sworn Salary Account 1012 (\$1.3 million) for this purpose. The Department is requesting to reappropriate these funds in FY 2010-2011 if payments are not made by June 2010.

Transfer Recommendations:

It is requested that the transfer recommendations on Attachment 2 be processed in the year-end report. These transfers are necessary to meet payroll.



MILLAGE PEAKS
Fire Chief

MP:sjo

Attachments:

- Attachment 1: 2009-10 Monthly Financial Summary
- Attachment 2: Monthly Financial Analysis
- Attachment 3: 2009-10 Employment Level Report
- Attachment 4: LAFD Revenue Estimates
- Attachment 5: Transfer Recommendations

MONTHLY FINANCIAL ANALYSIS

Reporting Month: July 1, 2009 through March 19, 2010 – Payperiods 1-19
 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:*
 \$548,357

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

Assumptions:

Plan/Solution to Eliminate Projected Deficit(s):

The Department has identified surpluses in various account which are requested to be transferred to the Sworn Salary Account 1012 and Sworn Overtime Account which have projected year-end deficits. Also, the Department needs to receive \$1.9 million in reappropriations from various Homeland Security grants. On April 14, 2010 the Office of the Mayor released a report to Council requesting the reappropriation of funds for FY 2009-10 for the 2006, 2007 and 2008 Urban Areas Security Initiative (UASI) Grant Programs.

Potential Impact on Services (including assumptions):

Explanation of revenue:

General Fund:

The revenue for fiscal year 2009-2010 is anticipated to be \$140.9 million, which is \$5.8 million higher than the adopted budget. The increase is due primarily to a \$10.1 million anticipated increase in revenue from the proprietary Departments, due to an increase in the overhead Cost Allocation Plan (CAP) rates established by the Controller's Office. See attachment 5 for details.

Special Fund:

Interfund Operating Transfers:

Issues of Concern:**Revenue:**

The revenue for fiscal year 2009-2010 is anticipated to be \$140.9 million, which is \$5.8 million higher than the adopted budget. The increase is due primarily to a \$10.1 million anticipated increase in revenue from the proprietary Departments, due to an increase in the overhead Cost Allocation Plan (CAP) rates established by the Controller's Office.

However, an area of concern is related to outstanding payment from Medicare. A potential issue is the projected revenue for this fiscal year for Ambulance billing, which is \$57.1 million, however, this includes an estimated \$10 million outstanding from Medicare. This situation arose when the City changed banks from Bank of America to Wachovia Bank, which was later bought out by Wells Fargo Bank and Medicare was provided a new bank routing number for payment. Medicare has been unresponsive in using the new routing number. Several attempts have been made and the Department is continuing to try to resolve this issue and get paid for the outstanding fees. In the event that Medicare does not pay the outstanding fees by the end of the fiscal year, the projected revenue for 2009-1010 will be \$130.9 million.

Lawsuit/Settlements:

There are several settlements for backpay pending. We anticipate payouts to be made near the end of FY 2009-10 or early FY 2010-11. Funds have been set aside in the Sworn Salary Account 1012 (\$1.3 million). The Department will requests to reappropriate these funds in FY 2010-2011 if payments are not made by June 2010.

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

1. Account 1012, Salaries Sworn

Authorize the Controller to transfer the following to cover the projected year-end deficit in the Sworn Salary Account 1012.

FROM				TO			
FUND	DEPT	ACCT	AMOUNT	FUND	DEPT	ACCT	AMOUNT
100	38	1010	\$ 679,396	100	38	1012	\$ 14,195,263
100	38	1030	742,867				
100	38	1050	1,496,000				
100	38	1070	61,000				
100	38	1093	6,466,000				
100	38	1098	4,750,000				
TOTAL			\$14,195,263				\$ 14,195,263

2. Account 1092, Overtime Sworn

Authorize the Controller to transfer \$300,000 from Fire Department, Fund 100/38, Account 1098, Overtime Variable Staffing Account to Account 1092, Overtime Sworn.

