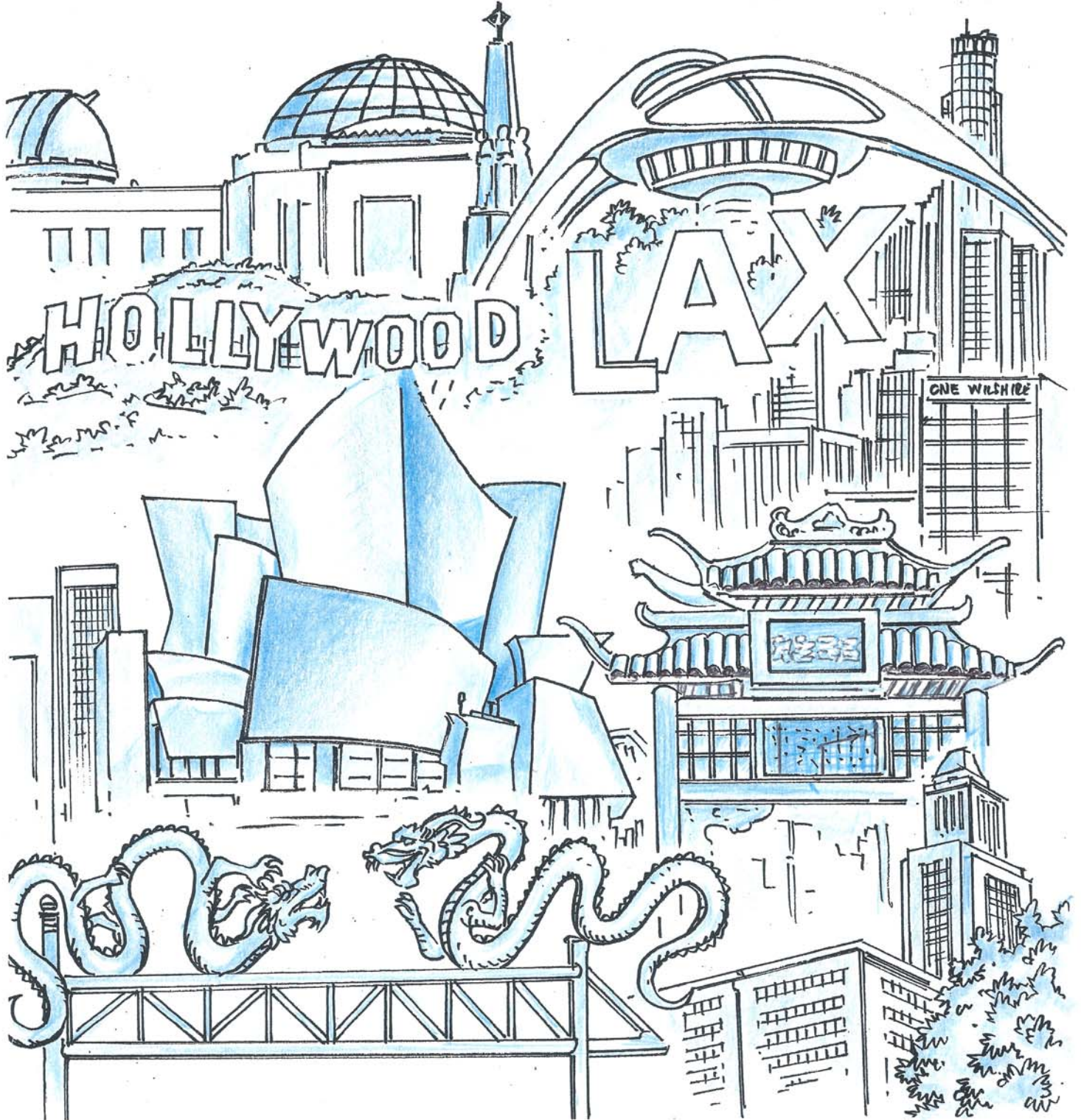




2014-15 Proposed Budget

Supporting Information for
the Budget and Finance Committee



Prepared by the City Administrative Officer
April 2014

Artwork by Romeo Lopez

CITY OF LOS ANGELES

CALIFORNIA

MIGUEL A. SANTANA
CITY ADMINISTRATIVE OFFICER

ASSISTANT
CITY ADMINISTRATIVE OFFICERS

BEN CEJA
ROBIN P. ENGEL
PATRICIA J. HUBER



ERIC GARCETTI
MAYOR

April 15, 2014

Honorable Members of the City Council:

In the context of a steady economic recovery, the Mayor's proposed 2014-15 budget stays the course by complying with the City's responsible financial policies and moving toward eliminating the structural deficit by 2018-19.

Meeting the City's Fiscal Policies

In compliance with the capital investment policy, this budget includes General Fund expenditures on infrastructure totaling \$54.8 million, or 1.07 percent of all General Fund expenditures. Prudent investments in sidewalks and street repair and resurfacing make up a large portion of this investment.

The Reserve Fund level exceeds the 5 percent of the General Fund budget policy goal for the second straight year. It will begin the year at \$282 million, or just above 5.5 percent of the General Fund budget. This is the highest budgeted percentage since the adoption of the Reserve Fund policy a decade ago. It was achieved even with the proposed \$128.8 million transfer from the Reserve Fund to balance the budget, which was made possible due to the commitment made by the City to not rely on the Reserve Fund to address shortfalls that arose during the 2013-14 Fiscal Year.

This budget also maintains the Budget Stabilization Fund at its current level of \$61.9 million. Pursuant to the ordinance that establishes the policy for this Fund, no increase was required in 2014-15 since excess revenues were instead used to comply with the City's capital investment policy.

Due to the structural deficit, the City has had to use one-time revenues to fund portions of our ongoing costs. This budget includes the use of one-time revenues totaling \$181 million. It is the City's policy to use one-time revenues for one-time rather than ongoing expenditures. This Budget, however, includes \$110 million in one-time expenditures, meaning that \$71 million in ongoing expenditures are funded this year by one-time revenues. As a result, addressing the projected \$242 million shortfall required a mix of ongoing and one-time solutions. All told, approximately 54 percent of the

increased revenues and reduced expenditures used to close the shortfall are ongoing solutions, and the remaining 46 percent are one-time.

Reducing the Structural Deficit

With a strengthening economy, revenues are projected to grow in 2014-15 by 5.1 percent above the 2013-14 Adopted Budget. Unfortunately, expenditures, driven by obligatory employee-related costs, have grown even faster. For example, obligatory employee-related costs from salaries, benefits, and pensions have increased by \$192 million, or more than 10 percent. The gap between revenue and expenditures is projected to continue through Fiscal Year 2017-18. Based on the assumptions in the budget, we project that the City will face a \$165.2 million deficit in 2015-16, a \$186.8 million deficit in 2016-17, a \$73.9 million deficit in 2017-18, and finally a \$20.9 million surplus in 2018-19.

The City moves in this direction even while taking into account the reduced revenues that will result from the Mayor's proposed business tax reform. The gradual implementation of \$45 million in business tax reductions beginning in 2015-16, phased in over three years with approximately \$15 million in reductions added each year, provides the predictability to plan and prepare for the known revenue losses. All other revenues are expected to grow due to an improving economy.

To generate the surplus of \$20.9 million in 2018-19, the Mayor and Council will have to demonstrate a commitment to fiscal discipline. For example, the following is assumed: the size of the workforce will remain flat, as it did this year even with the addition of 34 positions to the Fire Department; no major increases to City services, which means that there will not be an opportunity to restore services that were reduced during the fiscal crisis unless their costs are offset by new revenues or reductions in other services or costs; no further salary increases will be agreed to in the pending labor negotiations; all employees will contribute 10 percent of the cost of their health care premiums on an ongoing basis; and, each year's shortfall will be solved by ongoing rather than one-time solutions.

Issues of Concern

There are additional expenditures not included in the projected structural deficit that will make eliminating it difficult. For example, there are pending discussions at both the City Employee Retirement and the Fire and Police Pension systems about the appropriate assumed investment return rate. Lowering assumed investment return rate by as little as 0.25 percent could increase the annual General Fund contribution by approximately \$80 million.

There are other issues in the 2014-15 Proposed Budget that will also need to be addressed. For example, Police overtime funding is insufficient to address the large banks that have been accumulated by Officers in recent years, pursuant to the contract with the Police Protective League that allowed the Department to bank up to 800 overtime hours. Through that program, Officers have banked 2.3 million hours of

overtime at a cash value of \$112 million that will eventually be either taken in time off or paid in cash. Further, the overtime bank limit will reduce to 150 hours on July 1, 2014 with the expiration of the current contract. In the last year prior to increasing the overtime bank, the department paid out over \$92 million in overtime, far above the \$30 million total included in the Police Department base budget and the Unappropriated Balance.

Similarly, only two months of the Fire Department's ambulance augmentation program is funded in 2014-15, leaving a potential gap of \$8.4 million if that program continues. The budget also calls for a total of 2,400 lane miles of street resurfacing and repairs even though funding is provided at the current 2,200 mile cost. Higher expectations for street repair levels will also drive deficits in future years as these costs increasingly move on to the General Fund due to decreased funding availability in the special funds that have been used for street projects in the past.

I want to thank my staff at the CAO for their hard work and dedication to developing a fiscally responsible budget in the face of another difficult budget year and in close partnership with the Mayor, Deputy Mayor of Innovation and Budget Rick Cole, and his budget team. We look forward to assisting the Council in their review and deliberation of the 2014-15 Proposed Budget.

Sincerely,

A handwritten signature in black ink, appearing to read "Miguel A. Santana". The signature is fluid and cursive, with a long horizontal stroke at the end.

Miguel A. Santana
City Administrative Officer

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PREFACE

This booklet, requested by the Chair of the Budget and Finance Committee, contains various exhibits, summaries and working papers to assist the City Council, the Chief Legislative Analyst, other City staff and the public in the review of the Mayor's Proposed Budget. It is designed to provide condensed information so the reader can focus on the basic tenants of the Proposed Budget. Most of the material contained herein is self-explanatory. Footnotes and other explanatory text have been included for several of the exhibits and charts to give the reader a better understanding of the chart or data.

DEFINITION OF VARIOUS BUDGET TERMS

Appropriation: A legal authorization to incur obligations and to make expenditures for specific purposes.

Bond: A long-term IOU or promise to pay. It is a promise to repay a specific amount of money (the face amount of the bond) on a particular date (the maturity date). Bond proceeds are primarily used to finance capital projects.

Budget: A plan of financial activity for a specified fiscal year indicating all planned revenues and appropriations for the year.

Budget Stabilization Fund: The Budget Stabilization Fund was created to prevent overspending during prosperous years and provide resources to help maintain service levels during years of slow revenue growth or declining revenue. Charter Amendment P established the Budget Stabilization Fund in the City Treasury and authorized the requirements for transfers or expenditures from the fund to be established by ordinance. A funding policy for the Budget Stabilization Fund is currently under review and will be incorporated into the City's Financial Policies upon adoption.

Bureau: A major division of the Department of Public Works which is responsible for certain tasks of the department such as construction and maintenance of public buildings, streets, bridges, sewers, storm drains and related improvements. Each bureau is treated as a separate entity in the budget.

Capital Finance Administration: A fund established to consolidate lease payments and related costs for all Municipal Improvement Corporation of Los Angeles (MICLA) projects.

Debt Policy: The City adopted a formal debt policy in August 1998 that was updated in April 2005. The debt policy establishes guidelines for the structure and management of the City's debt obligations. These guidelines include target and ceiling levels for certain debt ratios to be used for planning purposes as shown in the City Debt Policy Statement Schedule in Section 3 of the budget.

Debt Service: The cost of paying principal and interest on borrowed money according to a pre-determined payment schedule.

Department: A major administrative division of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area. The responsibilities are indicated under the heading of its budget. A department often has more than one budgetary program and may have more than one source of funds.

Detail of Department Programs: Supplement to the budget book that identifies by department and program the incremental changes from one fiscal year to another fiscal year (also referred to as the Blue Book). The Blue Book also contains related departmental schedules including the Detail of Positions and Salaries, Personnel Changes within Existing Authorities, Contractual Services and Travel Authority.

Direct Cost: The cost of salaries, expense and equipment for authorized positions to perform specific work assignments. Funding for this cost is provided in the annual budget of each department.

Economically Sensitive Revenues: Revenues that can rise or fall from year to year and usually correspond to general economic conditions.

Fee: A charge to the party who only benefits directly from the City's service, such as individual building permit fees.

Financial Policies: The City adopted a formal set of financial policies in April 2005 which included updates to existing policies and the addition of new policies to govern several areas of City financial management. The adopted financial policies include the following: Fiscal Policies, Fee Waiver Policy, Capital Improvement Program Funding Policy, Pension and Retirement Funding Policy, Reserve Fund Policy, and Debt Management Policy.

Fiscal Year: The time period for the City budget which begins on July 1 of a calendar year and ends on June 30 of the following year.

Fund: A fiscal entity with revenues and expenditures that are segregated for the purpose of carrying out a specific purpose or activity.

General Fund: The fund for deposit of general fund receipts which are not restricted to a specific program or type of activity (including property, sales, and business taxes); also refers to set of sub-funds, usually by department, to monitor appropriations and expenditures.

General Obligation (G.O.) Bond: This type of bond is backed by the full faith, credit and taxing power of the City.

General Obligation Bond Debt Service: The City is permitted to levy for debt service requirement of general obligation bonds that qualify under Proposition XIII and related amendments.

Grant: A contribution by a government or other organization to support a particular function.

Indirect Cost: The additional costs of human resources benefits, facilities, communications, and liability claims for authorized positions to perform specific work assignments. Funding for this cost is provided in the annual budget of those departments that provide/coordinate the service.

Municipal Improvement Corporation of Los Angeles (MICLA): A finance corporation established by the City for the purpose of lease or "lease purchase" arrangements to finance real property, equipment acquisition, or capital improvements through lease revenue bonds or certificates of participation.

Obligatory Changes: Changes to a program/activity which are required to maintain the current level of effort; also includes legally mandated changes.

Position Authority:

Regular - Position authorities that are long term and permanent and are funded in whole or in part in the annual budget. These positions are authorized by an ordinance adopted by the

Council and Mayor.

Resolution - Position authorities that are limited-term, temporary positions and are authorized by a Council resolution. These positions may be funded in whole or in part in the annual budget and are generally associated with a limited duration project or funding.

Substitute - Temporary position authorities approved by the City Administrative Officer during the year to resolve a variety of staffing problems. These positions are not funded in the annual budget and departments may be required to hold funded positions vacant to offset the cost of a substitute position. Substitute positions are not intended to allow for significant changes to the existing work program or budgetary authority.

Proposed Budget: The budget document that includes a line item listing by account of funding levels provided for each department.

Related Cost: The additional costs of pensions and retirement for authorized positions to perform specific work assignments. Funding for this cost is provided in the annual budget of those departments that provide/coordinate the service.

Reserve Fund: The fund in which general unrestricted cash is set aside outside the budget for unforeseen expenditures and emergencies. The funds can be transferred into the budget for such purposes. Unallocated general revenue and unencumbered General Fund appropriations to departments at the close of the fiscal year are transferred into this fund.

Reserve Fund Policy: The City adopted a Reserve Fund policy in 1998 which requires the City to maintain a Reserve Fund (unreserved and undesignated) equivalent to two percent of general fund revenues. In April 2005, the Policy was revised to increase the Reserve Fund balance to five percent of general fund revenues over a period of several years. The Reserve Fund is comprised of two accounts - a Contingency Reserve Account and an Emergency Reserve Account. The Contingency Reserve Account is available to cover unexpected expenditures and/or general fund revenue shortfalls upon authorization by the City Council. The Emergency Reserve Account, which is set at a minimum of 2.75 percent of the general fund revenues, may not be utilized for funding unless the Mayor and City Council determine that there is an urgent economic necessity, and conclude that no other viable sources of funds are available. This policy change was recently strengthened through the adoption of Charter Amendment P, in the City's March 8, 2011 municipal election. Charter Amendment P, establishes the Reserve Fund's Emergency and Contingency Reserve as Charter accounts and sets a minimum balance for the Emergency Reserve account of 2.75 percent of General Fund receipts. Furthermore, this amendment sets an "urgent economic necessity" threshold for when the Emergency Reserve can be spent, which requires the approval of at least two-thirds of the City Council and the Mayor.

Revenue: Cash or credits the City receives during the fiscal year as income to finance general or restricted operations. They include items such as taxes, fees from specific services, interest earnings, and grants from the State or Federal governments

Revenue Outlook Book: Supplement to the budget which provides detailed information for each source of General Fund revenue, including graphs and other pertinent financial data. The Revenue Outlook Book also provides line item detail of departmental receipts by class and source for each operating department.

Source of Funds: The section in the budget of each department or fund indicating how it is being financed whether from the general fund or special purpose funds.

Special Purpose Fund: A fund for the deposit of the proceeds of a specific revenue source that are legally restricted to a specified program or type of activity. A budget schedule is prepared for each of these funds and includes the restriction, revenue, appropriations and expenditures for each fund.

Unrestricted Revenues: General Fund revenues may be used for any general city expenditure, and are therefore considered “unrestricted.” However, certain General Fund receipts resulting from fees imposed on various city services are considered “restricted” in the sense that the moneys collected are used to offset the cost of the service provided.

BALANCING THE 2014-15 GENERAL FUND BUDGET

	<u>Amount</u> <u>(\$million)</u>	<u>Surplus</u> <u>(Deficit)</u>
CALCULATION OF GENERAL FUND DEFICIT		
GENERAL FUND BASE REVENUE		
2013-14 Budgeted Revenue.....	4,866.89	
2014-15 Revenue Estimate (From Four-Year 2013-14 Budget Outlook).....	4,878.60	
Total Base Revenue Change	11.71	\$ 11.71
OBLIGATORY EXPENDITURE CHANGES TO THE 2013-14 BUDGET BASE		
2013-14 Employee Compensation Adjustment.....	32.35	
2014-15 Employee Compensation Adjustment.....	10.01	
Full Funding for Partially Financed Positions.....	11.12	
Salary Step Plan and Turnover Effect.....	27.42	
Deletion of 2013-14 Equipment.....	(9.57)	
Deletion of Funding for Resolution Authorities.....	(27.18)	
Deletion of One-Time Expense Funding.....	(47.26)	
Deletion of One-Time Graffiti Abatement Funding.....	(1.00)	
Deletion of One-Time General City Purposes.....	(4.19)	
Deletion of One-Time Unappropriated Balance.....	(15.93)	
2014 Tax Revenue and Anticipation Notes.....	92.20	
Capital Finance Administration Fund.....	5.35	
Human Resources Benefits.....	18.91	
Judgment Obligation Bonds Debt Service Fund.....	(0.00)	
Matching Campaign Funds.....	0.22	
Water and Electricity.....	0.87	
Arts and Cultural Facilities and Services Trust Fund (1% TOT).....	1.51	
Library - Charter Required Change from 2013-14 to 2014-15.....	20.43	
Recreation and Parks - Charter Required Change from 2013-14 to 2014-15.....	8.40	
Total Obligatory Changes	123.66	\$ (111.95)
CONTINUATION OF EXISTING SERVICES AND 2014-15 SAVINGS		
Animal Services - Shelter Operations Support.....	0.21	
Building and Safety - Code Enforcement Lien Processing Workload.....	0.15	
Building and Safety - Department-wide Administrative Support Services.....	0.08	
CAO - Asset Management Strategic Planning.....	0.47	
CAO - Employee Relations Support.....	0.13	
CAO - Inspector General of Citywide Collections.....	0.14	
CAO - Performance Budget Implementation.....	0.13	
City Attorney - Citywide Nuisance Abatement Revocation Program.....	0.24	
City Attorney - CLEAR and Gang Prosecution Program.....	0.63	
City Attorney - Enhanced Revenue Collection Support.....	0.29	
City Attorney - Neighborhood Council Support.....	0.18	
City Attorney - Neighborhood Prosecutor Program.....	1.90	
City Attorney - Regularize Various Resolution Authorities.....	2.32	
City Attorney - Safer City Initiative.....	0.34	
City Attorney - Tobacco Enforcement Program.....	1.14	
City Clerk - City Archivist.....	0.06	
Economic and Workforce Development - Economic Development Strategy.....	0.19	
ITA - Financial Management System Support.....	2.98	
ITA - Performance Budget Implementation.....	2.70	
ITA - Remote Local Area Network Replacement.....		

BALANCING THE 2014-15 GENERAL FUND BUDGET

CONTINUATION OF EXISTING SERVICES AND 2014-15 SAVINGS (Continued)	Amount (\$million)	Surplus (Deficit)
ITA - Remote Local Area Network Replacement.....	0.74	
ITA - Supply Management System Support.....	1.42	
Fire - Ambulance Augmentation Plan.....	1.67	
Fire - FireStat Unit.....	0.13	
Fire - Fuel Vehicle Management System.....	0.08	
Fire - LAX Airport Security - Blue Ribbon Panel.....	0.21	
Finance - LATAX Oracle Database Management Licenses.....	0.13	
GCP - Annual City Audit/Single Audit.....	0.01	
GCP - Lifeline Rate Program.....	0.63	
GCP - Medicare Contributions.....	1.58	
GCP - Settlement Adjustment Processing.....	0.00	
GSD - Airports Vehicle Collision Repairs.....	0.17	
GSD - Capital Projects Materials Testing Support.....	1.92	
GSD - Energy and Water Management Unit.....	0.45	
GSD - Supply Management System.....	0.10	
Personnel - Affordable Care Act Implementation.....	0.10	
Personnel - Department of Water and Power Exam Support.....	0.45	
Personnel - Public Safety Bureau Staffing.....	1.14	
Planning - Airport Master Plans.....	0.12	
Planning - Clean Up/Green Up.....	0.09	
Planning - Community Redevelopment Land Use.....	0.59	
Planning - Metro Transit Oriented Districts Grants.....	1.37	
Police - Replacement Vehicles.....	8.31	
Police - Security Services Funding Adjustments.....	0.98	
Police - Sworn Attrition and Hiring (Including UB).....	3.17	
Police - Uniform Allowance.....	(0.06)	
PW/Contract Administration - Business Inclusion Program.....	0.15	
PW/Contract Administration - Certification and Equal Employment Opportunity	0.15	
PW/Contract Administration - Harbor Inspection Program.....	1.75	
PW/Contract Administration - Los Angeles International Airport Services.....	1.57	
PW/Contract Administration - Public Infrastructure Project Stabilization.....	0.03	
PW/Contract Administration - Public Right-of-Way Program.....	0.69	
PW/Contract Administration - Services to Department of Water and Power.....	0.33	
PW/Contract Administration - Services to Harbor.....	0.31	
PW/Contract Administration - Services to Los Angeles International Airport	0.87	
PW/Engineering - Fire Life Safety Projects.....	0.13	
PW/Street Services - Public Right-of-Way Construction Enforcement.....	0.37	
PW/Street Services - Street Resurfacing.....	16.71	
PW/Street Services - Tree Trimming.....	4.00	
Transportation - DWP Water Trunk Line Program.....	0.47	
Transportation - General Administration Support.....	0.13	
Transportation - Parking Services Administration.....	0.16	
Unappropriated Balance - Citywide Lease Account.....	0.88	
Unappropriated Balance - Fire Department Helitanker.....	0.50	
Unappropriated Balance - Lifeline Recertification.....	0.40	
Unappropriated Balance - Equipment, Expenses, Etc.....	(0.84)	
Unappropriated Balance - Reserve for Econ Uncertainty.....	(3.50)	
Total Continuation of Existing Services	65.05	\$ (177.00)

BALANCING THE 2014-15 GENERAL FUND BUDGET

	<u>Amount</u> <u>(\$million)</u>	<u>Surplus</u> <u>(Deficit)</u>
CHANGES FROM THE 2013-14 OUTLOOK		
Police Overtime.....	65.00	
Total Changes from the 2013-14 Outlook	<u>65.00</u>	<u>\$ (242.00)</u>
 TOTAL BUDGET DEFICIT		 <u><u>\$ (242.00)</u></u>

BALANCING THE 2014-15 GENERAL FUND BUDGET

	Amount (\$million)	Surplus (Deficit)
BUDGET BALANCING ACTIONS		
NEW/EXPANDED REVENUE PROPOSED FOR 2014-15		
Economy Driven Revenues.....	165.59	
Total New Revenue Above 2013-14 Budget Outlook	165.59	(76.41)
NET ONE-TIME REVENUE PROPOSED FOR 2014-15		
Alternative Fuel Station Installation Rebate.....	1.27	
Code Enforcement Lien Processing Revenues.....	0.75	
Department of Water and Power Audit Reimbursement.....	0.50	
Office of Public Accountability Study Reimbursement.....	0.75	
One-Time Settlement.....	12.80	
One-Time Transfer of Council Discretionary Funds.....	7.00	
Reserve Fund Transfer.....	128.77	
Special Parking Revenue Fund Transfer.....	10.10	
Telecommunications Development Account.....	5.20	
Utilities Users Tax - Electrical, Delayed Receipts.....	12.00	
Wilshire Grand Transit Occupancy Tax Replacement.....	2.20	
Subtotal - One-Time Revenues Proposed for 2014-15	181.34	
Less One-Time Revenues in the 2013-14 Adopted Budget.....	(108.00)	
Net One-Time Revenue Above 2013-14 Budget Outlook	73.34	\$ (3.07)
REDUCTIONS FROM THE 2013-14 BUDGET OUTLOOK		
Police Overtime.....	(65.00)	
Other Savings (including pensions and benefits)	(4.47)	
Total Reductions from 2013-14 Budget Outlook	(69.47)	\$ 66.39
EFFICIENCIES / REDUCTIONS INCLUDED IN THE 2014-15 PROPOSED BUDGET		
Capital Improvement Expenditure Program.....	(14.38)	
Aging - Deletion of Vacant Position.....	(0.07)	
Animal Services - Deletion of Vacant Positions and Expense Funding.....	(0.15)	
Animal Services - In-House Spay and Neuter.....	0.16	
Building and Safety - Deletion of Vacant Positions and Expenses.....	(0.56)	
CAO - Contractual Services Reduction.....	(0.13)	
CAO - Deletion of Vacant Positions.....	(0.09)	
CAO - Salary Funding Reduction.....	(0.13)	
Controller - Deletion of General Fund Vacancies.....	(0.30)	
Controller - Reduction to Expense Accounts.....	(0.24)	
ITA - Deletion of Vacant Positions.....	(1.30)	
Employee Relations Board - Decrease in Expense Funding.....	(0.01)	
Finance - Deletion of Vacant Positions and Expense Funding.....	(0.50)	
Fire - Construction Services Plan Check.....	(0.11)	
Fire - Director of Fleet Services (Civilianization).....	(0.38)	
Fire - Homeland Security Grants Unit Staffing (Civilianization).....	(0.09)	
Fire - Miscellaneous Adjustments in Expense Accounts.....	(0.10)	
Fire - Public Information Director (Civilianization).....	(0.03)	
Fire - Salary Savings Rate Adjustment.....	(0.50)	
GCP - City Volunteer Bureau.....	(0.03)	
GCP - Council District Community Services.....	(0.92)	
GCP - Gang Reduction and Youth Development Office.....	(1.06)	

BALANCING THE 2014-15 GENERAL FUND BUDGET

	Amount (\$million)	Surplus (Deficit)
EFFICIENCIES / REDUCTIONS INCLUDED IN THE 2014-15 PROPOSED BUDGET (Continued)		
GCP - L.A.'s BEST.....	(0.16)	
GCP - Learn and Earn Program.....	(0.19)	
GCP - Office of Small Business Services.....	(0.19)	
GCP - Official Visits of Dignitaries.....	(0.00)	
GCP - Special Events Fee Subsidy - Citywide.....	(1.12)	
GSD - Deletion of Vacant Positions.....	(2.30)	
GSD - Support for Citywide Special Events.....	(0.05)	
Disability - Deletion of Vacant Position.....	(0.07)	
Personnel - Employee Transit Subsidy Funding Adjustment.....	(0.39)	
Police - Reduction of Sworn Overtime at Airports.....	(1.40)	
PW/Board - One-Time Salary Reduction.....	(0.08)	
PW/Board - Project Restore.....	(0.13)	
PW/Contract Administration - Deletion of Vacant Positions.....	(0.69)	
PW/Contract Administration - Reimbursable Construction Inspection.....	(0.50)	
PW/Engineering - Deletion of Vacant Positions.....	(0.28)	
PW/Street Services - Salary Savings Rate Adjustment.....	(0.73)	
Total Efficiencies / Reductions	(29.19) \$	95.58
 OTHER CHANGES AND ADJUSTMENTS		
Aging - Program Realignment.....	(0.05)	
Animal Services - Program Realignment.....	(0.00)	
Building and Safety - Program Realignment.....	0.00	
Building and Safety - Funding Realignment.....	(0.10)	
CAO - Funding Realignment.....	(0.08)	
City Attorney - Program Realignment.....	(1.76)	
City Clerk - Program Realignment.....	0.20	
Economic and Workforce Development - Program Realignment.....	(0.15)	
Controller - Program Realignment.....	0.04	
ITA - Program Realignment.....	0.56	
Finance - Program Realignment.....	(0.03)	
Finance - Bank and Merchant Card Fee Funding Realignment.....	0.10	
GSD - Program Realignment.....	(0.98)	
GSD - Various Personnel Adjustments.....	(0.01)	
Housing and Community Investment - Program Realignment.....	(0.40)	
Personnel - Program Realignment.....	(0.01)	
Personnel - Salary Savings Rate Adjustment.....	(0.55)	
Planning - Funding Realignment.....	(0.33)	
Planning - Program Realignment.....	(1.17)	
Police - Funding Realignment.....	(2.40)	
PW/Board - Program Realignment.....	0.20	
PW/Contract Administration - Program Realignment.....	0.39	
PW/Engineering - Clean Water Funding Realignment.....	(0.11)	
PW/Engineering - Development Services Funding Realignment.....	(0.08)	
PW/Engineering - Program Realignment.....	5.40	
PW/Street Services - Program Realignment.....	0.64	
Transportation - Funding Source and Position Realignment.....	0.38	
Transportation - Program Realignment.....	4.84	
Total Other Program Changes and Adjustments	4.54 \$	91.04

BALANCING THE 2014-15 GENERAL FUND BUDGET

	Amount (\$million)	Surplus (Deficit)
INCREASED SERVICES IN THE 2014-15 PROPOSED BUDGET		
Aging - Emergency Alert Response System.....	0.09	
Animal Services - Animal License Canvassing.....	0.20	
Building and Safety - Residential and Commercial Complaint Services.....	1.29	
CAO - Office of Public Accountability.....	1.01	
City Attorney - Litigation and Risk Management System.....	0.62	
City Clerk - 2015 Primary Nominating and Municipal Elections.....	16.00	
Controller - Outside Audit Resources.....	0.50	
Controller - Payroll Resources.....	0.13	
ITA - Disaster Recovery for the Financial Systems.....	0.58	
ITA - Technical Skills Enhancement.....	0.03	
Emergency Management - Overtime Funding Adjustment.....	0.01	
Fire- Employee Relations Manager.....	0.15	
Fire - Firefighter Recruit Training.....	3.52	
Fire - Geographic Bureau Command Structure.....	1.60	
Fire - Helitanker Contract.....	0.30	
GCP - DWP Pension Audit.....	0.50	
GCP - Innovation Fund.....	1.10	
GCP - Los Angeles Bi-Annual Homeless Count.....	0.35	
GCP - Operation Healthy Streets.....	3.00	
GCP - Police/Fire Dispatch System Consolidation.....	1.29	
GCP - Youth Employment Program.....	0.20	
GSD - Fuel Station Emergency Generator Support.....	0.13	
Personnel - Increased Exam Support for DWP.....	0.33	
Police - Emergency Vehicle Operations Course Maintenance.....	0.08	
Police - Technology-Related Hardware and Contracts.....	5.02	
PW/Board - Bureau of Engineering Accounting Support.....	0.07	
PW/Contract Administration - Public Infrastructure Project Stabilization	0.09	
PW/Engineering - Survey Work Equipment.....	0.05	
Transportation - Adjudication Office Manager.....	0.06	
Transportation - ATSAC Maintenance.....	0.19	
Transportation - Emergency Management Equipment.....	0.06	
Transportation - Meter Security Support.....	0.07	
Transportation - Meter Technology Support.....	0.13	
Transportation - Part-Time Traffic Officer Program.....	0.92	
Transportation - Part-Time Traffic Officer Program Oversight	0.23	
Transportation - Transportation Safety Improvements	2.50	
Unappropriated Balance - Business Process Improvements.....	0.50	
Unappropriated Balance - Code for America.....	0.18	
Unappropriated Balance - Evidence Property Information Management System.....	4.00	
Unappropriated Balance - Fire Recruitment and Selection.....	0.56	
Unappropriated Balance - Great Streets.....	0.80	
Unappropriated Balance - Healthy Streets - Citywide.....	5.00	
Unappropriated Balance - Office of Public Accountability Studies.....	0.75	
Unappropriated Balance - Off-site Council and Committee Meetings.....	0.05	
Unappropriated Balance - Pavement Preservation.....	8.70	
Unappropriated Balance - Personnel Firefighter Hiring Support.....	0.30	
Unappropriated Balance - Sidewalk Repairs.....	10.00	
Unappropriated Balance - Proactive Conditional Use Permit.....	0.61	
Unappropriated Balance - Standards of Cover Analysis.....	0.40	

BALANCING THE 2014-15 GENERAL FUND BUDGET

	Amount (\$million)	Surplus (Deficit)
INCREASED SERVICES IN THE 2014-15 PROPOSED BUDGET (Continued)		
Unappropriated Balance - Supply Management System.....	6.00	
Total Increased Services	80.25	\$ 10.79
 NEW SERVICES / NEW FACILITY EXPENSES IN THE 2014-15 PROPOSED BUDGET		
Capital Improvement Expenditure Program.....	9.61	
City Clerk - Polling Place Accessibility Requirements.....	0.04	
ITA - City Open Data.....	0.35	
Fire - Chief Information Officer.....	0.12	
Fire - Emergency Medical Services Compliance Audit.....	0.10	
Fire - GEMT Administrative Contract.....	0.35	
Disability - Online Accessibility Training.....	0.03	
Personnel - Employee Development and Training Program.....	0.19	
Total New Services / New Facility Expenses	10.79	\$ (0.00)
 TOTAL BUDGET BALANCING ACTIONS		
		\$ 242.00

Four-Year Budget Outlook
(\$ millions)

	Proposed				
	2014-15	2015-16	2016-17	2017-18	2018-19
ESTIMATED GENERAL FUND REVENUE					
General Fund Base (1)	\$ 4,866.9	\$ 5,117.5	\$ 5,111.3	\$ 5,269.3	\$ 5,435.4
Revenue Growth (2)					
Property Related Taxes (3)	111.3	102.5	(47.4)	83.6	87.4
Sales and Business Taxes (4)	10.1	14.2	138.1	12.2	27.5
Utility Users' Tax (5)	(9.0)	(10.8)	8.5	8.9	10.0
License, Permits and Fees (6)	(21.5)	6.7	32.7	34.0	35.4
Other Fees, Taxes and Transfers (7)	43.5	20.0	26.2	27.3	28.2
SPRF Transfer (8)	(4.5)	(10.1)	-	-	-
Transfer from the Budget Stabilization Fund (9)	(8.0)	-	-	-	-
Transfer from Reserve Fund (10)	128.8	(128.8)	-	-	-
Total Revenue	\$ 5,117.5	\$ 5,111.3	\$ 5,269.3	\$ 5,435.4	\$ 5,623.8
<i>General Fund Revenue Increase %</i>	5.1%	-0.1%	3.1%	3.2%	3.5%
<i>General Fund Revenue Increase \$</i>	250.6	(6.3)	158.1	166.0	188.4
ESTIMATED GENERAL FUND EXPENDITURES					
General Fund Base (11)	\$ 4,866.9	\$ 5,117.5	\$ 5,276.4	\$ 5,456.2	\$ 5,509.3
Incremental Changes to Base: (12)					
Employee Compensation Adjustments (13)	80.9	57.7	36.5	37.4	46.8
City Employees Retirement System (14)	41.1	35.8	23.3	(8.4)	(5.0)
Fire and Police Pensions (14)	50.2	44.5	39.8	(0.7)	(18.9)
Workers Compensation Benefits (15)	2.4	4.7	5.1	7.7	11.5
Health, Dental and Other Benefits (16)	16.6	26.1	44.8	35.7	35.7
Debt Service (17)	4.1	(21.3)	(6.5)	(2.7)	(0.5)
Delete Resolution Authorities (18)	(27.2)	-	-	-	-
Add New and Continued Resolution Authorities	19.5	-	-	-	-
Delete One-Time Costs (19)	(57.8)	-	-	-	-
Add One-Time Costs	40.8	-	-	-	-
Unappropriated Balance (20)	19.1	(48.4)	(9.2)	(0.8)	-
New Facilities (21)	-	-	-	-	-
City Elections (22)	16.0	(16.0)	16.0	(16.0)	16.0
CIEP (23)	(14.4)	47.5	-	1.0	2.9
Appropriation to the Reserve Fund (24)	-	-	-	-	-
Appropriation to the Budget Stabilization Fund (25)	-	-	-	-	5.1
Net - Other Additions and Deletions (26)	59.2	28.4	30.0	-	-
Subtotal Expenditures	\$ 5,117.5	\$ 5,276.4	\$ 5,456.2	\$ 5,509.3	\$ 5,602.9
<i>Expenditure Growth %</i>	5.1%	3.1%	3.4%	1.0%	1.7%
<i>Expenditure Growth \$</i>	250.6	158.9	179.8	53.1	93.6
TOTAL BUDGET GAP (27)					
	\$ -	\$ (165.2)	\$ (186.8)	\$ (73.9)	\$ 20.9
<i>Incremental Increase %</i>			13.1%	-60.4%	-128.3%
<i>Incremental Increase \$</i>		(165.2)	(21.7)	112.9	94.8

FOUR-YEAR GENERAL FUND BUDGET OUTLOOK FOOTNOTES

REVENUE:

(1) General Fund (GF) Base: The revenue base for each year represents the prior year's estimated revenues.

(2) Revenue Growth: Revenue projections reflect the consensus of economists that economic recovery will continue and that economy-sensitive revenues will grow between two percent and ten percent. The amounts represent projected incremental change to the base. Any one-time receipts are deducted from the estimated revenue growth for the following fiscal year.

The total projected revenue assumes above average growth in 2014-15 and below average growth for 2015-16 from the loss of one-time revenues. A return to average growth is projected for 2016-17 through 2018-19.

(3) Property tax is projected to return to growth rates between four percent and five percent from 2014-15 to 2018-19. The high growth in 2014-15 reflects the adjustment to the 2013-14 base to include prior year receipts. Net 2016-17 growth reflects a negative growth rate as a result of assumed lower documentary transfer tax growth and the projected end to the triple-flip and associated sales tax replacement revenue. This reduction is offset by an increase in sales tax revenue for the same year.

Included in this revenue category is tax increment revenue from the redirection of the former Community Redevelopment Agency, which reflects a lower rate as a set-aside for enforceable obligation expenditures. This revenue category was first received in June 2012.

(4) Fiscal years 2015-16 through 2017-18 assume a \$15 million reduction each year in business tax revenue attributed to proposed business tax reform. Fiscal year 2016-17 assumes an increase in sales tax revenue associated with the end of the triple-flip and the restoration of the one percent rate assessed on taxable sales. Municipalities currently receive 0.75 percent of taxable sales and a supplementary 0.25 percent in property tax. Because of the differences in the sales tax and property tax remittance schedules the change in property tax sales tax replacement and sales tax are not equivalent during a fiscal year.

(5) Moderate growth is projected for the gas and electric users' tax. The communication users' tax revenue is projected to continue to decline due to the changing makeup of the landline and mobile markets. Fiscal year 2014-15 assumes the one-time receipt of \$12 million in delayed electrical users' tax revenue from the prior year and 2015-16 reflects the corresponding decrease. Fiscal year 2014-15 communication users' tax revenue also reflects a reduction from the loss of one-time tax amnesty revenue.

(6) Revenue from Licenses, Permits, Fees, and Fines reflects the impact of decreasing one-time revenues budgeted in 2013-14 and 2014-15. The loss of \$45 million in transportation grant monies, \$19 million in ambulance billing reimbursements, and \$5 million in other miscellaneous revenues is reflected in 2014-15. The loss of \$12 million in one-time settlement revenues, \$2.2 million in Wilshire Grand transient occupancy tax revenue replacement, and \$10.5 million in other miscellaneous revenues is reflected in 2015-16. A four percent growth rate is assumed for all outgoing years.

(7) The growth in 2014-15 reflects higher-than-predicted growth from the 2013-14 Adopted Budget for transient occupancy tax and parking fine revenues, for which current year revenue estimates have been revised.

(8) Revenue from the Special Parking Revenue Fund (SPRF) represents the projected surplus that may be available to transfer to the General Fund after accounting for debt service and other expenditures associated with the maintenance, upgrades, and repairs of parking structures, meters and related assets. A base-level surplus of about \$20.5 million is projected in 2014-15 through 2018-19. Any amounts above this are considered one-time receipts and deducted from the estimated revenue growth for the following fiscal year. The 2013-14 transfer included \$14.6 million in one-time revenue. The 2014-15 includes \$10.1 million in one-time revenue, a \$4.5 million reduction.

(9) Transfers from the Budget Stabilization Fund (BSF) are subject to an available balance in the BSF. BSF transfers are considered one-time receipts and are deducted from the estimated revenue growth for the

following fiscal year. The \$8 million transferred in 2013-14 is deleted in 2014-15. No other transfers from the BSF are assumed.

(10) The transfer from the Reserve Fund of \$128.8 million represents the balance in excess of the minimum, equivalent to 5.5 percent of the General Fund portion of the 2014-15 Proposed Budget. The transfer is considered one-time.

ESTIMATED GENERAL FUND EXPENDITURES:

(11) Estimated Expenditure General Fund Base: Using the 2013-14 General Fund budget as the baseline year, the General Fund base is the “Total Obligatory and Potential Expenditures” carried over to the following fiscal year.

(12) The 2014-15 incremental changes reflect funding adjustments to the prior fiscal year General Fund budget. The Four-Year Outlook expenditures included for subsequent years are limited to those obligatory and major expenses known at this time and are subject to change. Amounts represent projected incremental changes to the base.

