

March 6, 2012

# LOS ANGELES FIRE DEPARTMENT



BRIAN L. CUMMINGS  
FIRE CHIEF

February 14, 2012

BOARD OF FIRE COMMISSIONERS  
FILE NO. 12-028

TO: Board of Fire Commissioners

FROM: Brian L. Cummings, Fire Chief

A large, stylized handwritten signature in black ink, appearing to be "BLC", is written over the "FROM:" line.

SUBJECT: FY 2011-12 MONTHLY FINANCIAL STATUS MID-YEAR 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 Withdrawn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 is the Monthly Financial Status Mid-Year Report for FY 2011-12.

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 Management Division, Administrative Services Bureau.

**CITY OF LOS ANGELES**  
**INTER-DEPARTMENTAL CORRESPONDENCE**

January 12, 2012

**TO:** Miguel A. Santana, City Administrative Officer  
City Administrative Office

Attn: Mark Davis, Senior Administrative Analyst II

**FROM:** Brian L. Cummings, Fire Chief  
Fire Department

**SUBJECT:** FY 2011-12 MONTHLY FINANCIAL SUMMARY MID-YEAR REPORT -  
JULY 1 THROUGH DECEMBER 17, 2011 (PAY PERIODS 1-13)

**Summary:**

Attached is the CAO Monthly Financial Summary Report year-to-date as of December 17, 2011, (Pay Periods 1-13).

As of Pay Period 13 (December 17, 2011), the Los Angeles Fire Department's (Department) projected deficit in various salary accounts is \$18.8 million. This includes changes to most salary accounts that fluctuate as more actual payroll data becomes available. With approximately half of the fiscal year expenditures captured, we are able to provide more accurate year-end projections. The additional potential revenue of \$11 million to \$13 million discussed below would greatly offset our projected deficit.

Year-end projections reported include the following:

1. Savings of \$1.1 million from various expense accounts
2. Savings from a limited number of special duty members going back to the field to reduce constant staffing overtime costs
3. Numerous pending reimbursements from various grants, Measure B, and Prop F Bond

While the Department will continue to analyze all possible alternatives to mitigate the deficit, the reality is that we do not have many more options to reduce the projected deficit without severely impacting the services provided. Attachment 2 provides further details, by account, on projected surpluses or deficits.

**REVENUE**

The Department anticipates meeting the adopted budget revenue goal of \$139.7 million, which is \$2.4 million lower than the adopted budget. The decrease is due primarily to (1) Measure B receipts, which are being deposited in Fund 335, under LAFD Grant Fund – Measure B – Trauma Program per Council File 10-0458a. Funds received from

Measure B are to reimburse the Department for unfunded salary expenditures and are requested to be transferred back into Sworn salary accounts via the financial status reports, and (2) The new Industrial Building Inspection fee included in the adopted budget that the Department does not anticipate fee collection due to lack of resources and time required to develop and implement the new fee.

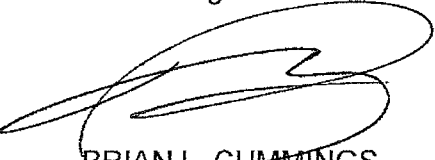
Additionally, as previously reported, we continue to evaluate other revenue sources that may provide significant offsets to the projected deficit such as the following:

1. AB678 is a federal program to reimburse fire departments that provide ambulance transportation for Medi-Cal patients. The program provides a 50 percent match of unreimbursed expenses for the transport of Medi-Cal patients. The maximum reimbursement is 50 percent of the difference between the state's Medi-Cal rate and the federal Medicare rate. Currently these costs are absorbed by the fire departments' general fund. It is expected that the Los Angeles Fire Department will receive \$8-\$10 million for transports conducted from January 31, 2010 to June 30, 2011. We anticipate submitting all billing documentation to the State in March 2012.
2. The Fire Department is currently discussing reimbursement by the Department of Water and Power (DWP) for emergency service responses to down electric wires. The Fire Department responds to the scene and secures the area until DWP personnel arrive and resolve the problem. DWP is currently reviewing the data after which negotiations will continue. The estimated cost of this service is \$3 million annually. The Department looks to the Council and Mayor for their leadership on this issue.

**Conclusion:**

Overall, the Deployment plan has eliminated 318 regular sworn positions and is on track with the Plan savings, excluding members that exit the DROP sooner than projected. As of November 30, 2011 the remaining sworn Resolution Authorities were down to 212 and 51 more members that are within the Deployment Plan classifications will exit the DROP by June 30, 2012. We will continue to monitor all accounts, evaluate additional revenue sources, and reduce expenses in a manner that does not jeopardize our service delivery or public safety.

The Department recommends the appropriation of funds and transfers as requested to meet budget needs.