FROM				TO			
FUND	DEPT	ACCT	AMOUNT	FUND	DEPT	ACCT	AMOUNT
100	38	1098	\$ 300,000	100	38	1092	\$ 300,000

This transfer will ensure that sufficient funds are available to cover the projected deficit.

Funds in this account are used to pay for Fire Safety Watch Filming & Other Safety Watches, Emergency Inspections, Arson Staff Emergency Calls, Court on Call and any major emergencies (brush fires).

Appropriation Account:
1010, Salaries General

Projected Surplus/(Deficit) at Year-End:
\$0 (after year-end transfer)

Assumptions:

- Projected savings from 48 members in the ERIP included in Acct 1010 analysis.
- Projections include 26 Furlough Days and 3% Cola for EAA; 3.5 hours furlough for Coalition as of pay period 10 and non-represented members as of pay period 12.
- Transferring projected surplus to the Sworn Salary Account 1012.

Appropriation Account:
1012, Salaries Sworn

Projected Surplus/(Deficit) at Year-End:
\$0 (after year-end transfers)

Assumptions:

- Transferring funds from various accounts to cover year-end deficit which will result in a balanced budget.

Appropriation Account:
1030, Salaries Bonus (Sworn)

Projected Surplus/(Deficit) at Year-End:
\$0 (after year-end transfer)

Assumptions:

- Transferring projected surplus to the Sworn Salary Account 1012.

Appropriation Account:
1050, Unused Sick Time

Projected Surplus/(Deficit) at Year-End:
\$0 (after year-end transfer)

Assumptions:

- Transferring projected surplus to the Sworn Salary Account 1012.

Appropriation Account:
1070, Salaries As-Needed

Projected Surplus/(Deficit) at Year-End:
\$0 (after year-end transfer)

Assumptions:

- Transferring projected surplus to the Sworn Salary Account 1012.

Appropriation Account:
1092, Salaries Overtime Sworn

Projected Surplus/(Deficit) at Year-End:
\$0 (after year-end transfer)

Assumptions:

- A transfer of \$300,000 from Account 1098, Overtime Variable Staffing Account to Account 1092, Overtime Sworn is included in the year-end report. This transfer will ensure that sufficient funds are available to cover the projected deficit in this account.

Appropriation Account:
1093, Salaries Overtime Constant Staffing

Projected Surplus/(Deficit) at Year-End:
\$0 (after year-end transfer)

Assumptions:

- This account has a projected surplus of \$6,466,000 at year-end in this account is due to the savings created by the Modified Coverage Plan (MCP). The MCP basically created a pool of 252 sworn members that are available to cover daily vacancies on regular time versus overtime. This plan was implemented effective August 6, 2009.

Attachment 2

- The surplus in this account will have to be transferred to the Sworn Salary Account 1012 in and the transfer is included in this report.

Appropriation Account:
3030, Construction Materials

Projected Surplus/(Deficit) at Year-End:
\$44,623

Assumptions:

- A small surplus is projected due to the cancellation of all Recruit Training Classes.

Appropriation Account:
4430, Uniforms

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

Assumptions:

- A surplus is projected due to the cancellation of all Recruit Training Classes.

MONTHLY FINANCIAL ANALYSIS SUPPLEMENT (Optional)

Reporting Month: APRIL 2010
 Department: FIRE
 Completed By: Sandra Ocon, SMA II – Fire Department

Instructions:

For non-salary accounts, identify the available balance of the June allotment, the amount proposed to retain, and the justification (including the criteria) to retain the funds. The form does not need to be submitted if the entire June allotment may be swept.