(13) Employee Compensation Adjustments: This line includes salary step adjustments and full funding for partially financed positions from the prior year. The Four-Year Outlook reflects existing labor agreements, Memoranda of Understanding (“MOUs”), with City bargaining units. No cost of living adjustments are assumed for 2014-15 and beyond.

(14) City Employment Retirement System (“LACERS”) and Fire & Police Pensions (“Pensions”): The LACERS and Pensions contribution are estimated based on information from the departments’ actuaries commissioned by the CAO and include employee compensation adjustment assumptions as noted above. The LACERS contribution rate is a combination of the Tier 1 and Tier 2 rates, and assumes Tier 2 payroll will be two percent of the covered payroll in 2014-15 and grow by one percent each year. The amounts reflected in the Four-Year Outlook represent incremental changes.

Table 1 LACERS and Pensions					
Assumptions	2014-15	2015-16	2016-17	2017-18	2018-19
LACERS					
6/30 th Investment Returns	7.75%	7.75%	7.75%	7.75%	7.75%
Combined Contribution Rate	26.42%	28.36%	29.37%	28.39%	27.53%
Pensions					
6/30 th Investment Returns	7.75%	7.75%	7.75%	7.75%	7.75%
Combined Contribution Rate	47.94%	50.17%	52.27%	51.35%	48.97%

(15) Workers' Compensation Benefits (WC): The projection is based on a draft actuarial analysis from April 2014 that projects annual medical inflation of seven percent and a five percent annual cost increase in permanent disability costs. The analysis projects no impact of SB863 legislation on future costs. The State Assessment Fee of \$7.5 million is not projected to increase.

(16) Health and Dental Benefits: The projection assumes that all civilian employees will contribute ten percent towards the cost of the City-sponsored health plan on January 1, 2015. Mercer Consulting provides a forecast of Civilian Flex medical premiums increases, which range from 6.75 percent to 9.5 percent in 2015. Police and Fire health benefits are historically higher due to subsidy increases and the type and level of coverage elected by sworn employees. Civilian enrollment projections are based on zero percent growth. Police and Fire enrollment projections are based on one percent growth. It is anticipated that federal health care reform laws will continue to impact health plan costs and in 2018 Cadillac Tax provision may increase costs by \$15 million.

(17) Debt Service: The debt service amounts include Capital Finance and Judgment Obligation Bond budgets.

(18) Resolution Authorities: The deletion line reflects the practice of deleting positions that are limited-term and temporary in nature each year. Funding for these positions is reviewed on a case-by-case basis and renewed if appropriate. Continued or new resolution positions are included in the "Add New and Continued Resolution Authorities" line. Funding is continued in subsequent years to provide a placeholder for continuation of resolution authority positions for various programs and incorporated into the beginning General Fund base of subsequent years.

(19) One-time Costs: The deletion line reflects the practice of deleting programs and costs that are limited-term and temporary in nature each year. Funding for these programs and expenses is reviewed on a case-by-case basis and continued if appropriate. Continued and new funding is included in the "Add One-Time Costs" line. Funding is continued in subsequent years to provide a placeholder for continuation of equipment and other one-time expenses incurred annually and incorporated into the beginning General Fund base of subsequent years.

(20) Unappropriated Balance (UB): One-time UB items are eliminated and ongoing items are continued the following year to provide a placeholder for various ongoing and/or contingency requirements in the future.

(21) New Facilities: Funding projections are based on preliminary departmental estimates for ongoing staffing and expenses. No General Fund projects are projected at this time.

(22) Elections: Funding for elections is provided bi-annually.

(23) Capital Improvement Expenditure Program (CIEP): The 2014-15 Proposed Budget includes \$9.6 million for capital projects, some of which are one-time and deleted in 2015-16. In 2015-16, \$5 million is added to the Sidewalk Repair Program and the 2014-15 funding is deleted from the UB and added to CIEP. The Pavement Preservation Program is also deleted from the UB and added to CIEP in 2015-16. It is assumed that the program will be continued through 2018-19 at 2,200 miles per year.

(24) Appropriation to the Reserve Fund: In certain years, a General Fund appropriation to the Reserve Fund has been budgeted to strengthen the status of the Reserve Fund. This Office recommends increasing the combined balances of the Reserve Fund and the Budget Stabilization Fund to ten percent of budgeted General Fund revenues.

(25) Appropriation to the Budget Stabilization Fund (BSF): Per the policy, if the combined annual growth for seven General Fund tax revenue sources exceeds 3.4 percent for a given year, the excess shall be deposited into the BSF. The appropriation may be reduced (1) to maintain the Reserve Fund at five percent; (2) to comply with the City's CIEP policy; (3) if a fiscal emergency is declared by the City Council and the Mayor; or (4) the policy is suspended by the City Council and the Mayor.

(26) Net - Other Additions and Deletions: The 2014-15 amount includes changes and new regular positions added to the base budget. For 2015-16, it is assumed that the City will fully fund the Ambulance Augmentation Plan. Funding for police overtime payouts is increased by \$20 million in 2015-16 and \$30 million in 2016-17. The remaining overtime will be banked.

(27) Total Budget Gap: The 2018-19 surplus assumes the triple-flip will end in 2016-17. Any deviations from the revenue assumptions could result in a 2018-19 deficit. Additionally, the surplus is contingent on eliminating prior year deficits with ongoing solutions. The use of one-time revenues and one-time expenditure reductions will continue the structural deficit into the future.

DETAIL FOR GENERAL FUND REVENUE OUTLOOK

Fiscal Years 2014-15 Through 2018-19

(Thousand Dollars)

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Property Tax (Base)	1,148,681	1,206,115	1,254,360	1,304,534	1,356,715
Property Tax --VLF Replacement	355,080	372,834	387,747	403,257	419,388
Property Tax - Sales Tax Replacement	126,600	132,297	-	-	-
Total Property Taxes	1,630,361	\$1,711,246	\$1,642,107	\$1,707,791	\$1,776,103
Electric Users' Tax	335,000	341,923	353,206	362,743	372,537
<i>Electric Users' Tax One-Time</i>	<i>12,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Telephone Users' Tax	215,400	208,938	204,759	202,712	200,685
Gas Users' Tax	70,200	70,902	72,320	73,766	75,979
Utility Users' Tax	632,600	\$621,763	\$630,286	\$639,221	\$649,201
Licenses, Permits and Fees	786,471	817,930	850,647	884,673	920,059
<i>Licenses, Permits and Fees One-Time</i>	<i>24,780</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Business Tax <i>with reform*</i>	459,500	456,907	454,243	451,508	463,698
Sales Tax <i>amended*</i>	374,100	390,935	531,671	546,558	561,861
Power Revenue Transfer	261,000	268,047	275,284	282,717	290,350
Documentary Transfer Tax	196,800	216,480	236,180	252,240	269,392
Transient Occupancy Tax	194,100	203,999	214,403	225,338	236,830
Parking Fines	165,900	169,218	172,602	176,054	179,575
Parking Users' Tax	98,400	102,336	106,429	110,687	115,114
Redirection of ex-CRA Tax Increment Monies	48,023	49,704	51,443	52,987	54,576
Franchise Income	43,153	44,016	44,896	45,794	46,710
Special Parking Revenue (SPRF) Transfer	20,500	20,500	20,500	20,500	20,500
<i>SPRF One-Time</i>	<i>10,135</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Interest	13,491	13,761	14,036	14,457	14,746
Grants Receipts	10,240	10,240	10,240	10,240	10,240
Tobacco Settlement	9,006	8,925	8,845	8,765	8,686
Residential Development Tax	3,280	3,542	3,826	4,132	4,462
State Motor Vehicle License Fees	1,700	1,700	1,700	1,700	1,700
Subtotal General Fund excl One-Time	4,936,625				
Subtotal General Fund	4,983,540	\$5,111,248	\$5,269,338	\$5,435,361	\$5,623,806
Reserve Fund Transfer	128,766	-	-	-	-
Transfer from Telecomm. Dev. Account	5,223	-	-	-	-
Budget Stabilization Fund Transfer	-	-	-	-	-
Total General Fund	\$5,117,529	\$5,111,248	\$5,269,338	\$5,435,361	\$5,623,806

*Differs from Revenue Outlook Supplement to the Proposed Budget, which assumed no business tax reform in beginning in fiscal year 2015-16 and lower sales tax impact from end of triple flip in 2016-17. The expected end of the flip will depend on when Economic Recovery Bonds are repaid, and the forecast assumes the City will be made whole should the remittance schedule result in delayed receipts.

**Summary of Changes to Fiscal Year 2014-15
General Fund Revenue from Prior Year
Economy-Sensitive and Other
(Thousand Dollars)**

	2013-14 Proposed Change			2014-15 Proposed
	2013-14 Budget	Economy Sensitive*	Other	
Property Tax	\$ 1,549,568	\$ 57,957	\$ 22,836	\$ 1,630,361
Licenses, Permits, Fees and Fines	832,712	20,996	(42,458)	811,251
Utility Users' Tax	641,598	-	(8,998)	632,600
Business Tax	470,728	6,715	(17,943)	459,500
Sales Tax	352,790	21,310	-	374,100
Power Revenue Transfer	253,000	-	8,000	261,000
Documentary Transfer Tax	160,106	42,579	(5,885)	196,800
Transient Occupancy Tax	174,423	23,858	(4,181)	194,100
Parking Fines	156,557	-	9,343	165,900
Reserve Fund Transfer	-	-	128,766	128,766
Parking Users' Tax	94,947	3,862	(409)	98,400
Redirected ex-CRA Tax Increment Monies	55,434	-	(7,411)	48,023
Franchise Income	42,618	535	-	43,153
Special Parking Revenue Transfer	35,142	-	(4,507)	30,635
Interest	14,621	(1,130)	-	13,491
Grants Receipts	6,193	-	4,047	10,240
Tobacco Settlement	9,006	-	-	9,006
Telecommunications Development Account Transfer	5,220	-	3	5,223
Residential Development Tax	2,100	1,180	-	3,280
State Motor Vehicle License Fees	2,100	-	(400)	1,700
Budget Stabilization Fund Transfer	8,029	-	(8,029)	-
Total General Fund Receipts	\$ 4,866,892	\$ 177,862	\$ 72,774	\$ 5,117,529

* Economy-sensitive revenues include growth in: property, business, sales, documentary transfer, transient occupancy, parking users, residential development tax revenue, as well as franchise fee revenue. One-time changes not considered economy driven include: tax amnesty revenue for the business, transient occupancy, and parking users' taxes; adjustment to the 2013-14 property tax base for prior-year revenue; and atypical legal entity documentary transfer tax revenue. Licenses, permits, fees and fines linked most directly to the economy are included as economy sensitive revenues, while fee increases and one-time revenues for fiscal years 2013-14 and 2014-15 are included as other changes. Interest earnings are also considered as economy-sensitive.

Changes in utility users' tax and the power revenue transfer are driven by energy rates and prices, as well as changing consumer usage, and neither are considered economy-related changes. Growth in parking fines is attributed to added staffing and increased efficiencies. Other one-time changes include one-time funds from the former CRA, special parking revenue fund, telecommunications development account, budget stabilization fund and reserve fund.

Detail of Proposed Fee Adjustments

FY 2014-15 Revenue Increases

Fire

Industrial Building Inspection Fee

1,000,000

Engineering

New Engineering fees

865,000

**ONE-TIME REVENUE POLICY
GENERAL FUND**

One-Time Revenues	(\$ millions)
Alternative Fuel Station Installation Rebate	1.27
Code Enforcement Lien Processing Revenues	0.75
Department of Water and Power Audit Reimbursement	0.50
Office of Public Accountability Study Reimbursement	0.75
One-Time Settlement	12.80
One-Time Transfer from Council Discretionary Funds	7.00
Reserve Fund Transfer	128.77
Special Parking Revenue Fund Transfer	10.10
Telecommunications Development Account	5.20
Utilities Users Tax - Electrical, Delayed 2013-14 Receipts	12.00
Wilshire Grand Transit Occupancy Tax Replacement	2.20
Total One-Time Revenues	\$ 181.34

One-Time Expenditures		
Aging	Emergency Alert Response System	0.09
Building and Safety	Code Enforcement Lien Processing Workload	0.15
CIEP	Municipal Facilities - Various Projects	8.30
City Attorney	Litigation and Risk Management System	0.62
City Clerk	2015 Primary Nominating and Municipal Elections	16.00
City Clerk	Polling Place Accessibility Requirements	0.04
City Planning	Metro Transit Oriented Districts Grants	0.50
Disability	Online Accessibility Training	0.03
Finance	LATAX Oracle Database Management Licenses	0.13
Fire	Emergency Medical Services Compliance Audit	0.10
Fire	Firefighter Recruit Training	3.52
Fire	Fuel Vehicle Management System	0.08
General City Purposes	DWP Pension Audit	0.50
General City Purposes	Innovation Fund	1.40
General City Purposes	LA Biannual Homeless Count	0.35
General City Purposes	Police/Fire Dispatch System Consolidation	1.29
Information Technology Agency	Financial Management System Support	2.13
Information Technology Agency	Performance Budgeting Implementation	2.70
Information Technology Agency	Remote Local Area Network Replacement	0.74
Information Technology Agency	Supply Management System Support	1.08
Other Special Purpose Fund	Convention Center Revenue Fund	5.00
Police	Emergency Vehicle Operations Course Maintenance	0.08
Police	Replacement Vehicles	8.31
Police	Sworn Hiring Plan	3.75
Police	Technology-Related Hardware and Contracts	1.00
PW/Bureau of Engineering	Survey Work Equipment	0.05
PW/Bureau of Street Services	Tree Trimming	4.00
Unappropriated Balance	Business Process Improvements	0.50
Unappropriated Balance	Code for America	0.18
Unappropriated Balance	Evidence Property Information Management System	4.00

One-Time Expenditures (Continued)

		<u>(\$ millions)</u>
Transportation	ATSAC Maintenance	0.19
Transportation	Emergency Management Equipment	0.06
Transportation	Transportation Safety Improvements	2.50
Unappropriated Balance	Fire Department Helitanker	0.50
Unappropriated Balance	Fire Recruitment and Selection	0.56
Unappropriated Balance	Great Streets	0.80
Unappropriated Balance	Healthy Streets - Citywide	5.00
Unappropriated Balance	Office of Public Accountability Studies	0.75
Unappropriated Balance	Pavement Preservation	8.70
Unappropriated Balance	Personnel Firefighter Hiring Support	0.30
Unappropriated Balance	Reserve for Economic Uncertainties	17.50
Unappropriated Balance	Standards of Cover Analysis	0.40
Unappropriated Balance	Supply Management System	6.00
Total One-Time Expenditures		\$ 109.88
Net One-Time Expenditures		\$ (71.46)

**CAPITAL AND INFRASTRUCTURE FUNDING POLICY
2014-15 PROPOSED BUDGET**

POLICY

To the extent possible, the City shall annually budget one percent of General Fund revenue to fund capital or infrastructure improvements. This policy recognizes the importance of maintaining the City's capital assets on a regular basis to avoid major deferred maintenance and to extend the useful life of the asset. The Mayor's Proposed Budget provides \$9.61 million in base-level funding from the General Fund for the Capital Improvement Expenditure Program (CIEP). In addition, appropriations are provided for other infrastructure expenditures totaling \$45.2 million. The total capital infrastructure appropriation is \$54.81 million or 1.07 percent of the General Fund.

	2013-14 Adopted (millions)	2014-15 Proposed (millions)
Budget Policy - One Percent (1%) of General Fund Revenue	\$ 48.72	\$ 51.17
Capital and Infrastructure Projects		
Capital Improvement Expenditure Program		
Municipal Facilities:		
Citywide Building Hazard Mitigation Program	\$ 1.00	\$ 1.00
Citywide Elevator Repairs	0.85	0.85
Citywide Infrastructure Improvements	1.70	1.70
Citywide Maintenance and Improvements	2.00	1.00
Citywide Roofing Repair	0.80	0.80
Citywide Nuisance Abatement	-	0.45
Citywide Contaminated Soil Removal/Mitigation	1.54	1.06
Fire Life Safety Building Systems (Reg. 4)	0.70	1.10
Municipal Bldgs Energy & Water Mgmt and Conservation	-	0.40
Public Facilities:		
Celes King III Pool	3.50	-
Lincoln Park Pool	4.80	-
Chatsworth Park South	1.00	0.40
Whitsett Soccer Complex	-	0.75
Manchester J.r. Arts Center/Vision Theatre Improvements	4.00	-
Watts Towers Conservation	2.00	-
One Percent for the Arts	0.10	0.10
Subtotal CIEP	\$ 23.99	\$ 9.61
Other Infrastructure Expenditures:		
Physical Plant Projects	\$ -	\$ -
Street Services - Street Resurfacing/Reconstruction	17.72	25.20
Street Services - Sidewalk Access Ramps	-	-
Street Services - Sidewalk repair	10.00	20.00
Subtotal Street Services	\$ 27.72	\$ 45.20
Total Capital/Infrastructure Projects	\$ 51.71	\$ 54.81
Percent of General Fund Revenue	1.06%	1.07%
Net Funding Difference from Policy	\$ 2.99	\$ 3.64

**PENSION AND RETIREMENT FUNDING POLICY
2014-15 PROPOSED BUDGET**

POLICY

During those fiscal years when either the Los Angeles City Employees' Retirement System or the Fire and Police Pension System are greater than 100% funded and the total annual required contribution is less than the amount required to fund the normal cost of retirement and health benefits for employees, the City will limit the extent to which it will recognize these savings (negative unfunded actuarial accrued liability) in the budget. Specifically, the amount budgeted for retirement and health contributions will not be less than 90 percent of the normal cost contribution. An adopted contribution rate that allows the City to contribute less than 90 percent of the normal cost shall trigger this provision that prohibits the City from utilizing this savings to fund the City's ongoing program costs. Any savings or reduction in funding calculated due to the incremental contribution rate below the 90 percent threshold, will only be budgeted for one-time expenditures, such as capital projects, capital renovations, deferred capital maintenance, reduction of outstanding debt, or to build future reserves to offset future market conditions.

Policy Calculation	Fire and Police Pension System	Los Angeles City Employees' Retirement System
Normal Cost:		
Pension/Retirement Benefits (1)	19.49%	6.89%
Health Benefits (1)	4.06%	3.49%
Total Normal Cost	23.55%	10.38%
Funding Threshold (Normal Cost times 90%)	21.20%	9.34%
Normal Cost and Unfunded Actuarial Accrued Liability (1)	-47.94%	-26.56%
Credit or Cost of Unfunded Actuarial Accrued Liability (2)	-26.75%	-17.22%

(1) These percentages are available in both the Fire and Police Pension System's and the Los Angeles City Employees' Retirement System's June 30, 2013 actuarial reports.

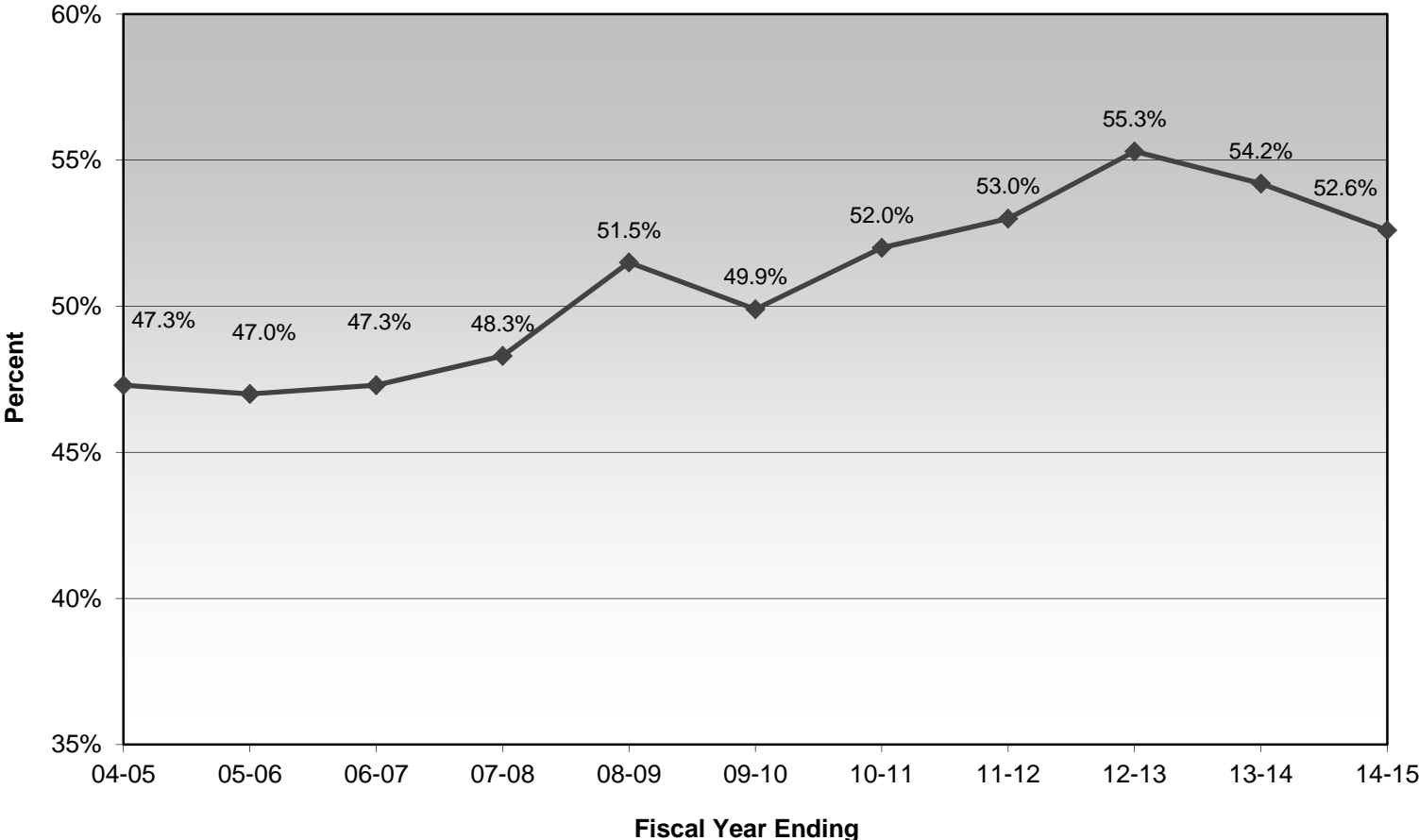
(2) If the percentage is positive, then the City must set aside an amount (based on the percentage times salaries) for one-time expenditures. However, since the percentage is negative, a credit has not been earned and funding would not be set aside per this policy.

DEPARTMENTAL SHARE OF UNRESTRICTED REVENUES

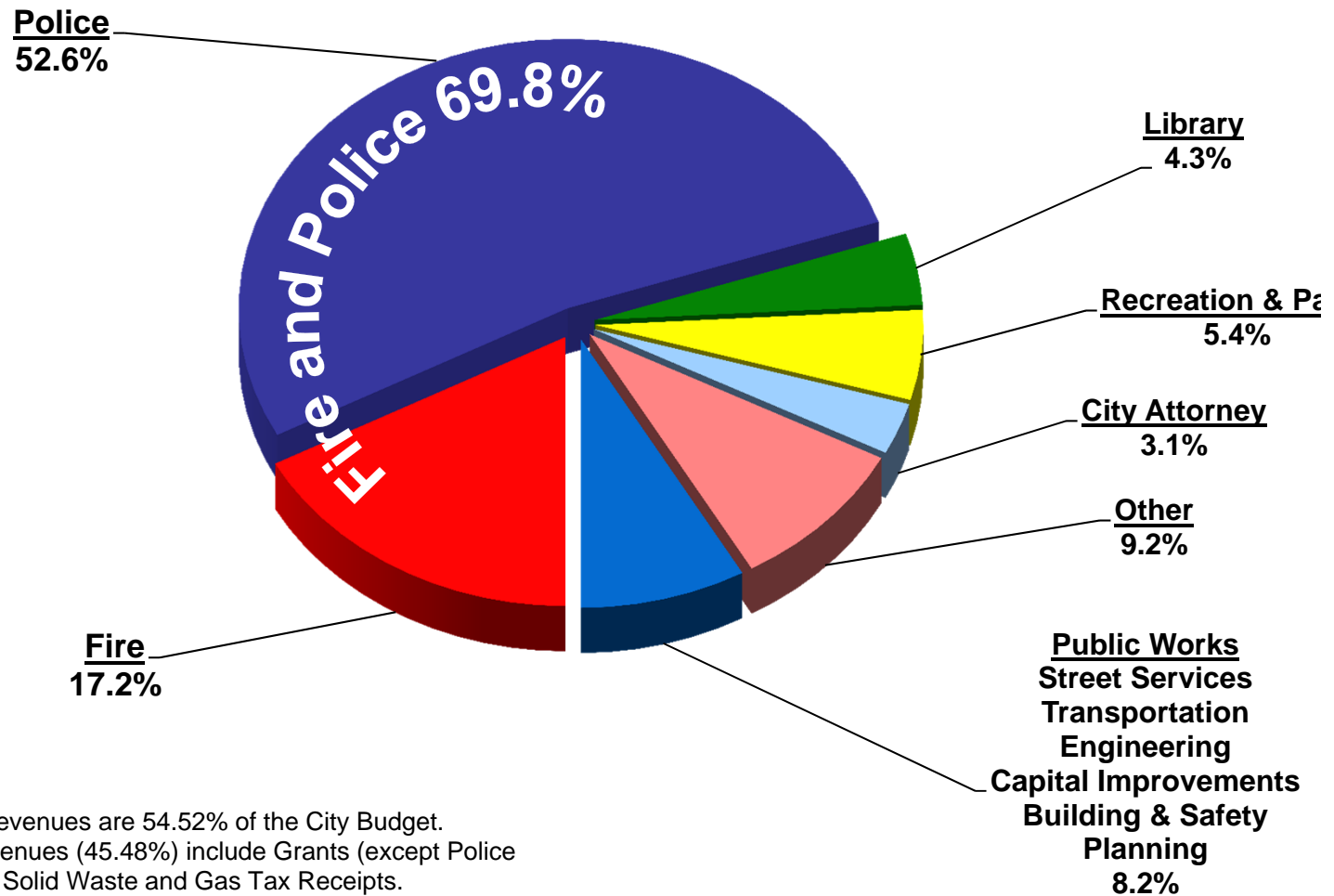
	2013-14			2014-15		
	\$ Millions			\$ Millions		
Police	\$ 2,227.5	53.6%		\$ 2,320.7	52.6%	
Fire	<u>703.1</u>	16.9%	<u>70.5%</u>	<u>758.8</u>	17.2%	<u>69.8%</u>
Public Works Activities:						
Street Services	\$ 70.1	1.7%		\$ 79.1	1.8%	
Transportation	139.9	3.4%		121.5	2.8%	
Engineering	33.8	0.8%		37.1	0.8%	
Capital Improvements	24.0	0.6%		9.6	0.2%	
Board of Public Works	12.7	0.3%		83.2	1.9%	
Contract Administration	11.2	0.3%		12.1	0.3%	
Building and Safety	(33.2)	-0.8%		6.9	0.1%	
Planning	<u>91.7</u>	2.2%	<u>8.5%</u>	<u>13.8</u>	0.3%	<u>8.2%</u>
Library*	\$ 166.8	4.0%		\$ 191.9	4.3%	
Recreation and Parks*	226.6	5.5%		237.3	5.4%	
Zoo	12.9	0.3%		13.8	0.3%	
Cultural Affairs	<u>2.7</u>	0.1%	<u>9.9%</u>	<u>2.5</u>	0.1%	<u>10.1%</u>
Animal Services	\$ 34.0	0.8%		\$ 36.6	0.8%	
City Attorney	119.0	2.9%		138.3	3.1%	
Controller	29.3	0.7%		30.7	0.7%	
CAO and Finance	68.1	1.6%		71.0	1.6%	
Mayor	8.5	0.2%		11.8	0.3%	
Council	27.0	0.7%		27.9	0.6%	
City Clerk	12.6	0.3%		28.1	0.6%	
Convention Center	63.9	1.5%		64.4	1.5%	
Unappropriated Balance	83.9	2.0%		103.1	2.3%	
Emergency Management	2.1	0.1%		2.3	0.1%	
Others	<u>13.2</u>	0.3%	<u>11.1%</u>	<u>13.5</u>	0.3%	<u>11.9%</u>
	<u>\$ 4,151.4</u>		<u>100.0%</u>	<u>\$ 4,416.0</u>		<u>100.0%</u>

*The Library and Recreation and Parks Departments' share of unrestricted revenue includes the Charter appropriation requirement.

POLICE SHARE OF UNRESTRICTED REVENUES



2014-15 Budget Unrestricted Revenues \$4.4 Billion



Unrestricted Revenues are 54.52% of the City Budget.
 Restricted Revenues (45.48%) include Grants (except Police Dept.), Sewer, Solid Waste and Gas Tax Receipts.

**COMPARATIVE BUDGET SUMMARY 2013-14 and 2014-15
(IN MILLIONS OF DOLLARS)**

	2013-14		2014-15	DEVIATION FROM 2013-14		
	BUDGET	ESTIMATE	PROPOSED BUDGET	BUDGET		ESTIMATE
				AMOUNT	PERCENT	PERCENT
REVENUE						
PROPERTY TAX	\$1,549.6	\$1,543.1	\$1,630.4	\$80.8	5.2%	5.7%
REDIRECTION OF EX-CRA TAX INCREMENT	55.5	66.5	48.0	(\$7.5)	100.0%	100.0%
UTILITY USERS TAX	641.6	624.4	632.6	(\$9.0)	(1.4)%	1.3%
LIC., PERMITS, FEES, & FINES	832.7	845.7	811.3	(\$21.4)	(2.6)%	(4.1)%
BUSINESS TAX	470.7	465.0	459.5	(\$11.2)	(2.4)%	(1.2)%
SALES TAX	352.8	357.6	374.1	\$21.3	6.0%	4.6%
DOCUMENTARY TRANSFER TAX	160.1	178.9	196.8	\$36.7	22.9%	10.0%
POWER REVENUE TRANSFER	253.0	253.0	261.0	\$8.0	3.2%	3.2%
TRANSIENT OCCUPANCY TAX	174.4	185.0	194.1	\$19.7	11.3%	4.9%
PARKING FINES	156.6	160.9	165.9	\$9.3	5.9%	3.1%
PARKING USER TAX	95.0	96.6	98.4	\$3.4	3.6%	1.9%
FRANCHISE INCOME	42.6	44.1	43.2	\$0.6	1.4%	(2.0)%
STATE MOTOR VEHICLE LICENSE FEES	2.1	1.7	1.7	(\$0.4)	N/A	0.0%
GRANT RECEIPTS	6.2	8.5	10.2	\$4.0	64.5%	20.0%
TOBACCO SETTLEMENT	9.0	9.0	9.0	\$0.0	0.0%	0.0%
SPECIAL PARKING REVENUE TRANSFER	35.1	35.1	30.6	(\$4.5)	(12.8)%	(12.8)%
INTEREST	14.6	14.3	13.5	(\$1.1)	(7.5)%	(5.6)%
TRANSFER FROM TELECOMMUNICATIONS	5.2	0.0	5.2	\$0.0	N/A	N/A
OTHER GENERAL REVENUE	2.1	3.1	3.2	\$1.1	52.4%	3.2%
BUDGET STABILIZATION FUND	8.0	8.0	0.0	(\$8.0)	N/A	N/A
SUBTOTAL	<u>\$4,866.9</u>	<u>\$4,900.5</u>	<u>\$4,988.7</u>	<u>\$121.8</u>	2.5%	1.8%
RESERVE FUND TRANSFER	0.0	0.0	128.8	128.8		N/A
TOTAL GENERAL REVENUE	<u>\$4,866.9</u>	<u>\$4,900.5</u>	<u>\$5,117.5</u>	<u>\$250.6</u>	5.1%	4.4%
WASTEWATER PROGRAM FUNDS	703.5		757.8	54.3	7.7%	
PROPOSITION A LOCAL TRANSIT	114.7		148.9	34.2	29.8%	
SOLID WASTE RESOURCES	298.8		326.5	27.7	9.3%	
SPECIAL GAS TAX	105.6		115.2	9.6	9.1%	
BUILDING AND SAFETY ENTERPRISE FUND	116.0		135.7	19.7	17.0%	
OTHER SPECIAL PURPOSE FUNDS	952.1		916.8	(35.3)	(3.7)%	
AVAILABLE BALANCES	527.9		581.7	53.8	10.2%	
TOTAL REVENUE	<u>\$7,685.5</u>		<u>\$8,100.1</u>	<u>\$414.6</u>	5.4%	
APPROPRIATIONS						
DEPARTMENTAL						
BUDGETARY DEPARTMENTS	\$3,370.6		\$3,462.4	\$91.8	2.7%	
LIBRARY	119.0		139.4	20.4	17.1%	
RECREATION & PARKS	146.4		154.4	8.0	5.5%	
SUBTOTAL	<u>\$3,636.0</u>		<u>\$3,756.2</u>	<u>\$120.2</u>	3.3%	
PENSION TAX REV. ANTI. NOTES & DEBT S	955.9		1,048.1	92.2	9.6%	
CITY EMPL. RETIREMENT SYSTEM	83.0		93.7	10.7	12.9%	
BOND REDEMPTION AND INTEREST	160.7		148.9	(11.8)	(7.3)%	
CAPITAL FINANCE ADMINISTRATION	256.3		240.1	(16.2)	(6.3)%	
CAPITAL IMPR. EXP. PROGRAM	200.9		209.3	8.4	4.2%	
GENERAL CITY PURPOSES	102.7		103.7	1.0	1.0%	
HUMAN RESOURCES BENEFITS	600.4		619.3	18.9	3.1%	
JUDGEMENT OBLIGATION DEBT SER. BD.	9.0		9.0	0.0	0.0%	
LIABILITY CLAIMS	47.9		47.9	0.0	0.0%	
PROP. A LOCAL TRANSIT ASSIST.	171.5		257.4	85.9	50.1%	
PROP. C ANTI-GRIDLOCK TRANSIT	38.5		26.3	(12.2)	(31.7)%	
SPECIAL PARKING REVENUE	44.4		43.2	(1.2)	(2.7)%	
UNAPPROPRIATED BALANCE	83.9		106.4	22.5	26.8%	
WASTEWATER SPECIAL PURPOSES	464.5		463.2	(1.3)	(0.3)%	
WATER & ELECTRICITY	40.0		40.8	0.8	2.0%	
OTHER	789.9		886.6	96.7	12.2%	
TOTAL APPROPRIATIONS	<u>\$7,685.5</u>		<u>\$8,100.1</u>	<u>\$414.6</u>	5.4%	

2014-15 PROPOSED BUDGET
Summary of Changes from 2013-14 Adopted Budget as of April 20, 2014

DEPARTMENT/FUND	2013-14 BUDGET			2014-15 PROPOSED CHANGES			2014-15 BUDGET			
	July 1, 2013						April 20, 2014			
	GENERAL FUND	SPECIAL FUNDS	TOTAL	GENERAL FUND	SPECIAL FUNDS	TOTAL	GENERAL FUND	SPECIAL FUNDS	TOTAL	Total % Change
DEPARTMENTAL										
Aging	\$ 778,766	\$ 3,280,633	\$ 4,059,399	\$ 6,251	\$ 146,219	\$ 152,470	\$ 785,017	\$ 3,426,852	\$ 4,211,869	3.8%
Animal Services	21,586,333	175,867	21,762,200	1,139,536	8,468	1,148,004	22,725,869	184,335	22,910,204	5.3%
Building And Safety	3,300,532	35,321,476	38,622,008	4,348,013	43,664,796	48,012,809	7,648,545	78,986,272	86,634,817	124.3%
City Administrative Officer	13,654,752	1,584,251	15,239,003	896,927	(174,717)	722,210	14,551,679	1,409,534	15,961,213	4.7%
City Attorney	98,882,154	4,252,143	103,134,297	11,317,541	2,400,440	13,717,981	110,199,695	6,652,583	116,852,278	13.3%
City Clerk	8,143,471	569,294	8,712,765	16,583,318	281,768	16,865,086	24,726,789	851,062	25,577,851	193.6%
Economic and Workforce Development	401,852	16,362,435	16,764,287	36,351	1,294,614	1,330,965	438,203	17,657,049	18,095,252	7.9%
Controller	15,894,954	518,944	16,413,898	742,106	91,907	834,013	16,637,060	610,851	17,247,911	5.1%
Convention Center	-	22,334,637	22,334,637	-	(20,613,905)	(20,613,905)	-	1,720,732	1,720,732	-92.3%
Council	16,093,489	89,000	16,182,489	5,700,000	-	5,700,000	21,793,489	89,000	21,882,489	35.2%
Cultural Affairs	-	8,961,938	8,961,938	-	567,470	567,470	-	9,529,408	9,529,408	6.3%
Department on Disability	1,279,617	618,045	1,897,662	94,873	(30,902)	63,971	1,374,490	587,143	1,961,633	3.4%
El Pueblo	-	1,738,370	1,738,370	-	(605)	(605)	-	1,737,765	1,737,765	0.0%
Emergency Preparedness	1,636,438	99,872	1,736,310	104,327	4,010	108,337	1,740,765	103,882	1,844,647	6.2%
Employee Relations	411,943	-	411,943	(9,936)	-	(9,936)	402,007	-	402,007	-2.4%
Ethics Commission	-	2,328,732	2,328,732	-	137,315	137,315	-	2,466,047	2,466,047	5.9%
Finance	36,672,192	1,414,449	38,086,641	107,521	(62,736)	44,785	36,779,713	1,351,713	38,131,426	0.1%
Fire	543,309,266	6,861,264	550,170,530	11,075,301	-	11,075,301	554,384,567	6,861,264	561,245,831	2.0%
General Services	163,373,374	67,062,451	230,435,825	1,939,605	3,429,162	5,368,767	165,312,979	70,491,613	235,804,592	2.3%
Housing Dept	742,857	58,929,489	59,672,346	(742,857)	3,995,016	3,252,159	-	62,924,505	62,924,505	5.5%
Information Technology	72,996,911	8,972,859	81,969,770	2,833,399	(340,757)	2,492,642	75,830,310	8,632,102	84,462,412	3.0%
Mayor	5,177,509	948,752	6,126,261	-	-	-	5,177,509	948,752	6,126,261	0.0%
Neighborhood Empowerment	-	2,554,715	2,554,715	-	(478,007)	(478,007)	-	2,076,708	2,076,708	-18.7%
Personnel	45,959,286	7,563,928	53,523,214	825,576	182,675	1,008,251	46,784,862	7,746,603	54,531,465	1.9%
Planning	12,190,514	61,238,999	73,429,513	(3,699,090)	(34,786,293)	(38,485,383)	8,491,424	26,452,706	34,944,130	-52.4%
Police	1,266,367,842	44,452,601	1,310,820,443	27,329,791	264,053	27,593,844	1,293,697,633	44,716,654	1,338,414,287	2.1%
Board Of Public Works	10,381,271	4,339,914	14,721,185	(815,506)	(248,135)	(1,063,641)	9,565,765	4,091,779	13,657,544	-7.2%
Contract Administration	20,179,440	10,630,924	30,810,364	(550,227)	226,314	(323,913)	19,629,213	10,857,238	30,486,451	-1.1%
Engineering	25,118,812	48,220,581	73,339,393	258,150	(309,514)	(51,364)	25,376,962	47,911,067	73,288,029	-0.1%
Sanitation	-	219,784,183	219,784,183	-	6,452,357	6,452,357	-	226,236,540	226,236,540	2.9%
Street Lighting	-	24,558,660	24,558,660	-	1,951,037	1,951,037	-	26,509,697	26,509,697	7.9%
Street Services	36,354,681	134,603,706	170,958,387	285,664	(6,513,983)	(6,228,319)	36,640,345	128,089,723	164,730,068	-3.6%
Transportation	72,932,659	58,152,794	131,085,453	12,969,685	(4,038,710)	8,930,975	85,902,344	54,114,084	140,016,428	6.8%
Zoo	-	18,228,110	18,228,110	-	1,502,897	1,502,897	-	19,731,007	19,731,007	8.2%
Total-Budgetary Depts.	\$ 2,493,820,915	\$ 876,754,016	\$ 3,370,574,931	\$ 92,776,319	\$ (997,746)	\$ 91,778,573	\$ 2,586,597,234	\$ 875,756,270	\$ 3,462,353,504	2.7%
Library Net Appropriation	118,966,839	-	118,966,839	20,434,500	-	20,434,500	139,401,339	-	139,401,339	17.2%
Rec. & Parks Net Appropriation	145,857,832	500,000	146,357,832	8,397,248	(400,000)	7,997,248	154,255,080	100,000	154,355,080	5.5%
City Employees' Retirement	-	82,972,204	82,972,204	-	10,746,128	10,746,128	-	93,718,332	93,718,332	13.0%
Total-Departmental	\$ 2,758,645,586	\$ 960,226,220	\$ 3,718,871,806	\$ 121,608,067	\$ 9,348,382	\$ 130,956,449	\$ 2,880,253,653	\$ 969,574,602	\$ 3,849,828,255	3.5%
NONDEPARTMENTAL										
2015 Pensions TRANS	955,905,263	-	955,905,263	92,197,355	-	92,197,355	1,048,102,618	-	1,048,102,618	9.6%
Bond Redemption and Interest	36	160,695,451	160,695,451	-	(11,805,782)	(11,805,782)	-	148,889,669	148,889,669	-7.3%
Capital Finance Administration	213,368,640	42,916,664	256,285,304	5,353,946	(21,543,489)	(16,189,543)	218,722,586	21,373,175	240,095,761	-6.3%
CIEP - Municipal Facilities	23,990,000	2,450,000	26,440,000	(14,378,000)	(450,000)	(14,828,000)	9,612,000	2,000,000	11,612,000	-56.1%
CIEP - Physical Plant	-	22,985,922	22,985,922	-	(9,060,097)	(9,060,097)	-	13,925,825	13,925,825	-39.4%
CIEP - Wastewater	-	151,420,000	151,420,000	-	32,380,000	32,380,000	-	183,800,000	183,800,000	21.4%

2014-15 PROPOSED BUDGET
Summary of Changes from 2013-14 Adopted Budget as of April 20, 2014