BRIAN L. CUMMINGS  
Fire Chief

Attachments:

- 1: 2011-12 Monthly Financial Summary
- 2: Monthly Financial Analysis
- 3: 2011-12 Employment Level Report
- 4: LAFD Revenue Estimates
- 5: Transfer Requests

1/10/2012

Attachment 1.B

## 2011-12 MONTHLY FINANCIAL SUMMARY BY FUND AND ACCOUNT

Reporting Month:

Payperiod 1-13 (December 17, 2011)

Completed by:

Sandra Ocon, Senior Management Analyst II

Acct. No.	Account Title	2009-10 BUDGETED EXPENDITURES			YEAR-END PROJECTIONS		REVISED YEAR-END PROJECTIONS	
		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	\$ 21,088,527	1,357,821	22,446,348	\$ 22,578,488	(132,140)	126,025	(6,115)
1012	Salaries, Sworn	\$ 341,171,793	(1,501,354)	339,670,439	\$ 342,626,861	(2,956,422)	3,433,095	476,673
1030	Sworn Bonuses	\$ 2,800,558	0	2,800,558	\$ 3,518,710	(718,152)	500,000	(218,152)
1050	Unused Sick Time	\$ 2,181,709	0	2,181,709	\$ 3,327,226	(1,145,517)	571,125	(574,392)
1070	Salaries, As-Needed	\$ 106,000	(245)	105,755	\$ 30,000	75,755		75,755
1090	Overtime General	\$ 1,230,910	0	1,230,910	\$ 1,230,910	0		0
1092	Overtime Sworn	\$ 4,964,283	243,002	5,207,285	\$ 6,297,886	(1,090,601)	700,000	(390,601)
1093	Overtime Constant Staffin	\$ 63,849,377	0	63,849,377	\$ 93,210,542	(29,361,165)	10,384,875	(18,976,290)
1098	Overtime Variable Staffin	\$ 10,670,748	910,264	11,581,012	\$ 8,410,625	3,170,387	(2,390,211)	780,176
	<b>Subtotal Salaries</b>	<b>\$ 448,063,905</b>	<b>\$ 1,009,488</b>	<b>\$ 449,073,393</b>	<b>\$ 481,231,248</b>	<b>(32,157,855)</b>	<b>13,324,909</b>	<b>(18,832,946)</b>
2120	Printing and Binding	\$ 348,105	(9,944)	338,161	\$ 288,161	50,000	(50,000)	0
2130	Travel Expense	\$ 23,070	0	23,070	\$ 23,070	0		0
3030	Construction Materials	\$ 223,755	0	223,755	\$ 173,755	50,000	(50,000)	0
3040	Contractual Services	\$ 5,081,728	800	5,082,528	\$ 4,982,528	100,000	(100,000)	0
3070	Contract Brush Clearance	\$ 2,500,000	0	2,500,000	\$ 2,500,000	0		0
3090	Field Equipment Expense	\$ 3,209,604	0	3,209,604	\$ 4,009,604	(800,000)	800,000	0
3120	Investigations	\$ 5,400	0	5,400	\$ 3,400	2,000		2,000
3260	Rescue Supplies and Exp	\$ 2,660,477	0	2,660,477	\$ 2,660,477	0	0	0
3310	Transportation Expense	\$ 3,158	0	3,158	\$ 3,158	0		0
4430	Uniforms	\$ 2,929,384	0	2,929,384	\$ 1,386,384	1,543,000	(1,543,000)	0
4450	Water Control Devices	\$ 766,060	0	766,060	\$ 716,060	50,000	(50,000)	0
6010	Office and Administrative	\$ 1,753,138	0	1,753,138	\$ 1,753,138	0		0
6020	Operating Supplies	\$ 3,849,096	(7,610)	3,841,486	\$ 3,841,486	0		0
	<b>Subtotal Expense</b>	<b>\$ 23,352,975</b>	<b>(16,754)</b>	<b>\$ 23,336,221</b>	<b>\$ 22,341,221</b>	<b>995,000</b>	<b>(993,000)</b>	<b>\$ 2,000</b>

Acct. No.	Account Title	2009-10 BUDGETED EXPENDITURES			YEAR-END PROJECTIONS		REVISED YEAR-END PROJECTIONS	
		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)
7300	Furn, Office & Tech Equip	350,000	(271,875)	78,125	-	78,125	(78,125)	-
7340	Transportation Equipment	-	271,875	271,875	-	271,875	(271,875)	0
	Subtotal Equipment	\$ 350,000	(271,875)	\$ 78,125	\$ -	\$ 78,125	(350,000)	\$ -
8140	Special ERIP	830,313	0	830,313	-	830,313	(830,313)	0
	Subtotal Special	\$ 830,313	0	\$ 830,313	\$ -	\$ 830,313	-	\$ -
	<b>Total Budget</b>	<b>\$ 472,597,193</b>	<b>720,859</b>	<b>\$ 473,318,052</b>	<b>\$ 503,572,469</b>	<b>\$ (30,254,417)</b>	<b>\$ 11,981,909</b>	<b>\$ (18,830,946)</b>

Note 1: Funds in Unappropriated Balance of \$6,971,000 (included in Acct 1093 Column 6 Adjustments)

Note 2: Measure B Reimbursement Projected \$842,000 (included in Acct 1093 Column 6 Adjustments): \$642,000 billed already.