Section 1. June Allotment

Account No./Name *	Current amount of June allotment	Proposed amount to retain	Criteria	Justification	Amount available to sweep
2120	\$ 151,000	\$ 151,000	C/D/E	Funds are needed for Annual Brush Clearance mailings & invoices (required by ordinance), Emergency Response Training Materials,	\$ 0
3030	\$ 44,623	\$ 0		This fund was budgeted for construction materials for the Recruit Training Classes. Okay to sweep funds due to cancellation of Recruit Training classes.	\$ 44,623
3040	\$ 200,000	\$ 200,00	C	Funds needed for Satellite Communication Service and data maintenance for Command Post vehicles; for annual maintenance support of Motorola's Tx Messenger Software used in data communication to all Fire Stations and vehicles; and for the E-Commerce Decade contract (in process)	\$ 0
3070	\$ 475,000	\$475,000	D/E	Funds are needed for brush clearance contracts for the clean up of brush in the months of May and June. Cleanup of heavy brush prevents major brush fires.	\$ 0
3120	\$ 2,400	\$ 0		Surplus in account, okay to sweep funds.	\$ 2,400

Attachment 2

3260	\$ 279,141	\$ 279,141	C/E	Funds are needed to purchase medical supplies necessary to respond to emergency medical services calls.	\$ 0
4430	\$ 1,144,291	\$ 644,291	C/E	\$644,291 is needed to purchase firefighting gloves, replace boots and to replace damaged uniforms. Purchase of these items is necessary to ensure firefighter safety.	\$ 500,000
4450	\$ 79,818	\$ 79,818	C/E	Replacement hoses for fire trucks. Replace worn and broken hoses and fittings. Purchase of these items is necessary to ensure firefighter safety.	\$ 0
6010	\$ 401,189	\$ 401,189	C	Funds needed for annual renewal of systems software licenses and maintenance, license renewal for digital communication software used for the Dispatch Center and all fire stations.	\$0
6020	\$ 637,555	\$ 637,555	C/E	\$450,000 is needed to purchase replacement defibrillators and batteries for defibrillators – contract is just now being finalized therefore purchase could not be made earlier in the fiscal year. The additional funds are needed to purchase firefighting equipment such as ladders, jaws/saws, and gurneys to carry patients.	\$ 0

Criteria:

- (A) Funded by special funds
- (B) Required to satisfy legal or legislative mandates
- (C) Required to address the public health and safety of City residents
- (D) Expected to generate General Fund revenue equal to expenditure within one year
- (E) Required to prevent liabilities
- (F) Other (e.g. utility bills, MOU mandated) - Indicate in justification

Comments:

EMPLOYMENT LEVEL REPORT

FIRE - SWORN

SALARY ACCT. NO: 1012 - 2009-10 (March Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 978-3769

[illegible]

SALARY ACCT. NO: 1012 - 2009-10 (March Report) COMPLETED BY: Sandy Lai PHONE EXTENSION: 978-3769

PHONE EXTENSION: 978-3769

[illegible]

EMPLOYMENT LEVEL REPORT FIRE - SWORN

SALARY ACCT. NO: 1012 - 2009-10 (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	(17)	(9)	(5)	(3)	(3)	(3)	9	22	36	36	36	36
VACANT POSITIONS @ start of month												
Regular Authorities	(58)	(47)	(39)	(35)	(32)	(32)	(32)	(23)	(10)	4	4	4
General Fund	(58)	(47)	(39)	(35)	(32)	(32)	(32)	(23)	(10)	4	4	4
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	30	30	30	30	30	30	30	33	33	33	33	33
General Fund	30	30	30	30	30	30	30	30	30	30	30	30
Special, Grant and Fee-funded	0	0	0	0	0	0	0	3	3	3	3	3
Substitute Authorities	(4)	0	0	0	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
General Fund	(4)	0	0	0	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
INTERIM CHANGES												
Regular Authorities	11	8	4	3	0	0	9	13	14	0	0	0
General Fund	11	8	4	3	0	0	9	13	14	0	0	0
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	0	0	0	0	0	0	3	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	3	0	0	0	0	0
Substitute Authorities	4	0	0	(1)	0	0	0	0	0	0	0	0
General Fund	4	0	0	(1)	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	(47)	(39)	(35)	(32)	(32)	(32)	(23)	(10)	4	4	4	4
General Fund	(47)	(39)	(35)	(32)	(32)	(32)	(23)	(10)	4	4	4	4
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	30	30	30	30	30	30	33	33	33	33	33	33
General Fund	30	30	30	30	30	30	30	30	30	30	30	30
Special, Grant and Fee-funded	0	0	0	0	0	0	3	3	3	3	3	3
Substitute Authorities	0	0	0	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
General Fund	0	0	0	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
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.