DEPARTMENT/FUND	2013-14 BUDGET			2014-15 PROPOSED CHANGES			2014-15 BUDGET			
	July 1, 2013						April 20, 2014			
	GENERAL FUND	SPECIAL FUNDS	TOTAL	GENERAL FUND	SPECIAL FUNDS	TOTAL	GENERAL FUND	SPECIAL FUNDS	TOTAL	Total % Change
General City Purposes	100,114,387	2,617,651	102,732,038	794,203	180,000	974,203	100,908,590	2,797,651	103,706,241	0.9%
Human Resources Benefits	600,430,000	-	600,430,000	18,908,916	-	18,908,916	619,338,916	-	619,338,916	3.1%
Judgement Obligation Debt Ser	9,032,425	-	9,032,425	(4,200)	-	(4,200)	9,028,225	-	9,028,225	0.0%
Liability Claims	47,520,000	390,000	47,910,000	-	-	-	47,520,000	390,000	47,910,000	0.0%
Proposition A 26	-	171,464,967	171,464,967	-	85,970,855	85,970,855	-	257,435,822	257,435,822	50.1%
Proposition C 27	-	38,547,832	38,547,832	-	(12,208,024)	(12,208,024)	-	26,339,808	26,339,808	-31.7%
Special Parking Revenue Fund 11	-	44,387,621	44,387,621	-	(1,221,519)	(1,221,519)	-	43,166,102	43,166,102	-2.8%
Unappropriated Balance	83,940,000	-	83,940,000	19,138,018	3,302,159	22,440,177	103,078,018	3,302,159	106,380,177	26.7%
Wastewater Special Purpose Fund 14	-	464,477,897	464,477,897	-	(1,307,860)	(1,307,860)	-	463,170,037	463,170,037	-0.3%
Water & Electricity	39,969,000	-	39,969,000	874,000	-	874,000	40,843,000	-	40,843,000	2.2%
Other Special Purpose Funds *	33,977,023	756,036,761	790,013,784	6,143,953	90,384,875	96,528,828	40,120,976	846,421,636	886,542,612	12.2%
Total - Nondepartmental	\$ 2,108,246,738	\$ 1,858,390,766	\$ 3,966,637,504	\$ 129,028,191	\$ 154,621,118	\$ 283,649,309	\$ 2,237,274,929	\$ 2,013,011,884	\$ 4,250,286,813	7.2%
GRAND TOTAL	\$ 4,866,892,324	\$ 2,818,616,986	\$ 7,685,509,310	\$ 250,636,258	\$ 163,969,500	\$ 414,605,758	\$ 5,117,528,582	\$ 2,982,586,486	\$ 8,100,115,068	5.4%
* DETAIL OF OTHER SPECIAL PURPOSE FUNDS										
L A Convention & Visitors Bureau 1	-	14,825,940	14,825,940	-	1,267,031	1,267,031	-	16,092,971	16,092,971	8.5%
Sanitation Equipment Charge 2	-	290,490,134	290,490,134	-	20,323,265	20,323,265	-	310,813,399	310,813,399	7.0%
Forfeited Assets Trust 3	-	4,120,219	4,120,219	-	1,240,043	1,240,043	-	5,360,262	5,360,262	30.1%
Traffic Safety Fund 4	-	43,617	43,617	-	(43,617)	(43,617)	-	-	-	-100.0%
Gas Tax Street Improvement 5	-	35,505,527	35,505,527	-	4,032,421	4,032,421	-	39,537,948	39,537,948	11.4%
Affordable Housing Trust Fund 6	-	523,523	523,523	-	2,205,455	2,205,455	-	2,728,978	2,728,978	421.3%
Stormwater Pollution Abatement 7	-	15,008,424	15,008,424	-	(2,751,743)	(2,751,743)	-	12,256,681	12,256,681	-18.3%
Community Development Trust 8	-	8,094,256	8,094,256	-	(2,447,310)	(2,447,310)	-	5,646,946	5,646,946	-30.2%
Home Investment Partnership 9	-	1,851,489	1,851,489	-	(12,510)	(12,510)	-	1,838,979	1,838,979	-0.7%
Mobile Source Air Poll. Red. 10	-	3,566,490	3,566,490	-	(478,375)	(478,375)	-	3,088,115	3,088,115	-13.4%
Community Services Admin 13	-	497,690	497,690	-	(34,293)	(34,293)	-	463,397	463,397	-6.9%
Conv. Center Revenue Fund 16	-	2,234,412	2,234,412	-	4,852,086	4,852,086	-	7,086,498	7,086,498	217.2%
Neighborhood Empowerment Fund 18	-	3,753,649	3,753,649	-	(79,649)	(79,649)	-	3,674,000	3,674,000	-2.1%
Street Lighting Assessment 19	-	26,293,708	26,293,708	-	2,591,414	2,591,414	-	28,885,122	28,885,122	9.9%
Tele. Liquid. Damage.-TDA 20	-	26,114,911	26,114,911	-	8,851,530	8,851,530	-	34,966,441	34,966,441	33.9%
Workforce Investment Act Fund 22	-	5,820,087	5,820,087	-	(976,264)	(976,264)	-	4,843,823	4,843,823	-16.8%
Rent Stabilization Trust 23	-	14,013,456	14,013,456	-	(1,770,585)	(1,770,585)	-	12,242,871	12,242,871	-12.6%
Arts & Cult. Fac.& Svcs Trust 24	-	3,245,543	3,245,543	-	594,658	594,658	-	3,840,201	3,840,201	18.3%
Arts Development Fee Trust 25	-	1,836,998	1,836,998	-	531,143	531,143	-	2,368,141	2,368,141	28.9%
Allocations From Other Sources 29	-	50,574,887	50,574,887	-	(40,647,136)	(40,647,136)	-	9,927,751	9,927,751	-80.4%
City Ethics Commission 30	-	182,565	182,565	-	(11)	(11)	-	182,554	182,554	0.0%
Staples Arena Special Fund 31	-	3,623,196	3,623,196	-	6,683,331	6,683,331	-	10,306,527	10,306,527	184.5%
Citywide Recycling Fund 32	-	43,620,120	43,620,120	-	546,166	546,166	-	44,166,286	44,166,286	1.3%
Spec. Pol Com./911 System Tax 33	-	-	-	-	2,197,280	2,197,280	-	2,197,280	2,197,280	n/a
Local Transportation 34	-	-	-	-	902,000	902,000	-	902,000	902,000	n/a
Planning Case Processing 35	-	7,226,566	7,226,566	-	3,401,716	3,401,716	-	10,628,282	10,628,282	47.1%
Disaster Assistance Trust 37	-	25,743,477	25,743,477	-	36,436,277	36,436,277	-	62,179,754	62,179,754	141.5%
Landfill Maintenance Special 38	-	630,274	630,274	-	(379,919)	(379,919)	-	250,355	250,355	100.0%
Household Haz. Waste Spec 39	-	2,443,928	2,443,928	-	835,562	835,562	-	3,279,490	3,279,490	34.2%
Build. & Safety Enterprise Fund 40	-	82,196,091	82,196,091	-	37,348,996	37,348,996	-	119,545,087	119,545,087	45.4%
Housing Opport. Persons/Aids 41	-	200,194	200,194	-	(4,150)	(4,150)	-	196,044	196,044	-2.1%

2014-15 PROPOSED BUDGET
Summary of Changes from 2013-14 Adopted Budget as of April 20, 2014

DEPARTMENT/FUND	2013-14 BUDGET July 1, 2013			2014-15 PROPOSED CHANGES			2014-15 BUDGET April 20, 2014				
	GENERAL FUND	SPECIAL FUNDS	TOTAL	GENERAL FUND	SPECIAL FUNDS	TOTAL	GENERAL FUND	SPECIAL FUNDS	TOTAL	Total % Change	
Code Enforcement Fund	42	-	43,804,583	43,804,583	-	(754,992)	(754,992)	-	43,049,591	43,049,591	-1.7%
El Pueblo De L.A. Hist. Mon.	43	-	772,643	772,643	-	268,572	268,572	-	1,041,215	1,041,215	34.8%
Zoo Enterprise Trust Fund	44	-	63,891	63,891	-	1,808,026	1,808,026	-	1,871,917	1,871,917	2829.9%
St. Damage Restoration Fund	47	-	60,188	60,188	-	(60,188)	(60,188)	-	-	-	-100.0%
Municipal Housing Fund	48	-	2,254,248	2,254,248	-	(1,003,034)	(1,003,034)	-	1,251,214	1,251,214	-44.5%
Measure R	49	-	22,381,447	22,381,447	-	799,583	799,583	-	23,181,030	23,181,030	3.6%
Central Recycling & Transfer Fund	51	-	4,946,477	4,946,477	-	1,249,178	1,249,178	-	6,195,655	6,195,655	25.3%
Multi-Family Bulky Item Fund	52	-	7,471,913	7,471,913	-	2,862,918	2,862,918	-	10,334,831	10,334,831	38.3%
Total Other Special Purpose Funds		\$ 31,303,891	\$ 618,917,319	\$ 650,221,210	\$ 6,143,953	\$ 90,384,875	\$ 96,528,828	\$ 40,120,976	\$ 846,421,636	\$ 886,542,612	14.8%

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Aging					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 4,059,399	35	-
		Adopted Budget	\$ 4,059,399	35	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 14,228	-	-
		2014-15 Employee Compensation Adjustment	110,515	-	-
		Full Funding for Partially Financed Positions	21,174	-	-
		Salary Step Plan and Turnover Effect	(16,873)	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (736,752)	-	-
<i>Continuation of Services</i>					
		Family Caregiver Support	\$ 630,804	8	-
		Senior Social Services	46,846	1	-
		Senior Social Services Auditing Support	66,381	1	-
<i>Increased Services</i>					
		Emergency Alert Response System	\$ 90,000	-	-
<i>Efficiencies to Services</i>					
		Deletion of Vacant Position	\$ (73,853)	(1)	-
<i>Other Changes or Adjustments</i>					
		Program Realignment	\$ -	-	-
		Proposed Changes	\$ 152,470	9	-
		Proposed Budget	\$ 4,211,869	44	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Animal Services					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 21,762,200	329	-
		Adopted Budget	\$ 21,762,200	329	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 420,073	-	-
		2014-15 Employee Compensation Adjustment	93,481	-	-
		Full Funding for Partially Financed Positions	214,510	-	-
		Salary Step Plan and Turnover Effect	172,374	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (160,593)	-	-
<i>Continuation of Services</i>					
		Shelter Operations Support	\$ 208,320	-	4
<i>Increased Services</i>					
		Animal License Canvassing	\$ 200,000	-	-
<i>Efficiencies to Services</i>					
		Deletion of Vacant Positions and Expense Funding	\$ (164,943)	(2)	-
		In-House Spay and Neuter	164,782	-	-
<i>Other Changes or Adjustments</i>					
		Program Realignment	\$ -	-	-
		Proposed Changes	\$ 1,148,004	(2)	4
		Proposed Budget	\$ 22,910,204	327	4

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Building and Safety					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 38,622,008	-	-
		Adopted Budget	\$ 38,622,008	-	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 245,222	-	-
		2014-15 Employee Compensation Adjustment	283,998	-	-
		Salary Step Plan and Turnover Effect	(245,222)	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (34,955,654)	-	-
		Deletion of One-Time Expense Funding	(344,245)	-	-
<i>Continuation of Services</i>					
		Airport Inspection Services	\$ 603,771	-	6
		Airport Plan Check Services	210,999	-	2
		Code Enforcement Lien Processing Workload	153,205	-	-
		Coordination of Major Projects	-	-	5
		Department-wide Administrative Support Services	844,809	10	-
		Foreclosure Inspection Program	-	-	6
		Green Building Code Inspection Services	918,407	10	-
		Green Building Code Plan Check Services	887,456	9	-
		Off-Site Sign Periodic Inspection Program	295,198	-	3
<i>Increased Services</i>					
		BuildLA Project	\$ 573,294	-	6
		Development Case Management Services	421,998	-	4
		Elevator and Pressure Vessel Inspection	533,004	-	5
		Engineering Plan Check and Electrical Test Lab	1,543,876	-	19
		Express Permits and Records Cashiering Services	131,505	-	2
		Fee Collection Services	182,474	-	3
		Financial Reporting Services	312,278	-	3
		Flexible Administrative Support Services	1,404,784	-	-
		Internet Document Imaging System	266,329	-	5
		Land Subdivision Project Review	111,251	-	1
		New Construction Inspection Services	4,141,146	-	49
		Parallel Design Permitting Process	612,565	-	6
		Residential and Commercial Complaint Services	1,735,268	-	14
		Structural Inventory System	148,453	-	2
<i>Efficiencies to Services</i>					
		Deletion of Vacant Positions and Expenses	\$ (561,301)	(6)	-
<i>New Services</i>					
		Conditional Use Permit Monitoring Program	\$ -	-	13
		Construction Service Center Help Desk	689,485	-	7
		e-Plan Check Services	-	-	13
		Inspection Case Management Services	391,836	-	4
<i>Transfer of Services</i>					
		Restoration of Development Services Functions	\$ 66,476,620	713	-
<i>Other Changes or Adjustments</i>					
		Funding Realignment	\$ -	-	-
		Program Realignment	-	-	-
		Proposed Changes	\$ 48,012,809	736	178
		Proposed Budget	\$ 86,634,817	736	178

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
City Administrative Officer					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 15,239,003	111	-
		Adopted Budget	\$ 15,239,003	111	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 52,993	-	-
		2014-15 Employee Compensation Adjustment	41,914	-	-
		Full Funding for Partially Financed Positions	280,095	-	-
		Salary Step Plan and Turnover Effect	(8,137)	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (764,502)	-	-
		Deletion of One-Time Expense Funding	(500,000)	-	-
<i>Continuation of Services</i>					
		Asset Management Strategic Planning	\$ 469,469	-	4
		Employee Relations Support	131,051	1	-
		Inspector General of Citywide Collections	142,986	1	-
		Performance Budget Implementation	126,768	1	-
		Program Realignment	-	-	-
<i>Increased Services</i>					
		Disaster and Emergency Management Support	\$ 86,645	-	1
		Office of Public Accountability	1,012,779	1	-
<i>Efficiencies to Services</i>					
		Contractual Services Reduction	\$ (134,000)	-	-
		Deletion of Vacant Position	(89,328)	(1)	-
		Salary Funding Reduction	(126,523)	-	-
<i>Other Changes or Adjustments</i>					
		Funding Realignment	\$ -	-	-
		Proposed Changes	\$ 722,210	3	5
		Proposed Budget	\$ 15,961,213	114	5

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
City Attorney					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 103,134,297	797	-
		Adopted Budget	\$ 103,134,297	797	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 4,181,788	-	-
		2014-15 Employee Compensation Adjustment	3,200,803	-	-
		Full Funding for Partially Financed Positions	1,530,000	-	-
		Salary Step Plan and Turnover Effect	1,170,252	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (3,992,626)	-	-
		Deletion of One-Time Expense Funding	(507,600)	-	-
<i>Continuation of Services</i>					
		Citywide Nuisance Abatement Revocation Program	\$ 241,919	-	2
		CLEAR and Gang Prosecution Program	634,033	-	4
		Enhanced Revenue Collection Support	289,734	-	2
		Neighborhood Council Support	184,643	-	1
		Neighborhood Prosecutor Program	1,896,039	-	12
		Regularize Various Resolution Authorities	2,317,158	18	-
		Safer City Initiative	343,151	-	2
		Tobacco Enforcement Program	1,143,032	-	7
<i>Increased Services</i>					
		Area Planning Commission Legal Support	\$ 338,631	-	3
		Litigation and Risk Management System	779,000	-	-
<i>Reduced Services</i>					
		Consolidated Plan Funding Reduction	\$ (31,976)	-	-
<i>Other Changes or Adjustments</i>					
		Program Realignment	\$ -	-	-
		Salary Account Adjustment	-	-	-
		Proposed Changes	\$ 13,717,981	18	33
		Proposed Budget	\$ 116,852,278	815	33

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
City Clerk					
	<i>Adopted Budget</i>				
		2013-14 Adopted Budget	\$ 8,712,765	87	-
		Adopted Budget	\$ 8,712,765	87	-
	<i>Obligatory Changes</i>				
		2013-14 Employee Compensation Adjustment	\$ 69,975	-	-
		2014-15 Employee Compensation Adjustment	189,774	-	-
		Full Funding for Partially Financed Positions	116,690	-	-
		Salary Step Plan and Turnover Effect	28,996	-	-
	<i>Deletion of One-Time Services</i>				
		Deletion of Funding for Resolution Authorities	\$ (409,992)	-	-
		Deletion of One-Time Expense Funding	(135,075)	-	-
	<i>Continuation of Services</i>				
		City Archivist	\$ 60,569	-	1
	<i>Increased Services</i>				
		2015 Primary Nominating and Municipal Elections	\$ 16,000,000	-	-
	<i>New Services</i>				
		Polling Place Accessibility Requirements	\$ 41,500	-	-
	<i>Transfer of Services</i>				
		Business Improvement District Support	\$ 902,649	11	-
	<i>Other Changes or Adjustments</i>				
		Program Realignment	\$ -	-	-
		Proposed Changes	\$ 16,865,086	11	1
		Proposed Budget	\$ 25,577,851	98	1

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
City Planning					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 73,429,513	994	-
		Adopted Budget	\$ 73,429,513	994	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 82,141	-	-
		2014-15 Employee Compensation Adjustment	787,828	-	-
		Full Funding for Partially Financed Positions	29,475,664	-	-
		Salary Step Plan and Turnover Effect	(53,005)	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of 2013-14 Equipment	\$ (1,088,240)	-	-
		Deletion of Funding for Resolution Authorities	(3,549,623)	-	-
		Deletion of One-Time Expense Funding	(1,933,750)	-	-
<i>Continuation of Services</i>					
		Airport Master Plans	\$ 122,649	-	1
		Boyle Heights New Community Plan Program	101,136	-	1
		Clean Up/Green Up	91,056	-	1
		Community Redevelopment Land Use	585,180	-	6
		Conditional Use Permit Monitoring Program	491,964	-	5
		IT-GIS and Systems Support	203,268	-	2
		Major Projects Unit	430,133	5	-
		Metro Transit Oriented Districts Grants	1,370,677	-	9
		Mobility Plan 2035	582,112	-	2
		Plan Implementation Case Processing	810,169	5	-
		re:code LA	514,816	-	4
		Sign Unit	-	-	6
<i>Increased Services</i>					
		Construction Service Center Operations	\$ 497,468	-	6
		Expedited Processing Section	185,712	-	2
		Urban Design Studio	171,720	-	2
<i>New Services</i>					
		Neighborhood Projects	\$ 490,831	-	5
		Valley Plaza Services	-	-	1
		Zoning Review Pilot	790,464	-	10
<i>Transfer of Services</i>					
		Development Services - Building and Safety	\$ (66,476,620)	(713)	-
		Development Services - Bureau of Engineering	(398,548)	(4)	-
		Development Services - Fire Department	(530,576)	(5)	-
		Development Services - Transportation	(2,240,009)	(20)	-
<i>Other Changes or Adjustments</i>					
		Funding Realignment	\$ -	-	-
		Program Realignment	-	-	-
		Proposed Changes	\$ (38,485,383)	(732)	63
		Proposed Budget	\$ 34,944,130	262	63

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Controller					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 16,413,898	165	-
		Adopted Budget	\$ 16,413,898	165	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 89,122	-	-
		2014-15 Employee Compensation Adjustment	360,244	-	-
		Full Funding for Partially Financed Positions	153,280	-	-
		Salary Step Plan and Turnover Effect	21,101	-	-
<i>Increased Services</i>					
		Accounting Assistance Program	\$ 120,000	-	-
		Outside Audit Resources	500,000	-	-
		Payroll Resources	125,802	1	-
<i>Efficiencies to Services</i>					
		Deletion of General Fund Vacancies	\$ (295,536)	(4)	-
		Reduction to Expense Accounts	(240,000)	-	-
<i>Other Changes or Adjustments</i>					
		Program Realignment	\$ -	-	-
		Proposed Changes	\$ 834,013	(3)	-
		Proposed Budget	\$ 17,247,911	162	-

Convention Center

<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 22,334,637	109	-
		Adopted Budget	\$ 22,334,637	109	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 132,473	-	-
		2014-15 Employee Compensation Adjustment	8,632	-	-
		Salary Step Plan and Turnover Effect	251,658	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (905,052)	-	-
<i>Continuation of Services</i>					
		Building Repairer Supervisor	\$ 94,272	1	-
<i>Efficiencies to Services</i>					
		Transition from Public to Private Management	\$ (20,333,872)	(97)	-
<i>Other Changes or Adjustments</i>					
		Funding Realignment	\$ -	-	-
		Salary Savings Rate Adjustment	137,984	-	-
		Proposed Changes	\$ (20,613,905)	(96)	-
		Proposed Budget	\$ 1,720,732	13	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Council					
	<i>Adopted Budget</i>				
		2013-14 Adopted Budget	\$ 16,182,489	108	-
		Adopted Budget	\$ 16,182,489	108	-
	<i>Obligatory Changes</i>				
		2013-14 Employee Compensation Adjustment	\$ 2,532,451	-	-
		2014-15 Employee Compensation Adjustment	450,287	-	-
		Salary Step Plan and Turnover Effect	2,717,262	-	-
		Proposed Changes	\$ 5,700,000	-	-
		Proposed Budget	\$ 21,882,489	108	-
Cultural Affairs					
	<i>Adopted Budget</i>				
		2013-14 Adopted Budget	\$ 8,961,938	40	-
		Adopted Budget	\$ 8,961,938	40	-
	<i>Obligatory Changes</i>				
		2013-14 Employee Compensation Adjustment	\$ 15,673	-	-
		2014-15 Employee Compensation Adjustment	87,819	-	-
		Salary Step Plan and Turnover Effect	60,292	-	-
	<i>Deletion of One-Time Services</i>				
		Deletion of 2013-14 Equipment	\$ (10,000)	-	-
		Deletion of Funding for Resolution Authorities	(74,304)	-	-
		Deletion of One-Time Expense Funding	(139,382)	-	-
	<i>Continuation of Services</i>				
		Operations Support for Public Art Program	\$ 74,316	1	-
		Part-Time Staffing for Community Arts Facilities	139,382	-	-
	<i>Increased Services</i>				
		Additional As-Needed Staffing	\$ 113,674	-	-
		Summer 2015 Arts and Culture Youth Jobs Program	300,000	-	-
	<i>Other Changes or Adjustments</i>				
		Program Realignment	\$ -	-	-
		Proposed Changes	\$ 567,470	1	-
		Proposed Budget	\$ 9,529,408	41	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Department on Disability					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 1,897,662	12	-
		Adopted Budget	\$ 1,897,662	12	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 1,666	-	-
		2014-15 Employee Compensation Adjustment	49,675	-	-
		Salary Step Plan and Turnover Effect	87,985	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (498,729)	-	-
		Deletion of One-Time Expense Funding	(119,316)	-	-
<i>Continuation of Services</i>					
		AIDS Coordination and Support	\$ 451,250	-	4
		Computerized Information Center for the Disabled	135,893	-	2
<i>Efficiencies to Services</i>					
		Deletion of Vacant Position	\$ (73,853)	(1)	-
<i>New Services</i>					
		Online Accessibility Training	\$ 29,400	-	-
<i>Other Changes or Adjustments</i>					
		Program Realignment	\$ -	-	-
		Proposed Changes	\$ 63,971	(1)	6
		Proposed Budget	\$ 1,961,633	11	6

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Economic and Workforce Development					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 16,764,287	130	-
		Adopted Budget	\$ 16,764,287	130	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 102,880	-	-
		2014-15 Employee Compensation Adjustment	427,119	-	-
		Full Funding for Partially Financed Positions	425,232	-	-
		Salary Step Plan and Turnover Effect	927,450	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (4,624,578)	-	-
		Deletion of One-Time Expense Funding	(6,000)	-	-
<i>Continuation of Services</i>					
		Client Services Technology Support	\$ 362,580	-	3
		Economic Development	234,566	-	2
		Economic Development Strategy	206,448	-	2
		Workforce Development	3,864,803	-	46
		Workforce Innovation Fund Grant Implementation	182,823	-	2
		Workforce Investment Board Support	61,930	-	1
<i>Increased Services</i>					
		Financial Management Support	\$ 68,361	1	-
<i>Transfer of Services</i>					
		Business Improvement District Support	\$ (902,649)	(11)	-
<i>Other Changes or Adjustments</i>					
		Program Realignment	\$ -	-	-
		Proposed Changes	\$ 1,330,965	(10)	56
		Proposed Budget	\$ 18,095,252	120	56

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
El Pueblo de Los Angeles					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 1,738,370	10	-
		Adopted Budget	\$ 1,738,370	10	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 7,668	-	-
		2014-15 Employee Compensation Adjustment	19,300	-	-
		Salary Step Plan and Turnover Effect	(3,534)	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of 2013-14 Equipment	\$ (84,039)	-	-
		Deletion of One-Time Expense Funding	(285,000)	-	-
<i>Continuation of Services</i>					
		Museum Support	\$ 285,000	-	-
<i>Increased Services</i>					
		Filming Support	\$ 60,000	-	-
<i>Other Changes or Adjustments</i>					
		Adjustment to Expense Accounts	\$ -	-	-
		Program Realignment	-	-	-
		Proposed Changes	\$ (605)	-	-
		Proposed Budget	\$ 1,737,765	10	-

Emergency Management

<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 1,736,310	15	-
		Adopted Budget	\$ 1,736,310	15	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 8,194	-	-
		2014-15 Employee Compensation Adjustment	80,731	-	-
		Salary Step Plan and Turnover Effect	9,412	-	-
<i>Continuation of Services</i>					
		Homeland Security and Community Emergency Mgmt	\$ -	-	7
<i>Increased Services</i>					
		Overtime Funding Adjustment	\$ 10,000	-	-
		Proposed Changes	\$ 108,337	-	7
		Proposed Budget	\$ 1,844,647	15	7

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Employee Relations Board					
	<i>Adopted Budget</i>				
		2013-14 Adopted Budget	\$ 411,943	3	-
		Adopted Budget	\$ 411,943	3	-
	<i>Obligatory Changes</i>				
		2013-14 Employee Compensation Adjustment	\$ 1,667	-	-
		2014-15 Employee Compensation Adjustment	2,835	-	-
		Salary Step Plan and Turnover Effect	(2,130)	-	-
	<i>Efficiencies to Services</i>				
		Decrease in Expense Funding	\$ (12,308)	-	-
		Proposed Changes	\$ (9,936)	-	-
		Proposed Budget	\$ 402,007	3	-
Ethics Commission					
	<i>Adopted Budget</i>				
		2013-14 Adopted Budget	\$ 2,328,732	19	-
		Adopted Budget	\$ 2,328,732	19	-
	<i>Obligatory Changes</i>				
		2014-15 Employee Compensation Adjustment	\$ 44,677	-	-
		Salary Step Plan and Turnover Effect	(32,058)	-	-
	<i>Continuation of Services</i>				
		Audits of General and Special Elections	\$ 124,696	-	2
		Proposed Changes	\$ 137,315	-	2
		Proposed Budget	\$ 2,466,047	19	2

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Finance					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 38,086,641	354	-
		Adopted Budget	\$ 38,086,641	354	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 158,967	-	-
		2014-15 Employee Compensation Adjustment	794,191	-	-
		Salary Step Plan and Turnover Effect	120,180	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of 2013-14 Equipment	\$ (14,232)	-	-
		Deletion of One-Time Expense Funding	(648,035)	-	-
<i>Continuation of Services</i>					
		LATAX Oracle Database Management Licenses	\$ 133,035	-	-
<i>Efficiencies to Services</i>					
		Deletion of Vacant Positions and Expense Funding	\$ (499,321)	(7)	-
<i>Other Changes or Adjustments</i>					
		As-Needed Funding	\$ -	-	-
		Bank and Merchant Card Fee Funding Realignment	-	-	-
		Program Realignment	-	-	-
		Proposed Changes	\$ 44,785	(7)	-
		Proposed Budget	\$ 38,131,426	347	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Fire					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 550,170,530	3,544	-
		Adopted Budget	\$ 550,170,530	3,544	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 312,927	-	-
		2014-15 Employee Compensation Adjustment	320,210	-	-
		Full Funding for Partially Financed Positions	677,861	-	-
		Salary Step Plan and Turnover Effect	15,799,788	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (814,430)	-	-
		Deletion of One-Time Expense Funding	(12,781,500)	-	-
<i>Continuation of Services</i>					
		Ambulance Augmentation Plan	\$ 1,670,000	-	-
		Dispatch Center Staffing	-	-	12
		FireStat Unit	125,703	-	2
		Fuel Vehicle Management System	75,000	-	-
		LAX Airport Security - Blue Ribbon Panel	210,248	-	1
		Regularize Civilian Positions	-	11	-
<i>Increased Services</i>					
		Employee Relations Manager	\$ 154,086	-	1
		Firefighter Recruit Training	3,523,082	-	-
		Geographic Bureau Command Structure	1,604,385	19	-
		Helitanker Contract	300,000	-	-
<i>Efficiencies to Services</i>					
		Construction Services Plan Check	\$ (107,340)	-	-
		Director of Fleet Services	(377,670)	(5)	1
		Homeland Security Grants Unit Staffing	(85,884)	-	-
		Miscellaneous Adjustments in Expense Accounts	(100,000)	-	-
		Public Information Director	(29,328)	-	-
		Salary Savings Rate Adjustment	(503,763)	-	-
<i>New Services</i>					
		Chief Information Officer	\$ 121,350	-	2
		Emergency Medical Services Compliance Audit	100,000	-	-
		GEMT Administrative Contract	350,000	-	-
<i>Transfer of Services</i>					
		Restoration of Development Services Functions	\$ 530,576	5	-
<i>Other Changes or Adjustments</i>					
		Program Realignment	\$ -	-	-
		Salary Expense Adjustment	-	-	-
		Proposed Changes	\$ 11,075,301	30	19
		Proposed Budget	\$ 561,245,831	3,574	19

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
General Services					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 230,435,825	1,252	-
		Adopted Budget	\$ 230,435,825	1,252	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 1,773,064	-	-
		2014-15 Employee Compensation Adjustment	491,599	-	-
		Salary Step Plan and Turnover Effect	1,920,659	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (1,312,454)	-	-
		Deletion of One-Time Expense Funding	(1,456,864)	-	-
<i>Continuation of Services</i>					
		Additional Funds for Citywide Petroleum	\$ 1,100,000	-	-
		Airports Vehicle Collision Repairs	169,040	1	-
		Capital Projects Materials Testing Support	1,920,816	-	14
		Energy and Water Management Unit	454,836	4	-
		Supply Management System	100,584	-	1
<i>Increased Services</i>					
		Additional Funds for Citywide Parts Expenses	\$ 1,535,780	-	-
		Alternative Fuel and Repair Support	162,568	2	-
		Custodial Support for Bureau of Sanitation	18,705	-	-
		Fuel Station Emergency Generator Support	127,400	-	-
<i>Efficiencies to Services</i>					
		Deletion of Vacant Positions	\$ (2,299,943)	(16)	-
		Support for Citywide Special Events	(47,591)	-	-
<i>New Services</i>					
		Materials Testing Services for Metro Projects	\$ 82,860	2	-
<i>Transfer of Services</i>					
		Transfer of Convention Center Employees	\$ 619,344	-	5
<i>Other Changes or Adjustments</i>					
		Fleet Repair Support for Bureau of Sanitation	\$ 20,112	-	-
		Program Realignment	-	-	-
		Various Personnel Adjustments	(11,748)	(1)	-
		Proposed Changes	\$ 5,368,767	(8)	20
		Proposed Budget	\$ 235,804,592	1,244	20

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Housing and Community Investment					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 59,672,346	589	-
		Adopted Budget	\$ 59,672,346	589	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 240,404	-	-
		2014-15 Employee Compensation Adjustment	854,765	-	-
		Full Funding for Partially Financed Positions	381,297	-	-
		Salary Step Plan and Turnover Effect	(398,456)	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (4,926,841)	-	-
		Deletion of One-Time Expense Funding	(86,000)	-	-
<i>Continuation of Services</i>					
		Accounting Services	\$ 739,224	-	11
		Affordable Housing Loan Portfolio	1,393,200	-	16
		Affordable Housing Trust Fund Programs	384,840	-	4
		Executive Management Support	955,440	-	8
		Service Delivery and Program Management	1,640,508	-	21
		Support for Commissions and Community Engagement	-	-	6
		Support for the Consolidated Plan	159,780	-	2
		Technology Support	1,020,660	-	11
<i>Increased Services</i>					
		Billing and Collections	\$ 203,272	-	1
		Support for Code, Compliance, and Rent Systems	690,066	-	1
<i>Other Changes or Adjustments</i>					
		Funding Realignment	\$ -	-	-
		Monitoring and Technical Services Adjustment	-	-	-
		Program Realignment	-	-	-
		Proposed Changes	\$ 3,252,159	-	81
		Proposed Budget	\$ 62,924,505	589	81

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Information Technology Agency					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 81,969,770	449	-
		Adopted Budget	\$ 81,969,770	449	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 452,349	-	-
		2014-15 Employee Compensation Adjustment	593,899	-	-
		Salary Step Plan and Turnover Effect	356,737	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of 2013-14 Equipment	\$ (93,000)	-	-
		Deletion of Funding for Resolution Authorities	(1,782,856)	-	-
		Deletion of One-Time Expense Funding	(4,592,804)	-	-
<i>Continuation of Services</i>					
		3-1-1 Staffing	\$ 494,326	-	7
		Citywide Website Accessibility	90,219	-	1
		Financial Management System Support	2,979,709	-	8
		Performance Budget Implementation	2,700,000	-	-
		Remote Local Area Network Replacement	739,854	-	-
		Supply Management System Support	1,418,804	-	3
<i>Increased Services</i>					
		Disaster Recovery for the Financial Systems	\$ 578,764	-	-
		Technical Skills Enhancement	28,500	-	-
<i>Efficiencies to Services</i>					
		Deletion of Vacant Positions	\$ (1,297,082)	(14)	-
<i>New Services</i>					
		City Open Data	\$ 349,000	-	-
<i>Transfer of Services</i>					
		Board of Public Works Technology Support	\$ (523,777)	(5)	-
<i>Other Changes or Adjustments</i>					
		Program Realignment	\$ -	-	-
		Proposed Changes	\$ 2,492,642	(19)	19
		Proposed Budget	\$ 84,462,412	430	19

Mayor

<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 6,126,261	94	-
		Adopted Budget	\$ 6,126,261	94	-
		Proposed Budget	\$ 6,126,261	94	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Neighborhood Empowerment					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 2,554,715	17	-
		Adopted Budget	\$ 2,554,715	17	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 3,649	-	-
		2014-15 Employee Compensation Adjustment	59,616	-	-
		Salary Step Plan and Turnover Effect	28,390	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (445,931)	-	-
		Deletion of One-Time Expense Funding	(455,000)	-	-
<i>Continuation of Services</i>					
		Neighborhood Council Funding Program	\$ 351,314	5	-
		Neighborhood Council System Development	63,602	1	-
<i>Efficiencies to Services</i>					
		Deletion of Funding of Vacant Position	\$ (83,647)	-	-
<i>Other Changes or Adjustments</i>					
		Program Realignment	\$ -	-	-
		Proposed Changes	\$ (478,007)	6	-
		Proposed Budget	\$ 2,076,708	23	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Personnel					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 53,523,214	467	-
		Adopted Budget	\$ 53,523,214	467	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 300,587	-	-
		2014-15 Employee Compensation Adjustment	620,348	-	-
		Full Funding for Partially Financed Positions	201,168	-	-
		Salary Step Plan and Turnover Effect	258,728	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of 2013-14 Equipment	\$ (30,000)	-	-
		Deletion of Funding for Resolution Authorities	(1,531,397)	-	-
		Deletion of One-Time Expense Funding	(211,503)	-	-
<i>Continuation of Services</i>					
		Affordable Care Act Implementation	\$ 101,477	-	1
		Department of Water and Power Exam Support	452,061	-	3
		Public Safety Bureau Staffing	1,144,696	-	15
		Special Investigation Support Services	110,803	-	1
<i>Increased Services</i>					
		Department of Building and Safety Exam Support	\$ 248,877	-	2
		Increased Exam Support for DWP	93,184	-	1
<i>Efficiencies to Services</i>					
		Employee Transit Subsidy Funding Adjustment	\$ (391,462)	-	-
<i>New Services</i>					
		Employee Development and Training Program	\$ 190,684	1	-
<i>Other Changes or Adjustments</i>					
		Program Realignment	\$ -	-	-
		Salary Savings Rate Adjustment	(550,000)	-	-
		Proposed Changes	\$ 1,008,251	1	23
		Proposed Budget	\$ 54,531,465	468	23

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Police					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 1,310,820,443	13,706	-
		Adopted Budget	\$ 1,310,820,443	13,706	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 20,388,997	-	-
		2014-15 Employee Compensation Adjustment	2,204,652	-	-
		Salary Step Plan and Turnover Effect	2,881,290	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of 2013-14 Equipment	\$ (15,532,000)	-	-
		Deletion of One-Time Expense Funding	(2,528,824)	-	-
<i>Continuation of Services</i>					
		Community Law Enforcement and Recovery	\$ -	-	18
		COPS Hiring Program	-	-	25
		Liability Management	-	1	-
		Replacement Vehicles	13,119,464	-	-
		Security Services Funding Adjustments	18,886	-	-
		Sworn Attrition	(8,375,037)	-	-
		Sworn Hiring Plan	11,774,419	-	-
		Taskforce for Regional Auto Theft Prevention	-	-	13
		Uniform Allowance	(56,443)	-	-
<i>Increased Services</i>					
		Emergency Vehicle Operations Course Maintenance	\$ 80,000	-	-
		Technology-Related Hardware and Contracts	5,018,440	-	-
<i>Reduced Services</i>					
		Reduction of Sworn Overtime at Airports	\$ (1,400,000)	-	-
<i>Other Changes or Adjustments</i>					
		Funding Realignment	\$ -	-	-
		Program Realignment	-	-	-
		Proposed Changes	\$ 27,593,844	1	56
		Proposed Budget	\$ 1,338,414,287	13,707	56

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Board of Public Works					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 14,721,185	79	-
		Adopted Budget	\$ 14,721,185	79	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 39,482	-	-
		2014-15 Employee Compensation Adjustment	196,681	-	-
		Full Funding for Partially Financed Positions	63,081	-	-
		Salary Step Plan and Turnover Effect	57,787	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (202,610)	-	-
		Deletion of One-Time Graffiti Abatement Funding	(1,000,000)	-	-
<i>Continuation of Services</i>					
		Accounting Support for Proposition C Projects	\$ 67,677	-	1
		Special Fund Accounting Support	135,355	2	-
<i>Increased Services</i>					
		Bureau of Engineering Accounting Support	\$ 67,677	-	1
<i>Reduced Services</i>					
		Consolidated Plan Funding Reduction	\$ (870,043)	-	-
<i>Efficiencies to Services</i>					
		One-Time Salary Reduction	\$ (79,407)	-	-
		Project Restore	(63,098)	-	-
<i>Transfer of Services</i>					
		Board of Public Works Technology Support	\$ 523,777	5	-
<i>Other Changes or Adjustments</i>					
		Program Realignment	\$ -	-	-
		Proposed Changes	\$ (1,063,641)	7	2
		Proposed Budget	\$ 13,657,544	86	2

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Bureau of Contract Administration					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 30,810,364	228	-
		Adopted Budget	\$ 30,810,364	228	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 42,319	-	-
		2014-15 Employee Compensation Adjustment	215,421	-	-
		Full Funding for Partially Financed Positions	839,948	-	-
		Salary Step Plan and Turnover Effect	(121,707)	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (8,113,446)	-	-
		Deletion of One-Time Expense Funding	(866,433)	-	-
<i>Continuation of Services</i>					
		Business Inclusion Program	\$ 147,571	-	2
		Certification and Equal Employment Opportunity	147,595	-	2
		Harbor Inspection Program	1,745,194	-	17
		Los Angeles International Airport Services	1,573,434	-	15
		Metro/Expo Authority Annual Work Program	208,582	-	2
		Public Infrastructure Project Stabilization	147,091	-	2
		Public Right-of-Way Program	691,184	7	-
		Services to Department of Water and Power	325,604	-	4
		Services to Harbor	308,927	-	4
		Services to Los Angeles International Airport	873,456	-	11
		Transportation Grant Fund Annual Work Program	1,252,275	-	12
		Wastewater Compliance	247,666	-	3
<i>Increased Services</i>					
		Public Infrastructure Project Stabilization	\$ 129,964	-	2
		Wastewater Construction Inspection	1,073,833	-	10
<i>Efficiencies to Services</i>					
		Deletion of Vacant Positions	\$ (692,391)	(7)	-
		Reimbursable Construction Inspection	(500,000)	-	-
<i>Other Changes or Adjustments</i>					
		Program Realignment	\$ -	-	-
		Proposed Changes	\$ (323,913)	-	86
		Proposed Budget	\$ 30,486,451	228	86

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Bureau of Engineering					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 73,339,393	666	-
		Adopted Budget	\$ 73,339,393	666	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 201,297	-	-
		2014-15 Employee Compensation Adjustment	731,585	-	-
		Full Funding for Partially Financed Positions	240,000	-	-
		Restoration of One-Time Expense Funding	145,303	-	-
		Salary Step Plan and Turnover Effect	86,653	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (6,028,606)	-	-
		Deletion of One-Time Expense Funding	(907,118)	-	-
<i>Continuation of Services</i>					
		Fire Life Safety Projects	\$ 131,484	-	1
		Los Angeles River Revitalization Master Plan	227,800	-	2
		Metro/Expo Authority Annual Work Program	1,698,422	-	15
		Pavement Preservation Plan Support	250,000	-	-
		Storm Damage Repair Program	481,960	5	-
		Support for Plan Check Activities	-	-	3
		Survey Support for Bureau of Street Services	345,904	-	4
		Transportation Grant Fund Annual Work Program	2,406,680	-	22
<i>Increased Services</i>					
		Additional Support for Metro/Expo Work Program	\$ 346,048	-	4
		Clean Water Work Equipment	288,003	-	-
		Survey Work Equipment	98,100	-	-
<i>Efficiencies to Services</i>					
		Deletion of Vacant Positions	\$ (702,205)	(9)	-
		Stormwater Fund Reduction	(385,303)	-	-
<i>Transfer of Services</i>					
		Restoration of Development Services Functions	\$ 398,548	4	-
<i>Other Changes or Adjustments</i>					
		Clean Water Funding Realignment	\$ -	-	-
		Consolidation of General Mapping and Survey	-	-	-
		Consolidation of Land Records Program	-	-	-
		Consolidation of Stormwater Engineering	-	-	-
		Development Services Funding Realignment	-	-	-
		Position Adjustments	(105,919)	-	-
		Program Realignment	-	-	-
		Proposed Changes	\$ (51,364)	-	51
		Proposed Budget	\$ 73,288,029	666	51