Note 3: UFLAC MOU costs (from prior years) of \$3,000,000 Included in projected deficit

Note 4: UFLAC MOU 23 Adopted November 4, 2011 changes added \$1.5 million to deficit included above.

Acct 1012 - Includes a reduction of \$420,000 for LAFD Sworn Special Duty Workday Reductions (starting January 2012 if negotiations not concluded by Dec 2011)

Acct 1093 - Estimate above includes an increase of \$1 million in Constant Staffing Overtime pay as a result of Lawsuit not funded

Acct 1093 - Reduced by \$2,000,000 in FY 2010-11 for Injury Prevention program

UFLAC MOU deferrals in Acct 1050 Unused Sick Time and Holiday Pay from FY 2009-10 and 2010-11

ERIP Payout is already included in Acct 1010 projections above and per 2nd FSR will not transfer funds from Special Account 8140

Note 4: Pending Reappropriations totaling from grants estimate pending.

Pending Lawsuit payout (est)

**COMMENTS:**

1) Include salary reimbursements from US&R Grants for 3 Resolution Authorities

2) Sick payout liability of FY 10 postponed is payable now. Payable to member when he or she retires and traditionally in January to members reaching threshold

3) Holiday freeze (4 days) during FY10, which is a deferral (\$8 million) - Payable to member when he or she retires

**2011-12 MONTHLY FINANCIAL ANALYSIS**Department: FireReporting Month: July to December 2011Source of Funds: **Fund 100**Completed By: Sandra Ocon,  
Sr. Mgmt Analyst IIApproved By: **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:Total Projected Surplus/Deficit at Year-End<sup>1</sup>:  
\$18.8 millionProjected GF Surplus/Deficit at Year-End<sup>2</sup>:  
\$18.8 millionProjected SF Surplus/Deficit at Year-End<sup>2</sup>:Note: <sup>1</sup> Total from column No. 5<sup>2</sup>Total from column No. 5, Summary by Fund and Account worksheet for the General Fund and special funds.**Assumptions:**

Funds in the amount of \$6,971,000 placed in the Unappropriated Balance are appropriated as requested into the Constant Staffing Overtime Account 001093. These funds were moved into the UB by Council Motion during the FY 2011-12 Proposed Budget discussions. However, this action immediately created a deficit in our budget since these funds were factored in to offset the cost of Platoon Duty vacancies.

The estimated cost of MOU 23 (Firefighters and Fire Captains Representation Union) deferred costs and new MOU 23 agreement for 2011-14 is \$4.5 million. The cost of several deferrals or temporary savings inherited as part of prior agreements adopted by Council with MOU 23 are calculated back into various salary accounts which are a significant part of projected deficits primarily in the Sworn Bonuses Account 001030 and Unused Sick Time Account 001050. Funds were requested in the FY 2011-12 Proposed Budget but were not added to the budget.

**Plan/Solution to Eliminate Projected Deficit(s):**

The Department reports an estimated \$18.8 million deficit in the salaries accounts. Year-end projections in this report are based on actual expenditures from the first 13 pay periods and projected expenditures for the next 14 pay periods. We continue to monitor all accounts, track pending reimbursements, and evaluate potential areas where savings might be achieved. However, the Department's budget has been reduced by \$89 million over the past three fiscal years which impacts flexibility in our budget.

**FSR Narrative:** *(Include discussion of recommendations to be included in the FSR)*

1. Recommend the appropriation of \$6,971,000 from the Unappropriated Balance that was reduced from our budget based on Council's Motion during the FY 2011-12 Proposed Budget hearings back into our salary accounts. The reduction of these funds immediately created a shortage in our FY 2011-12 budget. Therefore, we recommend that \$6,971,000 be transferred into the Constant Staffing Overtime Account 001093.
2. Approved recommend internal account transfers included in Attachment 5 to offset projected deficits and surpluses

**Budget Adjustments/other Recommendations:** *(Submit controller instructions—Fund, Dept, Account information—on Excel spreadsheet)*

Appropriation Account:  
001010, Salaries General

Projected Surplus/(Deficit) at Year-End:  
\$0

**Assumptions:**

- Projected ending the year on budget.
- Savings from the delays in filling unfrozen civilian positions have offset the \$300,000 additional costs not covered in the transfer from the UB for the cancellation of Coalition furloughs.
- Includes funding reimbursement from US&R and Prop F.

Appropriation Account:  
001012, Salaries Sworn

Projected Surplus/(Deficit) at Year-End:  
\$476,673

**Assumptions:**

- These projections include various pending reimbursements including: grants to pay for Alliance resolutions authorities, US&R loans and reimbursement for two sworn resolution authorities, Prop F funded sworn authorities, and the UASI 08 loan of \$1.2 million
- It should be noted that the recently approve MOU 23 for 2011-14 which increased bonuses paid from the Salaries Sworn Account, will cost an additional \$1.5 million that was not funded in the budget, thus reducing savings from this account which could have been transferred to the Constant Staffing Overtime Account 1093.