[illegible]

1010 - 2009-10 (March Report)

Sandy Lai

PHONE EXTENSION: 978-3769

SALARY ACCT. NO: 1010 - 2009-10 (March Report) COMPLETED BY: Sandy Lai PHONE EXTENSION: 978-3769

PHONE EXTENSION: 978-3769

[illegible]

EMPLOYMENT LEVEL REPORT FIRE - CIVILIAN

SALARY ACCT. NO: 1010 - 2009-10 (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	72	75	79	81	82	83	70	86	95	95	95	95
VACANT POSITIONS @ start of month												
Regular Authorities	50	52	54	57	59	60	61	66	78	85	85	85
General Fund	47	49	51	54	56	57	58	63	75	82	82	82
Special, Grant and Fee-funded	3	3	3	3	3	3	3	3	3	3	3	3
Resolution Authorities	9	10	11	11	11	11	11	(10)	(6)	(6)	(6)	(6)
General Fund	6	7	8	8	8	8	8	(13)	(9)	(9)	(9)	(9)
Special, Grant and Fee-funded	3	3	3	3	3	3	3	3	3	3	3	3
Substitute Authorities	13	10	10	11	11	11	11	14	14	16	16	16
General Fund	13	10	10	11	11	11	11	14	14	16	16	16
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
INTERIM CHANGES												
Regular Authorities	2	2	3	2	1	1	5	12	7	0	0	0
General Fund	2	2	3	2	1	1	5	12	7	0	0	0
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	1	1	0	0	0	0	(21)	4	0	0	0	0
General Fund	1	1	0	0	0	0	(21)	4	0	0	0	0
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Substitute Authorities	(3)	0	1	0	0	0	3	0	2	0	0	0
General Fund	(3)	0	1	0	0	0	3	0	2	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	52	54	57	59	60	61	66	78	85	85	85	85
General Fund	49	51	54	56	57	58	63	75	82	82	82	82
Special, Grant and Fee-funded	3	3	3	3	3	3	3	3	3	3	3	3
Resolution Authorities	10	11	11	11	11	11	(10)	(6)	(6)	(6)	(6)	(6)
General Fund	7	8	8	8	8	8	(13)	(9)	(9)	(9)	(9)	(9)
Special, Grant and Fee-funded	3	3	3	3	3	3	3	3	3	3	3	3
Substitute Authorities	10	10	11	11	11	11	14	14	16	16	16	16
General Fund	10	10	11	11	11	11	14	14	16	16	16	16
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0

DATA-ENTRY INSTRUCTIONS:

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

**Financial Status Report
Fire Department
Revenue
March 2010**

Annual Revenue Deviation

The revenue for fiscal year 2009-2010 is anticipated to be \$140.9 million, which is \$5.8 million higher than the adopted budget. The increase is due primarily to a \$10.1 million anticipated increase in revenue from the proprietary Departments, due to an increase in the overhead Cost Allocation Plan (CAP) rates established by the Controller's Office. A potential issue is the projected revenue for the fiscal year for Ambulance billing, which is \$57.1 million, however, this includes an estimated \$10 million outstanding from Medicare. This situation arose when the City changed banks from Bank of America to Wachovia Bank, which was later bought out by Wells Fargo Bank and Medicare was provided a new bank routing number for payment. Medicare has been unresponsive in using the new routing number. Several attempts have been made and the Department is continuing to try to resolve this issue and get paid for the outstanding fees. In the event that Medicare does not pay the outstanding fees by the end of the fiscal year, the projected revenue for 2009-2010 will be \$130.9 million. Details of variances over \$100,000 within Revenue Classes are as follows:

Revenue Class 327 Other License and Permits

Revenue Source Code 3274 Filming Permit: The projected revenue for the fiscal year decreased \$481,014 below the budget of \$2.1 million to \$1.7 million, due to decreased requests for filming permits.