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Bureau of Sanitation					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 219,784,183	2,727	-
		Adopted Budget	\$ 219,784,183	2,727	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 3,203,981	-	-
		2014-15 Employee Compensation Adjustment	1,104,957	-	-
		Full Funding for Partially Financed Positions	2,271,561	-	-
		Salary Step Plan and Turnover Effect	2,443,813	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (3,858,247)	-	-
		Deletion of One-Time Expense Funding	(500,000)	-	-
<i>Continuation of Services</i>					
		Blue Bin Recycling Program	\$ 189,096	-	3
		Clean and Green Community Program Support	116,928	-	2
		Financial Oversight and Management	167,212	-	1
		Hyperion Treatment Plant Manager	167,628	-	1
		Inter-agency Coordination	118,911	-	1
		Multi-family Bulky Item Program	2,427,504	-	35
		Non-Curbside Recycling Program Support	88,164	-	1
		Solid Waste Integrated Resources Plan	581,220	-	6
		Watershed Protection Division	-	-	13
<i>Increased Services</i>					
		Replacement Laptops and Software	\$ 34,000	-	-
<i>Efficiencies to Services</i>					
		Watershed Protection Salary Adjustments	\$ (903,371)	-	-
<i>Other Changes or Adjustments</i>					
		Contractual Services Expense Adjustment	\$ (468,000)	-	-
		Contractual Services Expense Adjustment	(733,000)	-	-
		Program Realignment	-	-	-
		Proposed Changes	\$ 6,452,357	-	63
		Proposed Budget	\$ 226,236,540	2,727	63

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Bureau of Street Lighting					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 24,558,660	210	-
		Adopted Budget	\$ 24,558,660	210	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 166,760	-	-
		2014-15 Employee Compensation Adjustment	102,872	-	-
		Full Funding for Partially Financed Positions	1,042,439	-	-
		Salary Step Plan and Turnover Effect	33,312	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (2,242,176)	-	-
		Deletion of One-Time Expense Funding	(761,110)	-	-
		Deletion of One-Time Hiring Hall Funding	(1,624,400)	-	-
		Deletion of One-Time Special Funding	(830,000)	-	-
<i>Continuation of Services</i>					
		Copper Wire Replacement and Reinforcement	\$ 907,668	-	1
		Fleet Leasing	163,000	-	-
		Light Emitting Diode Conversion Program Phase II	2,675,505	-	10
		Metro/Expo Annual Work Program	626,340	-	7
		Signal Synchronization Support	449,580	-	5
		Transportation Grant Annual Work Program	349,656	-	4
<i>Increased Services</i>					
		Copper Wire Theft Prevention Program	\$ 900,160	-	-
<i>Efficiencies to Services</i>					
		Travel Account Adjustment	\$ (8,569)	-	-
<i>Other Changes or Adjustments</i>					
		Program Realignment	\$ -	-	-
		Proposed Changes	\$ 1,951,037	-	27
		Proposed Budget	\$ 26,509,697	210	27

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Bureau of Street Services					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 170,958,387	704	-
		Adopted Budget	\$ 170,958,387	704	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 1,111,760	-	-
		2014-15 Employee Compensation Adjustment	175,626	-	-
		Salary Step Plan and Turnover Effect	927,255	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (20,785,017)	-	-
		Deletion of One-Time Expense Funding	(54,057,470)	-	-
<i>Continuation of Services</i>					
		Asphalt Repair	\$ 1,000,000	-	-
		Bus Pad and Stop Improvements	1,535,357	-	11
		Design of Bikeways and Pedestrian Facilities	524,460	-	5
		Metro/Expo Authority Annual Work Program	861,919	-	8
		Public Right-of-Way Construction Enforcement	373,474	-	4
		Sidewalk Access Ramps	3,421,790	-	23
		Slurry Seal	7,512,497	-	18
		Street Resurfacing	44,090,211	-	177
		Streetscape and Transit Enhancements	3,811,665	-	49
		Tree Trimming	4,000,000	-	-
<i>Efficiencies to Services</i>					
		Salary Savings Rate Adjustment	\$ (731,846)	-	-
<i>Other Changes or Adjustments</i>					
		Maintaining Streets Funding Realignment	\$ -	-	-
		Pavement Preservation Plan Funding Realignment	-	-	-
		Program Realignment	-	-	-
		Street Cleaning Funding Realignment	-	-	-
		Proposed Changes	\$ (6,228,319)	-	295
		Proposed Budget	\$ 164,730,068	704	295

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Transportation					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 131,085,453	1,278	-
		Adopted Budget	\$ 131,085,453	1,278	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 1,550,881	-	-
		2014-15 Employee Compensation Adjustment	530,447	-	-
		Full Funding for Partially Financed Positions	2,833,207	-	-
		Salary Step Plan and Turnover Effect	2,442,957	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (11,880,783)	-	-
		Deletion of One-Time Expense Funding	(3,507,100)	-	-
<i>Continuation of Services</i>					
		Bicycle, Pedestrian, and Transit Enhancements	\$ 3,280,632	-	37
		Development Review Support	101,280	-	3
		District Office Support	190,812	-	2
		DWP Water Trunk Line Program - Streets	190,812	-	2
		DWP Water Trunk Line Program - Traffic Signals	283,020	-	3
		General Administration Support	356,364	-	4
		Metro/Expo Authority Annual Work Program Support	845,628	-	10
		Parking Services Administration	163,788	-	1
		Traffic and Street Maintenance Support	875,580	-	13
		Traffic Signals Support	4,596,660	-	53
<i>Increased Services</i>					
		Adjudication Office Manager	\$ 62,412	1	-
		ATSAC Maintenance	188,000	-	-
		Emergency Management Equipment	63,533	-	-
		Meter Security Support	65,376	1	-
		Meter Technology Support	133,932	2	-
		Metro/Expo Annual Work Program - Design Review	296,484	-	6
		Part-Time Traffic Officer Program	915,750	-	-
		Part-Time Traffic Officer Program Oversight	225,192	-	4
		Traffic Signal Repair Support	75,840	-	2
		Transportation Safety Improvements	2,500,000	-	-
<i>Efficiencies to Services</i>					
		One-Time Salary Reduction	\$ (689,738)	-	-
<i>Transfer of Services</i>					
		Restoration of Development Services Functions	\$ 2,240,009	20	-
<i>Other Changes or Adjustments</i>					
		Funding Source and Position Realignment	\$ -	-	-
		Program Realignment	-	-	-
		Proposed Changes	\$ 8,930,975	24	140
		Proposed Budget	\$ 140,016,428	1,302	140

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Zoo					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 18,228,110	221	-
		Adopted Budget	\$ 18,228,110	221	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 263,891	-	-
		2014-15 Employee Compensation Adjustment	53,998	-	-
		Full Funding for Partially Financed Positions	27,725	-	-
		Salary Step Plan and Turnover Effect	256,122	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of Funding for Resolution Authorities	\$ (261,396)	-	-
		Deletion of One-Time Expense Funding	(894,716)	-	-
<i>Continuation of Services</i>					
		4-D Theater	\$ 134,440	-	-
		Behavioral Enrichment Program Coordinator	57,505	-	1
		Rainforest of the Americas	430,948	6	-
<i>Increased Services</i>					
		Animal Collection Care	\$ 48,150	-	-
		Expansion of Data Network	40,000	-	-
		Expansion of Public WiFi	60,000	-	-
		Facility and Landscape Maintenance	213,084	-	-
		In-House Renovations and Deferred Maintenance	443,146	-	-
<i>New Services</i>					
		Enhanced Visitor Experience	\$ 100,000	-	-
		Point of Sale System Upgrade and Mobile Webstore	120,000	-	-
		Zoo Master Plan	350,000	-	-
<i>Other Changes or Adjustments</i>					
		Program Realignment	\$ -	-	-
		Salaries As-Needed Adjustment	60,000	-	-
		Proposed Changes	\$ 1,502,897	6	1
		Proposed Budget	\$ 19,731,007	227	1

Appropriations to Library Fund

<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 118,966,839	-	-
		Adopted Budget	\$ 118,966,839	-	-
<i>Other Changes or Adjustments</i>					
		Change from 2013-14 to 2014-15 (ALB)	\$ 20,434,500	-	-
		Proposed Changes	\$ 20,434,500	-	-
		Proposed Budget	\$ 139,401,339	-	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Appropriations to Recreation and Parks Fund					
	<i>Adopted Budget</i>				
		2013-14 Adopted Budget	\$ 146,357,832	-	-
		Adopted Budget	\$ 146,357,832	-	-
	<i>Other Changes or Adjustments</i>				
		Change from 2013-14 to 14-15 (ARP)	\$ 7,997,248	-	-
		Proposed Changes	\$ 7,997,248	-	-
		Proposed Budget	\$ 154,355,080	-	-
Appropriation to City Employees' Retirement					
	<i>Adopted Budget</i>				
		2013-14 Adopted Budget	\$ 82,972,204	-	-
		Adopted Budget	\$ 82,972,204	-	-
	<i>Other Changes or Adjustments</i>				
		Change from 2013-14 to 2014-15	\$ 10,746,128	-	-
		Proposed Changes	\$ 10,746,128	-	-
		Proposed Budget	\$ 93,718,332	-	-
Tax & Revenue Anticipation Notes					
	<i>Adopted Budget</i>				
		2013-14 Adopted Budget	\$ 955,905,263	-	-
		Adopted Budget	\$ 955,905,263	-	-
	<i>Tax & Revenue Anticipation Notes Debt Svc Fund</i>				
		Debt Service - Cash Flow	\$ (562,902)	-	-
		Debt Service - Pensions	50,958,890	-	-
		Debt Service - Retirement	41,801,367	-	-
		Proposed Changes	\$ 92,197,355	-	-
		Proposed Budget	\$ 1,048,102,618	-	-
Bond Redemption and Interest					
	<i>Adopted Budget</i>				
		2013-14 Adopted Budget	\$ 160,695,451	-	-
		Adopted Budget	\$ 160,695,451	-	-
	<i>Debt Service</i>				
		General Obligation Bonds	\$ (11,805,782)	-	-
		Proposed Changes	\$ (11,805,782)	-	-
		Proposed Budget	\$ 148,889,669	-	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Capital Finance Administration Fund					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 256,285,304	-	-
		Adopted Budget	\$ 256,285,304	-	-
<i>Crime Control</i>					
		Capital Equipment 2010-A	\$ (150)	-	-
		Capital Equipment Refunding 2007-A	202	-	-
		Commercial Paper	109,794	-	-
		Figueroa Plaza 2007-B	(76)	-	-
		In-Car Video (Police)	31,000	-	-
		MICLA 2006-A (Police HQ)	1,650	-	-
		MICLA 2008-A (Capital Equipment)	14,569	-	-
		MICLA 2008-B (Real Property)	1,411	-	-
		MICLA 2009-A (Capital Equipment)	332	-	-
		MICLA 2009-B (Real Property)	77	-	-
		MICLA 2009-C (Capital Equipment)	155	-	-
		MICLA 2009-E (Real Property)	(3,375)	-	-
		MICLA 2012-A Capital Eqpt Refunding	140	-	-
		MICLA 2012-B Real Property Refunding	(42)	-	-
		MICLA 2012-C Refunding of MICLAs	259,621	-	-
		Pershing Square Program AS	(1,763)	-	-
		Real Property 2010-C	(891)	-	-
		Refunding 2005 (MICLA AY)	(35,397)	-	-
		Refunding of MICLA	87,315	-	-
<i>Fire Suppression</i>					
		Capital Equipment 2010-A	\$ (198)	-	-
		Capital Equipment 2010-B	236	-	-
		Capital Equipment Refunding 2007-A	267	-	-
		Commercial Paper	572,664	-	-
		Figueroa Plaza 2007-B	(34)	-	-
		MICLA 2008-A (Capital Equipment)	26,960	-	-
		MICLA 2009-A (Capital Equipment)	648	-	-
		MICLA 2009-C (Capital Equipment)	67	-	-
		MICLA 2012-A Capital Eqpt Refunding	1,170	-	-
		MICLA 2012-B Real Property Refunding	(15)	-	-
		MICLA 2012-C Refunding of MICLAs	17,671	-	-
		Refunding 2005 (MICLA AY)	(13,227)	-	-
		Refunding of MICLA	17,664	-	-
<i>Building and Safety Services</i>					
		Figueroa Plaza 2007-B	\$ (241)	-	-
<i>Public Improvements</i>					
		Commercial Paper	\$ 202,394	-	-
		MICLA 2009-B (Real Property)	753	-	-
		MICLA 2012-B Real Property Refunding	(84)	-	-
		MICLA 2013-A Street Lighting	43,237	-	-
<i>Wastewater</i>					
		MICLA 2006A Public Works Building	\$ (148)	-	-
<i>Household Refuse Collection</i>					
		MICLA 2006A Public Works Building	\$ (402)	-	-
<i>Parking Enforcement</i>					
		Commercial Paper	\$ (1,568,942)	-	-
		MICLA 2012-B Real Property Refunding	(1,146)	-	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Capital Finance Administration Fund					
<i>Parking Enforcement</i>					
		MICLA 2012-C Refunding of MICLAs	\$ 394,189	-	-
		Refinancing of Parking Revenue Bonds - CP	(21,192,134)	-	-
		Refunding of MICLA	10,438	-	-
<i>Recreation and Parks Projects</i>					
		Capital Equipment 2010-A	\$ (27)	-	-
		Capital Equipment Refunding 2007-A	26	-	-
		MICLA 2008-A (Capital Equipment)	335	-	-
		MICLA 2009-A (Capital Equipment)	138	-	-
		MICLA 2009-C (Capital Equipment)	16	-	-
		MICLA 2012-B Real Property Refunding	(63)	-	-
		MICLA 2012-C Refunding of MICLAs	84,275	-	-
<i>Convention Center Debt Service</i>					
		Convention Center Debt Service	\$ (69,280)	-	-
		LACC Commercial Paper	2,000,000	-	-
		MICLA 2009-B (Real Property)	28	-	-
<i>Staples Arena Debt Service</i>					
		Staples Arena Debt Service	\$ (7,618)	-	-
<i>General Administration and Support</i>					
		Debt Service for CDD Projects	\$ 776,075	-	-
<i>Building Services</i>					
		Central Library Refunding/Program AT	\$ (4,200)	-	-
		Central Library Refunding/Program R	50	-	-
		Convention Center Debt Service	(342,000)	-	-
		Figueroa Plaza 2007-B	(1,067)	-	-
		Marvin Braude Program AW	(388)	-	-
		MICLA 2008-B (Real Property)	2,301	-	-
		MICLA 2009-B (Real Property)	342	-	-
		MICLA 2009-D (Recovery Zone)	(12,743)	-	-
		MICLA 2011-A QECB	987,175	-	-
		MICLA 2012-A Capital Eqpt Refunding	1,775	-	-
		MICLA 2012-C Refunding of MICLAs	508,368	-	-
		Real Property 2010-C	(2,191)	-	-
		Refunding 2005 (MICLA AY)	(9,129)	-	-
		Refunding of MICLA	20,073	-	-
		Trizec Hahn Theatre (MICLA AK)	(1,765)	-	-
<i>Systems Operations</i>					
		Capital Equipment 2010-A	\$ (869)	-	-
		Capital Equipment 2010-B	171	-	-
		Capital Equipment Refunding 2007-A	56	-	-
		Commercial Paper	202,394	-	-
		General Administration	50,000	-	-
		MICLA 2008-A (Capital Equipment)	1,675	-	-
		MICLA 2009-A (Capital Equipment)	140	-	-
		MICLA 2009-C (Capital Equipment)	281	-	-
		MICLA 2012-A Capital Eqpt Refunding	1,915	-	-
		Refunding 2005 (MICLA AY)	(8,011)	-	-
		Refunding of MICLA	25,693	-	-
<i>Fleet Services and Operations</i>					
		Capital Equipment 2010-A	\$ (356)	-	-
		Capital Equipment 2010-B	429	-	-
		Capital Equipment Refunding 2007-A	330	-	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Capital Finance Administration Fund					
	<i>Fleet Services and Operations</i>				
		Commercial Paper	\$ 481,696	-	-
		Equipment Acquisition Program AX	(445)	-	-
		MICLA 2008-A (Capital Equipment)	40,190	-	-
		MICLA 2009-A (Capital Equipment)	742	-	-
		MICLA 2009-C (Capital Equipment)	256	-	-
		MICLA 2012-C Refunding of MICLAs	95,149	-	-
		Refunding 2005 (MICLA AY)	(27,386)	-	-
		Refunding of MICLA	39,542	-	-
		Proposed Changes	\$ (16,189,543)	-	-
		Proposed Budget	\$ 240,095,761	-	-
CIEP - Municipal Facilities					
	<i>Adopted Budget</i>				
		2013-14 Adopted Budget	\$ 26,440,000	-	-
		Adopted Budget	\$ 26,440,000	-	-
	<i>Capital Improvements--Parking Facilities</i>				
		CIEP -- Municipal Facilities	\$ (1,000,000)	-	-
	<i>Cap. Imp.--Public Buildings and Facilities</i>				
		CIEP -- Municipal Facilities	\$ (13,828,000)	-	-
		Proposed Changes	\$ (14,828,000)	-	-
		Proposed Budget	\$ 11,612,000	-	-
CIEP - Physical Plant					
	<i>Adopted Budget</i>				
		2013-14 Adopted Budget	\$ 22,985,922	-	-
		Adopted Budget	\$ 22,985,922	-	-
	<i>Capital Improvements--Lighting of Streets</i>				
		CIEP -- Physical Plant	\$ (10,537,233)	-	-
	<i>Capital Improvements--Flood Control</i>				
		CIEP -- Physical Plant	\$ (2,210,000)	-	-
	<i>Capital Imp.--Street & Highway Transportation</i>				
		CIEP -- Physical Plant	\$ 5,412,136	-	-
	<i>Capital Improvements--Traffic Control</i>				
		CIEP -- Physical Plant	\$ (1,725,000)	-	-
		Proposed Changes	\$ (9,060,097)	-	-
		Proposed Budget	\$ 13,925,825	-	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
CIEP - Wastewater					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 151,420,000	-	-
		Adopted Budget	\$ 151,420,000	-	-
<i>Cap. Imp.--Wstwtr. Collect., Treat., & Disposal</i>					
		Capital Improvement Expenditure Program	\$ 78,580,000	-	-
		CIEP -- Wastewater System	(46,200,000)	-	-
		Proposed Changes	\$ 32,380,000	-	-
		Proposed Budget	\$ 183,800,000	-	-
General City Purposes					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 102,732,038	-	-
		Adopted Budget	\$ 102,732,038	-	-
<i>Promotion of the Image of the City</i>					
		Council District Community Services	\$ (918,000)	-	-
		Official Visits of Dignitaries (3)	(2,000)	-	-
<i>Governmental Services</i>					
		Aging Programs - Various (2)	\$ (192,000)	-	-
		Annual City Audit/Single Audit (1)	9,967	-	-
		Appropriations to Recreation and Parks (2)	(2,748,897)	-	-
		City Volunteer Bureau (2)	(30,668)	-	-
		Cultural, Art and City Events (9)	(1,170,000)	-	-
		DWP Pension Audit	500,000	-	-
		Gang Reduction & Youth Development Office (2)	(1,058,778)	-	-
		Innovation Fund (10)	1,400,000	-	-
		L.A.'s BEST	(161,087)	-	-
		Learn and Earn Program (2)	(191,250)	-	-
		Lifeline Rate Program (6)	630,000	-	-
		Los Angeles Bi-Annual Homeless Count	350,000	-	-
		Medicare Contributions	1,575,000	-	-
		Office of Small Business Services (2)	(185,895)	-	-
		Operation Healthy Streets (11)	3,000,000	-	-
		Police/Fire Dispatch System Consolidation	1,285,000	-	-
		Settlement Adjustment Processing	311	-	-
		Special Events Fee Subsidy - Citywide (8)	(1,117,500)	-	-
		Youth Employment Program (2)	-	-	-
		Proposed Changes	\$ 974,203	-	-
		Proposed Budget	\$ 103,706,241	-	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Human Resources Benefits					
	<i>Adopted Budget</i>				
		2013-14 Adopted Budget	\$ 600,430,000	-	-
		Adopted Budget	\$ 600,430,000	-	-
	<i>Human Resources Benefits</i>				
		Civilian FLEX Program	\$ 10,437,389	-	-
		Contractual Services	(500,000)	-	-
		Employee Assistance Program	(9,918)	-	-
		Fire Health and Welfare Program	2,257,556	-	-
		Police Health and Welfare Program	3,899,853	-	-
		Supplemental Civilian Union Benefits	(75,964)	-	-
		Workers' Compensation/Rehabilitation	2,900,000	-	-
		Proposed Changes	\$ 18,908,916	-	-
		Proposed Budget	\$ 619,338,916	-	-
Judgment Obligation Bonds Debt Service Fund					
	<i>Adopted Budget</i>				
		2013-14 Adopted Budget	\$ 9,032,425	-	-
		Adopted Budget	\$ 9,032,425	-	-
	<i>Judgment Obligation Bonds</i>				
		Debt Service	\$ (4,200)	-	-
		Proposed Changes	\$ (4,200)	-	-
		Proposed Budget	\$ 9,028,225	-	-
Liability Claims					
	<i>Adopted Budget</i>				
		2013-14 Adopted Budget	\$ 47,910,000	-	-
		Adopted Budget	\$ 47,910,000	-	-
		Proposed Budget	\$ 47,910,000	-	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Proposition A Local Transit Assistance Fund					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 171,464,967	-	-
		Adopted Budget	\$ 171,464,967	-	-
<i>Proposition A Local Transit</i>					
		Accounting System	\$ 5,000	-	-
		Bus Inspection and Maintenance Facility	30,000,000	-	-
		Bus Maintenance Facility Land Purchase	5,000,000	-	-
		Contingency for Obligatory Changes	(71,073)	-	-
		Dash - New Service	9,790,000	-	-
		Equipment	350,000	-	-
		Fleet Replacement - Commuter Express	780,000	-	-
		Fleet Replacement - Dash	5,240,000	-	-
		Overhead Costs - City Departments	290,475	-	-
		Paratransit Program Coordination Services	(100,000)	-	-
		Software, Technology & Equipment Maintenance	10,000	-	-
		Third Party Inspections	(135,000)	-	-
		Transit and Taxi Operation Consultant	290,000	-	-
		Transit Facility Security and Maintenance	623,625	-	-
		Transit Operations	(260,000)	-	-
		Transit Safety & Security Notification Sys.	1,450,000	-	-
		Transit Sign Production and Installation	(50,000)	-	-
		Transit Store	(80,000)	-	-
		Unallocated	33,061,828	-	-
		Universal Fare System	(300,000)	-	-
		Vehicle Replacement	76,000	-	-
		Proposed Changes	\$ 85,970,855	-	-
		Proposed Budget	\$ 257,435,822	-	-
Prop. C Anti-Gridlock Transit Improvement Fund					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 38,547,832	-	-
		Adopted Budget	\$ 38,547,832	-	-
<i>Proposition C Anti-Gridlock Transit Improvements</i>					
		Bicycle Path Maintenance	\$ (2,000,000)	-	-
		Contingency for Obligatory Changes	(608,211)	-	-
		Environmental Studies	(314,167)	-	-
		Equipment	(160,000)	-	-
		Metro Rail Annual Work Program	(1,200,000)	-	-
		Overhead Costs - City Departments	(1,839,832)	-	-
		Project Management & Improvement Initiative	(350,000)	-	-
		Railroad Crossing Program	(795,667)	-	-
		School Bike and Transit Education	(200,000)	-	-
		Street Lighting Project Unit XI	(86,600)	-	-
		Traffic Signal Supplies	(3,565,547)	-	-
		Travel and Training	(3,000)	-	-
		Vehicle Replacement Program	(1,085,000)	-	-
		Proposed Changes	\$ (12,208,024)	-	-
		Proposed Budget	\$ 26,339,808	-	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Special Parking Revenue Fund					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 44,387,621	-	-
		Adopted Budget	\$ 44,387,621	-	-
<i>Special Parking Revenue</i>					
		Bond Administration	\$ (5,000)	-	-
		Capital Equip. & Parking Meter Purchases	(2,128,458)	-	-
		Collection Services	64,460	-	-
		Contractual Services	1,172,076	-	-
		Maint., Rpr. & Util. Svc. for Off-St. Prkg Lots	136,440	-	-
		Miscellaneous Equipment	(30,000)	-	-
		Overhead Costs - City Departments	415,342	-	-
		Parking Meter Admin. & Plan.	333,899	-	-
		Replacement Parts, Tools & Equip.	850,470	-	-
		Series 1999-A Revenue Bonds	(1,443,304)	-	-
		Series 2003-A Revenue Bonds	(587,444)	-	-
		Proposed Changes	\$ (1,221,519)	-	-
		Proposed Budget	\$ 43,166,102	-	-
Local Transportation Fund					
<i>Local Transportation Improvements</i>					
		Ciclavía Program	\$ 800,000	-	-
		Project Tech Support	10,000	-	-
		Safety Education	92,000	-	-
		Proposed Changes	\$ 902,000	-	-
		Proposed Budget	\$ 902,000	-	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Unappropriated Balance					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 83,940,000	-	-
		Adopted Budget	\$ 83,940,000	-	-
<i>Unappropriated Balance</i>					
		Building and Safety e-Plan	\$ 572,000	-	-
		Business Process Improvements	500,000	-	-
		City Disaster Planning Study - ADA Compliance	(500,000)	-	-
		Citywide Lease Account	885,000	-	-
		Citywide Mural Project	(1,750,000)	-	-
		Civilian Flex - Healthcare Reform Act	(2,000,000)	-	-
		Code for America	180,000	-	-
		Council District Six Special Runoff Election	(365,000)	-	-
		CRA Pipeline Projects	(1,700,000)	-	-
		Data Network Modernization	2,728,177	-	-
		Economic Development Initiative	(2,500,000)	-	-
		Equipment, Expenses, & Alterations & Improvement	(842,000)	-	-
		Evidence Property Information Management System	4,000,000	-	-
		Fire Department Helitanker	500,000	-	-
		Fire Recruitment and Selection	560,000	-	-
		Great Streets	800,000	-	-
		Healthy Streets - Citywide	5,000,000	-	-
		Lifeline Recertification	400,000	-	-
		Neighborhood Council Funding	(111,000)	-	-
		Office of Public Accountability Studies	750,000	-	-
		Off-site Council and Committee Meetings	50,000	-	-
		One-Time Technology	(1,000,000)	-	-
		Operation Healthy Streets	(1,200,000)	-	-
		Pavement Preservation	8,700,000	-	-
		Performance Based Budgeting	(900,000)	-	-
		Personnel Firefighter Hiring Support	300,000	-	-
		Police - Hiring Additional Officers	(230,000)	-	-
		Proactive Conditional Use Permit	613,000	-	-
		Reserve for Economic Uncertainties	(3,500,000)	-	-
		Sidewalk Repairs	10,000,000	-	-
		Standards of Cover Analysis	400,000	-	-
		Strategic Advisor for Technology Services	(300,000)	-	-
		Supplemental Maintenance at Park Facilities	(500,000)	-	-
		Supply Management System	6,000,000	-	-
		VMS Replacement	(3,100,000)	-	-
		Proposed Changes	\$ 22,440,177	-	-
		Proposed Budget	\$ 106,380,177	-	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Wastewater Special Purpose Fund					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 464,477,897	-	-
		Adopted Budget	\$ 464,477,897	-	-
<i>Wastewater Collection, Treatment & Disposal</i>					
		Total Wastewater Special Purpose Fund	\$ (1,307,860)	-	-
		Proposed Changes	\$ (1,307,860)	-	-
		Proposed Budget	\$ 463,170,037	-	-
Water and Electricity					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 39,969,000	-	-
		Adopted Budget	\$ 39,969,000	-	-
<i>Lighting of Streets</i>					
		Street Lighting Assessments	\$ 110,000	-	-
		Street Lighting General Benefit	(61,000)	-	-
<i>Solid Waste Collection and Disposal</i>					
		Sanitation Electricity	\$ 76,000	-	-
		Sanitation Water	(28,000)	-	-
<i>Aesthetic and Clean Streets and Parkway</i>					
		Street Services Water	\$ 24,000	-	-
<i>Street and Highway Transportation</i>					
		Street Services Electricity	\$ 53,000	-	-
<i>Educational Opportunities</i>					
		Library Electricity	\$ 406,000	-	-
		Library Water	180,000	-	-
<i>Public Buildings, Facilities and Services</i>					
		Energy Conservation Payments	\$ (980,000)	-	-
		General Services Electricity	847,000	-	-
		General Services Water	247,000	-	-
		Proposed Changes	\$ 874,000	-	-
		Proposed Budget	\$ 40,843,000	-	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 790,013,784	-	-
		Adopted Budget	\$ 790,013,784	-	-
<i>Neighborhood Empowerment</i>					
		CD 2 NC Grant Program	\$ (80,000)	-	-
		Contingency for Obligatory Changes	(3,649)	-	-
		Neighborhood Empowerment Charter Mandate	4,000	-	-
		Neighborhood Empowerment Fund	(760,747)	-	-
<i>Animal Sterilization Trust Fund</i>					
		Animal Sterilization Trust Fund	\$ (164,782)	-	-
<i>Local Emergency Planning</i>					
		Disaster Costs Reimbursements	\$ 36,436,277	-	-
		Emergency Operations Fund	652,271	-	-
<i>LAHD Affordable Housing Trust Fund</i>					
		Contingency for Obligatory Changes	\$ (4,281)	-	-
		Housing Development	1,970,005	-	-
		Other	338,621	-	-
		Overhead Costs - City Departments	(98,890)	-	-
<i>Business Improvement District Trust Fund</i>					
		Business Improvement District Trust Fund	\$ (38,898)	-	-
<i>Arts and Cultural Opportunities</i>					
		Arts and Cultural Fac. and Services Trust Fund	\$ 1,514,000	-	-
<i>Zoo Enterprise--General Fund</i>					
		Los Angeles Zoo Enterprise Trust Fund	\$ (263,891)	-	-
<i>Matching Campaign Funds Trust Fund</i>					
		Matching Campaign Funds	\$ 219,518	-	-
<i>City Ethics Commission--General Fund</i>					
		City Ethics Commission Fund	\$ (13,518)	-	-
<i>Municipal Recreation Program Fund</i>					
		Contingency for Obligatory Changes	\$ (57,550)	-	-
		Other	98,135	-	-
		Overhead Costs - City Departments	227,987	-	-
<i>Forfeited Assets Trust Fund</i>					
		Office and Technical Equipment	\$ (942,327)	-	-
		Other Project Costs	(140,271)	-	-
		Supplemental Police Account	-	-	-
		Transportation Equipment	2,322,641	-	-
<i>Traffic Safety Fund</i>					
		Contingency for Obligatory Changes	\$ (43,617)	-	-
<i>Police Communications/911 System</i>					
		Other	\$ 2,197,280	-	-
<i>Street Lighting Maintenance Assessment Fund</i>					
		Assessment District Analysis	\$ 700,000	-	-
		Contingency for Obligatory Changes	(253,208)	-	-
		County Collection Charges	(5,000)	-	-
		Energy and Maintenance	(471,573)	-	-
		Fleet Purchase	(366,400)	-	-
		LED DWP Loan Repayment	796,556	-	-
		LED Fixtures	738,236	-	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
		<i>Street Lighting Maintenance Assessment Fund</i>			
		Overhead Costs - City Departments	\$ 62,252	-	-
		Reserve	1,390,551	-	-
		<i>Telecommunications Liquidated Damages-TDA</i>			
		Cable Franchise Renewal Program	\$ 17,500	-	-
		Contingency for Obligatory Changes	(51,804)	-	-
		Customer Relationship Management	(1,000,000)	-	-
		Grants to Third Parties	(255,000)	-	-
		L.A. CityView 35 Operations	143,000	-	-
		Overhead Costs - City Departments	(134,518)	-	-
		Reserve	(6,121,708)	-	-
		Technology Infrastructure	16,254,060	-	-
		<i>Bldg. & Safety Enterprise Fund</i>			
		Contingency for Obligatory Changes	\$ (280,177)	-	-
		Equipment	500,551	-	-
		Lease Payments	50,781	-	-
		Other	-	-	-
		Other Project Costs	25,634	-	-
		Overhead Costs - City Departments	4,154,213	-	-
		Reserve for Economic Uncertainties	32,897,994	-	-
		<i>Code Enforcement Trust Fund</i>			
		Contingency for Obligatory Changes	\$ (174,951)	-	-
		Contractual Services	1,321,500	-	-
		Other	(873,000)	-	-
		Overhead Costs - City Departments	2,534,391	-	-
		REAP Outreach	498,750	-	-
		Unallocated	(4,061,682)	-	-
		<i>Planning Case Processing Special Fund</i>			
		Contingency for Obligatory Changes	\$ (62,438)	-	-
		Overhead Costs - City Departments	2,426,044	-	-
		Reserve	1,038,110	-	-
		<i>Community Development Trust Fund</i>			
		Contingency for Obligatory Changes	\$ (129,321)	-	-
		Lease Payments	(423,563)	-	-
		Overhead Costs - City Departments	(1,894,426)	-	-
		<i>HOME Investment Partnerships</i>			
		Contingency for Obligatory Changes	\$ (27,868)	-	-
		Contractual Services	(469,243)	-	-
		Housing Occupancy Monitoring	527,942	-	-
		Other	(88,230)	-	-
		Overhead Costs - City Departments	44,889	-	-
		<i>Sanitation Equipment Charge</i>			
		Contingency for Obligatory Changes	\$ (2,280,733)	-	-
		Debt Service	(274,937)	-	-
		Landfill Maintenance Special Fund	797,748	-	-
		Other Project Costs	13,984,804	-	-
		Overhead Costs - City Departments	7,628,383	-	-
		Special Purpose Fund Appropriations	468,000	-	-
		<i>Landfill Maintenance Special Fund</i>			
		Contingency for Obligatory Changes	\$ (85,096)	-	-
		Expense and Equipment	(162,571)	-	-
		Overhead Costs - City Departments	(132,252)	-	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
	<i>Multi-Family Bulky Item Special Fund</i>				
		Debt Service	\$ 164	-	-
		Expense and Equipment	2,534,722	-	-
		Overhead Costs - City Departments	328,032	-	-
	<i>Central Recycling Transfer Station Fund</i>				
		Contingency for Obligatory Changes	\$ (7,598)	-	-
		Expense and Equipment	921,500	-	-
		Operating Supplies and Expense	138,043	-	-
		Overhead Costs - City Departments	28,183	-	-
		Solid Waste Resources Fund	145,840	-	-
		Special Purpose Fund Appropriations	23,210	-	-
	<i>Household Hazardous Waste Special Fund</i>				
		Contingency for Obligatory Changes	\$ (12,156)	-	-
		Expense and Equipment	767,573	-	-
		Overhead Costs - City Departments	80,145	-	-
	<i>Citywide Recycling Fund</i>				
		Commercial Recycling Development & Capital Costs	\$ 395,993	-	-
		Contingency for Obligatory Changes	(119,569)	-	-
		Other	192,326	-	-
		Overhead Costs - City Departments	1,007,196	-	-
		Program Administration	503,331	-	-
		Rebate and Incentives	(1,433,111)	-	-
	<i>Stormwater Pollution Abatement</i>				
		Contingency for Obligatory Changes	\$ (250,858)	-	-
		Contractual Services	1,700,000	-	-
		Expense and Equipment	366,000	-	-
		NPDES Compliance	92,000	-	-
		Overhead Costs - City Departments	(4,658,885)	-	-
	<i>Mobile Source Air Pollution</i>				
		Alt. Fuel Fleet Vehicles Trucks & Infrastructure	\$ (953,369)	-	-
		Contingency for Obligatory Changes	(13,079)	-	-
		Other	180,000	-	-
		Overhead Costs - City Departments	358,073	-	-
		Technical Services Contract	(50,000)	-	-
	<i>Special Gas Tax Street Improvements</i>				
		Contingency for Obligatory Changes	\$ (646,619)	-	-
		Overhead Costs - City Departments	1,276,951	-	-
		Paint and Sign Maintenance	1,476,526	-	-
		Traffic Signal Supplies	1,925,563	-	-
	<i>Measure R Local Traffic Relief</i>				
		Bicycle Program	\$ (639,000)	-	-
		City Transit	(3,636,142)	-	-
		Contingency for Obligatory Changes	(48,886)	-	-
		Matching Funds Transit Projects	7,000,000	-	-
		Median Island Maintenance	(2,100,000)	-	-
		Overhead Costs - City Departments	88,611	-	-
		Pedestrian Program	135,000	-	-
	<i>Street Damage Restoration Fee Special Fund</i>				
		Contingency for Obligatory Changes	\$ (27,851)	-	-
		Overhead Costs - City Departments	(32,337)	-	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
<i>Arts and Cultural Facilities and Services</i>					
		Contingency for Obligatory Changes	\$ (15,673)	-	-
		Miscellaneous Expense	80,823	-	-
		Overhead Costs - City Departments	529,508	-	-
<i>Arts Development</i>					
		Other Project Costs	\$ 531,143	-	-
<i>Zoo Enterprise Trust Fund</i>					
		Contingency for Obligatory Changes	\$ (63,891)	-	-
		Other	1,871,917	-	-
<i>L.A. Convention and Visitors Bureau Trust Fund</i>					
		Contingency for Obligatory Changes	\$ (567)	-	-
		L. A. Convention and Visitors Bureau Trust Fund	1,314,800	-	-
		Unallocated	(47,202)	-	-
<i>Convention Center Revenue Fund</i>					
		AEG Cash Flow	\$ 5,000,000	-	-
		Contingency for Obligatory Changes	(145,752)	-	-
		Convention Center Revenue Fund	5,000,000	-	-
		Overhead Costs - City Departments	(2,048,660)	-	-
		Reserve	2,046,498	-	-
<i>Communiity Services Administration Grant</i>					
		Contingency for Obligatory Changes	\$ (11,599)	-	-
		Lease Payments	(131,898)	-	-
		Overhead Costs - City Departments	109,204	-	-
<i>Workforce Investment Act Fund</i>					
		Contingency for Obligatory Changes	\$ (63,463)	-	-
		Lease Payments	(92,567)	-	-
		Overhead Costs - City Departments	(820,234)	-	-
<i>Rent Stabilization Trust Fund</i>					
		Contingency for Obligatory Changes	\$ (62,096)	-	-
		Contractual Services	495,000	-	-
		Overhead Costs - City Departments	(780,941)	-	-
		REAP Outreach	26,250	-	-
		Tenant Rental Assistance	375,000	-	-
		Unallocated	(1,823,798)	-	-
<i>Housing Opportunities for Persons with AIDS Fund</i>					
		Contractual Services	\$ 29,818	-	-
		Other	(29,818)	-	-
		Overhead Costs - City Departments	(4,150)	-	-
<i>Allocations from Other Govt. Agencies & Sources</i>					
		Overhead Costs - City Departments	\$ (40,647,136)	-	-
<i>City Ethics Commission Fund</i>					
		Ethics Commission 2014-15	\$ (11)	-	-
<i>Municipal Housing Finance Fund</i>					
		Contingency for Obligatory Changes	\$ (9,465)	-	-
		Contractual Services	5,742	-	-
		Other	(673,000)	-	-
		Overhead Costs - City Departments	(326,311)	-	-
<i>Staples Arena Special Fund</i>					
		Unallocated	\$ 6,683,331	-	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
		Proposed Changes	\$ 95,626,828	-	-
		Proposed Budget	\$ 885,640,612	-	-
Grand Total Section 2 Dept & Non-Dept			\$ 8,100,115,068	29,524	1,238

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Library					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 123,316,839	915	-
		Adopted Budget	\$ 123,316,839	915	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 1,318,735	-	-
		2014-15 Employee Compensation Adjustment	99,278	-	-
		Deletion of One-Time Special Funding	(1,318,735)	-	-
		Full Funding for Partially Financed Positions	943,452	-	-
		Salary Step Plan and Turnover Effect	333,706	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of 2013-14 Equipment	\$ (659,000)	-	-
		Deletion of One-Time Expense Funding	(623,952)	-	-
<i>Increased Services</i>					
		Alterations and Improvements - Branch Libraries	\$ 1,100,000	-	-
		Alterations and Improvements - Central Library	1,494,803	-	-
		Delivery of Innovative Technology	234,747	3	-
		Digital Learning Labs	1,393,149	1	-
		Enhancing Collections	2,067,365	2	-
		Improve Security	2,030,076	-	-
		Job and Career Center - Central Library	25,000	-	-
		Strengthen Community Engagement	1,807,418	44	-
		Support Staff and Equipment	336,574	1	-
		Technological Investment and Innovation	1,356,832	-	-
<i>Other Changes or Adjustments</i>					
		Adjustment to Library Direct Costs	\$ 1,231,048	-	-
		General Fund Reimbursement	1,928,712	-	-
		MICLA Reimbursements for Central Library	6,623,985	-	-
		Program Realignment	-	-	-
		Salary Savings Rate Adjustment	(1,288,693)	-	-
		Proposed Changes	\$ 20,434,500	51	-
		Proposed Budget	\$ 143,751,339	966	-

FY 2014-15 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Recreation and Parks					
<i>Adopted Budget</i>					
		2013-14 Adopted Budget	\$ 194,745,285	1,429	-
		Adopted Budget	\$ 194,745,285	1,429	-
<i>Obligatory Changes</i>					
		2013-14 Employee Compensation Adjustment	\$ 1,903,526	-	-
		2014-15 Employee Compensation Adjustment	481,491	-	-
		Salary Step Plan and Turnover Effect	3,993,519	-	-
<i>Deletion of One-Time Services</i>					
		Deletion of One-Time Expense Funding	\$ (840,757)	-	-
<i>Continuation of Services</i>					
		Public Buildings Landscape Maintenance Services	\$ 276,800	-	-
<i>Increased Services</i>					
		Joy Picus Contract Administration	\$ 102,918	-	1
<i>Efficiencies to Services</i>					
		Deletion of Vacant Positions	\$ (4,528,152)	(67)	-
<i>New Services</i>					
		New and Expanded Facilities	\$ 1,220,602	5	-
<i>Other Changes or Adjustments</i>					
		General Fund Cost Reimbursement	\$ 5,500,000	-	-
		Principal Project Coordinator Positions	-	-	2
		Program Realignment	-	-	-
		Various Account Adjustments	-	-	-
		Proposed Changes	\$ 8,109,947	(62)	3
		Proposed Budget	\$ 202,855,232	1,367	3
Grand Total Section 4 Departments			\$ 346,606,571	2,333	3