Appropriation Account:  
001030, Salaries Bonus (Sworn)

Projected Surplus/(Deficit) at Year-End:  
(\$218,152)

**Assumptions:**

- The deficit includes a transfer of \$500,000 into this account in the mid-year financial status report.
- This account was reduced by \$800,000 in FY 10-11 due to a MOU 23 (UFLAC) agreement which temporarily created a reduction in this account. These funds should have been restored in FY 2011-12 to avoid a large deficit. Uniform, Holiday and hourly bonuses are paid out of this account for all sworn members.
- The Projected deficit has decreases slightly from the second FSR and includes the recently approve MOU 23 for 2011-14 which increases the amount of the uniform bonus.



- The projected deficit includes \$1 million additional unfunded cost for OCD overtime for this fiscal year. This amount may be reduced and will be reported on in the next financial status report.
- At this pace, the \$63 million funded in this account will meet payroll needs through March - pay period 19 or 20.

Appropriation Account:

001098, Overtime Variable Staffing

Projected Surplus/(Deficit) at Year-End:

\$780,176

**Assumptions:**

- The surplus shown here is after a projected \$3 million surplus is factored to be transferred into the Constant Staffing Overtime.
- Most of the projected surplus is due to the cost of the Paramedic Training and Dispatcher Training Program. While funding for these program are in the Overtime Variable Staffing Account 1098, much of the salary cost is actually paid out of the Constant Staffing Overtime Account 1093 since this creates Platoon Duty vacancies in the field while members are in training full time.
- Part of the projected surplus is due to overtime worked which is banked and paid out of the Constant Staffing Overtime Account 1093.
- Reimbursements from grant funded activities are factored into the remaining surplus. If reimbursements are received prior to the year-end financial status report being released, then the surplus can be requested to be transferred into the Constant Staffing Overtime Account 1093.

# EMPLOYMENT LEVEL REPORT

## FIRE - SWORN

SALARY ACCT. NO: 1012 - FY 2011-12 (November Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 8-3769

[illegible]

**FIRE - SWORN**

1012 - FY 2011-12 (November Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 8-3769

II. FILLED POSITIONS--REGULAR, RESOLUTION & SUBSTITUTE												
TOTAL FILLED POSITIONS @ start of month												
	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
	3,445	3,439	3,431	3,431	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420
Regular Authorities	3,173	3,167	3,165	3,164	3,164	3,164	3,164	3,164	3,164	3,164	3,164	3,164
General Fund	3,173	3,167	3,165	3,164	3,164	3,164	3,164	3,164	3,164	3,164	3,164	3,164
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	282	273	269	262	262	251	251	251	251	251	251	251
General Fund	269	260	256	249	249	238	238	238	238	238	238	238
Special, Grant and Fee-funded	13	13	13	13	13	13	13	13	13	13	13	13
Substitute Authorities	5	5	5	5	5	5	5	5	5	5	5	5
General Fund	5	5	5	5	5	5	5	5	5	5	5	5
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
INTERIM CHANGES												
NEW HIRES TO THE CITY (+)												
Regular 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
Resolution 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
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
TRANSFERS INTO THE DEPARTMENT (+)												
Regular Authorities	0	5	0	4	0	0	0	0	0	0	0	0
General Fund	0	5	0	4	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	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
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
TERMINATIONS (-)												
Regular Authorities	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
Resolution 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
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
TRANSFERS OUT OF THE DEPARTMENT (-)												
Regular Authorities	0	(5)	0	(4)	0	0	0	0	0	0	0	0
General Fund	0	(5)	0	(4)	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	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
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
RETIREMENTS (-)												
Regular Authorities	(15)	(6)	(7)	0	(11)	0	0	0	0	0	0	0
General Fund	(6)	(2)	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	(9)	(4)	(7)	0	(11)	0	0	0	0	0	0	0
General Fund	(9)	(4)	(7)	0	(11)	0	0	0	0	0	0	0
Special, Grant and Fee-funded	0	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
TOTAL FILLED POSITIONS @ end of month												
Regular Authorities	3,167	3,165	3,164	3,164	3,164	3,164	3,164	3,164	3,164	3,164	3,164	3,164
General Fund	3,167	3,165	3,164	3,164	3,164	3,164	3,164	3,164	3,164	3,164	3,164	3,164
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	273	269	262	262	251	251	251	251	251	251	251	251
General Fund	260	256	249	249	238	238	238	238	238	238	238	238
Special, Grant and Fee-funded	13	13	13	13	13	13	13	13	13	13	13	13
Substitute Authorities	5	5	5	5	5	5	5	5	5	5	5	5
General Fund	5	5	5	5	5	5	5	5	5	5	5	5
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 - FY 2011-12 (November Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 8-3769