Revenue Class 373 Reim From Other Agencies

Revenue Source Code 3734 Reim From Other Agencies: Receipts were \$340,007 lower for the period, due to delayed reimbursements from other agencies for major incidents outside the jurisdiction of the City. The projected revenue for fiscal year 2009-2010 increased \$1.2 million from \$2 million to \$3.2 million. The increase is due to anticipated reimbursements for various major incidents.

Revenue Class 388 Special Fire Dept Services

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 388B Industrial Building Inspection: The budget amount of this new fee is \$1 million. LAFD is not projecting any receipts from this source, due to a lack of resources to develop and implement the new fee.

Revenue Source Code 3881 Continuing Permits: Receipts were \$264,670 higher for the period. The projected revenue for fiscal year 2009-2010 increased \$570,149

from \$2.2 million to \$2.8 million. The increase is due to unanticipated increase in requests for permits.

Revenue Source Code 3882 Non-Continuing Permits: Receipts increased \$18,766 over the projected revenue for the period. The projected revenue for fiscal year 2009-2010 increased \$100,000 from \$1.3 million to \$1.4 million. The increase is due to unanticipated increase in requests for permits.

Revenue Source Code 3886 Inspection Restitution: Receipts for Inspection Restitution for the period were \$37,716 below the projected revenue for the period, due to a decrease in requests for inspections. The projected revenue for fiscal year 2009-2010 decreased \$770,000 from \$1.6 million to \$830,000, due to the decline in inspection requests.

Revenue Source Code 3887 Miscellaneous Fire Service: Receipts were \$6,109 higher for the period. The projected revenue for the fiscal year increased \$898,573 over the budget of \$553,000 to \$1.4 million based on actual receipts. The increase was due to the receipt of over \$900,000 from prior and current years billings from the City of Santa Monica and Ventura County on behalf of the Bell Canyon Community.

Revenue Class 389 Plan Checks

Revenue Source Code 3898 Unified Program Fees: Receipts for the period were \$246,197 below the projected revenue for the period, due to a decrease in requests for permits. The projected revenue for the fiscal year decreased \$269,186 below the budget of \$5.1 million to \$4.8 million.

Revenue Source Code 3892 Construction Plan Check Fees: Receipts for the period were \$741,104 higher for the period, due to unanticipated increase in requests for plan checks. The projected revenue for the fiscal year increased \$650,000 over the budget of \$2.6 million to \$3.25 due to the increased requests for 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 \$115,000 anticipated for the Methane Gas permits is currently captured in Revenue Source Code 3892.

Revenue Class 403 Weed and Cleaning

Revenue Source Code 9093 Brush Clearance Initial Inspection & Revenue Source Code 9094 Brush Clearance Reinspection: LAFD is anticipating collection on these new fees subject to staff availability. LAFD has requested and recently received approval for additional staff for this function. The budget amounts of these fees are \$1.4 million and \$650,000 respectively.

The projected revenue for fiscal year 2009-2010 is reduced to \$1 million for Revenue Source Code 9093 with the balance to be received in fiscal year 2010-2011. The projected revenue for Revenue Source is zero. The revenue from both sources is currently captured in Revenue Source Code 4031; therefore, revenue will not be captured in 9093 and 9094.

Revenue Source Code 4031 Brush Clearance Restitution: Receipts were \$232,761 higher for the period, primarily due to receipt of \$319,000 from prior years billings from the Department of Water and Power.