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Obligatory Changes					
	<i>Aging</i>				
		2013-14 Employee Compensation Adjustment	\$ 14,228	-	-
		2014-15 Employee Compensation Adjustment	110,515	-	-
		Full Funding for Partially Financed Positions	21,174	-	-
		Salary Step Plan and Turnover Effect	(16,873)	-	-
	<i>Animal Services</i>				
		2013-14 Employee Compensation Adjustment	\$ 420,073	-	-
		2014-15 Employee Compensation Adjustment	93,481	-	-
		Full Funding for Partially Financed Positions	214,510	-	-
		Salary Step Plan and Turnover Effect	172,374	-	-
	<i>Building and Safety</i>				
		2013-14 Employee Compensation Adjustment	\$ 245,222	-	-
		2014-15 Employee Compensation Adjustment	283,998	-	-
		Salary Step Plan and Turnover Effect	(245,222)	-	-
	<i>City Administrative Officer</i>				
		2013-14 Employee Compensation Adjustment	\$ 52,993	-	-
		2014-15 Employee Compensation Adjustment	41,914	-	-
		Full Funding for Partially Financed Positions	280,095	-	-
		Salary Step Plan and Turnover Effect	(8,137)	-	-
	<i>City Attorney</i>				
		2013-14 Employee Compensation Adjustment	\$ 4,181,788	-	-
		2014-15 Employee Compensation Adjustment	3,200,803	-	-
		Full Funding for Partially Financed Positions	1,530,000	-	-
		Salary Step Plan and Turnover Effect	1,170,252	-	-
	<i>City Clerk</i>				
		2013-14 Employee Compensation Adjustment	\$ 69,975	-	-
		2014-15 Employee Compensation Adjustment	189,774	-	-
		Full Funding for Partially Financed Positions	116,690	-	-
		Salary Step Plan and Turnover Effect	28,996	-	-
	<i>City Planning</i>				
		2013-14 Employee Compensation Adjustment	\$ 82,141	-	-
		2014-15 Employee Compensation Adjustment	787,828	-	-
		Full Funding for Partially Financed Positions	29,475,664	-	-
		Salary Step Plan and Turnover Effect	(53,005)	-	-
	<i>Controller</i>				
		2013-14 Employee Compensation Adjustment	\$ 89,122	-	-
		2014-15 Employee Compensation Adjustment	360,244	-	-
		Full Funding for Partially Financed Positions	153,280	-	-
		Salary Step Plan and Turnover Effect	21,101	-	-
	<i>Convention Center</i>				
		2013-14 Employee Compensation Adjustment	\$ 132,473	-	-
		2014-15 Employee Compensation Adjustment	8,632	-	-
		Salary Step Plan and Turnover Effect	251,658	-	-
	<i>Council</i>				
		2013-14 Employee Compensation Adjustment	\$ 2,532,451	-	-
		2014-15 Employee Compensation Adjustment	450,287	-	-
		Salary Step Plan and Turnover Effect	2,717,262	-	-
	<i>Cultural Affairs</i>				
		2013-14 Employee Compensation Adjustment	\$ 15,673	-	-
		2014-15 Employee Compensation Adjustment	87,819	-	-
		Salary Step Plan and Turnover Effect	60,292	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Obligatory Changes					
	<i>Department on Disability</i>				
		2013-14 Employee Compensation Adjustment	\$ 1,666	-	-
		2014-15 Employee Compensation Adjustment	49,675	-	-
		Salary Step Plan and Turnover Effect	87,985	-	-
	<i>Economic and Workforce Development</i>				
		2013-14 Employee Compensation Adjustment	\$ 102,880	-	-
		2014-15 Employee Compensation Adjustment	427,119	-	-
		Full Funding for Partially Financed Positions	425,232	-	-
		Salary Step Plan and Turnover Effect	927,450	-	-
	<i>El Pueblo de Los Angeles</i>				
		2013-14 Employee Compensation Adjustment	\$ 7,668	-	-
		2014-15 Employee Compensation Adjustment	19,300	-	-
		Salary Step Plan and Turnover Effect	(3,534)	-	-
	<i>Emergency Management</i>				
		2013-14 Employee Compensation Adjustment	\$ 8,194	-	-
		2014-15 Employee Compensation Adjustment	80,731	-	-
		Salary Step Plan and Turnover Effect	9,412	-	-
	<i>Employee Relations Board</i>				
		2013-14 Employee Compensation Adjustment	\$ 1,667	-	-
		2014-15 Employee Compensation Adjustment	2,835	-	-
		Salary Step Plan and Turnover Effect	(2,130)	-	-
	<i>Ethics Commission</i>				
		2014-15 Employee Compensation Adjustment	\$ 44,677	-	-
		Salary Step Plan and Turnover Effect	(32,058)	-	-
	<i>Finance</i>				
		2013-14 Employee Compensation Adjustment	\$ 158,967	-	-
		2014-15 Employee Compensation Adjustment	794,191	-	-
		Salary Step Plan and Turnover Effect	120,180	-	-
	<i>Fire</i>				
		2013-14 Employee Compensation Adjustment	\$ 312,927	-	-
		2014-15 Employee Compensation Adjustment	320,210	-	-
		Full Funding for Partially Financed Positions	677,861	-	-
		Salary Step Plan and Turnover Effect	15,799,788	-	-
	<i>General Services</i>				
		2013-14 Employee Compensation Adjustment	\$ 1,773,064	-	-
		2014-15 Employee Compensation Adjustment	491,599	-	-
		Salary Step Plan and Turnover Effect	1,920,659	-	-
	<i>Housing and Community Investment</i>				
		2013-14 Employee Compensation Adjustment	\$ 240,404	-	-
		2014-15 Employee Compensation Adjustment	854,765	-	-
		Full Funding for Partially Financed Positions	381,297	-	-
		Salary Step Plan and Turnover Effect	(398,456)	-	-
	<i>Information Technology Agency</i>				
		2013-14 Employee Compensation Adjustment	\$ 452,349	-	-
		2014-15 Employee Compensation Adjustment	593,899	-	-
		Salary Step Plan and Turnover Effect	356,737	-	-
	<i>Neighborhood Empowerment</i>				
		2013-14 Employee Compensation Adjustment	\$ 3,649	-	-
		2014-15 Employee Compensation Adjustment	59,616	-	-
		Salary Step Plan and Turnover Effect	28,390	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Obligatory Changes					
	<i>Personnel</i>				
		2013-14 Employee Compensation Adjustment	\$ 300,587	-	-
		2014-15 Employee Compensation Adjustment	620,348	-	-
		Full Funding for Partially Financed Positions	201,168	-	-
		Salary Step Plan and Turnover Effect	258,728	-	-
	<i>Police</i>				
		2013-14 Employee Compensation Adjustment	\$ 20,388,997	-	-
		2014-15 Employee Compensation Adjustment	2,204,652	-	-
		Salary Step Plan and Turnover Effect	2,881,290	-	-
	<i>Board of Public Works</i>				
		2013-14 Employee Compensation Adjustment	\$ 39,482	-	-
		2014-15 Employee Compensation Adjustment	196,681	-	-
		Full Funding for Partially Financed Positions	63,081	-	-
		Salary Step Plan and Turnover Effect	57,787	-	-
	<i>Bureau of Contract Administration</i>				
		2013-14 Employee Compensation Adjustment	\$ 42,319	-	-
		2014-15 Employee Compensation Adjustment	215,421	-	-
		Full Funding for Partially Financed Positions	839,948	-	-
		Salary Step Plan and Turnover Effect	(121,707)	-	-
	<i>Bureau of Engineering</i>				
		2013-14 Employee Compensation Adjustment	\$ 201,297	-	-
		2014-15 Employee Compensation Adjustment	731,585	-	-
		Full Funding for Partially Financed Positions	240,000	-	-
		Restoration of One-Time Expense Funding	145,303	-	-
		Salary Step Plan and Turnover Effect	86,653	-	-
	<i>Bureau of Sanitation</i>				
		2013-14 Employee Compensation Adjustment	\$ 3,203,981	-	-
		2014-15 Employee Compensation Adjustment	1,104,957	-	-
		Full Funding for Partially Financed Positions	2,271,561	-	-
		Salary Step Plan and Turnover Effect	2,443,813	-	-
	<i>Bureau of Street Lighting</i>				
		2013-14 Employee Compensation Adjustment	\$ 166,760	-	-
		2014-15 Employee Compensation Adjustment	102,872	-	-
		Full Funding for Partially Financed Positions	1,042,439	-	-
		Salary Step Plan and Turnover Effect	33,312	-	-
	<i>Bureau of Street Services</i>				
		2013-14 Employee Compensation Adjustment	\$ 1,111,760	-	-
		2014-15 Employee Compensation Adjustment	175,626	-	-
		Salary Step Plan and Turnover Effect	927,255	-	-
	<i>Transportation</i>				
		2013-14 Employee Compensation Adjustment	\$ 1,550,881	-	-
		2014-15 Employee Compensation Adjustment	530,447	-	-
		Full Funding for Partially Financed Positions	2,833,207	-	-
		Salary Step Plan and Turnover Effect	2,442,957	-	-
	<i>Zoo</i>				
		2013-14 Employee Compensation Adjustment	\$ 263,891	-	-
		2014-15 Employee Compensation Adjustment	53,998	-	-
		Full Funding for Partially Financed Positions	27,725	-	-
		Salary Step Plan and Turnover Effect	256,122	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Obligatory Changes					
	<i>Library</i>				
		2013-14 Employee Compensation Adjustment	\$ 1,318,735	-	-
		2014-15 Employee Compensation Adjustment	99,278	-	-
		Deletion of One-Time Special Funding	(1,318,735)	-	-
		Full Funding for Partially Financed Positions	943,452	-	-
		Salary Step Plan and Turnover Effect	333,706	-	-
	<i>Recreation and Parks</i>				
		2013-14 Employee Compensation Adjustment	\$ 1,903,526	-	-
		2014-15 Employee Compensation Adjustment	481,491	-	-
		Salary Step Plan and Turnover Effect	3,993,519	-	-
		Total	\$ 134,334,566	-	-
Deletion of One-Time Services					
	<i>Aging</i>				
		Deletion of Funding for Resolution Authorities	\$ (736,752)	-	-
	<i>Animal Services</i>				
		Deletion of Funding for Resolution Authorities	\$ (160,593)	-	-
	<i>Building and Safety</i>				
		Deletion of Funding for Resolution Authorities	\$ (34,955,654)	-	-
		Deletion of One-Time Expense Funding	(344,245)	-	-
	<i>City Administrative Officer</i>				
		Deletion of Funding for Resolution Authorities	\$ (764,502)	-	-
		Deletion of One-Time Expense Funding	(500,000)	-	-
	<i>City Attorney</i>				
		Deletion of Funding for Resolution Authorities	\$ (3,992,626)	-	-
		Deletion of One-Time Expense Funding	(507,600)	-	-
	<i>City Clerk</i>				
		Deletion of Funding for Resolution Authorities	\$ (409,992)	-	-
		Deletion of One-Time Expense Funding	(135,075)	-	-
	<i>City Planning</i>				
		Deletion of 2013-14 Equipment	\$ (1,088,240)	-	-
		Deletion of Funding for Resolution Authorities	(3,549,623)	-	-
		Deletion of One-Time Expense Funding	(1,933,750)	-	-
	<i>Convention Center</i>				
		Deletion of Funding for Resolution Authorities	\$ (905,052)	-	-
	<i>Cultural Affairs</i>				
		Deletion of 2013-14 Equipment	\$ (10,000)	-	-
		Deletion of Funding for Resolution Authorities	(74,304)	-	-
		Deletion of One-Time Expense Funding	(139,382)	-	-
	<i>Department on Disability</i>				
		Deletion of Funding for Resolution Authorities	\$ (498,729)	-	-
		Deletion of One-Time Expense Funding	(119,316)	-	-
	<i>Economic and Workforce Development</i>				
		Deletion of Funding for Resolution Authorities	\$ (4,624,578)	-	-
		Deletion of One-Time Expense Funding	(6,000)	-	-
	<i>El Pueblo de Los Angeles</i>				
		Deletion of 2013-14 Equipment	\$ (84,039)	-	-
		Deletion of One-Time Expense Funding	(285,000)	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Deletion of One-Time Services					
	<i>Finance</i>				
		Deletion of 2013-14 Equipment	\$ (14,232)	-	-
		Deletion of One-Time Expense Funding	(648,035)	-	-
	<i>Fire</i>				
		Deletion of Funding for Resolution Authorities	\$ (814,430)	-	-
		Deletion of One-Time Expense Funding	(12,781,500)	-	-
	<i>General Services</i>				
		Deletion of Funding for Resolution Authorities	\$ (1,312,454)	-	-
		Deletion of One-Time Expense Funding	(1,456,864)	-	-
	<i>Housing and Community Investment</i>				
		Deletion of Funding for Resolution Authorities	\$ (4,926,841)	-	-
		Deletion of One-Time Expense Funding	(86,000)	-	-
	<i>Information Technology Agency</i>				
		Deletion of 2013-14 Equipment	\$ (93,000)	-	-
		Deletion of Funding for Resolution Authorities	(1,782,856)	-	-
		Deletion of One-Time Expense Funding	(4,592,804)	-	-
	<i>Neighborhood Empowerment</i>				
		Deletion of Funding for Resolution Authorities	\$ (445,931)	-	-
		Deletion of One-Time Expense Funding	(455,000)	-	-
	<i>Personnel</i>				
		Deletion of 2013-14 Equipment	\$ (30,000)	-	-
		Deletion of Funding for Resolution Authorities	(1,531,397)	-	-
		Deletion of One-Time Expense Funding	(211,503)	-	-
	<i>Police</i>				
		Deletion of 2013-14 Equipment	\$ (15,532,000)	-	-
		Deletion of One-Time Expense Funding	(2,528,824)	-	-
	<i>Board of Public Works</i>				
		Deletion of Funding for Resolution Authorities	\$ (202,610)	-	-
		Deletion of One-Time Graffiti Abatement Funding	(1,000,000)	-	-
	<i>Bureau of Contract Administration</i>				
		Deletion of Funding for Resolution Authorities	\$ (8,113,446)	-	-
		Deletion of One-Time Expense Funding	(866,433)	-	-
	<i>Bureau of Engineering</i>				
		Deletion of Funding for Resolution Authorities	\$ (6,028,606)	-	-
		Deletion of One-Time Expense Funding	(907,118)	-	-
	<i>Bureau of Sanitation</i>				
		Deletion of Funding for Resolution Authorities	\$ (3,858,247)	-	-
		Deletion of One-Time Expense Funding	(500,000)	-	-
	<i>Bureau of Street Lighting</i>				
		Deletion of Funding for Resolution Authorities	\$ (2,242,176)	-	-
		Deletion of One-Time Expense Funding	(761,110)	-	-
		Deletion of One-Time Hiring Hall Funding	(1,624,400)	-	-
		Deletion of One-Time Special Funding	(830,000)	-	-
	<i>Bureau of Street Services</i>				
		Deletion of Funding for Resolution Authorities	\$ (20,785,017)	-	-
		Deletion of One-Time Expense Funding	(54,057,470)	-	-
	<i>Transportation</i>				
		Deletion of Funding for Resolution Authorities	\$ (11,880,783)	-	-
		Deletion of One-Time Expense Funding	(3,507,100)	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Deletion of One-Time Services					
	<i>Zoo</i>				
		Deletion of Funding for Resolution Authorities	\$ (261,396)	-	-
		Deletion of One-Time Expense Funding	(894,716)	-	-
	<i>Library</i>				
		Deletion of 2013-14 Equipment	\$ (659,000)	-	-
		Deletion of One-Time Expense Funding	(623,952)	-	-
	<i>Recreation and Parks</i>				
		Deletion of One-Time Expense Funding	\$ (840,757)	-	-
		Total	\$ (225,513,060)	-	-

Continuation of Services

Aging

	Family Caregiver Support	\$ 630,804	8	-
	Senior Social Services	46,846	1	-
	Senior Social Services Auditing Support	66,381	1	-

Animal Services

	Shelter Operations Support	\$ 208,320	-	4
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Building and Safety

	Airport Inspection Services	\$ 603,771	-	6
	Airport Plan Check Services	210,999	-	2
	Code Enforcement Lien Processing Workload	153,205	-	-
	Coordination of Major Projects	-	-	5
	Department-wide Administrative Support Services	844,809	10	-
	Foreclosure Inspection Program	-	-	6
	Green Building Code Inspection Services	918,407	10	-
	Green Building Code Plan Check Services	887,456	9	-
	Off-Site Sign Periodic Inspection Program	295,198	-	3

City Administrative Officer

	Asset Management Strategic Planning	\$ 469,469	-	4
	Employee Relations Support	131,051	1	-
	Inspector General of Citywide Collections	142,986	1	-
	Performance Budget Implementation	126,768	1	-
	Program Realignment	-	-	-

City Attorney

	Citywide Nuisance Abatement Revocation Program	\$ 241,919	-	2
	CLEAR and Gang Prosecution Program	634,033	-	4
	Enhanced Revenue Collection Support	289,734	-	2
	Neighborhood Council Support	184,643	-	1
	Neighborhood Prosecutor Program	1,896,039	-	12
	Regularize Various Resolution Authorities	2,317,158	18	-
	Safer City Initiative	343,151	-	2
	Tobacco Enforcement Program	1,143,032	-	7

City Clerk

	City Archivist	\$ 60,569	-	1
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FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
	<i>City Planning</i>				
		Airport Master Plans	\$ 122,649	-	1
		Boyle Heights New Community Plan Program	101,136	-	1
		Clean Up/Green Up	91,056	-	1
		Community Redevelopment Land Use	585,180	-	6
		Conditional Use Permit Monitoring Program	491,964	-	5
		IT-GIS and Systems Support	203,268	-	2
		Major Projects Unit	430,133	5	-
		Metro Transit Oriented Districts Grants	1,370,677	-	9
		Mobility Plan 2035	582,112	-	2
		Plan Implementation Case Processing	810,169	5	-
		re:code LA	514,816	-	4
		Sign Unit	-	-	6
	<i>Convention Center</i>				
		Building Repairer Supervisor	\$ 94,272	1	-
	<i>Cultural Affairs</i>				
		Operations Support for Public Art Program	\$ 74,316	1	-
		Part-Time Staffing for Community Arts Facilities	139,382	-	-
	<i>Department on Disability</i>				
		AIDS Coordination and Support	\$ 451,250	-	4
		Computerized Information Center for the Disabled	135,893	-	2
	<i>Economic and Workforce Development</i>				
		Client Services Technology Support	\$ 362,580	-	3
		Economic Development	234,566	-	2
		Economic Development Strategy	206,448	-	2
		Workforce Development	3,864,803	-	46
		Workforce Innovation Fund Grant Implementation	182,823	-	2
		Workforce Investment Board Support	61,930	-	1
	<i>El Pueblo de Los Angeles</i>				
		Museum Support	\$ 285,000	-	-
	<i>Emergency Management</i>				
		Homeland Security and Community Emergency Mgmt	\$ -	-	7
	<i>Ethics Commission</i>				
		Audits of General and Special Elections	\$ 124,696	-	2
	<i>Finance</i>				
		LATA Oracle Database Management Licenses	\$ 133,035	-	-
	<i>Fire</i>				
		Ambulance Augmentation Plan	\$ 1,670,000	-	-
		Dispatch Center Staffing	-	-	12
		FireStat Unit	125,703	-	2
		Fuel Vehicle Management System	75,000	-	-
		LAX Airport Security - Blue Ribbon Panel	210,248	-	1
		Regularize Civilian Positions	-	11	-
	<i>General Services</i>				
		Additional Funds for Citywide Petroleum	\$ 1,100,000	-	-
		Airports Vehicle Collision Repairs	169,040	1	-
		Capital Projects Materials Testing Support	1,920,816	-	14
		Energy and Water Management Unit	454,836	4	-
		Supply Management System	100,584	-	1

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
<i>Housing and Community Investment</i>					
		Accounting Services	\$ 739,224	-	11
		Affordable Housing Loan Portfolio	1,393,200	-	16
		Affordable Housing Trust Fund Programs	384,840	-	4
		Executive Management Support	955,440	-	8
		Service Delivery and Program Management	1,640,508	-	21
		Support for Commissions and Community Engagement	-	-	6
		Support for the Consolidated Plan	159,780	-	2
		Technology Support	1,020,660	-	11
<i>Information Technology Agency</i>					
		3-1-1 Staffing	\$ 494,326	-	7
		Citywide Website Accessibility	90,219	-	1
		Financial Management System Support	2,979,709	-	8
		Performance Budget Implementation	2,700,000	-	-
		Remote Local Area Network Replacement	739,854	-	-
		Supply Management System Support	1,418,804	-	3
<i>Neighborhood Empowerment</i>					
		Neighborhood Council Funding Program	\$ 351,314	5	-
		Neighborhood Council System Development	63,602	1	-
<i>Personnel</i>					
		Affordable Care Act Implementation	\$ 101,477	-	1
		Department of Water and Power Exam Support	452,061	-	3
		Public Safety Bureau Staffing	1,144,696	-	15
		Special Investigation Support Services	110,803	-	1
<i>Police</i>					
		Community Law Enforcement and Recovery	\$ -	-	18
		COPS Hiring Program	-	-	25
		Liability Management	-	1	-
		Replacement Vehicles	13,119,464	-	-
		Security Services Funding Adjustments	18,886	-	-
		Sworn Attrition	(8,375,037)	-	-
		Sworn Hiring Plan	11,774,419	-	-
		Taskforce for Regional Auto Theft Prevention	-	-	13
		Uniform Allowance	(56,443)	-	-
<i>Board of Public Works</i>					
		Accounting Support for Proposition C Projects	\$ 67,677	-	1
		Special Fund Accounting Support	135,355	2	-
<i>Bureau of Contract Administration</i>					
		Business Inclusion Program	\$ 147,571	-	2
		Certification and Equal Employment Opportunity	147,595	-	2
		Harbor Inspection Program	1,745,194	-	17
		Los Angeles International Airport Services	1,573,434	-	15
		Metro/Expo Authority Annual Work Program	208,582	-	2
		Public Infrastructure Project Stabilization	147,091	-	2
		Public Right-of-Way Program	691,184	7	-
		Services to Department of Water and Power	325,604	-	4
		Services to Harbor	308,927	-	4
		Services to Los Angeles International Airport	873,456	-	11
		Transportation Grant Fund Annual Work Program	1,252,275	-	12
		Wastewater Compliance	247,666	-	3

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
	<i>Bureau of Engineering</i>				
		Fire Life Safety Projects	\$ 131,484	-	1
		Los Angeles River Revitalization Master Plan	227,800	-	2
		Metro/Expo Authority Annual Work Program	1,698,422	-	15
		Pavement Preservation Plan Support	250,000	-	-
		Storm Damage Repair Program	481,960	5	-
		Support for Plan Check Activities	-	-	3
		Survey Support for Bureau of Street Services	345,904	-	4
		Transportation Grant Fund Annual Work Program	2,406,680	-	22
	<i>Bureau of Sanitation</i>				
		Blue Bin Recycling Program	\$ 189,096	-	3
		Clean and Green Community Program Support	116,928	-	2
		Financial Oversight and Management	167,212	-	1
		Hyperion Treatment Plant Manager	167,628	-	1
		Inter-agency Coordination	118,911	-	1
		Multi-family Bulky Item Program	2,427,504	-	35
		Non-Curbside Recycling Program Support	88,164	-	1
		Solid Waste Integrated Resources Plan	581,220	-	6
		Watershed Protection Division	-	-	13
	<i>Bureau of Street Lighting</i>				
		Copper Wire Replacement and Reinforcement	\$ 907,668	-	1
		Fleet Leasing	163,000	-	-
		Light Emitting Diode Conversion Program Phase II	2,675,505	-	10
		Metro/Expo Annual Work Program	626,340	-	7
		Signal Synchronization Support	449,580	-	5
		Transportation Grant Annual Work Program	349,656	-	4
	<i>Bureau of Street Services</i>				
		Asphalt Repair	\$ 1,000,000	-	-
		Bus Pad and Stop Improvements	1,535,357	-	11
		Design of Bikeways and Pedestrian Facilities	524,460	-	5
		Metro/Expo Authority Annual Work Program	861,919	-	8
		Public Right-of-Way Construction Enforcement	373,474	-	4
		Sidewalk Access Ramps	3,421,790	-	23
		Slurry Seal	7,512,497	-	18
		Street Resurfacing	44,090,211	-	177
		Streetscape and Transit Enhancements	3,811,665	-	49
		Tree Trimming	4,000,000	-	-
	<i>Transportation</i>				
		Bicycle, Pedestrian, and Transit Enhancements	\$ 3,280,632	-	37
		Development Review Support	101,280	-	3
		District Office Support	190,812	-	2
		DWP Water Trunk Line Program - Streets	190,812	-	2
		DWP Water Trunk Line Program - Traffic Signals	283,020	-	3
		General Administration Support	356,364	-	4
		Metro/Expo Authority Annual Work Program Support	845,628	-	10
		Parking Services Administration	163,788	-	1
		Traffic and Street Maintenance Support	875,580	-	13
		Traffic Signals Support	4,596,660	-	53
	<i>Zoo</i>				
		4-D Theater	\$ 134,440	-	-
		Behavioral Enrichment Program Coordinator	57,505	-	1
		Rainforest of the Americas	430,948	6	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
	<i>Recreation and Parks</i>				
		Public Buildings Landscape Maintenance Services	\$ 276,800	-	-
		Total	\$ 165,106,850	115	1,009
Increased Services					
	<i>Aging</i>				
		Emergency Alert Response System	\$ 90,000	-	-
	<i>Animal Services</i>				
		Animal License Canvassing	\$ 200,000	-	-
	<i>Building and Safety</i>				
		BuildLA Project	\$ 573,294	-	6
		Development Case Management Services	421,998	-	4
		Elevator and Pressure Vessel Inspection	533,004	-	5
		Engineering Plan Check and Electrical Test Lab	1,543,876	-	19
		Express Permits and Records Cashiering Services	131,505	-	2
		Fee Collection Services	182,474	-	3
		Financial Reporting Services	312,278	-	3
		Flexible Administrative Support Services	1,404,784	-	-
		Internet Document Imaging System	266,329	-	5
		Land Subdivision Project Review	111,251	-	1
		New Construction Inspection Services	4,141,146	-	49
		Parallel Design Permitting Process	612,565	-	6
		Residential and Commercial Complaint Services	1,735,268	-	14
		Structural Inventory System	148,453	-	2
	<i>City Administrative Officer</i>				
		Disaster and Emergency Management Support	\$ 86,645	-	1
		Office of Public Accountability	1,012,779	1	-
	<i>City Attorney</i>				
		Area Planning Commission Legal Support	\$ 338,631	-	3
		Litigation and Risk Management System	779,000	-	-
	<i>City Clerk</i>				
		2015 Primary Nominating and Municipal Elections	\$ 16,000,000	-	-
	<i>City Planning</i>				
		Construction Service Center Operations	\$ 497,468	-	6
		Expedited Processing Section	185,712	-	2
		Urban Design Studio	171,720	-	2
	<i>Controller</i>				
		Accounting Assistance Program	\$ 120,000	-	-
		Outside Audit Resources	500,000	-	-
		Payroll Resources	125,802	1	-
	<i>Cultural Affairs</i>				
		Additional As-Needed Staffing	\$ 113,674	-	-
		Summer 2015 Arts and Culture Youth Jobs Program	300,000	-	-
	<i>Economic and Workforce Development</i>				
		Financial Management Support	\$ 68,361	1	-
	<i>El Pueblo de Los Angeles</i>				
		Filming Support	\$ 60,000	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Increased Services					
	<i>Emergency Management</i>				
		Overtime Funding Adjustment	\$ 10,000	-	-
	<i>Fire</i>				
		Employee Relations Manager	\$ 154,086	-	1
		Firefighter Recruit Training	3,523,082	-	-
		Geographic Bureau Command Structure	1,604,385	19	-
		Helitanker Contract	300,000	-	-
	<i>General Services</i>				
		Additional Funds for Citywide Parts Expenses	\$ 1,535,780	-	-
		Alternative Fuel and Repair Support	162,568	2	-
		Custodial Support for Bureau of Sanitation	18,705	-	-
		Fuel Station Emergency Generator Support	127,400	-	-
	<i>Housing and Community Investment</i>				
		Billing and Collections	\$ 203,272	-	1
		Support for Code, Compliance, and Rent Systems	690,066	-	1
	<i>Information Technology Agency</i>				
		Disaster Recovery for the Financial Systems	\$ 578,764	-	-
		Technical Skills Enhancement	28,500	-	-
	<i>Personnel</i>				
		Department of Building and Safety Exam Support	\$ 248,877	-	2
		Increased Exam Support for DWP	93,184	-	1
	<i>Police</i>				
		Emergency Vehicle Operations Course Maintenance	\$ 80,000	-	-
		Technology-Related Hardware and Contracts	5,018,440	-	-
	<i>Board of Public Works</i>				
		Bureau of Engineering Accounting Support	\$ 67,677	-	1
	<i>Bureau of Contract Administration</i>				
		Public Infrastructure Project Stabilization	\$ 129,964	-	2
		Wastewater Construction Inspection	1,073,833	-	10
	<i>Bureau of Engineering</i>				
		Additional Support for Metro/Expo Work Program	\$ 346,048	-	4
		Clean Water Work Equipment	288,003	-	-
		Survey Work Equipment	98,100	-	-
	<i>Bureau of Sanitation</i>				
		Replacement Laptops and Software	\$ 34,000	-	-
	<i>Bureau of Street Lighting</i>				
		Copper Wire Theft Prevention Program	\$ 900,160	-	-
	<i>Transportation</i>				
		Adjudication Office Manager	\$ 62,412	1	-
		ATSAC Maintenance	188,000	-	-
		Emergency Management Equipment	63,533	-	-
		Meter Security Support	65,376	1	-
		Meter Technology Support	133,932	2	-
		Metro/Expo Annual Work Program - Design Review	296,484	-	6
		Part-Time Traffic Officer Program	915,750	-	-
		Part-Time Traffic Officer Program Oversight	225,192	-	4
		Traffic Signal Repair Support	75,840	-	2
		Transportation Safety Improvements	2,500,000	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Increased Services					
	<i>Zoo</i>				
		Animal Collection Care	\$ 48,150	-	-
		Expansion of Data Network	40,000	-	-
		Expansion of Public WiFi	60,000	-	-
		Facility and Landscape Maintenance	213,084	-	-
		In-House Renovations and Deferred Maintenance	443,146	-	-
	<i>Library</i>				
		Alterations and Improvements - Branch Libraries	\$ 1,100,000	-	-
		Alterations and Improvements - Central Library	1,494,803	-	-
		Delivery of Innovative Technology	234,747	3	-
		Digital Learning Labs	1,393,149	1	-
		Enhancing Collections	2,067,365	2	-
		Improve Security	2,030,076	-	-
		Job and Career Center - Central Library	25,000	-	-
		Strengthen Community Engagement	1,807,418	44	-
		Support Staff and Equipment	336,574	1	-
		Technological Investment and Innovation	1,356,832	-	-
	<i>Recreation and Parks</i>				
		Joy Picus Contract Administration	\$ 102,918	-	1
		Total	\$ 67,362,692	79	169
Reduced Services					
	<i>City Attorney</i>				
		Consolidated Plan Funding Reduction	\$ (31,976)	-	-
	<i>Police</i>				
		Reduction of Sworn Overtime at Airports	\$ (1,400,000)	-	-
	<i>Board of Public Works</i>				
		Consolidated Plan Funding Reduction	\$ (870,043)	-	-
		Total	\$ (2,302,019)	-	-
Efficiencies to Services					
	<i>Aging</i>				
		Deletion of Vacant Position	\$ (73,853)	(1)	-
	<i>Animal Services</i>				
		Deletion of Vacant Positions and Expense Funding	\$ (164,943)	(2)	-
		In-House Spay and Neuter	164,782	-	-
	<i>Building and Safety</i>				
		Deletion of Vacant Positions and Expenses	\$ (561,301)	(6)	-
	<i>City Administrative Officer</i>				
		Contractual Services Reduction	\$ (134,000)	-	-
		Deletion of Vacant Position	(89,328)	(1)	-
		Salary Funding Reduction	(126,523)	-	-
	<i>Controller</i>				
		Deletion of General Fund Vacancies	\$ (295,536)	(4)	-
		Reduction to Expense Accounts	(240,000)	-	-
	<i>Convention Center</i>				
		Transition from Public to Private Management	\$ (20,333,872)	(97)	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Efficiencies to Services					
	<i>Department on Disability</i>				
		Deletion of Vacant Position	\$ (73,853)	(1)	-
	<i>Employee Relations Board</i>				
		Decrease in Expense Funding	\$ (12,308)	-	-
	<i>Finance</i>				
		Deletion of Vacant Positions and Expense Funding	\$ (499,321)	(7)	-
	<i>Fire</i>				
		Construction Services Plan Check	\$ (107,340)	-	-
		Director of Fleet Services	(377,670)	(5)	1
		Homeland Security Grants Unit Staffing	(85,884)	-	-
		Miscellaneous Adjustments in Expense Accounts	(100,000)	-	-
		Public Information Director	(29,328)	-	-
		Salary Savings Rate Adjustment	(503,763)	-	-
	<i>General Services</i>				
		Deletion of Vacant Positions	\$ (2,299,943)	(16)	-
		Support for Citywide Special Events	(47,591)	-	-
	<i>Information Technology Agency</i>				
		Deletion of Vacant Positions	\$ (1,297,082)	(14)	-
	<i>Neighborhood Empowerment</i>				
		Deletion of Funding of Vacant Position	\$ (83,647)	-	-
	<i>Personnel</i>				
		Employee Transit Subsidy Funding Adjustment	\$ (391,462)	-	-
	<i>Board of Public Works</i>				
		One-Time Salary Reduction	\$ (79,407)	-	-
		Project Restore	(63,098)	-	-
	<i>Bureau of Contract Administration</i>				
		Deletion of Vacant Positions	\$ (692,391)	(7)	-
		Reimbursable Construction Inspection	(500,000)	-	-
	<i>Bureau of Engineering</i>				
		Deletion of Vacant Positions	\$ (702,205)	(9)	-
		Stormwater Fund Reduction	(385,303)	-	-
	<i>Bureau of Sanitation</i>				
		Watershed Protection Salary Adjustments	\$ (903,371)	-	-
	<i>Bureau of Street Lighting</i>				
		Travel Account Adjustment	\$ (8,569)	-	-
	<i>Bureau of Street Services</i>				
		Salary Savings Rate Adjustment	\$ (731,846)	-	-
	<i>Transportation</i>				
		One-Time Salary Reduction	\$ (689,738)	-	-
	<i>Recreation and Parks</i>				
		Deletion of Vacant Positions	\$ (4,528,152)	(67)	-
Total			\$ (37,047,846)	(237)	1

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
New Services					
	<i>Building and Safety</i>				
		Conditional Use Permit Monitoring Program	\$ -	-	13
		Construction Service Center Help Desk	689,485	-	7
		e-Plan Check Services	-	-	13
		Inspection Case Management Services	391,836	-	4
	<i>City Clerk</i>				
		Polling Place Accessibility Requirements	\$ 41,500	-	-
	<i>City Planning</i>				
		Neighborhood Projects	\$ 490,831	-	5
		Valley Plaza Services	-	-	1
		Zoning Review Pilot	790,464	-	10
	<i>Department on Disability</i>				
		Online Accessibility Training	\$ 29,400	-	-
	<i>Fire</i>				
		Chief Information Officer	\$ 121,350	-	2
		Emergency Medical Services Compliance Audit	100,000	-	-
		GEMT Administrative Contract	350,000	-	-
	<i>General Services</i>				
		Materials Testing Services for Metro Projects	\$ 82,860	2	-
	<i>Information Technology Agency</i>				
		City Open Data	\$ 349,000	-	-
	<i>Personnel</i>				
		Employee Development and Training Program	\$ 190,684	1	-
	<i>Zoo</i>				
		Enhanced Visitor Experience	\$ 100,000	-	-
		Point of Sale System Upgrade and Mobile Webstore	120,000	-	-
		Zoo Master Plan	350,000	-	-
	<i>Recreation and Parks</i>				
		New and Expanded Facilities	\$ 1,220,602	5	-
		Total	\$ 5,418,012	8	55

Transfer of Services

	<i>Building and Safety</i>				
		Restoration of Development Services Functions	\$ 66,476,620	713	-
	<i>City Clerk</i>				
		Business Improvement District Support	\$ 902,649	11	-
	<i>City Planning</i>				
		Development Services - Building and Safety	\$ (66,476,620)	(713)	-
		Development Services - Bureau of Engineering	(398,548)	(4)	-
		Development Services - Fire Department	(530,576)	(5)	-
		Development Services - Transportation	(2,240,009)	(20)	-
	<i>Economic and Workforce Development</i>				
		Business Improvement District Support	\$ (902,649)	(11)	-
	<i>Fire</i>				
		Restoration of Development Services Functions	\$ 530,576	5	-
	<i>General Services</i>				
		Transfer of Convention Center Employees	\$ 619,344	-	5

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Transfer of Services					
	<i>Information Technology Agency</i>				
		Board of Public Works Technology Support	\$ (523,777)	(5)	-
	<i>Board of Public Works</i>				
		Board of Public Works Technology Support	\$ 523,777	5	-
	<i>Bureau of Engineering</i>				
		Restoration of Development Services Functions	\$ 398,548	4	-
	<i>Transportation</i>				
		Restoration of Development Services Functions	\$ 2,240,009	20	-
		Total	\$ 619,344	-	5

Other Changes or Adjustments

Aging

Program Realignment	\$	-	-	-
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Animal Services

Program Realignment	\$	-	-	-
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Building and Safety

Funding Realignment	\$	-	-	-
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Program Realignment		-	-	-
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City Administrative Officer

Funding Realignment	\$	-	-	-
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City Attorney

Program Realignment	\$	-	-	-
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Salary Account Adjustment		-	-	-
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City Clerk

Program Realignment	\$	-	-	-
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City Planning

Funding Realignment	\$	-	-	-
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Program Realignment		-	-	-
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Controller

Program Realignment	\$	-	-	-
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Convention Center

Funding Realignment	\$	-	-	-
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Salary Savings Rate Adjustment		137,984	-	-
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Cultural Affairs

Program Realignment	\$	-	-	-
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Department on Disability

Program Realignment	\$	-	-	-
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Economic and Workforce Development

Program Realignment	\$	-	-	-
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El Pueblo de Los Angeles

Adjustment to Expense Accounts	\$	-	-	-
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Program Realignment		-	-	-
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Finance