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>III. VACANT POSITIONS--REGULAR, RESOLUTION &amp; SUBSTITUTE</b>	30	33	33	33	33	33	33	33	33	33	33	33
<b>VACANT POSITIONS @ start of month</b>												
Regular Authorities	45	51	53	54	54	54	54	54	54	54	54	54
General Fund	45	51	53	54	54	54	54	54	54	54	54	54
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	1	(21)	(20)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)
General Fund	0	(22)	(21)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)
Special, Grant and Fee-funded	1	1	1	1	1	1	1	1	1	1	1	1
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
<b>INTERIM CHANGES</b>												
Regular Authorities	6	2	1	0	0	0	0	0	0	0	0	0
General Fund	6	2	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
Resolution Authorities	(22)	1	(1)	0	0	0	0	0	0	0	0	0
General Fund	(22)	1	(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
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
<b>VACANT POSITIONS @ end of month</b>												
Regular Authorities	51	53	54	54	54	54	54	54	54	54	54	54
General Fund	51	53	54	54	54	54	54	54	54	54	54	54
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	(21)	(20)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)
General Fund	(22)	(21)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)
Special, Grant and Fee-funded	1	1	1	1	1	1	1	1	1	1	1	1
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

## 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.

## EMPLOYMENT LEVEL REPORT

### FIRE - CIVILIAN

SALARY ACCT. NO: 1010 - FY 2011-12 (November Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 8-3769

[illegible]

## EMPLOYMENT LEVEL REPORT

### FIRE - CIVILIAN

SALARY ACCT. NO: 1010 - FY 2011-12 (November Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 8-3769

II. FILLED POSITIONS--REGULAR, RESOLUTION & SUBSTITUTE												
	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
TOTAL FILLED POSITIONS @ start of month	305	306	306	306	313	313	313	313	313	313	313	313
Regular Authorities	296	295	296	296	296	297	297	297	297	297	297	297
General Fund	296	295	296	296	296	297	297	297	297	297	297	297
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	1	1	1	1	1	7	7	7	7	7	7	7
General Fund	0	0	0	0	0	6	6	6	6	6	6	6
Special, Grant and Fee-funded	1	1	1	1	1	1	1	1	1	1	1	1
Substitute Authorities	9	9	9	9	9	9	9	9	9	9	9	9
General Fund	9	9	9	9	9	9	9	9	9	9	9	9
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
INTERIM CHANGES												
NEW HIRES TO THE CITY (+)	1	1	0	0	6	0	0	0	0	0	0	0
Regular Authorities	1	1	0	0	0	0	0	0	0	0	0	0
General Fund	1	1										
Special, Grant and Fee-funded	0	0										
Resolution Authorities	0	0	0	0	6	0	0	0	0	0	0	0
General Fund	0	0			6							
Special, Grant and Fee-funded	0	0										
Substitute Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund	0	0										
Special, Grant and Fee-funded	0	0										
TRANSFERS INTO THE DEPARTMENT (+)	1	1	2	0	1	0	0	0	0	0	0	0
Regular Authorities	1	1	2	0	1	0	0	0	0	0	0	0
General Fund	1	1	2		1							
Special, Grant and Fee-funded	0	0	0									
Resolution Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund	0	0	0									
Special, Grant and Fee-funded	0	0	0									
Substitute Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund	0	0	0									
Special, Grant and Fee-funded	0	0	0									
TERMINATIONS (-)	(1)	0	(2)	0	0	0	0	0	0	0	0	0
Regular Authorities	(1)	0	(2)	0	0	0	0	0	0	0	0	0
General Fund	(1)	0	(2)									
Special, Grant and Fee-funded	0	0	0									
Resolution Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund	0	0	0									
Special, Grant and Fee-funded	0	0	0									
Substitute Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund	0	0	0									
Special, Grant and Fee-funded	0	0	0									
TRANSFERS OUT OF THE DEPARTMENT (-)	(2)	(1)	0	0	0	0	0	0	0	0	0	0
Regular Authorities	(2)	(1)	0	0	0	0	0	0	0	0	0	0
General Fund	(2)	(1)										
Special, Grant and Fee-funded	0	0										
Resolution Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund	0	0										
Special, Grant and Fee-funded	0	0										
Substitute Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund	0	0										
Special, Grant and Fee-funded	0	0										
RETIREMENTS (-)	0	0	0	0	0	0	0	0	0	0	0	0
Regular Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund	0	0										
Special, Grant and Fee-funded	0	0										
Resolution Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund	0	0										
Special, Grant and Fee-funded	0	0										
Substitute Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund	0	0										
Special, Grant and Fee-funded	0	0										
TOTAL FILLED POSITIONS @ end of month												
Regular Authorities	295	296	296	296	297	297	297	297	297	297	297	297
General Fund	295	296	296	296	297	297	297	297	297	297	297	297
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	1	1	1	1	7	7	7	7	7	7	7	7
General Fund	0	0	0	0	6	6	6	6	6	6	6	6
Special, Grant and Fee-funded	1	1	1	1	1	1	1	1	1	1	1	1
Substitute Authorities	9	9	9	9	9	9	9	9	9	9	9	9
General Fund	9	9	9	9	9	9	9	9	9	9	9	9
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0