Also, the Brush Clearance Initial Inspection Revenue Source Code 9093 and Revenue Source Code 9094 Brush Clearance Reinspection are new revenue sources created this fiscal year. The revenue is currently captured in Revenue Source Code 4031.

The budgeted revenue for all three revenue sources for the fiscal year totaled \$2.26 million, however, the projected revenue for all three for the fiscal year is \$1.6 million. The decrease of \$660,000 is primarily due to the delay in availability of staff necessary to implement the new fees.

Revenue Class 409 First Aid & Ambulance Serv Chr

Revenue Source Code 4091 Emergency Ambulance Services: Receipts were \$1.7 million below the projected revenue for the period, due to delayed receipts from Medicare. LAFD has estimated that Medicare owes the Department \$10 million in outstanding invoices. This situation arose when the City changed banks from Bank of America to Wachovia Bank, which was later bought out by Wells Fargo Bank and Medicare was provided a new bank routing number for payment. Medicare has been unresponsive in using the new routing number. Several attempts have been made and the Department is continuing to try to resolve this issue and get paid for the outstanding fees. In the event that Medicare does not pay the outstanding fees by the end of the fiscal year, the projected revenue for 2009-1010 will be \$130.9 million.

The projected revenue for the fiscal year for Emergency Ambulance Services has decreased \$5.8 million from \$62.9 million to \$57.1 million. Of the \$5.8 million, \$4.9 million was additional revenue estimated by the CAO to be realized from the implementation of an electronic data capture and a new billing system. The systems are awaiting approval by Council and Mayor and the \$4.9 million will not be realized in FY2009-2010. The remaining \$900,000 is due to reduction in staff and overtime funds.

Revenue Class 419 Quasi-External Transaction

Revenue Source Code 4194 Service To Prop Airports: Receipts for the period were \$3.5 million higher than the projected revenue for the period, due to payment by the Department sooner than anticipated. The projected revenue for the fiscal year increased \$6.4 million from \$22.7 million to \$29.1 million. \$1.3 million of the \$6.4 million is due to an increase in the overhead Cost Allocation Plan (CAP) rates established by the Controller's Office and \$5.1 million is due to underpayment from prior year's billings.

Revenue Source Code 4195 Service To Prop DWP: Receipts for the period were \$257,447 higher than the projected revenue for the period, due to payment by DWP sooner than anticipated. The projected revenue for the fiscal year increased \$158,388 from \$1.5 million to \$1.7 million due to an increase in the number of Hydrants tested.

Revenue Source Code 4196 Service To Prop Harbor: Receipts for the period were \$3.1 million below the projected revenue for the period, due to a delayed payment by Harbor. The projected revenue for the fiscal year increased \$3.5 million from \$17.1 million to \$20.6 million due to an increase in the overhead Cost Allocation Plan (CAP) rates established by the Controller's Office.

Revenue Class 455 Miscellaneous Revenues

Revenue Source Code 4555 Reimb Empl Rel- UFLAC: Receipts were \$27,431 higher for the period. The projected revenue for the fiscal year increased \$125,000 over the budget of \$275,000 to \$400,000 based on actual receipts. The increase is due primarily to the receipt of \$185,000 from a prior years billing.