As-Needed Funding	\$	-	-	-
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Bank and Merchant Card Fee Funding Realignment		-	-	-
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Program Realignment		-	-	-
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FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Changes or Adjustments					
	<i>Fire</i>				
		Program Realignment	\$ -	-	-
		Salary Expense Adjustment	-	-	-
	<i>General Services</i>				
		Fleet Repair Support for Bureau of Sanitation	\$ 20,112	-	-
		Program Realignment	-	-	-
		Various Personnel Adjustments	(11,748)	(1)	-
	<i>Housing and Community Investment</i>				
		Funding Realignment	\$ -	-	-
		Monitoring and Technical Services Adjustment	-	-	-
		Program Realignment	-	-	-
	<i>Information Technology Agency</i>				
		Program Realignment	\$ -	-	-
	<i>Neighborhood Empowerment</i>				
		Program Realignment	\$ -	-	-
	<i>Personnel</i>				
		Program Realignment	\$ -	-	-
		Salary Savings Rate Adjustment	(550,000)	-	-
	<i>Police</i>				
		Funding Realignment	\$ -	-	-
		Program Realignment	-	-	-
	<i>Board of Public Works</i>				
		Program Realignment	\$ -	-	-
	<i>Bureau of Contract Administration</i>				
		Program Realignment	\$ -	-	-
	<i>Bureau of Engineering</i>				
		Clean Water Funding Realignment	\$ -	-	-
		Consolidation of General Mapping and Survey	-	-	-
		Consolidation of Land Records Program	-	-	-
		Consolidation of Stormwater Engineering	-	-	-
		Development Services Funding Realignment	-	-	-
		Position Adjustments	(105,919)	-	-
		Program Realignment	-	-	-
	<i>Bureau of Sanitation</i>				
		Contractual Services Expense Adjustment	\$ (468,000)	-	-
		Contractual Services Expense Adjustment	(733,000)	-	-
		Program Realignment	-	-	-
	<i>Bureau of Street Lighting</i>				
		Program Realignment	\$ -	-	-
	<i>Bureau of Street Services</i>				
		Maintaining Streets Funding Realignment	\$ -	-	-
		Pavement Preservation Plan Funding Realignment	-	-	-
		Program Realignment	-	-	-
		Street Cleaning Funding Realignment	-	-	-
	<i>Transportation</i>				
		Funding Source and Position Realignment	\$ -	-	-
		Program Realignment	-	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Changes or Adjustments					
	<i>Zoo</i>				
		Program Realignment	\$ -	-	-
		Salaries As-Needed Adjustment	60,000	-	-
	<i>Appropriation to City Employees' Retirement</i>				
		Change from 2013-14 to 2014-15	\$ 10,746,128	-	-
	<i>Library</i>				
		Adjustment to Library Direct Costs	\$ 1,231,048	-	-
		General Fund Reimbursement	1,928,712	-	-
		MICLA Reimbursements for Central Library	6,623,985	-	-
		Program Realignment	-	-	-
		Salary Savings Rate Adjustment	(1,288,693)	-	-
	<i>Recreation and Parks</i>				
		General Fund Cost Reimbursement	\$ 5,500,000	-	-
		Principal Project Coordinator Positions	-	-	2
		Program Realignment	-	-	-
		Various Account Adjustments	-	-	-
		Total	\$ 23,090,609	(1)	2
Tax & Revenue Anticipation Notes					
	<i>Tax & Revenue Anticipation Notes Debt Svc Fund</i>				
		Debt Service - Cash Flow	\$ (562,902)	-	-
		Debt Service - Pensions	50,958,890	-	-
		Debt Service - Retirement	41,801,367	-	-
		Total	\$ 92,197,355	-	-
Bond Redemption and Interest					
	<i>Debt Service</i>				
		General Obligation Bonds	\$ (11,805,782)	-	-
		Total	\$ (11,805,782)	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Capital Finance Administration Fund					
<i>Crime Control</i>					
		Capital Equipment 2010-A	\$ (150)	-	-
		Capital Equipment Refunding 2007-A		-	-
		Commercial Paper	109,794	-	-
		Figueroa Plaza 2007-B	(76)	-	-
		In-Car Video (Police)	31,000	-	-
		MICLA 2006-A (Police HQ)	1,650	-	-
		MICLA 2008-A (Capital Equipment)	14,569	-	-
		MICLA 2008-B (Real Property)	1,411	-	-
		MICLA 2009-A (Capital Equipment)	332	-	-
		MICLA 2009-B (Real Property)	77	-	-
		MICLA 2009-C (Capital Equipment)	155	-	-
		MICLA 2009-E (Real Property)	(3,375)	-	-
		MICLA 2012-A Capital Eqpt Refunding	140	-	-
		MICLA 2012-B Real Property Refunding	(42)	-	-
		MICLA 2012-C Refunding of MICLAs	259,621	-	-
		Pershing Square Program AS	(1,763)	-	-
		Real Property 2010-C	(891)	-	-
		Refunding 2005 (MICLA AY)	(35,397)	-	-
		Refunding of MICLA	87,315	-	-
<i>Fire Suppression</i>					
		Capital Equipment 2010-A	\$ (198)	-	-
		Capital Equipment 2010-B	236	-	-
		Capital Equipment Refunding 2007-A	267	-	-
		Commercial Paper	572,664	-	-
		Figueroa Plaza 2007-B	(34)	-	-
		MICLA 2008-A (Capital Equipment)	26,960	-	-
		MICLA 2009-A (Capital Equipment)	648	-	-
		MICLA 2009-C (Capital Equipment)	67	-	-
		MICLA 2012-A Capital Eqpt Refunding	1,170	-	-
		MICLA 2012-B Real Property Refunding	(15)	-	-
		MICLA 2012-C Refunding of MICLAs	17,671	-	-
		Refunding 2005 (MICLA AY)	(13,227)	-	-
		Refunding of MICLA	17,664	-	-
<i>Building and Safety Services</i>					
		Figueroa Plaza 2007-B	\$ (241)	-	-
<i>Public Improvements</i>					
		Commercial Paper	\$ 202,394	-	-
		MICLA 2009-B (Real Property)	753	-	-
		MICLA 2012-B Real Property Refunding	(84)	-	-
		MICLA 2013-A Street Lighting	43,237	-	-
<i>Wastewater</i>					
		MICLA 2006A Public Works Building	\$ (148)	-	-
<i>Household Refuse Collection</i>					
		MICLA 2006A Public Works Building	\$ (402)	-	-
<i>Parking Enforcement</i>					
		Commercial Paper	\$ (1,568,942)	-	-
		MICLA 2012-B Real Property Refunding	(1,146)	-	-
		MICLA 2012-C Refunding of MICLAs	394,189	-	-
		Refinancing of Parking Revenue Bonds - CP	(21,192,134)	-	-
		Refunding of MICLA	10,438	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Capital Finance Administration Fund					
<i>Recreation and Parks Projects</i>					
		Capital Equipment 2010-A	\$ (27)	-	-
		Capital Equipment Refunding 2007-A	26	-	-
		MICLA 2008-A (Capital Equipment)	335	-	-
		MICLA 2009-A (Capital Equipment)	138	-	-
		MICLA 2009-C (Capital Equipment)	16	-	-
		MICLA 2012-B Real Property Refunding	(63)	-	-
		MICLA 2012-C Refunding of MICLAs	84,275	-	-
<i>Convention Center Debt Service</i>					
		Convention Center Debt Service	\$ (69,280)	-	-
		LACC Commercial Paper	2,000,000	-	-
		MICLA 2009-B (Real Property)	28	-	-
<i>Staples Arena Debt Service</i>					
		Staples Arena Debt Service	\$ (7,618)	-	-
<i>General Administration and Support</i>					
		Debt Service for CDD Projects	\$ 776,075	-	-
<i>Building Services</i>					
		Central Library Refunding/Program AT	\$ (4,200)	-	-
		Central Library Refunding/Program R	50	-	-
		Convention Center Debt Service	(342,000)	-	-
		Figueroa Plaza 2007-B	(1,067)	-	-
		Marvin Braude Program AW	(388)	-	-
		MICLA 2008-B (Real Property)	2,301	-	-
		MICLA 2009-B (Real Property)	342	-	-
		MICLA 2009-D (Recovery Zone)	(12,743)	-	-
		MICLA 2011-A QECB	987,175	-	-
		MICLA 2012-A Capital Eqpt Refunding	1,775	-	-
		MICLA 2012-C Refunding of MICLAs	508,368	-	-
		Real Property 2010-C	(2,191)	-	-
		Refunding 2005 (MICLA AY)	(9,129)	-	-
		Refunding of MICLA	20,073	-	-
		Trizec Hahn Theatre (MICLA AK)	(1,765)	-	-
<i>Systems Operations</i>					
		Capital Equipment 2010-A	\$ (869)	-	-
		Capital Equipment 2010-B	171	-	-
		Capital Equipment Refunding 2007-A	56	-	-
		Commercial Paper	202,394	-	-
		General Administration	50,000	-	-
		MICLA 2008-A (Capital Equipment)	1,675	-	-
		MICLA 2009-A (Capital Equipment)	140	-	-
		MICLA 2009-C (Capital Equipment)	281	-	-
		MICLA 2012-A Capital Eqpt Refunding	1,915	-	-
		Refunding 2005 (MICLA AY)	(8,011)	-	-
		Refunding of MICLA	25,693	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Capital Finance Administration Fund					
<i>Fleet Services and Operations</i>					
		Capital Equipment 2010-A	\$ (356)	-	-
		Capital Equipment 2010-B	429	-	-
		Capital Equipment Refunding 2007-A	330	-	-
		Commercial Paper	481,696	-	-
		Equipment Acquisition Program AX	(445)	-	-
		MICLA 2008-A (Capital Equipment)	40,190	-	-
		MICLA 2009-A (Capital Equipment)	742	-	-
		MICLA 2009-C (Capital Equipment)	256	-	-
		MICLA 2012-C Refunding of MICLAs	95,149	-	-
		Refunding 2005 (MICLA AY)	(27,386)	-	-
		Refunding of MICLA	39,542	-	-
		Total	\$ (16,189,543)	-	-
CIEP - Municipal Facilities					
<i>Capital Improvements--Parking Facilities</i>					
		CIEP -- Municipal Facilities	\$ (1,000,000)	-	-
<i>Cap. Imp.--Public Buildings and Facilities</i>					
		CIEP -- Municipal Facilities	\$ (13,828,000)	-	-
		Total	\$ (14,828,000)	-	-
CIEP - Physical Plant					
<i>Capital Improvements--Lighting of Streets</i>					
		CIEP -- Physical Plant	\$ (10,537,233)	-	-
<i>Capital Improvements--Flood Control</i>					
		CIEP -- Physical Plant	\$ (2,210,000)	-	-
<i>Capital Imp.--Street & Highway Transportation</i>					
		CIEP -- Physical Plant	\$ 5,412,136	-	-
<i>Capital Improvements--Traffic Control</i>					
		CIEP -- Physical Plant	\$ (1,725,000)	-	-
		Total	\$ (9,060,097)	-	-
CIEP - Wastewater					
<i>Cap. Imp.--Wstwr. Collect., Treat., & Disposal</i>					
		Capital Improvement Expenditure Program	\$ 78,580,000	-	-
		CIEP -- Wastewater System	(46,200,000)	-	-
		Total	\$ 32,380,000	-	-
General City Purposes					
<i>Promotion of the Image of the City</i>					
		Council District Community Services	\$ (918,000)	-	-
		Official Visits of Dignitaries (3)	(2,000)	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
General City Purposes					
<i>Governmental Services</i>					
		Aging Programs - Various (2)	\$ (192,000)	-	-
		Annual City Audit/Single Audit (1)	9,967	-	-
		Appropriations to Recreation and Parks (2)	(2,748,897)	-	-
		City Volunteer Bureau (2)	(30,668)	-	-
		Cultural, Art and City Events (9)	(1,170,000)	-	-
		DWP Pension Audit	500,000	-	-
		Gang Reduction & Youth Development Office (2)	(1,058,778)	-	-
		Innovation Fund (10)	1,400,000	-	-
		L.A.'s BEST	(161,087)	-	-
		Learn and Earn Program (2)	(191,250)	-	-
		Lifeline Rate Program (6)	630,000	-	-
		Los Angeles Bi-Annual Homeless Count	350,000	-	-
		Medicare Contributions	1,575,000	-	-
		Office of Small Business Services (2)	(185,895)	-	-
		Operation Healthy Streets (11)	3,000,000	-	-
		Police/Fire Dispatch System Consolidation	1,285,000	-	-
		Settlement Adjustment Processing	311	-	-
		Special Events Fee Subsidy - Citywide (8)	(1,117,500)	-	-
		Youth Employment Program (2)	-	-	-
		Total	\$ 974,203	-	-
Human Resources Benefits					
<i>Human Resources Benefits</i>					
		Civilian FLEX Program	\$ 10,437,389	-	-
		Contractual Services	(500,000)	-	-
		Employee Assistance Program	(9,918)	-	-
		Fire Health and Welfare Program	2,257,556	-	-
		Police Health and Welfare Program	3,899,853	-	-
		Supplemental Civilian Union Benefits	(75,964)	-	-
		Workers' Compensation/Rehabilitation	2,900,000	-	-
		Total	\$ 18,908,916	-	-
Judgment Obligation Bonds Debt Service Fund					
<i>Judgment Obligation Bonds</i>					
		Debt Service	\$ (4,200)	-	-
		Total	\$ (4,200)	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Proposition A Local Transit Assistance Fund					
<i>Proposition A Local Transit</i>					
		Accounting System	\$ 5,000	-	-
		Bus Inspection and Maintenance Facility	30,000,000	-	-
		Bus Maintenance Facility Land Purchase	5,000,000	-	-
		Contingency for Obligatory Changes	(71,073)	-	-
		Dash - New Service	9,790,000	-	-
		Equipment	350,000	-	-
		Fleet Replacement - Commuter Express	780,000	-	-
		Fleet Replacement - Dash	5,240,000	-	-
		Overhead Costs - City Departments	290,475	-	-
		Paratransit Program Coordination Services	(100,000)	-	-
		Software, Technology & Equipment Maintenance	10,000	-	-
		Third Party Inspections	(135,000)	-	-
		Transit and Taxi Operation Consultant	290,000	-	-
		Transit Facility Security and Maintenance	623,625	-	-
		Transit Operations	(260,000)	-	-
		Transit Safety & Security Notification Sys.	1,450,000	-	-
		Transit Sign Production and Installation	(50,000)	-	-
		Transit Store	(80,000)	-	-
		Unallocated	33,061,828	-	-
		Universal Fare System	(300,000)	-	-
		Vehicle Replacement	76,000	-	-
		Total	\$ 85,970,855	-	-

Prop. C Anti-Gridlock Transit Improvement Fund

Proposition C Anti-Gridlock Transit Improvements

		Bicycle Path Maintenance	\$ (2,000,000)	-	-
		Contingency for Obligatory Changes	(608,211)	-	-
		Environmental Studies	(314,167)	-	-
		Equipment	(160,000)	-	-
		Metro Rail Annual Work Program	(1,200,000)	-	-
		Overhead Costs - City Departments	(1,839,832)	-	-
		Project Management & Improvement Initiative	(350,000)	-	-
		Railroad Crossing Program	(795,667)	-	-
		School Bike and Transit Education	(200,000)	-	-
		Street Lighting Project Unit XI	(86,600)	-	-
		Traffic Signal Supplies	(3,565,547)	-	-
		Travel and Training	(3,000)	-	-
		Vehicle Replacement Program	(1,085,000)	-	-
		Total	\$ (12,208,024)	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Special Parking Revenue Fund					
<i>Special Parking Revenue</i>					
		Bond Administration	\$ (5,000)	-	-
		Capital Equip. & Parking Meter Purchases	(2,128,458)	-	-
		Collection Services	64,460	-	-
		Contractual Services	1,172,076	-	-
		Maint., Rpr. & Util. Svc. for Off-St. Prkg Lots	136,440	-	-
		Miscellaneous Equipment	(30,000)	-	-
		Overhead Costs - City Departments	415,342	-	-
		Parking Meter Admin. & Plan.	333,899	-	-
		Replacement Parts, Tools & Equip.	850,470	-	-
		Series 1999-A Revenue Bonds	(1,443,304)	-	-
		Series 2003-A Revenue Bonds	(587,444)	-	-
		Total	\$ (1,221,519)	-	-

Local Transportation Fund

Local Transportation Improvements

		Ciclaviva Program	\$ 800,000	-	-
		Project Tech Support	10,000	-	-
		Safety Education	92,000	-	-
		Total	\$ 902,000	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Unappropriated Balance					
<i>Unappropriated Balance</i>					
		Building and Safety e-Plan	\$ 572,000	-	-
		Business Process Improvements	500,000	-	-
		City Disaster Planning Study - ADA Compliance	(500,000)	-	-
		Citywide Lease Account	885,000	-	-
		Citywide Mural Project	(1,750,000)	-	-
		Civilian Flex - Healthcare Reform Act	(2,000,000)	-	-
		Code for America	180,000	-	-
		Council District Six Special Runoff Election	(365,000)	-	-
		CRA Pipeline Projects	(1,700,000)	-	-
		Data Network Modernization	2,728,177	-	-
		Economic Development Initiative	(2,500,000)	-	-
		Equipment, Expenses, & Alterations & Improvement	(842,000)	-	-
		Evidence Property Information Management System	4,000,000	-	-
		Fire Department Helitanker	500,000	-	-
		Fire Recruitment and Selection	560,000	-	-
		Great Streets	800,000	-	-
		Healthy Streets - Citywide	5,000,000	-	-
		Lifeline Recertification	400,000	-	-
		Neighborhood Council Funding	(111,000)	-	-
		Office of Public Accountability Studies	750,000	-	-
		Off-site Council and Committee Meetings	50,000	-	-
		One-Time Technology	(1,000,000)	-	-
		Operation Healthy Streets	(1,200,000)	-	-
		Pavement Preservation	8,700,000	-	-
		Performance Based Budgeting	(900,000)	-	-
		Personnel Firefighter Hiring Support	300,000	-	-
		Police - Hiring Additional Officers	(230,000)	-	-
		Proactive Conditional Use Permit	613,000	-	-
		Reserve for Economic Uncertainties	(3,500,000)	-	-
		Sidewalk Repairs	10,000,000	-	-
		Standards of Cover Analysis	400,000	-	-
		Strategic Advisor for Technology Services	(300,000)	-	-
		Supplemental Maintenance at Park Facilities	(500,000)	-	-
		Supply Management System	6,000,000	-	-
		VMS Replacement	(3,100,000)	-	-
		Total	\$ 22,440,177	-	-
Wastewater Special Purpose Fund					
<i>Wastewater Collection, Treatment & Disposal</i>					
		Total Wastewater Special Purpose Fund	\$ (1,307,860)	-	-
		Total	\$ (1,307,860)	-	-
Water and Electricity					
<i>Lighting of Streets</i>					
		Street Lighting Assessments	\$ 110,000	-	-
		Street Lighting General Benefit	(61,000)	-	-
<i>Solid Waste Collection and Disposal</i>					
		Sanitation Electricity	\$ 76,000	-	-
		Sanitation Water	(28,000)	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Water and Electricity					
		<i>Aesthetic and Clean Streets and Parkway</i>			
		Street Services Water	\$ 24,000	-	-
		<i>Street and Highway Transportation</i>			
		Street Services Electricity	\$ 53,000	-	-
		<i>Educational Opportunities</i>			
		Library Electricity	\$ 406,000	-	-
		Library Water	180,000	-	-
		<i>Public Buildings, Facilities and Services</i>			
		Energy Conservation Payments	\$ (980,000)	-	-
		General Services Electricity	847,000	-	-
		General Services Water	247,000	-	-
		Total	\$ 874,000	-	-
Other Special Purpose Funds					
		<i>Neighborhood Empowerment</i>			
		CD 2 NC Grant Program	\$ (80,000)	-	-
		Contingency for Obligatory Changes	(3,649)	-	-
		Neighborhood Empowerment Charter Mandate	4,000	-	-
		Neighborhood Empowerment Fund	(760,747)	-	-
		<i>Animal Sterilization Trust Fund</i>			
		Animal Sterilization Trust Fund	\$ (164,782)	-	-
		<i>Local Emergency Planning</i>			
		Disaster Costs Reimbursements	\$ 36,436,277	-	-
		Emergency Operations Fund	652,271	-	-
		<i>LAHD Affordable Housing Trust Fund</i>			
		Contingency for Obligatory Changes	\$ (4,281)	-	-
		Housing Development	1,970,005	-	-
		Other	338,621	-	-
		Overhead Costs - City Departments	(98,890)	-	-
		<i>Business Improvement District Trust Fund</i>			
		Business Improvement District Trust Fund	\$ (38,898)	-	-
		<i>Arts and Cultural Opportunities</i>			
		Arts and Cultural Fac. and Services Trust Fund	\$ 1,514,000	-	-
		<i>Zoo Enterprise--General Fund</i>			
		Los Angeles Zoo Enterprise Trust Fund	\$ (263,891)	-	-
		<i>Matching Campaign Funds Trust Fund</i>			
		Matching Campaign Funds	\$ 219,518	-	-
		<i>City Ethics Commission--General Fund</i>			
		City Ethics Commission Fund	\$ (13,518)	-	-
		<i>Municipal Recreation Program Fund</i>			
		Contingency for Obligatory Changes	\$ (57,550)	-	-
		Other	98,135	-	-
		Overhead Costs - City Departments	227,987	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
		<i>Forfeited Assets Trust Fund</i>			
		Office and Technical Equipment	\$ (942,327)	-	-
		Other Project Costs	(140,271)	-	-
		Supplemental Police Account	-	-	-
		Transportation Equipment	2,322,641	-	-
		<i>Traffic Safety Fund</i>			
		Contingency for Obligatory Changes	\$ (43,617)	-	-
		<i>Police Communications/911 System</i>			
		Other	\$ 2,197,280	-	-
		<i>Street Lighting Maintenance Assessment Fund</i>			
		Assessment District Analysis	\$ 700,000	-	-
		Contingency for Obligatory Changes	(253,208)	-	-
		County Collection Charges	(5,000)	-	-
		Energy and Maintenance	(471,573)	-	-
		Fleet Purchase	(366,400)	-	-
		LED DWP Loan Repayment	796,556	-	-
		LED Fixtures	738,236	-	-
		Overhead Costs - City Departments	62,252	-	-
		Reserve	1,390,551	-	-
		<i>Telecommunications Liquidated Damages-TDA</i>			
		Cable Franchise Renewal Program	\$ 17,500	-	-
		Contingency for Obligatory Changes	(51,804)	-	-
		Customer Relationship Management	(1,000,000)	-	-
		Grants to Third Parties	(255,000)	-	-
		L.A. CityView 35 Operations	143,000	-	-
		Overhead Costs - City Departments	(134,518)	-	-
		Reserve	(6,121,708)	-	-
		Technology Infrastructure	16,254,060	-	-
		<i>Bldg. & Safety Enterprise Fund</i>			
		Contingency for Obligatory Changes	\$ (280,177)	-	-
		Equipment	500,551	-	-
		Lease Payments	50,781	-	-
		Other	-	-	-
		Other Project Costs	25,634	-	-
		Overhead Costs - City Departments	4,154,213	-	-
		Reserve for Economic Uncertainties	32,897,994	-	-
		<i>Code Enforcement Trust Fund</i>			
		Contingency for Obligatory Changes	\$ (174,951)	-	-
		Contractual Services	1,321,500	-	-
		Other	(873,000)	-	-
		Overhead Costs - City Departments	2,534,391	-	-
		REAP Outreach	498,750	-	-
		Unallocated	(4,061,682)	-	-
		<i>Planning Case Processing Special Fund</i>			
		Contingency for Obligatory Changes	\$ (62,438)	-	-
		Overhead Costs - City Departments	2,426,044	-	-
		Reserve	1,038,110	-	-
		<i>Community Development Trust Fund</i>			
		Contingency for Obligatory Changes	\$ (129,321)	-	-
		Lease Payments	(423,563)	-	-
		Overhead Costs - City Departments	(1,894,426)	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
		<i>HOME Investment Partnerships</i>			
		Contingency for Obligatory Changes	\$ (27,868)	-	-
		Contractual Services	(469,243)	-	-
		Housing Occupancy Monitoring	527,942	-	-
		Other	(88,230)	-	-
		Overhead Costs - City Departments	44,889	-	-
		<i>Sanitation Equipment Charge</i>			
		Contingency for Obligatory Changes	\$ (2,280,733)	-	-
		Debt Service	(274,937)	-	-
		Landfill Maintenance Special Fund	797,748	-	-
		Other Project Costs	13,984,804	-	-
		Overhead Costs - City Departments	7,628,383	-	-
		Special Purpose Fund Appropriations	468,000	-	-
		<i>Landfill Maintenance Special Fund</i>			
		Contingency for Obligatory Changes	\$ (85,096)	-	-
		Expense and Equipment	(162,571)	-	-
		Overhead Costs - City Departments	(132,252)	-	-
		<i>Multi-Family Bulky Item Special Fund</i>			
		Debt Service	\$ 164	-	-
		Expense and Equipment	2,534,722	-	-
		Overhead Costs - City Departments	328,032	-	-
		<i>Central Recycling Transfer Station Fund</i>			
		Contingency for Obligatory Changes	\$ (7,598)	-	-
		Expense and Equipment	921,500	-	-
		Operating Supplies and Expense	138,043	-	-
		Overhead Costs - City Departments	28,183	-	-
		Solid Waste Resources Fund	145,840	-	-
		Special Purpose Fund Appropriations	23,210	-	-
		<i>Household Hazardous Waste Special Fund</i>			
		Contingency for Obligatory Changes	\$ (12,156)	-	-
		Expense and Equipment	767,573	-	-
		Overhead Costs - City Departments	80,145	-	-
		<i>Citywide Recycling Fund</i>			
		Commercial Recycling Development & Capital Costs	\$ 395,993	-	-
		Contingency for Obligatory Changes	(119,569)	-	-
		Other	192,326	-	-
		Overhead Costs - City Departments	1,007,196	-	-
		Program Administration	503,331	-	-
		Rebate and Incentives	(1,433,111)	-	-
		<i>Stormwater Pollution Abatement</i>			
		Contingency for Obligatory Changes	\$ (250,858)	-	-
		Contractual Services	1,700,000	-	-
		Expense and Equipment	366,000	-	-
		NPDES Compliance	92,000	-	-
		Overhead Costs - City Departments	(4,658,885)	-	-
		<i>Mobile Source Air Pollution</i>			
		Alt. Fuel Fleet Vehicles Trucks & Infrastructure	\$ (953,369)	-	-
		Contingency for Obligatory Changes	(13,079)	-	-
		Other	180,000	-	-
		Overhead Costs - City Departments	358,073	-	-
		Technical Services Contract	(50,000)	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
<i>Special Gas Tax Street Improvements</i>					
		Contingency for Obligatory Changes	\$ (646,619)	-	-
		Overhead Costs - City Departments	1,276,951	-	-
		Paint and Sign Maintenance	1,476,526	-	-
		Traffic Signal Supplies	1,925,563	-	-
<i>Measure R Local Traffic Relief</i>					
		Bicycle Program	\$ (639,000)	-	-
		City Transit	(3,636,142)	-	-
		Contingency for Obligatory Changes	(48,886)	-	-
		Matching Funds Transit Projects	7,000,000	-	-
		Median Island Maintenance	(2,100,000)	-	-
		Overhead Costs - City Departments	88,611	-	-
		Pedestrian Program	135,000	-	-
<i>Street Damage Restoration Fee Special Fund</i>					
		Contingency for Obligatory Changes	\$ (27,851)	-	-
		Overhead Costs - City Departments	(32,337)	-	-
<i>Arts and Cultural Facilities and Services</i>					
		Contingency for Obligatory Changes	\$ (15,673)	-	-
		Miscellaneous Expense	80,823	-	-
		Overhead Costs - City Departments	529,508	-	-
<i>Arts Development</i>					
		Other Project Costs	\$ 531,143	-	-
<i>Zoo Enterprise Trust Fund</i>					
		Contingency for Obligatory Changes	\$ (63,891)	-	-
		Other	1,871,917	-	-
<i>L.A. Convention and Visitors Bureau Trust Fund</i>					
		Contingency for Obligatory Changes	\$ (567)	-	-
		L. A. Convention and Visitors Bureau Trust Fund	1,314,800	-	-
		Unallocated	(47,202)	-	-
<i>Convention Center Revenue Fund</i>					
		AEG Cash Flow	\$ 5,000,000	-	-
		Contingency for Obligatory Changes	(145,752)	-	-
		Convention Center Revenue Fund	5,000,000	-	-
		Overhead Costs - City Departments	(2,048,660)	-	-
		Reserve	2,046,498	-	-
<i>Communiity Services Administration Grant</i>					
		Contingency for Obligatory Changes	\$ (11,599)	-	-
		Lease Payments	(131,898)	-	-
		Overhead Costs - City Departments	109,204	-	-
<i>Workforce Investment Act Fund</i>					
		Contingency for Obligatory Changes	\$ (63,463)	-	-
		Lease Payments	(92,567)	-	-
		Overhead Costs - City Departments	(820,234)	-	-
<i>Rent Stabilization Trust Fund</i>					
		Contingency for Obligatory Changes	\$ (62,096)	-	-
		Contractual Services	495,000	-	-
		Overhead Costs - City Departments	(780,941)	-	-
		REAP Outreach	26,250	-	-
		Tenant Rental Assistance	375,000	-	-
		Unallocated	(1,823,798)	-	-

FY 2014-15 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
		<i>Housing Opportunities for Persons with AIDS Fund</i>			
		Contractual Services	\$ 29,818	-	-
		Other	(29,818)	-	-
		Overhead Costs - City Departments	(4,150)	-	-
		<i>Allocations from Other Govt. Agencies & Sources</i>			
		Overhead Costs - City Departments	\$ (40,647,136)	-	-
		<i>City Ethics Commission Fund</i>			
		Ethics Commission 2014-15	\$ (11)	-	-
		<i>Municipal Housing Finance Fund</i>			
		Contingency for Obligatory Changes	\$ (9,465)	-	-
		Contractual Services	5,742	-	-
		Other	(673,000)	-	-
		Overhead Costs - City Departments	(326,311)	-	-
		<i>Staples Arena Special Fund</i>			
		Unallocated	\$ 6,683,331	-	-
		Total	\$ 95,626,828	-	-

10 YEAR HISTORY OF BUDGET (\$million)

Fiscal Year	Total Budget			Percent Change	General Fund Budget			Percent Change
	Proposed	Adopted			Proposed	Adopted		
2014-15	\$ 8,100.1	n/a		n/a	\$ 5,117.5	n/a		n/a
2013-14	7,688.5	7,685.5		-0.04%	4,872.4	4,866.9		-0.11%
2012-13	7,223.2	7,246.1		0.32%	4,537.9	4,550.5		0.28%
2011-12	6,904.5	6,871.6		-0.48%	4,379.0	4,385.7		0.15%
2010-11	6,732.5	6,749.2		0.25%	4,339.0	4,375.2		0.83%
2009-10	7,048.3	6,884.8		-2.32%	4,444.2	4,399.8		-1.00%
2008-09	7,010.9	7,113.1		1.46%	4,475.1	4,553.7		1.76%
2007-08	6,787.0	6,817.7		0.45%	4,437.8	4,437.8		0.00%
2006-07	6,672.0	6,673.2		0.02%	4,336.7	4,338.7		0.05%
2005-06	5,954.6	5,985.3		0.5%	3,926.4	3,947.1		0.5%

Five-Year Projection of Sworn and Civilian Salaries in the Police Department

	Proposed Budget 2014-15	Estimated 2015-16	Estimated 2016-17	Estimated 2017-18	Estimated 2018-19
Sworn					
No. Authorized Positions	10,536	10,536	10,511	10,511	10,511
Average Filled	9,823	9,823	9,823	9,823	9,823
Net New Hired	-	-	-	-	-
Funding Required (Million)	\$ 1,005.6	\$ 1,010.5	\$ 1,015.5	\$ 1,020.4	\$ 1,025.3
Additional Funding Needed for Every 1% Salary Increase (Million)	\$ 10.1	\$ 10.1	\$ 10.2	\$ 10.2	\$ 10.3
Civilian					
No. Authorized Positions	3,227	3,227	3,227	3,227	3,227
Average Filled	2,904	2,904	2,904	2,904	2,904
Funding Required (Million)	\$ 231.7	\$ 231.7	\$ 231.7	\$ 231.7	\$ 231.7
Additional Funding Needed for Every 1% Salary Increase (Million)	\$ 2.3	\$ 2.3	\$ 2.3	\$ 2.3	\$ 2.3

NOTES:

1. For projection purposes, it is assumed that sworn hiring will be maintained to counteract attrition for no net gain in the number of officers. Sworn attrition assumptions factor in the impacts of DROP. For civilian staffing, it is assumed that attrition and hiring will remain consistent with 2013-14 levels.
2. Salary adjustments have not been negotiated beyond 6/30/14 for sworn and are ongoing for civilians. For these purposes, no salary adjustments beyond those negotiated to date are included in the annual cost. If salary adjustments are made, the increase in cost is compounded in future years.
3. Projecting the source of funds for on-going years is not possible as State and Federal grants fluctuate significantly over time. However, it is assumed that the majority of these costs will be a General Fund expense.
4. Funding required is for direct costs only and does not include increased funding levels that would be required for benefits.

**2014-15 PROPOSED BUDGET
POLICE DEPARTMENT SWORN SALARY ACCOUNT CALCULATION**

Assumptions for 2014-15:

- 1.) On July 1, 2014, 9,821 sworn personnel will be on the payroll.
- 2.) 288 Officers will leave over the course of the year, not including Academy attrition.
- 3.) 360 recruits will be hired in 12 classes.
- 4.) 80 percent of recruits hired will graduate the Academy, resulting in 288 graduates to offset attrition.
- 5.) Average Salary is \$3,832 per pay period, or \$100,015 per year, including bonuses.
- 6.) Vacation paid out at separation will total approximately \$5.0 million.
- 7.) Sick time paid out at separation will total approximately \$3.4 million.
- 8.) Salary adjustments have not been negotiated beyond 6/30/14 for sworn personnel. A Cost of Living Adjustment (COLA) is not assumed.
- 9.) Salary funding of \$1.5 million for hiring an additional 94 officers is provided in the Unappropriated Balance and is not included in these calculations.

2013-14 Adopted Budget	\$	994,943,645
2014-15 Salary Requirement		<u>1,005,551,521</u>
Change	\$	<u>10,607,876</u>

Non-Discretionary Changes

<u>BB No.</u>	<u>Amount</u>	<u>Description</u>
1	\$ 16,632,522	2013-14 Employee Compensation Adjustment
2	-	2014-15 Employee Compensation Adjustment
3	<u>(5,617,825)</u>	Salary Step Plan and Turnover Effect
Total Non-Discretionary Changes	\$ <u>11,014,697</u>	

Discretionary Changes

<u>BB No.</u>	<u>Amount</u>	<u>Description</u>
7	\$ (8,375,037)	Sworn Attrition
8	8,024,659	Sworn Hiring Plan
9	<u>(56,443)</u>	Uniform Allowance
Total Discretionary Changes	\$ <u>(406,821)</u>	

TOTAL CHANGES FROM 2013-14 \$ 10,607,876

TOTAL SWORN SALARY \$ 1,005,551,521

**2014-15 PROPOSED BUDGET
POLICE CIVILIAN SALARY ACCOUNT CALCULATION**

Assumptions for 2014-15:

- 1.) An average of 2,904 civilian positions will be filled throughout the year (10.0% vacancy rate).
- 2.) Average Salary is \$3,022 per pay period, or \$78,874 per year.
- 3.) Civilian position counts and salary funding are inclusive of positions transferred from the Department of General Services as part of the Office of Public Safety functional transfer in 2012-13.
- 4.) Salary adjustments are subject to change pending ongoing labor negotiations.

2013-14 Adopted Budget	\$	217,253,278
2014-15 Salary Requirement		<u>231,713,520</u>
Change	\$	<u>14,460,242</u>

Obligatory Changes

	<u>BB No.</u>	<u>Amount</u>	<u>Description</u>
	1	\$ 3,756,475	2014-14 Employee Compensation Adjustment
	2	2,204,652	2014-15 Employee Compensation Adjustment
	3	8,499,115	Salary Step Plan and Turnover Effect
Total Non-Discretionary Changes		<u>\$ 14,460,242</u>	

Discretionary Changes

	<u>BB No.</u>	<u>Amount</u>	<u>Description</u>
		\$ -	
Total Discretionary Changes		<u>\$ -</u>	

TOTAL CHANGES FROM 2013-14 \$ 14,460,242

TOTAL CIVILIAN SALARY \$ 231,713,520

**2014-15 PROPOSED BUDGET
FIRE DEPARTMENT SWORN SALARY ACCOUNT CALCULATION**

Assumptions for 2014-15:

- 1.) On July 1, 2014, 3,182 Firefighters are estimated to be on the payroll.
- 2.) 129 Firefighters (Sworn members) will leave over the course of the year, not including Academy attrition.
- 3.) 140 recruits will be hired in two classes.
- 4.) 80 percent of recruits hired will graduate the Academy, resulting in 56 graduates to offset attrition. Only one class will be completed in FY 2014-15.
- 5.) Average Salary is \$4,233 per pay period, or \$110,497 per year, including bonuses.
- 6.) Vacation paid out at separation will total approximately \$3.5 million.
- 7.) Sick time paid out at separation will total approximately \$1 million.
- 8.) Banked overtime paid out will total approximately \$5 million.

2013-14 Adopted Budget	\$	341,897,418
2014-15 Salary Requirement		<u>343,507,525</u>
Change	\$	<u>1,610,107</u>

Non-Discretionary Changes

<u>BB No.</u>	<u>Amount</u>	<u>Description</u>
2	\$ -	2013-14 Employee Compensation Adjustment
3	14,971,997	Salary Step Plan and Turnover Effect
4	-	Change in Number of Working Days
5	677,861	Full Funding for Partially Financed Positions
7	<u>(200,052)</u>	<u>Deletion of Funding for Resolution Authorities</u>
Total Non-Discretionary Changes	\$ <u>15,449,806</u>	

Discretionary Changes

<u>BB No.</u>	<u>Amount</u>	<u>Description</u>
7	\$ 1,206,837	Geographic Bureau Command Structure
10	(15,260,000)	Salary Expense Adjustment
12	209,100	LAX Airport Security - Blue Ribbon Panel
13	(266,436)	Homeland Security Grants
23	(600,240)	Construction Services Plan Check
30	1,457,882	Firefighter Recruit Training
33	(479,091)	Director of Fleet Services
39	52,665	Employee Relations Manager
41	<u>(160,416)</u>	<u>Public Information Director</u>
Total Discretionary Changes	\$ <u>(13,839,699)</u>	

TOTAL CHANGES FROM 2014-15 \$ **1,610,107**

TOTAL SWORN SALARY \$ **343,507,525**

**2014-15 PROPOSED BUDGET
FIRE CIVILIAN SALARY ACCOUNT CALCULATION**

Assumptions for 2014-15:

- 1.) An average of 295 civilian positions will be filled throughout the year (10.5% vacancy rate).
- 2.) Average Salary is \$3,112 per pay period, or \$81,228 per year.