# EMPLOYMENT LEVEL REPORT FIRE - CIVILIAN

SALARY ACCT. NO: 1010 - FY 2011-12 (November Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 8-3769

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>III. VACANT POSITIONS - REGULAR, RESOLUTION &amp; SUBSTITUTE</b>	33	32	32	32	25	25	25	25	25	25	25	25
<b>VACANT POSITIONS @ start of month</b>												
Regular Authorities	23	24	23	23	23	22	22	22	22	22	22	22
General Fund	23	24	23	23	23	22	22	22	22	22	22	22
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	9	9	9	9	9	3	3	3	3	3	3	3
General Fund	9	9	9	9	9	3	3	3	3	3	3	3
Special, Grant and Fee-funded	0	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
<b>INTERIM CHANGES</b>												
Regular Authorities	1	(1)	0	0	(1)	0	0	0	0	0	0	0
General Fund	1	(1)	0	0	(1)	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	0	0	0	0	(6)	0	0	0	0	0	0	0
General Fund	0	0	0	0	(6)	0	0	0	0	0	0	0
Special, Grant and Fee-funded	0	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
<b>VACANT POSITIONS @ end of month</b>												
Regular Authorities	24	23	23	23	22	22	22	22	22	22	22	22
General Fund	24	23	23	23	22	22	22	22	22	22	22	22
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	9	9	9	9	3	3	3	3	3	3	3	3
General Fund	9	9	9	9	3	3	3	3	3	3	3	3
Special, Grant and Fee-funded	0	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

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4. All "VACANT POSITIONS @ start of month" and "VACANT POSITIONS @ end of month" should be positive (+) numbers.

**Financial Status Report  
Fire Department  
Revenue  
December 2011**

**Annual Revenue Deviation**

The revenue for fiscal year 2011-2012 is anticipated to be \$139.7 million, which is \$2.4 million lower than the adopted budget. The decrease is due primarily to (1) Measure B receipts, which are being deposited in Fund 335, under LAFD Grant Fund – Measure B – Trauma Program per Council File 10-0458a, and (2) The new Industrial Building Inspection fee included in the adopted budget that the Department does not anticipate fee collection due to lack of resources and time required to develop and implement the new fee.

The Department and the Mayor's office are pursuing revenue recovery for the Downed Wire special services provided to the Department of Water and Power. In the event that payment is received by the end of the fiscal year, the Department will meet the adopted budget of \$141.1 million. Details of variances over \$100,000 or equal or greater than 5% are as follows:

**Revenue Source Code 3177 Brush Removal:** The projected revenue for the fiscal year increased \$600,000 from the budget amount of \$900,000 to \$1.5 million due to unanticipated payments by homeowners.

**Revenue Source Code 3282 Filming Permits:** Based on the revenue receipts for July to December the anticipated gross revenue for the year is \$1.75 million, an increase of \$200,000. The increase is due to increased requests for filming permits, however, we will continue to monitor receipts and make adjustments as necessary.

**Revenue Source Code 3811 Reim From Oth Agencies:** The projected revenue for the fiscal year decreased \$1.2 million from the budget amount of \$2 million to \$800,000 because there were no major reimbursable incidents in the fiscal year.

**Revenue Source Code 3814 Measure B:** Receipts for the year are being deposited in Fund 335, under LAFD Grant Fund – Measure B – Trauma Program per Council File 10-0458a. The projected revenue of \$1.5 million is not available to the General Fund.

**Revenue Source Code 4112 Non-Continuing Permits:** Based on the revenue receipts for July to December the anticipated gross revenue for the year is \$2 million, an increase of \$700,000. The increase is due to unanticipated increase in requests for permits.

**Revenue Source Code 4113 Fire Safety Officer:** The projected revenue for the fiscal year increased \$200,000 from the budget amount of \$1.2 million to \$1.4 million due to unanticipated increase in requests for permits.



**Revenue Source Code 4114 San Fernando:** The projected revenue for the fiscal year decreased \$100,000 the budget amount of \$3 million to \$2.9 million due to a decrease in the Department's total budget. Since the cost of services to San Fernando is calculated from the Department's total budget, the decrease in the budget resulted in a decrease in San Fernando's cost.

**Revenue Source Code 4115 Fire Services Restitution:** The projected revenue for fiscal year 2011-2012 increased \$10,000 from the budget of \$60,000 to \$70,000, due to increased payments on legal cases.

**Revenue Source Code 4116 Inspection Restitution:** The projected revenue for fiscal year 2011-2012 decreased \$400,000 from the budget of \$1million to \$600,000, due to a decline in requests for inspections.

**Revenue Source Code 4117 Misc Fire Service:** The projected revenue for fiscal year 2011-2012 decreased \$200,000 from the budget of \$400,000 to \$200,000 due to a decline in requests for inspections.