CITY OF LOS ANGELES FIRE DEPARTMENT

FINANCIAL STATUS REPORT FOR THE MONTH OF MARCH 2009

REVENUE CLASS	REVENUE SOURCE	BUDGET AMOUNT	LAFD REVISED REVENUE	LAFD vs BUDGET DIFFERENCE	YEAR-TO-DATE RECEIPTS
319	ASSESSMENTS	\$ 900,000	\$ 900,000	\$ -	\$ 719,318
327	OTHER LICENSES & PERMITS	\$ 2,181,014	\$ 1,700,000	\$ (481,014)	\$ 1,308,329
373	REIMB FROM OTHER AGENCIES	\$ 2,000,000	\$ 3,198,000	\$ 1,198,000	\$ 1,763,782
383	OTHER GEN GOVERNMENT SERVICES	\$ -	\$ 1,400	\$ 1,400	\$ 1,400
388	SPECIAL FIRE SERVICES	\$ 19,299,397	\$ 19,459,154	\$ 159,757	\$ 17,429,586
389	PLAN CHECKS	\$ 2,600,000	\$ 3,900,000	\$ 1,300,000	\$ 3,406,823
392	ENGR FEES INSPECT OTHER SERV	\$ 429,335	\$ 400,000	\$ (29,335)	\$ 309,570
403	WEED AND CLEANING	\$ 2,260,000	\$ 1,683,878	\$ (576,122)	\$ 683,878
409	FIRST AID & AMBULANCE SERV CHR	\$ 62,900,000	\$ 57,100,000	\$ (5,800,000)	\$ 33,112,120
419	QUASI-EXTERNAL TRANSACTION	\$ 41,420,238	\$ 51,538,965	\$ 10,118,727	\$ 31,529,898
452	DAMAGE SETTLEMENTS	\$ -	\$ -	\$ -	\$ -
455	MISCELLANEOUS REVENUES	\$ 535,000	\$ 513,146	\$ (21,854)	\$ 413,286
461	REIMBURSEMENT FROM OTHER	\$ 509,936	\$ 509,000	\$ (936)	\$ 300,311
TOTALS		\$ 135,034,920	\$ 140,903,543	\$ 5,868,623	\$ 90,978,301

CITY OF LOS ANGELES
FIRE DEPARTMENT
Monthly Receipts Vs Revenue Plan For Fiscal Year 2008-2009
MARCH 2010

	A	B	C	D	E=(D-B)	F=(E/B)
Month	Department Alternative Plan *	Department Plan Cumulative Totals	Receipts Cumulative Totals	Receipts Cumulative Totals	Variance	Percent Variance
July	\$ 5,635,025	\$ 5,635,025	\$ 5,699,454	\$ 5,699,454	\$ 64,429	1%
August	\$ 4,275,009	\$ 9,910,034	\$ 4,215,234	\$ 9,914,688	\$ 4,654	0%
September	\$ 4,330,656	\$ 14,240,690	\$ 3,529,827	\$ 13,444,515	\$ (796,175)	-6%
October	\$ 3,969,738	\$ 18,210,428	\$ 3,518,198	\$ 16,962,713	\$ (1,247,715)	-7%
November	\$ 2,504,490	\$ 20,714,918	\$ 3,268,173	\$ 20,230,886	\$ (484,032)	-2%
December	\$ 2,560,485	\$ 23,275,403	\$ 2,901,362	\$ 23,132,248	\$ (143,155)	-1%
January	\$ 5,239,365	\$ 28,514,768	\$ 2,931,011	\$ 26,063,259	\$ (2,451,509)	-9%
February	\$ 115,528	\$ 28,630,296	\$ 3,309,233	\$ 29,372,492	\$ 742,196	3%
March	\$ 3,500,000	\$ 32,130,296	\$ 3,739,628	\$ 33,112,120	\$ 981,824	3%
April	\$ (3,108,625)					
May	\$ 16,175,051					
June	\$ 11,903,278					
Total	\$ 57,100,000		\$ 33,112,120			

**FY 2009-10
MONTHLY FINANCIAL SUMMARY REPORT - YEAR-END REQUESTED TRANSFERS
Revised 4/20/2010**

FROM				TO					
Notes:	FUND	DEPT	ACCT	AMOUNT	Notes:	FUND	DEPT	ACCT	AMOUNT
	100	38	1010	679,396		100	38	1012	\$ 14,195,263
	100	38	1030	742,867		100	38	1092	\$ 300,000
	100	38	1050	1,496,000					
	100	38	1070	61,000					
	100	38	1093	6,466,000					
	100	38	1098	5,050,000					
TOTAL				\$14,495,263					\$ 14,495,263