2013-14 Adopted Budget	\$ 23,912,603
2014-15 Salary Requirement	<u>26,437,949</u>
Change	<u><u>\$ 2,525,346</u></u>

Obligatory Changes

	<u>BB No.</u>	<u>Amount</u>	<u>Description</u>
	1	312,927	2013-14 Employee Compensation Adjustment
	2	320,210	2014-15 Employee Compensation Adjustment
	3	827,791	Salary Step Plan and Turnover Effect
	5	<u>(614,378)</u>	Deletion of Funding for Resolution Authorities
Total Non-Discretionary Changes		<u><u>\$ 846,550</u></u>	

Discretionary Changes

	<u>BB No.</u>	<u>Amount</u>	<u>Description</u>
	7	397,548	Geographic Bureau Command Structure
	8	(503,763)	Salary Savings Rate Adjustment
	13 \$	180,552	Homeland Security Grants Unit Staffing
	23 \$	492,900	Construction Services Plan Check
	24 \$	530,576	Restoration of Development Services Functions
	33 \$	101,421	Director of Fleet Services
	35	121,350	Chief Information Officer
	37	125,703	FireStat Unit
	39	101,421	Employee Relations Manager
	41	<u>131,088</u>	Public Information Director
Total Discretionary Changes		<u><u>\$ 1,678,796</u></u>	

TOTAL CHANGES FROM 2014-15 \$ 2,525,346

TOTAL CIVILIAN SALARY \$ 26,437,949

**2014-15 PROPOSED BUDGET
New Initiatives by Department**

Department Description of Initiatives	Blue Book #	Assumptions	General Fund Costs	Special Fund Costs	No. of Positions	Class Title
Building and Safety						
e-Plan Check Services						
To implement e-Plan, which will allow customers to submit plans electronically. e-Plan is part of the BuildLA project.	18	The positions will be funded by the Building and Safety Permit Enterprise Fund.	\$ -	\$ 572,000	1 1 6 1 1 1 1 1	Building Civil Engineer II Building Civil Engineer I Structural Engineering Associate II Mechanical Engineering Associate II Electrical Engineering Associate II Office Engineering Technician III Office Engineering Technician II Office Engineering Technician I
Construction Services Center Help Desk						
To establish a help desk at the Construction Services Centers to provide individual assistance to homeowners and small business owners. This service will direct counter customers to the correct development services, assist in resolving problems, and provide a simple feasibility study for small projects.	19	The positions will be funded by the Building and Safety Permit Enterprise Fund.	\$ -	\$ 967,501	1 3 3	Building Civil Engineer I Structural Engineering Associate III Structural Engineering Associate II
Inspection Case Management Services						
To provide inspection case management services to projects valued over \$5 million and to collaborate on interdisciplinary challenges, such as construction timelines and overlapping inspection disciplines.	25	The positions will be funded by the Building and Safety Permit Enterprise Fund.	\$ -	\$ 547,188	1 1 2	Principal Inspector Senior Building Mechanical Inspector Building Mechanical Inspector
Conditional Use Permit Monitoring Program						
To support and provide inspection services for the Proactive Conditional Use Permit Monitoring and Enforcement Program.	33	The positions will be funded by a new Conditional Use Permit Monitoring fee. Six months of funding for this program has been placed in the Unappropriated Balance to fund these positions subject to implementation of the fee ordinance. Increased General Fund receipts totaling \$878,844 resulting from fees associated with the Program is recognized	\$ 878,844	\$ -	2 1 2 8	Clerk Typist Principal Inspector Senior Building Mechanical Inspector Building Mechanical Inspector

**2014-15 PROPOSED BUDGET
New Initiatives by Department**

Department Description of Initiatives	Blue Book #	Assumptions	General Fund Costs	Special Fund Costs	No. of Positions	Class Title
City Clerk						
Polling Place Accessibility Requirements						
One time funding provided to temporarily modify polling places for accessibility in order to comply with the American with Disabilities Act and the Secretary of State's Polling Place Accessibility Guideline and to promote the Division's services for voters with disabilities.	11		\$ 41,500		0	
City Planning						
Neighborhood Projects						
This Program will enhance the review and analysis of density bonuses and affordable housing projects.	35	The positions will be funded by the Planning Case Processing Fund.	\$ -	\$ 669,595	1 2 1 1	Senior City Planner Planning Assistant Management Analyst II Senior Clerk Typist
Zoning Review Pilot						
These positions will be co-located with existing Building and Safety positions at the Construction Service Centers to pilot a new zoning review program. This program is designed to improve customer service by streamlining permitting and zoning plan check activities, such as plan entitlements and compliance with zoning regulations earlier in the development review process.	36	The positions will be funded by the Building and Safety Permit Enterprise Fund.	\$ -	\$ 1,101,765	1 1 2 5 1	Principal City Planner Senior City Planner City Planner City Planning Associate Systems Analyst II
Valley Plaza Services						
Resolution authority without funding is provided for one City Planning Associate to provide entitlement processing services for the Valley Plaza project.	37	The position will be reimbursed by the developer.	\$ -	\$ -	1	City Planning Associate
Cultural Affairs						
Summer 2015 Arts and Culture Youth Jobs Program						
Add funding to develop and launch summer youth jobs opportunities in a variety of arts-related disciplines including arts administration, performing arts production, theater and art gallery management, art instruction, and festival organization.	10	Department will develop and launch a program to partner with arts organizations to provide job opportunities for youth in various arts-related disciplines.	\$ -	\$ 300,000	0	
Additional As-Needed Staffing						
Funding is provided in the Salaries, As-Needed Account to meet peak programming needs at the Department's community arts centers, galleries, theaters and historic sites.	11	Funding will provide additional staff hours for current as-needed employees during peak hours.	\$ -	\$ 113,674	0	

**2014-15 PROPOSED BUDGET
New Initiatives by Department**

Department Description of Initiatives	Blue Book #	Assumptions	General Fund Costs	Special Fund Costs	No. of Positions	Class Title
Disability						
Online Accessibility Training						
One-time Contractual Services account funding is provided to develop an online accessibility training course. This Citywide course will train employees on their obligations under the Americans with Disabilities Act (ADA).	10	Increased knowledge of citywide disability policies and procedures may result in reduced numbers of complaints and liability to the City.	\$ 29,400	\$ -	0	
Fire						
Geographic Bureau Command Structure						
Implementation of a new departmental command structure that divides the Fire Department's service region into four geographic bureaus to enhance accountability, performance, and community engagement Citywide.	7	New positions are added with nine-months funding.	\$ 1,064,385	\$ -	3 8 4 4	Fire Deputy Chief Fire Captain I Management Analyst II Clerk Typist
Emergency Medical Services Compliance Audit						
Funding is provided in the Contractual Services account to conduct an Emergency Medical Services compliance audit of the Department's ambulance transport billing and collection contractors.	27	Audit to ensure contractors adhere to and are in compliance with all contract provisions.	\$ 100,000		0	
Ground Emergency Medical Transport (GEMT)						
Funding is provided in the Contractual Services account for the City's participation in the Ground Emergency Medical Transport (GEMT) Program. This program provides supplemental Medi-Cal reimbursements for medical transports of Medi-Cal patients.	28	The GEMT generates additional revenue through reimbursement of uncompensated actual costs of providing emergency medical transport services.	\$ 350,000		0	
General Services						
Materials Testing Services for Metro Projects						
Six-months funding and regular authority for two positions are provided to conduct testing services for the Metropolitan Transit Authority (Metro).	30	Funding is provided by the Proposition C Anti-Gridlock Transit Improvement Fund and will be fully reimbursed as part of the Metro Annual Work Plan.	\$ -	\$ 82,860	1 1	Materials Testing Eng. Assoc. II Materials Testing Technician II

**2014-15 PROPOSED BUDGET
New Initiatives by Department**

Department Description of Initiatives	Blue Book #	Assumptions	General Fund Costs	Special Fund Costs	No. of Positions	Class Title
Information Technology Agency						
City Open Data						
In accordance with C.F. 13-0112 and Executive Directive No. 3 - Open Data, the Open Data Initiative directs all City departments to collect various types of information and raw data (datasets) and to prepare these datasets for posting on a central City website for the public to view and access. Accordingly, funding is provided in the Contractual Services and Office and Administrative accounts for a City Open Data website. The City Open Data website will serve as the central source for departmental open data to promote transparency in government.	21	The proposed contract term is 3 years with two one-year options to renew. It is anticipated that the contract will be utilized for basic open data website hosting and implementation, featured apps, and Department programmer training for the development of interfaces for year one. For years two and three, ITA anticipates that additional services including Open Data apps and performance management tools may be purchased and utilized by City departments contingent upon sufficient funding approved by the Mayor and Council through the annual budget process.	\$ 349,000		0	
Library						
Digital Learning Labs						
Funding and one position to establish and operate a Digital Learning Lab in the Central Library and one Branch Library to provide space, equipment, programs and training in digital technology and content creation.	13		\$ -	\$ 1,393,149	1	Librarian II
MICLA Reimbursements for Central Library						
Funding for the reimbursement to the General Fund for Municipal Improvement Corporation of Los Angeles (MICLA) debt service related to the Central Library.	18		\$ -	\$ 6,623,985	0	
Job and Career Center - Central Library						
Funding for a Job and Career Center in the Central Library to provide business, employment, training, and job search assistance services.	22		\$ -	\$ 25,000	0	

**2014-15 PROPOSED BUDGET
New Initiatives by Department**

Department Description of Initiatives	Blue Book #	Assumptions	General Fund Costs	Special Fund Costs	No. of Positions	Class Title
Personnel Department						
<u>Employee Development and Training Program</u> - Add funding and regular authority for one Personnel Analyst II in the Employee Training and Development Section to develop and implement a comprehensive employee training and development program for City employees to provide orientation training and support to all new City employees, job development and training for current City employees, executive management training, and an employee engagement program.	25	Funding of \$100,00 is also provided for contractual services costs (\$50,000 - executive management training; \$50,000 - new employee orientation training software) and \$7,500 for printing and binding and office and administrative expenses to develop and implement the new program.	\$ 226,240		1	Personnel Analyst II
Recreation and Parks						
New and Expanded Facilities						
Add funding for recreational programming and maintenance of various new, renovated and expanded facilities and outdoor improvements.	6	Funding and as-needed staffing are required to provide security and recreational programming and maintenance at new and expanded		\$ 1,220,602	1 4	Senior Park Ranger Park Ranger
Aquatics Fee Increase						
Aquatics fees are increased to generate additional \$1 million in revenue.	18	Currently a \$2.00 admissions fee is charged for adults with a library card and \$2.50 per adults without a library card. There is also a \$55.00 fee for pre-paid lap passes (30 admissions). No admission fee is charged for children, seniors, or individuals with disabilities. The proposed increase will set the fee for all adults at \$3.00, increase the pre-paid lap passes to \$67.50 (30 admissions), and establish a \$1.00 fee for children, seniors, and individuals with disabilities. Other aquatics fees such as renting out the pools for parties, filming, and special event permits will also be increased.				
Joy Picus Contract Administration						
Funding and resolution authority for one Senior Management Analyst position is provided for contract administration services for the Joy picus Child Development Center.	27	The Council transferred responsibility for contract administration of the Center to the Department in 2010.	\$ 102,918		1	

**2014-15 PROPOSED BUDGET
New Initiatives by Department**

Department Description of Initiatives	Blue Book #	Assumptions	General Fund Costs	Special Fund Costs	No. of Positions	Class Title
Zoo						
Enhanced Visitor Experience Add one-time funding in the Salaries As-Needed Account to establish and provide enhanced entertainment and educational experiences for Zoo visitors.	9			\$ 100,000		
Zoo Master Plan Add one-time funding in the Contractual Services Account for the development of the Zoo's Master Plan. This guiding document will chart future facility and infrastructure improvement that will improve safety and enhance visitor experience.	24			\$ 350,000		
Point of Sale System Upgrade and Mobile Webstore Add one-time funding for the upgrade and replacement of the Point of Sale System hardware and software and the purchase of Galaxy mobile webstore software, allowing customers to purchase tickets using their mobile devices.	28			\$ 120,000		

Comparison of Selected Service Levels

Department	Category	Unit of Measurement	Full Service Level Standard	Lowest Service Levels				Notes on Adopted / Proposed Service Levels		
				Year	Service Level	2011-12 Adopted	2012-13 Adopted		2013-14 Adopted	2014-15 Proposed
Aging	Services									
	Transportation One-Way Trips Number of frail/disabled people served	Number of trips Number of persons		1999-00	125,930	143,339	143,339	143,339	143,339	The service drop in the 2013-14 nutrition programs serve as the projection due to the uncertainty over continuing federal sequestration in 2014-15 .
	Congregate Meals Served Number of seniors served	Number of meals Number of persons		2006-07	903,064	833,010	833,010	824,033	824,033	
	Homebound Meals Delivered Number of homebound seniors served	Number of meals Number of persons		1997-98	697,975	780,874	780,874	759,732	759,732	
					*	3,233	3,233	3,233	3,233	
				*	12,162	12,162	12,031	12,031		
Animal Services	Staffing (Personnel)									
	Animal Control Officers	Full-Time Equivalents (FTE's)	75	1993-94	48	68	64	63	63	Service level expected to remain the same or increase from 2013-14 due to staff reorganization.
	Sr Animal Control Officers	Full-Time Equivalents (FTE's)	14	2010-11	10	11	12	11	11	
	Services									
Animal Care	Number of Kennels and Cages		2005-06	759	1,930	2,029	2,029	2,029		
Building and Safety	Code Enforcement									
	Code Enforcement Cases Closed	Number of Cases	Varies	1994/1995	16,475	26,000	23,000	22,000	21,000	No. of code enforcement requests.
Fire	Staffing (Personnel)									
	Paramedics	Full-Time Equivalents (FTE's)		1992-93 Through 1995-96	378	780	780	813	813	271 daily x 3 platoons
	Services									
	24 Hours Rescue Ambulance Coverage	Number of Stations				106	96	96	96	96 of 106 FS have at least one 24 hour ambulance
	Advanced Life Support (ALS) Ambulance	Number of Ambulances				89	89	93	93	
	Basic Life Support (BLS) Ambulance	Number of Ambulances				34	34	41	41	additionally (six) 6- 10 hour ambulances daily
Task Force Stations	Number of Stations		1997-98	13	29	31	31	31	30 plus FS 9 that has a Truck Company and an Engine assigned.	
General Services	City Fleet Vehicles (Non-Police / Fire)									
	Vehicle Replacement (Replacement standard is 8 years or approximately 84,000 miles for sedans, 8 years or approximately 84,000 miles for trucks and 10 years for large trucks.)	Percentage of Total Replaced	10%-12%	2011-12	1.9%	1.9%	3.0%	4.5%	5.2%	
		Total Cost in Millions				\$ 2.235	\$ 67.948	\$ 38.641	\$ 37.042	
		MICLA Financed		2011-12	0%	\$ -	\$ 15.318	\$ 25.814	\$ 24.815	
Sewer Construction and Maintenance Fund			2000-01	0%	\$ 2.235	\$ 4.630	\$ 12.427	\$ 11.970		

Comparison of Selected Service Levels

Department	Category	Unit of Measurement	Full Service Level Standard	Lowest Service Levels		2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	2014-15 Proposed	Notes on Adopted / Proposed Service Levels
				Year	Service Level					
General Services (cont.)	Street Lighting Maintenance Assessment			2007-08	0%	\$ -	\$ -	\$ 0.400	\$ 0.034	
				2011-15	0%	\$ -	\$ -	\$ -	\$ 0.223	
	Out of Service Rate	Fleetwide Percentage	Less than 10%	2011-12	16%	16%	15%	15%	15%	
Library	Library Operating Hours									
	Weighted Average	Hours per Week	43.1	1982-83/1984-85	32.0	42.0	50.1	50.4	53.0	In 2014-15, Library hours will be fully restored to to the level of the 2009-10 Adopted Budget.
	Central Library	Hours per Week	60.0			50.0	55.0	59.0	60.0	
	8-Regional Branches	Hours per Week	60.0			45.0	50.0	54.0	60.0	
	64-Community Branches	Hours per Week	52.0			41.5	50.0	50.0	52.0	
Police	Staffing (Personnel)									
	Total Authorized	Full-Time Equivalents (FTE's)		1982-83	9,676	13,677	13,647	13,706	13,706	
	Sworn Authorized	Full-Time Equivalents (FTE's)		1982-83	6,900	10,480	10,480	10,480	10,480	
	Sworn Funded	Full-Time Equivalents (FTE's)				9,920	9,923	9,713	9,823	
	Civilian Authorized	Full-Time Equivalents (FTE's)		1982-83	2,776	3,197	3,167	3,226	3,226	
	Civilian Funded	Full-Time Equivalents (FTE's)				2,834	2,800	2,868	2,904	
	Police Fleet Vehicles									
	Vehicle Replacement (Replacement Standard is 90,000 miles)	Percentage Replaced	20.0%	1982-83	0%	0.0%	6.8%	12.3%	13.2%	2014-15: LAPD will purchase 257 replacement Black and Whites and 375 various Plain, Undercover-Surveillance, Light Duty Trucks, Vans, and Motorcycles.
		Total Cost in Millions	\$ 35.80	1982-83	0%	\$ -	\$ 9.89	\$ 26.04	\$ 26.45	
		General Fund				\$ -	\$ 1.00	\$ 8.89	\$ 8.31	
		MICLA Financed				\$ -	\$ 5.37	\$ 10.04	\$ 10.00	
Forfeited Assets Funded				\$ -	\$ 3.52	\$ 1.01	\$ 3.33			
	Supplemental Law Enforcement Services Fund				\$ -	\$ -	\$ 6.10	\$ 4.81		
Out of Service Rate	Patrol Vehicles Percentage	9.0%		12.0%	7.2%	9.8%	11.4%	10.0%		
	Fleetwide Percentage	7.0%			6.5%	7.0%	9.5%	9.0%		
Street Services	Tree Trimming									
	Broadhead: 650,000	Trees Trimmed per Year	90,000	1994-95	20,000	18,000	20,000	40,000	40,000	
		Trim Cycle in Years	7.2	1994-95	31.5	50	32.5	16.25	16.25	

Comparison of Selected Service Levels

Department	Category	Unit of Measurement	Full Service Level Standard	Lowest Service Levels		2011-12 Adopted	2012-13 Adopted	2013-14 Adopted	2014-15 Proposed	Notes on Adopted / Proposed Service Levels	
				Year	Service Level						
Street Services (Cont.)	Palm: 50,000	Trees Trimmed per Year	10,000	1994-95	5,600	N/A	N/A	N/A	N/A		
		Trim Cycle in Years	5.0	1994-95	8.9	N/A	N/A	N/A	N/A		
	Street Resurfacing / Reconstruction										
	LA's road network encompasses 28,000 lane miles of residential and arterial streets. To maintain the network average road condition at its present level, approximately 800 lane miles must be resurfaced each year. To significantly improve the network average, funding would need to be identified to reconstruct approximately 8,200 lane miles of streets that require reconstruction as a result of base failure.	Lane-Miles Resurfaced per Year	800.0	1982-83	170.0	800.0	835.0	835.0	835.0	835.0	Unit of measure has been changed to 11 foot wide lane-miles to align metric with costs, which correlate with area of road surface maintained rather than length of street segment.
		Service Cycle in Years	35.0	1982-83	130.0	35	33.5	33.5	33.5	33.5	
	Slurry Seal										
	Slurry Seal is used to prevent water infiltration on streets that are in good or fair condition, thus extending the service life of existing pavement. Currently, Slurry Seal is primarily used on residential streets that have been resurfaced or slurry sealed in the past 5-10 years. To maintain the network average road condition at its present level, approximately 1,200 lane-miles of streets must be slurry sealed each year.	Lane-Miles Slurry Sealed per Year	1,200.0	1992-93/1993-94	-	1200.0	1365.0	1365.0	1365.0	1365.0	Unit of measure has been changed to 11 foot wide lane-miles to align metric with costs, which correlate with area of road surface maintained rather than length of street segment.
		Service Life of a Slurry Seal Application	7 years	1992-93/1993-94							
	Paving Unimproved Streets (Includes Alleys)										
	39 miles unimproved alleys and streets.	Centerline miles paved per year		None prior to 2001-02		0	3	0	0		
	Remaining miles unimproved alleys and streets.	Centerline miles resurfaced per year				0	0	0	0		
	Sidewalk Repair										
	LA has approximately 10,750 linear miles of sidewalks. Fiscal Year 2008-09 is the most recent year in which funding was provided for concrete sidewalk reconstruction.	Miles Serviced per Year		None prior to 2000-01		N/A	N/A	TBD	TBD		Funding is set aside for a Sidewalk Repair Program. This will restore funding for a Sidewalk Repair Program to a level greater than Fiscal Year 2008-09.
	Off-Grade Gutter Repair										
				None prior to 2003-04		N/A	N/A	N/A	N/A		
Street Sweeping of Posted and Non-Posted Streets											
Posted Streets	Percentage Swept per Week	95.0%	1994-95	92.3%	97.0%	97.0%	97.0%	97.0%			
Non-Posted Streets	Service Cycle in Weeks	4.0	1993-94	5.0	6.0	18.0	up to 18	18.0			

Comparison of Selected Service Levels

Department	Category	Unit of Measurement	Full Service Level Standard	Lowest Service Levels				Notes on Adopted / Proposed Service Levels		
				Year	Service Level	2011-12 Adopted	2012-13 Adopted		2013-14 Adopted	2014-15 Proposed
Recreation and Parks	Recreation Facility Operating Hours									
	Average	Hours per Week	48 to 84	1982-83/1984-85	36 to 56	39.0	43.0	44.0	44.0	The number of hours is for programs funded in RAP's General Fund budget and does not include off-budget programs.
	Recreation Facility									
	New	Number of Facilities				7	38	15	10	
	Renovated	Number of Facilities				6	22	3	6	
	Staffing (Personnel)									
Maintenance	Full-Time Equivalents (FTE's)				1,417	900	1,045	1,051	The number of FTE's is for RAP's General Fund budget and does not include staffing for off-budget programs.	
Transportation	Service									
	Crossing Guards	Number of Placements	491.0			397	397	397	397	Funding in the 2014-15 Proposed Budget is continued at the same level as provided in 2013-14 in order to provide a funding level in alignment with actual filled positions. Funding had been provided for approximately 500 Crossing Guards in previous years. However, actual staffing is approximately 397 Crossing Guards. The Department of Transportation is currently resurveying crossing guard assignment locations to prioritize placement.
		Number of Intersections	461.0			461.0	461.0	461.0	461.0	

**2014-15 PROPOSED BUDGET
INTERIM PROGRAMS NOT CONTINUED**

Department	Name of Program	Total No. of Positions Not Continued	Class Title	Positions		Reason Program is Not Continued (if known)
				Vacant	Filled	
			NONE			
		0		0	0	

**2014-15 Proposed Budget
Position Change Summary
(Includes all General, Special and Grant Funded Positions)**

Department	2013-14 Adopted Budget Regular	Proposed Changes				2014-15 Proposed Budget Regular	2014-15 Proposed Resolution		
		Deletions	Transfer Between Departments	Regularized Resolution	New to Budget		Continued	New to Budget	Total
Aging	35	(1)	-	10	-	44	-	-	-
Animal Services	329	(2)	-	-	-	327	4	-	4
Building and Safety	-	(6)	713	29	-	736	66	112	178
City Administrative Officer	111	(1)	-	3	1	114	4	1	5
City Attorney	797	-	-	18	-	815	30	3	33
City Clerk	87	-	11	-	-	98	1	-	1
City Planning	994	-	(742)	10	-	262	37	26	63
Controller	165	(3)	-	-	-	162	-	-	-
Convention Center	109	(97)	-	-	1	13	-	-	-
Council	108	-	-	-	-	108	-	-	-
Cultural Affairs	40	-	-	-	1	41	-	-	-
Department on Disability	12	(1)	-	-	-	11	6	-	6
Economic and Workforce Development	130	-	(11)	-	1	120	56	-	56
El Pueblo de Los Angeles	10	-	-	-	-	10	-	-	-
Emergency Management	15	-	-	-	-	15	7	-	7
Employee Relations Board	3	-	-	-	-	3	-	-	-
Ethics Commission	19	-	-	-	-	19	2	-	2
Finance	354	(7)	-	-	-	347	-	-	-
Fire-Civilian	310	-	5	11	16	342	14	4	18
Fire-Sworn	3,234	(14)	-	-	12	3,232	1	-	1
General Services	1,252	(21)	-	5	8	1,244	20	-	20
Housing and Community Investment	589	-	-	-	-	589	79	2	81
Information Technology Agency	449	(14)	(5)	-	-	430	19	-	19
Mayor	94	-	-	-	-	94	-	-	-
Neighborhood Empowerment	17	-	-	6	-	23	-	-	-
Personnel	467	-	-	-	1	468	19	4	23
Police-Civilian	3,226	-	-	-	1	3,227	-	-	-
Police-Sworn	10,480	-	-	-	-	10,480	43	13	56
Public Works:									-
Board of Public Works	79	-	5	2	-	86	1	1	2
Contract Administration	228	(7)	-	7	-	228	79	7	86
Engineering	666	(9)	4	5	-	666	51	-	51
Sanitation	2,727	-	-	-	-	2,727	63	-	63
Street Lighting	210	-	-	-	-	210	27	-	27
Street Services	704	-	-	-	-	704	295	-	295
Transportation	1,278	-	20	-	4	1,302	127	13	140
Zoo	221	-	-	6	-	227	1	-	1
Library	915	-	-	-	51	966	-	-	-
Recreation and Parks	1,429	(67)	-	-	5	1,367	-	3	3
Totals	31,893	(250)	-	112	102	31,857	1,052	189	1,241

2014-15 PROPOSED BUDGET CHANGE IN REGULAR AND RESOLUTION AUTHORITIES

	Regular Position Authorities			Resolution Position Authorities		
	2013-14 Adopted Budget	2014-15 Proposed Budget	Net Change	2013-14 Adopted Budget	2014-15 Proposed Budget	Net Change
	Aging	35	44	9	10	-
Animal Services	329	327	(2)	5	4	(1)
Building and Safety	-	736	736	808	178	(630)
City Administrative Officer	111	114	3	7	5	(2)
City Attorney	797	815	18	48	33	(15)
City Clerk	87	98	11	12	1	(11)
City Planning and Development	994	262	(732)	139	63	(76)
Controller	165	162	(3)	-	-	-
Convention Center	109	13	(96)	12	-	(12)
Council	108	108	-	-	-	-
Cultural Affairs	40	41	1	1	-	(1)
Department on Disability	12	11	(1)	6	6	-
Economic Development	130	120	(10)	58	56	(2)
El Pueblo de Los Angeles	10	10	-	-	-	-
Emergency Management	15	15	-	7	7	-
Employee Relations Board	3	3	-	-	-	-
Ethics Commission	19	19	-	2	2	-
Finance	354	347	(7)	-	-	-
Fire	3,544	3,574	30	20	19	(1)
General Services	1,252	1,244	(8)	16	20	4
Housing and Community Investment	589	589	-	79	81	2
Information Technology Agency	449	430	(19)	19	19	-
Mayor	94	94	-	-	-	-
Neighborhood Empowerment	17	23	6	6	-	(6)
Personnel	467	468	1	19	23	4
Police	13,706	13,707	1	43	56	13
Public Works			-			
Board of Public Works	79	86	7	3	2	(1)
Bureau of Contract Administration	228	228	-	96	86	(10)
Bureau of Engineering	666	666	-	61	51	(10)
Bureau of Sanitation	2,727	2,727	-	63	63	-
Bureau of Street Lighting	210	210	-	27	27	-
Bureau of Street Services	704	704	-	300	295	(5)
Transportation	1,278	1,302	24	147	140	(7)
Zoo	221	227	6	7	1	(6)
Subtotal	29,549	29,524	(25)	2,021	1,238	(783)
Library	915	966	51	-	-	-
Recreation and Parks	1,429	1,367	(62)	2	3	1
Subtotal	2,344	2,333	(11)	2	3	1
Total	31,893	31,857	(36)	2,023	1,241	(782)

2014-15 PROPOSED BUDGET
Projected Vacancies and Position Authority in 2013-14

Department	Projected Vacancies on July 1, 2014*			Projected Position Authority on June 30, 2014		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Aging	-	10	10	-	50	50
Animal Services	11	-	11	335	-	335
Building and Safety	11	50	61	76	750	826
City Administrative Officer	10	2	12	95	24	119
City Attorney	53	4	57	787	88	875
City Clerk	3	1	4	89	11	100
City Planning **	870	35	905	1,120	34	1,154
Controller	24	-	24	146	20	166
Convention Center	-	112	112	-	124	124
Council	-	-	-	107	1	108
Cultural Affairs	5	-	5	41	-	41
Disability	1	1	2	12	6	18
Economic Development	-	23	23	-	188	188
El Pueblo	-	1	1	-	10	10
Emergency Management	-	1	1	14	9	23
Employee Relations Board	-	-	-	3	-	3
Ethics Commission	-	-	-	21	-	21
Finance	38	-	38	365	-	365
Fire						
Civilian	47	-	47	341	1	342
Sworn	70	-	70	3,265	11	3,276
General Services	62	39	101	900	393	1,293
Housing and Community Investment	-	76	76	-	682	682
Information Technology Agency	18	9	27	383	100	483
Mayor	-	-	-	91	3	94
Neighborhood Empowerment	-	2	2	-	23	23
Personnel	29	5	34	424	65	489
Police						
Civilian	641	-	641	3,318	2	3,320
Sworn	688	-	688	10,488	44	10,532
Public Works						
Board Office	2	1	3	36	53	89
Contract Administration	-	42	42	20	309	329
Engineering	18	79	97	261	542	803
Sanitation	-	458	458	-	2,801	2,801
Street Lighting	-	35	35	-	240	240
Street Services	28	155	183	184	920	1,104
Transportation	64	50	114	1,389	42	1,431
Zoo	23	-	23	231	-	231
Subtotal	2,716	1,191	3,907	24,542	7,546	32,088
Library		138	138	-	997	997
Recreation and Parks	-	313	313	-	1,671	1,671
Subtotal	-	451	451	-	2,668	2,668
TOTAL	2,716	1,642	4,358	24,542	10,214	34,756

* Projected vacancies include resolution authority and substitute positions.

**The Department of City Planning has 742 regular positions and 111 resolution positions that were to be filled on January 1, 2014 when the development service programs in Departments of Building and Safety, Transportation, Fire, and Public Works, Bureau of Engineering were functionally transferred to the Department. These services will no longer be transferred this fiscal year (C.F. 13-0046) and the positions will remain vacant through June 30, 2014. Therefore, the final vacancies should be adjusted to 3,505.

**2014-15 PROPOSED BUDGET
POSITION CHANGES SINCE 1990-91
GENERAL FUND ONLY**

(Excludes Grant and Special Funded Positions except for Police and Fire Departments)

	1990-91 Adopted Budget	Proposed Posn. Auth. on 7-1-14	Change	%
<u>Fire Department</u>				
Civilian	303	342	39	12.9%
Sworn	3,106	3,168	62	2.0%
	<u>3,409</u>	<u>3,510</u>	<u>101</u>	<u>3.0%</u>
<u>Police Department</u>				
Civilian	2,448	3,227	779	31.8%
Sworn	8,404	10,045	1,641	19.5%
	<u>10,852</u>	<u>13,272</u>	<u>2,420</u>	<u>22.3%</u>
All Other City Departments	<u>11,569</u>	<u>5,017</u>	<u>(6,552)</u>	<u>(56.6%)</u>
Total City	<u><u>25,830</u></u>	<u><u>21,799</u></u>	<u><u>(4,031)</u></u>	<u><u>(15.6%)</u></u>

**2014-15 PROPOSED BUDGET
AUTHORIZED REGULAR POSITIONS BY DEPARTMENT SINCE 1994-1995**

DEPARTMENT	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07*
Aging	49	51	61	46	45	48	48	48	48	48	42	43	43
Animal Services	181	176	177	183	191	231	247	313	309	304	296	296	321
Building and Safety	916	847	836	840	810	821	829	863	859	858	835	837	839
City Administrative Officer	120	115	118	121	121	129	118	123	122	129	125	126	128
City Attorney	694	724	734	750	805	816	829	839	839	820	808	808	852
City Clerk	412	407	397	401	408	409	126	133	140	139	137	138	140
City Planning	288	277	260	261	260	262	306	320	323	323	304	306	271
Comm. Child., Youth & Fam.	-	-	36	43	44	41	41	42	42	37	24	24	8
Comm. on Status Women	12	12	12	12	12	12	12	13	15	15	12	12	5
Controller	177	167	167	165	162	164	171	183	183	183	180	186	187
Convention Center	211	211	206	201	201	202	198	208	208	197	163	163	165
Council	112	110	110	110	110	110	108	108	108	108	108	108	108
Cultural Affairs	80	78	79	85	86	87	91	98	97	94	74	74	73
Department on Disability	-	-	-	-	20	22	26	28	26	26	23	23	14
Economic Development	342	327	307	293	294	289	274	282	281	274	273	273	273
El Pueblo	-	56	56	56	58	58	59	59	53	58	25	25	17
Emergency Management	-	-	-	-	-	-	11	17	14	14	14	14	16
Employee Relations Board	8	8	8	8	8	8	8	8	8	8	8	8	3
Environmental Affairs	35	39	38	39	40	40	42	43	43	43	43	43	37
Ethics Commission	21	21	22	25	26	27	27	29	29	31	30	30	27
Finance	-	-	-	-	-	-	344	361	360	343	350	342	360
Fire - Sworn	3,229	3,126	3,026	3,042	3,077	3,091	3,165	3,244	3,346	3,376	3,382	3,562	3,576
Fire - Civilian	325	325	326	323	331	341	331	333	334	333	333	338	346
Subtotal	3,554	3,451	3,352	3,365	3,408	3,432	3,496	3,577	3,680	3,709	3,715	3,900	3,922
General Services**	1,798	1,759	1,499	1,513	1,523	1,539	1,673	1,857	1,861	1,871	1,923	2,120	2,197
Housing and Community Investment	272	270	276	263	264	368	377	379	379	408	403	395	503
Human Relations Comm.	-	-	17	24	24	25	26	26	26	24	21	21	11
Department of Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Tech. Agency	436	400	728	739	746	744	745	774	825	764	748	767	743
Mayor	75	75	72	72	72	72	74	74	74	74	66	66	70
Neighborhood Empowerment	-	-	-	-	-	-	32	40	52	68	62	62	51
Personnel	404	389	384	390	379	379	372	405	405	394	440	440	435
Police - Sworn	8,410	9,039	9,037	9,652	9,870	10,045	10,061	10,203	10,197	10,219	10,213	10,215	10,310
Police - Civilian	2,954	3,152	3,146	3,510	3,590	3,605	3,589	3,555	3,602	3,588	3,592	3,617	3,633
Subtotal	11,364	12,191	12,183	13,162	13,460	13,650	13,650	13,758	13,799	13,807	13,805	13,832	13,943
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Board of Public Works	57	40	45	43	58	58	63	59	59	59	153	152	158
Accounting	101	89	88	88	83	83	84	-	-	-	-	-	-
Contract Administration	399	393	391	385	341	331	331	353	356	347	335	309	309
Engineering	1,505	1,308	1,188	1,043	948	980	976	981	972	969	950	946	973
Financial Mgmt & Personnel	-	-	-	-	-	-	-	111	107	109	-	-	-
Mgmt-Employee Services	25	24	24	24	23	24	24	-	-	-	-	-	-
Sanitation	3,097	2,847	2,739	2,656	2,544	2,496	2,421	2,582	2,652	2,695	2,762	2,821	2,882
Street Lighting	208	210	203	197	207	206	213	214	218	224	231	231	247
Street Services	1,221	1,165	1,157	1,178	1,219	1,225	1,241	1,304	1,318	1,318	1,285	1,285	1,286
Transportation	1,485	1,459	1,453	1,453	1,485	1,479	1,472	1,477	1,527	1,524	1,521	1,521	1,582
Treasurer	44	40	37	37	37	37	-	-	-	39	39	38	38
Zoo	-	-	-	189	209	221	231	236	241	272	256	256	263
Library	969	969	964	1,056	1,054	1,093	1,102	1,154	1,184	1,194	1,138	1,141	1,129
Recreation and Parks	1,972	1,945	1,941	1,777	1,807	1,845	1,888	1,980	2,037	2,053	1,905	1,974	2,034
Total	32,690	32,705	32,363	33,290	33,592	34,063	34,406	35,459	35,879	35,974	35,632	36,156	36,663

NOTE: Prior to 2006-07, the total positions authorized in the Department Personnel Ordinance includes Commissioners

* Beginning in 2006-07 all Commission positions are no longer included in department's regular position authority total.

** General Services - does not include Print Shop positions. (41 Print shop positions budgeted in 2014-15.)

**2014-15 PROPOSED BUDGET
AUTHORIZED REGULAR POSITIONS BY DEPARTMENT SINCE 1994-1995**

DEPARTMENT	2014-15 -PROPOSED BUDGET								Change from 2013-14		
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	Authorized	Authorized	Percent	
Aging	44	44	41	38	38	35	35	44	9	25.71%	
Animal Services	320	357	357	327	337	318	329	327	(2)	(0.63%)	
Building and Safety	839	810	806	696	725	716	-	736	736	102.79%	
City Administrative Officer	128	130	125	116	110	106	111	114	3	2.83%	
City Attorney	851	831	835	779	776	759	797	815	18	2.37%	
City Clerk	145	150	134	105	100	99	87	98	11	11.11%	
City Planning	271	270	270	257	240	235	994	262	(732)	(311.49%)	
Comm. Child., Youth & Fam.	16	16	-	-	-	-	-	-	-		
Comm. on Status Women	5	3	-	-	-	-	-	-	-		
Controller	188	189	188	163	152	165	165	162	(3)	(1.82%)	
Convention Center	165	165	165	133	133	122	109	13	(96)	(78.69%)	
Council	108	108	108	108	108	108	108	108	-		
Cultural Affairs	81	76	68	40	40	41	40	41	1	2.44%	
Department on Disability	14	13	13	10	10	13	12	11	(1)	(7.69%)	
Economic Development	262	210	198	198	197	192	130	120	(10)	(5.21%)	
El Pueblo	21	21	17	14	10	10	10	10	-		
Emergency Management	16	17	19	14	14	15	15	15	-		
Employee Relations Board	3	3	3	3	3	3	3	3	-		
Environmental Affairs	37	31	28	-	-	-	-	-	-		
Ethics Commission	27	23	24	21	19	19	19	19	-		
Finance	361	362	362	337	367	355	354	347	(7)	(1.97%)	
Fire - Sworn	3594	3,586	3,588	3,588	3,218	3,222	3,234	3,232	(2)	(0.06%)	
Fire - Civilian	346	353	353	303	319	315	310	342	32	10.16%	
Subtotal	3,940	3,939	3,941	3,891	3,537	3,537	3,544	3,574	30	0.85%	
General Services**	2267	2,217	2,042	1,566	1,506	1,262	1,252	1,244	(8)	(0.63%)	
Housing and Community Investment	503	501	535	535	534	528	589	589	-		
Human Relations Comm.	10	6	-	-	-	-	-	-	-		
Department of Human Services	-	-	20	-	-	-	-	-	-		
Information Tech. Agency	730	729	637	476	480	451	449	430	(19)	(4.21%)	
Mayor	70	93	93	94	94	94	94	94	-		
Neighborhood Empowerment	52	49	43	18	17	15	17	23	6	40.00%	
Personnel	436	464	441	408	388	476	467	468	1	0.21%	
Police - Sworn	10466	10,467	10,467	10,467	10,480	10,480	10,480	10,480	-		
Police - Civilian	3778	3,786	3,545	3,273	3,197	3,167	3,226	3,227	1	0.03%	
Subtotal	14,244	14,253	14,012	13,740	13,677	13,647	13,706	13,707	1	0.01%	
Public Works											
Board of Public Works	158	130	130	102	95	79	79	86	7	8.86%	
Accounting	-	-	-	-	-	-	-	-	-		
Contract Administration	309	290	281	237	230	228	228	228	-		
Engineering	980	961	894	752	701	686	666	666	-		
Financial Mgmt & Personnel	-	-	-	-	-	-	-	-	-		
Mgmt-Employee Services	-	-	-	-	-	-	-	-	-		
Sanitation	2,907	2,945	2,845	2,809	2,739	2,726	2,727	2,727	-		
Street Lighting	246	230	230	214	214	210	210	210	-		
Street Services	1,282	1,282	1,157	806	762	736	704	704	-		
Transportation	1,581	1,584	1,425	1,316	1,341	1,302	1,278	1,302	24	1.84%	
Treasurer	38	38	39	35	-	-	-	-	-		
Zoo	268	257	245	229	228	218	221	227	6	2.75%	
Library	1,133	1,136	1,132	828	828	883	915	966	51	5.78%	
Recreation and Parks	2,117	2,038	1,961	1,550	1,524	1,428	1,429	1,367	(62)	(4.34%)	
Total	37,173	36,971	35,864	32,965	32,274	31,817	31,893	31,857	(36)	(0.11%)	

2014-15 PROPOSED BUDGET FILLED POSITIONS ELIMINATED

Department	Blue Book Title	Class Code	Class Title	Regular Authority	Resolution Authority
Recreation and Parks					
	Deletion of Funding for Resolution Authorities				
		2472	Superintendent of Recreation and Parks Operations		(1)

**2014-15 PROPOSED BUDGET
UNFUNDED OR PARTIALLY-FUNDED POSITIONS**

Department	No. of Pos.	Classifications	Funding	Blue Book No.
Building and Safety	1	Building Civil Engineer I	6-months	18
	1	Building Civil Engineer II	6-months	18
	6	Structural Engineering Associate II	6-months	18
	1	Mechanical Engineering Associate II	6-months	18
	1	Electrical Engineering Associate II	6-months	18
	1	Office Engineering Technician I	6-months	18
	1	Office Engineering Technician II	6-months	18
	1	Office Engineering Technician III	6-months	18
	3	Senior Building Inspector	0-months	23
	1	Senior Heating Refrigeration Inspector	0-months	23
	1	Senior Fire Sprinkler Inspector	0-months	23
	1	Senior Building Mechanical Inspector	0-months	29
	5	Building Mechanical Inspector	0-months	29
	1	Principal Building Mechanical Inspector	6-months	32
	3	Senior Building Mechanical Inspector	6-months	32
	10	Building Mechanical Inspector	6-months	32
	2	Clerk Typists	0-months	33
	1	Principal Building Mechanical Inspector	0-months	33
	2	Senior Building Mechanical Inspector	0-months	33
	8	Building Mechanical Inspector	0-months	33
City Planning	1	Geographic Information Systems Specialist	0-months	18
	4	City Planning Associate	0-months	18
	1	City Planner	0-months	18
	1	City Planning Associate	0-months	35
	1	Principal City Planner	9-months	37
	1	Senior City Planner	9-months	37
	2	City Planner	9-months	37
	5	City Planning Associate	9-months	37
1	Systems Analyst II	9-months	37	
Cultural Affairs	1	Community Arts Director	11-months	12
Fire	3	Fire Deputy Chief	9-months	7
	8	Fire Captain I	9-months	7
	4	Management Analyst II	9-months	7
	4	Clerk Typist	9-months	7
	12	Fire Service Representatives (reso)	0-months	19
	1	Director of Fleet Services (reso)	9-months	33
	1	Fire Assistant Chief	3-months	33
	2	Apparatus Operator	3-months	33
	2	Firefighter III	3-months	33
	1	Chief Information Officer (reso)	6-months	35
	1	Secretary (reso)	6-months	35
	1	Fire Statistical Manager (reso)	9-months	37
	1	Sr. Fire Statistical Analyst (reso)	9-months	37
	1	Senior Management Analyst II	0-months	38
	1	Executive Administrative Assistant II	0-months	38
	1	Accounting Clerk II	0-months	38
	1	Senior Clerk Typist	0-months	38
7	Clerk Typist	0-months	38	
General Services	1	Materials Testing Engineering Associate II	6-months	30
	1	Materials Testing Technician II	6-months	30
Housing and Community Investment	1	Community Housing Programs Manager	0-months	19
	1	Senior Project Coordinator	0-months	19
	3	Human Relations Advocate	0-months	19
	1	Housing Planning and Economic Analyst	0-months	19

**2014-15 PROPOSED BUDGET
UNFUNDED OR PARTIALLY-FUNDED POSITIONS**

Department	No. of Pos.	Classifications	Funding	Blue Book No.
Unfunded of Partially-Funded Positions (continued)				
Library	1	Clerk Typist	9-months	9
	1	Messenger Clerk (half-time)	9-months	9
	3	Librarian II	9-months	10
	6	Librarian II (bi-lingual)	9-months	10
	8	Clerk Typist	9-months	10
	26	Messenger Clerk	9-months	10
	1	Library Assistant I	9-months	10
	1	Librarian II	9-months	13
	2	Systems Programmer I	9-months	25
	1	Senior Systems Analyst I	9-months	25
	1	Senior Management Analyst II	9-months	27
Department of Neighborhood and Empowerment	1	Systems Analyst II	0-months	6
Public Works Board	1	Project Coordinator	7-months	10
	1	Management Assistant	7-months	10
	1	Storekeeper II	7-months	10
	1	Senior Management Analyst II	7-months	10
	1	Management Analyst I	7-months	10
	1	Management Analyst II	7-months	10
	1	Senior Clerk Typist	7-months	10
Public Works Bureau of Contract Administration	1	Systems Analyst II	6-months	26
Public Works Bureau of Engineering	3	Civil Engineering Associate III (reso)	0-months	22
Public Works - Sanitation	5	Environmental Engineering Associate II (reso)	0-months	9
	1	Environmental Engineering Associate III (reso)	0-months	9
	1	Environmental Engineering Associate IV (reso)	0-months	9
	2	Environmental Engineer (reso)	0-months	9
	1	Environmental Specialist III (reso)	0-months	9
	2	Senior Environmental Engineer (reso)	0-months	9
	1	Civil Engineering Associate IV (reso)	0-months	9
Transportation	1	Principal Project Coordinator	0-months	7
	1	Transportation Planning Associate II	0-months	13
	1	Supervising Transportation Planner I	0-months	13
	1	Management Analyst I	9-months	19
	1	Transportation Engineering Aide I	9-months	19
	1	Accounting Clerk II	9-months	20
	1	Management Analyst II	9-months	23
	43	Traffic Officer II	0-months	29
	3	Senior Traffic Supervisor I	9-months	25
	1	Senior Traffic Supervisor II	9-months	25
	1	Assistant Signal System Electrician	6-months	35
	1	Signal System Electrician	6-months	35
	1	Transportation Engineer	6-months	42
	2	Transportation Engineering Associate II	6-months	42
	3	Transportation Engineering Associate III	6-months	42
Recreation and Parks	1	Principal Project Coordinator	0-months	24

**2014-15 PROPOSED BUDGET
CONTRACTING PROPOSALS AFFECTING CITY EMPLOYEES**

Department	Name of Program	Total No. of Positions Not Continued	Class Title	Positions		Reason Program is Not Continued (if known)
				Vacant	Filled	
			NONE			
TOTALS						

ADD/DELETE RATES
2014-15 Proposed Budget

SWORN - CURRENT POSITIONS

Pensions		47.94% combined rate
Health and Welfare Program	Police	\$13,660 per position
	Fire	\$14,875 per position

SWORN - NEW POSITIONS

GCP-Pensions Savings Plan (3%) & Medicare (1.5%)	1	4.5%
Health and Welfare Program	Police	\$13,660 per position
	Fire	\$14,875 per position

CIVILIAN - PREPAY (On July 15)

CERS (26.56%) & GCP - Medicare (1.5%)	28.06%
Civilian FLEX Program	\$12,220 per position

Example:

One position (Civilian) @ \$60,000 (salary cost) X 28.06% + \$12,220 = \$29,056

1. Fire and police recruits become members of the Fire and Police Pensions Systems upon completion of their academy training. During training, they participate in the Pensions Savings Plan (PSP). Funds in the PSP can be transferred to the City's Deferred Compensation Plan upon completion of the academy training. The City contributes 3 percent of payroll to the PSP and the employee contributes 4.5 percent of payroll.