**Revenue Source Code 4119 Non- Compliance Inspection Fees:** Based on actual receipts for July to December the anticipated gross revenue for the year is \$56,000, a decrease of \$60,000.

**Revenue Source Code 4120 Unified Program Fees:** Revenue for the Above Ground Inspection Fee was billed on a consolidated invoice with other items covered by the Unified Program Fees, so the anticipated \$150,000 revenue will be realized in this Revenue Source Code and not in the Above Ground Inspection Fee Revenue Source Code. The projected revenue for the fiscal year based on actual receipts is \$5 million.

**Revenue Source Code 4121 High Rise:** The projected revenue for fiscal year increased \$200,000 from the budget amount of \$3 million to \$3.2 million due to an increase in receipts from businesses.

**Revenue Source Code 4123 Brush Clearance Restitution:** The projected revenue for the fiscal year decreased \$570,000 from the budget amount of \$1.9 million to \$1.3 million due to billing issues and homeowners opting out of the program. The Brush Clearance Initial Fee program has an opt-out option, which allows taxpayers not to pay the fee.

**Revenue Source Code 4124 Brush Non-Compliance Fee:** The projected revenue for the fiscal year decreased \$580,000 from the budget amount of \$780,000 to \$200,000 because property owners are complying to the requirements and fewer non-compliance orders are being issued.

**Revenue Source Code 4152 Construction Plan Check:** Based on the revenue receipts for July to December the anticipated gross revenue for the year is \$4 million, an increase of \$1 million. The increase is due to the increased requests for plan checks. We will continue to monitor receipts and make adjustments as necessary.

**Revenue Source Code 4157 Underground Storage Tank:** The projected revenue for the fiscal year decreased \$400,000 from the budget of \$1 million to \$600,000, due to reduced requests for underground tank removals and installations.

**Revenue Source Code 4243 Spot CK Pro Cost Recovery:** Based on actual receipts for July to December the anticipated gross revenue for the year is \$500,000, a decrease of \$100,000. The decline is due to a reduction in available resources.

**Revenue Source Code 4451 Emergency Ambulance Services:** Based on the revenue receipts for July to December the anticipated gross revenue for the year is \$70 million. The vendor will be paid an anticipated \$3.4 million from the revenue receipts netting \$66.6 million. There are several items that may negatively affect the revenue in the coming months. The two major items include: the proposed reduction of MediCal benefits by 10% which can translate into a \$400,000 reduction in revenue; and the proposed reduction in Medicare benefits by 4%, which can translate into a \$960,000 reduction in revenue.

**Revenue Source Code 5331 Reim of Related Cost Prior Year:** Receipts of \$76,086 for the period were grant reimbursement for prior year billings. The projected revenue for the fiscal year remains unchanged. However, we will continue to monitor receipts and make adjustments, if necessary.

**Revenue Source Code 9900 Industrial Building Inspection:** The Department does not anticipate fee collection due to lack of resources and time required to develop and implement the new fee.

# 2011-12 MONTHLY REVENUE SUMMARY BY FUND

Reporting Month: December 2011  
Completed by: Mariana Rivera

Dept: Fire Department 38		BUDGETED REVENUES			RECEIPTS	PROJECTED REVENUES		
Fund No.	Fund Title	Adopted Revenue (1)	Interim Revenue Revision (2)	Revised Revenue (1+2=3)	Revenue Receipts To-Date (4)	Remaining Projected Revenue (5)	Total Projected Revenue (4+5=6)	Variance from Budgeted Revenue (6-3=7)
100	General Fund	142,193,562	-	142,193,562	54,470,786	85,222,883	139,693,669	(2,499,894)
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total Budget		\$ 142,193,562	\$ -	\$ 142,193,562		\$ 85,222,883	\$ 139,693,669	\$ (2,499,894)