SALARY SAVINGS RATES BY DEPARTMENT

	2010-11	2011-12	2012-13	2013-14	Proposed 2014-15
Aging	3.0%	3.0%	3.0%	3.0%	3.0%
Animal Services	6.9%	1.0%	1.0%	1.0%	1.0%
Building and Safety	4.5%	4.5%	4.5%	4.5%	4.5%
City Administrative Officer	3.0%	3.0%	3.0%	3.0%	3.0%
City Attorney					
General Salaries	4.0%	2.0%	2.0%	2.0%	2.0%
Grant Reimbursed Salaries	4.0%	2.0%	2.0%	2.0%	2.0%
Proprietary Reimbursed Salaries	1.0%	1.0%	1.0%	1.0%	1.0%
City Clerk	2.0%	2.0%	2.0%	2.0%	2.0%
City Planning and Development	3.0%	1.0%	1.0%	1.0%	1.0%
Controller	4.0%	3.0%	3.0%	3.0%	3.0%
Convention Center	8.1%	10.0%	10.0%	10.0%	0.0%
Council	1.0%	1.0%	1.0%	1.0%	1.0%
Cultural Affairs	0.0%	0.0%	0.0%	0.0%	0.0%
Department on Disability	0.0%	0.0%	0.0%	0.0%	0.0%
El Pueblo de Los Angeles	4.0%	4.0%	0.0%	0.0%	0.0%
Economic Development	3.0%	3.0%	3.0%	0.0%	0.0%
Emergency Management	2.0%	2.0%	2.0%	2.0%	2.0%
Employee Relations Board	0.0%	0.0%	0.0%	0.0%	0.0%
Ethics Commission	3.0%	3.0%	3.0%	3.0%	3.0%
Finance	4.5%	3.0%	3.0%	3.0%	3.5%
Fire					
General Salaries	5.0%	5.0%	3.0%	3.0%	5.0%
Sworn Salaries					
General Services	4.5%	1.0%	1.0%	1.0%	1.0%
Housing and Community Investment	3.0%	3.0%	3.0%	3.0%	3.0%
Information Technology Agency	5.0%	2.0%	2.0%	2.0%	2.0%
Mayor	1.0%	1.0%	1.0%	1.0%	1.0%
Neighborhood Empowerment	4.0%	4.0%	4.0%	4.0%	4.0%
Personnel	5.0%	1.4%	1.4%	1.4%	2.7%
Police					
General Salaries	n/a	n/a	n/a	n/a	n/a
Sworn Salaries	n/a	n/a	n/a	n/a	n/a
Board of Public Works	3.2%	1.0%	1.0%	1.0%	1.0%
Bureau of Contract Administration	2.6%	2.6%	2.6%	2.6%	2.6%
Bureau of Engineering					
Sewer Construction and Maintenance Fund	7.0%	4.0%	4.0%	4.0%	4.0%
All Other Funds	3.0%	3.0%	3.0%	3.0%	3.0%
Bureau of Sanitation					
General Fund	3.0%	3.0%	3.0%	5.6%	5.6%
Stormwater Pollution Abatement Fund	8.0%	8.0%	8.0%	12.9%	12.9%
Sewer Construction and Maintenance Fund	4.0%	4.0%	4.0%	7.5%	7.5%
All Other Funds	3.0%	3.0%	3.0%	5.6%	5.6%
Bureau of Street Lighting	5.6%	8.6%	7.0%	5.6%	5.6%
Bureau of Street Services	4.3%	4.3%	4.3%	4.3%	7.9%
Transportation	4.5%	4.5%	4.5%	4.5%	4.5%
Zoo	4.0%	4.0%	4.0%	4.0%	4.0%
Library	6.0%	2.0%	2.0%	2.0%	4.0%
Recreation and Parks	4.5%	4.5%	4.5%	4.5%	4.5%

2013-14 EXPENDITURES THAT EXCEED ADOPTED BUDGET LEVELS BY \$1.0 MILLION OR MORE

Department	Account	Description	2013-14 Adopted Budget	Estimated 2013-14 Expenditures	Amount Exceeding Budget	2014-15 Proposed Budget	Explanation of Proposed Funding
City Attorney	1010	Salaries, General	\$ 77,117,942	\$ 85,271,000	\$ 8,153,058	\$ 90,125,613	Expenditures reflect additional appropriations transferred during the year to offset shortfalls resulting from budgeted labor concessions, which were not realized, as well as unfunded costs related to the settlement agreements with three City Attorney bargaining units.
	1020	Salaries, Grant Reimbursed	\$ 1,505,291	\$ 3,015,000	\$ 1,509,709	\$ 1,140,165	Expenditures reflect additional grant appropriations received during the year, including off-budget appropriations.
	6010	Office and Administrative	\$ 753,397	\$ 1,753,000	\$ 999,603	\$ 1,532,297	Expenditures reflect an additional \$1 million loan from the Unappropriated Balance to fund technology requests.
	9301	City Attorney Outside Counsel	\$ -	\$ 6,500,000	\$ 6,500,000	\$ -	Funding is budgeted annually in the Unappropriated Balance and transferred to the department during the year as necessary.
Fire	1092	Overtime, Sworn	\$ 5,464,283	\$ 7,200,000	\$ 1,735,717	\$ 5,464,283	Firefighters were deployed to various wildfires outside of the City of Los Angeles. Reimbursement claims are submitted and funds are deposited in the General Fund.
	1093	Overtime, Constant Staffing	\$ 126,302,157	\$ 136,192,000	\$ 9,889,843	\$ 133,262,157	Transfer of surplus funds from the Sworn Salaries Account, Variable Staffed Overtime Account and Uniforms Account due to vacant positions. Ambulance Augmentation Plan funded for two months.

2013-14 EXPENDITURES THAT EXCEED ADOPTED BUDGET LEVELS BY \$1.0 MILLION OR MORE

General Services	1014	Salarie, Construction Projects	\$ 344,346	\$ 5,400,000	\$ 5,055,654	\$ 344,346	Funding for capital projects are transferred during the fiscal year as each project is approved by Mayor and Council.
	1070	Salaries, As-Needed	\$ 3,116,189	\$ 4,316,000	\$ 1,199,811	\$ 3,387,689	Expenditures reflect the management of DOT parking lots, as-needed employees
	1101	Hiring Hall, Construction	\$ 125,000	\$ 8,000,000	\$ 7,875,000	\$ 125,000	Funding for capital projects are transferred during the fiscal year as each project is approved by Mayor and Council.
	1121	Benefits Hiring Hall Construction	\$ -	\$ 2,700,000	\$ 2,700,000	\$ -	Funding for capital projects are transferred during the fiscal year as each project is approved by Mayor and Council.
	3090	Field Equipment Expense	\$ 28,127,852	\$ 30,065,000	\$ 1,937,148	\$ 29,681,232	Expenditures reflect higher costs for parts and maintenance for City's aging fleet. Additional expenses were attributed to maintain LAPD's 17 helicopters and four DWP helicopters.
	3180	Construction Materials	\$ 64,000	\$ 11,000,000	\$ 10,936,000	\$ 31,036	Funding for capital projects are transferred during the fiscal year as each project is approved by Mayor and Council.
	6030	Leasing	\$ 14,003,602	\$ 15,504,000	\$ 1,500,398	\$ 14,003,602	Expenditures reflect unfunded liabilities - legal dispute at Garland Building; increase in monthly lease rates; delay in scheduled move out dates; and, prior year utility costs owed to Caltrans.

2013-14 EXPENDITURES THAT EXCEED ADOPTED BUDGET LEVELS BY \$1.0 MILLION OR MORE

ITA	1010	Salaries, General	\$ 45,796,660	\$ 47,446,000	\$ 1,649,340	\$ 45,372,595	Expenditures reflect additional grant appropriations received during the year, including off-budget appropriations.
	3040	Contractual Services	\$ 14,717,713	\$ 16,020,000	\$ 1,302,287	\$ 16,960,084	Expenditures reflect additional appropriations received during the year due to contracts for implementation of performance budgeting and the Customer Relationship Management (CRM) system.
Police	1010	Salaries, General	\$ 217,253,278	\$ 224,012,000	\$ 6,758,722	\$ 231,713,520	The 2013-14 Adopted Budget included unfunded compensation adjustments for certain bargaining units and an error in calculating civilian salary requirements, which created a shortfall in the Salaries General account. \$6.5 million was transferred from various accounts within the Department in the 1st and Mid-Year Financial Status Reports (FSR) to cover the shortfall.
	1092	Overtime, Sworn	\$ 16,400,000	\$ 36,635,000	\$ 20,235,000	\$ 15,000,000	The estimated 2013-14 Overtime Sworn expenditure includes \$15 million transferred to the Department in the Second FSR. These funds were budgeted in the Unappropriated Balance in the 2013-14 Adopted Budget to pay down banked sworn overtime. It also includes \$6.8 million in interim, off-budget special fund appropriations provided to the Department for special assignments.
	3090	Field Equipment Expense	\$ 8,006,304	\$ 9,746,000	\$ 1,739,696	\$ 8,048,384	The Department reported shortfalls in the Field Equipment Expense account in 2013-14 due to a higher maintenance cost for vehicles on extended mileage and due to an increased need for DNA testing supplies. \$1.7 million was transferred from various accounts within the Department in the Mid-Year FSR to cover the shortfall.

2013-14 EXPENDITURES THAT EXCEED ADOPTED BUDGET LEVELS BY \$1.0 MILLION OR MORE

Public Works - Sanitation	1070	Salaries, As-Needed	\$ 1,192,351	\$ 7,846,000	\$ 6,653,649	\$ 1,192,351	The Bureau's attrition rate currently exceeds its hiring efforts and the Bureau has increased the use of as-needed staff and overtime to avoid disruption to current service levels.
	1090	Overtime, General	\$ 8,142,336	\$ 9,862,000	\$ 1,719,664	\$ 8,142,336	The Bureau's attrition rate currently exceeds its hiring efforts and the Bureau has increased the use of as-needed staff and overtime to avoid disruption to current service levels.
Public Works - Street Services	3030	Construction Expense	\$ 56,972,371	\$ 61,357,000	\$ 4,384,629	\$ 52,550,557	Increased expenditures are primarily due to interim special fund appropriations, that are approved by Mayor/Council, that are received for off-budget program and special projects.
	3040	Contractual Services	\$ 21,413,970	\$ 23,286,000	\$ 1,872,030	\$ 19,523,970	Increased expenditures are primarily due to interim special fund appropriations that are approved by Mayor/Council and are received for off-budget programs and special projects.
Transportation	1090	Overtime, General	\$ 4,815,922	\$ 14,458,000	\$ 9,642,078	\$ 4,873,922	Overtime expenditures exceeding adopted budget reflect cost incurred from the provision of special event traffic control services and the implementation of transportation projects, which are considered high priority.
Recreation and Parks	1070	Salaries, As-Needed	\$ 32,036,572	\$ 34,415,948	\$ 2,379,376	\$ 31,432,711	Continued attrition in full-time staff. Part-time personnel performed tasks and duties such as maintenance and coordination of recreation activities in order to meet critical needs.
	3330	Water & Electricity	\$ 15,000,000	\$ 16,705,000	\$ 1,705,000	\$ 16,500,000	Increase due to drought conditions throughout the City, the addition of new facilities, and rate increases.

RESERVE FUND AS A CREDIT RATING FACTOR

The City's Reserve Fund Policy established in 2005 states that the City's goal is to establish and maintain a Reserve Fund equal to 5% of General Fund revenues. The Policy stipulates two accounts, the Emergency Reserve Account and the Contingency Reserve Account. In March 2011, the voters approved Measure P, a Charter Amendment requiring that the Emergency Reserve Account be at 2.75% of General Fund revenues.

The 2013-14 Reserve Fund was \$326.7 million at the beginning of the fiscal year or 6.71%, exceeding the City's goal. It is anticipated that the Reserve Fund will be approximately \$424.3 million or 8.71% at year-end. The 2014-15 Proposed Budget includes a projected Reserve Fund of \$282.1 million after transfers, advances and adjustments, \$140.7 million in the Emergency Reserve Account, reaching the required 2.75%, and \$141.4 million in the Contingency Reserve Account for a projected Reserve Fund of 5.51%, once again exceeding the City's goal.

According to Ian Allan, GFOA's Government Finance Research Center Manager, in his article *Unreserved Fund Balance and Local Government Finance*, "Of particular importance to the credit rating agencies are the size of "fund balance" [the Reserve Fund] (resources available for contingencies) and the trend in the size of fund balance. A fund balance that decreases in size from year to year can be seen as an indicator of fiscal weakness. A small fund balance (under 5 percent of annual operating expenditures) could also be looked upon negatively if the government has experienced financial difficulties in the past due to external factors, such as a slump in the economy."¹ Below is a discussion of how each of the three credit rating agencies uses the Reserve Fund balance as a criterion for rating the City's financial condition. With the revision of the City's Policy, all three rating agencies praised the City for the continuation of strong management policies.

Fitch Ratings (Fitch) indicates that a Reserve Fund provides a government with available resources in the event of unforeseeable occurrences. "Most [Fitch] analysts look to a fund balance [Reserve Fund] of about 5% of revenues as a prudent level to allow for a reasonable degree of error in budget forecasting. . .but recognize that the "appropriate level may vary according to a city's needs,"² reports Allan. "Fitch places less emphasis on actual fund balance level, but rather stresses longer term financial balance and management."³ In January 2005, Fitch highlighted five issuers, one in each of the five U.S. regions, choosing the City as the Western Region's model. Fitch praised the City for requiring elected official approval for the use of the City's "fund balance [Reserve Fund]." The City of Los Angeles' reserve fund policy. . .is part of the city's administrative code. . .the unique credit strength is derived from the strict rules concerning the use of the fund balance."⁴

Moody's Investors Service (Moody's) uses the size of the Reserve Fund as well as a percentage of unreserved fund balance to revenues as an indicator of financial strength.⁵ "As a general rule of thumb, Moody's likes to see a General Fund balance equal to at least 5% of revenues. . ."⁶ In July 2005, Moody's stated that "Los

Angeles should benefit in the long run from its commitment to recently adopted, comprehensive financial, management, and debt policies.”⁷

Standard and Poor's Rating Service (S&P) states that a key credit rating factor for cities is “An abnormally large sustained Available Fund Balance signifies heightened flexibility if projections suggest that it will endure.”⁸ In December 2013, S&P stated that the City has very strong liquidity, providing very strong cash levels to cover both debt service and expenditures. In addition, S&P noted that the City has adequate budgetary performance and enhanced reserve fund policies.⁹

Footnotes:

- 1 Allan, Ian J., GFOA Research Bulletin, Unreserved Fund Balance and Local Government Finance, November 1990.
- 2 Ibid.
- 3 Ibid.
- 4 Fitch Ratings, The Bottom Line: Local General Government Reserves and the Policies that Shape Them, January 26, 2005.
- 5 Allan, Ian J., GFOA Research Bulletin, Unreserved Fund Balance and Local Government Finance, November 1990.
- 6 Moody's Perspective on Municipal Issues, Key Factors in Moody's Credit Analysis of Tax-Support Debt, April 15, 1993.
- 7 Moody's Investment Service, Moody's Assigns Aa2 to Los Angeles' 2005 G.O. Bonds; Aa2 Rating on Outstanding Debt Reaffirmed, July 26, 2005.
- 8 Standard & Poor's Rating Direct, US Government General Obligation Ratings: Methodology and Assumptions, September 12, 2013.
- 9 Standard & Poor's Rating Direct, Los Angeles, CA; Appropriations; General Obligation, December 20, 2013.

Proposed Budget Reserve Fund Projection

			Estimated 2013-14			Proposed
	Actual 2012-13	Budget 2013-14	Actual Cash as of 3/21/2014	Additional Cash Flow to end of year	Total Estimated 2013-14	2014-15
Cash at Beginning of Fiscal Year						
Cash Balance, July 1	\$ 242,305,406	\$ 283,873,522	\$ 352,271,028	\$ -	\$ 352,271,028	\$ 424,251,306
ADD:						
Charter Section 261i Advances Returned on 7/1	19,262,989	18,000,000	7,830,459 ^a	-	7,830,459	18,000,000
Adjustment of Allocation	-	-	-	-	-	-
Appropriation to Reserve Fund	4,890,915	-	-	-	-	-
Reappropriation of Prior Year's Unexpended Capital						
Improvement Appropriations and Advances and						
Technical Adjustments	(33,309,023)	(40,730,000)	(33,448,130)	-	(33,448,130)	(31,373,000)
Transfers--Contingencies	-	-	-	-	-	-
Transfer to Budget	-	-	-	-	-	(128,765,509)
Balance Available, July 1	\$ 233,150,287	\$ 261,143,522	\$ 326,653,357	\$ -	\$ 326,653,357	\$ 282,112,797
LESS:						
Emergency Reserve	(125,139,000)	(133,840,000)	(133,840,000)	-	(133,840,000)	(140,732,000)
Contingency Reserve - Balance Available, July 1	\$ 108,011,287	\$ 127,303,522	\$ 192,813,357	\$ -	\$ 192,813,357	\$ 141,380,797
RECEIPTS						
Loans	\$ 6,195,398	\$ 8,000,000	\$ 2,628,544	-	\$ 2,628,544	6,000,000
Charter Section 261i Advances Returned after 7/1	25,461,717	18,500,000	15,756,655	3,983,676	19,740,331	20,500,000
Transfer of Power Revenue Surplus	246,534,000	253,000,000	151,800,000	101,200,000	253,000,000	261,000,000
Transfer of Water Revenue Surplus	-	-	-	-	-	-
Unencumbered Balance	95,567,015	-	120,815	89,173,000	89,293,815	-
Unallocated Revenue	81,037,600	-	-	33,603,772	33,603,772	-
Transfer of Special Parking Revenue Surplus	49,086,000	35,142,475	-	35,142,475	35,142,475	30,635,342
Reversion of Special Parking Revenue Surplus	-	-	-	-	-	-
Reversion of Unencumbered and Special Funds	13,299,482	-	-	6,000,000	6,000,000	-
Miscellaneous	7,834,499	-	7,620,554	435,000	8,055,554	-
Total Receipts	525,015,711	314,642,475	177,926,568	269,537,923	447,464,491	318,135,342
Total Available Cash and Receipts	633,026,998	441,945,997	\$ 370,739,925	\$ 269,537,923	\$ 640,277,848	\$ 459,516,139
DISBURSEMENTS						
Loans	9,228,682	12,500,000	\$ 348,840	\$ 4,000,000	\$ 4,348,840	12,500,000
Transfer of Charter 261i receipts to General Fund After 7/1	-	-	-	-	-	-
Budget--Power Revenue Surplus	246,534,000	253,000,000	151,800,000	101,200,000	253,000,000	261,000,000
Budget--Water Revenue Surplus	-	-	-	-	-	-
Transfer of Special Parking Revenue Surplus to General Fund	-	-	-	-	-	-
Budget--Special Parking Revenue Surplus	32,577,000	35,142,475	-	35,142,475	35,142,475	30,635,342
Transfers--Contingencies	20,669,425	-	11,375,227	4,000,000	15,375,227	-
Transfers--Budget	-	-	-	-	-	-
Transfers--Budget Stabilization Fund	69,000,000	-	-	-	-	-
Charter Section 261i Advances to Departments on 6/30	26,759,661	49,000,000	-	42,000,000	42,000,000	40,000,000
Advances for Unfunded Expend - Year-end Closing	1,126,202	-	-	-	-	-
Total Disbursements	\$ 405,894,970	\$ 349,642,475	\$ 163,524,067	\$ 186,342,475	\$ 349,866,542	\$ 344,135,342
Cash at Close of Fiscal Year						
Add, Emergency Reserve	\$ 125,139,000	\$ 133,840,000	\$ 133,840,000	\$ -	\$ 133,840,000	\$ 140,732,000
Cash Balance, June 30	\$ 352,271,028	\$ 226,143,522	\$ 341,055,858	\$ 83,195,448	\$ 424,251,306	\$ 256,112,797

NOTES TO PROPOSED BUDGET RESERVE FUND PROJECTION

RECEIPTS:		<u>Amount</u>	<u>Bal Avail</u>	<u>Comments</u>
1. Reappropriations per Controller Statement of Reserve Fund:				
Council		\$ 7,360,932		
Mayor		753,170		
GSD		4,956,940		
CIEP		16,351,334		
Controller		500,000		
General City Purposes		3,525,754		
UB		-		
	Total Reappropriations	\$ 33,448,130		
	Less: cash reappropriated to date	(33,448,130)		
	Balance		<u>-</u>	Cash not yet reappropriated
2. Transfer to Budget				
	Total Transfer to Budget		\$ -	
			<u>\$ -</u>	
3. Loans (repaid after 3/31st)				
			<u>\$ -</u>	
4. Charter Section 261i Advances Returned after 7/1 (additional repaid after 3/31st)				
			<u>\$ 3,983,676</u>	
5. Unencumbered Balances (Reversions)				
Prior Years				
a. Unencumbered funds		\$ -		
Less: Amount transferred to Reserve for Economic Uncertainties				
a. Early Reversion of Unencumbered funds				
(1) Amount identified for PY Encumbrances		\$ 6,000,000		
	Total Prior Years		\$ 6,000,000	
Current Year				
a. Dept. Surpluses (excl. Mayor, Council, GCP, CIP)				
(1) Reversions		\$ 57,800,000		
Less: Amount needed to offset budget shortfalls				
b. Mayor, Council, GCP, CIP, GSD Construction, Controller		31,373,000		
(1) Mayor	1,000,000			
(2) Council	7,300,000			
(3) CIEP	13,573,000			
(4) GCP Council District Services/Special Event	4,000,000			
(5) GSD Construction	5,000,000			
(6) Controller	500,000		-	
	Total Current Year		\$ 89,173,000	
	Total Unencumbered funds (Reversions)		\$ 95,173,000	

NOTES TO PROPOSED BUDGET RESERVE FUND PROJECTION

6. Unallocated Revenue					
Current Year Revised Estimate				\$ 4,900,496,096	
Current Year Adopted Budget				4,866,892,324	
Unallocated Revenue				<u>\$ 33,603,772</u>	
		Total Unallocated Revenue			<u>\$ 33,603,772</u>
DISBURSEMENTS:					
Loans and Transfers					
	Total Loans/Transfers Approved as of 3/31st	Cash transferred as of 3/31st	Cash not yet transferred by Controller	Estimated New Loans/Transfers to 6/30th	Total Cash yet to be transferred + Estimated loans/transfers
7. Loans through 6/30	348,840	348,840	-	4,000,000	<u>\$ 4,000,000</u>
8. Transfers through 6/30	11,375,227	11,375,227	-	4,000,000	<u>\$ 4,000,000</u>
			-	\$ 8,000,000	\$ 8,000,000
9. Charter Sec 261i advances to dept 6/30					<u>\$ 42,000,000</u>
					To cover unfunded encumbrances -- Controller will partially repay on 7/1

10 YEAR HISTORY OF RESERVE FUND JULY 1 BALANCES (\$million)

PROPOSED BUDGET	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Cash Balance, July 1.....	229.3	395.6	406.6	275.8	189.9	209.5	139.7	192.2	228.5	277.8	424.3
ADD:											
Charter Section 47 (10) Advances Returned	8.0	8.0	16.0	14.0	17.0	18.0	18.0	18.0	18.0	18.0	18.0
Appropriation to Reserve Fund.....	-	-	-	-	22.7	-	-	-	-	-	-
LESS:											
Reappropriation and Technical Adjustments	10.0	10.0	10.0	10.0	37.3	38.5	36.5	33.0	36.0	40.7	31.4
Transfer to Budget.....	134.4	280.4	248.1	93.1	-	-	-	-	-	-	128.8
Balance Available July 1.....	\$ 92.9	\$ 113.2	\$ 164.5	\$ 186.7	\$ 192.3	\$ 189.0	\$ 121.2	\$ 177.2	\$ 210.5	\$ 255.1	\$ 282.1
LESS:											
Emergency Reserve	61.0	61.0	86.7	88.8	123.1	122.2	119.3	120.4	124.8	133.9	140.7
Contingency Reserve - Balance Available, Ji	\$ 31.9	\$ 52.2	\$ 77.8	\$ 97.9	\$ 69.2	\$ 66.8	\$ 1.9	\$ 56.8	\$ 85.7	\$ 121.2	\$ 141.4
Reserve Fund July 1 Balance as % of the Gen	2.54%	2.88%	3.79%	4.21%	4.30%	4.25%	2.79%	4.05%	4.64%	5.24%	5.51%

ADOPTED BUDGET	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Cash Balance, July 1.....	237.6	428.7	411.1	283.6	198.4	217.5	149.6	201.8	231.1	283.8	
ADD:											
Charter Section 47 (10) Advances Returned	8.0	8.0	16.0	14.0	17.0	18.0	18.0	18.0	18.0	18.0	
Adjustment of Allocation.....											
Appropriation to Reserve Fund.....	-	-	-	-	14.9	46.8	-	-	4.9		
LESS:											
Reappropriation and Technical Adjustments	10.0	10.0	10.0	10.0	37.6	38.8	36.8	33.6	36.0	40.7	
Transfer to Budget.....	122.9	295.3	231.3	85.8	-	-	3.6	8.9	-		
Balance Available July 1.....	\$ 112.7	\$ 131.4	\$ 185.8	\$ 201.8	\$ 192.7	\$ 243.5	\$ 127.2	\$ 177.3	\$ 218.0	\$ 261.1	\$ -
LESS:											
Emergency Reserve	61.0	78.9	108.5	122.0	125.2	121.0	120.3	120.6	125.1	133.8	
Contingency Reserve - Balance Available, Ji	\$ 51.7	\$ 52.5	\$ 77.3	\$ 79.8	67.5	122.5	6.9	56.7	92.9	127.3	-
Reserve Fund July 1 Balance as % of the Gen	3.07%	3.33%	4.28%	4.55%	4.23%	5.53%	2.91%	4.04%	4.79%	5.37%	

ACTUAL	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Cash Balance, July 1.....	278.0	460.0	432.4	224.2	191.6	174.3	193.5	217.7	242.3	352.3	
ADD:											
Charter Section 47 (10) Advances Returned	16.3	16.0	14.0	17.0	17.3	15.0	9.4	17.6	19.2	7.8	
Adjustment of Allocation.....											
Appropriation to Reserve Fund.....	-	-	-	-	-	-	-	-	4.9		
LESS:											
Reappropriation and Technical Adjustments	26.6	22.2	36.3	41.7	42.8	37.6	28.0	25.7	33.3	33.4	
Transfer to Budget.....	122.9	295.2	231.3	85.8	-	-	3.6	8.9	-		
Balance Available July 1.....	\$ 144.8	\$ 158.6	\$ 178.8	\$ 113.7	166.1	151.7	171.3	200.7	233.1	326.7	-
LESS:											
Emergency Reserve	61.0	78.9	108.5	113.7	125.2	121.0	120.3	120.6	125.1	133.8	
Contingency Reserve - Balance Available, Ji	\$ 83.8	\$ 79.7	\$ 70.3	\$ -	40.9	30.7	51.0	80.1	108.0	192.9	-
Reserve Fund July 1 Balance as % of the Gen	3.95%	4.02%	4.12%	2.56%	3.65%	3.45%	3.92%	4.58%	5.12%	6.71%	

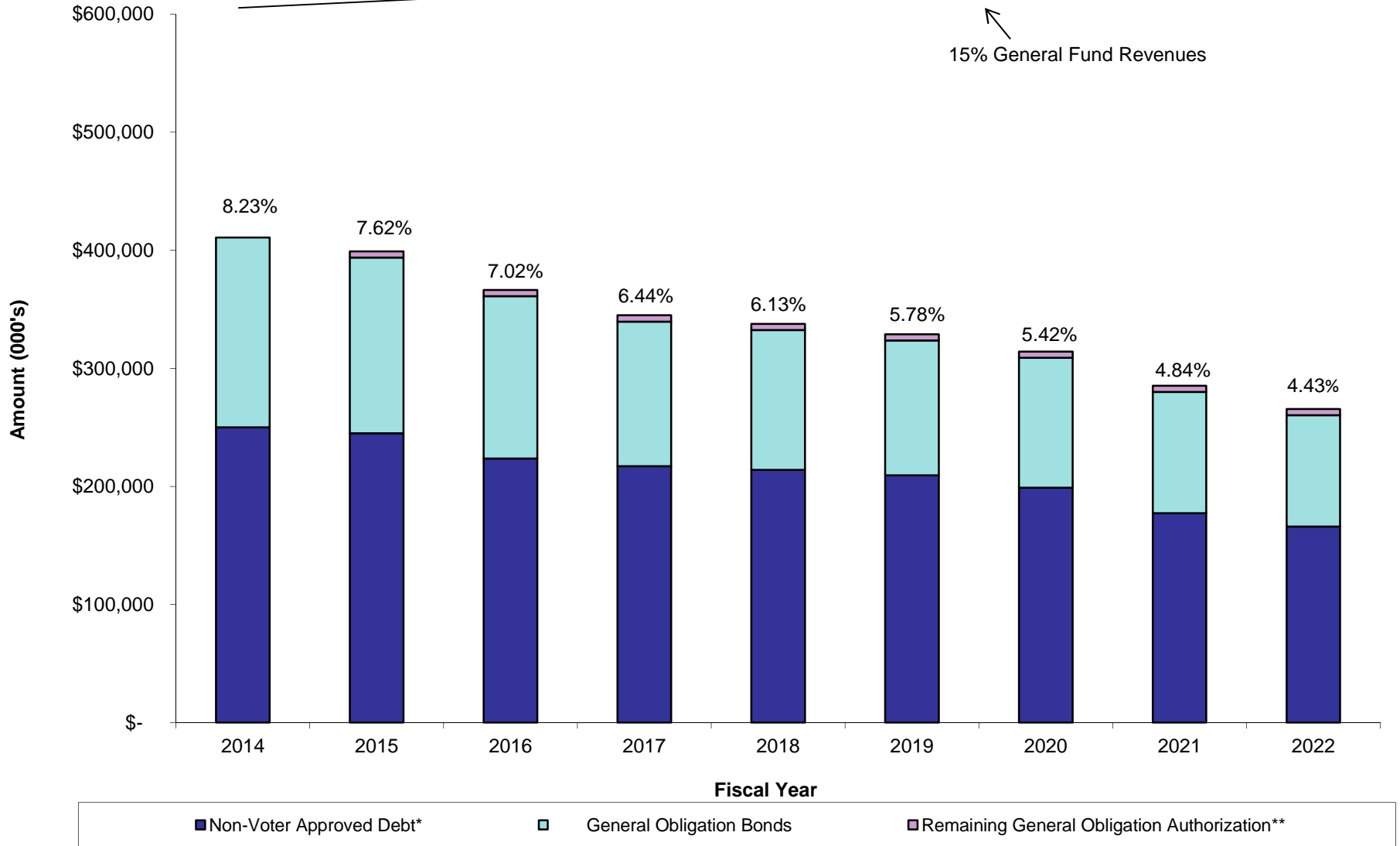
COMPARISON OF MICLA FUNDING

	<u>ADOPTED 2010-11</u>	<u>ADOPTED 2011-12</u>	<u>ADOPTED 2012-13</u>	<u>ADOPTED 2013-14</u>	<u>PROPOSED 2014-15</u>
Equipment and Vehicles:					
Convention Center Parking Control Systems	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,100,000
Finance LATAX Equipment Replacement	-	394,000	-	-	-
Financial Management System Replacement	7,900,000	-	-	-	-
Fire Station Alerting System	-	-	-	10,000,000	-
Fire Computed-Aided Dispatch System	-	-	12,000,000	-	-
Fire Capital Equipment and Vehicle Replacement	6,100,000	6,827,000	14,975,000	20,766,000	20,320,000
GSD Fleet Replacement	12,016,000	-	15,318,000	25,814,000	24,815,000
GSD Capital Equipment Replacements	-	-	-	-	128,000
ITA Antenna Replacement	-	350,000	-	-	-
ITA Citywide Network Infrastructure Upgrades	1,000,000	2,200,000	-	-	-
ITA Mt. Lee Electrical Sytem Upgrade	1,200,000	-	-	-	-
ITA Network Equipment	-	-	1,000,000	-	-
ITA Police Fiber Upgrade	-	-	-	-	-
ITA Radio System Upgrade	500,000	400,000	-	-	-
ITA Upgrades to Backup Systems at Data Centers	-	744,000	-	-	-
Police Non-Black & White Vehicles	-	-	5,368,000	10,004,000	10,000,000
Police In-Car Video System	-	-	-	-	8,000,000
Police American Eurocopter AS350 B-2 helicopter	-	-	-	-	3,400,000
Subtotal	\$ 28,716,000	\$ 10,915,000	\$ 49,661,000	\$ 66,584,000	\$ 67,763,000
Real Property:					
Bridge Improvement Program	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Building Equipment Replacement	-	-	2,500,000	2,500,000	2,500,000
Bureau of Street Services Yard	-	-	-	4,000,000	4,400,000
City Hall East Electrical System and P4 Improvements	-	-	-	15,000,000	-
Civic Center Tenant Improvements	-	-	2,000,000	1,000,000	1,000,000
South Hall and Concourse Roof Replacement	-	-	-	4,000,000	-
Figueroa Plaza Capital Improvements	-	-	1,000,000	-	1,700,000
Figueroa Plaza Tenant Improvements	-	-	-	-	-
Parker Center Environmental Impact Report	-	-	1,000,000	-	-
Public Works Building Capital Repairs	-	-	500,000	-	1,000,000
Police Administration Building	-	-	-	-	500,000
Municipal Buildings Energy and Water Management Conservation	-	-	-	-	3,600,000
Rancho Cienega Recreation Center	-	-	-	-	10,000,000
Lincoln Park Pool	-	-	-	-	1,800,000
New Civic Center Building	-	-	-	-	10,000,000
Mt. Lee Electrical Upgrades	-	-	-	-	2,000,000
Manchester Jr. Arts Center/Vision Theatre	-	-	-	-	3,700,000
Subtotal	\$ -	\$ -	\$ 9,000,000	\$ 28,500,000	\$ 44,200,000
TOTAL	\$ 28,716,000	\$ 10,915,000	\$ 58,661,000	\$ 95,084,000	\$ 111,963,000

VOTER APPROVED AND NON-VOTER APPROVED DEBT

April 2014

Debt Service to Special Taxes and General Fund Revenues (2% Projected Growth Beginning in Fiscal Year 2020)



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* Includes Judgment Obligation Bonds, Convention Center, MICLA bond issuances, and MICLA Commercial Paper Program and Refundings.

** Voter-Approved Debt.

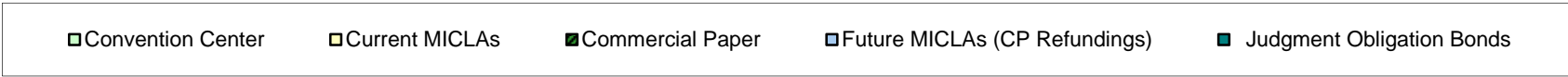
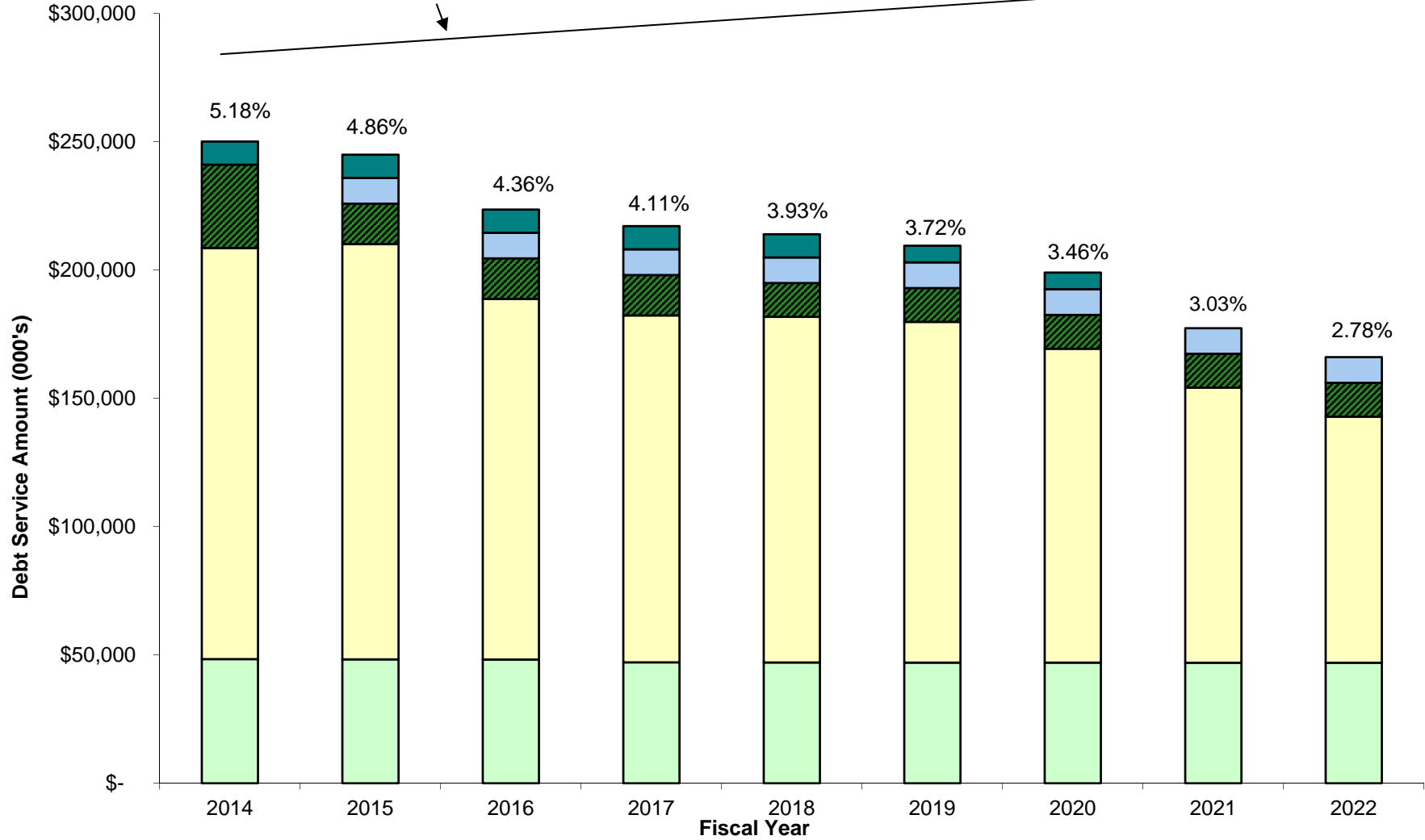
NON-VOTER APPROVED DEBT

April 2014

Debt Service to General Fund Revenues (2% Projected Growth Beginning in Fiscal Year 2020)

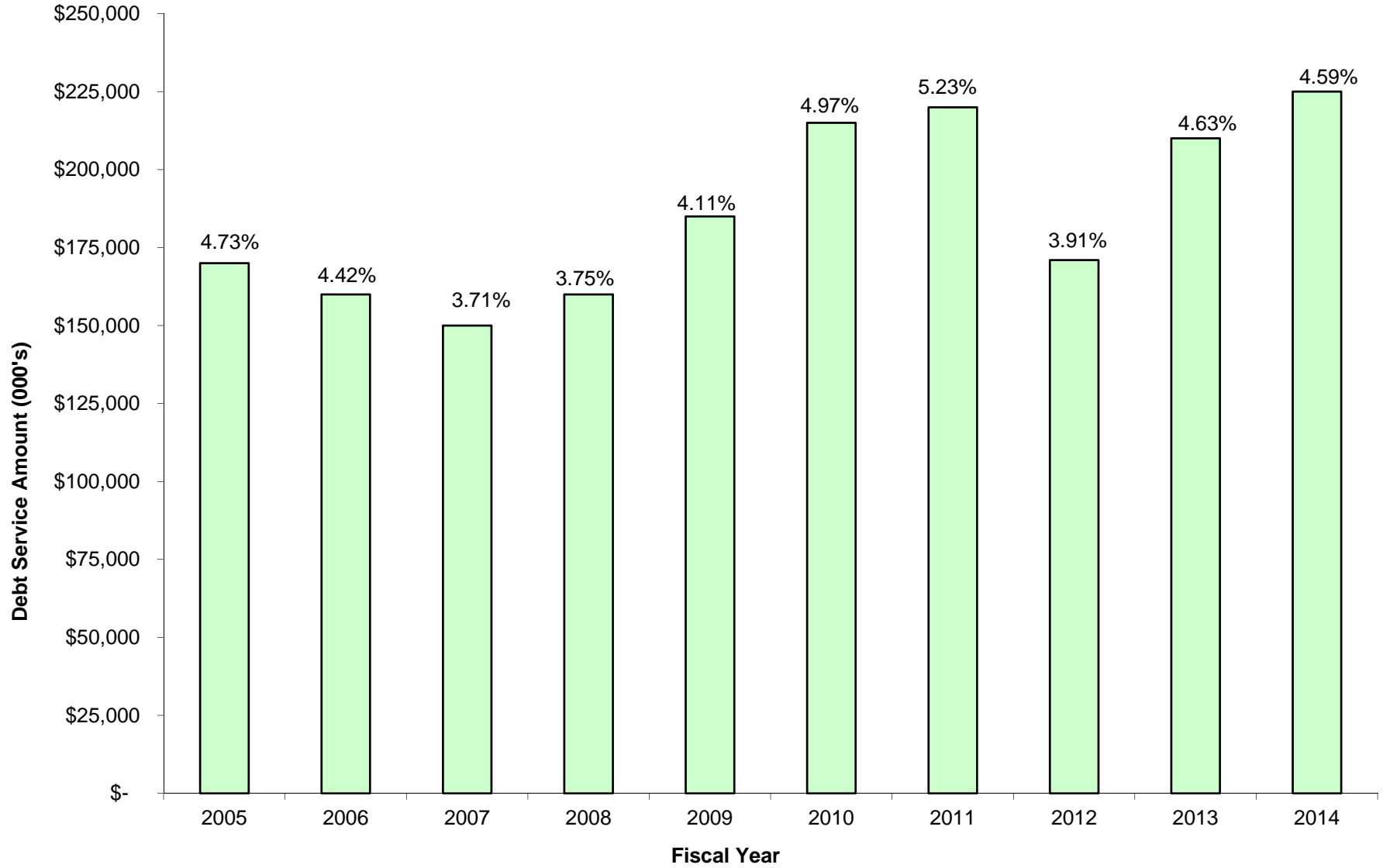
For every 0.1%, approximately \$26 million in project funding may be issued (at 5.5% over 15 years).

6% General Fund Revenues



GENERAL FUND SUPPORTED DEBT SERVICE

(Source: Annual Proposed Budgets, Supporting Information)



Percentages reflect General Fund supported debt service to General Fund revenue.