# 2011-12 MONTHLY REVENUE BY FUND AND REVENUE SOURCE

Reporting Month: December 2011

Completed by: Mariana Rivera

Dept: Fire Department 38 Fund: General Fund		BUDGETED REVENUES			RECEIPTS	PROJECTED REVENUES		
RSC No.	Revenue Source Title	Adopted Revenue (1)	Interim Revenue Revision (2)	Revised Revenue (1+2=3)	Revenue Receipts To-Date (4)	Remaining Projected Revenue (5)	Total Projected Revenue (4+5=6)	from Budgeted Revenue (6-3=7)
3177	BRUSH REMOVALS	900,000	0	900,000	835,222	664,778	1,500,000	600,000
3282	FILMING PERMITS	1,550,000	0	1,550,000	873,372	876,628	1,750,000	200,000
3811	REIMB FROM OTH AGENCIES	2,000,000	0	2,000,000	239,653	560,347	800,000	(1,200,000)
3814	MEASURE B REIMB	1,500,000	0	1,500,000	0.00	-	-	(1,500,000)
4111	CONTINUING PERMITS	2,700,000	0	2,700,000	1,354,632	1,345,368	2,700,000	-
4112	NON-CONTINUING PERMITS	1,300,000	0	1,300,000	1,018,966	981,034	2,000,000	700,000
4113	FIRE SAFETY OFFICER	1,200,000	0	1,200,000	696,671	703,329	1,400,000	200,000
4114	FIRE SVCS-SAN FERNANDO	3,047,707	0	3,047,707	297,240	2,650,467	2,947,707	(100,000)
4115	FIRE SERVICES RESTITUTION	60,000	0	60,000	62,216	7,784	70,000	10,000
4116	INSPECTION RESTITUTION	1,000,000	0	1,000,000	273,147	326,853	600,000	(400,000)
4117	MISC.-FIRE SERVICE	400,000	0	400,000	90,557	109,443	200,000	(200,000)
4119	NON-COMPLIANCE INSP FEES	116,000	0	116,000	27,922	28,078	56,000	(60,000)
4120	UNIFIED PROGRAM-FEES	5,000,000	0	5,000,000	4,267,471	632,529	4,900,000	(100,000)
4121	HIGH-RISE INSPECTION FEE	3,000,000	0	3,000,000	581,137	2,618,863	3,200,000	200,000
4122	FIRE SFTY CLEAR INSP-CARE	11,000	0	11,000	3,900	3,100	7,000	(4,000)
4123	BRUSH CLEARANCE RESTITUT	1,900,000	0	1,900,000	577,578	752,422	1,330,000	(570,000)
4124	BRUSH NON-COMPLIANCE FEE	780,000	0	780,000	34,299	165,701	200,000	(580,000)
4152	CONS PLAN CHECKING	3,000,000	0	3,000,000	2,001,320	1,998,680	4,000,000	1,000,000
4157	UNDERGROUND STORAGE TK	1,000,000	0	1,000,000	254,325	345,675	600,000	(400,000)
4243	SPOT CK PRO COST RCYV	400,000	0	400,000	257,635	242,365	500,000	100,000
4451	EMERGENCY AMB SERVICES	67,300,000	0	67,300,000	33,099,101	34,878,899	67,978,000	678,000
4595	SERVICE TO AIRPORTS	21,631,461	0	21,631,461	832,402	20,799,059	21,631,461	-
4596	SERVICE TO DWP	1,705,526	0	1,705,526	766,950	938,576	1,705,526	-
4597	SERVICE TO HARBOR	18,627,868	0	18,627,868	5,557,769	13,070,099	18,627,868	-
5163	REIMB EMPL REL - UFLAC	200,000	0	200,000	92,960	107,040	200,000	-
5169	JURY DUTY REIMBURSEMENT	0	0	0	20	-	20	20
5188	MISC REVENUE-OTHERS	200,000	0	200,000	96,754	103,246	200,000	-
5301	REIMB FROM OTHER FUNDS	214,000	0	214,000	134,774	79,226	214,000	-
5311	REIMB-METRO RAIL PROJECT	200,000	0	200,000	66,706	133,294	200,000	-
	REIMB PROP F FIRE BOND	100,000	0	100,000	0	100,000	100,000	-

	INDUSTRIAL BLD INSP	1,000,000	0	1,000,000	0	-	-	(1,000,000)
	ABOVE GROUND INSP FEE	150,000		150,000	0.00	-	-	(150,000)
5331	REIMB OF RELATED COST- PRIOR YEAR	0	0	0	76,086	-	76,086	76,086
						-	-	-
Total Budget		\$ 142,193,562	\$ -	\$ 142,193,562	\$ 54,470,786	\$ 85,222,883	\$ 139,693,669	\$ (2,499,894)

COMMENTS:

NOTES: Insert additional rows for each revenue source code as necessary. May group by Revenue Source Class if necessary. Use separate sheets to report on each major source of funds.  
Use separate sheets to report on each major source of funds.

**LOS ANGELES FIRE DEPARTMENT  
FY 2011-12**

**MONTHLY FINANCIAL SUMMARY REPORT - MID-YEAR FSR REQUESTED TRANSFERS  
1/12/12**

Notes:	FROM				Notes:	TO			
	FUND	DEPT	ACCT	AMOUNT		FUND	DEPT	ACCT	AMOUNT
	100	38	001098	\$ (3,000,000)		100	38	001030	\$ 500,000
			002120	\$ (50,000)				001050	\$ 571,125
			003030	\$ (50,000)				001092	\$ 700,000
			003040	\$ (100,000)				001093	\$ 3,071,875
			004430	\$ (1,543,000)				003090	\$ 800,000
			004450	\$ (50,000)					
			007300	\$ (78,125)					
			007340	\$ (271,875)					
	Total Fund 100			\$ (5,143,000)					\$ 5,143,000
	UNAPPROPRIATED BALANCE			\$ (6,971,000)		100	38	001093	\$ 6,971,000
	TOTAL			\$ (6,971,000)					\$ 6,971,000